

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 Nutley High School Auditorium of the Nutley Board of Education, 300 Franklin Avenue, Nutley, on April 27th at 5:00pm, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	3,536	3,452	3,565
Pupils On Roll - Special Full-Time	767	741	741
Subtotal - Pupils On Roll	4,303	4,193	4,306
Private School Placements	50	44	44
Pupils Sent to Contracted Preschool Prog	0	105	0
Pupils Sent to Other Districts - Reg Prog	0	0	105
Pupils Sent to Other Dists - Spec Ed Prog	5	6	9
Pupils Received	8	6	6

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Essex - Nutley Town
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	65,488,901	67,185,910	73,358,987
Total Tax Levy	10-121x	65,488,901	67,185,910	73,358,987
Total Tuition	10-1300	33,662	15,000	15,000
Rents and Royalties	10-1910	2,515	300,000	385,887
Unrestricted Miscellaneous Revenues	10-1XXX	166,332	405,000	405,000
Interest Earned on Maintenance Reserve	10-1XXX	17,555	500	500
Interest Earned on Capital Reserve Funds	10-1XXX	17,555	500	500
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	192,310	0	0
Total Revenues from Local Sources		65,918,830	67,906,910	74,165,874
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	631,352	625,381	522,817
Extraordinary Aid	10-3131	2,664,552	2,456,057	2,210,451
Categorical Special Education Aid	10-3132	4,902,593	6,797,730	5,911,724
Equalization Aid	10-3176	6,432,911	3,951,172	5,707,807
Categorical Security Aid	10-3177	521,173	739,105	697,843
Total Revenues from State Sources		15,152,581	14,569,445	15,050,642
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	69,896	17,141	83,576
Total Revenues from Federal Sources		69,896	17,141	83,576
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	0	200,000
Withdrawal from Maintenance Reserve	10-309	0	200,000	0
Withdrawal from Other Funds	10-310	0	100,000	300,000
Transfers from Other Funds	10-5200	23,814	0	0
Adjustment for Prior Year Encumbrances		0	830,218	0
Actual Revenues (Over)/Under Expenditures		-2,298,513	0	0
Total Operating Budget		78,866,608	83,623,714	89,800,092
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	276,512	80,000	80,000
Scholarship Fund Revenue	20-1770	32,929	20,000	20,000
Other Revenue from Local Sources	20-1XXX	76,980	266,941	0
Total Revenues from Local Sources	20-1XXX	386,421	366,941	100,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	562,029	0
Preschool Education Aid	20-3218	2,782,815	4,149,001	5,404,725
Other Restricted Entitlements	20-32XX	641,491	640,669	480,502
Climate Awareness Education Grant	20-3291	72,252	0	0
State Grants Through Intermediate Sources	20-3700	0	62,730	0
Total Revenues from State Sources		3,496,558	5,414,429	5,885,227
Revenues from Federal Sources:				
Title I	20-4411-4416	379,646	468,271	351,203
Title II	20-4451-4455	50,032	132,799	99,599
Title III	20-4491-4494	32,190	55,950	41,963
Title IV	20-4471-4474	17,953	46,278	34,709
IDEA Part B (Handicapped)	20-4420-4429	1,136,311	1,246,050	934,536
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	49,255	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	2,077	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,843	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	1,958	0	0
Staffing Grant				
Vocational Education	20-4430	0	27,149	23,077
ARP-ESSER	20-4540	64,205	0	0
Other	20-4XXX	153,476	0	0
Total Revenues from Federal Sources		1,889,946	1,976,497	1,485,087
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	415,064	545,622	565,125
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-33,586	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-3,309	0	0
Total Grants and Entitlements		6,151,094	8,303,489	8,035,439

Repayment of Debt:

(Continued)

Essex - Nutley Town
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,356,467	2,511,650	2,466,633
Total Revenues from Local Sources		2,356,467	2,511,650	2,466,633
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	841,109	919,565	848,379
Budgeted Fund Balance	40-303	0	13,961	0
Total Local Repayment of Debt		3,197,576	3,445,176	3,315,012
Actual Revenues (Over)/Under Expenditures		26,914	0	0
Total Repayment of Debt		3,224,490	3,445,176	3,315,012
Total Revenues/Sources		88,242,192	95,372,379	101,150,543
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	415,064	545,622	565,125
Total Revenues/Sources Net of Transfers		87,827,128	94,826,757	100,585,418

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Essex - Nutley Town
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	22,626,296	23,319,297	23,238,523
Special Education-Instruction	11-2XX-100-XXX	7,328,854	6,554,646	6,521,576
Basic Skills/Remedial-Instruction	11-230-100-XXX	589,948	143,765	19,827
Bilingual Education-Instruction	11-240-100-XXX	271,119	367,635	400,187
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	226,609	213,046	210,603
School-Sponsored Athletics-Instruction	11-402-100-XXX	814,928	871,160	871,444
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,821,530	6,812,731	7,353,803
Undistributed Expenditures-Health Services	11-000-213-XXX	668,510	741,125	746,337
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	798,733	1,680,463	1,714,560
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	514,792	2,865,825	3,015,190
Undistributed Expenditures-Guidance	11-000-218-XXX	1,569,343	1,497,308	1,520,763
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,306,079	1,880,983	1,950,361
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	133,088	5,000	5,000
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	578,626	553,816	366,340
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	556	16,000	6,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,174,096	2,428,987	2,291,360
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,993,725	3,284,654	3,125,508
Undistributed Expenditures-Central Services	11-000-251-XXX	602,321	609,359	588,344
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	415,019	494,020	465,485
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	5,683,469	6,864,268	7,161,158
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,451,679	2,805,947	2,793,387
Personal Services-Employee Benefits	11-XXX-XXX-2XX	19,568,582	18,796,964	25,059,998
Undistributed Expenditures-Food Services	11-000-310-930	290,000	250,000	250,000
Total Undistributed Expenditures		46,570,148	51,587,450	58,413,594
Interest Earned on Maintenance Reserve	10-606	0	500	500
Total General Current Expense		78,427,902	83,057,499	89,676,254
Capital Expenditures:				
Equipment	12-XXX-XXX-730	27,468	128,162	9,000
Facilities Acquisition and Construction Services	12-000-400-XXX	88,649	333,649	88,649
Capital Reserve-Transfer to Capital Projects	12-000-400-931	165,095	0	0
Interest Deposit to Capital Reserve	10-604	0	500	500
Total Capital Outlay		281,212	462,311	98,149
Transfer of Funds to Charter Schools	10-000-100-56X	157,494	103,904	25,689
General Fund Grand Total		78,866,608	83,623,714	89,800,092
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	76,980	266,941	0
Student Activity Fund	20-475-XXX-XXX	242,926	80,000	80,000
Scholarship Fund	20-476-XXX-XXX	29,620	20,000	20,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	1,095,603	1,454,988	1,472,349
Support Services	20-218-200-XXX	2,000,873	3,590,204	4,497,501
Facility Acquisition and Construction Services	20-218-400-XXX	101,403	211,460	0
Total Preschool Education Aid	20-218-XXX-XXX	3,197,879	5,256,652	5,969,850
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	28,694	34,262	25,696
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	225,842	240,084	180,063
Nonpublic Handicapped Services	20-XXX-XXX-XXX	114,471	125,904	94,428
Nonpublic Nursing Services	20-XXX-XXX-XXX	85,790	89,690	67,268
Nonpublic Technology Initiative	20-XXX-XXX-XXX	28,816	24,449	18,337
Nonpublic Security Aid	20-XXX-XXX-XXX	112,179	126,280	94,710
Climate Awareness Education Grant Program	20-471-xxx-xxx	72,252	0	0
Other	20-XXX-XXX-XXX	45,699	62,730	0
Total Other State Projects		713,743	703,399	480,502
Total State Projects	20-XXX-XXX-XXX	3,911,622	5,960,051	6,450,352
Federal Projects:				
Title I	20-XXX-XXX-XXX	379,646	468,271	351,203
Title II	20-XXX-XXX-XXX	50,032	132,799	99,599
Title III	20-XXX-XXX-XXX	32,190	55,950	41,963
Title IV	20-XXX-XXX-XXX	17,953	46,278	34,709
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,136,311	1,246,050	934,536
Vocational Education	20-XXX-XXX-XXX	0	27,149	23,077
Other	20-XXX-XXX-XXX	153,476	0	0

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Essex - Nutley Town
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
ARP-ESSER Grant Program	20-487-xxx-xxx	64,205	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	49,255	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	2,077	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,843	0	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	1,958	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,889,946	1,976,497	1,485,087
Total Special Revenue Funds		6,151,094	8,303,489	8,035,439
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,224,490	3,445,176	3,315,012
Total Debt Service Funds		3,224,490	3,445,176	3,315,012
Total Expenditures/Appropriations		88,242,192	95,372,379	101,150,543
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	415,064	545,622	565,125
Total Expenditures Net of Transfers		87,827,128	94,826,757	100,585,418

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Essex - Nutley Town
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	1,627,665	1,387,144	1,237,144	1,237,144
(Repayment of Debt)	40,875	13,961	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	677,663	1,818,240	1,768,740	1,769,240
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	634,682	852,237	752,737	453,237
--Legal Reserve	0	200,000	200,000	0
--Unemployment Fund	399,019	591,329	591,329	591,329
--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	187,144	220,730	220,730	220,730
--Scholarship Fund	1,163,421	1,166,730	1,166,730	1,166,730
(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	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Original	Revised	Proposed
	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$17,545	\$16,856	\$17,174	\$17,993	\$18,950
Total Classroom Instruction	\$10,597	\$10,429	\$10,748	\$10,276	\$10,845
Classroom-Salaries and Benefits	\$10,139	\$10,105	\$10,357	\$9,830	\$10,489
Classroom-General Supplies and Textbooks	\$357	\$202	\$256	\$244	\$240
Classroom-Purchased Services	\$101	\$122	\$135	\$203	\$115
Total Support Services	\$2,413	\$2,591	\$2,451	\$3,370	\$3,587
Support Services-Salaries and Benefits	\$2,258	\$2,304	\$2,294	\$2,951	\$3,196
Total Administrative Costs	\$2,015	\$1,644	\$1,656	\$1,821	\$1,820
Administration Salaries and Benefits	\$1,724	\$1,496	\$1,521	\$1,620	\$1,674
Total Operations and Maintenance of Plant	\$1,910	\$1,622	\$1,749	\$1,938	\$2,062
Operations and Maintenance-Salaries and Benefits	\$1,131	\$958	\$1,005	\$1,051	\$1,154
Board Contribution to Food Services	\$98	\$68	\$57	\$60	\$58
Total Extracurricular Costs	\$373	\$317	\$311	\$327	\$338
Total Equipment Costs	\$67	\$30	\$114	\$81	\$2
Legal Costs	\$56	\$37	\$44	\$54	\$42
Employee Benefits as a percentage of salaries*	37.06%	42.99%	43.43%	40.05%	52.77%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

The complete budget will be on file and open to examination at the Board of Education building, 777 Bloomfield Avenue, 2n3 Floor, Nutley, Essex County, New Jersey between the hours of 8 am and 4 pm Monday through Friday, excluding holidays.

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