

School District Budget Statement
For the School Year 2008-2009

03/11/2008

HUDSON - WEST NEW YORK TOWN

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	5681	5633	5673
Pupils on Roll - Special Full-Time	724	710	710
Pupils on Roll - Special Shared-Time	1	1	1
Private School Placements	49	46	54
Pupils Sent to Contracted Preschool Prog	718	718	720
Pupils Sent to Other Dists-Spec Ed Prog	43	39	49
Pupils in State Facilities	7	7	7

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Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303	4,167,146	3,147,124	
Transfers from Other Funds	10-5200	224,527		
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,607,840	13,112,154	13,636,640
Unrestricted Miscellaneous Revenues	10-1XXX	1,142,696	1,000,000	500,000
SUBTOTAL		13,750,536	14,112,154	14,136,640
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	30,834,901	30,834,901	
Supplemental Core Curriculum Standards Aid	10-3112	5,031,410	5,031,410	
Education Opportunity Aid	10-3117	28,178,330	30,002,665	
Transportation Aid	10-3120	322,761	322,761	
Special Education Aid	10-3130	3,568,336	3,568,336	
Bilingual Education	10-3140	1,443,536	1,443,536	
Extraordinary Aid	10-3131	106,138		152,200
Consolidated Aid	10-3195	711,315	711,315	
Other State Aids	10-3XXX	8,636		
Categorical Special Education Aid	10-3132			
3,351,989				
Equalization Aid	10-3176			
68,659,252				
Categorical Security Aid	10-3177			
2,061,283				
Adjustment Aid	10-3178			
1,776,927				
Categorical Transportation Aid	10-3121			
295,242				
SUBTOTAL		70,205,363	71,914,924	76,296,893
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	169,205		266,000
SUBTOTAL		169,205		266,000
Adjustment for Prior Year Encumbrances			153,855	
Actual Revenues (Over)/Under Expenditures		1,011,492		
TOTAL OPERATING BUDGET		85,361,123	90,348,079	93,846,657

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Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Early Childhood Program Aid - Pr Year Carryover	20-3211	552,950	200,850	
Early Childhood Program Aid	20-3211	11,804,035	5,021,731	
Demonstrably Effective Program Aid	20-3212	2,690,055	2,690,055	
Preschool Education Aid	20-3218			
13,613,090				
Preschool Expansion Aid	20-3215		7,745,547	
Other Restricted Entitlements	20-32XX	459,485	564,160	564,160
TOTAL REVENUES FROM STATE SOURCES		14,953,575	16,574,443	14,378,100
Revenues from Federal Sources:				
Title I	20-4411-4416	2,554,274	2,559,798	2,486,206
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,651,394	1,570,548	1,570,548
Vocational Education	20-4430	92,009	124,459	116,565
Other	20-4XXX	1,094,481	1,022,278	1,022,278
TOTAL REVENUES FROM FEDERAL SOURCES		5,392,158	5,277,083	5,195,597
Transfers from Operating Budget-PreK/K	20-5200	401,003	508,061	395,156
TOTAL GRANTS AND ENTITLEMENTS		20,746,736	22,359,587	19,968,853
TOTAL REVENUES/SOURCES		106,107,859	112,707,666	113,815,510
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Transfers from Operating Budget-PreK/K	20-5200	401,003	508,061	395,156
TOTAL REVENUES/SOURCES NET OF TRANSFERS		105,706,856	112,199,605	113,420,354

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Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,709,160	2,052,116	1,760,376
Special Education	11-2XX-100-XXX	295,749	318,720	355,091
Basic Skills/Remedial	11-230-100-XXX	6,273	15,000	12,000
School Sponsored Athletics	11-402-100-XXX	305,000	530,000	550,000
Other Instructional Programs	11-4XX-100-XXX	243,765		
Community Services Programs/Operations	11-800-330-XXX	1,442,636	1,450,000	1,487,486
Support Services:				
Tuition	11-000-100-XXX	2,864,674	3,681,303	3,972,265
Attendance and Social Work Services	11-000-211-XXX	220,333	301,579	310,048
Health Services	11-000-213-XXX			65,030
Students - Related & Extraordinary	11-000-216,217	630,324	619,145	646,010
Guidance	11-000-218-XXX	17,028	23,800	23,800
Child Study Teams	11-000-219-XXX	2,075,020	2,297,928	2,466,924
Improvement of Instructional Services	11-000-221-XXX	2,265,679	2,597,838	2,732,010
General Administration	11-000-230-XXX	2,627,694	2,637,192	1,943,059
School Administration	11-000-240-XXX	544,202	133,130	155,447
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,970,461	2,474,121	2,447,545
Operation and Maintenance of Plant Services	11-000-26X-XXX	7,698,557	8,106,076	7,927,690
Student Transportation Services	11-000-270-XXX	1,534,812	1,796,027	1,827,202
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,809,203	7,187,241	6,409,235
Total Support Services Expenditures		29,257,987	31,855,380	30,926,265
TOTAL GENERAL CURRENT EXPENSE		33,260,570	36,221,216	35,091,218
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	210,959	395,750	40,000
Facilities Acquisition & Construction Svcs	12-000-4XX-XXX	91,358	150,000	270,000
TOTAL CAPITAL EXPENDITURES		302,317	545,750	310,000
Transfer of Funds to Charter Schools	10-000-100-56X	74,191	78,178	80,965
General Fund Contribution to SBB	10-000-520-930	51,724,045	53,502,935	58,364,474
OPERATING BUDGET GRAND TOTAL		85,361,123	90,348,079	93,846,657

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Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
SPECIAL GRANTS AND ENTITLEMENTS				
Instruction	20-211-100-XXX	2,089,890	2,363,277	2,717,482
Early Childhood Program Aid:				
Support Services	20-211-200-XXX	10,115,148	10,849,321	11,290,764
TOTAL EARLY CHILDHOOD PROGRAM AID		12,205,038	13,212,598	14,008,246
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	41,625	36,552	36,552
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	261,058	359,647	359,647
Nonpublic Handicapped Services	20-XXX-XXX-XXX	70,482	91,312	91,312
Nonpublic Nursing Services	20-XXX-XXX-XXX	56,133	50,489	50,489
Nonpublic Technology Initiative	20-XXX-XXX-XXX	30,187	26,160	26,160
Total State Projects		12,664,523	13,776,758	14,572,406
Federal Projects:				
Title I	20-XXX-XXX-XXX	2,554,274	1,012,795	939,203
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,651,394	1,570,548	1,570,548
Vocational Education	20-XXX-XXX-XXX	92,009	124,459	116,565
Other Special Projects	20-XXX-XXX-XXX	1,094,481	839,816	839,816
Total Federal Projects		5,392,158	3,547,618	3,466,132
Grant & Entitlements Cont to SBB	20-XXX-XXX-930	2,690,055	5,035,211	1,930,315
TOTAL GRANTS AND ENTITLEMENTS		20,746,736	22,359,587	19,968,853
Total Expenditures		106,107,859	112,707,666	113,815,510
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930	401,003	508,061	395,156
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		105,706,856	112,199,605	113,420,354

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Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	1,695,871	1,859,142	4,859,559	1,803,884
Repayment of Debt	0	0	0	0
Reserved 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	5,587,213	4,258,595	91,449	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12028	12639	14712	14853	14920
Total Classroom Instruction	7039	7508	8739	8789	8941
Classroom-Salaries and Benefits	6815	7230	8434	8457	8651
Classroom-General Supplies and Textbooks	210	224	271	298	258
Classroom-Purchased Services and Other	15	54	34	34	32
Total Support Services	1979	2119	2467	2559	2643
Support Services-Salaries and Benefits	1883	1981	2330	2424	2474
Total Administrative Costs	1377	1426	1569	1621	1497
Administration-Salaries and Benefits	1058	1142	1221	1269	1231
Total Operations and Maintenance of Plant	1266	1243	1519	1455	1403
Operations & Maintenance of Plant-Salary & Ben.	633	667	826	749	730
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	110	81	126	127	128
Total Equipment Costs	11	30	62	62	6
Employee Benefits as a % of Salaries	24.3	27.2	26.1	26.7	24.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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.

2005-06 actual, 2006-07 actual, 2007-08 original, 2007-08 revised, and 2008-09 amounts include a total of \$ 0, \$0, \$270, \$273, and \$ 271 per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

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Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

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Shared Services -- Description of Shared Services

INTERLOCAL AGREEMENTS WITH THE TOWN OF WEST NEW YORK:

1. Use of Town Recreational Facilities: Donnelly Park, Miller Stadium, Miller Park, Washington Park, Centennial Fields, field known as Little League Field, Wiegand Park, and Tennis Courts at McEldowny Park.
2. Reimbursement of Costs for Crossing Guards.
3. Reimbursement of Costs for Fuel.
4. Maintenance and Use of Hudson Hall and Refuse Removal from Board Facilities.
5. Reimbursement of Costs for Police Officers for the Purposes of School Security.
6. Public Relations Coordinator.
7. Internet Connection for the Town Library.
8. Information Technology Agreement for Municipal Building and Town Library.
9. Senior Citizen Liason for community/student programs and events.

INTERLOCAL AGREEMENTS WITH HUDSON COUNTY SCHOOL OF TECHNOLOGY:

1. School Bus Maintenance and Repair.
2. Transportation Jointures.

PURCHASING:

1. Participation in Educational Data Services Supplies and Time/Materials Bid Consortium.
2. Gloucester County Educational Services for accounting software.
3. Participation in ACES.
4. Participation in ACT.
5. Major Medical Coverage solicited for comparison against premiums of NJSBHP. District's poor experience very unattractive to competitors, however, reduction of premiums for prescription/dental achieved.
6. Participation in NJSBAIG.
7. Reassessment of workers' compensation program to make it more responsive to the district need for continuity in delivery of instruction; created policy for light duty.
8. Maximized participation in SEMI Program.
9. Maximized participation in E-Rate.

GRANTS:

- Agressive pursuit of various funding options based on needs and interest.
1. Completing submission for Safe Routes to School Grant.
 2. Submission of \$100,000 Readiness and Emergency Management Grant.
 3. Award of \$12,500 for Energy Now Grant.
 4. Submission of the Carol Wright Physical Education Program Grant.
 5. Award of \$10,000 for Love Your Veggies Grant.

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22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	13,374,397 (A)
Estimated Net Taxable Valuation (as of 10/01/2007)	950,480,860 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	1.4071 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	13,374,397 (D)
Estimated Net Taxable Valuation (as of 10/01/2007)	950,480,860 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	1.4071 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	13,374,397 (G)
Estimated Equalized Valuation (as of 10/01/2007)	2,692,352,855 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	0.4968 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	13,374,397 (J)
Estimated Equalized Valuation (as of 10/01/2007)	2,692,352,855 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	0.4968 (L)