

03/25/2010

HUDSON - BAYONNE CITY

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	7829	7935	7935
Pupils on Roll Reg Accr. Adult High Sch	244	66	86
Pupils on Roll - Special Full-Time	1174	1142	1182
Private School Placements	23	20	25
Pupils Sent to Other Districts-Reg Prog	1	1	1
Pupils Sent to Other Dists-Spec Ed Prog	13	13	12
Pupils Received	2	4	4
Pupils in State Facilities	9	7	7

## Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		350,000	350,000
Transfers from Other Funds	10-5200	7,683,826		
Revenues from Local Sources:				
Local Tax Levy	10-1210	57,086,193	57,086,193	57,086,193
Tuition	10-1300	140,268	300,000	111,104
Unrestricted Miscellaneous Revenues	10-1XXX	3,053,246	2,650,000	3,266,064
SUBTOTAL		60,279,707	60,036,193	60,463,361
Revenues from State Sources:				
Aid for Adult and Post-Graduate Programs	10-3191	200,880		
Extraordinary Aid	10-3131	262,623	73,082	
Categorical Special Education Aid	10-3132	4,992,490	5,017,370	2,395,988
Equalization Aid	10-3176	42,745,344	45,529,894	45,340,283
Categorical Security Aid	10-3177	2,520,793	2,672,739	
Categorical Transportation Aid	10-3121	163,104	214,461	
SUBTOTAL		50,885,234	53,507,546	47,736,271
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	98,024	207,032	207,032
SUBTOTAL		98,024	207,032	207,032
Actual Revenues (Over)/Under Expenditures		-1,602,131		
TOTAL OPERATING BUDGET		117,344,660	114,100,771	108,756,664
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	43,975		
Revenues from State Sources:				
Preschool Education Aid	20-3218		1,947,920	1,947,920
Other Restricted Entitlements	20-32XX	3,165,147	762,826	762,826
TOTAL REVENUES FROM STATE SOURCES		3,165,147	2,710,746	2,710,746
Revenues from Federal Sources:				
Title I	20-4411-4416	2,208,460	1,651,896	1,651,896
Title VI	20-4417-4418		53,294	53,294
I.D.E.A. Part B (Handicapped)	20-4420-4429	2,449,291	2,074,132	2,074,132
Vocational Education	20-4430		17,064	17,064
Other	20-4XXX	1,273,174	290,000	290,000
TOTAL REVENUES FROM FEDERAL SOURCES		5,930,925	4,086,386	4,086,386
TOTAL GRANTS AND ENTITLEMENTS		9,140,047	6,797,132	6,797,132
TOTAL REVENUES/SOURCES		126,484,707	120,897,903	115,553,796

## Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	34,655,989	35,555,159	31,551,600
Special Education	11-2XX-100-XXX	12,861,282	12,910,514	12,499,038
Basic Skills/Remedial	11-230-100-XXX	3,318,201	3,489,523	3,436,033
Bilingual Education	11-240-100-XXX	1,486,692	1,551,421	1,545,621
Vocational Programs - Local	11-3XX-100-XXX	1,194,030	1,370,148	1,301,418
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	253,366	214,332	194,332
School Sponsored Athletics	11-402-100-XXX	862,144	892,521	859,263
Community Services Programs/Operations	11-800-330-XXX	346,925	57,964	57,964
Support Services:				
Tuition	11-000-100-XXX	2,108,521	2,406,312	2,406,312
Attendance and Social Work Services	11-000-211-XXX	493,677	571,460	533,460
Health Services	11-000-213-XXX	1,685,325	1,987,811	1,987,811
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	959,882	1,621,652	1,551,652
Guidance	11-000-218-XXX	2,088,503	2,361,849	2,299,804
Child Study Teams	11-000-219-XXX	2,879,073	2,933,402	2,503,150
Improvement of Instructional Services	11-000-221-XXX	2,120,865	2,059,675	2,000,389
Educational Media Services - School Library	11-000-222-XXX	169,074	209,950	168,404
Instructional Staff Training Services	11-000-223-XXX	32,823	93,810	46,905
General Administration	11-000-230-XXX	2,449,562	2,213,933	2,113,933
School Administration	11-000-240-XXX	5,063,650	5,097,654	4,925,369
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,425,646	1,434,361	1,434,361
Operation and Maintenance of Plant Services	11-000-26X-XXX	11,171,451	11,812,551	11,812,551
Student Transportation Services	11-000-270-XXX	2,759,569	2,930,918	2,788,918
Personal Services - Employee Benefits	11-XXX-XXX-2XX	25,168,677	19,504,439	20,233,013
Food Services	11-000-310-XXX	718,397	100,000	
Total Support Services Expenditures		61,294,695	57,339,777	56,806,032

TOTAL GENERAL CURRENT EXPENSE		116,273,324	113,381,359	108,251,301
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	273,865	214,049	
TOTAL CAPITAL EXPENDITURES		273,865	214,049	
SPECIAL SCHOOLS				
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX	318,625		
Total Accredited Evening/Adult HS/Post-Grad.		318,625		
Adult Education - Local:				
Instruction	13-602-100-XXX	299,603	344,648	344,648
Total Adult Education - Local		299,603	344,648	344,648
TOTAL SPECIAL SCHOOLS		618,228	344,648	344,648
Transfer of Funds to Charter Schools	10-000-100-56X	179,243	160,715	160,715
OPERATING BUDGET GRAND TOTAL		117,344,660	114,100,771	108,756,664

SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	43,975		
Preschool Education Aid:				
Instruction	20-218-100-XXX		1,539,120	1,539,120
Support Services	20-218-200-XXX		408,800	408,800
TOTAL PRESCHOOL EDUCATION AID			1,947,920	1,947,920
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	86,585	95,894	95,894
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	352,347	250,033	250,033
Nonpublic Handicapped Services	20-XXX-XXX-XXX	144,004	52,741	52,741
Nonpublic Nursing Services	20-XXX-XXX-XXX	116,880	126,883	126,883
Nonpublic Technology Initiative	20-XXX-XXX-XXX	60,096		
Other Special Projects	20-XXX-XXX-XXX	2,405,235	237,275	237,275
Total State Projects		3,165,147	2,710,746	2,710,746
Federal Projects:				
Title I	20-XXX-XXX-XXX	2,208,460	1,651,896	1,651,896
Title VI	20-XXX-XXX-XXX		53,294	53,294
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	2,449,291	2,074,132	2,074,132
Vocational Education	20-XXX-XXX-XXX		17,064	17,064
Other Special Projects	20-XXX-XXX-XXX	1,273,174	290,000	290,000
Total Federal Projects		5,930,925	4,086,386	4,086,386
TOTAL GRANTS AND ENTITLEMENTS		9,140,047	6,797,132	6,797,132
Total Expenditures		126,484,707	120,897,903	115,553,796

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			

TOTAL EXPENDITURES NET OF TRANSFERS		126,484,707	120,897,903	115,553,796
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Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	0	1,685,778	1,335,778	985,778
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	0	0	0	0
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	247,619	350,000	350,000	350,000
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

2010 - 2011					
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11498	12486	12345	12142	11543
Total Classroom Instruction	7332	7905	7831	7702	7202
Classroom-Salaries and Benefits	7122	7658	7528	7404	6969
Classroom-General Supplies and Textbooks	167	192	233	229	167
Classroom-Purchased Services and Other	43	56	70	69	65
Total Support Services	1357	1505	1627	1601	1531
Support Services-Salaries and Benefits	1286	1349	1474	1449	1426
Total Administrative Costs	1145	1254	1170	1151	1127
Administration-Salaries and Benefits	923	1011	948	932	909
Legal Costs	0	0	17	17	17
Total Operations and Maintenance of Plant	1391	1473	1504	1479	1491
Operations & Maintenance of Plant-Salary & Ben.	777	885	895	881	895
Total Food Services Costs	75	81	11	11	0
Total Extracurricular Costs	112	152	147	145	139
Total Equipment Costs	0	31	24	24	0
Employee Benefits as a % of Salaries	22.0	33.2	24.9	24.9	27.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.