

Hudson - Guttenberg Town

Notice is hereby given to the legal voters of the Guttenberg school district, in the County of Hudson, of the State of New Jersey, that a Public Hearing will be held both hybrid and also in the Middle School Gymnasium of the Guttenberg Board of Education, 301 69<sup>th</sup> Street, Guttenberg, New Jersey 07093, on Wednesday, May 5, 2021 at 5:00 P.M., for the purpose of conducting a public hearing on the following budget for the 2021-2022 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2019 Actual	October 15, 2020 Actual	October 15, 2021 Estimated
Pupils On Roll Regular Full-Time	883	830	870
Pupils On Roll - Special Full-Time	95	89	93
Subtotal - Pupils On Roll	978	919	963
Private School Placements	4	3	4
Pupils Sent to Other Districts - Reg Prog	324	301	350
Pupils Sent to Other Dists - Spec Ed Prog	61	58	62

## Hudson - Guttenberg Town

## Advertised Revenues

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,321,822	11,321,822	11,321,822
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apssds Only)	10-1XXX	69,701	0	0
Total Revenues from Local Sources		11,391,523	11,321,822	11,321,822
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,778	60,778	60,778
Extraordinary Aid	10-3131	62,798	0	0
Categorical Special Education Aid	10-3132	1,189,648	1,189,648	1,189,648
Equalization Aid	10-3176	6,203,359	6,567,693	7,946,403
Categorical Security Aid	10-3177	603,184	603,184	603,184
Total Revenues from State Sources		8,119,767	8,421,303	9,800,013
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	29,867	25,186
Cares/SEMI or ARRA/SEMI Revenue	10-4210	15,220	0	0
Total Revenues from Federal Sources		15,220	29,867	25,186
Budgeted Fund Balance-Operating Budget	10-303	547,148	1,227,266	1,719,424
Adjustment for Prior Year Encumbrances		0	61,331	0
Actual Revenues (Over)/Under Expenditures		-395,302	0	0
Total Operating Budget		19,678,356	21,061,589	22,866,445
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	0	0	7,000
Total Revenues from Local Sources	20-1XXX	0	0	7,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	69	69	0
Preschool Education Aid	20-3218	158,904	166,158	59,634
Total Revenues from State Sources		158,973	166,227	59,634
Revenues from Federal Sources:				
Title I	20-4411-4416	812,207	587,100	499,035
Title II	20-4451-4455	98,592	62,282	59,940
Title III	20-4491-4494	42,313	24,297	20,652
Title IV	20-4471-4474	57,084	35,410	30,099
I.D.E.A. Part B (Handicapped)	20-4420-4429	241,037	159,752	135,790
Cares Act Education Stabilization Fund	20-4530	74,008	0	0
Total Revenues from Federal Sources		1,325,241	868,841	745,516
Total Grants and Entitlements		1,484,214	1,035,068	812,150
Total Revenues/Sources		21,162,570	22,096,657	23,678,595
Total Revenues/Sources Net of Transfers		21,162,570	22,096,657	23,678,595

## Hudson - Guttenberg Town

## Advertised Appropriations

Budget Category	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	4,016,326	3,827,061	4,673,091
Special Education-Instruction	11-2XX-100-XXX	658,662	841,491	812,446
Basic Skills/Remedial-Instruction	11-230-100-XXX	420,470	494,922	418,933
Bilingual Education-Instruction	11-240-100-XXX	503,238	487,273	670,387
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	63,618	81,000	101,000
School-Sponsored Athletics-Instruction	11-402-100-XXX	7,000	15,000	15,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,475,842	7,315,937	6,856,310
Undistributed Expenditures-Health Services	11-000-213-XXX	156,156	145,936	185,856
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	394,526	567,689	693,167
Undistributed Expenditures-Guidance	11-000-218-XXX	220,269	220,286	246,981
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	626,130	520,269	612,963
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	75,172	61,380	95,000
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	380,688	483,737	559,896
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	639,209	533,173	548,718
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	173,440	216,149	205,245
Undistributed Expenditures-Central Services	11-000-251-XXX	302,353	301,920	304,882
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	147,224	132,118	153,469
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,168,400	1,542,034	2,230,856
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	197,460	292,865	255,000
Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,472,576	2,903,411	3,150,144
Total Undistributed Expenditures		13,429,445	15,236,904	16,098,487
Total General Current Expense		19,098,759	20,983,651	22,789,344
Capital Expenditures:				
Equipment	12-XXX-XXX-730	69,907	4,050	0
Facilities Acquisition and Construction Services	12-000-400-XXX	509,690	0	0
Total Capital Outlay		579,597	4,050	0
Transfer of Funds to Charter Schools	10-000-100-56X	0	73,888	77,101
General Fund Grand Total		19,678,356	21,061,589	22,866,445
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	0	0	7,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	125,658	135,807	39,634
Support Services	20-218-200-XXX	33,315	30,420	20,000
Total Preschool Education Aid	20-218-XXX-XXX	158,973	166,227	59,634
Total State Projects	20-XXX-XXX-XXX	158,973	166,227	59,634
Federal Projects:				
Title I	20-XXX-XXX-XXX	812,207	587,100	499,035
Title II	20-XXX-XXX-XXX	98,592	62,282	59,940
Title III	20-XXX-XXX-XXX	42,313	24,297	20,652
Title IV	20-XXX-XXX-XXX	57,084	35,410	30,099
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	241,037	159,752	135,790
Cares Act Education Stabilization Fund	20-477-XXX-XXX	74,008	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,325,241	868,841	745,516
Total Special Revenue Funds		1,484,214	1,035,068	812,150
Total Expenditures/Appropriations		21,162,570	22,096,657	23,678,595
Total Expenditures Net of Transfers		21,162,570	22,096,657	23,678,595

## Hudson - Guttenberg Town

## Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2019	Audited Balance 06-30-2020	Estimated Balance 06-30-2021	Estimated Balance 06-30-2022
Unrestricted:				
--General Operating Budget	451,532	475,464	453,992	420,005
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,429,346	2,891,231	1,685,437	0
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

## Hudson - Guttenberg Town

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,451	\$12,874	\$14,547	\$14,864	\$16,479
Total Classroom Instruction	\$7,166	\$7,675	\$8,394	\$8,646	\$9,215
Classroom-Salaries and Benefits	\$6,902	\$7,254	\$7,961	\$8,288	\$8,519
Classroom-General Supplies and Textbooks	\$199	\$340	\$307	\$222	\$570
Classroom-Purchased Services	\$65	\$81	\$125	\$135	\$126
Total Support Services	\$2,272	\$2,276	\$2,762	\$2,764	\$3,159
Support Services-Salaries and Benefits	\$1,922	\$1,969	\$2,264	\$2,227	\$2,503
Total Administrative Costs	\$1,604	\$1,520	\$1,385	\$1,496	\$1,493
Administration Salaries and Benefits	\$1,096	\$1,095	\$1,063	\$1,149	\$1,190
Total Operations and Maintenance of Plant	\$1,278	\$1,283	\$1,858	\$1,798	\$2,437
Operations and Maintenance-Salaries and Benefits	\$352	\$294	\$424	\$278	\$429
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$84	\$73	\$99	\$107	\$123
Total Equipment Costs	\$35	\$72	\$4	\$4	\$0
Legal Costs	\$110	\$52	\$52	\$56	\$53
Employee Benefits as a percentage of salaries*	34.03%	31.37%	33.56%	36.22%	34.68%

\*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 2020-21 revised appropriations and the 2021-22 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 Anna L. Klein School, 301 69<sup>th</sup> Street, Guttenberg, Hudson County, New Jersey between the hours of 9:00 am and 4:00 pm Monday through Friday, excluding holidays.