

Advertised Enrollments

| ENROLLMENT CATEGORY | October 15, 2009 Actual | October 15, 2010 Actual | October 15, 2011 Estimated |
|---|----------------------------|----------------------------|-------------------------------|
| Pupils on Roll Regular Full-Time | 7935 | 8108 | 8251 |
| Pupils on Roll Reg Accr. Adult High Sch | 66 | 98 | 98 |
| Pupils on Roll - Special Full-Time | 1142 | 1210 | 1251 |
| Subtotal - Pupils On Roll | 9143 | 9416 | 9600 |
| Private School Placements | 20 | 26 | 23 |
| Pupils Sent to Other Districts-Reg Prog | 1 | | |
| Pupils Sent to Other Dists-Spec Ed Prog | 13 | 15 | 12 |
| Pupils Received | 4 | 2 | 2 |
| Pupils in State Facilities | 7 | 7 | 6 |

HUDSON - BAYONNE CITY

Advertised Revenues

| Budget Category | Account | 2009-10 Actual | 2010-11 Revised | 2011-12 Anticipated |
|--|---------|-------------------|--------------------|------------------------|
| OPERATING BUDGET | | | | |
| Budgeted Fund Balance - Operating Budget | 10-303 | | 350,000 | 3,684,502 |
| Revenues from Local Sources: | | | | |
| Local Tax Levy | 10-1210 | 57,086,193 | 57,086,193 | 57,086,193 |
| Tuition | 10-1300 | 100,310 | 111,104 | 111,104 |
| Unrestricted Miscellaneous Revenues | 10-1XXX | 2,211,037 | 3,266,064 | 1,185,000 |
| SUBTOTAL | | 59,397,540 | 60,463,361 | 58,382,297 |
| Revenues from State Sources: | | | | |
| Aid for Adult and Post-Graduate Programs | 10-3191 | 294,981 | | |
| Extraordinary Aid | 10-3131 | 175,769 | | |
| Categorical Special Education Aid | 10-3132 | 5,017,370 | 2,395,988 | 5,040,780 |
| Equalization Aid | 10-3176 | 37,268,674 | 45,340,283 | 43,836,499 |
| Categorical Security Aid | 10-3177 | 2,672,739 | | |
| Categorical Transportation Aid | 10-3121 | 85,356 | | |
| SUBTOTAL | | 45,514,889 | 47,736,271 | 48,877,279 |

| | | | | |
|---|--------------|-------------|-------------|-------------|
| Revenues from Federal Sources: | | | | |
| Medicaid Reimbursement | 10-4200 | 135,616 | 207,032 | 207,032 |
| Equalization Aid - ARRA ESF | 16-4520 | 7,953,335 | | |
| Equalization Aid - ARRA GSF | 17-4521 | 307,885 | | |
| Education Jobs Fund | 18-4522 | | | 1,770,866 |
| SUBTOTAL | | 8,396,836 | 207,032 | 1,977,898 |
| Actual Revenues (Over)/Under Expenditures | | -7,078,462 | | |
| TOTAL OPERATING BUDGET | | 106,230,803 | 108,756,664 | 112,921,976 |
| GRANTS AND ENTITLEMENTS | | | | |
| Revenues from Local Sources | 20-1XXX | 46,461 | | |
| Revenues from State Sources: | | | | |
| Preschool Education Aid | 20-3218 | | 1,947,920 | 1,863,635 |
| Other Restricted Entitlements | 20-32XX | 2,883,884 | 762,826 | 762,826 |
| TOTAL REVENUES FROM STATE SOURCES | | 2,883,884 | 2,710,746 | 2,626,461 |
| Revenues from Federal Sources: | | | | |
| Title I | 20-4411-4416 | 3,836,030 | 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 | 4,908,309 | 2,074,132 | 2,074,132 |
| Vocational Education | 20-4430 | | 17,064 | 17,064 |
| Other | 20-4XXX | 813,636 | 290,000 | 290,000 |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 9,557,975 | 4,086,386 | 4,086,386 |
| TOTAL GRANTS AND ENTITLEMENTS | | 12,488,320 | 6,797,132 | 6,712,847 |
| TOTAL REVENUES/SOURCES | | 118,719,123 | 115,553,796 | 119,634,823 |

HUDSON - BAYONNE CITY

Advertised Appropriations

| Budget Category | Account | 2009-10 Expenditures | 2010-11 Rev. Approp. | 2011-12 Appropriations |
|--|----------------|-------------------------|-------------------------|---------------------------|
| GENERAL CURRENT EXPENSE | | | | |
| Instruction: | | | | |
| Regular Programs | 11-1XX-100-XXX | 35,236,553 | 31,551,600 | 32,095,635 |
| Special Education | 11-2XX-100-XXX | 11,716,325 | 12,499,038 | 14,588,685 |
| Basic Skills/Remedial | 11-230-100-XXX | 3,458,898 | 3,436,033 | 2,087,155 |
| Bilingual Education | 11-240-100-XXX | 1,516,415 | 1,545,621 | 1,637,593 |
| Vocational Programs - Local | 11-3XX-100-XXX | 1,306,625 | 1,301,418 | 1,176,331 |
| School-Spon. Co/Extra-Curr. Activities | 11-401-100-XXX | 214,304 | 194,332 | 198,218 |
| School Sponsored Athletics | 11-402-100-XXX | 808,064 | 859,263 | 876,448 |
| Community Services Programs/Operations | 11-800-330-XXX | 112,459 | 57,964 | 59,122 |
| Support Services: | | | | |
| Tuition | 11-000-100-XXX | 1,054,585 | 2,406,312 | 2,339,900 |
| Attendance and Social Work Services | 11-000-211-XXX | 476,553 | 533,460 | 544,128 |
| Health Services | 11-000-213-XXX | 1,953,289 | 1,987,811 | 2,027,566 |
| Speech, OT, PT, Related & Extraordinary Services | 11-000-216,217 | 1,016,683 | 1,551,652 | 1,582,683 |
| Guidance | 11-000-218-XXX | 2,105,308 | 2,299,804 | 2,345,798 |
| Child Study Teams | 11-000-219-XXX | 2,164,699 | 2,503,150 | 2,553,210 |
| Improvement of Instructional Services | 11-000-221-XXX | 2,010,418 | 2,000,389 | 2,040,396 |

| | | | | |
|---|----------------|-------------|-------------|-------------|
| Educational Media Services - School Library | 11-000-222-XXX | 161,373 | 168,404 | 171,772 |
| Instructional Staff Training Services | 11-000-223-XXX | 73,981 | 46,905 | 47,842 |
| General Administration | 11-000-230-XXX | 2,093,199 | 2,113,933 | 2,113,933 |
| School Administration | 11-000-240-XXX | 4,984,237 | 4,925,369 | 4,925,369 |
| Central Svcs & Admin Info Technology | 11-000-25X-XXX | 2,355,593 | 1,434,361 | 1,434,361 |
| Operation and Maintenance of Plant Services | 11-000-26X-XXX | 11,471,100 | 11,812,551 | 12,085,111 |
| Student Transportation Services | 11-000-270-XXX | 2,491,190 | 2,788,918 | 2,844,094 |
| Personal Services - Employee Benefits | 11-XXX-XXX-2XX | 16,218,895 | 20,233,013 | 22,563,202 |
| Food Services | 11-000-310-XXX | 628,115 | | |
| Total Support Services Expenditures | | 51,259,218 | 56,806,032 | 59,619,365 |
| TOTAL GENERAL CURRENT EXPENSE | | 105,628,861 | 108,251,301 | 112,338,552 |
| CAPITAL EXPENDITURES | | | | |
| Equipment | 12-XXX-XXX-73X | 147,121 | | 106,990 |
| TOTAL CAPITAL EXPENDITURES | | 147,121 | | 106,990 |
| SPECIAL SCHOOLS | | | | |
| Accredited Evening/Adult High School/Post-Graduate: | | | | |
| Instruction | 13-601-100-XXX | 79 | | |
| Total Accredited Evening/Adult HS/Post-Grad. | | 79 | | |
| Adult Education -Local: | | | | |
| Instruction | 13-602-100-XXX | 291,402 | 344,648 | 351,540 |
| Total Adult Education - Local | | 291,402 | 344,648 | 351,540 |
| TOTAL SPECIAL SCHOOLS | | 291,481 | 344,648 | 351,540 |
| Transfer of Funds to Charter Schools | 10-000-100-56X | 163,340 | 160,715 | 124,894 |
| OPERATING BUDGET GRAND TOTAL | | 106,230,803 | 108,756,664 | 112,921,976 |
| SPECIAL GRANTS AND ENTITLEMENTS | | | | |
| Local Projects | 20-XXX-XXX-XXX | 46,461 | | |
| Preschool Education Aid: | | | | |
| Instruction | 20-218-100-XXX | | 1,539,120 | 1,454,835 |
| Support Services | 20-218-200-XXX | | 408,800 | 408,800 |
| TOTAL PRESCHOOL EDUCATION AID | | | 1,947,920 | 1,863,635 |
| Other State Projects: | | | | |
| Nonpublic Textbooks | 20-XXX-XXX-XXX | 76,998 | 95,894 | 95,894 |
| Nonpublic Auxiliary Services | 20-XXX-XXX-XXX | 333,975 | 250,033 | 250,033 |
| Nonpublic Handicapped Services | 20-XXX-XXX-XXX | 124,433 | 52,741 | 52,741 |
| Nonpublic Nursing Services | 20-XXX-XXX-XXX | 96,422 | 126,883 | 126,883 |
| Other Special Projects | 20-XXX-XXX-XXX | 2,252,056 | 237,275 | 237,275 |
| Total State Projects | | 2,883,884 | 2,710,746 | 2,626,461 |
| Federal Projects: | | | | |
| Title I | 20-XXX-XXX-XXX | 3,836,030 | 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 | 4,908,309 | 2,074,132 | 2,074,132 |
| Vocational Education | 20-XXX-XXX-XXX | | 17,064 | 17,064 |
| Other Special Projects | 20-XXX-XXX-XXX | 813,636 | 290,000 | 290,000 |
| Total Federal Projects | | 9,557,975 | 4,086,386 | 4,086,386 |
| TOTAL GRANTS AND ENTITLEMENTS | | 12,488,320 | 6,797,132 | 6,712,847 |
| Total Expenditures | | 118,719,123 | 115,553,796 | 119,634,823 |

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:
 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 118,719,123 115,553,796 119,634,823

Advertised Recapitulation of Balance

| Budget Category | Audited Balance 6/30/2009 | Audited Balance 6/30/2010 | Estimated Balance 6/30/2011 | Estimated Balance 6/30/2012 |
|-----------------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| Unassigned: | | | | |
| General Operating Budget | 1,685,778 | 2,104,447 | 1,754,447 | 1,754,447 |
| 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 | 350,000 | 6,319,502 | 6,319,502 | 2,635,000 |
| 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
2011 - 2012

| Per Pupil Cost Calculations: | 2008-09 Actual (1) | 2009-10 Actual (2) | 2010-11 Original Budget (3) | 2010-11 Revised Budget (4) | 2011-2012 Proposed Budget (5) |
|--|--------------------|--------------------|-----------------------------|----------------------------|-------------------------------|
| otal Comparative Per Pupil Cost | 12486 | 10439 | 11543 | 11286 | 11490 |
| otal Classroom Instruction | 7905 | 7119 | 7202 | 7041 | 7196 |
| lassroom-Salaries and Benefits | 7658 | 6890 | 6969 | 6814 | 6999 |
| lassroom-General Supplies and Textbooks | 192 | 173 | 168 | 164 | 168 |
| lassroom-Purchased Services and Other | 56 | 57 | 65 | 64 | 29 |
| otal Support Services | 1505 | 1325 | 1531 | 1497 | 1523 |
| upport Services-Salaries and Benefits | 1349 | 1248 | 1426 | 1394 | 1420 |
| otal Administrative Costs | 1254 | 1206 | 1127 | 1102 | 1098 |
| ministration-Salaries and Benefits | 1011 | 908 | 909 | 889 | 893 |
| egal Costs | 0 | 31 | 17 | 16 | 16 |
| otal Operations and Maintenance of Plant | 1473 | 1418 | 1491 | 1458 | 1479 |
| perations & Maintenance of Plant-Salary & Ben. | 885 | 826 | 895 | 875 | 896 |
| otal Food Services Costs | 81 | 70 | 0 | 0 | 0 |
| otal Extracurricular Costs | 152 | 132 | 139 | 136 | 138 |
| otal Equipment Costs | 31 | 16 | 0 | 0 | 11 |
| mployee Benefits as a % of Salaries | 33.2 | 21.4 | 27.4 | 27.4 | 29.8 |

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 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 2010-11 revised appropriations and 2011-12 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.

HUDSON - BAYONNE CITY

Unusual Revenues and Appropriations

| Line Number | Revenue Source or Approp. Due to | 11-12 Amount | Description of circumstances |
|-------------|-------------------------------------|--------------|--|
| 00200 | Tuition | 111,104 | Other L.E.A. within the State |
| 00253 | Unrestricted Misc. | 1,000,000 | S.R.E.C. Sales |
| 00253 | Unrestricted Misc. | 185,000 | Fees/rental-Community Education programs |

Total Unusual Revenues:

1,296,104

Total Unusual Appropriations:

0

HUDSON - BAYONNE CITY

Shared Services -- Description of Shared Services

Recreational Facilities - with the City of Bayonne
 Garbage services - with the City of Bayonne
 N.J.J.I.F.
 N.J.S.B.A.I.G.
 C.S.S.D. Placements
 Special Education Classes - with other public school districts
 Computer Services - with the City of Bayonne
 I.T. Manager - with the City of Bayonne
 Transportation for Recreational Programs - with the City of Bayonne
 Paper Purchase - with the City of Bayonne
 A.C.E.S. - Electric
 A.C.E.S. - Gas
 Use of State Contractors provided by the Treasury Department

2a. Estimated Tax Rate Information

. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

| | | |
|--|---------------|-----|
| General Fund School Levy | 57,086,193 | (A) |
| Estimated Net Taxable Valuation (as of 10/01/2010) | 2,379,080,059 | (B) |
| Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100 | 2.3995 | (C) |

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

| | | |
|---|---------------|-----|
| Total School Levy | 57,086,193 | (D) |
| Estimated Net Taxable Valuation (as of 10/01/2010) | 2,379,080,059 | (E) |
| Estimated 11-12 Total School Tax Rate=(D)/(E)X100 | 2.3995 | (F) |

. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

| | | |
|---|---------------|-----|
| General Fund School Levy | 57,086,193 | (G) |
| Estimated Equalized Valuation (as of 10/01/2010) | 5,791,142,009 | (H) |
| Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100 | 0.9858 | (I) |

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

| | | |
|--|---------------|-----|
| Total School Levy | 57,086,193 | (J) |
| Estimated Equalized Valuation (as of 10/01/2010) | 5,791,142,009 | (K) |
| Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100 | 0.9858 | (L) |