

## A GUIDE TO THE HUDSON SCHOOL DISTRICT BUDGET

This budget document looks intimidating, but looks can be deceiving. The budget is divided into a series of reports, and each report is internally consistent. Once one report is understood, all can be more easily understood. The purpose of this document is to provide a roadmap through the budget.

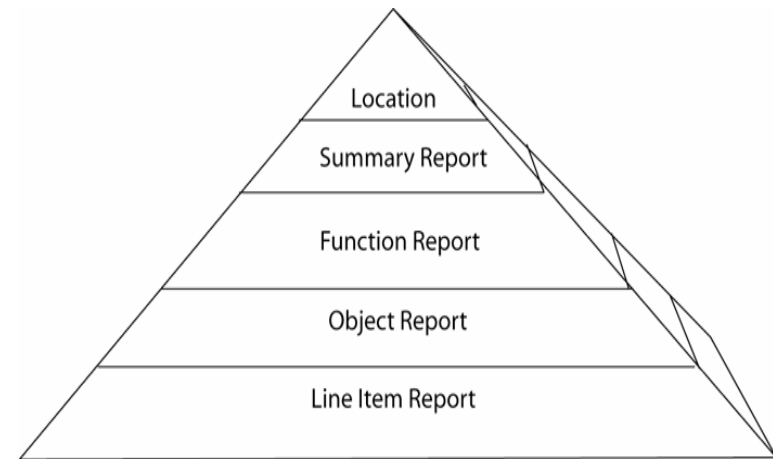
A well constructed budget should accomplish several objectives:

- (1) It should illuminate the important priorities of the school district
- (2) It should allow for levels of analysis and comparison, including historical comparisons
- (3) It should have internal consistency, and be clearly understood
- (4) It should be related to stated school district goals and objectives

We hope that we have made substantial progress in achieving those objectives.

The Budget consistently follows this Pattern:

- **Location**
- **Budget Narrative**
- **Enrollment Projections and Class Size Information**
- **Per Pupil Cost Matrix of Proposed Budget**
- **Summary Report of Proposed School Budget by Function and Object**
- **Function Reports**
- **Object Reports**
- **Line Item Detail Reports**



Each of these reports provides an increasing level of detail. This process allows for analysis and comparisons on a either a wide OR a narrower scale, and also provides the ability to “drill down” to smaller details.

**Location:**

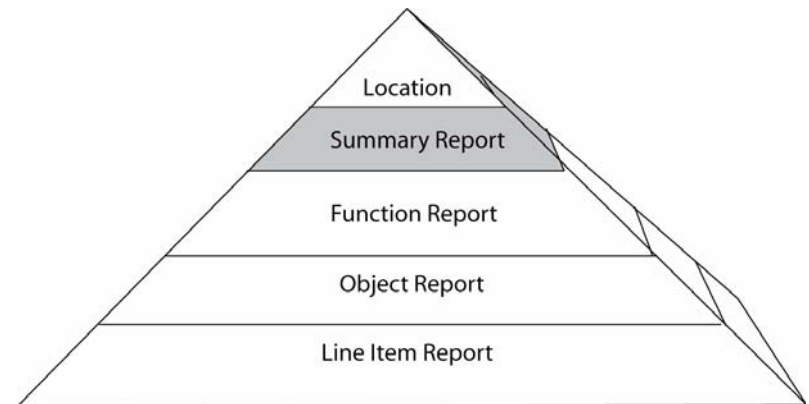
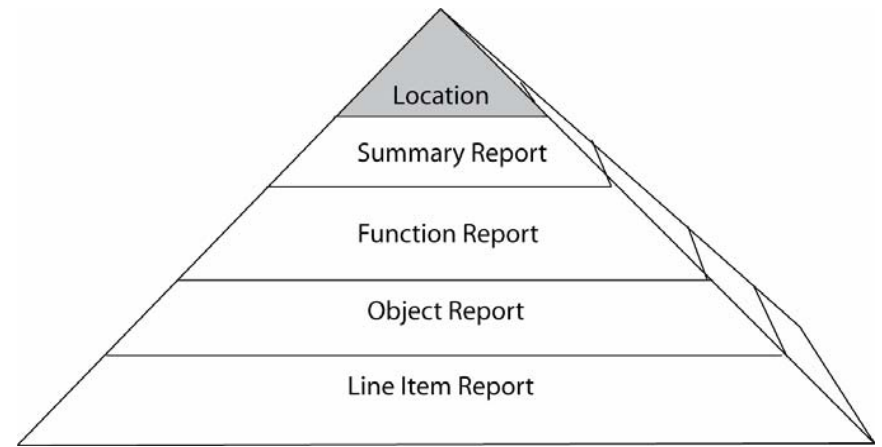
The major portion of the budget is divided into seven Locations: **Dr. H. O. Smith School; Library Street School; Nottingham West School; Hills Garrison School; Hudson Memorial School; Alvirne High School;** and the **Kimball Webster School**. This year the Kimball Webster School has been added as a major location, and the previously sub-divided District-Wide Budget segments have been organized under this location, in order to provide a consistent format for review and analysis.

**Narratives:**

Within the budget document, most of the major reports begin with a **Narrative**, which provides a critical part of the budget document. The purposes of the narrative are (1) to describe the contents of the ensuing report; (2) indicate priorities in the report, and; (3) to link the budget requests to goals of the school district’s strategic plan. While the numbers in a budget tells **WHAT** an expenditure is, the narrative tells **WHY** the expenditure is proposed.

**Summary Report:**

The **Summary report** will be found near the beginning of each Location’s Budget, and will appear on page 5. It is the broadest level of budgeting at each location. This one page report provides a view of the school’s total proposed budget both by function and by object.



## **Function Report**

Each Location's budget is divided into eight major Functions: **Administration; Classroom Instruction; Vocational Instruction; Related Arts; Special Services; Educational Support; Non-Instructional Support; and Facilities.**

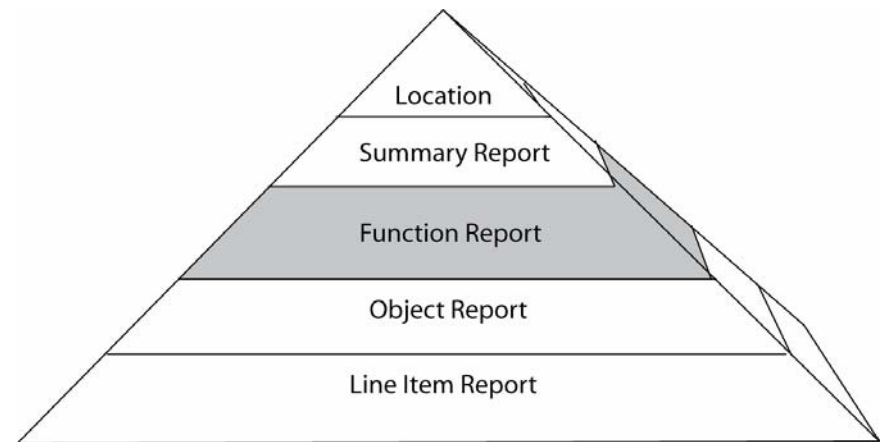
**Administration** includes the administrative and leadership costs within a school, including school wide-administrators such as principals and assistant principals.

**Classroom Instruction** includes the costs of classroom teachers in each school. In our elementary schools they are grade level teachers, and in Memorial and Alvirne High Schools they include department based teachers. Also included here are the instructional materials, supplies and equipment used within our classrooms.

The Classroom Instruction function is also sub-divided into **Departments**, such as English or Science. In the elementary schools this includes only small sections on supplies. In Hudson Memorial and Alvirne High Schools, the Departmental budgets also include faculty members.

**Vocational Instruction** appears only at Alvirne High School, and contains the costs associated with the Wilber Palmer Career and Technical Education Center.

**Related Arts** contains the budgets for Music, Art and Physical Educations programs in our schools.



**Special Services** includes Special Education, English as a Second Language, Guidance and Nurses. These programs support our students throughout each of our schools.

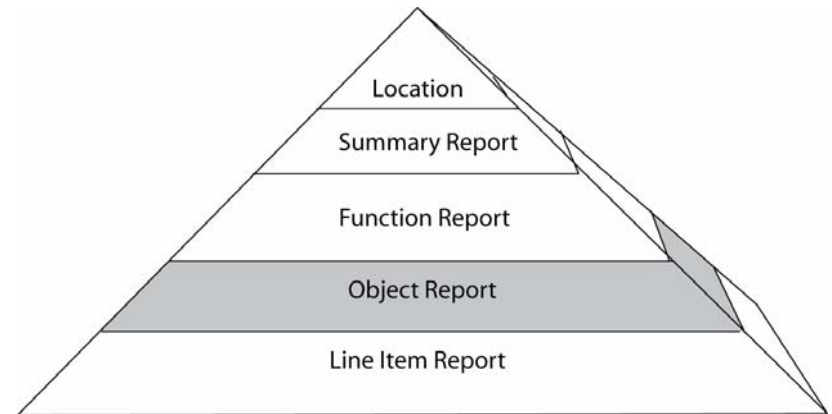
**Educational Support Services** include our libraries, audio visual services, technology, co-curricular activities, and our professional development programs.

**Non-Instructional Support Services** includes School Board operations, Food Service, and Transportation costs.

**Facilities** include the costs of operating, maintaining and repairing our buildings and grounds, as well a debt service..

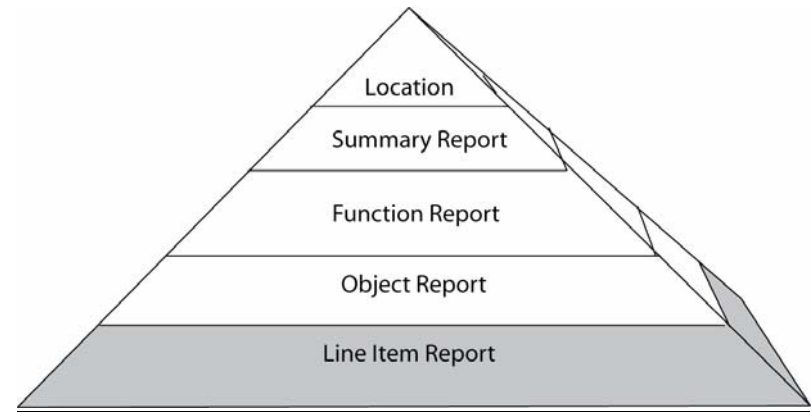
### **Object Report**

Each Function report is further divided into ten **Objects: Salaries; Benefits; Office Expenses; Supplies; Contracted Services; Equipment; Educational Resources; Furniture; Professional Development; and Utilities.** Objects will often be broken down further. For example, Equipment may be broken down (no pun intended) into “rental,” “new,” and “replacement.”



### **Line Item Detail Reports**

Within each **Object** report are **Line Item Detail reports**. These reports provide backup and details for budgetary expenditures. They are the most specific reports.



### **Spreadsheet Assistant**

A final section of this GUIDE provides, in spreadsheet format, an explanation of the lines as they appear in your budget. Each line item begins a series of numbers, in the following order: FUND; LOCATION; SUBJECT; FUNCTION, and OBJECT.

Since we are now budgeting on a gross basis, that is, we include in our budget monies from all sources, it is important to understand the structure of FUNDS, which appear as the first two numbers in any budgetary line item.

There are twelve funds, as you will see from your spreadsheet guide. Funds 10 (the general fund) and 22 (federal Funds) make up the bulk of the budget.