



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.

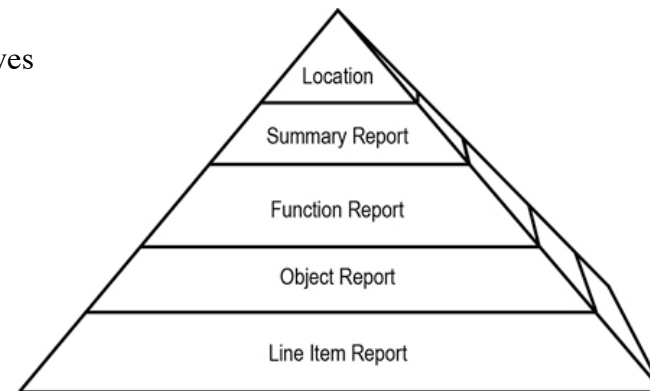
A well constructed budget should accomplish several objectives:

- (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 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:

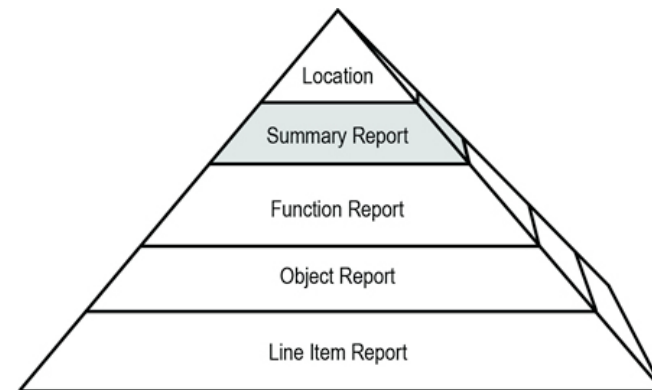
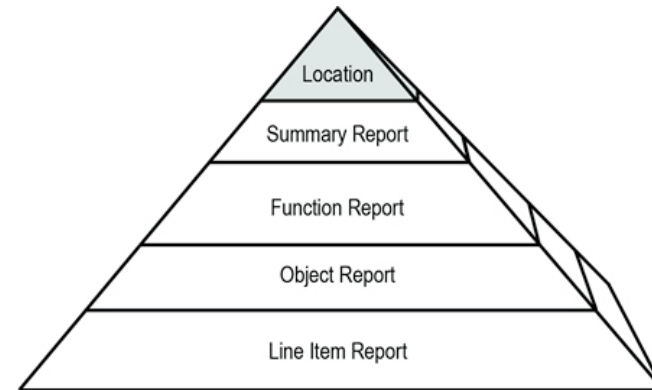
The major portion of the budget is divided into seven Locations: **Dr. H.O. Smith School; Library Street School; Nottingham West School; Hills Garrison School; Hudson Memorial School; Alvirne High School;** and the **Kimbal Webster School**. This year the Kimbal Webster School has been added as a major 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 being 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 and 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.**

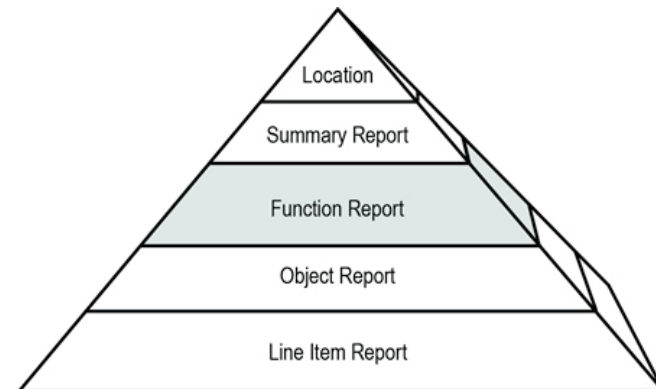
Administration includes the administrative and leadership costs within a school, including school wide-administrators such as principals and assistant principals.

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 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.

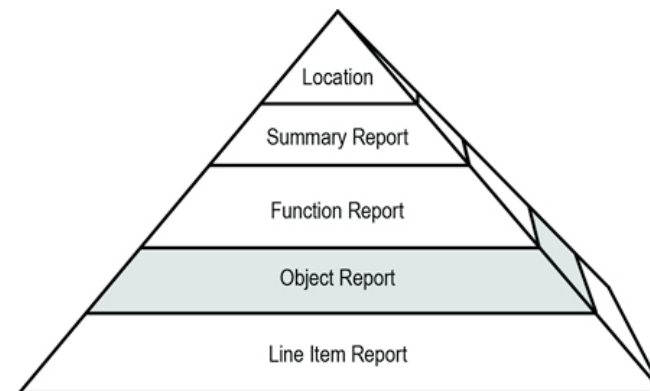
Educational Support Services include our libraries, audio visual services, technology, co-curricular activities, and our professional development programs.

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.*





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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.

