

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 Nutley High School, 300 Franklin Ave, Nutley, NJ 07110, on Monday, April 28, 2025 at 6:30 pm, for the purpose of conducting a public hearing on the following budget for the 2025/2026 school year.

Advertised Enrollments

Enrollment Categories	October 13, 2023 Actual	October 15, 2024 Actual	October 15, 2025 Estimated
Pupils On Roll Regular Full-Time	3,445	3,536	3,535
Pupils On Roll - Special Full-Time	779	767	819
Subtotal - Pupils On Roll	4,224	4,303	4,354
Private School Placements	54	50	50
Pupils Sent to Other Districts - Reg Prog	0	0	4
Pupils Sent to Other Dists - Spec Ed Prog	4	5	5
Pupils Received	7	8	8
Pupils in State Facilities	2	0	0

**Essex - Nutley Town
Advertised Revenues**

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	62,216,171	65,488,901	67,185,910
Total Tax Levy	10-121x	62,216,171	65,488,901	67,185,910
Total Tuition	10-1300	16,114	0	15,000
Rents and Royalties	10-1910	309,237	400,000	300,000
Unrestricted Miscellaneous Revenues	10-1XXX	338,747	140,000	405,000
Interest Earned on Maintenance Reserve	10-1XXX	0	0	500
Interest Earned on Capital Reserve Funds	10-1XXX	0	0	500
Total Revenues from Local Sources		62,880,269	66,028,901	67,906,910
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	588,055	631,352	625,381
Extraordinary Aid	10-3131	2,843,033	2,456,057	2,456,057
Categorical Special Education Aid	10-3132	4,290,620	4,902,593	6,797,730
Equalization Aid	10-3176	4,460,081	6,432,911	3,951,172
Categorical Security Aid	10-3177	81,159	521,173	739,105
Department of Education Loan Against State Aid	10-3199	9,000,000	0	0
Other State Aids	10-3XXX	250,000	0	0
Total Revenues from State Sources		21,512,948	14,944,086	14,569,445
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	120,214	138,509	17,141
Total Revenues from Federal Sources		120,214	138,509	17,141
Budgeted Fund Balance-Operating Budget	10-303	1,257,229	0	0
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	200,000
Withdrawal from Maintenance Reserve	10-310	0	0	100,000
Transfers from Other Funds	10-5200	-250,000	0	0
Adjustment for Prior Year Encumbrances		0	41,626	0
Actual Revenues (Over)/Under Expenditures		-1,107,031	0	0
Total Operating Budget		84,413,629	81,153,122	82,793,496
Grants and Entitlements:				
Interest on Investments	20-1510	0	125,311	0
Student Activity Fund Revenue	20-1760	253,438	100,000	100,000
Scholarship Fund Revenue	20-1770	28,935	20,000	20,000
Other Revenue from Local Sources	20-1XXX	72,901	0	0
Total Revenues from Local Sources	20-1XXX	355,274	245,311	120,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	0	562,029
Preschool Education Aid	20-3218	1,669,654	2,723,070	4,149,001
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	111,249	0	0
Other Restricted Entitlements	20-32XX	644,932	720,678	540,509
Climate Awareness Education Grant	20-3291	0	75,740	0
State Grants Through Intermediate Sources	20-3700	250,000	154,428	0
Total Revenues from State Sources		2,675,835	3,673,916	5,251,539
Revenues from Federal Sources:				
Title I	20-4411-4416	380,705	410,856	308,142
Title II	20-4451-4455	79,214	79,719	59,789
Title III	20-4491-4494	11,112	25,218	18,914
Title IV	20-4471-4474	31,310	28,508	21,381
ARP-IDEA Preschool	20-4409	17,740	0	0
ARP-IDEA Basic	20-4419	15,671	0	0
IDEA Part B (Handicapped)	20-4420-4429	1,071,385	1,134,258	850,694
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	49,254	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	2,524	2,843	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	208	64,204	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	2,077	0
Staffing Grant				
Vocational Education	20-4430	23,635	29,171	24,795
ARP-ESSER	20-4540	21,734	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	10,096	0	0
Other	20-4XXX	121,349	0	0
CRRSA Act-Mental Health Grant	20-4536	510	1,958	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	223,465	0	0

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Essex - Nutley Town
Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
ARP Homeless Children and Youth II Grant	20-4546	0	7,006	0
Total Revenues from Federal Sources		2,010,658	1,835,072	1,283,715
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	248,876	478,920	545,622
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		23,084	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-1,574	0	0
Total Grants and Entitlements		5,312,153	6,233,219	7,200,876
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,604,638	2,356,467	2,511,650
Total Revenues from Local Sources		2,604,638	2,356,467	2,511,650
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	833,375	841,109	919,565
Budgeted Fund Balance	40-303	0	26,914	13,961
Total Local Repayment of Debt		3,438,013	3,224,490	3,445,176
Actual Revenues (Over)/Under Expenditures		-13,960	0	0
Total Repayment of Debt		3,424,053	3,224,490	3,445,176
Total Revenues/Sources		93,149,835	90,610,831	93,439,548
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	248,876	478,920	545,622
Total Revenues/Sources Net of Transfers		92,900,959	90,131,911	92,893,926

Essex - Nutley Town
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	23,714,245	23,021,499	23,425,064
Special Education-Instruction	11-2XX-100-XXX	7,687,165	7,506,660	7,598,798
Basic Skills/Remedial-Instruction	11-230-100-XXX	616,574	562,617	580,465
Bilingual Education-Instruction	11-240-100-XXX	361,630	308,479	283,935
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	303,513	224,860	213,004
School-Sponsored Athletics-Instruction	11-402-100-XXX	950,168	815,349	869,360
Before/After School Programs	11-421-XXX-XXX	79,812	0	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,604,636	7,262,505	7,202,078
Undistributed Expenditures-Health Services	11-000-213-XXX	802,297	694,717	696,328
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	754,402	969,248	1,421,541
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	567,767	536,618	563,580
Undistributed Expenditures-Guidance	11-000-218-XXX	1,773,257	1,547,021	1,520,840
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,344,707	2,091,983	1,814,162
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	165,527	138,443	5,000
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	755,183	583,702	558,076
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,277	7,000	16,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,242,375	1,387,453	2,258,705
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,874,849	3,597,126	3,054,469
Undistributed Expenditures-Central Services	11-000-251-XXX	955,053	752,934	574,609
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	437,209	462,794	436,820
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,709,838	6,159,526	6,283,909
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,708,570	3,005,500	2,746,590
Personal Services-Employee Benefits	11-XXX-XXX-2XX	17,886,895	19,339,532	20,026,610
Undistributed Expenditures-Food Services	11-000-310-930	409,972	0	250,000
Total Undistributed Expenditures		49,020,814	48,536,102	49,429,317
Interest Earned on Maintenance Reserve	10-606	0	0	500
Increase In Maintenance Reserve	10-606	634,642	0	0
Total General Current Expense		83,368,563	80,975,566	82,400,443
Capital Expenditures:				
Equipment	12-XXX-XXX-730	231,266	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	88,649	88,649	288,649
Increase In Capital Reserve	10-604	656,405	0	0
Interest Deposit to Capital Reserve	10-604	0	0	500
Total Capital Outlay		976,320	88,649	289,149
Transfer of Funds to Charter Schools	10-000-100-56X	68,746	88,907	103,904
General Fund Grand Total		84,413,629	81,153,122	82,793,496
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	72,901	125,311	0
Student Activity Fund	20-475-XXX-XXX	276,522	100,000	100,000
Scholarship Fund	20-476-XXX-XXX	27,361	20,000	20,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	650,078	1,107,242	1,768,000
Support Services	20-218-200-XXX	1,218,452	1,985,747	2,992,198
Facility Acquisition and Construction Services	20-218-400-XXX	50,000	109,001	496,454
Total Preschool Education Aid	20-218-XXX-XXX	1,918,530	3,201,990	5,256,652
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	37,683	33,752	25,314
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	271,651	286,229	214,672
Nonpublic Handicapped Services	20-XXX-XXX-XXX	103,507	147,257	110,443
Nonpublic Nursing Services	20-XXX-XXX-XXX	79,819	85,800	64,350
Nonpublic Technology Initiative	20-XXX-XXX-XXX	32,497	32,340	24,255
Nonpublic Security Aid	20-XXX-XXX-XXX	119,775	135,300	101,475
Climate Awareness Education Grant Program	20-471-xxx-xxx	0	75,740	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	111,249	0	0
Other	20-XXX-XXX-XXX	250,000	154,428	0
Total Other State Projects		1,006,181	950,846	540,509
Total State Projects	20-XXX-XXX-XXX	2,924,711	4,152,836	5,797,161
Federal Projects:				
Title I	20-XXX-XXX-XXX	380,705	410,856	308,142
Title II	20-XXX-XXX-XXX	79,214	79,719	59,789
Title III	20-XXX-XXX-XXX	11,112	25,218	18,914
Title IV	20-XXX-XXX-XXX	31,310	28,508	21,381

(Continued)

Essex - Nutley Town
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,071,385	1,134,258	850,694
Vocational Education	20-XXX-XXX-XXX	23,635	29,171	24,795
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	15,671	0	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	17,740	0	0
Other	20-XXX-XXX-XXX	121,349	0	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,096	0	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	510	1,958	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	223,465	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	21,734	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	49,254	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	2,524	2,843	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	64,204	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	208	2,077	0
ARP Homeless Children and Youth II	20-496-xxx-xxx	0	7,006	0
Total Federal Projects	20-XXX-XXX-XXX	2,010,658	1,835,072	1,283,715
Total Special Revenue Funds		5,312,153	6,233,219	7,200,876
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,424,053	3,224,490	3,445,176
Total Debt Service Funds		3,424,053	3,224,490	3,445,176
Total Expenditures/Appropriations		93,149,835	90,610,831	93,439,548
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	248,876	478,920	545,622
Total Expenditures Net of Transfers		92,900,959	90,131,911	92,893,926

Essex - Nutley Town
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2023	Audited Balance 06-30-2024	Estimated Balance 06-30-2025	Estimated Balance 06-30-2026
Unrestricted:				
(General Operating Budget)	1,807,229	1,627,665	1,127,665	1,127,665
(Repayment of Debt)	26,915	40,875	13,961	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	21,258	677,663	1,177,663	978,163
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	40	634,682	634,682	535,182
--Legal Reserve	0	0	0	0
--Unemployment Fund	395,322	399,019	399,019	399,019
--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	210,228	187,144	187,144	187,144
--Scholarship Fund	1,161,847	1,163,421	1,163,421	1,163,421
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Essex - Nutley Town
Advertised Per Pupil Cost Calculations

	2022-23	2023-24	2024-25	2024-25	2025-26
Per Pupil Cost Calculations	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$17,057	\$17,545	\$17,049	\$16,885	\$17,174
Total Classroom Instruction	\$10,451	\$10,597	\$10,325	\$10,372	\$10,748
Classroom-Salaries and Benefits	\$9,935	\$10,139	\$9,858	\$9,972	\$10,357
Classroom-General Supplies and Textbooks	\$410	\$357	\$310	\$289	\$256
Classroom-Purchased Services	\$106	\$101	\$157	\$111	\$135
Total Support Services	\$2,294	\$2,413	\$2,560	\$2,356	\$2,451
Support Services-Salaries and Benefits	\$2,150	\$2,258	\$2,415	\$2,213	\$2,294
Total Administrative Costs	\$1,906	\$2,015	\$1,833	\$1,910	\$1,656
Administration Salaries and Benefits	\$1,703	\$1,724	\$1,640	\$1,700	\$1,521
Total Operations and Maintenance of Plant	\$1,911	\$1,910	\$1,822	\$1,731	\$1,749
Operations and Maintenance-Salaries and Benefits	\$1,147	\$1,131	\$1,098	\$1,018	\$1,005
Board Contribution to Food Services	\$0	\$98	\$0	\$0	\$57
Total Extracurricular Costs	\$366	\$373	\$339	\$309	\$311
Total Equipment Costs	\$35	\$67	\$26	\$25	\$114
Legal Costs	\$57	\$56	\$59	\$47	\$44
Employee Benefits as a percentage of salaries*	36.46%	37.06%	44.34%	41.44%	43.43%

*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 2024-25 revised appropriations and the 2025-26 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.

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
New Classrooms in Middle School Media Center	Didn't Receive Yet	\$200,000	N	N	

The complete budget will be on file and open to examination in the Board Office located at 371 Franklin Ave, 2nd Floor, Nutley, NJ 07110, Essex County, New Jersey between the hours of 9:00 am and 4:00 pm, Monday through Friday, excluding holidays.