

# BOARD OF EDUCATION

## 302 ELM STREET

### WESTFIELD, NEW JERSEY 07090

Notice is hereby given to the legal voters of Westfield, in the County of Union, New Jersey, that a public hearing for the proposed budget for the 2004-2005 school year will be held on Monday, March 29, 2004, in the Board Room of the Administration Building, 302 Elm Street, Westfield, New Jersey, at 8:00 PM.

The budget will be on file in the office of the Secretary of the Board of Education, 302 Elm Street, Westfield, New Jersey, for examination by the public between 9:00 AM and 4:00 PM each school day.

The school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district.

Robert Berman  
Board Secretary

The Westfield Leader  
Publication Date: March 25, 2004

# SCHOOL DISTRICT BUDGET STATEMENT FOR THE SCHOOL YEAR 2004-2005

## UNION - WESTFIELD TOWN

### ADVERTISED ENROLLMENTS

ENROLLMENT CATEGORY	OCTOBER 15, 2002 ACTUAL	OCTOBER 15, 2003 ACTUAL	OCTOBER 15, 2004 ESTIMATED
Pupils on Roll Regular Full-Time	4,926	5,067	5,136
Pupils on Roll Regular Shared-Time	4	4	
Pupils on Roll - Special Full-Time	709	728	728
Pupils on Roll - Special Shared-Time	16	18	18
Private School Placements	68	64	64
Pupils Sent to Other Dists-Spec Ed Prog	32	31	32
Pupils Received	1		
Pupils in State Facilities		1	
Resident Enroll. Per State Aid Calc.-Infor. Only		5,738	5,942

## UNION - WESTFIELD TOWN

### ADVERTISED REVENUES

BUDGET CATEGORY	ACCOUNT	2002-03 ACTUAL	2003-04 REVISED	2004-05 ANTICIPATED
<b>GENERAL FUND</b>				
Budgeted Fund Balance - General Fund	10-303		1,075,000	1,295,435
Revenues from Local Sources:				
Local Tax Levy	10-1210	55,991,817	59,635,597	63,223,227
Tuition	10-1300	23,858		
Transportation Fees from Individuals	10-1410	1,937		
Unrestricted Miscellaneous Revenues	10-1XXX	271,117	413,174	367,077
<b>SUBTOTAL</b>		56,288,729	60,048,771	63,590,304
Revenues from State Sources:				
Special Education Aid	10-3130	4,083,349	4,083,349	4,083,349
Academic Achievement Reward Program	10-3193	129,398		
Consolidated Aid	10-3195			480,328
Other State Aids	10-3XXX	117,828	347,405	
<b>SUBTOTAL</b>		4,330,575	4,430,754	4,563,677
Adjustment for Prior Year Encumbrances			977,567	
Act (Excess) Deficiency of Rev (Over)/Under Expnd		-486,883		
<b>TOTAL GENERAL FUND</b>		60,132,421	66,532,092	69,449,416
<b>SPECIAL REVENUE FUNDS</b>				
Revenues from Local Sources	20-1XXX	101,713	112,851	
Revenues from State Sources:				
Distance Learning Network Aid	20-3213	288,907		
Other Restricted Entitlements	20-32XX	314,835	282,081	282,081
<b>TOTAL REVENUES FROM STATE SOURCES</b>		603,742	282,081	282,081
Revenues from Federal Sources:				
Title I	20-4411-4416	110,845	192,948	192,948
Title VI	20-4417-4418	22,876		
I.D.E.A. Part B (Handicapped)	20-4420	976,801	1,131,238	1,131,238
Other	20-4XXX	95,498	153,523	153,523
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		1,206,020	1,477,709	1,477,709
<b>TOTAL SPECIAL REVENUE FUNDS</b>		1,911,475	1,872,641	1,759,790
<b>DEBT SERVICE</b>				
Budgeted Fund Balance	40-303		185,000	63,858
Transfers from Other Funds	40-5200	205,003		
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,772,910	1,789,067	1,939,965
Miscellaneous	40-1XXX	105,175	50,000	
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		1,878,085	1,839,067	1,939,965
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	258,124	257,412	257,563
<b>TOTAL LOCAL DEBT SERVICE</b>		2,341,212	2,281,479	2,261,386
Act (Excess) Deficiency of Rev (Over)/Under Expnd		-35,733		
<b>TOTAL DEBT SERVICE FUND</b>		2,305,479	2,281,479	2,261,386
<b>TOTAL REVENUES/SOURCES</b>		64,349,375	70,686,212	73,470,592

## UNION - WESTFIELD TOWN

### ADVERTISED APPROPRIATIONS

BUDGET CATEGORY	ACCOUNT	2002-03 EXPENDITURES	2003-04 REV. APPROP.	2004-05 APPROPRIATIONS
<b>GENERAL CURRENT EXPENSE</b>				
Regular Programs - Instruction	11-1XX-100-XXX	23,452,428	25,164,411	25,252,092
Special Education - Instruction	11-2XX-100-XXX	3,697,698	3,917,151	4,093,799
Basic Skills/Remedial - Instruction	11-230-100-XXX	599,653	588,697	636,900
Bilingual Education - Instruction	11-240-100-XXX	183,251	191,969	200,481
School-Spon. Co/Extra-Curr. Activities-Instruct	11-401-100-XXX	232,580	288,188	318,569
School Sponsored Athletics - Instruction	11-402-100-XXX	737,524	875,837	915,928
Undistributed Expenditures:				
Instruction	11-000-100-XXX	4,307,724	4,886,724	5,010,712
Attendance and Social Work Services	11-000-211-XXX	104,140	108,579	113,316
Health Services	11-000-213-XXX	1,008,411	1,024,548	1,031,340
Other Supp Serv - Stds - Related & Extraordinary	11-000-216.217	1,102,772	1,263,434	1,752,042
Other Support Services - Students - Regular	11-000-218-XXX	1,563,673	1,657,430	1,769,491
Other Support Services - Students - Special	11-000-219-XXX	1,143,627	1,196,964	1,141,457
Improvement of Instructional Services	11-000-221-XXX	1,245,830	1,349,341	1,426,523
Educational Media Services - School Library	11-000-222-XXX	1,166,903	1,183,456	1,173,456
Instructional Staff Training Services	11-000-223-XXX	195,334	243,061	203,093
Support Services - General Administration	11-000-230-XXX	1,027,957	1,378,500	1,375,693
Support Services - School Administration	11-000-240-XXX	2,699,415	2,883,014	2,882,225
Central Svcs & Admin Info Technology	11-000-25X-XXX		1,145,879	
Operation and Maintenance of Plant Services	11-000-26X-XXX	5,023,394	5,848,862	5,550,012
Student Transportation Services	11-000-270-XXX	1,949,074	2,082,624	2,184,379
Other Support Services	11-000-290-XXX	1,181,697	1,190,608	
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,194,246	8,814,151	9,963,948
Food Services	11-000-310-XXX	14,302	19,576	16,000
<b>Total Undistributed Expenditures</b>		30,928,499	35,130,835	37,766,416
<b>TOTAL GENERAL CURRENT EXPENSE</b>		59,831,633	66,157,088	69,184,185
<b>CAPITAL OUTLAY</b>				
Equipment	12-XXX-XXX-73X	80,093	164,457	90,231
Facilities Acquisition and Construction Services	12-000-4XX-XXX	87,370	210,547	175,000
Capital Reserve-Transfer to Capital Projects	12-000-4XX-931	133,325		
<b>TOTAL CAPITAL OUTLAY</b>		300,788	375,004	265,231
<b>GENERAL FUND GRAND TOTAL</b>		60,132,421	66,532,092	69,449,416

SPECIAL REVENUE FUNDS	ACCOUNT	2002-03	2003-04	2004-05
Local Projects	20-XXX-XXX-XXX	101,713	112,851	
Distance Learning Network Aid:				
Support Services	20-213-200-XXX	288,907		
<b>TOTAL DISTANCE LEARNING NETWORK AID</b>		288,907		

Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	35,857	34,657	34,657
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	50,975	44,675	44,675
Nonpublic Handicapped Services	20-XXX-XXX-XXX	118,285	137,939	137,939
Nonpublic Nursing Services	20-XXX-XXX-XXX	47,729	41,130	41,130
Nonpublic Technology Initiative	20-XXX-XXX-XXX			23,680
Other Special Projects	20-XXX-XXX-XXX	61,989	23,680	
<b>Total State Projects</b>		603,742	282,081	282,081
Federal Projects:				
Title I	20-XXX-XXX-XXX	110,845	192,948	192,948
Title VI	20-XXX-XXX-XXX	22,876		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	976,801	1,131,238	1,131,238
Other Special Projects	20-XXX-XXX-XXX	95,498	153,523	153,523
<b>Total Federal Projects</b>		1,206,020	1,477,709	1,477,709
<b>TOTAL SPECIAL REVENUE FUNDS</b>		1,911,475	1,872,641	1,759,790

DEBT SERVICE FUNDS	ACCOUNT	2002-03	2003-04	2004-05
Debt Service - Regular	40-701-510-XXX	2,305,479	2,281,479	2,261,386
<b>TOTAL DEBT SERVICE FUNDS</b>		2,305,479	2,281,479	2,261,386
<b>Total Expenditures/Appropriations</b>		64,349,375	70,686,212	73,470,592

DEDUCT APPROPRIATIONS INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:	ACCOUNT	2002-03	2003-04	2004-05
Local Contribution - Transfer to Special Revenue	11-1XX-100-930			
Capital Reserve - Transfer to Debt Service	12-000-400-933			
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		64,349,375	70,686,212	73,470,592
<b>NET OF TRANSFERS:</b>				

## UNION - WESTFIELD TOWN

### ADVERTISED RECAPITULATION OF BALANCES

Budget Category (1)	General Fund (Unreserved) (2)	Gen. Fund (Reserved) Capital Reserve Account (3)	Gen. Fund (Reserved) Adult Ed. Programs (4)	Gen. Fund (Reserved) Maintenance Reserve Acct. (5)	Gen. Fund (Reserved) Legal Reserves (6)	Gen. Fund (Reserved) Tuition Reserve (7)	Debt Service (8)	Special Revenue Cap. Res. Acct. (9)	Totals (10)
Est. Approp. Bal. 6-30-02 (Prior Budg)	2,251,812	229,520	0	0	0	0	0	0	2,481,332
Approp. Balances 6-30-02 (from Audit)	3,492,390	229,521	0	0	0	0	213,125	0	3,935,036
Est. Approp. Bal. 6-30-03 (Prior Budg)	666,384	0	0	0	693,704	0	0	0	1,360,088
Approp. Balances 6-30-03 (from Audit)	4,275,979	229,521	0	0	0	0	248,858	0	4,754,358
Amount Budgeted during FY 03-04	-1,075,000	0	0	0	0	0	-185,000	0	-1,260,000
Add. Bal. to be Approp during FY 03-04	0	0	0	0	0	0	0	0	0
Add. Bal. Anticipated during FY 03-04	900,000	0	0	0	0	0	0	0	900,000
Approp. Bal. 6-30-04 (est.) before Trans.	4,100,979	229,521	0	0	0	0	63,858	0	4,394,358
Anti. Excess GF Bal. Trans during FY 03-04	0	0	0	0	0	0	0	0	0
Approp. Bal. 6-30-04 (est.) after Transfer	4,100,979	229,521	0	0	0	0	63,858	0	4,394,358
Amount Budgeted in FY 04-05	-1,295,435	0	0	0	0	0	-63,858	0	-1,359,293
Appropriation Balance 6/30/05 (est.)	2,805,544	229,521	0	0	0	0	0	0	3,035,065

Current state law requires that unreserved general fund balance (surplus) in excess of the established statutory limitation (generally 6% of the prior year budget) must be appropriated in the budget for tax relief purposes. Below are the amounts for the proposed and prior two years given the current statutory limitations:

## UNION - WESTFIELD TOWN

### ADVERTISED PER PUPIL COST CALCULATIONS

Per Pupil Cost Calculations:	2001-02 ACTUAL	2002-03 ACTUAL	2003-04 ORIGINAL BUDGET	2003-04 REVISED BUDGET	2004-05 PROPOSED BUDGET
Total Comparative Per Pupil Cost	9,081	9,494	10,288	10,186	10,549
Total Classroom Instruction	5,579	5,762	6,196	6,121	6,221
Classroom-Salaries and Benefits	5,290	5,485	5,849	5,744	5,936
Classroom-General Supplies and Textbooks	187	188	214	225	214
Classroom-Purchased Services and Other	103	89	133	152	71
Total Support Services	1,485	1,559	1,635	1,613	1,738
Support Services-Salaries and Benefits	1,268	1,320	1,438	1,416	1,540
Total Administrative Costs	912	983	1,070	1,074	1,259
Administration-Salaries and Benefits	743	767	811	796	899
Total Operations and Maintenance of Plant	898	992	1,147	1,142	1,079
Operations & Maintenance of Plant-Salary & Ben.	630	690	803	788	736
Total Food Services Costs	2	3	3	3	3
Total Extracurricular Costs	205	196	238	234	249
Total Equipment Costs	22	14	18	28	15
Employee Benefits as a % of Salaries	16.0	17.8	20.2	20.5	22.2

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2004 Comparative Spending Guide and can be found on the Department of Education's Internet address: [http://www.state.nj.us/education/using Finance, when available](http://www.state.nj.us/education/using%20Finance,%20when%20available). This publication is available in the board office and public libraries. The same calculations were performed using the 2003-04 revised appropriations and 2004-05 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.

## UNION - WESTFIELD TOWN

### ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

4A. Advertised Capital Outlay Projects  
Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, budget only the local share of the project and enter an X in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to Capital Projects fund (8326 and 8335). Complete a detailed budget for each project.

DESCRIPTION/ACTIVITY	PROJECT NUMBER	DOLLAR AMOUNT	ELIGIBLE FOR GRANT
Install Drop Ceilings - Edison School	WBOE 1	78,000	X
Temporary Classroom Unit - Wilson School			