

Essex - Nutley Town

Notice is hereby given to the legal voters of the Nutley School District, in the County of Essex of the State of New Jersey, that a Public Hearing will be held in the Auditorium of the Nutley High School, 325 Franklin Avenue Nutley, NJ 07110 on April 24, 2023 at 6:30pm for the purpose of conducting a public hearing on the following budget for the 2023-2024 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2021	15, 2022	13, 2023
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	3,211	3,231	4,053
Pupils On Roll - Special Full-Time	758	759	0
Subtotal - Pupils On Roll	3,969	3,990	4,053
Private School Placements	50	55	60
Pupils Sent to Other Districts - Reg Prog	1	2	0
Pupils Sent to Other Districts - Spec Ed Prog	7	4	3
Pupils Received	24	2	0
Pupils in State Facilities	1	1	1

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Essex - Nutley Town  
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	59,800,241	60,996,246	62,216,171
Total Tuition	10-1300	71,545	240,299	0
Rents and Royalties	10-1910	2,469	600,000	898,410
Unrestricted Miscellaneous Revenues	10-1XXX	995,980	775,278	1,336,033
Interest Earned on Capital Reserve Funds	10-1XXX	967	0	0
Fines and Forfeits	10-1XXX	0	227,725	227,725
<b>Total Revenues from Local Sources</b>		<b>60,871,202</b>	<b>62,839,548</b>	<b>64,678,339</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	588,055	588,055	588,055
Extraordinary Aid	10-3131	2,956,057	1,707,350	2,456,057
Categorical Special Education Aid	10-3132	2,841,511	2,841,511	4,290,620
Equalization Aid	10-3176	4,878,663	4,460,081	4,460,081
Categorical Security Aid	10-3177	81,159	81,159	81,159
<b>Total Revenues from State Sources</b>		<b>11,345,445</b>	<b>9,678,156</b>	<b>11,875,972</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	118,917	94,010	101,218
<b>Total Revenues from Federal Sources</b>		<b>118,917</b>	<b>94,010</b>	<b>101,218</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Local Share	10-303	1,114,826	1,100,000	1,257,229
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-307	550,000	0	0
Transfers from Other Funds	10-309	0	1,665,499	0
Adjustment for Prior Year Encumbrances	10-5200	0	0	248,876
Actual Revenues (Over)/Under Expenditures		0	473,085	0
<b>Total Operating Budget</b>		<b>73,033,648</b>	<b>75,850,298</b>	<b>78,161,634</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	199,875	0	0
Scholarship Fund Revenue	20-1770	1,507	0	0
Other Revenue from Local Sources	20-1XXX	12,796	0	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>214,178</b>	<b>0</b>	<b>0</b>
<b>Revenues from State Sources:</b>				
Preschool Education Aid	20-3218	0	0	1,872,064
Other Restricted Entitlements	20-32XX	451,524	423,717	423,717
State Grants Through Intermediate Sources	20-3700	0	170,008	170,008
<b>Total Revenues from State Sources</b>		<b>451,524</b>	<b>593,725</b>	<b>2,465,789</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	238,416	159,388	159,388
Title II	20-4451-4455	48,980	68,776	68,776
Title III	20-4491-4494	25,140	20,181	20,181
Title IV	20-4471-4474	8,855	20,197	20,197
ARP-IDEA Preschool	20-4409	0	17,740	17,740
ARP-IDEA Basic	20-4419	0	208,018	208,018
IDEA Part B (Handicapped)	20-4420-4429	960,465	960,320	960,320
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	117,000	346,712	105,750
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	7,003
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	2,843
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	19,850	45,000	18,272
Staffing Grant				
Vocational Education	20-4430	20,766	21,368	21,368
ARP-ESSER	20-4540	1,438,476	2,038,381	538,658
CARES Act Education Stabilization Fund	20-4530	110,324	0	0
CRRSA Act-ESSER II	20-4534	438,615	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	46,049	0	0
CRRSA Act-Mental Health Grant	20-4536	24,767	0	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	216,624	0	0
<b>Total Revenues from Federal Sources</b>		<b>3,714,327</b>	<b>3,986,081</b>	<b>2,148,514</b>
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	248,876
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-27,366	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		15,224	0	0
<b>Total Grants and Entitlements</b>		<b>4,367,887</b>	<b>4,579,806</b>	<b>4,863,179</b>

**(Continued)**

Essex - Nutley Town  
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,650,954	2,627,423	2,604,638
Total Revenues from Local Sources		2,650,954	2,627,423	2,604,638
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	817,777	823,853	833,375
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment of Debt		3,468,731	3,451,276	3,438,014
Total Repayment of Debt		3,468,731	3,451,276	3,438,014
Total Revenues/Sources		80,870,266	83,881,380	86,462,827
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	248,876
Total Revenues/Sources Net of Transfers		80,870,266	83,881,380	86,213,951

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Essex - Nutley Town  
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	21,564,068	22,652,808	24,510,595
Special Education-Instruction	11-2XX-100-XXX	7,303,162	7,772,675	7,729,507
Basic Skills/Remedial-Instruction	11-230-100-XXX	452,668	464,059	504,460
Bilingual Education-Instruction	11-240-100-XXX	300,336	337,734	374,150
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	308,195	188,408	222,836
School-Sponsored Athletics-Instruction	11-402-100-XXX	886,858	906,496	1,048,436
Before/After School Programs	11-421-XXX-XXX	0	100,000	102,280
Other Instructional Programs-Instruction	11-4XX-100-XXX	82,968	0	0
Community Services Programs/Operations	11-800-330-XXX	304,782	0	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,409,030	5,447,993	6,646,646
Undistributed Expenditures-Health Services	11-000-213-XXX	691,205	743,677	882,877
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,305,262	1,334,130	1,240,540
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	603,874	684,126	732,982
Undistributed Expenditures-Guidance	11-000-218-XXX	1,384,681	1,408,014	1,816,860
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,695,128	1,750,232	1,892,434
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	159,988	153,084	190,452
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	592,840	817,031	804,165
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,483	37,521	34,270
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,256,367	1,129,322	1,102,241
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,589,571	3,763,550	3,749,432
Undistributed Expenditures-Central Services	11-000-251-XXX	792,400	782,584	858,373
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	514,528	235,775	437,089
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	5,302,080	5,210,673	6,116,127
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,417,616	2,347,318	2,199,208
Personal Services-Employee Benefits	11-XXX-XXX-2XX	14,767,223	15,128,928	14,557,680
Total Undistributed Expenditures		40,495,276	40,973,958	43,261,376
Total General Current Expense		71,698,313	73,396,138	77,753,640
Capital Expenditures:				
Equipment	12-XXX-XXX-730	155,335	641,900	168,815
Facilities Acquisition and Construction Services	12-000-400-XXX	88,649	88,649	155,169
Capital Reserve-Transfer to Capital Projects	12-000-400-931	550,000	1,665,499	0
Increase In Capital Reserve	10-604	523,171	0	0
Interest Deposit to Capital Reserve	10-604	967	0	0
Total Capital Outlay		1,318,122	2,396,048	323,984
Transfer of Funds to Charter Schools	10-000-100-56X	17,213	58,112	84,010
General Fund Grand Total		73,033,648	75,850,298	78,161,634
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,796	0	0
Student Activity Fund	20-475-XXX-XXX	172,509	0	0
Scholarship Fund	20-476-XXX-XXX	16,731	0	0
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	0	0	663,205
Support Services	20-218-200-XXX	0	0	1,357,735
Facility Acquisition and Construction Services	20-218-400-XXX	0	0	100,000
Total Preschool Education Aid	20-218-XXX-XXX	0	0	2,120,940
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	35,160	28,181	28,181
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	51,559	126,506	126,506
Nonpublic Handicapped Services	20-XXX-XXX-XXX	101,441	117,725	117,725
Nonpublic Nursing Services	20-XXX-XXX-XXX	69,328	51,861	51,861
Nonpublic Technology Initiative	20-XXX-XXX-XXX	25,997	19,247	19,247
Nonpublic Security Aid	20-XXX-XXX-XXX	82,439	80,197	80,197
Other	20-XXX-XXX-XXX	85,600	170,008	170,008
Total Other State Projects		451,524	593,725	593,725
Total State Projects	20-XXX-XXX-XXX	451,524	593,725	2,714,665
Federal Projects:				
Title I	20-XXX-XXX-XXX	238,416	159,388	159,388
Title II	20-XXX-XXX-XXX	48,980	68,776	68,776
Title III	20-XXX-XXX-XXX	25,140	20,181	20,181
Title IV	20-XXX-XXX-XXX	8,855	20,197	20,197
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	960,465	960,320	960,320
Vocational Education	20-XXX-XXX-XXX	20,766	21,368	21,368

**(Continued)**

Essex - Nutley Town  
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	208,018	208,018
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	17,740	17,740
CARES Act Education Stabilization Fund	20-477-XXX-XXX	110,324	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	438,615	0	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	46,049	0	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	24,767	0	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	216,624	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	1,438,476	2,038,381	538,658
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	117,000	346,712	105,750
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	7,003
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	2,843
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	19,850	45,000	18,272
Total Federal Projects	20-XXX-XXX-XXX	3,714,327	3,986,081	2,148,514
Total Special Revenue Funds		4,367,887	4,579,806	4,863,179
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,468,731	3,451,276	3,438,014
Total Debt Service Funds		3,468,731	3,451,276	3,438,014
Total Expenditures/Appropriations		80,870,266	83,881,380	86,462,827
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	248,876
Total Expenditures Net of Transfers		80,870,266	83,881,380	86,213,951

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Essex - Nutley Town  
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	5,811,971	6,084,185	2,764,773	1,507,544
(Repayment of Debt)	1	1	1	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,691,361	1,665,499	1,863,480	1,863,480
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	716,773	716,773	1,072,705	1,072,705
--Legal Reserve	256,644	0	0	0
--Unemployment Fund	388,818	390,635	390,635	390,635
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
(Special Revenue Fund)				
--Student Activity Fund	175,858	203,224	203,224	203,224
--Scholarship Fund	1,172,460	1,157,236	1,157,236	1,157,236
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Essex - Nutley Town  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,529	\$16,096	\$16,562	\$16,454	\$17,302
Total Classroom Instruction	\$9,640	\$9,867	\$10,355	\$10,287	\$10,644
Classroom-Salaries and Benefits	\$9,268	\$9,505	\$9,810	\$9,746	\$10,117
Classroom-General Supplies and Textbooks	\$168	\$318	\$513	\$510	\$495
Classroom-Purchased Services	\$203	\$45	\$32	\$31	\$32
Total Support Services	\$2,095	\$2,104	\$2,257	\$2,242	\$2,513
Support Services-Salaries and Benefits	\$1,774	\$1,913	\$2,036	\$2,023	\$2,214
Total Administrative Costs	\$1,936	\$1,986	\$1,934	\$1,922	\$1,912
Administration Salaries and Benefits	\$1,712	\$1,736	\$1,773	\$1,761	\$1,705
Total Operations and Maintenance of Plant	\$1,465	\$1,589	\$1,569	\$1,558	\$1,771
Operations and Maintenance-Salaries and Benefits	\$904	\$1,011	\$1,015	\$1,008	\$1,129
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$315	\$372	\$340	\$338	\$373
Total Equipment Costs	\$37	\$39	\$43	\$161	\$66
Legal Costs	\$42	\$52	\$38	\$38	\$37
Employee Benefits as a percentage of salaries*	36.97%	33.45%	33.21%	33.21%	30.07%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\* Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending and can be found on the Department of Education website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2022-23 revised appropriations and the 2023-24 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

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Essex - Nutley Town  
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Field Renovations	Nutley High School Oval Project	\$66,520	N	N	

The complete budget will be on file and open to examination at the Nutley Board of Education, 371 Franklin Avenue 2<sup>nd</sup> Fl Nutley, NJ 07110 Essex County New Jersey between the hours of 9am and 3pm Monday through Friday, excluding holidays.

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