

# BUDGET GUIDELINES

**FISCAL YEAR 2009-2010**



**NEW JERSEY DEPARTMENT OF EDUCATION**

**DIVISION OF FINANCE**

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# SECTION I

## A. CHANGES FOR 2009-10:

The new accountability regulations, (subchapters 1 thru 15) promulgated under N.J.A.C. 6A:23A, effectuate the provisions of P.L. 2007, c260, P.L. 2007, c63, and P.L. 2007, c53 and supersede 6A:23 where the provisions are inconsistent.

The 2009-10 budget software has been updated to reflect the required budgetary changes as a result of implementation of the newly adopted regulations and the 2007 chapter laws for which changes had not previously been incorporated. This includes budgeting SEMI projected revenue, modifications to the chart of accounts, modifications to accounting and reporting of preschool, and elimination of tier reporting on the district projected enrollments. The software now includes a new supporting document to capture the salary and benefit data that is required to be posted on the districts website and several School Funding Reform Act of 2008 (SFRA) calculations/reports that had not been incorporated into the software in 2008-09.

### **CHART OF ACCOUNTS UPDATE**

Updates to the Chart of Accounts (COA) were distributed to school districts via memorandum dated October 15, 2008. Changes effective for the 2009-10 school year include new accounts for recording at-risk programs and other enhancements to operation and maintenance and the addition of new objects in specific areas to enable more detailed data collection. The 2008 Chart of Accounts is posted on our website at <http://www.nj.gov/education/finance/fp/af/coa/> and includes all updates since the issuance of the 2003 Chart of Accounts. The 2009-10 budget application has been updated to reflect the new at-risk accounting and changes to several other areas effective for the 2009-10 school year. While an option, districts will not be required to cross-walk the 2008-09 revised budget into the new structure.

The most significant change includes the creation of four new programs, 421 (before/after school programs), 422 (summer school), 423 (alternative education), and 424 (other supplemental at-risk programs) and two new functions, 266 (security) and 263 (care and upkeep of grounds). Other changes include several new revenue lines, the creation of a new program for GED testing centers (program 640), enhancements to operations and maintenance, and the addition of new object codes in specific areas to enable more detailed data collection. Appendix A of the COA has been updated to reflect the minimum reporting requirements effective July 1, 2009. Further details are provided in the revenue and appropriations section and Appendix F of the Budget Guidelines.

### **SEMI - Supporting Documentation Item 18**

Supporting documentation item 18 is new for 2009-10, and should be used to calculate the amount of Medicaid revenue that must be budgeted under the Special Education Medicaid Initiative (SEMI).

In accordance with N.J.S.A. 18A:55-3, school districts are required to maximize their participation in SEMI. The accountability regulations (N.J.A.C. 6A:23A-5.3) include programmatic guidelines and standards for school districts to maximize participation in

SEMI. A guidance memo was issued by the Department on January 5, 2009 explaining the SEMI participation requirements and calculation of the projected revenue. District specific information including estimated Medicaid-eligible/Special Education students and the projected revenue to be used in developing the 2009-10 budget was distributed to each school district through the county office. Districts should reference the Department of Treasury website for further details on this program and related guidance memos at <http://www.nj.gov/treasury/administration/SemiMac/AcctReg.html>.

Districts must recognize SEMI revenue in the original budget certified for taxes of at least 90 percent of the SEMI revenue projections provided by the Department, unless the district has requested and received a waiver or requested and received approval to record an alternative SEMI revenue amount. Projected SEMI revenue should be recorded on revenue line 390 "Medicaid Reimbursement" in the proposed budget. There will be an edit check that the amount entered on revenue line 390 will be no less than 90 percent of the revenue projection provided by the Department, unless the district selects on the data entry screen that it has an approved waiver or received approval to use an alternative revenue projection for the 2009-10 budget year. If an X is entered in either of these sections of the data entry screen, the county approval letter and alternative revenue projection, if applicable, must be submitted as an attachment to Supporting Documentation Item 18. No other data entry is required on this support document. The revenue amount shown on Line (A) of the report is calculated as 100 percent of the Department calculated revenue projection. The revenue amount shown on Line (C) of the report is calculated as 90 percent of line (A).

To seek a waiver from the Executive County Superintendent of the requirements to maximize SEMI, a district must show that as per the October 15, 2008 Special Education Student Count, they had 30 or fewer Special Education-Medicaid eligible students, or that efforts to participate in SEMI would not provide a cost benefit to the district. A district may also seek approval from the Executive County Superintendent to use its own projection of SEMI reimbursement revenue, upon demonstration that the numbers it used in calculating the projections are more accurate than the projections provided by the Department.

All waiver and alternative revenue requests must be submitted to the Executive County Superintendent no less than 45 days prior to the submission of the district's proposed budget. The Executive County Superintendent shall notify the district of the decision on the waiver application within 20 days of receipt of the waiver request.

In accordance with N.J.A.C. 6A:23A-5.3(f), each district that has not achieved maximum participation in the SEMI program or failed to comply with all program requirements set forth in N.J.A.C. 6A:23A-5.3(e), shall demonstrate a good faith effort to achieve maximum participation and to maximize available SEMI revenue by submitting a SEMI action plan to the Executive County Superintendent for review and approval as part of the district's proposed budget submission. Maximum participation of SEMI is defined in the regulations as obtaining 90 percent return rate of parental consent forms for all SEMI eligible students. If applicable, the district shall review the existing action plan previously submitted, and if necessary, modify it to demonstrate the district's current status in terms of maximum participation in the SEMI program. The required components for the SEMI action plan are specified in N.J.A.C. 6A:23A-5.3(g).

## **SOFTWARE ENHANCEMENTS**

The budget software has been enhanced to include several existing reports that were previously produced outside the budget software application and general enhancements to existing reports.

### **School Funding Reform Act**

Beginning in 2009-10, the budget software includes the calculation of the adjusted prior year general fund tax levy and the automatic tax levy cap adjustments pursuant to SFRA. The prior year levy is reduced for non-permanent waivers and separate proposals, and increased for the 2008-09 state aid that some districts were required to use in 2008-09 to offset levy.

### **Employee Salary and Benefit Data Collection – Supporting Documentation Item 17**

Districts are required to submit a listing of salary and benefit information for select employees as an additional budget submission requirement and must also make available for public inspection on the school districts website, if one exists, in a “user friendly” format. This required salary and benefit supporting documentation for select employees, pursuant to N.J.S.A. 18A:7F-5.3, is incorporated into the budget software using supporting documentation item 17. It captures the same information that was used in the excel version last year. This information must be maintained on the district’s website for the entire budget year with a visible link from the main page. Unless there were reporting errors made, this information does not get updated since it is collected using information effective as of January 1 of the prebudget year. Supporting documentation item 17 is applicable to all operating types including County Vocational and County Special Services School Districts. A separate page for each employee will print at the summary level of detail required for posting. Additional information is collected on the data entry screen as support. The Department will receive the entire data entered into the data entry screen during the transmit back process. When the district selects “Prepare User Friendly Budget” on the report menu, the summary level of detail required for posting on the district’s web site will be created into the user friendly budget file in HTML format. See section II for further details on the user friendly budget files.

### **Enrollments**

The enrollment projections data entry screen and report have been updated to reflect changes in ASSA required to implement SFRA. The special education tier system has been eliminated and is no longer reflected in the projected enrollments.

### **Administrative Cost Limits per Supporting Documentation Item 14**

Supporting documentation item 14 is used to calculate the district’s maximum total administrative spending in the prebudget and budget year for purposes of determining the district’s adherence with the per pupil administrative cost limits. Supporting documentation item 14(c) entitled “Administrative Costs – Justification of Shared Services Costs” may be used for districts that have shared services agreements which cause the district to exceed their administrative cost per pupil limit. If a district has a shared service agreement with another school district or governmental unit, and records the full cost of that service in their general fund ledger, the district may use this new supporting documentation to explain the impact of this shared service on their administration cost calculation. Pursuant to N.J.A.C. 6A:23A-8.3(d) a district may submit to the Executive County Superintendent, for which they may take into consideration such contractual agreements and documented costs in the calculation of total administrative spending in the prebudget and budget year for purposes of determining the district’s adherence with the per pupil administrative cost limits. Supporting information

for the calculations of the per pupil administrative costs both with and without the shared services component must accompany the budget submission.

#### Budget Review Summary - Supporting Documentation Item 7

Supporting documentation item 7 is a budget review tool used for comparing the prebudget year appropriations to the budget year appropriations in summary form. This support document was updated to more accurately reflect the four percent tax levy cap pursuant to SFRA. Districts are required to provide explanations for fluctuations (increases and decreases) greater than four percent. In prior years an explanation was required for fluctuations greater than 10 percent.

#### School-Based Budgeting

Beginning in 2009-10, school districts required to prepare and submit school-based budgets will no longer be required to prepare and enter each school's data individually into the DOENET School-Based budget software for upload by diskette into the DOENET District-Wide budget. This information should be entered directly into the data entry section of the District-Wide budget under "School-Based Budget Menu". Data entry will be required for the 2009-10 projected revenues, detailed appropriations, and staffing. Prior year information will be preloaded into the software. The preloaded 2008-09 appropriations should be updated as of February 1, 2009. School districts that are required to submit school-based budgets should also reference Section VI of the budget guidelines.

#### **PRESCHOOL EDUCATION AID – Supporting Documentation Item 15**

Supporting documentation items 15A and 15B are used to identify the detail of the intended uses of Preschool Education Aid. Districts receiving Preschool Education Aid should account for the full cost of the preschool program in fund 20, except for self contained preschool disabled students. Self contained preschool disabled students should be accounted for in the applicable special education cost centers of the general fund.

Supporting documentation item 15 has been updated to reflect the changes as a result of SFRA and to align the detailed accounts with the preliminary budgets submitted to the Office of Early Childhood. New lines were added and programs deleted. The line for "Grades 1-3" was deleted as well as the "other" program. Also, beginning in 2008-09, districts were required to fully account for kindergarten costs in the general fund.

On supporting documentation item 15B a new transfer line to the general fund was added for those districts that received approval by the Commissioner to use preschool aid to support K-12 educational programs. Commissioner approval would only be granted if the preschool program has been fully implemented with high quality elements and universal requirements met. Two salary accounts, for community parent involvement specialist (line 13134) and master teacher (line 13136), as well as (line 13175) for cleaning, repair and maintenance were added to reflect the updates to the 2008 Chart of Accounts. Lines 13045, "Tuition to Other LEAs Within State-Regular" and 13185, "Contracted Services-Transportation (Bet Home & School)" were added to capture the cost of providing preschool to eligible three and four year old children by sending the students out of district. Three description categories were added to the top portion of supporting documentation item 15B to capture the number of regular education at-risk students serviced either in-district, at a head start program, or sent to another LEA/provider. A special line was also added to capture the number of at-risk mainstreamed/inclusion special education students.

## **BUDGETING FOR AUDIT FEES**

Pursuant to 6A:23A-5.5, a regular or vocational school district that receives at least 50 percent of its general fund budget in State aid during the 2008-09 school year school is required to engage an independent audit firm, other than the firm that performs the annual audit, to conduct a sampling of expenditures. The purpose of this audit is to determine the educational value and/or reasonableness of sampled expenditures and to conduct a review of internal controls sufficient to determine adequacy of the district's internal control structure. Not all districts that meet the audit criteria will be required to have the audit performed in 2009-10. The Commissioner will develop a phase-in schedule and disseminate to schools districts shortly. The cost of the required audit shall be considered outside the calculation of the per pupil administrative cost limit, therefore, new appropriation line 6922 (Account 11-000-230-333) entitled "Expenditure and Internal Control Audit Fees" was established.

## **B. INTRODUCTION**

### **1. PURPOSE OF THIS MANUAL**

This manual was prepared for use by all school districts -- regular, county vocational, and county special services. Instructions for all district types are incorporated into these budget guidelines.

**Section I** of this manual, the budget preparation guidelines, describes the reporting requirements, responsibilities, and procedures for budgeting. The guidelines are primarily for the use of local school districts and county offices.

- Part A presents the changes for 2009-10.
- Part B presents the purpose of the manual and the schedule for submitting budget documents.
- Part C describes the major responsibilities of boards of education and the executive county superintendent regarding budget preparation, submission, and review.
- Part D presents budget submission procedures and includes important information regarding completing the School District Budget Statement and Supporting Documentation Packet, including reference grids and sample statements, sample letters of transmittal, sample ballot questions, sample separate proposals for additional spending and the User Friendly Budget form. Also included is the Budget Review Checklist used by the executive county superintendent.

**Section II** describes the user-friendly budget information, and also includes samples of the worksheets and reports used by districts in the determination of their maximum tax levy.

**Section III** describes the minimum tax levy and maximum tax levy growth calculation and adjustment process, including the responsibilities of boards of education, executive county superintendent and the Commissioner.

**Section IV** contains samples and directions for completion of the Certificate and Report of School Taxes (A4F). (Not applicable to vocationals and special services school districts.)

**Section V** contains procedures to be followed in the event of a voter defeat or board of school estimate reductions to the proposed budget.

**Section VI** contains guidance and sample reports specific to districts required to transmit school-based budgets.

Included as appendices are explanatory notes for the advertised per pupil cost calculations (Appendix A), explanatory notes for the state aid printouts (Appendix B), explanatory notes for the edit messages (Appendix C), completion of analysis of fund balance (Appendix E), the minimum chart of account descriptions by program/function (Appendix F), and completion of additional budget analysis required for districts requesting Commissioner waivers to exceed their adjusted four percent tax levy cap (Appendix G).

Highlighted paragraphs and sentences correspond to key changes or expanded information in the 2009-10 guidelines. Minor changes to dates and other sentences are not highlighted and

districts are encouraged to read the entire guidelines for the most comprehensive understanding.

## **2. SCHEDULE FOR SUBMISSION OF BUDGET FORMS**

Districts will submit one paper version of the School District Budget Statement and one set of the Supporting Documentation Items to the county office. This includes additional supporting information for SEMI alternate revenue projections, and additional supporting information for districts requesting Commissioner cap waivers. Two copies of the budget statement certification must be submitted within two days after the public hearing.

County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified. For this reason, districts must notify the county office of any changes.

It should be noted that there may be as many as five budget submissions to the county office, depending on the need for revisions. These submissions are as follows:

- (1) Preliminary/Initial submission for districts seeking Commissioner cap waiver(s)
- (2) Preliminary/Initial submission for districts not seeking a Commissioner cap waiver
- (3) Following changes at public hearing and prior to submission for the ballot (regular type II districts)
- (4) After the election, districts with passed budgets will submit paper copies of the final budget and supporting documentation printed as part of the data transmission procedures outlined in the EDC manual, the EDC letter of transmittal, and the A4F to the county office within 15 days after the election.
- (5) As of the certification of taxes by a municipal governing body, where settlement has been reached following a budget defeat or upon reductions made by the board of school estimate in the adoption and certification of regular type I, county vocational, and county special services schools districts.

The procedures related to submission of the final budget data differ based on the outcome of the election. Section V should be referenced for the procedures to be followed in the event of a voter defeat of or board of school estimate reductions to the proposed budget.

The printed reports submitted should be arranged in the following order:

- Section Report
- Letter of Transmittal
  - A Advertised Revenues
  - B Advertised Appropriations (N/A for vocational and special services school districts)
  - C Recapitulation of Balances
  - D Advertised Per Pupil Cost Calculations Report
  - E Detailed Appropriations
  - F Supporting Documentation Reports
  - F Enrollment Projections
  - G Comparison Reports
  - Certification of School Taxes Report (N/A for vocational and special services school districts)
  - H Min and Max Tax Levy Reports/Approved Waivers
  - K Estimated Tuition Calculations
  - Separate Proposal Report
  - Appendix E (excel worksheet)

### **3. PUBLIC NOTICE AND INSPECTION**

**Once a district submits their budget application to the executive county superintendent for approval, or by the statutory due date if that date is earlier, the district must make available for public inspection, all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1(f).**

Any district which proposes a base budget that contains general fund tax levy and equalization aid in excess of its adequacy budget must also do the following:

1. Include the full text of the statement required by N.J.S.A. 18A:7F-5(d)(10) in the advertised section of the budget pursuant to N.J.S.A. 18A:22-8 and N.J.S.A. 18A:22-11 and in the legal notice of public hearing, posting at the public hearing and on the sample ballot as follows:

Your 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.

**Note:** This additional statement is not required on the actual ballot.

2. Prepare a narrative statement based on the thoroughness and efficiency standards which describes in specific detail the reasons and the extent to which the district's proposed budget contains spending which exceeds its adequacy budget (that is, the maximum amount needed to deliver curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards). That statement must be included with the budget application and other materials for public inspection. Supporting documentation 1.b should be used to complete this narrative statement describing the programs and services in excess of the adequacy budget. Only districts whose proposed general fund tax levy and equalization aid exceeds the adequacy budget are required to complete this statement.

## **C. RESPONSIBILITIES**

### **1. District Responsibilities**

Electronic Data Collection (EDC) of the 2009-10 Annual School District Budget Statement for all interim steps throughout the approval process is **mandatory for all districts**, regardless of hardware and software capabilities. Both the transmission of the EDC budget program to districts from the department and the transmission of budget data from districts to the department will be made over the Web-Enabled DOENET. The budget program will generate reports meeting the prescribed budget format depending upon the type of budget required for the district (regular, vocational, or special services). It will also generate the supporting documentation items, and the tax levy growth limitation adjustment materials. All of these paper copy reports will be submitted to the county office for the interim steps throughout the approval process.

**The final data will not be transmitted to the Department of Education until the final budget has been approved and certified for taxes, or in the case of county vocational and**

**special services school districts, when adopted and certified. The district can transmit the budget data reflecting the approved budget via Web-Enabled DOENET and submit the EDC transmittal form along with printed copies of the reports made as part of the transmission process outlined in the EDC manual.**

The county office will not accept district budget statement documents for review and approval if they have not been generated by the budget program and if they do not indicate that edits were run and no errors were detected. Districts should refer to the publication EDC Manual 2009-10 Budget Statement for instructions regarding use of the budget program, including directions on clearing error messages. As in past years, educational services commissions will continue to complete a regular school district budget statement and will not be required to complete the supporting documentation packet.

- a. The board of education is responsible for ensuring that the School District Budget Statement and all supporting documents are prepared and submitted to the executive county superintendent using the prescribed forms generated by the budget program by the deadline established in the election calendar. A duly approved board resolution certifying the general fund amount must be included with the initial budget submission.

Type I school districts must submit those items included in the “defeated budget package” to the board of school estimate. A list of those items is contained in Section V of this manual.

- b. All of the reports listed below are required submissions.

- Advertised Revenues
- Advertised Appropriations (N/A for county vocational and special services school districts)
- Recapitulation of Balances
- Advertised Per Pupil Cost Calculations Report
- Estimated Tuition Calculations Report (N/A for county vocational and special services school)
- Detailed Appropriations
- Supporting Documentation Reports
- Enrollment Projections (N/A for special services school districts)
- Comparison Reports
- Tax Levy Reports/Approved Waivers (N/A for county vocational districts)
- Separate Proposal Reports
- User-friendly Budget Reports
- Appendix E (excel worksheet)

- c. **For regular school districts, the board of education will advertise the budget only after it has been approved by the executive county superintendent.** The following are required to be included in the advertisement: the advertised enrollments, the advertised revenues, the advertised appropriations, the advertised recapitulation of balances, the advertised per pupil cost calculations, supporting documentation 4a (capital outlay projects), and any request (“Statement of Purpose”) for withdrawal, or designated deposit, of capital reserve for excess costs or other capital projects, if applicable and for withdrawal of capital reserve to augment a referendum. The budget program does not produce the required advertised “statement of purpose” for capital reserve withdrawal or designated deposits for excess costs or other capital projects, instead see Misc Sample Reports under Part D of section I for a sample.

- d. For county vocational and special services school districts, the board of school estimate may not adopt and certify the budget prior to its approval by the executive county superintendent.
- e. After adoption of the budget following the public hearing for regular districts or the approval by the board of school estimate for county vocational or special services school districts, the board of education will notify the executive county superintendent of the budget adoption.

**For any district, the user friendly budget forms must be posted on the district website, if one exists.** This posting must be updated after the election to reflect the final budget, and remain on the district website for the entire year until the next budget cycle.

If the adopted budget remains unchanged, the district will execute Statement A of the Budget Statement Certification. If the adopted budget is revised, the district will execute Statement B of the Budget Statement Certification and one copy of the revised budget together with one copy of the revised supporting documentation shall be resubmitted with an explanation of the difference(s) to the executive county superintendent for approval prior to the election. The budget program does not produce the Statements, instead see Misc Sample Reports under Part B of Section II for a sample.

- f. If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration. The budget program does not produce the Statements, instead see Misc Sample Reports under Part B of Section II for a sample. If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the county office.
- g. The budget program does not produce a sample ballot question. Instead, sample wordings are provided at the end of Part B of Section II. Under N.J.S.A. 18A:7F-5, if the board of education is proposing a budget which exceeds the adequacy budget, an additional statement is required to be published in the legal notice of public hearing and on the sample ballot. **The additional statement is not required on the actual ballot.**
- h. The calculation for determination of whether the additional statement is required for a district's proposed budget is provided by the budget software program in the Report of District Status Above or Below Adequacy. If applicable, the Letter of Transmittal will include a statement under the approval for advertisement that the additional statement is required. Samples of the calculation and the required wording of the statement are provided at the end of Part B of Section II.
- i. The board of education shall comply with all provisions of the administrative code and statutes relating to public inspection, hearings, advertisement, and elections.

- j. The board of education of Type II school districts shall notify the county office of the result of the school election by 9:00 a.m. on the day following the election.

## **2. Responsibilities of the Executive County Superintendent**

- a. **The executive county superintendent will review and approve the proposed budget of each district prior to its advertisement.** The review will include verification that the base budget provides curriculum and instruction that are designed and will be delivered in such a way that all students will have the opportunity to achieve the knowledge and skills defined by New Jersey's Core Curriculum Content Standards and that the base budget contains funds sufficient to meet all existing statutory and regulatory mandates. The review will also include verification that the base budget includes the required maintenance budget amount as calculated and submitted on the M1 Form and that the base budget does not exceed the administrative limit as calculated on SD14.
- b. The executive county superintendent has the authority to order any changes in expenditure proposals that are unsuitable or inappropriate.
- c. The executive county superintendent will review the district's rationale provided for estimating enrollment increases greater than 1% of the Department's estimated growth rate as entered and calculated on the enrollment projections report.
- d. The executive county superintendent will review the proposed budget to determine whether items identified for reallocation and/or reduction during a review of administrative and operational efficiencies in the prebudget year are reflected in the proposed budget.
- e. The executive county superintendent will review the supplementary information required in Appendix E to support the district's estimate of current year general fund surplus balance summarized on lines 1620 through 1640 in the Detailed Recapitulation of Balances. The executive county superintendent may request revisions to the district's surplus estimates on recap if deemed necessary by its review.
- f. For those districts requesting Commissioner approval for a cap waiver, the executive county superintendent will review the entire budget for potential budgetary reallocations up to the total amount of the waiver request. Reallocations will be considered from line item accounts that will not impact the district's ability to meet the CCCS and provide a T&E education.
- g. For those districts with separate proposals for additional spending being submitted to the voters or board of school estimate, the review will include verification that the proposals do not contain any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards (Core Curriculum Content Standards) and do not contain proposed expenditures for items which are contained in the efficiency standards established when the amounts contained in the base budget for those items are less than that contained in the efficiency standards.

The review will also include verification that the proposals do not include any program and services that were included in the prebudget year unless a written request is submitted to and approval is obtained from the executive county superintendent. The executive county superintendent may prohibit the submission of proposals if it is determined that the district has not implemented all potential efficiencies in the administrative operations which would have negated the need for the proposals.

- h. The executive county superintendent may disapprove a portion of a school district's budget if he determines that the district has not implemented all potential efficiencies in administration and operations or if the budget includes excessive non-instructional expenses.
- i. The executive county superintendent shall confirm for those districts receiving Preschool Education Aid that the audited June 30, 2008 carryover balances have been properly taken into consideration in the development of the applicable plans for 2009-10.
- j. Failure of any district to budget funds to meet statutory requirements is a very serious matter and will result in the executive county superintendent rejection of the budget. The district will be advised of any lack of budget approval with specific recommendations on necessary corrective revisions.
- k. State aid payments for the next budget year will not be processed until the budget is approved by the executive county superintendent.
- l. If a board of education revises a previously approved proposed budget after the public hearing, the revised budget together with revised supporting documentation will be resubmitted to the executive county superintendent for approval. If the executive county superintendent finds that the revised budget is approvable, the executive county superintendent will sign the District Budget Statement Certification. In the event that the executive county superintendent determines that the revised budget is not approvable, the district will be immediately advised of the decision and specific recommendations and/or corrective action measures will be shared with the district.
- m. The executive county superintendent will compare the printed copies of the budget statement submitted upon the certification of taxes to the previously approved proposed budget for agreement and verify that the information agrees with the data transmitted to the department via the Web-Enabled DOENET. All budget documents, including the budget review checklist, will remain on file at the county office.
- n. Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration following the certification of taxes.
- o. County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified.

## **D. BUDGET SUBMISSION - PROCEDURES**

### **1. PREPARATION OF THE DISTRICT BUDGET STATEMENT**

#### **A. General Overview for Budget Completion**

The 2007-08 actual amounts entered in column 2 of the revenues and appropriations sections are obtained from the Comprehensive Annual Financial Report for that year and will be automatically downloaded from the audit summary worksheet (audsum) via electronic transmission. The audsum is completed by the district's public school accountant and transmitted to the department by the district via Web-enabled DOENET. The downloaded audsum amounts cannot be accessed and revised via the budget program. If a district needs to correct the 2007-08 amounts this can only be done through either electronic transmission, if still available, or the submission of a corrected audsum diskette to the Office of School Funding in the Division of Finance by the district's public school accountant. Upon receipt of a corrected audsum diskette from the public school accountant, an updated version of the budget program will be made available to the district.

The 2008-09 revised revenues and appropriations figures represent the current year budget **with revisions as of February 1, 2009**. These columns are presented for comparison with the proposed 2009-10 budgeted amounts. The budget program allows the district the option of downloading 2008-09 data from the certified budget on file with the department. If this option is selected, the downloaded data must be updated to reflect revisions made between 7/1/08 and 2/1/09.

#### **B. Completion of the Budget Statement - Totals**

The budget statement is organized on a fund basis. The following revenues and appropriations totals for the 2007-08 (column 2), 2008-09 (column 3), and 2009-10 (column 4) year must agree:

<u>Fund</u>	<u>Revenues</u>	<u>Appropriations</u>
General Fund	line 410	line 9470
Special Revenue Funds	line 520	line 9750
Debt Service Fund	line 640	line 9940
Total Revenues/Sources to Total Expenditures/Appropriations	line 660	line 9970

The budget software will generate all revenue and appropriation budget forms and reports and related supporting documentation. Also included as part of the program are various edits for agreement between certain revenue and/or appropriation lines as well as supporting documentation items. A complete list of these edit checks is included at Appendix C to this document.

#### **C. Completing the Projected and Advertised Enrollments Section**

The enrollment projections data entry screen and report have been updated to reflect changes in ASSA required to implement SFRA. The special education tier system has been eliminated and is no longer reflected in the projected enrollments.

The information shown in the advertised enrollments section is obtained from the applicable year's Application for State School Aid (ASSA) with corresponding district projections for the 10/15/09 enrollments. Although data is presented and requested for preschool enrollments and adult high school, resident enrollment does not include preschool or adult high school students. The information as of 10/15/07 and 10/15/08 is updated by the budget program using the ASSA line references given parenthetically below. District projections as of 10/15/09 for regular and vocational district budgets will be calculated by the budget program using the data entered in the enrollment projection data entry screen. A sample of the projected enrollments data entry form and the advertised enrollment report follows this section. This screen does not apply to special services school districts. Special services districts will continue to key projected enrollments in two categories – on roll special full-time and on roll special shared-time.

The projected number of charter school students should be entered on line (35) of column (A) and (B) on the projected enrollments screen. Charter school students are included in the corresponding enrollment categories in addition to reporting on line (35). The data on line (35) allows for the accurate calculation of a district's per-pupil costs.

Following ASSA, school choice students should be recorded on-roll of the district receiving the students, not the resident district.

The data entry screen has collapsed the expanded reporting of the various categories of enrollment data included in the 10/15/08 ASSA summary report to the level of detail that will be needed to calculate district projected resident enrollment and district projected weighted resident enrollments. Key the 10/15/09 projections of enrollment on the appropriate line in the appropriate column, using the 10/15/08 report as a reference.

Space is provided in the form for explanations of calculated percentage changes. Explanations and supporting documentation will be required for all growth percentages that deviate by 1% from the percentage change used in the state aid calculations. That is, if the DOE growth rate is 3%, the acceptable range requiring no explanation would be between 2% to 4%. Explanations would be required for a change rate lower than 2% and higher than 4%. The rate used for comparison is an overall rate, thus it is possible that the explanation may be the shift of a portion of the student population from one category line to another. Another example of an explanation would be the anticipated influx of pupils from new housing. Such documentation could include written estimates of additional students due to a charter or non-public school closing, or written estimates from the municipality of additional students to anticipate in the budget year related to opening a new development or apartment complex.

The information regarding students sent to CSSDs appears on a separate line in the 10/15/08 summary report as well as being included in the special education lines in the sent column. When keying 10/15/09 projections, include these pupils only on the detail line provided for sent to CSSD. The budget program will calculate the change in enrollment from 10/15/08 for each line of data keyed and compare the calculated percentage change to the enrollment growth rate used in the DOE state aid calculations.

The downloaded 10/15/08 data that will be used in these calculations will be adjusted accordingly to remove the CSSD students from the special education counts.

County vocational districts should include only out-of-county pupils in the received full and received shared column. This differs from the instructions for completion of the ASSA. However, when calculating resident enrollment, the department eliminates in-county students reported on the ASSA. The budget program does not. It subtracts the number of students keyed as received from the number keyed as on-roll when calculating the resident students. If in-county students are reported in the received columns, an incorrect projected resident enrollment will be calculated. For part-time post-secondary students, county vocational schools should report 10/15/09 projections and the actual 10/15/08 count since Part-Time Post-Secondary students are not currently collected in the ASSA. Consistent with the School Register Summary reporting, Part-Time Post-Secondary students should be reported using full-time equivalents (FTE). For this purpose an FTE is 12 credit hours. Therefore, a student enrolled in a 3-credit program has an FTE of .25; 6 credits an FTE of .5; and 9 credits an FTE of .75. Students with 12 or more credits during the school year should be reported as Full-Time Post-Secondary.

The executive county superintendent will review for reasonableness and certify the district projections and explanations. This information is important since district projections of enrollments are used in the department's review of the budget and in the calculation of district administrative cost limits.

<u>Line</u>	<u>Title</u>	<u>ASSA References</u>
11	Pupils on Roll - Regular - Full-Time	Total regular full-time pupils on roll, excluding adult high school and post-graduate (on roll-full: line 18 less 15, 16 & 17 plus 37 (voc).
12	Pupils on Roll - Regular - Shared-Time	Total regular shared-time pupils on roll (on roll shared: line 18 less 15, 16 & 17 plus 37 (voc))
13	Accredited Adult High School	Total full-time and part-time accredited adult high school (on roll-full: lines 16 & 17)
21	Pupils on Roll - Special - Full-Time	Total special education full-time pupils on roll (on roll-full: line 28)
22	Pupils on Roll - Special - Shared-Time	Total special education shared-time pupils on roll on roll-shared: line 28)
30	Post-Secondary Full-Time	Total full time post- secondary pupils on roll (on roll- (vocational only) full: line 38)
40	Private School Placements	Total private school placements (line 39)
50	Contracted Preschool Programs	Total reported as sent to contracted preschool programs on the ASSA
51	Pupils Sent to Other Districts- To Regular Programs	Total full-time and 1/2 of shared-time regular sent excluding adult high school and post-graduate (sent-full: line 18 less 15, 16 & 17 plus sent-shared: 1/2 of total of line 18 less 15, 16, & 17)
52	Pupils Sent to Other Districts-	Total full- and 1/2 of shared-time special ed sent,

	To Special Education Programs	including students sent to regional day schools (sent-full: line 28 plus 1/2 sent-shared: line 28 plus sent RDS line 28)
60	Pupils Received	Total pupils received excluding adult high school and post-graduate (received-full: line 39 less 15, 16 & 17 plus 1/2 received-shared line 39)
70	Pupils in State Facilities	Total pupils in state facilities (lines 45 thru 50)

**SCHOOL DISTRICT BUDGET STATEMENT  
FOR THE SCHOOL YEAR 2009-2010  
SAMPLE ADVERTISED ENROLLMENT REPORT**

	Oct. 15, 2007 ACTUAL	Oct. 15, 2008 ACTUAL	Oct. 15, 2009 ESTIMATED
11. Pupils on Roll – Regular – Full Time	_____	_____	_____
12. Pupils on Roll – Regular - Shared Time	_____	_____	_____
13. Pupils on Roll – Accredited Adult High School	_____	_____	_____
21. Pupils on Roll – Special – Full-Time	_____	_____	_____
22. Pupils on Roll – Special – Shared-Time	_____	_____	_____
30. Post-Secondary – Full-Time (Voc. Only)	_____	_____	_____
40. Private School Placements	_____	_____	_____
50. Pupils Sent to Contracted Preschool Programs	_____	_____	_____
51. Pupils Sent to Other Districts – To Reg Prog	_____	_____	_____
52. Pupils Sent to Other Districts – To Spec Ed	_____	_____	_____
60. Pupils Received	_____	_____	_____
70. Pupils in State Facilities	_____	_____	_____

**10/15/09 Enrollment Projections – Regular District**

	<b>Enrollment Category</b>	<b>Students on Roll Full Shared</b>	<b>Sent Full</b>	<b>Sent Shared</b>	<b>Received Full</b>	<b>Received Shared</b>	<b>Private Schools For the Handicapped</b>	<b>10/15/2009 Resident Students</b>	<b>10/15/2008 Resident Students</b>
C1	Half Day Preschool – 3YR								
C2	Half Day Preschool – 4YR								
D1	Full Day Preschool – 3YR								
D2	Full Day Preschool – 4YR								
C3	Half Day Preschool – 3YR (Contr. Presch. Prog.)								
C4	Half Day Preschool – 4YR (Contr. Presch. Prog.)								
D3	Full Day Preschool – 3YR (Contr. Presch. Prog.)								
D4	Full Day Preschool – 4YR (Contr. Presch. Prog.)								
3	Half Day Kindergarten								
4	Full Day Kindergarten								
5	Grades 1-5								
6	Grades 6-8								
7	Grades 9-12								
8	Adult High School								
<b>9</b>	<b>Subtotal</b>								
10	Special Ed – Elementary								
11	Special Ed - Middle School								
12	Special Ed - High School								
19	Sent to CSSD – Elementary								
20	Sent to CSSD – Middle School								
21	Sent to CSSD – High School								
<b>22</b>	<b>Subtotal</b>								
<b>25</b>	<b>Total</b>								
29	Regional Day School Students – Elementary								
30	Regional Day School Students – Middle School								
31	Regional Day School Students – High School								
32	State Facilities								
<b>33</b>	<b>Total Resident Enrollment</b>								
35	Charter Schools								

**10/15/09 Enrollment Projections – Regular District – cont’d**

	<b>Enrollment Category</b>	<b>10/15/2009 Increase (Decrease)</b>	<b>10/15/2009 Increase % (Decrease %)</b>	<b>Explanation</b>
C1	Half Day Preschool – 3YR			
C2	Half Day Preschool – 4YR			
D1	Full Day Preschool – 3YR			
D2	Full Day Preschool – 4YR			
C3	Half Day Preschool – 3YR (Contr. Presch. Prog.)			
C4	Half Day Preschool – 4YR (Contr. Presch. Prog.)			
D3	Full Day Preschool – 3YR (Contr. Presch. Prog.)			
D4	Full Day Preschool – 4YR (Contr. Presch. Prog.)			
3	Half Day Kindergarten			
4	Full Day Kindergarten			
5	Grades 1-5			
6	Grades 6-8			
7	Grades 9-12			
8	Adult High School			
<b>9</b>	<b>Subtotal</b>			
10	Special Ed – Elementary			
11	Special Ed - Middle School			
12	Special Ed – High School			
19	Sent to CSSD – Elementary			
20	Sent to CSSD – Middle School			
21	Sent to CSSD – High School			
<b>22</b>	<b>Subtotal</b>			
<b>25</b>	<b>Total</b>			
29	Regional Day School Students – Elementary			
30	Regional Day School Students – Middle School			
31	Regional Day School Students – High School			
32	State Facilities			
<b>33</b>	<b>Total Resident Enrollment</b>			
35	Charter Schools			

The district projections of enrollments at 10/15/09 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

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Executive county superintendent

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Date

**10/15/09 Enrollment Projections – Vocational District**

	<b>Enrollment Category</b>	<b>Students on Roll</b>		<b>Received</b>	<b>Received</b>	<b>10/15/2009 Resident Students</b>	<b>10/15/2008 Resident Students</b>
		<b><u>Full</u></b>	<b><u>Shared</u></b>	<b><u>Full</u></b>	<b><u>Shared</u></b>		
6	Grades 6-8						
7	Grades 9-12						
8	Adult High School						
9	Subtotal						
10	Special Ed – Elementary						
11	Special Ed – Middle School						
12	Special Ed – High School						
22	Subtotal						
23	County Vocational – Regular						
24	County Vocational – F.T. Post-Secondary						
25	Total						
33	Total Resident Enrollment						
34	County Vocational – P.T. Post-Secondary						

**10/15/09 Enrollment Projections – Vocational District –Cont’d**

	<b>Enrollment Category</b>	<b>10/15/2009 Increase (Decrease)</b>	<b>10/15/2009 Increase % (Decrease%)</b>	<b>Explanation</b>
6	Grades 6-8			
7	Grades 9-12			
8	Adult High School			
9	Subtotal			
10	Special Ed – Elementary			
11	Special Ed – Middle School			
12	Special Ed – High School			
22	Subtotal			
23	County Vocational – Regular			
24	County Vocational – F.T. Post-Secondary			
25	Total			
33	Total Resident Enrollment			
34	County Vocational – P.T. Post-Secondary			

The district projections of enrollments at 10/15/09 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

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Executive county superintendent

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Date

## **D. Completing the Revenues Section**

### **Local Sources:**

Revenues are segregated by fund. The *general fund revenues* from local sources sections provides the information with the delineation of restricted and unrestricted revenues. *Restricted revenues* are defined as those committed to a specific purpose. Unless the local funds are coming from a foundation, trust, booster club, or individual that has provided the funds for an express written purpose, they are considered unrestricted. Estimated rental fees for the recovery of additional custodial fees for the use of buildings in the evenings and community school fees would also be considered *restricted miscellaneous income*. However, investment income on general fund investments or bank account balances is considered unrestricted and should be budgeted on line 253. Municipal payments to the district for transportation services under an interlocal agreement and other payments for such specific purposes should be budgeted to Other Local Governmental Units - Restricted on line 192. Proceeds from the sale/lease-back of textbooks and non-consumable instructional materials should be budgeted to Other Restricted Miscellaneous Revenues on line 252.

### **Tuition Reserve Fund Balance**

In 2009-10, districts will be required to withdraw the June 30, 2007 amount deposited into a tuition reserve. Pursuant to N.J.A.C. 6A:23-3.1(f), upon certification of the tuition rates in the third year following the contract year, the district must appropriate the full amount of the applicable year reserve, and any amount greater than the actual adjustment must be budgeted for tax relief. Prior to the third contract year, monies are not permitted to be withdrawn. Therefore, monies must and can only be withdrawn in the third contract year.

Two lines, Budgeted Withdrawal from Tuition Reserve – Tuition Adjustment (134) and Budgeted Withdrawal from Tuition Reserve - Excess (135) must be used by districts which in a previous contract year anticipated a large tuition adjustment and utilized the tuition reserve for future adjustments. If the actual 2006-07 tuition adjustment to be budgeted in 2009-10 is less than what the district set-aside in a tuition reserve at June 30, 2007, the difference must be budgeted on line 135 for tax relief. The amount budgeted on line 134 may only include up to the maximum actual adjustment based on DOE tuition certification.

Tuition adjustments related to the certification of prior year estimated tuition rates are still shown in the budget of the receiving district as an adjustment of the current year budgeted revenue and in the budget of the sending district as an adjustment of the current year budgeted tuition appropriations and should not be recorded as miscellaneous income. Spaces are provided in Supporting Documentation Items 6A and 6B to reflect the adjustment as an increase or decrease of the revenue/appropriation based on the estimated rate being used for the 2009-10 budget.

### **Emergency Reserve Account**

Pursuant to N.J.A.C. 6A:23A-14.4, a district may through the adoption of a board resolution establish a Current Expense Emergency Reserve Account in the general fund. This account may not exceed \$250,000 or one percent of the school districts general fund budget as certified for taxes up to a maximum of \$1 million, whichever is greater. New revenue line 126 (**Account 10-312 Withdrawal from Emergency Reserve for Excess**) was added to

capture the budgeted withdrawal from the emergency reserve that would be required due to the district exceeding the maximum limit. Regular withdrawals from the emergency reserve account that require Department approval would still be recorded on revenue line 125. New revenue line 249, Interest on Emergency Reserve Account was established to capture any interest earnings related to this reserve account.

#### Debt Service Reserve Account

Pursuant to N.J.A.C. 6A:23A-14.4, a district may through the adoption of a board resolution establish a Debt Service Reserve Account in the debt service fund. New revenue line 565, Interest on Debt Service Reserve Account was established to capture any interest earnings related to this reserve account. Withdrawal from the debt service reserve account would be recorded on revenue line 535.

#### GED Testing Centers

The 2008 Annual Test Center Contract between existing GED Test Centers and the New Jersey Department of Education (DOE) was revised effective September 1, 2008 as a result of recently enacted legislation. Effected school districts were provided written notification of the contract changes and contract addendum in August 2008. As a result of these changes, testing centers will maintain the fees received from the applicants and will be responsible for making the payments to the vendors for the testing materials. In the past this was done by the Department of Education. Accounting guidance was provided in the 2008 GED Test Center Contract Addendum. Test Centers are to track the revenues and expenditures separately. New program code 640 in fund 13 was created to capture these expenditures. Revenues should also be accounted for separately in account 10-1991.

#### **State Sources:**

In 2008-09, the titles of the revenues from state sources were changed to be consistent with the new state formula aids calculated under the School Funding Reform Act of 2008 (SFRA).

Extraordinary Aid, as in prior years, is not required to be budgeted, it is optional. A revenue line was added in 2008-09 for those districts that want to incorporate projected extraordinary state aid in the proposed budget certified for taxes.

Preschool Education Aid should still be budgeted in fund 20 on revenue line 427. Amounts anticipated as available for carryover at June 30, 2009 should be incorporated into the district's 2009-10 spending plans for allowable program expenditures and should be entered in column 4. The 2007-08 amounts, formerly known as Early Childhood Program Aid (ECPA), identified and included in 2008-09 plans should be entered in column 3. As a reminder, districts should review the original amounts anticipated as carryover and included in the certified 2008-09 budget and make any required amendments to the approved plan based on the results of the annual audit for differences in anticipated and actual carryover amounts. Amendments will be required to the 2008-09 plans if the audited carryover, formerly known as ECPA, was less than the anticipated carryover. Any additional June 30, 2008 ECPA carryover identified through the audit that will not be included in the 2008-09 plan must be budgeted as carryover and incorporated into the 2009-10 plans. Supporting Documentation Item 15 provides for the identification of carryover funds as a source of funding for the planned program.

Two new revenue accounts were added in 2009-10 to capture tuition charged for preschool students. Revenue line 416 (Account 20-1310 Tuition Preschool) is used for tuition charged to students in which the district was not eligible to receive Preschool Education Aid. Revenue line 417 (Account 20-1320 Tuition from LEAs – Preschool) is used for tuition charged to another school district for preschool students.

### **Federal Sources:**

Restricted federal grant revenues should be budgeted on lines 440 through 510. Federal grants that do not have a specific line item, such as Learn and Serve America, should be budgeted on line 500 – Other; the revenue source code for Other Special Federal Projects is 4480 and the program range for Other Federal Projects is 450-469. With the reauthorization of ESEA, entitled No Child Left Behind (NCLB), federal grant chart of account updates were issued to School Business Administrators by the Office of Fiscal Policy and Planning in July 2002. Since the required minimum chart of account detail is not required for budgeting federal grants, there was minimal change to the revenue and appropriation data entry screens and reports.

Commingling of federal funds is not permitted unless there is an approved schoolwide program under NCLB 1114. Districts can only commingle federal funds if they receive Title I funds. Funds combined in a schoolwide program lose their specific program identity and may be used for any costs of the approved schoolwide program. Districts are not required to maintain separate accounting records by program but must be able to identify the amount of funds expended from each federal, state, and local program allocated to a schoolwide program. Districts may use any reasonable method to demonstrate how the funds have been expended.

One method may include combining funds into one revenue account and then distributing expenditures at year end from the schoolwide program based on a percentage of revenues originally allocated. Revenue line 455, account number 20-4419, and appropriation line 9685, can be used by those districts that prefer this method. There is an edit check that these amounts must agree. Districts should refer to the NCLB Reference Manual for further guidance on schoolwide programs.

### **General Info:**

#### User Friendly Budget

Beginning in 2008-2009, the first year of implementation of the user friendly budget format, the advertised reports had several verbiage changes which included the following:

- “General fund” has been changed to “Operating Budget”
- “Special revenue fund” has been changed to “Grants and Entitlements”
- “Debt service fund” has been changed to “Repayment of Debt”

#### Other

The 2007-08 actual amounts in column 2 of the revenues section will be automatically updated by the department from the audit summary worksheet files submitted by districts' public school accountants. **Data entry is not permitted in column 2 and corrections to the amounts, which are downloaded, require either the retransmission of audsum via the Web-enabled DOENET, if still available, or the submission of a corrected audit summary worksheet diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance.** The June 30, 2008 Reserve for Encumbrances total from the audit summary worksheet diskette (line 10020) will be preloaded in column 3. Districts need to adjust the individual appropriation lines for these encumbrances. Line 409, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, lines 121 thru 135 are not applicable to column 2 and will not reflect any amount in that column. The debt service fund revenue line 639, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, line 530 is not applicable to column 2 and will not reflect any amount in that column.

Districts who chose to automatically update the original 2008-09 budget, which was certified for taxes, into column 3 must update the revenue amounts to represent the current year budget **with revisions as of February 1, 2009.** Restorations from the settlement of 2008-09 budget appeals will be reflected in the downloaded information. The downloaded budget data will not include, if applicable, any adjusted state aid figures for 2008-09. Additional revenue realized during the year from the sale of property or some other unanticipated unrestricted revenue source not originally anticipated in the district's 2008-09 budget certified for taxes but realized as of February 1, 2009, should be either reflected as an increase in the applicable revenue and a corresponding decrease in budgeted fund balance, or if spending was increased, as an increase in the corresponding appropriations. If fund balance was not originally budgeted in 2008-09 and the district does not plan to increase spending, then an increase in revenue for this amount should not be reflected in the budgeted 2008-09 revenues but should be reflected as anticipated fund balance on line 1640 of the recapitulation of balances.

Column 4 of the revenues section includes the 2009-10 state aid figures (State Aid Summary) updated by the budget program on the applicable line. The proposed budget should include anticipated revenues and estimated appropriations for special projects in the special revenue fund. Estimated appropriations must equal anticipated revenues. In many cases the amount of federal funds to be made available in the budget year will not be known by the budget submission date. The figures shown in the budget should be the estimate being used for local planning purposes and should reasonably reflect the district's history of receiving federal aid.

As a reminder, the debt service line for transfers from other funds is used to record those amounts being transferred from the capital projects fund from investment income on unspent bond proceeds or balances from completed projects initiated prior to the passage of EFCFA. These funds may be transferred to either the general fund or debt service fund by board resolution. Under EFCFA (N.J.S.A. 18A:7G-5o and p), the use of unexpended bond proceeds on approved EFCFA projects must be used to reduce the outstanding principal amount of the school bonds. See discussion of unexpended bond proceeds under Supporting Documentation Item 19 for additional information on the use of unexpended bond proceeds.

Two transfer lines to other funds (line 511, transfers from general fund to special revenue and line 545, transfers from capital reserve to debt service) are subtracted from the bottom of the advertised revenues report for a new grand total, net of transfers.

A grid of the possible revenues lines for the 2009-10 budget and their applicability to the three budget types (regular, special services, and vocational) follows.

2009-10 Revenues Grid					
Line	Revenues	Acct. No.	Reg	SS	Voc
	<b>GENERAL FUND</b>				
121	Budgeted Fund Balance – Operating Budget	10-303	X	X	X
122	Budgeted Fund Balance – Deposit to Capital Reserve	10-303	X	-	X
125	Withdrawal from Current Expense Emergency Reserve	10-312	X	-	-
126	Withdrawal from Current Expense Emergency Reserve for Excess	10-312	X	-	-
130	Withdrawal from Cap. Res. – for Local Share	10-307	X	X	X
131	Withdrawal from Sale/Lease-back Reserve	10-308	X	X	X
132	Wdrl from Capital Res. – for Excess Costs & Other Cap. Proj.	10-309	X	X	X
133	Withdrawal from Maintenance Reserve	10-310	X	X	X
134	Withdrawal from Tuition Reserve – for Tuition Adjustment	10-311	X	-	-
135	Withdrawal from Tuition Reserve – Excess over adjustment	10-311	X	-	-
140	Transfers from Other Funds	10-5200	X	X	X
	Revenues from Local Sources:				
150	Local Tax Levy	10-1210	X	-	-
160	County Tax Levy	10-1210	-	X	X
191	Other Local Governmental Units – Unrestricted	10-12XX	X	-	-
192	Other Local Governmental Units – Restricted	10-12XX	X	-	-
200	Tuition	10-1300	X	-	-
210	Tuition from LEAs	10-1310	-	X	X
220	Other Tuition	10-1320 - 1340	-	X	X
230	Non-Resident Fees	10-1350	-	X	X
241	Transportation Fees from Individuals	10-1410	X	-	X
242	Transportation Fees from Other LEAs	10-1420 & 1440	X	-	X
243	GED Testing Center Fees	10-1991	X	-	X
249	Interest Earned on Current Expense Emergency Reserve	10-1XXX	X	-	-
250	Interest Earned on Maintenance Reserve	10-1XXX	X	X	X
251	Interest Earned on Capital Reserve Funds	10-1XXX	X	X	X
252	Other Restricted Miscellaneous Revenues	10-1XXX	X	X	X
253	Unrestricted Miscellaneous Revenues	10-1XXX	X	X	X
260	SUBTOTAL		X	X	X
	Revenues from Intermediate Sources				
271	Restricted	10-2000	X	-	-
272	Unrestricted	10-2000	X	-	-
273	Total Revenues from Intermediate Sources		X	-	-
	Revenues from State Sources:				
285	School Choice Aid	10-3116	X	-	-
351	Aid for Adult and Post-Graduate Programs	10-3191	X	-	X
354	Extraordinary Aid	10-3131	X	X	X
360	Other State Aids	10-3XXX	X	X	X
363	Categorical Special Education Aid	10-3132	X	X	X
365	Educational Adequacy Aid	10-3175	X	X	X
366	Equalization Aid	10-3176	X	X	X
367	Categorical Security Aid	10-3177	X	X	X
368	Adjustment Aid	10-3178	X	X	X
369	Categorical Transportation Aid	10-3121	X	X	X
370	SUBTOTAL		X	X	X
	Revenues from Federal Sources:				
380	IMPACT Aid	10-4100	X	-	-
390	Medicaid Reimbursement	10-4200	X	X	X
400	SUBTOTAL		X	-	-
408	Adjustment for Prior Year Encumbrances		X	X	X
409	Actual Revenues (Over) Under Expenditures		X	X	X
410	TOTAL OPERATING BUDGET		X	X	X
	<b>SPECIAL REVENUE FUNDS</b>				
416	Tuition - Preschool	20-1310	X	-	-
417	Tuition from LEAs - Preschool	20-1320	X	-	-
420	Revenues from Local Sources	20-1XXX	X	X	X
	Revenues from State Sources:				
421	Early Childhood Program Aid – Prior Year Carryover	20-3211	X	-	-
423	Preschool Education Aid – Prior Year Carryover	20-3218	X	-	-
427	Preschool Education Aid	20-3218	X	-	-
430	Other Restricted Entitlements	20-32XX	X	X	X
431	Total Revenues from State Sources		X	X	X
	Revenues from Federal Sources:				
440	Title I	20-4411 - 4416	X	X	X

2009-10 Revenues Grid					
Line	Revenues	Acct. No.	Reg	SS	Voc
450	Title VI	20-4417 - 4418	X	X	X
460	I.D.E.A. Part B (Handicapped)	20-4420 - 4429	X	X	X
470	Vocational Education	20-4430	X	X	X
480	Adult Basic Education	20-4440	X	X	X
490	Private Industry Council (JTPA)	20-4700	X	-	X
500	Other	20-4XXX	X	X	X
510	Total Revenues from Federal Sources		X	X	X
511	Transfers from Operating Budget – Preschool	20-5200	X	-	-
520	TOTAL GRANTS AND ENTITLEMENTS		X	X	X
	DEBT SERVICE				
530	Budgeted Fund Balance	40-303	X	-	-
535	Withdrawal from Debt Service Reserve	40-313	X	-	-
540	Transfers from Other Funds	40-5200	X	-	-
545	Transfer from Capital Reserve	40-5210	X	-	-
	Revenues from Local Sources:				
550	Local Tax Levy	40-1210	X	-	-
560	Miscellaneous	40-1XXX	X	-	-
565	Interest Earned on Debt Service Reserve	40-1XXX	X	-	-
570	Total Revenues from Local Sources		X	-	-
	Revenues from State Sources:				
580	Debt Service Aid Type II	40-3160	X	-	-
590	Total Local Repayment of Debt		X	-	-
600	Additional State School Building Aid-Ch. 177	40-3251	X	-	-
610	Additional State School Building Aid-Ch. 10	40-3252	X	-	-
620	Additional State School Building Aid-Ch. 74	40-3253	X	-	-
630	Total Additional State School Building Aid		X	-	-
639	Actual Revenues (Over) Under Expenditures		X	-	-
640	TOTAL REPAYMENT OF DEBT		X	-	-
660	TOTAL REVENUES/SOURCES		X	X	X

## **E. Completing the Appropriations Sections**

A grid of the possible expenditure lines for the 2009-10 budget and their applicability to the three budget types (regular, special services, and vocational) follows this section in the Detailed Appropriations Grid. The grid contains columns for regular, special services, and vocational districts. An “X” in the column that relates to your district indicates the line is available for entry. The optional allocated employee benefits accounts lines are noted in the grid as “O”.

The budget program will allow entry only in the 2008-09 column (col. 3) and the 2009-10 column (col. 4) for those lines comprising the revised minimum outline and the optional lines for the allocation of employee benefits to the function level. It should be noted that the sequence of line numbers is not always ascending due to the limitations on the number of blank lines available for insertion. Districts should make use of the F1 function key to toggle between the lines referenced in the display messages.

The advertised appropriations section of the budget (function level) is a summary of the information contained in the unadvertised section (detailed appropriations), which is at the object level. With the budget program, there is no data entry screen for the advertised appropriations. Transfer lines to other funds (lines 2506 and 2511, local contribution to special revenue fund and line 8336, transfers from capital reserve to debt service) are subtracted from the bottom of the advertised appropriations report for a new grand total, net of transfers. It does not apply to and is not accessible from the report menu by county vocational and special services school districts. A sample of the 2009-10 Advertised Appropriations follows this section.

The 2007-08 actual amounts in column 2 of the appropriations section will be automatically downloaded by the department. **Data entry is not permitted in column 2 and corrections to the amounts automatically updated require either the retransmission of audsum via the Web-enabled DOENET, if still available, or the submission of a corrected audit summary worksheet diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance.**

Districts who chose to automatically update the 2008-09 budget with information on file with the department into column 3 must update the appropriation amounts to represent the current year budget **with revisions as of February 1, 2009**, including the rollover of 2007-08 encumbrances to the 2008-09 budget. As with the Report of the Board Secretary, the individual appropriation lines must be adjusted.

## **F. Coding Appropriations Using the Chart of Accounts Revised 2008 Edition, Effective July 1, 2009**

The Chart of Accounts (COA) provides descriptions of the account classifications (dimensions) comprising the coding of accounts in New Jersey school financial operations. The 2008 COA was updated and released in October, 2008, effective for

fiscal years beginning July 1, 2009. The revised COA retains the previous format which presents definitions of the component dimensions and the type of transactions that would be included in that classification. Appendix A "Expenditure Account Outline" of the COA lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with Department of Education (DOE) and federal reporting requirements. The lines of the annual school district budget statement reflect the minimum outline for general current expense (character class 11), capital outlay (character class 12), special schools (character class 13), and debt service (fund 40).

As in the past, the budget statement contains summarized information related to special projects/grants. The detail reflected in the minimum outline for the special revenue fund (fund 20) must be maintained in the accounting records of the district for these summarized special projects. If a district opts to expand beyond the minimum outline in its chart of accounts, there must be a clear trail from the internal accounting records to the information summarized in the format of the minimum outline reflected in the budget statement. See next section for further detail on expanded coding

Beginning in 2008-2009, the first year of implementation of the user friendly budget format, the advertised reports had several verbiage changes and the detailed reports have been updated in 2009-10 to reflect these changes, which included the following:

- "General fund" has been changed to "operating budget"
- "Special revenue fund" changed to "grants and entitlements"
- "Debt service fund" changed to "repayment of debt"
- "Instruction" changed to "tuition"
- "Other support-regular" changed to "guidance"
- "Other support-special" changed to "child study team"

Districts should refer to the chart of accounts and minimum outline for the proper classification of expenditures. That document can be obtained on the Department's web site at <http://www.nj.gov/njded/finance/fp/af/coa/>. Appendix F provides a brief summary of the types of expenditures that would be recorded under each program/function.

The below chart highlights significant changes to Appendix A, the minimum outline of the chart of accounts, that may impact budgeting for 2009-10. New accounts are also highlighted in the detailed appropriations grid. Please reference the full chart of accounts document and Appendix F of the Budget Guideline for detailed descriptions and proper use of these accounts.

**New appropriation lines include:**

New Salary Object Codes for functions 211, 213, 221, 222

- Line 6372 (Account 11/15-000-211-171) Salaries of Drop-Out Prevention Officer/Coordinator
- Line 6373 (Account 11/15-000-211-172) Salaries of Family Support Teams
- Line 6374 (Account 11/15-000-211-173) Salaries of Family Liaisons/Comm Parent Inv. Specialist
- Line 6375 (Account 11/15-000-211-174) Salaries of Community/School Coordinators
- Line 6435 (Account 11/15-000-213-175) Salaries of Social Services Coordinator
- Line 6785 (Account 11/15-000-221-176) Salaries of Facilitators, Math and Literacy Coaches
- Line 6855 (Account 11/15-000-222-177) Salaries of Technology Coordinators

Four New Program Codes with the following minimum outline:

Program 421 Before/After School Programs  
 Program 422 Summer School  
 Program 423 Alternative Education Programs  
 Program 424 Other Supplemental/At-Risk Programs

- Line 15000 (Account 11/15-421-100-101) Salaries of Teachers
- Line 15010 (Account 11/15-421-100-106) Other Salaries of Instruction
- Line 15020 (Account 11/15-421-100-178) Salaries of Teacher Tutors
- Line 15030 (Account 11/15-421-100-179) Salaries of Reading Specialists
- Line 15040 (Account 11/15-421-100-300) Purchased Professional & Technical Services
- Line 15050 (Account 11/15-421-100-500) Other Purchased Services
- Line 15060 (Account 11/15-421-100-610) General Supplies
- Line 15070 (Account 11/15-421-100-640) Textbooks
- Line 15080 (Account 11/15-421-100-800) Other Objects
- Line 15100 (Account 11/15-421-200-100) Salaries
- Line 15110 (Account 11/15-421-200-300) Purchased Professional & Technical Services
- Line 15120 (Account 11/15-421-200-500) Purchased Services (400-500 series)
- Line 15130 (Account 11/15-421-200-600) Supplies and Materials
- Line 15140 (Account 11/15-421-200-800) Other Objects
- Lines 15200-15360 (Accounts 11/15-422-XXX-XXX)
- Lines 15400-15560 (Accounts 11/15-423-XXX-XXX)
- Lines 15600-15760 (Accounts 11/15-424-XXX-XXX)

New Function: Care and Upkeep of Grounds

- Line 15800 (Account 11-000-263-100)
- Line 15810 (Account 11-000-263-300)
- Line 15820 (Account 11-000-263-420)
- Line 15830 (Account 11-000-263-610)
- Line 15840 (Account 11-000-263-800)

### New Function: Security

- Line 15910 (Account 11/15-266-100)
- Line 15920 (Account 11/15-266-300)
- Line 15930 (Account 11/15-266-420)
- Line 15940 (Account 11/15-266-610)
- Line 15950 (Account 11/15-266-800)

### New Object Codes for Functions 230, 262, 270

- Line 6915 (Account 11-000-230-108) Salaries of Attorneys
- Line 6922 (Account 11-000-230-333) Expenditure and Internal Control Audit Fees
- Line 6923 (Account 11-000-230-334) Architectural/Engineering Services
  
- Line 7638 (Account 11/15-000-262-107) Salaries of Non-Instructional Aides
- Line 9739 (Account 11-000-262-621) Energy – Natural Gas
- Line 7640 (Account 11-000-262-624) Energy - Oil
  
- Line 7209 (Account 11-000-270-107) Salaries of Non-Instructional Aides
- Line 7325 (Account 11-000-270-615) Transportation Supplies

### Equipment

- Line 8075 (Account 12-42X-100-730) Equipment for At Risk Programs
- Line 8161 (Account 12-000-261-730) Equipment for Required Maintenance
- Line 8162 (Account 12-000-262-730) Equipment for Custodial Services
- Line 8163 (Account 12-000-266-730) Equipment for Security
- Line 8255 (Account 12-000-400-334) Architectural/Engineering Services

### New Salary Object Codes for Fund 13

- Line 8414 (Account 13-422-100-178) Summer School Salaries of Teacher Tutors
- Line 8415 (Account 13-422-100-179) Summer School Salaries of Reading Specialists
- Line 8674 (Account 13-4XX-100-178) Other Special Schools Salaries of Teacher Tutors

- Line 8675 (Account 13-4XX-100-179) Other Special Schools Salaries of Reading Specialists
- Line 8834 (Account 13-601-100-178) Accred Evening School Salaries of Teacher Tutors
- Line 8335 (Account 13-601-100-179) Accred Evening School Salaries of Reading Specialists
- Line 8994 (Account 13-602-100-178) Adult Ed Local Salaries of Teacher Tutors
- Line 8995 (Account 13-602-100-179) Adult Ed Local Salaries of Reading Specialists
- Line 9154 (Account 13-629-100-178) Votech Local Salaries of Teacher Tutors
- Line 9155 (Account 13-629-100-179) Votech Local Salaries of Reading Specialists
- Line 9314 (Account 13-631-100-178) Even Sch Foreign Born Local Salaries of Teacher Tutors
- Line 9315 (Account 13-631-100-179) Even Sch Foreign Born Local Salaries of Reading Specialists

#### New Fund 13 Program: GED Testing Center

- Line 9455 (Account 13-640-200-100) Salaries
- Line 9456 (Account 13-640-200-600) Supplies and Materials
- Line 9457 (Account 13-640-200-800) Other Objects

#### Preschool Education Aid – Fund 20 New Program Code 218 and New Object Codes

- Line 13045 (Account 20-218-100-561) Tuition to Other LEAs within State
- Line 13134 (Account 20-218-200-173) Salaries of Community Parent Involvement Specialists
- Line 13136 (Account 20-218-200-176) Salaries of Master Teachers
- Line 13175 (Account 20-218-200-420) Cleaning, Repair and Maintenance
- Line 13293 (Account 20-218-520-930) Transfer to General Fund

#### Miscellaneous New Accounts

- Line 7619 (Account 10-606) Interest Earned on Maintenance Reserve
- Line 7357 (Account 10-607) Interest Earned on Emergency Reserve
- Line 9936 (Account 40-608) Interest Earned on Debt Service Reserve

**School District Budget Statement  
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District**

			<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Budget Category</b>	<b>Acct.</b>	<b>Expend.</b>	<b>Rev. Approps</b>	<b>Approps</b>
	<b>General Current Expense</b>				
00770	Regular Programs	11-1XX-100-XXX			
00780	Special Education	11-2XX-100-XXX			
00790	Basic Skills/Remedial	11-230-100-XXX			
00800	Bilingual Education	11-240-100-XXX			
00810	Vocational Programs – Local	11-3XX-100-XXX			
00815	Vocational Programs (Vocational Districts Only)	11-3XX-100-XXX			
00820	School Sponsored Co/Extra-curricular Activities	11-401-100-XXX			
00830	School Sponsored Athletics	11-402-100-XXX			
00840	Other Instructional Programs	11-4XX-100-XXX			
00844	Before/After School Programs	11-421-XXX-XXX			
00845	Summer School	11-422-XXX-XXX			
00846	Alternative Education Program	11-423-XXX-XXX			
00847	Other Supplemental At-Risk Programs	11-424-XXX-XXX			
00850	Community Services Programs/Operations	11-800-330-XXX			
	<b>Undistributed Expenditures</b>				
00860	Tuition	11-000-100-XXX			
00870	Attendance and Social Work Services	11-000-211-XXX			
00880	Health Services	11-000-213-XXX			
00881	Speech, OT, PT & Extraordinary Services	11-000-216,217			
00890	Guidance	11-000-218-XXX			
00900	Child Study Teams	11-000-219-XXX			
00910	Improvement of Instructional Services	11-000-221-XXX			
00920	Educational Media Services – School Library	11-000-222-XXX			
00921	Instructional Staff Training Services	11-000-223-XXX			
00930	General Administration	11-000-230-XXX			
00940	School Administration	11-000-240-XXX			
00942	Central Services & Administration Information Technology	11-000-25X-XXX			
00945	Deposit to Maintenance Reserve	10-606			

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			<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Budget Category</b>	<b>Acct.</b>	<b>Expend.</b>	<b>Rev. Approps</b>	<b>Approps</b>
00946	Interest Earned on Maintenance Reserve	10-606			
00950	Operation and Maintenance of Plant Services	11-000-26X-XXX			
00960	Student Transportation Services	11-000-270-XXX			
00965	Deposit to Sale/Lease-Back Reserve	10-605			
00966	Deposit to Current Expense Emergency Reserve	10-607			
00967	Interest Earned on Current Expense Emergency Reserve	10-607			
00968	Deposit to Pension Reserve	10-609			
00970	Other Support Services	11-000-290-XXX			
00971	Personal Services – Employee Benefits	11-XXX-XXX-2XX			
00975	Transfer of Property Sale Proceeds to Debt Service Reserve	11-000-520-934			
00980	Food Services	11-000-310-XXX			
00990	<b>Total Support Services Expenditures</b>				
01000	<b>TOTAL GENERAL CURRENT EXPENSE</b>				
	<b>Capital Outlay</b>				
01010	Deposit to Capital Reserve	10-604			
01015	Interest Earned on Capital Reserve	10-604			
01020	Equipment	12-XXX-XXX-73X			
01030	Facilities Acquisition and Construction Services	12-000-4XX-XXX			
01035	Capital Reserve – Transfer to Capital Expenditures Fund	12-000-400-931			
01036	Capital Reserve – Transfer to Repayment of Debt	12-000-400-933			
01040	<b>TOTAL CAPITAL EXPENDITURES</b>				
	<b>SPECIAL SCHOOLS</b>				
	<b>Post-Secondary Programs (Vocational Districts Only)</b>				
01044	Instruction	13-330-100-XXX			
01045	Support Services	13-330-200-XXX			
01046	<b>Total Post-Secondary Programs</b>				
	<b>Summer School</b>				
01050	Instruction	13-422-100-XXX			
01060	Support Services	13-422-200-XXX			

**School District Budget Statement  
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			2007-08	2008-09	2009-10
	Budget Category	Acct.	Expend.	Rev. Approps	Approps
01070	<b>Total Summer School</b>				
	<b>Other Special Schools</b>				
01080	Instruction	13-4XX-100-XXX			
01090	Support Services	13-4XX-200-XXX			
01100	<b>Total Other Special Schools</b>				
	<b>Accredited Evening/Adult High School/Post Grad.</b>				
01110	Instruction	13-601-100-XXX			
01120	Support Services	13-601-200-XXX			
01130	<b>Total Accredited Evening/Adult High School/Post-Grad.</b>				
	<b>Adult Education – Local</b>				
01140	Instruction	13-602-100-XXX			
01150	Support Services	13-602-200-XXX			
01160	<b>Total Adult Education – Local</b>				
	<b>Vocational Evening – Local</b>				
01170	Instruction	13-629-100-XXX			
01180	Support Services	13-629-200-XXX			
01190	<b>Total Vocational Evening – Local</b>				
	<b>Evening School for the Foreign Born - Local</b>				
01200	Instruction	13-631-100-XXX			
01210	Support Services	13-631-200-XXX			
01220	<b>Total Evening School for the Foreign Born - Local</b>				
01225	GED Testing Centers	13-640-200-XXX			
01230	<b>TOTAL SPECIAL SCHOOLS</b>				
01235	Transfer of Funds to Charter Schools	10-000-100-56X			
01236	General Fund Contribution to SBB	10-000-520-930			
01240	<b>OPERATING BUDGET GRAND TOTAL</b>				
	<b>GRANTS AND ENTITLEMENTS</b>				
01250	Local Projects	20-XXX-XXX-XXX			
	<b>State Projects:</b>				

**School District Budget Statement  
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			<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Budget Category</b>	<b>Acct.</b>	<b>Expend.</b>	<b>Rev. Approps</b>	<b>Approps</b>
	<b>PRESCHOOL EDUCATION AID</b>				
01251	Instruction	20-218-100-XXX			
01252	Support Services	20-218-200-XXX			
01253	Facilities Acquisition and Construction Services	20-218-400-XXX			
01266	Contribution to Charter Schools	20-218-100-56X			
01249	Transfer to General Fund	20-218-520-930			
01254	<b>TOTAL PRESCHOOL EDUCATION AID</b>				
	<b>DEMONSTRABLY EFFECTIVE PROGRAM AID</b>				
01255	Instruction	20-212-100-XXX			
01256	Support Services	20-212-200-XXX			
01257	Facilities Acquisition and Construction Services	20-212-400-XXX			
01267	Contribution to Charter Schools	20-212-100-56X			
01258	<b>TOTAL DEMONSTRABLY EFFECTIVE PROGRAM AID</b>				
	<b>DISTANCE LEARNING NETWORK AID</b>				
01259	Support Services	20-213-200-XXX			
01260	Facilities Acquisition and Construction Services	20-213-400-XXX			
01268	Contribution to Charter Schools	20-213-100-56X			
01261	<b>TOTAL DISTANCE LEARNING NETWORK AID</b>				
	<b>INSTRUCTIONAL SUPPLEMENT AID</b>				
01262	Instruction	20-214-100-XXX			
01263	Support Services	20-214-200-XXX			
01269	Contribution to Charter Schools	20-214-100-56X			
01264	<b>TOTAL INSTRUCTIONAL SUPPLEMENT AID</b>				
01275	Instruction	20-217-100-XXX			
01276	Support Services	20-217-200-XXX			
01277	Facilities Acquisition and Construction Services	20-217-400-XXX			
01278	<b>TOTAL TARA USED TO SUPPORT PROGRAMS</b>				
	<b>Other Special Projects</b>				
01265	Nonpublic Textbooks	20-XXX-XXX-XXX			

**School District Budget Statement  
For the School Year 2009-10  
Advertised Appropriations  
District**

			<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Budget Category</b>	<b>Acct.</b>	<b>Expend.</b>	<b>Rev. Approps</b>	<b>Approps</b>
01270	Nonpublic Auxiliary Services	20-XXX-XXX-XXX			
01280	Nonpublic Handicapped Services	20-XXX-XXX-XXX			
01290	Nonpublic Nursing Services	20-XXX-XXX-XXX			
01295	Nonpublic Technology Initiative	20-XXX-XXX-XXX			
01300	Adult Education	20-XXX-XXX-XXX			
01310	Vocational Education	20-XXX-XXX-XXX			
01320	Other Special Projects	20-XXX-XXX-XXX			
01330	<b>Total State Projects</b>				
	<b>Federal Projects</b>				
01340	Title I	20-XXX-XXX-XXX			
01350	Title VI	20-XXX-XXX-XXX			
01355	Schoolwide Programs	20-XXX-XXX-XXX			
01360	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX			
01370	Vocational Education	20-XXX-XXX-XXX			
01380	Adult Basic Education	20-XXX-XXX-XXX			
01390	Private Industry Council (JTPA)	20-XXX-XXX-XXX			
01400	Other Special Projects	20-XXX-XXX-XXX			
01410	<b>Total Federal Projects</b>				
01415	Grants and Entitlements Cont to School-based Budgets	20-XXX-XXX-930			
01420	<b>TOTAL GRANTS AND ENTITLEMENTS</b>				
	<b>REPAYMENT OF DEBT</b>				
01430	Repayment of Debt – Regular	40-701-510-XXX			
01440	Additional State School Building Aid – Ch. 177	40-702-510-XXX			
01450	Additional State School Building Aid – Ch. 10	40-703-510-XXX			
01460	Additional State School Building Aid – Ch. 74	40-704-510-XXX			
01470	Total Additional State School Building Aid				
01475	Increase in Debt Service Reserve	40-608			
01476	Interest Earned on Debt Service Reserve	40-608			
01480	<b>TOTAL REPAYMENT OF DEBT</b>				

**School District Budget Statement  
For the School Year 2009-10  
Advertised Appropriations  
District**

			<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Budget Category</b>	<b>Acct.</b>	<b>Expend.</b>	<b>Rev. Approps</b>	<b>Approps</b>
01490	<b>Total Expenditures</b>				
	<b>DEDUCT APPROP. INCL. IN MULTIPLE FUNDS DUE TO TRANSFERS</b>				
	Local Contribution to Grants and Entitlements	11-1XX-100-930			
08336	Capital Reserve – Transfer to Debt Service	12-000-400-933			
07568	Transfers from Other Funds – Property Sale Proceeds	11-000-520-934			
	<b>Total Expenditures Net of Transfers</b>				

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
<b>Regular Programs – Instruction</b>					
02505	Preschool – Salaries of Teachers	11-105-100-101	X	-	-
02506	Local Contribution – Transfer to Special Revenue	11-105-100-930	X	-	-
02510	Kindergarten – Salaries of Teachers	11-110-100-101	X	-	-
02520	Grades 1-5 – Salaries of Teachers	11-120-100-101	X	-	-
02530	Grades 6-8 – Salaries of Teachers	11-130-100-101	X	-	-
02540	Grades 9-12 – Salaries of Teachers	11-140-100-101	X	-	-
02550	Salaries of Teachers	11-140-100-101	-	-	X
02560	Other Salaries for Instruction	11-140-100-106	-	-	X
02570	Purchased Professional – Educational Services	11-140-100-320	-	-	X
02580	Purchased Technical Services	11-140-100-340	-	-	X
02590	Other Purchased Services (400-500 series)	11-140-100-500	-	-	X
02600	General Supplies	11-140-100-610	-	-	X
02610	Textbooks	11-140-100-640	-	-	X
02620	Other Objects	11-140-100-800	-	-	X
<b>Regular Programs – Home Instruction</b>					
02621	Salaries of Teachers	11-150-100-101	X	-	X
02622	Other Salaries for Instruction	11-150-100-106	X	-	X
02623	Purchased Professional – Educational Services	11-150-100-320	X	-	X
02624	Purchased Technical Services	11-150-100-340	X	-	X
02625	Other Purchased Services (400-500 series)	11-150-100-500	X	-	X
02626	General Supplies	11-150-100-610	X	-	X
02627	Textbooks	11-150-100-640	X	-	X
02628	Other Objects	11-150-100-800	X	-	X
<b>Regular Programs – Undistributed Instruction</b>					
02640	Other Salaries for Instruction	11-190-100-106	X	-	-
02650	Purchased Professional – Educational Services	11-190-100-320	X	-	-
02660	Purchased Technical Services	11-190-100-340	X	-	-
02670	Other Purchased Services (400-500 series)	11-190-100-500	X	-	-
02680	General Supplies	11-190-100-610	X	-	-
02690	Textbooks	11-190-100-640	X	-	-
02700	Other Objects	11-190-100-800	X	-	-
02710	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		X	-	X
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
02720	Salaries of Teachers	11-201-100-101	X	X	-
02730	Other Salaries for Instruction	11-201-100-106	X	X	-
02740	Purchased Professional-Educational Services	11-201-100-320	X	X	-
02750	Purchased Technical Services	11-201-100-340	X	X	-
02760	Other Purchased Services (400-500 series)	11-201-100-500	X	X	-
02770	General Supplies	11-201-100-610	X	X	-

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
02780	Textbooks	11-201-100-640	X	X	-
02790	Other Objects	11-201-100-800	X	X	-
02800	<b>Total Cognitive – Mild</b>		X	X	-
	<b>Cognitive – Moderate:</b>				
02810	Salaries of Teachers	11-202-100-101	X	X	-
02820	Other Salaries for Instruction	11-202-100-106	X	X	-
02830	Purchased Professional-Educational Services	11-202-100-320	X	X	-
02840	Purchased Technical Services	11-202-100-340	X	X	-
02850	Other Purchased Services (400-500 series)	11-202-100-500	X	X	-
02860	General Supplies	11-202-100-610	X	X	-
02870	Textbooks	11-202-100-640	X	X	-
02880	Other Objects	11-202-100-800	X	X	-
02890	<b>Total Cognitive – Moderate</b>		X	X	-
	<b>Learning and/or Language Disabilities:</b>				
02990	Salaries of Teachers	11-204-100-101	X	X	-
03000	Other Salaries for Instruction	11-204-100-106	X	X	-
03010	Purchased Professional-Educational Services	11-204-100-320	X	X	-
03020	Purchased Technical Services	11-204-100-340	X	X	-
03030	Other Purchased Services (400-500 series)	11-204-100-500	X	X	-
03040	General Supplies	11-204-100-610	X	X	-
03050	Textbooks	11-204-100-640	X	X	-
03060	Other Objects	11-204-100-800	X	X	-
03070	<b>Total Learning and/or Language Disabilities</b>		X	X	-
	<b>Visual Impairments:</b>				
03170	Salaries of Teachers	11-206-100-101	X	X	-
03180	Other Salaries for Instruction	11-206-100-106	X	X	-
03190	Purchased Professional-Educational Services	11-206-100-320	X	X	-
03200	Purchased Technical Services	11-206-100-340	X	X	-
03210	Other Purchased Services (400-500 series)	11-206-100-500	X	X	-
03220	General Supplies	11-206-100-610	X	X	-
03230	Textbooks	11-206-100-640	X	X	-
03240	Other Objects	11-206-100-800	X	X	-
03250	<b>Total Visual Impairments</b>		X	X	-
	<b>Auditory Impairments:</b>				
03260	Salaries of Teachers	11-207-100-101	X	X	-
03270	Other Salaries for Instruction	11-207-100-106	X	X	-
03280	Purchased Professional-Educational Services	11-207-100-320	X	X	-
03290	Purchased Technical Services	11-207-100-340	X	X	-
03300	Other Purchased Services (400-500 series)	11-207-100-500	X	X	-
03310	General Supplies	11-207-100-610	X	X	-
03320	Textbooks	11-207-100-640	X	X	-
03330	Other Objects	11-207-100-800	X	X	-
03340	<b>Total Auditory Impairments</b>		X	X	-

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	<b>Behavioral Disabilities:</b>				
03440	Salaries of Teachers	11-209-100-101	X	X	-
03450	Other Salaries for Instruction	11-209-100-106	X	X	-
03460	Purchased Professional-Educational Services	11-209-100-320	X	X	-
03470	Purchased Technical Services	11-209-100-340	X	X	-
03480	Other Purchased Services (400-500 series)	11-209-100-500	X	X	-
03490	General Supplies	11-209-100-610	X	X	-
03500	Textbooks	11-209-100-640	X	X	-
03510	Other Objects	11-209-100-800	X	X	-
03520	<b>Total Behavioral Disabilities</b>		X	X	-
	<b>Multiple Disabilities:</b>				
03770	Salaries of Teachers	11-212-100-101	X	X	-
03780	Other Salaries for Instruction	11-212-100-106	X	X	-
03790	Purchased Professional-Educational Services	11-212-100-320	X	X	-
03800	Purchased Technical Services	11-212-100-340	X	X	-
03810	Other Purchased Services (400-500 series)	11-212-100-500	X	X	-
03820	General Supplies	11-212-100-610	X	X	-
03830	Textbooks	11-212-100-640	X	X	-
03840	Other Objects	11-212-100-800	X	X	-
03850	<b>Total Multiple Disabilities</b>		X	X	-
	<b>Resource Room/Resource Center:</b>				
03860	Salaries of Teachers	11-213-100-101	X	X	X
03870	Other Salaries for Instruction	11-213-100-106	X	X	X
03880	Purchased Professional-Educational Services	11-213-100-320	X	X	X
03890	Purchased Technical Services	11-213-100-340	X	X	X
03900	Other Purchased Services (400-500 series)	11-213-100-500	X	X	X
03910	General Supplies	11-213-100-610	X	X	X
03920	Textbooks	11-213-100-640	X	X	X
03930	Other Objects	11-213-100-800	X	X	X
03940	<b>Total Resource Room/Resource Center</b>		X	X	X
	<b>Autism:</b>				
03950	Salaries of Teachers	11-214-100-101	X	X	-
03960	Other Salaries for Instruction	11-214-100-106	X	X	-
03970	Purchased Professional-Educational Services	11-214-100-320	X	X	-
03980	Purchased Technical Services	11-214-100-340	X	X	-
03990	Other Purchased Services (400-500 series)	11-214-100-500	X	X	-
04000	General Supplies	11-214-100-610	X	X	-
04010	Textbooks	11-214-100-640	X	X	-
04020	Other Objects	11-214-100-800	X	X	-
04030	<b>Total Autism</b>		X	X	-
	<b>Preschool Disabilities – Part-Time:</b>				
04040	Salaries of Teachers	11-215-100-101	X	X	-
04050	Other Salaries for Instruction	11-215-100-106	X	X	-

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
04060	Purchased Professional-Educational Services	11-215-100-320	X	X	-
04070	Purchased Technical Services	11-215-100-340	X	X	-
04080	Other Purchased Services (400-500 series)	11-215-100-500	X	X	-
04090	General Supplies	11-215-100-600	X	X	-
04110	Other Objects	11-215-100-800	X	X	-
04120	<b>Total Preschool Disabilities – Part-Time</b>		X	X	-
	<b>Preschool Disabilities – Full-Time:</b>				
04130	Salaries of Teachers	11-216-100-101	X	X	-
04140	Other Salaries for Instruction	11-216-100-106	X	X	-
04150	Purchased Professional-Educational Services	11-216-100-320	X	X	-
04160	Purchased Technical Services	11-216-100-340	X	X	-
04170	Other Purchased Services (400-500 series)	11-216-100-500	X	X	-
04180	General Supplies	11-216-100-600	X	X	-
04200	Other Objects	11-216-100-800	X	X	-
04210	<b>Total Preschool Disabilities – Full-Time:</b>		X	X	-
	<b>Home Instruction:</b>				
04400	Salaries of Teachers	11-219-100-101	X	X	X
04410	Other Salaries for Instruction	11-219-100-106	X	X	X
04420	Purchased Professional-Educational Services	11-219-100-320	X	X	X
04430	Purchased Technical Services	11-219-100-340	X	X	X
04440	Other Purchased Services (400-500 series)	11-219-100-500	X	X	X
04450	General Supplies	11-219-100-610	X	X	X
04460	Textbooks	11-219-100-640	X	X	X
04470	Other Objects	11-219-100-800	X	X	X
04480	<b>Total Home Instruction</b>		X	X	X
	<b>Extended School Year:</b>				
04610	Salaries of Teachers	11-221-100-101	-	X	-
04620	Salaries of Supervisors of Instruction	11-221-100-102	-	X	-
04630	Other Salaries for Instruction	11-221-100-106	-	X	-
04640	Purchased Professional-Educational Services	11-221-100-320	-	X	-
04650	Purchased Technical Services	11-221-100-340	-	X	-
04660	Other Purchased Services (400-500 series)	11-221-100-500	-	X	-
04670	General Supplies	11-221-100-610	-	X	-
04680	Textbooks	11-221-100-640	-	X	-
04690	Other Objects	11-221-100-800	-	X	-
04700	<b>Total Extended School Year</b>		-	X	-
	<b>Cognitive – Severe:</b>				
04710	Salaries of Teachers	11-222-100-101	X	X	-
04720	Other Salaries for Instruction	11-222-100-106	X	X	-
04730	Purchased Professional-Educational Services	11-222-100-320	X	X	-
04740	Purchased Technical Services	11-222-100-340	X	X	-
04750	Other Purchased Services (400-500 series)	11-222-100-500	X	X	-
04760	General Supplies	11-222-100-610	X	X	-

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
04770	Textbooks	11-222-100-640	X	X	-
04780	Other Objects	11-222-100-800	X	X	-
04790	<b>Total Cognitive – Severe</b>		X	X	-
04800	<b>Total Special Education - Instruction</b>		X	X	X
	<b>Basic Skills/Remedial - Instruction</b>				
04810	Salaries of Teachers	11-230-100-101	X	-	X
04820	Other Salaries for Instruction	11-230-100-106	X	-	X
04830	Purchased Professional-Education Services	11-230-100-320	X	-	X
04840	Purchased Technical Services	11-230-100-340	X	-	X
04850	Other Purchased Services (400-500 series)	11-230-100-500	X	-	X
04860	General Supplies	11-230-100-610	X	-	X
04870	Textbooks	11-230-100-640	X	-	X
04880	Other Objects	11-230-100-800	X	-	X
04890	<b>Total Basic Skills/Remedial – Instruction</b>		X	-	X
	<b>Bilingual Education - Instruction</b>				
04900	Salaries of Teachers	11-240-100-101	X	-	X
04910	Other Salaries for Instruction	11-240-100-106	X	-	X
04920	Purchased Professional-Education Services	11-240-100-320	X	-	X
04930	Purchased Technical Services	11-240-100-340	X	-	X
04940	Other Purchased Services (400-500 series)	11-240-100-500	X	-	X
04950	General Supplies	11-240-100-610	X	-	X
04960	Textbooks	11-240-100-640	X	-	X
04970	Other Objects	11-240-100-800	X	-	X
04980	<b>Total Bilingual Education – Instruction</b>		X	-	X
	<b>Vocational Programs – Local - Instruction</b>				
04990	Salaries of Teachers	11-3XX-100-101	X	-	-
05000	Other Salaries for Instruction	11-3XX-100-106	X	-	-
05010	Purchased Professional-Educational Services	11-3XX-100-320	X	-	-
05020	Purchased Technical Services	11-3XX-100-340	X	-	-
05030	Other Purchased Services (400-500 series)	11-3XX-100-500	X	-	-
05040	General Supplies	11-3XX-100-610	X	-	-
05050	Textbooks	11-3XX-100-640	X	-	-
05060	Other Objects	11-3XX-100-800	X	-	-
05070	<b>Total Vocational Programs – Local -Instruction</b>		X	-	-
	<b>Regular Vocational Programs - Instruction</b>				
05341	Salaries of Teachers	11-310-100-101	-	-	X
05342	Other Salaries for Instruction	11-310-100-106	-	-	X
05343	Purchased Professional-Educational Services	11-310-100-320	-	-	X
05344	Purchased Technical Services	11-310-100-340	-	-	X
05345	Other Purchased Services (400-500 series)	11-310-100-500	-	-	X
05346	General Supplies	11-310-100-610	-	-	X
05347	Textbooks	11-310-100-640	-	-	X
05348	Other Objects	11-310-100-800	-	-	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
05350	<b>Total Regular Vocational Programs - Instruction</b>		-	-	X
	<b>Special Vocational Programs - Instruction</b>				
05621	Salaries of Teachers	11-320-100-101	-	-	X
05622	Other Salaries for Instruction	11-320-100-106	-	-	X
05623	Purchased Professional-Educational Services	11-320-100-320	-	-	X
05624	Purchased Technical Services	11-320-100-340	-	-	X
05625	Other Purchased Services (400-500 series)	11-320-100-500	-	-	X
05626	General Supplies	11-320-100-610	-	-	X
05627	Textbooks	11-320-100-640	-	-	X
05628	Other Objects	11-320-100-800	-	-	X
05630	<b>Total Special Vocational Programs - Instruction</b>		-	-	X
05640	<b>TOTAL VOCATIONAL PROGRAMS</b>		-	-	X
	<b>School-Sponsored Co/Extra Curricular Activities-Instruction</b>				
06030	Salaries	11-401-100-100	X	X	X
06040	Purchased Services (300-500 series)	11-401-100-500	X	X	X
06050	Supplies and Materials	11-401-100-600	X	X	X
06060	Other Objects	11-401-100-800	X	X	X
06070	Transfers to Cover Deficit (Agency Funds)	11-401-100-930	X	X	X
06080	<b>Total School-Sponsored Co/Extra Curricular Activities – Instruction</b>		X	X	X
	<b>School-Sponsored Athletics – Instruction</b>				
06090	Salaries	11-402-100-100	X	X	X
06100	Purchased Services (300-500 series)	11-402-100-500	X	X	X
06110	Supplies and Materials	11-402-100-600	X	X	X
06120	Other Objects	11-402-100-800	X	X	X
06130	Transfers to Cover Deficit (Agency Funds)	11-402-100-930	X	X	X
06140	<b>Total School-Sponsored Athletics – Instruction</b>		X	X	X
	<b>Other Instructional Programs – Instruction</b>				
06150	Salaries	11-4XX-100-100	X	X	X
06160	Purchased Services (300-500 series)	11-4XX-100-500	X	X	X
06170	Supplies and Materials	11-4XX-100-600	X	X	X
06180	Other Objects	11-4XX-100-800	X	X	X
06190	Transfers to Cover Deficit (Agency Funds)	11-4XX-100-930	X	X	X
06200	<b>Total Other Instructional Programs - Instruction</b>		X	X	X
	<b>Before/After School Programs - Instruction</b>				
15000	Salaries of Teachers	11-421-100-101	X	-	-
15010	Other Salaries of Instruction	11-421-100-106	X	-	-
15020	Salaries of Teacher Tutors	11-421-100-178	X	-	-
15030	Salaries of Reading Specialists	11-421-100-179	X	-	-
15040	Purchased Professional & Technical Services	11-421-100-300	X	-	-
15050	Other Purchased Services (400-500 series)	11-421-100-500	X	-	-
15060	Supplies and Materials	11-421-100-600	X	-	-
15070	Other Objects	11-421-100-800	X	-	-
15080	<b>Total Before/After School Programs - Instruction</b>		X	-	-

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	<b>Before/After School Programs – Support Svcs</b>				
15100	Salaries	11-421-200-100	X	-	-
15110	Purchased Professional and Technical Services	11-421-200-300	X	-	-
15120	Purchased Services (400-500 series)	11-421-200-500	X	-	-
15130	Supplies and Materials	11-421-200-600	X	-	-
15140	Other Objects	11-421-200-800	X	-	-
15150	<b>Total Before/After School Programs – Support Svcs</b>		X	-	-
15160	<b>Total Before/After School Programs</b>		X	-	-
	<b>Summer School - Instruction</b>				
15200	Salaries of Teachers	11-422-100-101	X	-	-
15210	Other Salaries of Instruction	11-422-100-106	X	-	-
15220	Salaries of Teacher Tutors	11-422-100-178	X	-	-
15230	Salaries of Reading Specialists	11-422-100-179	X	-	-
15240	Purchased Professional & Technical Services	11-422-100-300	X	-	-
15250	Other Purchased Services (400-500 series)	11-422-100-500	X	-	-
15260	General Supplies	11-422-100-610	X	-	-
15270	Textbooks	11-422-100-640	X	-	-
15280	Other Objects	11-422-100-800	X	-	-
15290	<b>Total Summer School - Instruction</b>		X	-	-
	<b>Summer School – Support Services</b>				
15300	Salaries	11-422-200-100	X	-	-
15310	Purchased Professional and Technical Services	11-422-200-300	X	-	-
15320	Purchased Services (400-500 series)	11-422-200-500	X	-	-
15330	Supplies and Materials	11-422-200-600	X	-	-
15340	Other Objects	11-422-200-800	X	-	-
15350	<b>Total Summer School – Support Services</b>		X	-	-
15360	<b>Total Summer School</b>		X	-	-
	<b>Alternative Education Program - Instruction</b>				
15400	Salaries of Teachers	11-423-100-101	X	-	-
15410	Other Salaries of Instruction	11-423-100-106	X	-	-
15420	Salaries of Teacher Tutors	11-423-100-178	X	-	-
15430	Salaries of Reading Specialists	11-423-100-179	X	-	-
15440	Purchased Professional & Technical Services	11-423-100-300	X	-	-
15450	Other Purchased Services (400-500 series)	11-423-100-500	X	-	-
15460	General Supplies	11-423-100-610	X	-	-
15470	Textbooks	11-423-100-640	X	-	-
15480	Other Objects	11-423-100-800	X	-	-
15490	<b>Total Alternative Education Program - Instruction</b>		X	-	-
	<b>Alternative Education Program – Support Services</b>				
15500	Salaries	11-423-200-100	X	-	-
15510	Purchased Professional and Technical Services	11-423-200-300	X	-	-
15520	Purchased Services (400-500 series)	11-423-200-500	X	-	-
15530	Supplies and Materials	11-423-200-600	X	-	-

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
15540	Other Objects	11-423-200-800	X	-	-
15550	<b>Total Alternative Education Program–Support Svcs</b>		X	-	-
15560	<b>Total Alternative Education Program</b>		X	-	-
	<b>Other Supplemental/At-Risk Programs– Instruction</b>				
15600	Salaries of Teachers	11-424-100-101	X	-	-
15610	Other Salaries of Instruction	11-424-100-106	X	-	-
15620	Salaries of Teacher Tutors	11-424-100-178	X	-	-
15630	Salaries of Reading Specialists	11-424-100-179	X	-	-
15640	Purchased Professional & Technical Services	11-424-100-300	X	-	-
15650	Other Purchased Services (400-500 series)	11-424-100-500	X	-	-
15660	General Supplies	11-424-100-610	X	-	-
15670	Textbooks	11-424-100-640	X	-	-
15680	Other Objects	11-424-100-800	X	-	-
15690	<b>Total Other Supplemental/At-Risk Programs– Instr.</b>		X	-	-
	<b>Other Supplemental/At-Risk Prog – Support Svcs</b>				
15700	Salaries	11-424-200-100	X	-	-
15710	Purchased Professional and Technical Services	11-424-200-300	X	-	-
15720	Purchased Services (400-500 series)	11-424-200-500	X	-	-
15730	Supplies and Materials	11-424-200-600	X	-	-
15740	Other Objects	11-424-200-800	X	-	-
15750	<b>Total Other Supplemental/At-Risk Prog – Support Svcs</b>		X	-	-
15760	<b>Total Other Supplemental/At-Risk Programs</b>		X	-	-
	<b>Community Services Programs/Operations</b>				
06210	Salaries	11-800-330-100	X	X	X
06220	Purchased Services (300-500 series)	11-800-330-500	X	X	X
06230	Supplies and Materials	11-800-330-600	X	X	X
06240	Other Objects	11-800-330-800	X	X	X
06250	Transfers to Cover Deficit (Agency Funds)	11-800-330-930	X	X	X
06260	<b>Total Community Services Programs/Operations</b>		X	X	X
	<b>Undistributed Expenditures – Instruction</b>				
06270	Tuition to Other LEAs within the State - Regular	11-000-100-561	X	-	-
06280	Tuition to Other LEAs within the State - Special	11-000-100-562	X	-	-
06290	Tuition to County Voc. School District-Regular	11-000-100-563	X	-	-
06300	Tuition to County Voc. School District-Special	11-000-100-564	X	-	-
06310	Tuition to CSSD & Regular Day Schools	11-000-100-565	X	-	-
06320	Tuition to Priv. School for the Disabled W/I State	11-000-100-566	X	-	-
06330	Tuition to Priv. Sch. Disabled & Other LEAs–Spl, O/S State	11-000-100-567	X	-	-
06340	Tuition – State Facilities	11-000-100-568	X	-	-
06350	Tuition – Other	11-000-100-569	X	-	-
06360	<b>Total Undistributed Expenditures - Instruction</b>		X	-	-
	<b>Undistributed Expenditures –Attendance &amp; Social Work</b>				
06370	Salaries	11-000-211-100	X	X	X
06372	Salaries of Drop-Out Prevention Officer/Coordinators	11-000-211-171	X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
06373	Salaries of Family Support Teams	11-000-211-172	X	X	X
06374	Salaries of Family Liaisons/Comm. Parent Inv. Spec.	11-000-211-173	X	X	X
06375	Salaries of Community/School Coordinators	11-000-211-174	X	X	X
06380	Purchased Professional and Technical Services	11-000-211-300	X	X	X
06390	Other Purchased Services (400-500-series)	11-000-211-500	X	X	X
06400	Supplies and Materials	11-000-211-600	X	X	X
06410	Other Objects	11-000-211-800	X	X	X
06420	<b>Total Undistributed Expenditures – Attendance &amp; Social Work</b>		X	X	X
	<b>Undistributed Expenditures – Health Services</b>				
06430	Salaries	11-000-213-100	X	X	X
06435	Salaries of Social Service Coordinators	11-000-213-175	X	X	X
06440	Purchased Professional and Technical Services	11-000-213-300	X	X	X
06450	Other Purchased Services (400-500 series)	11-000-213-500	X	X	X
06460	Supplies and Materials	11-000-213-600	X	X	X
06470	Other Objects	11-000-213-800	X	X	X
06480	<b>Total Undistributed Expenditures – Health Services</b>		X	X	X
	<b>Undistributed Expenditures –Speech, OT, PT &amp; Related Svcs</b>				
06481	Salaries	11-000-216-100	X	X	X
06482	Purchased Professional – Educational Services	11-000-216-320	X	X	X
06483	Supplies and Materials	11-000-216-600	X	X	X
06484	Other Objects	11-000-216-800	X	X	X
06485	<b>Total Undistributed Expend – Speech, OT, PT &amp; Related Svcs</b>		X	X	X
	<b>Undistributed Expend – Other Supp. Serv. Students – Extra Serv.</b>				
06701	Salaries	11-000-217-100	X	X	X
06702	Purchased Professional – Educational Services	11-000-217-320	X	X	X
06703	Supplies and Materials	11-000-217-600	X	X	X
06704	Other Objects	11-000-217-800	X	X	X
06705	<b>Total Undist. Expend. – Other Supp. Serv. Students – Extra. Serv.</b>		X	X	X
	<b>Undist. Expend.– Guidance</b>				
06490	Salaries of Other Professional Staff	11-000-218-104	X	-	X
06500	Salaries of Secretarial and Clerical Assistants	11-000-218-105	X	-	X
06510	Other Salaries	11-000-218-110	X	-	X
06520	Purchased Professional – Educational Services	11-000-218-320	X	-	X
06530	Other Purchased Professional & Technical Services	11-000-218-390	B	-	X
06540	Other Purchased Services (400-500 series)	11-000-218-500	X	-	X
06550	Supplies and Materials	11-000-218-600	X	-	X
06560	Other Objects	11-000-218-800	X	-	X
06570	<b>Total Undist. Expend. – Guidance</b>		X	-	X
	<b>Undist. Expend. – Child Study Teams</b>				
06580	Salaries of Other Professional Staff	11-000-219-104	X	X	X
06590	Salaries of Secretarial and Clerical Assistants	11-000-219-105	X	X	X
06600	Other Salaries	11-000-219-110	X	X	X
06610	Purchased Professional – Educational Services	11-000-219-320	X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
06620	Other Purchased Professional & Technical Services	11-000-219-390	B	X	X
06630	Other Purchased Services (400-500 series)	11-000-219-500	-	X	X
06640	Residential Costs	11-000-219-591	X	-	-
06650	Misc. Purch. Svc. (400-500 series O/than Resid. Costs)	11-000-219-592	X	-	-
06660	Supplies and Materials	11-000-219-600	X	X	X
06670	Other Objects	11-000-219-800	X	X	X
06680	<b>Total Undist. Expend. – Child Study Teams</b>		X	X	X
	<b>Undist. Expend. – Improvement of Inst. Serv.</b>				
06750	Salaries of Supervisor of Instruction	11-000-221-102	X	X	X
06760	Salaries of Other Professional Staff	11-000-221-104	X	X	X
06770	Salaries of Secretarial & Clerical Assist	11-000-221-105	X	X	X
06780	Other Salaries	11-000-221-110	X	X	X
06785	Salaries of Facilitators, Math & Literacy Coaches	11-000-221-176	X	X	X
06790	Purchased Prof. – Educational Services	11-000-221-320	X	X	X
06800	Other Purch. Professional & Technical Services	11-000-221-390	X	X	X
06810	Other Purch. Services (400-500 series)	11-000-221-500	X	X	X
06820	Supplies and Materials	11-000-221-600	X	X	X
06830	Other Objects	11-000-221-800	X	X	X
06840	<b>Total Undist. Expend. – Improvement of Inst. Serv.</b>		X	X	X
	<b>Undist. Expend. – Edu. Media Serv./Sch. Library</b>				
06850	Salaries	11-000-222-100	X	X	X
06855	Salaries of Technology Coordinators	11-000-222-177	X	X	X
06860	Purchased Professional and Technical Services	11-000-222-300	X	X	X
06870	Other Purchased Services (400-500 series)	11-000-222-500	X	X	X
06880	Supplies and Materials	11-000-222-600	X	X	X
06890	Other Objects	11-000-222-800	X	X	X
06900	<b>Total Undist. Expend. – Edu. Media Serv./Sch. Library</b>		X	X	X
	<b>Undist. Expend. – Instructional Staff Training Services</b>				
07601	Salaries of Supervisor of Instruction	11-000-223-102	X	X	X
07602	Salaries of Other Professional Staff	11-000-223-104	X	X	X
07603	Salaries of Secretarial & Clerical Assist.	11-000-223-105	X	X	X
07604	Other Salaries	11-000-223-110	X	X	X
07605	Purchased Professional – Educational Services	11-000-223-320	X	X	X
07606	Other Purch. Professional & Technical Services	11-000-223-390	X	X	X
07607	Other Purch. Services (400-500 series)	11-000-223-500	X	X	X
07608	Supplies and Materials	11-000-223-600	X	X	X
07609	Other Objects	11-000-223-800	X	X	X
07610	<b>Total Undist. Expend. – Instructional Staff Training Services</b>		X	X	X
	<b>Undist. Expend. – Support Serv. – Gen. Admin.</b>				
06910	Salaries	11-000-230-100	X	X	X
06915	Salaries of Attorneys	11-000-230-108	X	X	X
06920	Legal Services	11-000-230-331	X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
06921	Audit Fees	11-000-230-332	X	X	X
06922	Expenditure & Internal Control Audit Fees	11-000-230-333	X	X	X
06923	Architectural/Engineering Services	11-000-230-334	X	X	X
06930	Other Purchased Professional Services	11-000-230-339	X	X	X
06940	Purchased Technical Services	11-000-230-340	X	X	X
06950	Communications/Telephone	11-000-230-530	X	X	X
06955	BOE Other Purchased Services	11-000-230-585	X	X	X
06960	Misc Purch Services (400-500 series, O/T 530 & 585)	11-000-230-590	X	X	X
06975	General Supplies	11-000-230-610	X	X	X
06976	BOE In-House Training/Meeting Supplies	11-000-230-630	X	X	X
06980	Judgments against the School District	11-000-230-820	X	X	X
06990	Miscellaneous Expenditures	11-000-230-890	X	X	X
06995	BOE Membership Dues and Fees	11-000-230-895	X	X	X
07000	<b>Total Undist. Expend. – Support Serv. – Gen. Admin.</b>		X	X	X
	<b>Undist. Expend. – Support Serv. – School Admin.</b>				
07010	Salaries of Principals/Assistant Principals	11-000-240-103	X	X	X
07020	Salaries of Other Professional Staff	11-000-240-104	X	X	X
07030	Salaries of Secretarial and Clerical Assistants	11-000-240-105	X	X	X
07040	Other Salaries	11-000-240-110	X	X	X
07050	Purchased Professional and Technical Services	11-000-240-300	X	X	X
07060	Other Purchased Services (400-500 series)	11-000-240-500	X	X	X
07070	Supplies and Materials	11-000-240-600	X	X	X
07080	Other Objects	11-000-240-800	X	X	X
07090	<b>Total Undist. Expend. – Support Serv. – School Admin.</b>		X	X	X
	<b>Undistributed Expenditures – Central Services</b>				
07100	Salaries	11-000-251-100	X	X	X
07105	Purchased Professional Services	11-000-251-330	X	X	X
07110	Purchased Technical Services	11-000-251-340	X	X	X
07115	Misc. Purch. Services (400-500 Series, O/T 594)	11-000-251-592	X	X	X
07120	Sale/Lease-back Payments	11-000-251-594	X	X	X
07125	Supplies and Materials	11-000-251-600	X	X	X
07130	Interest on Current Loans	11-000-251-831	X	X	X
07135	Interest on Lease Purchase Agreements	11-000-251-832	X	X	X
07140	Interest on Bond Anticipation Notes (BANs)	11-000-251-836	X	X	X
07145	Other Objects	11-000-251-890	X	X	X
07150	<b>Total Undist. Expend. – Central Services</b>		X	X	X
	<b>Undist. Expend. – Admin. Info. Technology</b>				
07155	Salaries	11-000-252-100	X	X	X
07160	Purchased Professional Services	11-000-252-330	X	X	X
07165	Purchased Technical Services	11-000-252-340	X	X	X
07170	Other Purchased Services (400-500 series)	11-000-252-500	X	X	X
07175	Supplies and Materials	11-000-252-600	X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
07180	Other Objects	11-000-252-800	X	X	X
07185	<b>Total Undist. Expend. – Admin. Info. Tech.</b>		X	X	X
	<b>Undist. Expend. – Required Maint. For School Facilities</b>				
07619	Interest Earned on Maintenance Reserve	10-606	X	X	X
07620	Increase in Maintenance Reserve	10-606	X	X	X
07621	Salaries	11-000-261-100	X	X	X
07622	Cleaning, Repair, and Maintenance Services	11-000-261-420	X	X	X
07623	General Supplies	11-000-261-610	X	X	X
07624	Other Objects	11-000-261-800	X	X	X
07625	<b>Total Undist. Expend. – Required Maint. For Sch. Facilities</b>		X	X	X
	<b>Undist. Expend. – Custodial Services</b>				
07626	Salaries	11-000-262-100	X	X	X
07638	Salaries of Non-Instructional Aides	11-000-262-107	X	X	X
07627	Purchased Professional and Technical Services	11-000-262-300	X	X	X
07628	Cleaning, Repair, and Maintenance Svc.	11-000-262-420	X	X	X
07629	Rental of Land & Bldg. Oth. Than Lease Purch Agreement	11-000-262-441	X	X	X
07630	Other Purchased Property Services	11-000-262-490	X	X	X
07631	Insurance	11-000-262-520	X	X	X
07632	Miscellaneous Purchased Services	11-000-262-590	X	X	X
07633	General Supplies	11-000-262-610	X	X	X
07639	Energy (Natural Gas)	11-000-262-621	X	X	X
07634	Energy (Electricity)	11-000-262-622	X	X	X
07640	Energy (Oil)	11-000-262-624	X	X	X
07635	Other Objects	11-000-262-800	X	X	X
07636	<b>Total Undist. Expend. – Custodial Services</b>		X	X	X
	<b>Care and Upkeep of Grounds</b>				
15800	Salaries	11-000-263-100	X	X	X
15810	Purchased Professional and Technical Services	11-000-263-300	X	X	X
15820	Cleaning, Repair, and Maintenance Svc.	11-000-263-420	X	X	X
15830	General Supplies	11-000-263-610	X	X	X
15840	Other Objects	11-000-263-800	X	X	X
15850	<b>Total Care and Upkeep of Grounds</b>		X	X	X
	<b>Security</b>				
15900	Salaries	11-000-266-100	X	X	X
15910	Purchased Professional and Technical Services	11-000-266-300	X	X	X
15920	Cleaning, Repair, and Maintenance Svc.	11-000-266-420	X	X	X
15930	General Supplies	11-000-266-610	X	X	X
15940	Other Objects	11-000-266-800	X	X	X
15950	<b>Total Security</b>		X	X	X
07637	<b>Total Undist. Expend. – Oper. &amp; Maint. Of Plant Serv.</b>		X	X	X
	<b>Undist. Expend. – Student Transportation Serv.</b>				
7209	Salaries of Non-Instructional Aides	11-000-270-107	X	-	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
07210	Sal. For Pupil Trans (Bet Home & Sch) – Reg.	11-000-270-160	X	-	X
07220	Sal. For Pupil Trans (Bet Home & Sch) – Sp Ed	11-000-270-161	X	-	X
07230	Sal. For Pupil Trans (Other than Bet. Home & Sch)	11-000-270-162	X	X	X
07235	Sal. For Pupil Trans (Bet. Home & Sch) Non-Public	11-000-270-163	X	-	X
07241	Management Fee – ESC & CTSA Trans. Prog.	11-000-270-350	X	-	X
07242	Other Purchased Prof. and Technical Serv.	11-000-270-390	X	X	X
07250	Cleaning, Repair, & Maint. Services	11-000-270-420	X	X	X
07251	Rental Payments – School Buses	11-000-270-442	X	X	X
07252	Lease Purchase Payments – School Buses	11-000-270-443	X	X	X
07260	Contract Services (Bet. Home & Sch) -Vendors	11-000-270-511	X	-	X
07270	Contr Serv (Oth. Than Bet Home & Sch) - Vend	11-000-270-512	X	X	X
07280	Contr Serv (Bet. Home & Sch) – Joint Agreements	11-000-270-513	X	-	X
07290	Contract Serv. (Sp Ed Stds) - Vendors	11-000-270-514	X	-	X
07300	Contract Serv. (Sp Ed Stds) – Joint Agreements	11-000-270-515	X	-	X
07301	Contract Serv. (Reg. Students) – ESCs & CTSAAs	11-000-270-517	X	-	X
07302	Contract Serv. (Spl. Ed. Students) – ESCs & CTSAAs	11-000-270-518	X	-	X
07303	Contract Serv.–Aid in Lieu of Pymts–Non-Public Schools	11-000-270-503	X	-	-
07304	Contract Serv–Aid in Lieu of Pymts–Charter Sch Students	11-000-270-504	X	-	-
07310	Misc. Purchased Services - Transportation	11-000-270-593	X	X	X
07320	General Supplies	11-000-270-610	X	X	X
07325	Transportation Supplies	11-000-270-615	X	X	X
07340	Other objects	11-000-270-800	X	X	X
07350	<b>Total Undist. Expend. – Student Transportation Services</b>		X	X	X
	<b>Undist. Expend. – Other Support Services</b>				
07355	Increase in Sale/Lease-back Reserve	10-605	X	X	X
07356	Increase in Current Expense Emergency Reserve	10-607	X	-	-
07357	Interest Earned on Current Exp. Emergency Reserve	10-607	X	-	-
07358	Increase in Pension Reserve	10-609	X	X	X
	<b>ALLOCATED BENEFITS</b>				
	<b>Regular Programs – Instruction</b>				
10110	Group Insurance	11-1XX-100-210	O	-	O
10120	Social Security Contribution	11-1XX-100-220	O	-	O
10130	T.P.A.F. Contributions - ERIP	11-1XX-100-232	O	-	O
10140	Other Retirement Contributions - Regular	11-1XX-100-241	O	-	O
10150	Other Retirement Contribution - ERIP	11-1XX-100-242	O	-	O
10160	Unemployment Compensation	11-1XX-100-250	O	-	O
10170	Workmen’s Compensation	11-1XX-100-260	O	-	O
10180	Health Benefits	11-1XX-100-270	O	-	O
10190	Tuition Reimbursement	11-1XX-100-280	O	-	O
10200	Other Employee Benefits	11-1XX-100-290	O	-	O
10210	<b>Total Regular Programs – Instruction</b>		O	-	O
	<b>Special Programs - Instruction</b>				

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
10220	Group Insurance	11-2XX-100-210	O	O	O
10230	Social Security Contributions	11-2XX-100-220	O	O	O
10240	T.P.A.F. Contributions - ERIP	11-2XX-100-232	O	O	O
10250	Other Retirement Contributions - Regular	11-2XX-100-241	O	O	O
10260	Other Retirement Contributions - ERIP	11-2XX-100-242	O	O	O
10270	Unemployment Compensation	11-2XX-100-250	O	O	O
10280	Workmen's Compensation	11-2XX-100-260	O	O	O
10290	Health Benefits	11-2XX-100-270	O	O	O
10300	Tuition Reimbursement	11-2XX-100-280	O	O	O
10310	Other Employee Benefits	11-2XX-100-290	O	O	O
10320	<b>Total Special Programs - Instruction</b>		O	O	O
	<b>Vocational Programs – Instruction</b>				
10330	Group Insurance	11-3XX-100-210	O	-	O
10340	Social Security Contributions	11-3XX-100-220	O	-	O
10350	T.P.A.F. Contributions - ERIP	11-3XX-100-232	O	-	O
10360	Other Retirement Contributions - Regular	11-3XX-100-241	O	-	O
10370	Other Retirement Contributions - ERIP	11-3XX-100-242	O	-	O
10380	Unemployment Compensation	11-3XX-100-250	O	-	O
10390	Workmen's Compensation	11-3XX-100-260	O	-	O
10400	Health Benefits	11-3XX-100-270	O	-	O
10410	Tuition Reimbursement	11-3XX-100-280	O	-	O
10420	Other Employee Benefits	11-3XX-100-290	O	-	O
10430	<b>Total Vocational Programs - Instruction</b>		O	-	O
	<b>Other Instructional Programs - Instruction</b>				
10440	Group Insurance	11-4XX-100-210	O	O	O
10450	Social Security Contributions	11-4XX-100-220	O	O	O
10460	T.P.A.F. Contributions - ERIP	11-4XX-100-232	O	O	O
10470	Other Retirement Contributions - Regular	11-4XX-100-241	O	O	O
10480	Other Retirement Contributions - ERIP	11-4XX-100-242	O	O	O
10490	Unemployment Compensation	11-4XX-100-250	O	O	O
10500	Workmen's Compensation	11-4XX-100-260	O	O	O
10510	Health Benefits	11-4XX-100-270	O	O	O
10520	Tuition Reimbursement	11-4XX-100-280	O	O	O
10530	Other Employee Benefits	11-4XX-100-290	O	O	O
10540	<b>Total Other Instructional Programs - Instruction</b>		O	O	O
	<b>Community Services Programs/Operations</b>				
10610	Group Insurance	11-800-330-210	O	O	O
10620	Social Security Contributions	11-800-330-220	O	O	O
10630	T.P.A.F. Contributions - ERIP	11-800-330-232	O	O	O
10640	Other Retirement Contributions - Regular	11-800-330-241	O	O	O
10650	Other Retirement Contributions - ERIP	11-800-330-242	O	O	O
10660	Unemployment Compensation	11-800-330-250	O	O	O
10670	Workmen's Compensation	11-800-330-260	O	O	O

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
10680	Health Benefits	11-800-330-270	O	O	O
10690	Tuition Reimbursement	11-800-330-280	O	O	O
10700	Other Employee Benefits	11-800-330-290	O	O	O
10710	<b>Total Community Services Programs/Operations</b>		O	O	O
	<b>Attendance and Social Work Services</b>				
10720	Group Insurance	11-000-211-210	O	O	O
10730	Social Security Contributions	11-000-211-220	O	O	O
10740	T.P.A.F. Contributions - ERIP	11-000-211-232	O	O	O
10750	Other Retirement Contributions - Regular	11-000-211-241	O	O	O
10760	Other Retirement Contributions - ERIP	11-000-211-242	O	O	O
10770	Unemployment Compensation	11-000-211-250	O	O	O
10780	Workmen's Compensation	11-000-211-260	O	O	O
10790	Health Benefits	11-000-211-270	O	O	O
10800	Tuition Reimbursement	11-000-211-280	O	O	O
10810	Other Employee Benefits	11-000-211-290	O	O	O
10820	<b>Total Attendance and Social Work Services</b>		O	O	O
	<b>Health Services</b>				
10830	Group Insurance	11-000-213-210	O	O	O
10840	Social Security Contributions	11-000-213-220	O	O	O
10850	T.P.A.F. Contributions - ERIP	11-000-213-232	O	O	O
10860	Other Retirement Contributions - Regular	11-000-213-241	O	O	O
10870	Other Retirement Contributions - ERIP	11-000-213-242	O	O	O
10880	Unemployment Compensation	11-000-213-250	O	O	O
10890	Workmen's Compensation	11-000-213-260	O	O	O
10900	Health Benefits	11-000-213-270	O	O	O
10910	Tuition Reimbursement	11-000-213-280	O	O	O
10920	Other Employee Benefits	11-000-213-290	O	O	O
10930	<b>Total Health Services</b>		O	O	O
	<b>Other Supp. Serv.- - Speech, OT, PT &amp; Related Services</b>				
10940	Group Insurance	11-000-216-210	O	O	O
10950	Social Security Contributions	11-000-216-220	O	O	O
10960	T.P.A.F. Contributions - ERIP	11-000-216-232	O	O	O
10970	Other Retirement Contributions - Regular	11-000-216-241	O	O	O
10980	Other Retirement Contributions - ERIP	11-000-216-242	O	O	O
10990	Unemployment Compensation	11-000-216-250	O	O	O
11000	Workmen's Compensation	11-000-216-260	O	O	O
11010	Health Benefits	11-000-216-270	O	O	O
11020	Tuition Reimbursement	11-000-216-280	O	O	O
11030	Other Employee Benefits	11-000-216-290	O	O	O
11040	<b>Total Other Supp. Serv. - Speech, OT, PT &amp; Related Services</b>		O	O	O
	<b>Other Supp. Serv. - Students- Extraordinary Services</b>				
11110	Group Insurance	11-000-217-210	O	O	O
11120	Social Security Contributions	11-000-217-220	O	O	O

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Line	Description	Acct. No.	Reg	SS	Voc
11130	T.P.A.F. Contributions - ERIP	11-000-217-232	O	O	O
11140	Other Retirement Contributions - Regular	11-000-217-241	O	O	O
11150	Other Retirement Contributions - ERIP	11-000-217-242	O	O	O
11160	Unemployment Compensation	11-000-217-250	O	O	O
11170	Workmen's Compensation	11-000-217-260	O	O	O
11180	Health Benefits	11-000-217-270	O	O	O
11190	Tuition Reimbursement	11-000-217-280	O	O	O
11200	Other Employee Benefits	11-000-217-290	O	O	O
11210	<b>Total Other Supp. Serv. – Students – Extraordinary Services</b>		O	O	O
	<b>Other Supp. Serv. – Guidance</b>				
11220	Group Insurance	11-000-218-210	O	-	O
11230	Social Security Contributions	11-000-218-220	O	-	O
11240	T.P.A.F. Contributions - ERIP	11-000-218-232	O	-	O
11250	Other Retirement Contributions - Regular	11-000-218-241	O	-	O
11260	Other Retirement Contributions - ERIP	11-000-218-242	O	-	O
11270	Unemployment Compensation	11-000-218-250	O	-	O
11280	Workmen's Compensation	11-000-218-260	O	-	O
11290	Health Benefits	11-000-218-270	O	-	O
11300	Tuition Reimbursement	11-000-218-280	O	-	O
11310	Other Employee Benefits	11-000-218-290	O	-	O
11320	<b>Total Other Supp. Serv. -Guidance</b>				
	<b>Other Supp. Serv. – Child Study Teams</b>				
11330	Group Insurance	11-000-219-210	O	O	O
11340	Social Security Contributions	11-000-219-220	O	O	O
11350	T.P.A.F. Contributions - ERIP	11-000-219-232	O	O	O
11360	Other Retirement Contributions - Regular	11-000-219-241	O	O	O
11370	Other Retirement Contributions - ERIP	11-000-219-242	O	O	O
11380	Unemployment Compensation	11-000-219-250	O	O	O
11390	Workmen's Compensation	11-000-219-260	O	O	O
11400	Health Benefits	11-000-219-270	O	O	O
11410	Tuition Reimbursement	11-000-219-280	O	O	O
11420	Other Employee Benefits	11-000-219-290	O	O	O
11430	<b>Total Other Supp. Serv. – Child Study Teams</b>				
	<b>Improvement of Instruction Services</b>				
11440	Group Insurance	11-000-221-210	O	O	O
11450	Social Security Contributions	11-000-221-220	O	O	O
11460	T.P.A.F. Contributions - ERIP	11-000-221-232	O	O	O
11470	Other Retirement Contributions - Regular	11-000-221-241	O	O	O
11480	Other Retirement Contributions - ERIP	11-000-221-242	O	O	O
11490	Unemployment Compensation	11-000-221-250	O	O	O
11500	Workmen's Compensation	11-000-221-260	O	O	O
11510	Health Benefits	11-000-221-270	O	O	O
11520	Tuition Reimbursement	11-000-221-280	O	O	O

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Line	Description	Acct. No.	Reg	SS	Voc
11530	Other Employee Benefits	11-000-221-290	O	O	O
11540	<b>Total Improvement of Instructional Services</b>		O	O	O
	<b>Educational Media Services – School Library</b>				
11610	Group Insurance	11-000-222-210	O	O	O
11620	Social Security Contributions	11-000-222-220	O	O	O
11630	T.P.A.F. Contributions - ERIP	11-000-222-232	O	O	O
11640	Other Retirement Contributions - Regular	11-000-222-241	O	O	O
11650	Other Retirement Contributions - ERIP	11-000-222-242	O	O	O
11660	Unemployment Compensation	11-000-222-250	O	O	O
11670	Workmen’s Compensation	11-000-222-260	O	O	O
11680	Health Benefits	11-000-222-270	O	O	O
11690	Tuition Reimbursement	11-000-222-280	O	O	O
11700	Other Employee Benefits	11-000-222-290	O	O	O
11710	<b>Total Educational Media Services – School Library</b>				
	<b>Instructional Staff Training Services</b>				
11720	Group Insurance	11-000-223-210	O	O	O
11730	Social Security Contributions	11-000-223-220	O	O	O
11740	T.P.A.F. Contributions - ERIP	11-000-223-232	O	O	O
11750	Other Retirement Contributions - Regular	11-000-223-241	O	O	O
11760	Other Retirement Contributions - ERIP	11-000-223-242	O	O	O
11770	Unemployment Compensation	11-000-223-250	O	O	O
11780	Workmen’s Compensation	11-000-223-260	O	O	O
11790	Health Benefits	11-000-223-270	O	O	O
11800	Tuition Reimbursement	11-000-223-280	O	O	O
11810	Other Employee Benefits	11-000-223-290	O	O	O
11820	<b>Total Instructional Staff Training Services</b>		O	O	O
	<b>Support Services – General Administration</b>				
11830	Group Insurance	11-000-230-210	O	O	O
11840	Social Security Contributions	11-000-230-220	O	O	O
11850	T.P.A.F. Contributions - ERIP	11-000-230-232	O	O	O
11860	Other Retirement Contributions - Regular	11-000-230-241	O	O	O
11870	Other Retirement Contributions - ERIP	11-000-230-242	O	O	O
11880	Unemployment Compensation	11-000-230-250	O	O	O
11890	Workmen’s Compensation	11-000-230-260	O	O	O
11900	Health Benefits	11-000-230-270	O	O	O
11910	Tuition Reimbursement	11-000-230-280	O	O	O
11920	Other Employee Benefits	11-000-230-290	O	O	O
11930	<b>Total Support Services – General Administration</b>		O	O	O
	<b>Support Services – School Administration</b>				
11940	Group Insurance	11-000-240-210	O	O	O
11950	Social Security Contributions	11-000-240-220	O	O	O
11960	T.P.A.F. Contributions - ERIP	11-000-240-232	O	O	O
11970	Other Retirement Contributions - Regular	11-000-240-241	O	O	O

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Line	Description	Acct. No.	Reg	SS	Voc
11980	Other Retirement Contributions - ERIP	11-000-240-242	O	O	O
11990	Unemployment Compensation	11-000-240-250	O	O	O
12000	Workmen's Compensation	11-000-240-260	O	O	O
12010	Health Benefits	11-000-240-270	O	O	O
12020	Tuition Reimbursement	11-000-240-280	O	O	O
12030	Other Employee Benefits	11-000-240-290	O	O	O
12040	<b>Total Support Services – School Administration</b>		O	O	O
	<b>Support Services – Central Services</b>				
12800	Group Insurance	11-000-251-210	O	O	O
12805	Social Security Contributions	11-000-251-220	O	O	O
12810	T.P.A.F. Contributions - ERIP	11-000-251-232	O	O	O
12815	Other Retirement Contributions - Regular	11-000-251-241	O	O	O
12820	Other Retirement Contributions - ERIP	11-000-251-242	O	O	O
12825	Unemployment Compensation	11-000-251-250	O	O	O
12830	Workmen's Compensation	11-000-251-260	O	O	O
12835	Health Benefits	11-000-251-270	O	O	O
12840	Tuition Reimbursement	11-000-251-280	O	O	O
12845	Other Employee Benefits	11-000-251-290	O	O	O
12850	<b>Total Support Services – Central Services</b>		O	O	O
	<b>Support Services – Admin. Info. Technology</b>				
12900	Group Insurance	11-000-252-210	O	O	O
12905	Social Security Contributions	11-000-252-220	O	O	O
12910	T.P.A.F. Contributions - ERIP	11-000-252-232	O	O	O
12915	Other Retirement Contributions - Regular	11-000-252-241	O	O	O
12920	Other Retirement Contributions - ERIP	11-000-252-242	O	O	O
12925	Unemployment Compensation	11-000-252-250	O	O	O
12930	Workmen's Compensation	11-000-252-260	O	O	O
12935	Health Benefits	11-000-252-270	O	O	O
12940	Tuition Reimbursement	11-000-252-280	O	O	O
12945	Other Employee Benefits	11-000-252-290	O	O	O
12950	<b>Total Support Services – Admin. Info. Tech.</b>		O	O	O
	<b>Operation and Maintenance of Plant Service</b>				
12110	Group Insurance	11-000-260-210	O	O	O
12120	Social Security Contributions	11-000-260-220	O	O	O
12130	T.P.A.F. Contributions - ERIP	11-000-260-232	O	O	O
12140	Other Retirement Contributions - Regular	11-000-260-241	O	O	O
12150	Other Retirement Contributions - ERIP	11-000-260-242	O	O	O
12160	Unemployment Compensation	11-000-260-250	O	O	O
12170	Workmen's Compensation	11-000-260-260	O	O	O
12180	Health Benefits	11-000-260-270	O	O	O
12190	Tuition Reimbursement	11-000-260-280	O	O	O
12200	Other Employee Benefits	11-000-260-290	O	O	O
12210	<b>Total Operation and Maintenance of Plant Service</b>		O	O	O

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	<b>Student Transportation Services</b>				
12220	Group Insurance	11-000-270-210	O	O	O
12230	Social Security Contributions	11-000-270-220	O	O	O
12240	T.P.A.F. Contributions - ERIP	11-000-270-232	O	O	O
12250	Other Retirement Contributions - Regular	11-000-270-241	O	O	O
12260	Other Retirement Contributions - ERIP	11-000-270-242	O	O	O
12270	Unemployment Compensation	11-000-270-250	O	O	O
12280	Workmen's Compensation	11-000-270-260	O	O	O
12290	Health Benefits	11-000-270-270	O	O	O
12300	Tuition Reimbursement	11-000-270-280	O	O	O
12310	Other Employee Benefits	11-000-270-290	O	O	O
12320	<b>Total Student Transportation Services</b>				
	<b>Facilities Acquisition &amp; Construction Services</b>				
12440	Group Insurance	11-000-400-210	O	O	O
12450	Social Security Contributions	11-000-400-220	O	O	O
12460	T.P.A.F. Contributions - ERIP	11-000-400-232	O	O	O
12470	Other Retirement Contributions - Regular	11-000-400-241	O	O	O
12480	Other Retirement Contributions - ERIP	11-000-400-242	O	O	O
12490	Unemployment Compensation	11-000-400-250	O	O	O
12500	Workmen's Compensation	11-000-400-260	O	O	O
12510	Health Benefits	11-000-400-270	O	O	O
12520	Tuition Reimbursement	11-000-400-280	O	O	O
12530	Other Employee Benefits	11-000-400-290	O	O	O
12540	<b>Total Facilities Acquisition &amp; Construction Services</b>		O	O	O
12550	<b>TOTAL ALLOCATED BENEFITS</b>		O	O	O
	<b>UNALLOCATED BENEFITS</b>				
12610	Group Insurance	11-000-291-210	X	X	X
12620	Social Security Contributions	11-000-291-220	X	X	X
12630	T.P.A.F. Contributions - ERIP	11-000-291-232	X	X	X
12640	Other Retirement Contributions - Regular	11-000-291-241	X	X	X
12650	Other Retirement Contributions - ERIP	11-000-291-242	X	X	X
12660	Unemployment Compensation	11-000-291-250	X	X	X
12670	Workmen's Compensation	11-000-291-260	X	X	X
12680	Health Benefits	11-000-291-270	X	X	X
12690	Tuition Reimbursement	11-000-291-280	X	X	X
12700	Other Employee Benefits	11-000-291-290	X	X	X
12710	<b>TOTAL UNALLOCATED BENEFITS</b>		X	X	X
12720	<b>TOTAL PERSONAL SERVICES -EMPLOYEE</b>		X	X	X
	<b>Undistributed Expenditures – Food Services</b>				
07550	Transfers to Cover Deficit (Enterprise Fund)	11-000-310-930	X	X	X
07560	<b>Total Undistributed Expenditures – Food Service</b>		X	X	X
07568	Transfer of Property Sale Proceeds to Debt Service Reserve	11-000-520-934	X	-	-
07570	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
07580	<b>TOTAL GENERAL CURRENT EXPENSE</b>		X	X	X
	<b>CAPITAL OUTLAY</b>				
07690	Increase in Capital Reserve	10-604	X	X	X
07695	Interest Deposit to Capital Reserve	10-604	X	X	X
	<b>EQUIPMENT</b>				
07701	Preschool	12-105-100-730	X	-	-
07700	Kindergarten	12-110-100-730	X	-	-
07710	Grades 1-5	12-120-100-730	X	-	-
07720	Grades 6-8	12-130-100-730	X	-	-
07730	Grades 9-12	12-140-100-730	X	-	X
07731	Home Instruction	12-150-100-730	X	-	X
	<b>Special Education – Instruction:</b>				
07740	Cognitive - Mild	12-201-100-730	X	X	-
07750	Cognitive Moderate	12-202-100-730	X	X	-
07770	Learning and/or Language Disabilities	12-204-100-730	X	X	-
07790	Visual Impairments	12-206-100-730	X	X	-
07800	Auditory Impairments	12-207-100-730	X	X	-
07820	Behavioral Disabilities	12-209-100-730	X	X	-
07850	Multiple Disabilities	12-212-100-730	X	X	-
07860	Resource Room/Resource Center	12-213-100-730	X	-	X
07870	Autism	12-214-100-730	X	X	-
07880	Preschool Disabilities – Part-Time	12-215-100-730	X	X	-
07890	Preschool Disabilities – Full-Time	12-216-100-730	X	X	-
07920	Home Instruction	12-219-100-730	X	X	X
07940	Extended School Year	12-221-100-730	-	X	-
07950	Cognitive - Severe	12-222-100-730	X	X	-
07960	Basic Skills/Remedial - Instruction	12-230-100-730	X	-	X
07970	Bilingual Education - Instruction	12-240-100-730	X	-	X
	<b>Vocational Programs:</b>				
07979	Vocational Programs – Regular Programs	12-310-100-730	-	-	X
08009	Vocational Programs – Special Programs	12-320-100-730	-	-	X
08070	Vocational Programs – Local – Instruction	12-3XX-100-730	X	-	-
08075	At-Risk Programs	12-42X-100-730	X	-	-
08080	School-Sponsored and Other Instructional Programs	12-4XX-100-730	X	X	X
	<b>Undistributed:</b>				
08090	Undistributed Expenditures - Instruction	12-000-100-730	X	X	X
08100	Undist. Expend. – Support Serv. – Students –Reg.	12-000-210-730	X	-	X
08110	Undist. Expend. – Support Serv. - Students	12-000-210-730	-	X	-
08111	Undist. Expend. – Supp Serv. – Related & Extra.	12-000-21X-730	X	X	X
08120	Undist. Expend. – Support Serv. – Students – Spl.	12-000-219-730	X	-	X
08130	Undist. Expend. – Support Serv. – Inst. Staff	12-000-220-730	X	X	X
08140	Undistributed Expenditures – Gen. Admin.	12-000-230-730	X	X	X
08150	Undistributed Expenditures – School Admin.	12-000-240-730	X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
08155	Undistributed Expenditures – Central Services	12-000-251-730	X	X	X
08156	Undistributed Expenditures – Admin. Info. Tech.	12-000-252-730	X	X	X
08161	Undist. Expend. –Required Maint. For School Facilities	12-000-261-730	X	X	X
08162	Undist. Expend. – Custodial Services	12-000-262-730	X	X	X
08163	Undist. Expend. – Care and Upkeep of Grounds	12-000-263-730	X	X	X
08164	Undist. Expend. – Security	12-000-266-730	X	X	X
08170	Undist. Expend. Student Trans. – Non-Inst. Equip.	12-000-270-732	X	X	X
08180	School Buses - Regular	12-000-270-733	X	-	X
08190	School Buses - Special	12-000-270-734	X	X	X
08210	Undistributed Expenditures – Non-Inst. Serv.	12-000-300-730	X	X	X
08220	Special Schools (All Programs)	12-XXX-X00-730	X	X	X
08230	<b>TOTAL EQUIPMENT</b>		X	X	X
	<b>Facilities Acquisition and Construction Serv.</b>				
08240	Salaries	12-000-400-100	X	X	X
08250	Legal Services	12-000-400-331	X	X	X
08255	Architectural/Engineering Services	12-000-400-334	X	X	X
08260	Other Purchased Prof. and Tech. Services	12-000-400-390	X	X	X
08270	Construction Services	12-000-400-450	X	X	X
08280	Supplies and Materials	12-000-400-600	X	X	X
08290	Land and Improvements	12-000-400-710	X	X	X
08300	Lease Purchase Agreements - Principal	12-000-400-721	X	X	X
08310	Bldgs. Other than Lease Purchase Agreements	12-000-400-722	X	X	X
08315	Infrastructure	12-000-400-780	X	X	X
08320	Other Objects	12-000-400-800	X	X	X
08325	Facilities Grant – Transfer to Special Revenue	12-000-400-930	-	-	X
08326	Capital Outlay – Transfer to Capital Projects	12-000-400-932	X	X	X
08330	Total Facilities Acquisition and Construction Serv.		X	X	X
08335	Capital Reserve – Transfer to Capital Projects	12-000-400-931	X	X	X
08336	Capital Reserve – Transfer to Debt Service	12-000-400-933	X	-	-
08340	<b>TOTAL CAPITAL OUTLAY</b>		X	X	X
	<b>SPECIAL SCHOOLS</b>				
	<b>Post-Secondary Programs – Instruction</b>				
08371	Salaries of Teachers	13-330-100-101	-	-	X
08372	Other Salaries for Instruction	13-330-100-106	-	-	X
08373	Purchased Professional and Technical Services	13-330-100-300	-	-	X
08374	Other Purchased Services (400-500 series)	13-330-100-500	-	-	X
08375	General Supplies	13-330-100-610	-	-	X
08376	Textbooks	13-330-100-640	-	-	X
08377	Other Objects	13-330-100-800	-	-	X
08378	<b>Total Post-Secondary Programs - Instruction</b>		-	-	X
	<b>Post-Secondary Programs– Support Services</b>				
08379	Salaries	13-330-200-100	-	-	X
08380	Personal Services – Employee Benefits	13-330-200-200	-	-	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
08381	Purchased Professional and Technical Services	13-330-200-300	-	-	X
08382	Other Purchased Services	13-330-200-500	-	-	X
08383	Supplies and Materials	13-330-200-600	-	-	X
08384	Other Objects	13-330-200-800	-	-	X
08385	<b>Total Post-Secondary Programs – Support Services</b>		-	-	X
08386	<b>Total Post-Secondary Programs</b>		-	-	X
	<b>Summer School – Instruction</b>				
08400	Salaries of Teachers	13-422-100-101	X	X	X
08410	Other Salaries for Instruction	13-422-100-106	X	X	X
08414	Salaries of Teacher Tutors	13-422-100-178	X	X	X
08415	Salaries of Reading Specialists	13-422-100-179	X	X	X
08420	Purchased Professional and Technical Svc.	13-422-100-300	X	X	X
08430	Other Purchased Services (400-500 series)	13-422-100-500	X	X	X
08440	General Supplies	13-422-100-610	X	X	X
08450	Textbooks	13-422-100-640	X	X	X
08460	Other Objects	13-422-100-800	X	X	X
08470	<b>Total Summer School - Instruction</b>		X	X	X
	<b>Summer School – Support Services</b>				
08480	Salaries	13-422-200-100	X	X	X
08490	Personal Services – Employee Benefits	13-422-200-200	X	X	X
08500	Purchased Professional and Technical Svc.	13-422-200-300	X	X	X
08510	Other Purchased Services (400-500 series)	13-422-200-500	X	X	X
08520	Supplies and Materials	13-422-200-600	X	X	X
08530	Other Objects	13-422-200-800	X	X	X
08540	Total Summer School – Support Services		X	X	X
08550	<b>Total Summer School</b>		X	X	X
	<b>Other Special Schools - Instruction</b>				
08660	Salaries of Teachers	13-4XX-100-101	X	X	X
08670	Other Salaries for Instruction	13-4XX-100-106	X	X	X
08674	Salaries of Teacher Tutors	13-4XX-100-178	X	X	X
08675	Salaries of Reading Specialists	13-4XX-100-179	X	X	X
08680	Purchased Professional and Technical Svc.	13-4XX-100-300	X	X	X
08690	Other Purchased Services (400-500 series)	13-4XX-100-500	X	X	X
08700	General Supplies	13-4XX-100-610	X	X	X
08710	Textbooks	13-4XX-100-640	X	X	X
08720	Other Objects	13-4XX-100-800	X	X	X
08730	<b>Total Other Special Schools - Instruction</b>		X	X	X
	<b>Other Special Schools – Support Services</b>				
08740	Salaries	13-4XX-200-100	X	X	X
08750	Personal Services – Employee Benefits	13-4XX-200-200	X	X	X
08760	Purchased Professional and Technical Svc.	13-4XX-200-300	X	X	X
08770	Other Purchased Services (400-500 series)	13-4XX-200-500	X	X	X
08780	Supplies and Materials	13-4XX-200-600	X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
08790	Other Objects	13-4XX-200-800	X	X	X
08800	<b>Total Other Special Schools – Support Services</b>		X	X	X
08810	<b>Total Other Special Schools</b>		X	X	X
	<b>Accred. Even/Adult H.S. Post-Grad. – Inst.</b>				
08820	Salaries of Teachers	13-601-100-101	X	-	X
08830	Other Salaries for Instruction	13-601-100-106	X	-	X
08834	Salaries of Teacher Tutors	13-601-100-178	X	-	X
08835	Salaries of Reading Specialists	13-601-100-179	X	-	X
08840	Purchased Professional and Technical Svc.	13-601-100-300	X	-	X
08850	Other Purchased Services (400-500 series)	13-601-100-500	X	-	X
08860	General Supplies	13-601-100-610	X	-	X
08870	Textbooks	13-601-100-640	X	-	X
08880	Other Objects	13-601-100-800	X	-	X
08890	<b>Total Accred. Even/Adult H.S./Post-Grad. Inst.</b>		X	-	X
	<b>Accred. Even/Adult H.S. Post-Grad. Supp. Services</b>				
08900	Salaries	13-601-200-100	X	-	X
08910	Personal Services – Employee Benefits	13-601-200-200	X	-	X
08920	Purchased Professional and Technical Svc.	13-601-200-300	X	-	X
08930	Other Purchased Services (400-500 series)	13-601-200-500	X	-	X
08940	Supplies and Materials	13-601-200-600	X	-	X
08950	Other Objects	13-601-200-800	X	-	X
08960	<b>Total Accred. Even./Adult H.S./Post-Grad. Supp. Service</b>		X	-	X
08970	<b>Total Accred. Even./Adult H.S./Post-Grad.</b>		X	-	X
	<b>Adult Education –Local - Instruction</b>				
08980	Salaries of Teachers	13-602-100-101	X	X	X
08990	Other Salaries for Instruction	13-602-100-106	X	X	X
08994	Salaries of Teacher Tutors	13-602-100-178	X	X	X
08995	Salaries of Reading Specialists	13-602-100-179	X	X	X
09000	Purchased Professional and Technical Svc.	13-602-100-300	X	X	X
09010	Other Purchased Services (400-500 series)	13-602-100-500	X	X	X
09020	General Supplies	13-602-100-610	X	X	X
09030	Textbooks	13-602-100-640	X	X	X
09040	Other Objects	13-602-100-800	X	X	X
09050	<b>Total Adult Education – Local - Instruction</b>		X	X	X
	<b>Adult Education Local – Support Serv.</b>				
09060	Salaries	13-602-200-100	X	X	X
09070	Personal Services – Employee Benefits	13-602-200-200	X	X	X
09080	Purchased Professional and Tech. Services	13-602-200-300	X	X	X
09090	Other Purchased Services (400-500 series)	13-602-200-500	X	X	X
09100	Supplies and Materials	13-602-200-600	X	X	X
09110	Other Objects	13-602-200-800	X	X	X
09120	<b>Total Adult Education-Local-Support Serv.</b>		X	X	X
09130	<b>Total Adult Education – Local</b>		X	X	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	<b>Vocational Evening-Local-Instruction</b>				
09140	Salaries of Teachers	13-629-100-101	X	X	X
09150	Other Salaries for Instruction	13-629-100-106	X	X	X
09154	Salaries of Teacher Tutors	13-629-100-178	X	X	X
09155	Salaries of Reading Specialists	13-629-100-179	X	X	X
09160	Purchased Professional and Technical Svc.	13-629-100-300	X	X	X
09170	Other Purchased Services (400-500 series)	13-629-100-500	X	X	X
09180	General Supplies	13-629-100-610	X	X	X
09190	Textbooks	13-629-100-640	X	X	X
09200	Other Objects	13-629-100-800	X	X	X
09210	<b>Total Vocational Evening-Local Instruction</b>		X	X	X
	<b>Vocational Evening – Local Support Serv.</b>				
09220	Salaries	13-629-200-100	X	X	X
09230	Personal Services – Employee Benefits	13-629-200-200	X	X	X
09240	Purchased Professional and Technical Svc.	13-629-200-300	X	X	X
09250	Other Purchased Services (400-500 series)	13-629-200-500	X	X	X
09260	Supplies and Materials	13-629-200-600	X	X	X
09270	Other Objects	13-629-200-800	X	X	X
09280	<b>Total Vocational Evening-Local-Support Serv.</b>		X	X	X
09290	<b>Total Vocational Evening –Local</b>		X	X	X
	<b>Even.-Sch. Foreign-Born-Local-Inst.</b>				
09300	Salaries of Teachers	13-631-100-101	X	-	X
09310	Other Salaries for Instruction	13-631-100-106	X	-	X
09314	Salaries of Teacher Tutors	13-631-100-178	X	-	X
09315	Salaries of Reading Specialists	13-631-100-179	X	-	X
09320	Purchased Professional and Technical Svc.	13-631-100-300	X	-	X
09330	Other Purchased Services (400-500 series)	13-631-100-500	X	-	X
09340	General Supplies	13-631-100-610	X	-	X
09350	Textbooks	13-631-100-640	X	-	X
09360	Other Objects	13-631-100-800	X	-	X
09370	<b>Total Even.-Sch.-Foreign-Born-Local-Inst.</b>		X	-	X
	<b>Even.-Sch.-Foreign-Born-Local-Sup.Serv.</b>				
09380	Salaries	13-631-200-100	X	-	X
09390	Personal Services – Employee Benefits	13-631-200-200	X	-	X
09400	Purchased Professional and Tech. Services	13-631-200-300	X	-	X
09410	Other Purchased Services (400-500 series)	13-631-200-500	X	-	X
09420	Supplies and Materials	13-631-200-600	X	-	X
09430	Other Objects	13-631-200-800	X	-	X
09440	<b>Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.</b>		X	-	X
09450	<b>Total Even.-Sch.-Foreign-Born-Local</b>		X	-	X
	<b>GED Testing Centers</b>				
09455	Salaries	13-640-200-100	X	-	X
09456	Supplies and Materials	13-640-200-600	X	-	X

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
09457	Other Objects	13-640-200-800	X	-	X
09458	<b>Total GED Testing Centers</b>		X	-	X
09460	<b>TOTAL SPECIAL SCHOOLS</b>		X	X	X
09465	Transfer of Funds to Charter Schools	10-000-100-56X	X	-	-
09466	General Fund Contrib. to School-based Budget	10-000-520-930	X	-	-
09467	Budgeted Increase in Surplus for Tuition Calcs	10-000-550-905	-	X	X
09470	<b>GENERAL FUND GRAND TOTAL</b>		X	X	X
	<b>SPECIAL REVENUE FUNDS</b>				
09580	Local Projects	20-xxx-xxx-xxx	X	X	X
	<b>State Projects:</b>				
	<b>PRESCHOOL EDUCATION AID</b>				
	<b>Instruction</b>				
13010	Salaries of Teachers	20-218-100-101	X	-	-
13020	Other Salaries for Instruction	20-218-100-106	X	-	-
13040	Other Purchased Services (400-500 series)	20-218-100-500	X	-	-
13045	Tuition to Other LEAs Within State - Regular	20-218-100-561	X	-	-
13050	General Supplies	20-218-100-600	X	-	-
13070	Other Objects	20-218-100-800	X	-	-
13080	Total Instruction		X	-	-
	<b>Support Services</b>				
13090	Salaries of Supervisors of Instruction	20-218-200-102	X	-	-
13100	Salaries of Program Directors	20-218-200-103	X	-	-
13110	Salaries of Other Professional Staff	20-218-200-104	X	-	-
13120	Salaries of Secr. And Clerical Assistants	20-218-200-105	X	-	-
13130	Other Salaries	20-218-200-110	X	-	-
13134	Salaries of Community Parent Involvement Spec.	20-218-200-173	X	-	-
13136	Salaries of Master Teachers	20-218-200-176	X	-	-
13140	Personal Services – Employee Benefits	20-218-200-200	X	-	-
13145	Purchased Educ. Services- Contracted Pre-K	20-218-200-321	X	-	-
13150	Purchased Professional – Educational Services	20-218-200-329	X	-	-
13160	Other Purchased Professional Services	20-218-200-330	X	-	-
13175	Cleaning, Repair & Maintenance Services	20-218-200-420	X	-	-
13180	Rentals	20-218-200-440	X	-	-
13185	Contr. Trans. Serv. (Bet. Home & Sch)	20-218-200-511	X	-	-
13190	Contr. Trans. Serv. (Field Trips)	20-218-200-516	X	-	-
13200	Travel	20-218-200-580	X	-	-
13220	Supplies and Materials	20-218-200-600	X	-	-
13240	<b>Total Support Services</b>		X	-	-
	<b>Facilities Acquisition and Construction Serv.</b>				
13270	Instructional Equipment	20-218-400-731	X	-	-
13280	Noninstructional Equipment	20-218-400-732	X	-	-
13290	<b>Total Facilities Acquisition and Construction Serv.</b>		X	-	-
13292	Contribution to Charter Schools	20-218-100-56X	X	-	-

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
13293	Transfer to General Fund	20-218-520-930	X	-	-
13300	<b>TOTAL PRESCHOOL EDUCATION AID</b>		X	-	-
	<b>Other State Projects</b>				
09590	Nonpublic Textbooks	20-xxx-xxx-xxx	X	-	-
09600	Nonpublic Auxiliary Services	20-xxx-xxx-xxx	X	X	-
09610	Nonpublic Handicapped Services	20-xxx-xxx-xxx	X	X	-
09620	Nonpublic Nursing Services	20-xxx-xxx-xxx	X	X	-
09625	Nonpublic Technology Initiative	20-xxx-xxx-xxx	X	X	-
09630	Adult Education	20-xxx-xxx-xxx	X	-	X
09640	Vocational Education	20-xxx-xxx-xxx	X	-	X
09650	Other	20-xxx-xxx-xxx	X	X	X
09651	Contribution to SBB – Other State Projects	20-xxx-520-930	X	-	-
09660	<b>Total State Projects</b>		X	X	X
	<b>Federal Projects:</b>				
09670	Title I	20-xxx-xxx-xxx	X	X	X
09680	Title VI	20-xxx-xxx-xxx	X	X	X
09690	I.D.E.A. Part B (Handicapped)	20-xxx-xxx-xxx	X	X	X
09700	Vocational Education	20-xxx-xxx-xxx	X	X	X
09710	Adult Education	20-xxx-xxx-xxx	X	X	X
09720	Private Industry Council (JTPA)	20-xxx-xxx-xxx	X	-	X
09730	Other	20-xxx-xxx-xxx	X	X	X
09731	Contribution to SBB – Other Federal Projects	20-xxx-520-930	X	-	-
09740	<b>Total Federal Projects</b>		X	X	X
09750	<b>TOTAL SPECIAL REVENUE FUNDS</b>		X	X	X
	<b>DEBT SERVICE FUNDS</b>				
	<b>Regular Debt Service</b>				
09791	Principal Pymts Comm Approved Lease Purch Agreement	40-701-510-723	X	-	-
09792	Commissioner Approved Lease Purchase Agreement	40-701-510-833	X	-	-
09795	Interest on Early Retirement Bonds	40-701-510-835	X	-	-
09796	Redemption of Principal – Early Retirement Bonds	40-701-510-910	X	-	-
09800	Interest on Bonds	40-701-510-834	X	-	-
09810	Redemption of Principal	40-701-510-910	X	-	-
09820	Amounts Paid into Sinking Fund	40-701-510-920	X	-	-
09830	<b>Total Regular Debt Service</b>		X	-	-
	<b>Additional State Sch. Bldg. Aid – Chapter 177</b>				
09840	Interest	40-702-510-830	X	-	-
09850	Redemption of Principal	40-702-510-910	X	-	-
09860	<b>Total Chapter 177</b>		X	-	-
	<b>Additional State Sch. Bldg. Aid-Chapter 10</b>				
09870	Interest	40-703-510-830	X	-	-
09880	Redemption of Principal	40-703-510-910	X	-	-
09890	<b>Total Chapter 10</b>		X	-	-
	<b>Additional State Sch. Bldg. Aid – Chapter 74</b>				

2009-10 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
09900	Interest	40-704-510-830	X	-	-
09910	Redemption of Principal	40-704-510-910	X	-	-
09920	<b>Total Chapter 74</b>		X	-	-
09930	<b>Total Additional State School Bldg. Aid</b>		X	-	-
09935	Increase in Debt Service Reserve	40-608	X	-	-
09936	Interest Earned on Debt Service Reserve	40-608	X	-	-
09940	<b>TOTAL DEBT SERVICE FUNDS</b>		X	-	-
09970	<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		X	X	X

X = Used by District Type  
 - = Not Used by District Type  
 O = Optional Use

## **G. Expanded Coding**

N.J.A.C. 6A:23-2.12(a)3 states that when a board of education adopts an expanded chart of accounts, the board shall adopt a policy concerning the controls over appropriations for line item accounts which exceed the minimum level of detail established pursuant to N.J.A.C. 6A:23-2.2(f)1 (the minimum outline). If a district board of education fails to adopt such a policy, the restrictions regarding overexpenditure of funds shall apply to line item accounts which exceed the minimum level of detail. In cases where expanded coding is implemented to account for required maintenance or travel related expenditures, the board may not establish a policy for controls over the appropriations at the minimum outline level of detail.

The minimum outline contained in Appendix A of The Uniform Minimum Chart of Accounts for New Jersey Public Schools, Revised 2008 Edition, as shown in the Detailed Appropriations Grid, lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with department and federal reporting requirements. The minimum outline may be expanded to provide additional information. However, the monthly report of the board secretary must be prepared in the minimum outline format. It is important that districts consult with their software vendors to ensure that the software has the capability of folding any expansions beyond the minimum outline back into the appropriate line of the board secretary's report.

Expansion may be made by adding digits to the existing dimensions shown in the coding structure of the minimum outline or by adding dimensions. As mentioned previously, any expansion beyond the minimum outline must provide a clear trail from the internal accounting records to the information summarized in the format of the minimum outline reflected in the budget statement. Software vendors have indicated that the preferred method of expansion would be to add dimensions at the end of the account code. For example, a district may want to maintain its budget at the building level by adding a location dimension to its account code. This expansion would allow districts to assign budgetary responsibility to the building or school for those costs which are controllable at that level. Central administrative or other such costs that are not readily assignable to a particular location would be coded to a central office location code.

Districts may also wish to add a dimension for a project code to further delineate expenditure data to track costs by specific programs or objectives beyond the summary information contained in the minimum outline. The additional dimension could be used to assign costs that are coded throughout the budget in the required program/function to obtain a detailed cost record of that program or objective. For instance, the current required coding of the minimum outline summarizes all regular instruction costs other than teachers' salaries in program 190. Teachers' salaries are coded according to the grade classifications used in the calculation of core curriculum standards aid and are recorded under the applicable program (105-140). This summarized reporting does not maintain in the accounting system a record of the total instructional costs either by grade classification or by subject matter/program. Additionally, certain costs that districts may consider part of the total cost of a

program must be coded in programs/functions elsewhere in the budget, such as the associated employee benefits or transportation costs for field trips. All supervision of instruction costs are budgeted under function 221 and all transportation costs are budgeted under function 270. By adding a project code to the minimum coding structure, a district would be able to extract data related to the program/project from all the areas of the budget and still be able to report in the summarized outline form.

Recipients of **Preschool Funding** submit the detail of the budgeted uses of the funds in Supporting Documentation Item 15. The budget to actual status of these appropriations must be maintained in those districts' accounting records. **Districts with schools preparing blended school based budgets** submit the blended resource school-based budgets. The budget to actual status of these appropriations must be maintained in those districts' accounting records.

The blended resource school-based budgets must be tracked in a district's accounting records. Expanded coding beyond required maintenance is optional for all other districts. All districts are required to account for required maintenance expenditures at the school-facility level. As such, a location code is a required component of the minimum outline for the required maintenance appropriation account.

Pursuant to P.L. 2007, c 53, districts are required to annually establish a maximum appropriation amount for travel related expenditures and adhere to that limit. The budget to actual status of these appropriations must be maintained by all districts to support adherence to the law. All districts should establish a mechanism to determine compliance with this provision which can be achieved several ways. The board may establish an expanded chart of accounts by using a new identifying code for all travel related expenditures or may maintain spreadsheets outside of the districts existing accounting system. This decision is left up to the individual Boards of Education or Boards of Trustees and not prescribed by the Department of Education.

## **H. Estimated Tuition Calculation for Regular Districts**

The estimated tuition calculation is a tool to assist regular districts in estimating tuition rates for both regular and special education students. Please note that County Vocational (CVSD) and Special Services (CSSD) School Districts must calculate the estimated tuition rate using forms provided by the Office of Fiscal Standards and Efficiency. Beginning in 2009-10, appropriation line 9467 (10-000-550-905 Budgeted Increase in Surplus for Estimated Tuition) is available to CVSD and CSSD for use in budgeting an appropriation increase to maintain the legally permitted surplus balances as calculated in the projected tuition rate.

As required under N.J.A.C. 6A:23-3.1, all regular districts that receive pupils and do not use the A4-1/A4-2 method are required to use the calculated estimated tuition rate and reports generated from the budget software in place of the worksheets provided by the Office of Fiscal Standards and Efficiency. The executive county superintendent is required to review any unique circumstances or variations in methodology and mediate all disputes that arise from the determination of estimated tuition rates, including challenges to the estimated ADE counts generated by the software.

The budget software automatically calculates the estimated costs per pupil using the Average Daily Enrollment (ADE) from the School Register Summary as specified in N.J.A.C. 6A:23-3.1 and prebudget year (2008-09) data. Direct costs are apportioned to the applicable program (e.g. line 2520-Grade 1-5 Teacher Salaries - is apportioned to the tuition costs for grades 1-5). Indirect or undistributed costs are allocated using ratios based on the ADE for each program to the total applicable ADE for the cost area. For example, undistributed instructional costs for regular programs are prorated among regular program cost centers (preschool through grade 12) based on the ratio of ADE for each cost center to the total. Other undistributed instructional program costs (e.g., function 240-school administration) are prorated among regular and special education program cost centers based on the ADE ratio of each cost center to the total.

Estimated Average Daily Enrollment (EADE) is calculated by the square of the growth rate to the district's Average Daily Enrollment (ADE) from two years prior to the budget year. The growth rate is derived from the district's ADE from two years and four years prior to the budget year. The growth rate is limited to a maximum (for positive growth) of 10% and a minimum (for negative growth) of -10%. This average is calculated in accordance with N.J.A.C. 6A:23-3.1, as follows:

$$EADE = Y2 \times [(1 + G)^2]$$

$$G = 0.5 \times [(Y2 - Y4) / Y4]$$

Where:

**G** is the growth rate

**Y2** is the ADE two years prior to the budget year

**Y4** is the ADE four years prior to the budget year

The district choice allocation data entry screen may be used by districts that prefer an optional ratio allocation method of per pupil costs by program for Section II, instead of the standard program cost per pupil generated. The software applies the same method outlined in the worksheets provided by the Office of Fiscal Standards and Efficiency.

The tuition data entry screen requires very little data entry if not using the optional allocation method. The cost per pupil for each regular and special education program code generated by the software must be used as input for supporting documentation 6. Receiving districts should send a copy of the applicable Estimated Tuition Reports to the sending districts with an official notification of the rate being charged for each category for the 2009-10 year. Receiving districts are still required to file a letter of intent with the Division of Finance to perform their own final tuition rate calculations using the forms A4-1 and A4-2.

Since the estimated tuition calculation in the budget software uses current year appropriations (not budget year appropriations) inflated by the greater of 2.5 percent or CPI, the highlighted items on the estimated tuition calculation reports relate to new detailed appropriation line items added to the budget software in 2008-09. The

estimated tuition calculation reports (regular and special education) sums the applicable current year appropriations as contained in sections I, II, III, and IV of the reports and deducts selected revenues per N.J.A.C. 6A:23-3.1 to calculate the Net Total Tuition Costs. This amount is then inflated by the greater of 2.5 percent or CPI to equal the Grand Total. The cost per pupil is calculated by dividing the Grand Total by the ADE.

Pursuant to changes required under the School Funding Reform Act of 2008 (SFRA) and N.J.A.C. 6A:23A-8.7, beginning in 2008-09 the deduction for the three revenue lines, Bilingual, education opportunity aid (EOA), and discretionary education opportunity aid (DEOA) will be phased out over five years. In 2008-09, the revenue reduction from the tuition calculation equaled 80 percent of the 2007-08 revenue budgeted on those lines. In 2009-10, the revenue deduction from the tuition calculation will equal 60 percent of the 2007-08 revenue budgeted on those lines. Other changes may be required and the estimated tuition calculation may be updated in future years if further changes are deemed necessary.

The estimated tuition calculation program is accessed through the main menu of the budget software. When this budget option is chosen, two data entry screens appear:

- 1.) Average Daily Enrollment and
- 2.) District Choice Allocations.

In the ADE data entry screen, there are four columns. The first column contains the program descriptions. The second column is preloaded with the Average Daily Enrollment (ADE) figures. The third column is used to enter the district's projected ADE for the budget year only if different from the ADE preload **and can only be entered if agreed upon by the executive county superintendent during mediation of a disputed tuition rate**. An edit will appear if the projection differs from the ADE. The software uses the preloaded ADE figures to calculate the ratios used in the program if there is no data entered in the projected column. If there is at least one change to the preloaded ADE figures, then all ADE data should be entered in column three, even if it is the same as the preload. The fourth column is used to enter an explanation for any ADE numbers that are different from the preloaded rate. Completing the projected ADE and explanations for differences are the only data entry required if not electing to allocate costs by program in Section II. After the data has been entered, the estimated tuition rate reports can be run.

The optional District Choice Allocations data entry screen has 11 columns. The first column contains the program descriptions. Columns two through ten contain the Section II costs. Column 11 allows for the optional allocation of special revenue funds transferred to the blended-resource school-based budgets. The first row automatically pulls in the 2008-09 appropriation costs which can then be allocated down to the applicable programs. Warning edits will check to ensure the total at the bottom of each column equals the amount from the detailed 2008-09 appropriations as shown on the first row.

The reports are accessed through the report menu screen. When the Estimated Tuition Calcs option is chosen, a submenu appears which contains eight report options. Any or all of these reports may be printed. The available reports are:

Average Daily Enrollment Report	Shows preloaded ADE, projected ADE and the reasons for change
Ratios	Shows the ratios used in the calculations
Formulas	Shows the formulas used in the calculations
District Choice Allocation	Shows the ratios that districts have entered.
Estimated Tuition – Regular Education	Shows the total costs and allocations to each regular program. The bottom line is the cost per pupil for each program.
Estimated Tuition – Special Education (5-8)	These three reports show the total costs and allocations to each special education program. The bottom line is the cost per pupil for each program.
Estimated Tuition – Special Education (9-12)	
Estimated Tuition – Special Education (13-15)	

Samples of the ADE report, District Choice Allocation report, and Estimated Tuition for Regular Education and Estimated Tuition for Special Education reports follow this section.

**School District Budget Statement for the School Year  
2009-2010  
District Name**

**Sample Estimated Tuition Calculation  
Average Daily Enrollments**

<b>CODE</b>	<b>PROGRAM</b>	<b>ADE Per SRS</b>	<b>Projected Enrollment</b>	<b>Reason for Change</b>
01	Preschool / K			
02	Grades 1-5			
03	Grades 6-8			
04	Grades 9-12			
05	Cognitive- Mild			
06	Cognitive – Moderate			
07	Learning and /or Language Disabilities			
08	Visual Impairments			
09	Auditory Impairments			
10	Behavioral Disabilities			
11	Multiple Disabilities			
12	Autism			
13	Preschool Disabilities – Part Time			
14	Preschool Disabilities – Full Time			
15	Cognitive – Severe			



**School District Budget Statement for the School Year 2009-2010**  
**District Name**  
**Estimated Tuition Calculation**  
**Estimated Calculated Rate for Regular Programs**

	<u>Account</u>	<u>Totals</u> \$/ Line Items	<u>Preschool/ K</u> <b>01</b>	<u>Grades 1-5</u> <b>02</b>	<u>Grades 6-8</u> <b>03</b>	<u>Grades 9-12</u> <b>04</b>
<b>SECTION I:</b>						
Teachers Salaries	11-xxx-100-101					
Local Contrib – Trans to Spec Rev	11-110-100-930					
Equipment	12-xxx-100-730					
<b>SECTION II: District Choice Allocation</b>						
Vocational Program – Local Inst. + Equipment	11-3xx-100-xxx/12-3xx-100-730					
Rental of Land & Bldg (Oth than Lease Purchase)	11-000-262-441					
Interest Lease/Purchase	11-000-251-832					
Student Body Act./Other Instr. + Equip	11-4xx-100-xxx/12-4xx-100-730					
Fac. Acq. & Construction (Other than LP Princ.)	12-000-400-xxx					
Building Use Charge	Formula A					
Oth. Supp. Serv. Students/Spec. + Equip.	11-000-219-xxx/12-000-219-730					
Related Services	11-000-216-xxx/12-000-21x-730					
Benefits for Special Programs	11-2xx-100-xxx					
<b>SECTION III:</b>						
Regular Programs – Undistributed Instruction						
Other Salaries for Instruction	11-190-100-106					
Purch. Prof. Edu. Serv.	11-190-100-320					
Purchased Tech. Serv.	11-190-100-340					
Other Purch. Serv. (400-500)	11-190-100-500					
General Supplies	11-190-100-610					
Textbooks	11-190-100-640					
Mid-year DEOA	11-190-100-805					
Other Objects	11-190-100-890					
Benefits-Total Regular Programs - Instruction	11-1xx-100-2xx					
Undistributed Exp. Oth. Supp. Serv. – Reg.	11-000-218-xxx					
Benefits–Total Other Supp. Serv. Students– Reg.	11-000-218-2xx					
Undist. Exp. Other Supp. Serv.- Reg.- Equip.	12-000-210-730					
Basic Skills/Remedial – Instruction	11-230-100-xxx					
Basic Skills/Remedial - Instruction – Equipment	12-230-100-730					
<b>SECTION IV:</b>						
Home Instruction						
Home Instr – Salaries of Teachers	11-150-100-101					
Home Instr – Other Salaries for Instruction	11-150-100-106					
Home Instr – Purch. Prof. Edu. Serv.	11-150-100-320					
Home Instr – Purchased Tech. Serv.	11-150-100-340					
Home Instr – Other Purchased Serv. (400-500)	11-150-100-500					
Home Instr – General Supplies	11-150-100-610					
Home Instr – Textbooks	11-150-100-640					
Home Instr – Other Objects	11-150-100-800					
Bilingual Instruction	11-240-100-xxx					
Undistributed Exp. – Attendance and Soc. Work	11-000-211-xxx					
Undistributed Health Services	11-000-213-xxx					
Undistributed Exp. Improvement of Instruction	11-000-221-xxx					
Undistributed Instr.–Ed. Media Serv. Sch. Library	11-000-222-xxx					
Undistributed Exp. Instr. Staff Training Services	11-000-223-xxx					
Undistributed Exp. Supp. Serv - General Admin.	11-000-230-xxx					
Undistributed Exp. Supp. Serv. – School Admin.	11-000-240-xxx					
Undistributed Exp. – Central Services	11-000-251-xxx					

**School District Budget Statement for the School Year 2009-2010**  
**District Name**  
**Estimated Tuition Calculation**  
**Estimated Calculated Rate for Regular Programs**

	<u>Account</u>	<u>Totals</u> \$/ Line Items	<u>Preschool/ K</u> <b>01</b>	<u>Grades 1-5</u> <b>02</b>	<u>Grades 6-8</u> <b>03</b>	<u>Grades 9-12</u> <b>04</b>
Undistributed Exp. – Admin. Info. Technology	11-000-252-xxx					
Undistributed Exp. Allowable Maint. for School	11-000-261-xxx					
Undistributed Exp. Other Op/Maint Salaries	11-000-262-100					
Undist. Exp. Oth. Op/Maint. Purch Prof/Tech	11-000-262-300					
Undist. Exp. Oth. Op/Maint Cleaning Repairs	11-000-262-420					
Undist. Exp. Oth. Op/Maint Other Purch	11-000-262-490					
Undist. Exp. Oth. Op/Maint Insurance	11-000-262-520					
Undist. Exp. Oth. Op/Maint Misc. Purch. Serv.	11-000-262-590					
Undist. Exp. Oth. Op/Maint General Supplies	11-000-262-610					
Undist. Exp. Oth. Op/Maint Energy	11-000-262-620					
Undist. Exp. Oth. Op/Maint Other Objects	11-000-262-800					
Transportation – Salaries (Other than Bet H/S)	11-000-270-162					
Transportation – Salaries (Bet H/S) – Non Public	11-000-270-163					
Trans. – Contracted Serv. (Oth. than Bet. H/S)	11-000-270-512					
Alloc. Costs – Other than Bet H/S	Formula B					
Undistributed Exp. – Other Support Services						
Salaries	11-000-290-100					
Miscellaneous Purchased Services	11-000-290-500					
Supplies and Materials	11-000-290-600					
Miscellaneous Expenditures	11-000-290-800					
Undistributed Exp. Food Services	11-000-310-xxx					
Benefits – Total Attendance & Social Work	11-000-211-2xx					
Benefits – Total Health Services	11-000-213-2xx					
Benefits – Total Impr. Of Instr. Services	11-000-221-2xx					
Benefits – Total Ed. Media Serv – School Library	11-000-222-2xx					
Benefits – Total Instr. Staff Training Serv.	11-000-223-2xx					
Benefits – Total Support Serv. – Gen. Admin.	11-000-230-2xx					
Benefits – Total Supp. Serv. – School Admin.	11-000-240-2xx					
Benefits – Total Supp. Serv. – Central Serv.	11-000-251-2xx					
Benefits – Total Supp. Serv. – Admin. Info. Tech.	11-000-252-2xx					
Benefits – Total Operation/Maint of Plant Serv.	11-000-260-2xx					
Benefits – Total Other Supp. Serv.	11-000-290-2xx					
Benefits – Total Unallocated Benefits	11-000-291-2xx					
Equipment						
Home Instruction	12-150-100-730					
Bilingual Education - Instruction	12-240-100-730					
Undistributed Exp. - Instruction	12-000-100-730					
Undistributed Exp. – Support Serv. Staff	12-000-220-730					
Undistributed Exp. – General Administration	12-000-230-730					
Undistributed Exp. – School Administration	12-000-240-730					
Undistributed Exp. – Central Services	12-000-251-730					
Undistributed Exp. – Admin. Info. Tech.	12-000-252-730					
Undistributed Exp. – Op/Maint	12-000-260-730					
Undistributed Exp. – Other Sup. Serv.	12-000-290-730					
Undistributed Exp. – Non-Instr. Serv.	12-000-300-730					
Total Special Education Direct Costs	Formula C					
Interest on Early Retirement Bonds	40-701-510-835					
Redemption of Principal – ERIP Bonds	40-701-510-910					
	<b>SUBTOTALS</b>					
<b>SECTION V – LESS:</b>						
Bilingual Education Aid (Revenues)	10-3140					
Education Opportunity Aid(Revenues)	10-3117					

**School District Budget Statement for the School Year 2009-2010**

**District Name**

**Estimated Tuition Calculation**

**Estimated Calculated Rate for Regular Programs**

	<u>Account</u>	<u>Totals</u> \$/ Line Items	<u>Preschool/ K</u> <b>01</b>	<u>Grades 1-5</u> <b>02</b>	<u>Grades 6-8</u> <b>03</b>	<u>Grades 9-12</u> <b>04</b>
Discretionary Educ. Opportunity Aid (Revenues)	10-3118					
Fund 20 Portion of Contribution to SBB	20-xxxx					
	<b>NET TOTAL TUITION COSTS</b>					
	<b>GRAND TOTAL</b>					
	<b>ADE</b>					
	<b>COST PER PUPIL</b>					

**School District Budget Statement for the School Year 2009-2010**

**District Name**

**Estimated Tuition Calculation**

**Estimated Calculated Rate for Special Education Programs**

	<b>Account</b>	<b>Totals \$/ Line Items</b>	<b>05 Cogn. Mild</b>	<b>06 Cogn. Mod.</b>	<b>07 LLD</b>	<b>08 Vis. Imp.</b>	<b>09 Aud. Imp.</b>	<b>10 Beh. Disab</b>	<b>11 M.D.</b>	<b>12 Autism</b>	<b>13 PT</b>	<b>14 FT</b>	<b>15 Cogn. Sev.</b>
<b>SECTION I:</b>													
Total Expenses	11-xxx-100-xxx												
Equipment	12-xxx-100-730												
<b>SECTION II:</b>	<b>District Choice Allocation</b>												
Vocational Program – Local Inst. + Equip	11-3xx-100-xxx/12-3xx-100-730												
Rental of Land & Bldg – Lease Purchase	11-000-262-141												
Interest Lease/Purch	11-000-251-832												
Student Body Act./Other Inst.+ Equip	11-4xx-100-xxx/12-4xx-100-730												
Fac. Acq. & Construction (Oth. Than LP Princ.)	12-000-400-xxx												
Building Use Charge	Formula A												
Oth. Supp. Serv. Students/Spec. + Equip	11-000-219-xxx/12-000-219-730												
Related Services	11-000-216-xxx/12-000-21x-730												
Benefits for Special Programs	11-2xx-100-xxx												
<b>SECTION IV:</b>													
Home Instruction													
Home Instr. – Salaries of Teachers	11-219-100-101												
Home Instr. – Other Salaries for Instruction	11-219-100-106												
Home Instr. – Purch. Prof. Edu. Serv.	11-219-100-320												
Home Instr. – Purchased Tech. Serv.	11-219-100-340												
Home Instr. – Oth. Purch. Serv (400-500)	11-219-100-500												
Home Instr. – General Supplies	11-219-100-610												
Home Instr. - Textbooks	11-219-100-640												
Home Instr. – Other Objects	11-219-100-800												
Bilingual Instruction	11-240-100-xxx												
Und. Exp. – Attendance and Soc. Work	11-000-211-xxx												
Und. Exp. - Health Services	11-000-213-xxx												
Und. Exp. - Improvement of Instruction	11-000-221-xxx												
Und. Instr. – Ed. Media Serv. Sch. Library	11-000-222-xxx												
Und. Exp. - Instr. Staff Training Services	11-000-223-xxx												
Und. Exp. Supp. Serv. – Gen. Admin.	11-000-230-xxx												
Und. Exp. Supp. Serv. – Sch. Admin.	11-000-240-xxx												
Und. Exp. – Central Services	11-000-251-xxx												
Und. Exp. – Admin. Info. Tech.	11-000-252-xxx												
Und. Exp. Allowable Maint for School Facilities	11-000-261-xxx												
Undistributed Exp. Oth. Op/Maint Salaries	11-000-262-100												
Und. Exp. Oth. Op/Maint Purch Prof/Tech	11-000-262-300												

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**School District Budget Statement for the School Year 2009-2010**

**District Name**

**Estimated Tuition Calculation**

**Estimated Calculated Rate for Special Education Programs**

	Account	Totals \$/ Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
Und. Exp. Oth. Op/Maint Cleaning/Repair/Maint	11-000-262-420												
Und. Exp. Oth. Op/Maint Other Purch. Prop. Serv.	11-000-262-490												
Und. Exp. Oth. Op/Maint Insurance	11-000-262-520												
Und. Exp. Oth. Op/Maint Misc. Purch Serv.	11-000-262-590												
Und. Exp. Oth. Op/Maint General Supplies	11-000-262-610												
Und. Exp. Oth. Op/Maint Energy	11-000-262-620												
Und. Exp. Oth. Op/Maint Other Objects	11-000-262-800												
Transportation Salaries (Other than Bet H/S)	11-000-270-162												
Trans. Sal. (Bet H/S) – NonPublic School	11-000-270-163												
Trans. Contr. Services (Oth. Than Bet H/S)	11-000-270-512												
Alloc. Costs – Other than Bet H/S	Formula B												
Undistributed Exp. – Other Support Services													
Salaries	11-000-290-100												
Misc. Purch. Services (300-500)	11-000-290-500												
Supplies and Materials	11-000-290-600												
Misc. Expenditures	11-000-290-800												
Undistributed Exp. Food Services	11-000-310-xxx												
Benefits – Total Attendance & Social Work	11-000-211-2xx												
Benefits – Total Health Services	11-000-213-2xx												
Benefits – Total Impr. Of Instr. Services	11-000-221-2xx												
Benefits – Total Ed. Media Serv-Sch. Lib.	11-000-222-2xx												
Benefits – Total Instr. Staff Training Serv.	11-000-223-2xx												
Benefits – Total Support Serv – Gen. Admn	11-000-230-2xx												
Benefits – Total Supp. Serv – Sch. Admin.	11-000-240-2xx												
Benefits – Total Supp. Serv – Central Serv.	11-000-251-2xx												
Benefits – Total Supp. Serv.– Admin Info Tech.	11-000-252-2xx												
Benefits – Total Operation/Maint of Plant Serv.	11-000-260-2xx												
Benefits – Other Supp. Serv.	11-000-290-2xx												
Benefits – Total Unallocated Benefits	11-000-291-2xx												
Equipment													
Home Instruction	12-219-100-730												
Bilingual Ed. Instr.	12-240-100-730												
Undistributed Exp. – Instruction	12-000-100-730												
Undistributed Exp. – Support Serv. Staff	12-000-220-730												
Undistributed Exp. – General Admin.	12-000-230-730												
Undistributed Exp. – School Admin.	12-000-240-730												
Undistributed Exp. – Central Services	12-000-251-730												

**School District Budget Statement for the School Year 2009-2010**

**District Name**

**Estimated Tuition Calculation**

**Estimated Calculated Rate for Special Education Programs**

	Account	Totals \$/ Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
Undistributed Exp. – Admin. Info. Tech.	12-000-252-730												
Undistributed Exp. – Op/Maint.	12-000-260-730												
Undistributed Exp. – Other Sup. Serv.	12-000-290-730												
Undistributed Exp. – Non-Instr. Serv.	12-000-300-730												
Interest on Early Retirement Bonds	40-701-510-835												
Redemption of Principal – ERIP Bonds	40-701-510-910												
	<b>SUBTOTALS</b>												
	<b>SECTION V: LESS</b>												
Bilingual Education Aid (Revenue)	10-3140												
Education Opportunity Aid (Revenues)	10-3117												
Discretionary Educ Opportunity Aid (Revenues)	10-3118												
Fund 20 Portion of Contribution to SBB	20-xxxx												
	<b>NET TOTAL TUITION COSTS</b>												
	<b>GRAND TOTAL</b>												
	<b>ADE</b>												
	<b>COST PER PUPIL</b>												

## **I. Completing the Recapitulation of Balances**

The recapitulation of balances report in the software has been condensed for advertising as well as for the user-friendly budget, and verbiage for certain funds and functions have been simplified to describe in plain language as required under P.L. 2007, c. 53 (A5). Districts will still complete the Detailed Recapitulation of Balances. The data entered will automatically create the Advertised Recapitulation of Balances report which is incorporated in the newspaper file and user friendly budget file. To access the files, select from the report menu “Prepare Diskette of Advertised Budget for Newspaper” and “Prepare User Friendly Budget” and follow the instructions included in the EDC manual.

Samples of the Detailed and the Advertised Recapitulation of Balances reports follow this section.

**General Fund (Unreserved) – Column 2** - is general fund surplus other than that restricted for capital reserve, emergency reserve, adult education programs, maintenance, tuition certification, current expense emergency reserve, or legal reserve.

**General Fund (Reserved) Capital Reserve Account – Column 3** - is used to report the restricted general fund balance related to an established capital reserve account under N.J.S.A. 18A:21, N.J.S.A. 18A:7G-31 amended, and N.J.A.C. 6A:23A-14.1. Pursuant to N.J.S.A. 18A:7F-41 and effective since the June 2008 year end, deposits may be made to the capital reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.3(a) defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1<sup>st</sup> and June 30<sup>th</sup>. There are restrictions to year end deposits for districts that received a tax levy cap waiver. As in the past, deposits may still be done at budget time unless a district is requesting a Commissioner tax levy cap waiver.

**General Fund (Reserved) Adult Education Programs – Column 4** - is used to report that portion of the general fund surplus that arose from the excess of receipts and donations, tuition fees or from any source other than local taxation over the actual cost of the maintenance and operation of the district’s adult education program. N.J.S.A. 18A:50-6 requires that any surplus generated from the district’s adult education program in a given year remain in a separate account and for the restricted fund balance to be utilized exclusively for carrying out a program of adult education during the ensuing year.

**General Fund (Reserved) Maintenance Reserve Account – Column 5** – is used to report that portion of the general fund surplus, which is legally reserved for maintenance pursuant to N.J.A.C. 6A:26A. Pursuant to N.J.S.A. 18A:7F-41 and effective since the June 2008 year end, deposits may be made to the maintenance reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.3(b) defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1<sup>st</sup> and June 30<sup>th</sup>. There are restrictions to year end deposits for districts that received a tax levy cap waiver. As in the past, deposits may still be done at budget time unless a district is requesting a Commissioner tax levy cap waiver.

**General Fund (Reserved) Legal Reserves – Column 6** – is used to report that portion of the general fund surplus which is legally reserved for specific purposes other than that restricted for capital reserve, emergency reserve, adult education programs, maintenance, tuition certification, and encumbrances. This would include reserves established for audited excess surplus and restricted appropriations such as unspent funds from separate proposals. It also includes the reserve for sale/lease-back of textbooks and beginning June 30, 2009, a reserve for unused Commissioner approved tax levy cap waiver.

**General Fund (Reserved) Tuition Reserve Account – Column 7** - is used to report that portion of the general fund surplus legally reserved at year end for anticipated tuition adjustments upon certification of rates pursuant to N.J.A.C. 6A:23A-14.4(a). The set-aside into a tuition reserve is a year-end activity and only applicable to certification of rates between formal sending/receiving districts. The maximum amount that may be restricted at year end during any contract year is 10 percent of the estimated tuition cost. Upon certification of rates in the third year following the contract year, full appropriation of the applicable years' reserve must be liquidated; any remaining balance related to that year must be reserved and budgeted for tax relief. Amounts legally reserved at June 30, 2007 will be preloaded from Audsum on lines 1600 and 1610 and must be appropriated in the 2009-10 budget certified for taxes. This is an edit check. Amounts legally reserved at June 30, 2008 will also be preloaded from Audsum on line 1610. Therefore, line 1610 may include surplus legally reserved for multiple years. No data entry is allowed for lines 1630 and 1640. (N/A for county vocational and special services school districts.)

**General Fund (Reserved) Current Expense Emergency Reserve – Column 8-** is used to report the emergency reserve account balance. Pursuant to P.L. 2007, c. 62 and N.J.A.C. 6A:23A-14.4, a Current Expense Emergency Reserve account may be established by board resolution to be used to finance unanticipated general fund expenditures required for a thorough and efficient education. Unanticipated means reasonably unforeseeable and shall not include additional costs caused by poor planning. The maximum balance permitted at any time in this reserve is the greater of \$250,000 or 1% of the general fund budget not to exceed one million dollars. Deposits may be made to the emergency reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.4 defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1<sup>st</sup> and June 30<sup>th</sup>. There are restrictions to year end deposits for districts that received a tax levy cap waiver. As in the past, deposits may still be done at budget time unless a district is requesting a Commissioner tax levy cap waiver.

Withdrawals during the budget year require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health costs greater than four percent. The district should update the middle column of the appropriations for a deposit into emergency reserve in 2008-09 on the appropriate line as well as the recapitulation of balances. There is a separate line number in audsum enabling tracking of the emergency reserve account separate from other legal reserves. Beginning in 2009-10, revenue line 126 was added to capture the budgeted withdrawal from the emergency reserve that would be required due to the district exceeding the maximum limit. There is an edit check that line 1670 column 8 is not greater than the statutory limit.

**Debt Service (Unreserved) Column 9** – is used to report the debt service fund balance. The reporting is unchanged from prior years. Under N.J.S.A. 18A:24-57 and N.J.A.C. 6A:23A-8.6, any debt service surplus funds must be appropriated to offset property taxes. This is an edit check. (N/A for county vocational and special services school districts.)

**Debt Service Fund (Reserved) for Debt Repayment- Column 10-** is used by districts to account for the portion of the proceeds from the sale of district property that the district has elected to transfer to the debt service fund for the exclusive purpose of reducing outstanding debt obligations of the district. N.J.A.C. 6A:23A-14.4 defines property as land, buildings and other property that was incidental to the sale of land or a building. Districts should not anticipate a deposit at budget time unless the proceeds have been realized. Districts should include the withdrawal at budget time to offset the tax levy. Deposits may not be made to the reserve account if a district does not have any outstanding debt. The reserve must be liquidated within the lesser of five years from its inception or the remaining term on the obligations. Any remaining balance must be used for tax relief.

**General Information:**

1. Lines 1595, 1600, 1605 and 1610 will be preloaded in the budget software for all columns with the information submitted in the applicable prior years' audit summary worksheet diskettes and certified budget on file with the department. Data entry is not permitted on these lines.
2. Corrections to the amounts that are preloaded on line 1610 require the submission by the public school accountant of a corrected audit summary worksheet to the Office of Fiscal Standards and Efficiency in the Division of Finance. All errors must be corrected immediately upon recognition.
3. Lines 1620 and 1660 must agree with the amounts shown in revenues and appropriations sections of the budget related to budgeted fund balance and withdrawals from the general fund capital reserve, maintenance reserve, and emergency reserve accounts. These lines are also used for budgeting withdrawals from the tuition reserve.
4. Line 1620:
  - columns 2, 4, and 6 are added together to tie into the amounts reported for budgeted fund balance on lines 121 and 122 plus the net increase/withdrawal of the sale/lease-back reserve on lines 131 and 7355.
  - column 3 must agree with the net increase/withdrawal in the capital reserve reported on lines 130, 132, 7690 and 7695.
  - column 5 must agree with the net increase/withdrawal in the maintenance reserve reported on lines 133, 7619 and 7620.
  - column 7 must agree with the amounts reported for withdrawal from tuition reserve reported on lines 134 and 135.
  - column 8 must agree with the net increase/withdrawal in the current expense emergency reserve reported on lines 125, 126, 7356 and 7357.
  - column 9 must agree with the amount entered on line 530.

- column 10 must agree with the net increase/withdrawal entered on lines 535, 9935 and 9936.

5. Line 1660:

- columns 2, 4, and 6 are added together to tie into the amounts reported for budgeted fund balance on lines 121 and 122 plus the net increase/withdrawal of the sale/lease-back reserve on lines 131 and 7355.
- column 3 must agree with the net increase/withdrawal in the capital reserve reported on lines 130, 132, 7690 and 7695.
- column 5 must agree with the net increase/withdrawal in the maintenance reserve reported on lines 133, 7619 and 7620.
- column 7 must agree with the amounts reported for withdrawal from tuition reserve reported on lines 134 and 135.
- column 8 must agree with the amounts entered on line 7356 and 7357 less the amounts entered on lines 125 and 126.
- column 9 must agree with the data entry on line 530 and be less than or equal to column 9 line 1660.
- column 10 must agree with the data entry entered on lines 9935 and 9936 less the data entry on line 535.

These references have been incorporated into the budget program as edit checks.

**Specific Information:**

LINE	COLUMN	INSTRUCTION
1620	2	Key in amount of 2008-09 budgeted fund balance as of 2/1/09. This includes any appropriations of surplus into the general fund from 7/1/08 to 2/1/09 in accordance with N.J.A.C. 6A:23A-13.3 with Commissioner approval.
	3	Key in net increase/withdrawal from 2008-09 capital reserve. Amount is difference between withdrawal on lines 130 and 132, column 3, and increase on lines 7690 and 7695, column 3. If a net decrease, enter a negative amount. If a net increase, enter positive number.
	4	Key in the amount of the 2008-09 budgeted fund balance as of 2/1/09. Negative entry only.
	2, 4, & 6	Columns are added together and must agree with sum of revenue lines 121 and 122 in column 3 and net increase/withdrawal of sale/lease-back reserve on lines 131 & 7355.
	5	Key in net increase/withdrawal from 2008-09 budgeted maintenance reserve as of 2/1/09. Amount is difference between withdrawal on line 133 column 3, and increase on lines 7619 and 7620, column 3. If a net decrease, enter a negative amount. If a

LINE	COLUMN	INSTRUCTION
		net increase, enter positive number.
	7	Key in amount of 2008-09 withdrawal from tuition reserve that was budgeted. Negative entry only.
	8	Key in net increase/withdrawal from 2008-09 budgeted current expense emergency reserve as of 2/1/09. Amount is the difference between withdrawal on lines 125 and 126 column 3, and the increase on lines 7356 and 7357, column 3. If a net decrease, enter a negative amount. If a net increase, enter a positive amount.
	9	Key in unreserved debt service surplus funds that were appropriated to offset property taxes in 2008-09 budget. Negative entry only.
	10	Key in net increase/withdrawal from 2008-09 budgeted debt service fund reserved for debt repayment reserve as of 2/1/09. Amount is the difference between withdrawal on line 535 column 3, and the increase on lines 9935 and 9936, column 3. If a net decrease, enter a negative amount. If a net increase, enter a positive amount.
1630	2	Key in amount of additional balances to be appropriated from fund balance to the general fund between 2/1/09 and 6/30/09. Negative entry only. Pursuant to N.J.A.C. 6A:23-2.11, any transfers from this line must have Commissioner approval.
	3	Key in total of (negative entry only): <ul style="list-style-type: none"> <li>• Amount following <u>approval</u> of LRFP, anticipated to be withdrawn by board resolution between 2/1/09 and 6/30/09 to fund local share less excess costs of approved projects.</li> <li>• Amount following <u>approval</u> of LRFP, anticipated to be transferred by board resolution between 2/1/09 and 6/30/09 to debt service to offset principal and interest payments for approved bonded projects in LRFP.</li> </ul>
	8	Key in amount of additional balances to be appropriated from fund balance to the general fund between 2/1/09 and 6/30/09. Negative entry only. Any transfers from this line must have Commissioner approval.
1640	2	Key in additional balances the district anticipates generating in the general fund between 2/1/09 and 6/30/09. This includes any excess revenues projected through 6/30/09, any appropriations

LINE	COLUMN	INSTRUCTION
		expected to lapse as of 6/30/09, and any cancelled prior year open orders.
	3	Key in unanticipated investment income to be deposited between 2/1/09 and 6/30/09. With the implementation of S-1701, this line is only used to report anticipated unbudgeted increases limited to unanticipated investment income since other increases to this account can only be made if the amounts were originally included in the certified budget.
	5	Key in unanticipated investment income to be deposited between 2/1/09 and 6/30/09. With the implementation of S-1701, this line is only used to report anticipated unbudgeted increases limited to unanticipated investment income since other increases to this account can only be made if the amounts were originally included in the certified budget.
1650	ALL	Software will calculate the estimated appropriation balance for 6/30/09.
1653	ALL	Key in anticipated year-end transfers from general fund to maintenance, capital, or current expense emergency reserves of any unanticipated revenue or unexpended line-item appropriation amounts, or both, allowed pursuant to N.J.S.A. 18A:7F-41.
1655	ALL	Software will calculate the estimated fund balance at 6/30/09.
1660	2	Key in fund balance budgeted for 2009-10. <b>Audited excess surplus as of 6/30/08 must be budgeted fund balance for 2009-10 and included on this line under column 6 as well as any other legal reserve required to be budgeted in 2009-10.</b> Negative entry only.
	2, 4, & 6	Columns are added together and must agree with sum of revenue lines 121 and 122 column 4 and net increase/withdrawal of sale/lease-back on lines 131 & 7355.
	3	Key in budgeted increase/withdrawal to capital reserve in 2009-10. Amount is difference between withdrawals on lines 130 and 132 and increase on lines 7690 and 7695, column 4. If net decrease, enter a negative number. If net increase, enter a positive number.
	4	Key in the estimated 6/30/09 balance that must be appropriated in 2009-10. Negative entry only.
	5	Key in budgeted increase/decrease in maintenance reserve in

LINE	COLUMN	INSTRUCTION
		2009-10. Amount is difference between withdrawal on line 133 and increase on lines 7619 and 7620.
	7	Key in amount required under N.J.A.C. 6A:23-3.1(f) to be budgeted in 2009-10. Negative entry only.
	8	Key in budgeted net increase/withdrawal to emergency reserve in 2009-10. Amount is the difference between the withdrawal on lines 125 and 126 and the increase/deposit on lines 7356 and 7357. Withdrawals require Commissioner approval for emergency purpose.
	9	Key in debt service surplus funds that were appropriated to offset property taxes in 2009-10 budget. Negative entry only.
	10	Key in budgeted net increase/withdrawal to “debt service fund reserved for debt repayment” in 2009-10. Amount is the difference between the withdrawal on line 535 and the increase/deposit on lines 9935 and 9936.
1670	ALL	Software will calculate the estimated appropriation balance for 6/30/10.

**School District Budget Statement  
For the School Year 2009-2010  
Detailed Recapitulation of Balances**

County Name: \_\_\_\_\_ District Name: \_\_\_\_\_

Budget Category		General Fund Unreserved	General Fund Res. Capital Reserve Account	General Fund Reserved Adult Ed. Programs	General Fund Reserved Maintenance Reserve Account	General Fund Reserved Legal Reserves	General Fund Reserved Tuition Reserve	General Fund Reserved Current Expense Emergency Reserve	Debt Service Unreserved	Debt Service Reserved for Debt Repayment	Totals
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
01595	Est. Approp. Bal. 6/30/07 (Prior Budget)										
01600	Approp. Bal. 6/30/07 (From Audit)										
01605	Est. Approp. Bal. 6/30/08 (Prior Budget)										
01610	Approp. Bal. 6/30/08 (From Audit)										
01620	Amount Budgeted During FY 2008-09										
01630	Add. Bal. to be Appropriated During FY 2008-09										
01640	Add. Bal. Anticipated during FY 2008-09										
01650	Appropriation Bal. 6/30/09 (est.) before Transfers										
01653	Anticipated Excess GF Balance Transfers during FY 2008-09										
01655	Appropriation Bal. 6/30/09 (est.) after transfers										
01660	Amount Budgeted in FY 2009-10										
01670	Appropriation Balances 6/30/10 (est.)										

**School District Budget Statement  
for the School Year 2009-2010  
Advertised Recapitulation of Balances**

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved :				
General Operating Budget				
Repayment of Debt				
Reserved for Specific Purposes :				
General Operating Budget :				
Capital Reserve				
Adult Education Programs				
Maintenance Reserve				
Legal Reserve				
Tuition Reserve				
Current Exp. Emergency Reserve				
Reserved for Repayment of Debt				

**J. Advertised Per Pupil Cost Calculation**

The Advertised Per Pupil Cost Calculations report is generated automatically by the budget program. A sample of the report follows this section. The first three columns, 2006-07 Actual, 2007-08 Actual, and 2008-09 Original Budget are downloaded by the department and act as the “draft” of the department’s 2009 Comparative Spending Guide publication for each district’s review and comment. The per pupil costs calculations for the 2008-09 Revised Budget and 2009-10 Proposed Budget are calculated by the software using the 2008-09 revised appropriations and 2009-10 appropriations keyed in the Detailed Appropriations section of the 2009-10 budget and the 10/15/08 actual and 10/15/09 estimated enrollments shown in the Enrollments section of the 2009-10 budget. The explanatory notes for the fifteen calculations presented for each year are included as Appendix A of this document.

Advertised Section					
	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-10 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
<b>Per Pupil Cost Calculations:</b>					
Total Comparative Per Pupil Cost					
Total Classroom Instruction					
Classroom – Salaries and Benefits					
Classroom – General Supplies and Textbooks					
Classroom – Purchased Services and Other					
Total Support Services					
Support Services – Salaries and Benefits					
Total Administrative Costs					
Administration – Salaries and Benefits					
Total Operations and Maintenance of Plant					
Operations and Maintenance of Plant – Salaries and Benefits					
Total Food Services Costs					
Total Extracurricular Costs					
Total Equipment Costs					
Employee Benefits as a percentage of Salaries (Does not include pension and social security paid by the State on behalf of the district)					

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 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 2008-09 revised appropriations and the 2009-10 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.

## PREPARATION OF THE SUPPORTING DOCUMENTATION PACKET

### **K. Listing of Supporting Documentation Items and Samples**

The Supporting Documentation packet is included as part of the budget program. The following items are required if applicable to the district:

<u>Document Number</u>	<u>Document Description</u>	<u>Completed by</u>
	Cover page summarizing the district budget status	All Districts
(1)	A statement of initiatives and priorities and description of programs and services in excess of the adequacy budget.	All Districts
(2)	A description of new programs or enhancements that ensure the implementation of the Core Curriculum Content Standards.	Regular and Vocational
(3)	A schedule of budgeted positions for the current year and the budget year.	All Districts
(4)	A description of the capital outlay budget.	All Districts
(5)	A listing of unusual revenues and appropriations	Regular
(6)	A listing of tuition information to support tuition revenues and tuition approps	All Districts
(7)	A budget summary review form.	All Districts
(8)	Recapitulation of Selected 2009-10 revenues.	All Districts
(9)	Excess general fund free balance calculations.	Regular and Vocational
(10)	Commissioner tax levy cap waiver for not meeting CCCS, a summary of funds included in the budget to implement the plans.	Regular
(11)	Commissioner tax levy cap waiver for not meeting CCCS, a summary, by account number, of the amounts budgeted to implement the plans.	Regular
(12)	A listing, by project, of withdrawals from the capital reserve account and a summary of deposits into the account.	All Districts
(13)	N/A	
(14)	The detailed calculation of Administrative Cost limits	Regular
(15)	The detail by intended use of Preschool Education Aid.	Regular
(16)	N/A	
(17)	Salary and benefits information for certain employees	All Districts
(18)	SEMI revenue support	All Districts

- |   |         |
|---|---------|
| (19) The detail by issuance and status of the amount reported as 6/30/08 audited unreserved capital projects fund balances. | Regular |
| (21) Summary of Shared Services   | Regular |
| (22) Tax Rate Information   | Regular |

## **L. Instructions for Completion**

Special attention must be given to the completion of the Supporting Documentation packet. With its inclusion in the budget program, edit checks are incorporated and will produce error messages if failed. As with the other budget data, districts will submit a paper version of the Supporting Documentation packet to the county office for the interim steps throughout the approval process. Except for Supporting Documentation Item 2, the county office will not accept any budget documents for review and approval that have not been generated by the budget program and do not indicate that edits were run and no fatal errors were detected. For Supporting Documentation Item 2 (SD2) only, the district has the option to complete the narrative sections using a separate word processing package and attaching to the budget software SD2 report for submission.

Note that the computer screens for the Supporting Documentation packet do not mirror the paper version of the packet included in this publication. Certain information that is drawn from other sections of the budget or calculated by the program will not require keying and in certain cases may only appear in the printed version of the document. To obtain a worksheet for completion of the Supporting Documentation packet, select Supporting Documentation Reports from the Report menu.

Specific instructions for completing each support document are below, followed by a sample of the printed reports.

### **Cover Page**

The budget program will not allow access to the automatic tax levy cap adjustments, Commissioner requested tax levy cap waiver or separate proposal screens unless an X has been placed next to the applicable proposal status line.

Only those districts requesting an automatic adjustment, Commissioner waiver or separate proposal should reflect Xs on those lines. All other data shown on the paper version of the cover page will be produced by the budget program.

If a district has any warning edits with their budget submission, an X will print next to the “Warning Edits” line. The warning edit report must be submitted with the budget materials.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2009-2010

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**BUDGET STATUS**

\$ Budgeted Adequacy Spending  
\_\_\_ Above Adequacy      \_\_\_ At or Below Adequacy

\$ Total Excess Over Adequacy  
\_\_\_\_\_ Separate Proposal(s) – Voters or Board of School Estimate  
\_\_\_\_\_ Automatic Cap Adjustments  
\_\_\_\_\_ Commissioner Waivers  
\_\_\_\_\_ Warning Edits

**DISTRICT BUDGET DATA**

\$ \_\_\_\_\_ Separate Proposal(s) – Voters or Board of School Estimate Amount  
\$ \_\_\_\_\_ Minimum Tax Levy  
\$ \_\_\_\_\_ Proposed Base Budget Tax Levy  
\$ \_\_\_\_\_ Tax Levy Cap  
  
\_\_\_\_\_ Projected 2009-10 WENR – District  
\_\_\_\_\_ Projected 2009-10 Resident Enrollment – District  
\_\_\_\_\_ Projected 2009-10 WENR – DOE\*  
\_\_\_\_\_ Projected 2009-10 Resident Enrollment – DOE  
\_\_\_\_\_ Projected 2008-09 WENR – District  
\_\_\_\_\_ Projected 2008-09 Resident Enrollment – District  
\_\_\_\_\_ Projected 2008-09 WENR – DOE\*  
\_\_\_\_\_ Projected 2008-09 Resident Enrollment – DOE

\* Excludes school choice students

## **Supporting Documentation Item 1 – District Statement of Priorities**

### **Supporting Documentation Item 1a –**

Supporting documentation item 1a is used to document a district’s initiatives and priorities.

### **Supporting Documentation Item 1b –**

Supporting documentation item 1b is to be used to describe in specific detail the reasons why and to the extent that a district’s proposed budget contains spending which exceeds its adequacy budget. N.J.A.C. 6A:23A-8.2(b) requires districts to prepare this narrative statement and include it with the budget application and other materials for public inspection.

Only districts whose proposed budget exceeds the districts adequacy budget are required to complete this section. There is an edit that ensures districts spending in excess of the adequacy budget as determined on the Report of District Status Above or Below Adequacy have completed supporting documentation item 1b.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2009-2010

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

---

DISTRICT

1a. **District Statement of Priorities Which Will Be Contained in Proposed Budget**

Briefly describe the basis of the proposed budget in terms of district initiatives and priorities, any required educational improvement plans, remedial or corrective action plans and any other critical factors for which funds are included in this budget.

1b. **District Statement of Programs and Services in Excess of the Adequacy Budget**

The school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Briefly describe the programs that cause the proposed budget to exceed the Adequacy amount.

## **Supporting Documentation Item 2 – Core Curriculum Content Standards**

Supporting documentation item 2 is used to provide narrative information regarding new programs or enhancements to existing programs that will ensure the implementation of the nine Core Curriculum Content Standards in the budget year.

Districts can access <http://www.state.nj.us/njded/cccs/index.html> for details regarding the core curriculum content standards maintained by the Office of Academic and Professional Standards. Following are the nine current standards with the adopted dates:

	Content Standard	Adoption Date
1	Math	July 2002
2	Science	July 2002
3	Language Arts	April 2004
4	Social Studies	October 2004
5	Career Ed & Family Life	July 2004
6	Visual & Performing Arts	April 2004
7	Comprehensive Health	April 2004
8	World Languages	April 2004
9	Technological Literacy	April 2004

Districts have the option of completing the narrative in the budget software application or attaching a completed typed document using a separate word processing system to the budget software SD2 printed report. Those districts that do not complete the supporting documentation in the budget software application must also email the electronic word processing file used to create the text to [budget@doe.state.nj.us](mailto:budget@doe.state.nj.us).

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
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**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**2. Core Curriculum Content Standards – To Be Completed by Regular Districts Only**

In the space provided below briefly describe new programs or enhancements to existing programs that will ensure the implementation of the core curriculum content standards in the budget year.

Content Standards	New Programs/Enhancements
1 Math	_____ _____ _____
2 Science	_____ _____ _____
3 Language Arts Literacy	_____ _____ _____
4 Social Studies	_____ _____ _____
5 Career Ed & Consumer/ Family/Life Skills	_____ _____ _____
6 Visual & Performing Arts	_____ _____ _____
7 Comprehensive Health & P.E.	_____ _____ _____
8 World Language	_____ _____ _____
9 Technological Literacy	_____ _____ _____

### **Supporting Documentation Item 3 – Budgeted FTEs**

Supporting documentation item 3 is used to document the changes in budgeted full-time and part-time FTEs in comparison to the FTEs included in the current year budget. Enter in the current budget columns the number of full and part-time FTEs on the applicable line. The full-time column is used for full-time employees in terms of FTE for each applicable function and the part-time column is used to report the FTE of the part-time employee for the particular function. The FTE entered into the supporting documentation under current should agree with the position control roster or other similar personnel budgeting tool.

Enter in the budget column the increases (positive number) or decreases (negative number) in FTEs in the base budget approved for advertisement. Enter in the separate proposal column those FTEs to be funded by a separate proposal to the voters or board of school estimate. Spaces are provided to document the number of positions budgeted in each function of the budget for both the general fund and special revenue fund.

Beginning in 2009-10, several new function/object categories are included to reflect the changes in the 2008 Chart of Accounts. Security guards must be separately reported from other operations and maintenance personnel. This is a district-wide staffing schedule.

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

**3. Budgeted Full-Time Equivalent (FTE)**

Identify the changes in budgeted FTE for the next school year in comparison to the number budgeted for the current school year. Enter in the budget column increases or decreases in FTE included in the budget approved for advertisement. Include in the separate proposals column those FTE to be funded by a separate proposal(s) to the voters or board of school estimate for funds in addition to the base budget.

FUNCTION/ OBJECT	POSITIONS	FULL TIME			PART TIME		
		Current	Budget +/-	Separate Proposals	Current	Budget +/-	Separate Proposals
100-101	Teachers – General Fund						
100-101	Teachers – Special Revenue Fund						
100-106	Classroom Aides – General Fund						
100-106	Classroom Aides – Special Revenue						
100-178 & 179	Teacher Tutors & Reading Specialists						
211-100 to 174	Attendance & Social Work Services						
213-100 to 175	Health Services						
216-100	Related Services						
217-100	Extraordinary Services						
218-104	Guidance – Professional						
218-105 & 110	Guidance – Support						
219-104	Child Study Team						
219-105 & 110	Child Study Team – Support						
221-102 & 104	Supervisors & Other Professionals						
221-105 & 110	Improvement of Instruction–Support						
221-176	Facilitators, Math & Literacy Coaches						
222-100 to 177	Media Services/Technology						
223-102 & 104	Prof. Development -Professionals						
223-105 & 110	Prof. Development – Support						
230-100	General District Administrators						
230-100	Gen. Administration– Professionals						
230-100	Gen. Administration – Support						
230-108	Gen. Administration - Attorneys						
240-103	Principals/Assistant Principals						
240-104	School Admin.–Other Professionals						
240-105 & 110	School Admin. – Support						
251-100	Central Services – Administrators						
251-100	Central Services – Professionals						
251-100	Central Services – Support						
252-100	Admin. Info. Technology Svcs.						
26X-100	Operations & Maint.–Security Guards						
26X-100 & 107	Operations & Maint. – Other						
270-160-163&107	Transportation						
290-100	Other Support. – Administrators						
290-100	Other Support – Professionals						
290-100	Other Support – Support						
200-102,104,106	Other Prof Staff – Spec Rev						
200-105,110,173	Support – Special Revenue						
200-103	Directors – Special Revenue						
Various	Other						
	Total						

## **Supporting Documentation Item 4 – Capital Outlay Projects**

Supporting documentation item 4 is used to document a summary of each project (4a) and the detailed budget for each project (4b). It is also used to create the required advertised “statement of purpose” for those districts requesting use of capital reserve, surplus or additional tax levy as a transfer to the capital projects fund to augment a previously approved referendum project.

### ***Capital Outlay Budget Restriction***

In accordance with EFCFA’s requirement for local voter or board of school estimate approval of the local funding for capital projects, N.J.A.C. 6A:23A-8.4 includes a provision to ensure capital outlay budgets are spent as approved by the voters or board of school estimate. Pursuant to this section, a district board of education is restricted from transferring funds from capital outlay accounts (excluding equipment) detailed on supporting documentation item 4a and b to current expense accounts without a written request and approval from the upon demonstration of hardship. Unexpended capital outlay balances lapse to surplus at year end. In addition, pursuant to N.J.A.C. 6A:23A-13.3(h), all transfers into capital outlay, excluding equipment and permitted withdrawals of local share from capital reserve, require departmental approval and in most cases, to support an emergent circumstance.

## **Supporting Documentation Item 4a**

Supporting document item 4a is an advertised report capturing summary level data for each capital outlay project budgeted in the 2009-10 appropriations column under the Facilities Acquisition and Construction Services function (400), including projects budgeted on line 8326, “Capital Outlay – Transfer to Capital Projects, and on line 8335, “Capital Reserve – Transfer to Capital Projects.” List each project separately in the Project Description/Activity column. Enter the “Project Number” as identified in the Final Eligible Cost approval letter from DOE, or if not available, the LRF Project Number. Complete the Dollar Amount column by entering the amount included in the advertised budget for that particular project.

If the project may be eligible for an SCC grant under EFCFA, enter an “X” in column 4. If the project is to augment a previously approved referendum pursuant to N.J.A.C. 6A:26, then enter an “X” in column 5 and select the appropriate funding source from the drop down menu in column 6. There are three sources to choose from; 1 is tax levy; 2 is surplus; and 3 is capital reserve. The district will need to complete the data entry screen on supporting documentation 4c for the required “statement of purpose” to be included in the advertised newspaper file.

A running total of the sum of the dollar amounts entered is calculated by the computer. There will be an edit check with that total for agreement with the amount included in the budget on lines 8330, "Total Facilities Acquisition and Construction Services" and 8335, “Capital Reserve-Transfer to Capital Projects.” **Do not include equipment.** Districts

requesting a Commissioner tax levy cap waiver for capital outlay expenditures must submit the additional materials described in Section II.

### **Supporting Documentation Item 4b**

Supporting documentation 4b is used to detail each capital outlay project by function/object. When selected, a screen will appear that contains the information keyed for each of the projects on 4A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for that project. Key the amount included for this project for each applicable summary line. A fatal edit has been added to agree the total amounts entered by project for each line of supporting documentation item 4B to the total for each line in the 2009-10 detailed appropriations.

### **Supporting Documentation Item 4c**

Supporting documentation 4c is used to create the required advertised “statement of purpose” for districts including in their proposed budget a transfer to the capital projects fund to augment a previously approved referendum. The district must first complete supporting documentation 4a to have access to supporting documentation 4c. The data entry screen provides for data entry of district specific information that will enable the software to produce the “statement of purpose” for budget submission and for inclusion in the prepare diskette for advertised budget for newspaper. Each project entered on supporting documentation 4a with an “X” in column 5 entitled “Request to Exceed Referendum” will appear on supporting documentation 4c. Select each project and enter the following information:

- date of original referendum
- amount of local share in original approved referendum
- specific purpose of project
- reason for additional funding

Based on the funding source selected on supporting documentation 4a, the appropriate statement of purpose will be created when the prepare diskette for advertised budget for newspaper is selected. The report can be printed under the report menu and should be submitted as part of the supporting documentation package of the budget.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE**

**2009-2010**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**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, enter an "X" in column 4. Do not include equipment. Include all projects budgeted on the two transfer lines to capital projects fund (Line 8326 and Line 8335). If the project is a transfer request to exceed an existing referendum (under N.J.A.C. 6A:26-4.4(a)3), enter an "X" in column 5 and enter the funding source for the request in column 6.** Complete a detailed budget for each project.

**Do not include equipment.**

<b>Description /Activity</b>	<b>Project Number</b>	<b>Dollar Amount</b>	<b>Eligible for Grant</b>	<b>Request to Exceed Referendum</b>	<b>Funding Source for Request</b>
		\$			
<b>Total Amount:</b>		\$ _____			

**New Jersey State Department of Education  
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2009-2010**

**Annual School District Budget Statement Supporting Documentation  
District**

**4b. Capital Outlay Projects – Detailed Budget**

Project (description/activity from column 1 of data entry screen 4a)

Line	Description	Account Number	2009-10 Amount
8240	Salaries	12-000-400-100	
8250	Legal Services	12-000-400-331	
8255	Architectural/Engineering Services	12-000-400-334	
8260	Other Purchased Prof. & Tech. Services	12-000-400-390	
8270	Construction Services	12-000-400-450	
8280	General Supplies	12-000-400-610	
8290	Land & Improvements	12-000-400-710	
8300	Lease Purchase Agreements – Principal	12-000-400-721	
8310	Buildings Other than Lease Purchase Agreements	12-000-400-722	
8315	Infrastructure	12-100-400-780	
8320	Other Objects	12-000-400-800	
8325	Facilities Grant - Transfer to Special Revenue	12-000-400-930	
8326	Capital Outlay – Transfer to Capital Projects	12-000-400-932	
8335	Capital Reserve – Transfer to Capital Projects	12-000-400-931	
<b>Total for Project</b>			<b>\$</b>

**New Jersey State Department of Education  
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2009-2010**

**Annual School District Budget Statement Supporting Documentation  
District**

**4c. Capital Outlay Projects – Statement of Purpose**

If Funding Source = Tax Levy (01):

Included in the general fund budget is \$(dollar amount) to be raised in additional tax levy to supplement the approved (date of referendum) referendum of \$(amount of local share in approved referendum) for (specific purpose of project). The additional tax levy is needed in addition to the approved \$(amount of local share in approved referendum) for the capital project because of (reason for exceeding original project amount).

If Funding Source = Surplus (02):

Included in the general fund budget is \$(dollar amount) of the Board of Education's surplus funds to supplement the approved (date of referendum) referendum of \$(amount of local share in approved referendum) for (specific purpose of project). The use of surplus funds is needed in addition to the approved \$(amount of local share in approved referendum) for the capital project because of (reasons for exceeding original project amount).

If Funding Source = Capital Reserve (03):

Included in the general fund budget is \$(dollar amount) to be withdrawn from the Board of Education's approved Capital Reserve Account to supplement the approved (date of referendum) referendum of \$(amount of local share in approved referendum) for (specific purpose of project). The additional Capital Reserve funds are needed in addition to the approved \$(amount of local share in approved referendum) for the capital project because of (reason for exceeding original project amount).

## **Supporting Documentation 5 – Summary of Unusual Revenues and Appropriations**

Beginning in 2008-09, pursuant to N.J.S.A. 18A:22-8a, as amended, districts are required to report budget information in user friendly budget summary forms, as promulgated by the department, and submit the user friendly budget information to the Department of Education and have it available to the public. A listing of unusual revenues and appropriations included in the 2008-09 budget is a requirement of the user friendly budget information. Supporting documentation item 5 was developed to capture this information at budget time in a standardized format.

Supporting documentation item 5 is used to summarize unusual revenues and appropriations and to provide a description of the circumstances surrounding the unusual amounts. Unusual revenues and appropriations would be those items that are not used or earned in the normal course of operating a school district, such as revenue from the sale of a building, cell tower or advertising fees.

Data entry is required for all fields. On separate lines, enter the budget line number for each applicable revenue or appropriation, the source of the revenue or cause of the appropriation, the dollar amount budgeted in 2009-10 and a description of the revenue or appropriation, including recurring or budget year only. Separate running totals for unusual revenues and appropriations are shown. Without first entering a valid line number the dollar amounts will not be accepted by the software.

This information is automatically incorporated into the user friendly budget file in HTML format by selecting under the report menu “Prepare User Friendly Budget.” See section II for further details on the user friendly budget files.

**New Jersey State Department of Education**  
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**Annual School District Budget Statement Supporting Documentation**

**5. Unusual Revenues and Appropriations**

Line Number	Revenue Source or Approp. Due to:	09-10 Amount	Description of circumstances

Total Unusual Revenues:\$ \_\_\_\_\_ Total Unusual Appropriations:\$ \_\_\_\_\_

## **Supporting Documentation Item 6 – Tuition**

### **Supporting Documentation Item 6A –**

Supporting documentation item 6A is used to provide the detail of the revenue/appropriations included in the district budget statement for regular pupil tuition. The information is keyed on two data entry screens. (This item does not apply to county special services school districts. Neither 6A.1 nor 6A.2 are accessible by those districts. Item 6A.2 does not apply to and is not accessible by county vocational school districts.)

**The 6A.1 screen** is used to key the detail of anticipated revenue included in the budget for regular tuition. When selected, a pop-up screen appears to select the sending district. When the district is selected, a pop-up screen appears to select the applicable regular program code. Data entry is required for each selected program as follows:

- number of students
- calculated tuition rate per pupil – obtain from the estimated tuition rate reports generated from the software
- final tuition rate per pupil - the estimated rate from the software or a different per pupil rate if agreed upon by the executive county superintendent
- prior year tuition adjustment – based on certified rate
- date of formal agreement
- explanation of the variance if tuition rate used is different from the estimated rate generated by the software (if applicable)

The software will display a running total of the total revenue amount. The total revenue amount calculated here plus the total revenue amount calculated in Item 6B will be edited by the software against the amount entered on the advertised revenue line 200 column 4 for regular districts and the amount entered on lines 210 and 220 for vocational districts.

The F2 key is used to select a new district to be added. The F3 key is used to delete a district. The same district should be selected as many times as necessary for each tuition rate, including shared or part-time. An average rate should not be used. Students are only entered as whole units. Therefore if the same rate applies to full-time and part-time students, the full and part-time should be shown as separate entries with different tuition rates. Note that the selection for “Misc” "Other" exists only for a district/school not appearing on the selection menu.

Using **the 6A.2 screen** (regular districts only), a similar procedure is followed to provide the detail of the anticipated appropriations for regular students sent except there is no data entry for the calculated rate or variance explanation. A running total of the total appropriations amount is displayed by the computer.



## Supporting Documentation Item 6B –

Supporting documentation item 6B is used to provide the detail of the revenue/appropriations included in the district budget statement for special education tuition by pupil. The information is keyed on two data entry screens.

**The 6B.1 screen** is used to provide the detail of budgeted revenues for special education students received. Each disability classification appears as a separate line. Data entry is required for each applicable classification as follows:

- number of students
- calculated tuition rate per pupil from the estimated tuition reports generated by the software
- final tuition rate per pupil (the calculated rate or a different per pupil rate at the district's discretion)
- explanation of the variance in tuition rate used from the calculated rate (if applicable)

The number of students may only be keyed in whole numbers. It should be noted that separate lines are provided for estimated revenues from resource room services (N/A for county special services districts), extraordinary services, and prior year adjustments. These amounts are keyed directly in the subtotal column as lump sum estimates. Prior year adjustments allows for either a positive or negative entry. The grand total is provided at the bottom of the document.

**The 6B.2 screen** is used to provide the detail of budgeted appropriations for special education tuition. (This item does not apply to county vocational and special services school districts.)

When selected, a pop-up screen appears to select the receiving district, which is comprised of three main choices. The selection for county then school represents a listing of New Jersey Public School districts by county. There is also a separate selection at the bottom of the county list for private schools for the disabled, a separate selection for miscellaneous, and then a separate selection for other. The private schools selection has an alphabetical listing of numerous private schools doing business in New Jersey. There is also a selection for "other private schools." The selections of either "private school other" or "miscellaneous other" are used to record tuition amounts paid to receiving entities other than those listed in the county or private school menu. The selection of other for either miscellaneous or private schools prompts the user to overwrite and data enter the school name. The other choice should be selected as many times as necessary to document the tuition rate for each entity.

The "miscellaneous other" option also can be used to reflect special education tuition that is eligible to be charged to IDEA. The district should type "Charged to IDEA" over "Misc. - Other" and enter a negative amount on this line. Program code "99" should be selected.

Once the district is selected, a pop-up screen appears to select the applicable special education program code. Data entry is required for each school and classification selected as follows:

- number of students
- tuition rate per pupil
- enrolled days - only applicable to private schools.
- prior year tuition adjustment, if applicable
- extraordinary services, if applicable
- resource center tuition costs, if applicable
- extended school year, if applicable

N.J.A.C. 6A:23-4.2 revised the estimated tuition rate calculation for private schools to calculate a per diem rate for 2003-04 and beyond. Therefore the preloaded estimated tuition rate is a per diem rate and the district must enter the number of applicable days to calculate the total estimated tuition cost. The district will have the option of entering a different per diem rate than the preloaded amount.

The program will display a running total at the top of the screen for the amounts appearing in the appropriations amount column. The total appropriation amount calculated here will be edited by the computer against the amounts entered in the appropriation detail data entry form on the lines for special education tuition.

The F2 key is used to select a new district to be added. The F3 key is used to delete a district. The same district should be selected as many times as necessary for each tuition rate. An average rate should not be used.

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**6B1. Tuition-Special Education Receiving**

Information should be keyed by special education classification.

**ANTICIPATED REVENUE FOR STUDENTS RECEIVED**

(1)	(2)	(3)	(4)	(5)	(6)
Program	# of Students	Calculated Tuition Rate Per Pupil	Tuition Rate Per Pupil	Subtotal (2) X (4)	Explain
		<b>Sub-Total</b>		\$ _____	
		<b>Prior Year Adjustment</b>		_____	_____
		<b>Resource Center Services</b>		_____	_____
		<b>Extraordinary Services</b>		_____	_____
<b>Total</b>				\$ _____	

**6B2. Tuition-Special Education Sending** (To be Completed by Regular Districts Only)

The total dollar amounts must agree with the district budget statement.

**ANTICIPATED APPROPRIATIONS FOR STUDENTS SENT**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
District Name	Program	# of Students	Tuition Rate Per Pupil	Enrolled Days	Subtotal (3)*(4)*(5)	P/Y Tuition Adjustment	Extra-Ordinary Service	Resource Room Service	Extended School Year	Approp. Amt. (6+/- 7+8 +9+10)
<b>Total</b>		_____				<b>Total \$</b>		_____		

## **Supporting Documentation Item 7A/B – Budget Summary Review**

Supporting documentation item 7A/7B is used to provide a comparison of 2008-09 and 2009-10 general fund appropriations and to explain fluctuations greater than four percent. This support document was updated to more accurately reflect the four percent tax levy cap pursuant to SFRA. Districts are required to provide explanations for fluctuations (increases and decreases) greater than four percent. In prior years an explanation was required for fluctuations greater than 10 percent.

All columns, including the explanation column, are accessible from the same screen by arrowing to the right.

The software will automatically draw the 2008-09 and 2009-10 base budget figures from columns 3 and 4 of the detailed appropriations. A column is provided for the amount of 2007-08 encumbrances included in the 2008-09 revised appropriations amount. The detail of the amount entered on line 408 of the advertised revenues for Adjustment for Prior Year Encumbrances must be keyed on the appropriate line in the 2007-08 Encumbrances column. The total of this column will be edited for agreement with the amount preloaded on line 408, column 3. The software will subtract the encumbrance amount from the 2008-09 Revised Appropriations amount to calculate the 2008-09 Net of Encumbrances column amounts.

Any 2009-10 budgeted appropriations that are included in a separate proposal must be keyed on the appropriate line in the 2009-10 Separate Proposals column. The total of this column will be edited for agreement with the itemized accounting(s) entered under the separate proposal data entry menu.

The software will sum the 2009-10 Appropriations Budgeted and 2009-10 Separate Proposals columns to calculate the 2009-10 Appropriations Total. It will also calculate the 2009-10 Dollar Change and % Increase or (Decrease).

Two columns of space are provided for all lines to provide an explanation of the changes. Although the program will allow an explanation on each line, only those increases and decreases greater than 4% will be included in the printed Supporting Documentation packet produced by the computer.

A separate column, 2009-10 School Based Budgets, is included for districts that employ school based budgeting.

7a. Budget Summary Review

District \_\_\_\_\_

Program Description (1)	2008-09 Revised Appropriations (2)	2007-08 Encumbrances (3)	2008-09 Net of Encumbrances (4)	2009-10 Approp. Budgeted (5)	2009-10 Separate Proposals (6)	2009-10 Total Approp. (7)	2009-10 Dollar Increase (Decrease) (8)	2009-10 Percent Increase (Decrease) (9)
<b>GENERAL CURRENT EXPENSE</b>								
Regular Programs – Instruction								
Special Education – Instruction								
Basic Skills/Remedial – Instruction								
Bilingual Education – Instruction								
Vocational Programs–Local–Instruction								
School-Sponsored Co/Extra Curricular								
School-Sponsored Athletics – Instruction								
Other Instructional Programs- Instruction								
Community Svc. Programs/Operations								
Before/After School Programs								
Summer School								
Alternative Education Programs								
Other Supplemental/At-Risk Programs								
<b>Undistributed Expenditures:</b>								
Instruction								
Attendance & Social Work								
Health Services								
Other Support Serv-Students-Reg.								
Other Suppt Serv-Spch, OT, PT & Ext.								
Other Support Serv-Students-Spec. Ed.								
Improvement of Instruction Services								
Education Media/Library								
Instructional Staff Training								
Support Services – General Admin.								

Program Description (1)	2008-09 Revised Appropriations (2)	2007-08 Encumbrances (3)	2008-09 Net of Encumbrances (4)	2009-10 Approp. Budgeted (5)	2009-10 Separate Proposals (6)	2009-10 Total Approp. (7)	2009-10 Dollar Increase (Decrease) (8)	2009-10 Percent Increase (Decrease) (9)
Support Services- School Admin.								
Central Services & Admin. Info. Tech.								
Increase in Maintenance Reserve								
Interest Earned on Maintenance Reserve								
Operation and Maintenance of Plant Srv.								
Student Transportation Services								
Incr in Sale/Leaseback Reserve								
Deposit to Current Expense Emergency Reserve								
Interest Earned on Current Expense Emergency Reserve								
Deposit to Pension Reserve								
Other Support Services								
Employee Benefits								
Food Services								
Total Undistributed Expenditures								
<b>Transfer of Property Sale Proceeds to Debt Service Fund</b>								
<b>TOTAL GENERAL CURRENT</b>								
<b>CAPITAL OUTLAY:</b>								
Increase in Capital Reserve								
Interest Deposit to Capital Reserve								
Equipment								
Facilities Acquisition/Construction								
Capital Res. – Transfer to Cap. Proj.								
Capital Reserve- Transfer to Debt Svc.								
<b>TOTAL CAPITAL OUTLAY</b>								
<b>TOTAL SPECIAL SCHOOLS</b>								
<b>Transfer to Charter Schools</b>								
<b>GENERAL FUND GRAND TOTAL</b>								

(2) Agrees with total amount shown on line 408, column 3

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7b. **Budget Summary Review Form**

The preceding budget summary sheet, 7a, must be prepared by all districts to summarize and compare general fund appropriations. All changes greater than 4% must be explained below.

<b>Program Description</b>	<b>2008-09</b>	<b>2009-10</b>	<b>\$ Change</b>	<b>Incr. %</b>	<b>Explanation</b>
			<b>Incr.(Decr)</b>	<b>(Decr.) %</b>	

## **Supporting Documentation Item 8 – Recapitulation of Selected Revenues**

Supporting documentation item 8 is used to provide the detail of selected summary lines included in the advertised revenues section of the budget. The supporting documentation includes four required sections under General Fund Revenues and three required sections under Special Revenues. Although the software screen lists accounts that are applicable to all three types of budget statements that may be produced by the budget program, only those accounts applicable to your budget type will be accessible.

As revenue amounts are keyed, a running total is shown of the amounts entered for that revenue category. The total line on the screen references the related budget line for which the detail is being provided. Edits will be performed by the software for agreement of the totals with the referenced lines.

As with the revenues and detail appropriation budget screens, there is a box above the data entry area that shows which fund and category applies, based on the location of the cursor. It is important that this box be referenced when completing this Supporting Documentation Item.

Certain lines appear that have no line specifically identified in the budget statement, such as investment income and interest income on bond proceeds which would be budgeted on line 253 of the budget statement and itemized in the supporting documentation. Lines also appear with the text "Other" or with a drawn line. These are used for miscellaneous items. Districts should highlight the text line and key a description of the revenue in addition to keying the amount. For example, there is no line specifically identified for the prior year refunds on the line 253 of the budget statement or the supporting documentation. Districts should highlight and enter "Prior Year Refunds" on one of the three drawn lines preceding the Budget Line # 253 total in addition to entering the budgeted amount in the amount field.

**8. RECAPITULATION OF SELECTED REVENUES**

This information provides detail of amounts in the advertised revenues section of the budget statement.

**8a. General Fund**

<b>1. Tuition (10-1300)</b>		
Tuition from Individuals (10-1310) (Regular district)	\$	
Tuition from Other LEAs Within the State (10-1320) (Regular district)		
Tuition from Individuals (10-1320) (Special services/vocational)		
Tuition from Other Sources (10-1330) (Special services/vocational)		
Tuition from Summer School (10-1340) (Special services/vocational)		
Tuition from Other LEAs Outside the State (10-1330) (Regular dist.)		
Tuition from Other Sources (10-1340) (Regular district)		
Tuition from Summer School (10-1350) (Regular district)		
Budget Line #200 (for Reg) Line # 220 (for SS, Voc)		\$
<b>2. Other Restricted Miscellaneous General Fund Revenues (10-1XXX)</b>		
Budget Line #252		\$
<b>3. Unrestricted Miscellaneous General Fund Revenues</b>		
Investment Income	\$	
Interest Income on Bond Proceeds		
Budget Line # 253		\$
<b>4. Other State Aids</b>		
Budget Line #360		\$

**8b. Special Revenues**

<b>1. Restricted Local Projects</b>		
Budget Line # 420	\$	\$
<b>2. Other State Restricted Entitlements</b>		
Nonpublic Textbooks (20-3231)	\$	
Nonpublic Auxiliary Services (20-3232 thru 3235)		
Nonpublic Handicapped Services (20-3236 thru 3238)		
Nonpublic Nursing Services (20-3239)		
Nonpublic Technology Initiative (20-3240)		
General Vocational Education (20-3260)		
Adult and Continuing Education (20-3270)		
Evening School for the Foreign-Born (20-3280)		
Other:		
Budget Line # 430		\$
<b>3. Other Federal Aid</b>		
Budget Line # 500	\$	\$

## **Supporting Documentation Item 9 – Excess Surplus**

Supporting documentation item 9 is used to calculate the amount of excess general fund surplus, if any, that under statute must be appropriated in the 2009-10 budget to fund 2009-10 appropriations. The calculation is automatic using data from the recapitulation of balances, revenue and appropriation lines. Data entry is only required on lines A1 and A2 as follows:

- A1 “Impact Aid Adjustment” – enter current year amount as described below
- A2 “Reserved Fund Balance” – Purpose Beyond 2009-10- enter the amount and the corresponding purpose of the funds for any legal reserve included in column 6 on the recapitulation of balances that will not be appropriated in the 2009-10 budget. **A copy of the board resolution establishing the legal reserve and the departmental approval letter if established as of June 30, 2008 must be included in the budget package submission to the county office.**

Line (A1) - Impact Aid districts should use the “Impact Aid Adjustment” line to record the amount which will be a deduction for the effect of unbudgeted Impact Aid on the projected surplus. The amount entered on this line should be at least the amount shown on line 380, column 3 of the advertised revenues and not greater than the total of line 380 col 3 plus any additional balance anticipated on recap line 1640 column 2 for unbudgeted anticipated 2008-09 impact aid as of 2/1/09.

Line (A2) – Districts using this adjustment must submit a copy of the board resolution establishing the legal reserve with other budget materials to the county office. The executive county superintendent will review the resolution and any amounts keyed on this line for propriety. In most cases this line will not be applicable since most legal reserves require appropriation in the next budget year. If the reserve is established as of June 30, 2008, the district must provide a copy of the departmental approval per N.J.A.C. 6A:23-2.2(j).

For regular school districts, P.L. 2007, c.62 amended N.J.S.A. 18A:7F-7 to increase the maximum surplus balance to \$250,000 or 2%, whichever is higher. Vocational districts are still subject to 3% or 6% maximum surplus balance, whichever is applicable.

June 30, 2008 audited surplus must be appropriated in the 2009-10 budget as follows:

1. Revenue line 121
2. Recapitulation of balances line 1660 column 6 (general fund legal reserve)

The calculation of June 30, 2008 excess surplus amounts was performed as part of the annual audit and the excess amount, if any, was reported to the department in the Audsum diskette and preloaded on supporting documentation item #9 (line (D1)). An edit will be performed to verify that at least the amount on line (D1) is included on line 121, column 4 of the budget as Budgeted Fund Balance. An edit will be performed to verify that at least the amount on line (D), total June 30, 2009 audited excess and total anticipated excess surplus, is included on revenue lines 121 and 122, column 4.

Districts that apply for a 2009-10 Commissioner tax levy cap waiver may not deposit any funds into capital, maintenance or emergency reserve accounts. An edit will be performed to verify that there is no deposit to a reserve account if an X is entered on supporting

documentation item zero under the Commissioner tax levy waiver section. See Section III for details on the Commissioner tax levy cap waivers.

The aforementioned calculations do not apply to county special services school districts. N.J.S.A. 18A:46-31 allows those districts to maintain an undesignated general fund balance of 10% of the general fund budget exclusive of tuition adjustments. This calculation will be integrated into the estimated and certified tuition rate calculations for those districts. Supporting Documentation Item 9 is not applicable to and cannot be accessed by county special services districts.

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9. **Appropriation of Excess General Fund Free Balance (To be Completed By All Regular and Vocational Districts)**

The calculation of the excess at June 30, 2009 is as follows:

(A) Estimated General Fund Free Balance @ 6/30/09 (From line 1650 col. 2 + col. 4 + col. 6)	\$ _____
(A1) Impact Aid Adjustment	\$(_____)
(A2) Reserved Fund Balance – Purpose beyond 2009-10 Purpose _____	\$(_____)
(A3) Adjusted Estimate @ 6/30/09 ((A)-(A1)-(A2))	\$ _____
(B) 2008-09 General Fund Appropriations (Line 9470, col. 3)	\$ _____
(B1) 2007-08 Encumbrances in 2007-08 Appropriations (Line 408, col. 3)	\$(_____)
(B2) 2008-09 Appropriations Net of Encumbrances ((B)-(B1))	\$ _____

**Vocational Districts with 08-09 General Fund Appropriations ≤ \$100 million:**

(C) Greater of .06 x (B2) \$ _____ or \$250,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/09 ((A3)-(C))	\$ _____
If (C) is greater than (A3) enter -0- and stop here.	
(D1) Excess General Fund Free Balance @ 6/30/08 (from the Audit)	\$ _____ (a)(b)
(D2) Additional Excess General Fund Free Balance ((D)-(D1))	\$ _____ (a)
If (D1) is greater than (D) enter -0-.	

**Vocational Districts with 08-09 General Fund Approps > \$100 million:**

(C) 3% of 2008-09 General Fund Appropriations in excess of \$100 million (B2) minus \$100,000,000 x .03 \$ _____ plus \$6,000,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/09 ((A3)-(C))	\$ _____
If (C) is greater than (A3) enter -0- and stop here.	
(D1) Excess General Fund Free Balance @ 6/30/08 (from the Audit)	\$ _____ (a)(b)
(D2) Additional Excess General Fund Free Balance ((D)-(D1))	\$ _____ (a)
If (D1) is greater than (D) enter -0-.	

**Regular Districts:**

(C) Greater of .02% *B2 \$ _____ or \$250,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/09 ((A3)-(C))	\$ _____
If (C) is greater than (A3) enter -0- and stop here.	
(D1) Excess General Fund Free Balance @ 6/30/08 (from the Audit)	\$ _____ (a)(b)
(D2) Additional Excess General Fund Free Balance ((D)-(D1))	\$ _____ (a)(c)
If (D1) is greater than (D) enter -0-.	

(a) Actual appropriation in Budget (Lines 121 & 122, Col. 4) must equal or exceed the sum of these amounts.

(b) Actual appropriation in Budget (Line 121, Col. 4) must equal or exceed this amount.

## **Supporting Documentation Item 10 – Districts Requesting a Commissioner Waiver for Not Meeting Core Curriculum Content Standards**

SD 10 is used by districts requesting a Commissioner waiver that have not achieved the core curriculum content standards (CCCS) defined as DINI for 2009-10. SD 10 and SD 11 are inter-related and every program/strategy listed on Item 10 is further detailed by account number in Item 11.

**Item 10** is completed first.

Key each program/strategy the district will be implementing in the 2009-10 budget year to address the needs of the students not meeting the CCCS. The columns for code, and directive/improvement do not need to be completed. Select the “W” for waiver under the funding source pop up screen, enter the total amount of tax levy cap requested to support the particular program entered, and choice from the next pop up screen either “B” for budget year only or “P” for permanent increase to tax levy base. If district entered “P” for permanent then the rationale supporting the justification for the permanent increase in tax levy must be provided. If additional space is needed the district should include the rationale in their written plan. A written plan is also required for submission of this Commissioner cap waiver request.

A separate line should be used for each unique program/strategy. A running total of the amounts entered in the total amount appropriated column will be displayed. A separate detailed budget must be completed on supporting documentation item 11 for each program/strategy entered.

The detail entered on supporting documentation item 10 will print on the report Not Meeting CCCS under the SFRA report menu to be used as the request to the Commissioner.



## **Supporting Documentation Item 11- Account Summary of Program/Strategy in SD 10 for Districts Requesting Waiver for Not Meeting CCCS**

SD 11 is used by districts requesting a waiver for not meeting CCCS. Items 10 and 11 are inter-related and every program/strategy listed on Item 10 is further detailed by account number in Item 11.

When **Item 11** is selected from the supporting documentation data entry menu, the completed item 10 screen will appear. Each of the items listed should be selected by highlighting the line and using the enter key. A new screen will appear that is used to provide the detail by account number of the line selected. The account number field is used to record the minimum outline account number of the appropriation. The description of that account is entered in the description field. The objective field is used to reference the appropriation to the applicable use for the increase in tax levy for the requested Commissioner waiver. The total dollars budgeted for that account under that program/strategy is entered in the amount field. This process is repeated until the running total displayed on the screen of the amounts entered in the amount field equals the amount shown in the budget summary box as the total amount appropriated for that strategy. Agreement of these amounts will be included as an edit check. When documentation of a program/strategy is completed, escape to exit. The listing of programs/strategies from Item 10 will appear on the screen. The next line of Item 10 should be highlighted and selected and the same process followed until all of the lines on Item 10 are documented.

The detailed budgets entered must be included with the request to the Commissioner for a tax levy cap waiver for not meeting CCCS. See Section II of this document for details on submitting tax levy cap waivers.



## **Supporting Documentation Item 12 – Capital Reserve**

### **General Information on Capital Reserve Accounts**

Under EFCFA, capital reserve funds must be used to implement the local needs of capital projects in a district's approved long-range facility plan (LRFP). Funds in the account may not exceed the amount of local support required to implement the projects in the approved LRFP.

It is mandatory that all related investment income be budgeted and deposited into the capital reserve account, for both the balances currently in the account and amounts that will be earned on current year increases in the account. The budget includes appropriation line 7695 for the interest deposit into the capital reserve account. This amount should equal revenue line 251, interest earned on capital reserve funds, and eliminates the need to include interest deposit appropriation on the same line as the increase in capital reserve (line 7690). The advertised school district budget statement should reflect investment income and the budgeted increase in the capital reserve account.

Districts that have applied for a Commissioner tax levy cap waiver may not deposit funds into a capital reserve account. See Section III for details on the Commissioner waivers.

### **Deposits**

N.J.S.A. 18A:7G-31, permits the appropriation of funds into a capital reserve account in the district's annual budget to meet the local needs of its LRFP submitted to the department. Pursuant to N.J.S.A. 18A:7F-41, a district may deposit into a capital reserve account by board resolution at year end any unanticipated revenue or unexpended line-item appropriation, effective June 30, 2008. The board resolution for deposit at year end into a capital reserve account must be made between June 1 and June 30 of the budget year.

Unless a district is applying for a Commissioner tax levy cap waiver, deposits of any revenue source may be used to deposit into the capital reserve account without restriction. Refer to Section III for more details on the Commissioner tax levy cap waivers.

Districts may also request approval of a tax levy deposit into a capital reserve account through the use of a separate proposal. This amount must be designated for a non-T&E purpose.

### **Withdrawals for Local \$ Needs in Approved LRFP**

Upon approval of the district's LRFP, a district may withdraw funds from the capital reserve account at any time by board resolution to fund the local needs less excess costs of an approved school facilities project and by board resolution to fund the total costs, less excess costs of an other capital project which would otherwise be eligible for state support. This includes withdrawals to fund pre-development or other pre-application costs associated with architects, lawyers and construction managers for school facilities projects included in the approved LRFP. This does not include monies to replace the state share for those state funded projects. Pre-development activities refer to those actions undertaken prior to submitting a school facilities project to the department for approval and calculation of preliminary eligible costs. Such activities may include site analysis,

feasibility studies, and design work. A district that used capital reserve for such costs in a project funded by bond proceeds has the option to reimburse the general fund from the capital projects fund after approval of the referendum or resolution.

Any such withdrawals cannot be transferred to current expense. Withdrawal of capital reserve for excess costs of an approved school facilities project, or for costs to fund an “other capital project” that would not have otherwise been eligible for state support, require voter, or board of school estimate, approval. The amount of withdrawal for excess costs or “other capital projects” must be presented in a separate *Statement of Purpose in the advertised budget.* (See D.3. of section II for a sample *Statement of Purpose*). Accordingly, revenue line 130 is used to record a budgeted withdrawal from capital reserve for local share less excess costs and revenue line 132 is used to record a budgeted withdrawal from capital reserve for excess costs and “other capital projects” not otherwise eligible for state support.

A withdrawal from capital reserve used to augment a project funded with grant monies should be transferred to fund 30 on appropriation line 8335. Projects not funded in part by a grant are accounted for in Fund 12. The actual transfer cannot occur until the district receives a signed grant agreement. By board resolution, capital reserve funds may be used in non-referendum projects for an increase in local share that is not the result of excess costs (e.g. bids higher than estimated for eligible spaces). Capital reserve may not be withdrawn by board resolution for excess costs (costs beyond the efficiency standards) or to fund state share without voter approval unless it is emergent and such withdrawal may be granted per N.J.A.C.6A:23-2.13.

Only funds in a capital reserve account in existence prior to EFCFA (prior to July 18, 2001) can be withdrawn before receiving approval of the district’s LRFP and such withdrawals must be for the original purpose deposited. If the original purpose no longer exists then the money is considered available to fund the district’s LRFP.

#### *Withdrawals for Debt Service*

Upon approval of the district’s LRFP, capital reserve may also be transferred by board resolution to the debt service fund to offset principal and interest payments for bonded projects that are included in a district’s approved LRFP. Appropriation line 8336 should be used to record this allowable transfer. Edits for the Recapitulation of Balances allow such transfers, however, all debt service surplus funds must be appropriated in the budget to offset property taxes pursuant to N.J.S.A. 18A:24-57.

#### *Optional Voter Approval Upon Deposit*

A district also has the option of obtaining voter, or board of school estimate, approval for the full cost, excess, or “other capital project” costs at the time of deposit to the capital reserve which enables withdrawal for said purpose by board resolution. An advertised *Statement of Purpose* is still needed for a designated deposit for excess or “other capital project” and upon budget approval the deposits are restricted for said purpose. If the project is no longer needed then voter, or board of school estimate approval must be obtained at the time of withdrawal.

## **Supporting documentation 12a**

Supporting documentation item 12a is used to collect information regarding the 2009-10 budgeted withdrawals of the capital reserve by project to implement the local needs in a district's approved LRFP. Spaces are provided to describe the capital project, enter the final eligible cost and corresponding withdrawal amount, enter the excess costs and corresponding withdrawal amount, and enter the project's total cost. Completion of supporting documentation 12a is required for all withdrawals from capital reserve on lines 130 and 132, including withdrawals budgeted on appropriation line 8335 as a transfer to the capital projects fund. Any amounts withdrawn for excess costs or for "other capital projects" which would not otherwise be eligible for state support, must be included as a separate *Statement of Purpose* in the advertised budget, unless voter approval for the purpose was obtained at the time of deposit (See 12b below). The amount on supporting documentation 12a for withdrawal for eligible costs must equal revenue line 130 and the withdrawal amount for excess costs and "other capital projects" must equal revenue line 132. Withdrawals of pre-EFCFA capital reserve funds designated for a specific purpose and withdrawals for a transfer to debt service should be budgeted on line 130.

## **Supporting documentation 12b**

Supporting documentation item 12b collects information on the budgeted deposit in the capital reserve account to ensure the total amount in the reserve following the deposit is not greater than the total local funds needed to implement a district's approved LRFP.

Spaces are provided to enter the amount of the deposit and the amount of the total local amount needed to implement the district's LRFP. Supporting documentation 12b includes two deposit lines (undesignated and designated deposits) to enable districts the optional deposit for a specific purpose. Such a deposit requires completion of the narrative for the specific capital project purpose and advertising a separate *Statement of Purpose* and enables the district to receive the necessary voter or board of school estimate approval upon deposit; designated deposits are restricted to the original purpose as identified. Supporting documentation 12b also includes a line to account for the capital reserve interest deposit appropriation line.

The amount deposited (designated and undesignated), estimated interest earnings and withdrawals will be added to the 6/30/09 capital reserve estimated balance from the recapitulation of balances line 1655, column 3, to ensure the deposit does not increase the account above the total local amount needed to implement the approved LRFP. The deposit (designated and undesignated) must agree with appropriation line 7690 and earnings on the reserve must agree with revenue line 251 and appropriation line 7695. There will be an edit check to ensure that the estimated balance at 6/30/10 agrees to the recapitulation of balances line 1670, column 3.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
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2009-2010

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT**  
**SUPPORTING DOCUMENTATION**

\_\_\_\_\_  
DISTRICT

**12a. Capital Reserve Withdrawals**

**Withdrawals (Provide the following withdrawal information for each capital project)**

Capital Project Narrative Description(s):

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Eligible Cost	Withdrawal	Excess Costs	Withdrawal Amount	Total Cost
1) _____	_____	_____	_____	_____
2) _____	_____	_____	_____	_____
3) _____	_____	_____	_____	_____

**12b. Capital Reserve Deposit(s)**

- A. Estimated Balance at 6-30-09: \_\_\_\_\_
- B. Undesignated Deposit: \_\_\_\_\_
- C. **Optional** Designated Deposit for Specific Purpose: \_\_\_\_\_

Narrative Description(s) for a Specific Capital Project Deposit (if amount in C)

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- D. Budgeted Deposits (B + C): \_\_\_\_\_
- E. Estimated Interest: \_\_\_\_\_
- F. Budgeted Withdrawals (Sum of withdrawals above) \_\_\_\_\_
- G. Estimated Balance at 6-30-10 (A+D+E-F) \_\_\_\_\_
- H. Max. Local Amt of Reserve: \_\_\_\_\_

## **Supporting Documentation Item 14 – Administrative Limits**

Pursuant to N.J.S.A. 18A:7F-5(c), all regular non-vocational districts must submit a proposed 2009-10 budget to the executive county superintendent in which the advertised per pupil administrative cost does not exceed the lower of: (1) the district's adjusted, as of February 1, per pupil administrative cost for 2008-09 or; (2) the 2009-10 per pupil administrative cost limit for the district's region, inflated (regional limit). The per pupil administrative regional limits for 2009-10 are \$1,845 for the Northern region, \$1,719 for the Central region, and \$1,713 for the Southern region.

The three following reports are to be used to assist districts in review of their proposed administrative spending related to the applicable regional limit and current year spending inflated:

- Report 14a – “Administrative Cost Limits” is automatically generated by the budget software and compares the administrative cost details by function and object.
- Report 14b – “Detailed Administrative Costs” is used by districts that propose administrative spending under the regional limit but seek executive county superintendent approval pursuant to N.J.S.A. 18A:7F-5 to exceed the school district's adjusted, as of February 1, per pupil administrative costs for the current year for one or more permitted purposes.
- Report 14c – “Administrative Costs – Justification of Shared Services Costs” beginning in 2009-10 this newly created data entry screen and report is used by district's that have shared services agreements which cause the district to exceed their administrative cost per pupil limit. If a district has a shared service agreement with another school district or governmental unit, and records the full cost of that service in their general fund ledger, the district may use this new supporting documentation to explain the impact of this shared service on their administration cost calculation. Pursuant to N.J.A.C. 6A:23A-8.3(d) a district may submit to the executive county superintendent, for which they may take into consideration, such contractual agreements and documented costs in the calculation of total administrative spending in the prebudget and budget year for purposes of determining the district's adherence with the per pupil administrative cost limits. Supporting information for the calculations of the per pupil administrative costs both with and without the shared services component must accompany the budget submission.

### **REPORTING**

Report 14a details by function and object the district's administrative spending and compares it to their applicable limit. The function and object detail is only presented as a tool to assist districts in planning and reviewing their administrative costs. It is the last line of report SD14a that calculates the total per pupil administrative cost. The total administrative costs are summed together and divided by the sum of enrollments for the applicable year.

The 2008-09 Revised Budget column preloads the 2008-09 appropriations updated as of February 1<sup>st</sup> and as entered in the detailed appropriations data entry screen. The enrollment data is calculated from the district's 10/15/08 ASSA data reported to the department. The

2008-09 Approved column preloads the data entered on supporting documentation 14b. If 14b is not used, then the budget software defaults to the data used in the previous column. The 2009-10 Regional Limit column is calculated by equalizing the regional limit based on the district's projected enrollments. The 2009-10 Budget column preloads from the district's data entered in the detailed appropriations and the district's projected enrollments as calculated on the Advertised Enrollment report.

The cost centers/functions for central services (251), administrative information technology (252), and other support services (290) are consolidated into function 251 for comparison purposes on report 14a only. Also, employee benefits are consolidated into two lines, allocated and unallocated on report SD14a.

## **DATA ENTRY**

Pursuant to N.J.A.C. 6A:23A-8.3(c), districts under the regional limit may submit a request to exceed the district's adjusted February 1<sup>st</sup> per pupil administrative cost for the current year by up to 2.5% or the CPI, whichever is greater by request to the executive county superintendent in writing prior to the due date of the budget submission. A completed SD14b must be included with all written requests along with any applicable supporting documentation. The law allows the executive county superintendent to approve increases up to the rate of inflation; however; such approvals do not allow districts to exceed the applicable regional limit. Approvals will be granted with final budget approval and signature on the application line on SD14b and are only permitted for the following cost factors:

1. enrollment changes
2. administrative changes to fulfill mandated requirements
3. administrative vacancies
4. changes to nondiscretionary fixed costs
5. participation in a shared services agreement as a provider
6. opening a new school
7. other mitigating factors

When the data entry screen for SD14b is selected, the district should enter the amount of the total revised budget including the requested increase and the rationale for the needed increase. If the district is requesting an increase, they must data enter all applicable lines at the full dollar amount in the approval column, not just the lines or amounts for which approval is being sought. This is necessary as the calculation in the budget application will default to the revised column for all amounts even if just one amount is entered. The report will calculate the dollar and percentage increase from the 2008-09 revised budget and will calculate the incremental employee benefit cost resulting from an increase in a salary account which will sum into the unallocated benefit amount on SD14a. The employee benefit percentage rate used is the unallocated employee benefit rate as calculated in the advertised per pupil cost report and defined in Appendix A of the Budget Guidelines.

## **BUDGET SUBMISSION**

The district may not submit a budget in which the 2009-10 proposed per pupil administrative cost exceeds the lesser of either the prior year adjusted as of February 1<sup>st</sup> or the per pupil cost regional limit. The bottom of the 14a report includes the below statement with the district specific data inserted.

“NOTE: The district’s per pupil cost for administration of \$\_\_\_\_\_ must be less than or equal to the lower of the regional limit of \$\_\_\_\_\_ or the district’s 2008-09 revised budgeted per pupil cost for administration of \$\_\_\_\_\_.”

Budgets submitted to the executive county superintendent over the limit must be revised and resubmitted within the limit no later than five working days prior to the last day to advertise for public hearing, through either a reduction in administrative costs and/or submission of a separate proposal for the excess costs. The Commissioner has the authority to develop the final administrative budget for advertising if the district does not comply.

Two edits will compare that the requested increase on SD14b is less than or equal to inflation and the per pupil cost regional limit. Another edit will compare that the administrative cost as documented on SD14a is less than or equal to the lesser of either the prior year adjusted as of February 1<sup>st</sup> (or approved on SD14b) or the per pupil cost regional limit.

Transfers into administrative cost accounts (general administration, school administration, central services, administrative information technology, or other support services) that cumulatively exceed 10% of the amount of the account included in the school district’s budget as certified for taxes, amended to include prior year encumbrances carried forward to the current year, require advance approval by the Executive county superintendent. With the exception of transfers to support a contractual obligation or one-time increase in spending as justified by documentation provided by the district board of education, approvals to exceed administrative cost limits will not be granted where the school district’s budget currently exceeds the administrative cost limits or the transfer would place the school district’s budget in excess of the administrative cost limits in the applicable budget year.

Administrative costs in excess of the district’s limit may be presented to the voters or board of school estimate as a separate proposal subject to all requirements for separate proposals.

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**14a. Administrative Cost Limits**

Account No	2008-09 Revised Budget	2008-09 Revised or Approved Change	09-10 Regional Limit Amount	2009-10 Budget
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**Undist. Expend.-Support Serv.-Gen. Admin.**

Salaries	11-000-230-100			
Salaries of Attorneys	11-000-230-108			
Legal Services	11-000-230-331			
Audit Fees	11-000-230-332			
Architectural/Engineering Services	11-000-230-334			
Other Purch Prof Serv	11-000-230-339			
Purch Technical Serv	11-000-230-340			
Communications/Telephone	11-000-230-530			
BOE Other Purch Serv	11-000-230-585			
Other Purch Serv (400-500 series, other than 530)	11-000-230-590			
Supplies and Materials	11-000-230-600			
General Supplies	11-000-230-610			
BOE In-house Training/Meeting Supplies	11-000-230-630			
Misc. Expenditures	11-000-230-890			
BOE Membership Dues and Fees	11-000-230-895			
<b>Subtotal - Gen Admin</b>				
		\$	\$	\$

**Undist. Expend.-Support Serv.-School Admin.**

Salaries of Principals/Asst. Principals	11/15-000-240-103			
Salaries of Other Prof Staff	11/15-000-240-104			
Salaries of Secretarial and Clerical Assts.	11/15-000-240-105			
Other Salaries	11/15-000-240-110			
Purch Prof and Technical Serv	11/15-000-240-300			
Other Purch Serv (400-500 series)	11/15-000-240-500			
Supplies and Materials	11/15-000-240-600			
Other Objects	11/15-000-240-800			
<b>Subtotal - School Admin</b>				
		\$	\$	\$

**Undist. Expend.-Central Services/Admin. Info Tech/Other Support**

Salaries	11-000-25x/290-100			
Purch Prof Serv	11-000-25x/290-330			
Purch Technical Serv	11-000-25x/290-340			
Misc. Purch Serv (400-500 series)	11-000-25x/290-592			
Sale/Lease-back Payments	11-000-25x/290-594			
Supplies and Materials	11-000-25x/290-600			
Interest on Current Loan	11-000-25x/290-831			
Misc. Expenditures	11-000-25x/290-890			
<b>Subtotal - Info Tech/Other Support</b>				
		\$	\$	\$

**14a. Administrative Cost Limits (cont'd)**

Account No	2008-09 Revised Budget	2008-09 Revised or Approved Change	09-10 Regional Limit Amount	2009-10 Budget
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**Benefits:**

Allocated

Unallocated

**Subtotal – Benefits**

**Total Administrative Costs**

\$	\$	\$	\$	(A1)
\$	\$	\$	\$	

**ENROLLMENT FOR PER PUPIL CALCULATION:**

From Advertised Enrollment Report:

Line 11: Pupils on Roll Regular Full Time

½ of Line 12: Pupils on Roll Reg Shared Time

Line 21: Pupils on Roll Special Full Time

½ of Line 22: Pupils on Roll Spec Shared Time

Line 30: Post Secondary Full Time (Voc only)

From Enrollment Projection Report:

Line 34: Post Secondary Part Time (Voc only)

Less Line 35: Charter Schools

**Total Enrollment for Per Pupil Calculation**

(A2)
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**Total Administrative Costs Per Pupil = A1 / A2**

\$	\$	\$	\$	(A3)
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Note: The district's per pupil cost for administration of \$ \_\_\_\_\_ must be less than or equal to the lower of either the regional limit of \$ \_\_\_\_\_ or the district's 2008-09 revised budgeted per pupil cost for administration of \$ \_\_\_\_\_.

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**14b. Detailed Administrative Costs**

Administrative Cost	Account #	08-09 Revised Budget	08-09 Approved Amount	Inc/<Dec> \$	Inc/<Dec> %	08-09 Unallocated Benefits at ___%	08-09 Approved Unallocated Benefits	Reason for Approved Increase
<b>Undist. Expend.-Support Serv.-Gen Admin</b>								
Salaries	11-000-230-100							
Salaries of Attorneys	11-000-230-108							
Legal Services	11-000-230-331							
Audit Fees	11-000-230-332							
Architect./Engineer. Svcs	11-000-230-334							
Other Purch Prof Serv	11-000-230-339							
Purch Tech Serv	11-000-230-340							
Communications/Tel	11-000-230-530							
BOE other purch serv	11-000-230-585							
Other purch serv (400-500 other than 530)	11-000-230-590							
Gen Supplies	11-000-230-610							
BOE in-house training/meeting supplies	11-000-230-630							
Misc. expenditures	11-000-230-890							
BOE Membership Dues	11-000-230-895							
<b>Subtotal Gen Admin</b>		\$	\$	\$	%	\$	\$	
<b>Undist. Expend.-Support Serv.-School Admin</b>								
Salaries of Principals & Asst. Principals	11/15-000-240-103							
Salaries of Other Professional Staff	11/15-000-240-104							
Salaries of Secretarial & Clerical Assts.	11/15-000-240-105							
Other Salaries	11/15-000-240-110							
Purch prof & tech serv	11/15-000-240-300							
Other purch serv (400-500 series)	11/15-000-240-500							
Supplies & materials	11/15-000-240-600							
Other objects	11/15-000-240-800							

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**14b. Detailed Administrative Costs**

Administrative Cost	Account #	08-09 Revised Budget	08-09 Approved Amount	Inc/<Dec> \$	Inc/<Dec> %	08-09 Unallocated Benefits at %	08-09 Approved Unallocated Benefits	Reason for Approved Increase
<b>Subtotal School Admin</b>		\$	\$	\$	%	\$	\$	
<b>Undist. Expend.-Central Serv</b>								
Salaries	11-000-251-100							
Purch prof serv	11-000-251-330							
Purch tech serv	11-000-251-340							
Misc purch serv (400-500 series)	11-000-251-592							
Sale/lease-back payments	11-000-251-594							
Supplies & materials	11-000-251-600							
Interest on current loan	11-000-251-831							
Misc. expenditures	11-000-251-890							
<b>Subtotal Central Services</b>		\$	\$	\$	%	\$	\$	
<b>Undist. Expend.-Admin. Info. Technology</b>								
Salaries	11-000-252-100							
Purch prof serv	11-000-252-330							
Purch tech serv	11-000-252-340							
Other purch serv (400-500 series)	11-000-252-500							
Supplies & materials	11-000-252-600							
Other objects	11-000-252-800							
<b>Subtotal Admin Info Technology</b>		\$	\$	\$	%	\$	\$	
<b>Undist. Expend.-Other Support Serv</b>								
Salaries	11-000-290-100							
Misc purch serv (300-500 series)	11-000-290-500							
Supplies & materials	11-000-290-600							
Misc. expenditures	11-000-290-800							
<b>Subtotal other support services</b>		\$	\$	\$	%	\$	\$	
<b>Report Total</b>		\$	\$	\$	%	\$	\$	

<b>New Jersey State Department of Education</b>
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<b>14c. <u>Administrative Limits – Justification of Shared Services Costs:</u></b>

## **Supporting Documentation Item 15 – Preschool Education Aid**

Beginning in 2008-2009, district factor group A and B school districts, and district factor group CD school districts with a concentration of at-risk children equal to or greater than 40% (Universal Districts), shall provide free access to full-day preschool for all three- and four-year old children. All other school districts (Targeted Districts) shall provide free access to full-day preschool for at-risk children. Preschool education aid shall reflect the cost of the child's placement in a district program, a licensed child care provider program, or a Head Start Program which provide high quality full-day preschool in accordance N.J.A.C. 6A:13A.

Under SFRA, 2008-09 is a planning year. During 2008-09, all districts with at-risk students were required to submit a five year plan in the fall of 2008, which provides for the full-implementation of full day preschool for all eligible three- and four-year olds by the 2013-2014 school year. Districts should refer to N.J.A.C. 6A:13A on the plan submission and program implementation requirements.

Supporting documentation items 15A and 15B are used to identify the detail of the intended uses of Preschool Education Aid. Districts receiving Preschool Education Aid should account for the full cost of the preschool program in fund 20, except for self contained preschool disabled students. Self contained preschool disabled students should be accounted for in the applicable special education cost centers of the general fund.

Supporting documentation item 15 has been updated to reflect the changes as a result of SFRA and to align the detailed accounts with the preliminary budgets submitted to the Office of Early Childhood. New lines were added and programs deleted. The line for "Grades 1-3" was deleted as well as the "other" program. Also, beginning in 2008-09, districts were required to fully account for kindergarten costs in the general fund.

On supporting documentation item 15B, a new transfer line to the general fund was added for those districts that received approval by the Commissioner to use preschool aid to support K-12 educational programs. Commissioner approval would only be granted if the preschool program has been fully implemented with high quality elements and universal requirements met. Two salary accounts, for community parent involvement specialist (line 13134) and master teacher (line 13136), as well as (line 13175) for cleaning, repair and maintenance were added to reflect the updates to the 2008 Chart of Accounts. Lines 13045, "Tuition to Other LEAs Within State-Regular" was added to capture the cost of providing preschool to eligible three and four year old children by sending the students out of district. Another line, 13185, "Contracted Services-Transportation (Bet Home & School)" was added to capture more detail in transportation costs. Three description categories were added to the top portion of supporting documentation item 15B to capture the number of regular education at-risk students serviced either in-district, at a provider program, at a head start program, or sent to another LEA. A special line was also added to capture the number of at-risk special education students served in general education classrooms.

The budgeted appropriations should be consistent with the costs included in the five-year preschool program plan and should include amounts for anticipated carryover. Districts receiving Preschool Education Aid should account for the full cost of the preschool program here, except for self contained preschool disabled students. Self contained preschool disabled

students should be accounted for in the applicable special education cost centers of the general fund.

Data is entered on two forms. When 15A is selected, “Summary by Program and Services,” a data entry form appears listing the lines applicable to your district:

All regular districts:

- Preschool – Half Day 3 yr.
- Preschool – Half Day 4 yr.
- Preschool – Full Day 3 yr.
- Preschool – Full Day 4 yr.
- Preschool – Full Day 3yr & 4yr – Regular
- Contribution to Charter Schools

Enter the total of the instruction, support services, and equipment appropriations for each program/service included in the detailed appropriations on lines 13010 to 13293.

A running total of the amounts keyed on 15A is shown. There will be edit checks to ensure that amounts entered in 15A equal the corresponding program amounts on SD 15B. There will also be an edit check that for each program selected, the total revenues equals the total appropriations. The potential revenues included on SD 15B include:

- GF Contribution – amount transferred from fund general fund
- Current Year PEA – projected amount of carryover available from 2008-09 for use in 2009-10
- Prior Year PEA C/O – audited carryover, not applicable until June 30, 2009
- Prior Year ECPA C/O – audited June 30, 2008 carryover
- Tuition from Individuals – parent paid tuition for non-at-risk students \*
- Tuition from LEAs – tuition received from other LEAs \*

\* These two new revenue accounts were added in 2009-10 to capture tuition charged for preschool students. Revenue line 416 (Account 20-1310 Tuition Preschool) is used for tuition charged to students in which the district was not eligible to receive Preschool Education Aid. Revenue line 417 (Account 20-1320 Tuition from LEAs – Preschool) is used for tuition charged to another school district for preschool students.

No 15B data entry is required for the amounts keyed on 15A for contributions to charter schools. For all other programs, when selected in 15B, a screen will appear that contains the information keyed for each of those programs/services on 15A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to key the amount, if any, of prior year ECPA carryover that is being anticipated to fund the 2008-09 program and the number of students included in the program budget. Press ESC to advance. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for that program/service. Key the amount included for this program for each applicable summary line.

Transfers and Appropriation of Carry-Over After the start of the budget year, substantive line-item transfers and any appropriation of prior year carryover not anticipated in the original budget certified for taxes, requires departmental approval. Instructions and forms are provided on the web site at [www.nj.gov/njded/finance/fp/af/](http://www.nj.gov/njded/finance/fp/af/).

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DISTRICT

**15a. Preschool Education Aid** (To Be Completed By Regular Districts Only)

In the space provided below, provide a summary by program of the budgeted uses of Preschool Education Aid and related revenues. A detailed function and object level budget must be completed for the amounts shown on these lines in Item 15b (except for contribution to charter schools). The total amount must agree with the total sources of Preschool Education spending (lines 416, 417, 421, 423, 427, and 511).

	<u>AMOUNT</u>
Preschool – Half Day 3 Yr.	_____
Preschool – Half Day 4 Yr.	_____
Preschool – Full Day 3 Yr.	_____
Preschool – Full Day 4 Yr.	_____
Preschool – Full Day 3yr & 4yr – Regular	_____
Contribution to Charter Schools (13292)	_____
<b>TOTAL</b>	_____

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
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**DISTRICT**

**15b. Preschool Education Aid Detailed Budget (Regular Districts Only)**

Provide the detailed budget for the program summary amounts shown in item 15a. Provide the amount of tuition and general fund contribution, if any, used to fund the current year program. Also key the number of students included in the program budget.

Program _____		Grand Total: \$ _____
G.F. Contribution: \$ _____		Current Year PEA: \$ _____
Prior Year PEA C/O: \$ _____		Prior Year ECPA C/O: \$ _____
Tuition from Individuals: \$ _____		Tuition from LEAs: \$ _____
Students At-Risk in District: _____	Students At-Risk in Providers	_____
Students At-Risk in Head St: _____	Students – Sp. Ed. Inclusion	_____

<b>Line Number</b>	<b>Description</b>	<b>Account Number</b>	<b>Amount Budgeted</b>
	<b>Instruction</b>		
13010	Salaries of Teachers	20-218-100-101	
13020	Other Salaries for Instruction	20-218-100-106	
13040	Other Purchased Services (400-500 series)	20-218-100-500	
13045	Tuition to Other LEAs Within State – Regular	20-218-100-561	
13050	General Supplies	20-218-100-600	
13070	Other Objects	20-218-100-800	
13080	Total Instruction		
	<b>Support Services</b>		
13090	Salaries of Supervisors of Instruction	20-218-200-102	
13100	Salaries of Program Directors	20-218-200-103	
13110	Salaries of Other Professional Staff	20-218-200-104	
13120	Salaries of Secretaries and Clerks	20-218-200-105	
13130	Other Salaries	20-218-200-110	
13134	Salaries of Community Parent Involvement Specialist	20-218-200-173	
13136	Salaries of Master Teachers	20-218-200-176	
13140	Personal Services – Employee Benefits	20-218-200-200	
13145	Purchased Educational Services – Contracted Pre-K	20-218-200-321	
13150	Other Purchased Professional-Educational Services	20-218-200-329	
13160	Other Purchased Professional Services	20-218-200-330	
13175	Cleaning, Repair and Maintenance Service	20-218-200-420	
13180	Rentals	20-218-200-440	
13185	Contracted Services –Transportation (Bet. Home & School)	20-218-200-511	
13190	Contracted Transportation Services (Field Trips)	20-218-200-516	
13200	Travel	20-218-200-580	
13220	Supplies and Materials	20-218-200-600	
13240	Total Support Services		
	<b>Facilities Acquisition and Construction</b>		
13270	Instructional Equipment	20-218-400-731	
13280	Noninstructional Equipment	20-218-400-732	
13290	Total Facilities Acquisition and Construction		
13293	Transfer to General Fund	20-218-520-930	
13300	TOTAL PROGRAM BUDGET		

## **Supporting Documentation Item 17 – Salary and Benefits Worksheet**

### General Information:

Pursuant to N.J.S.A. 18A:22-8a, as amended, districts are required to report budget information in user friendly budget summary forms, as promulgated by the department, and submit the user friendly budget information to the Department of Education and have it available to the public. In addition, pursuant to N.J.S.A. 18A:7F-5.3 and N.J.A.C. 6A:23A-8.1(d), a listing of salary and benefit information for select employees is an additional budget submission requirement and must also be available for public inspection on the school districts website, if one exists, and on the Departments website in a “user friendly” format. This information must be maintained on the district’s website for the entire budget year with a visible link from the main page. Unless there were reporting errors made, this information does not get updated since it is collected using information effective as of January 1 of the prebudget year.

Supporting documentation item 17 was developed to capture this information at budget time in a standardized format. This is applicable to all operating types including County Vocational and County Special Services School Districts.

Supporting documentation item 17 will print a separate page for each employee at the summary level of detail required. Additional information is collected on the data entry screen as support. The Department will receive the entire data entered into the data entry screen during the transmit back process. When the district selects “Prepare User Friendly Budget” on the report menu, the summary level of detail required for posting on the districts web site will be created into the user friendly budget file in HTML format. See section II for further details on the user friendly budget files.

The following contractual salary and benefit information is required in the user friendly budget summary forms for the superintendent, assistant superintendent(s), school business administrator, and any employee with an annual salary that exceeds \$75,000 who is not a member of a collective bargaining unit:

- Statement of contractual terms including duration and compensation.
- Annualized cost of benefits including allowances, bonuses, stipends and all contributions made by the school district for health, dental, life and other insurance, medical and reimbursement plans, and retirement plans that exceed the contributions required under the collective bargaining agreement of the teaching staff.
- Any benefits provided which are to be conferred after or upon separation.
- Any in-kind or other form of remuneration not included in salary and benefits.

Districts should complete the benefit and compensation form using contractual information in effect as of January 1st of the prebudget year. **This information is a snapshot as of January 1, 2009 and should not be updated for personnel changes subsequent to January 1, 2009.**

### Shared Services Agreements:

For districts with shared services agreements for these positions, the district providing the shared services should list all of the employees, the salaries, and the benefits amounts, while

the district receiving services should simply list “shared services agreement” in the column for “Employee Name”, the “Job Title” column should state the title of the position being shared with no “Base Annual Salary” provided. “FTE” information might be provided if a formal agreement specifies the amount of time spent in each district. The “Shared with another District” columns would be completed.

### **Completion of Supporting Documentation #17:**

#### **Base Salary Information**

##### **Employee Information:**

**Name:** Enter the name of the employee. For shared services agreements, see the section “Shared Services Agreements” above.

**Job Title:** There are two boxes to enter the job title of the employee. The first box is a drop-down list to select one of the following:

- superintendent of schools,
- assistant superintendent of schools,
- school business administrator, or
- any other employee

If the titles assistant superintendent of schools or other are selected, then the second box is for further details to be entered for these titles. For the assistant superintendent, enter the area of specialty in the second box. For the “other” employees, enter the employee’s job title.

**Base contract salary in effect January 1, 2009:** Enter the contracted base salary that was in effect at January 1, 2009. For shared services agreements, see the section “Shared Services Agreements” above.

**FTE:** Enter the full-time equivalent of that employee. If the employee has more than one job title within the district, enter the applicable job description and the percentage of time in each position as a decimal, e.g. superintendent (.5) and business administrator (.5). If the administrator has a partial position that is not in the listed categories, report only the portion of his/her employment that has an administrative job description with its percentage of time. For shared services agreements, see the section “Shared Services Agreements” above.

**Shared with another district:** Select “Yes” or “No” from the drop-down menu to indicate whether the employee’s time is shared with another district in a formal agreement. If yes, select the county code and district code of the other district from the drop-down menu, and enter the employee’s job description in that district. See the general information section above for a discussion of how to complete data for shared services agreements. Also note that the shared services arrangement should be described in the budget on Supporting Documentation Item number 21 “Shared Services”.

#### **Contracted Benefits**

In the lines for the benefits information, place an annualized dollar amount and a description of the benefit and how it is calculated in the description column. For example, if the employee has a travel allowance of up to \$400 a month in the contract language of January 1, 2009, then

the annualized amount is \$4,800. It is the potential amount of this benefit that the employee could have claimed. If the contract language states that the employee is entitled to a maximum of \$10,000 in travel expenses to be reimbursed in a year, enter the \$10,000 as the potential amount of this benefit over a year's time. If the contract simply states that the district will cover a reasonable amount of travel expenses for the employee, calculate a reasonable estimate of the annual travel expenses for the employee and enter that amount. The district will be required to give an explanation in the description column of how this benefit is administered under the contract.

If the district does not offer a benefit that is on the list, enter zero in the amount.

Lines have been created for entry of other benefits not specifically listed in each category. If there are benefits provided to the employee that are not specifically listed in that category, in an "other" line enter an annualized amount with a short description of the benefit.

Fringe benefits such as the insurances, retirement payments etc. must be calculated as an annual rate based on the January 1, 2009 contract. These must have annual amounts listed.

Contract Terms:

**Beginning date of contract:** Enter numerically the month, day and year that contract begins, e.g. 7/1/2007.

**Ending date of contract:** Enter numerically the month, day and year that contract expires, e.g. 6/30/2010.

**Contracted numbers of annual work days:** Enter the total number of working days in the year for this employee. For example, a full-time employee would calculate all days in the year minus weekends and holidays ( $365 - 104 - 10 = 251$ ). Enter one total number.

**Contracted number of annual vacation days:** Enter the total number of vacation days allowed per year.

**Contracted number of annual sick days:** Enter total number of sick days allowed per year.

**Contracted number of annual personal/administrative days:** Enter total number of personal/administrative days allowed per year.

**Contracted number of annual consulting days:** Enter the total number of consulting days allowed per year.

**Number of other contracted days not considered regular work days:** Enter the number of other days off not included in other categories above (e.g. advisory days where employee works in another location for a certain number of days per year). Enter zero if none. In the description column, enter a brief description of these days.

Allowances:

**Automobile:** Enter the annual contractual total amount of all costs for providing an automobile to the employee for work and/or personal purposes except gasoline which is a separate category. Include the following costs: rental or purchase amount, insurance, mileage if no

gasoline allowance, maintenance or other related costs. For example: if the car is rented by the district, include the dollars spent on rental payments over a year. In the description column, enter a description of the automobile benefits provided to the employee.

**Gasoline:** Enter the total amount allowable in the contract for a year unless this is part of travel expenses or included under mileage in the automobile category. In the description column, enter a description of the gasoline benefits provided to the employee.

**Computer/Fax/Internet:** Enter the total annual cost of any hardware and software, fax and internet fees paid by the district for home use by the employee, whether work or personal. In the description column, enter a description of the computer, fax and internet benefits provided to the employee.

**Cell Phone:** Enter the total annualized cost of fees and calls for a cell phone supplied by the district for the employee. In the description column, enter a description of the cell phone benefits provided to the employee.

**Meals/Travel Expenses:** Enter the total annualized amount for travel expenses related to travel to and from work, or travel to and from conferences or workshops and any meals that are associated with any travel or business entertainment. In the description column, enter a description of the meals and travel benefits provided to the employee.

**Tuition/Professional Development/Education:** Enter annualized amounts paid by the district for benefits for tuition, conference fees, or any kind of professional development training plus books, supplies, and any other expenses except travel that is reported in the category above. In the description column, enter a description of the professional development, tuition and education benefits provided to the employee.

**Professional Membership Fees:** Enter amounts paid by the district for annual fees for membership in professional organizations, such as NJASA and NJASBO. In the description column, enter a description of the professional membership benefits provided to the employee.

**Other:** Enter any additional annualized allowances such as clothing, housing, expense accounts, moving, dependent care, or donations to charitable organizations in the employee's name, etc. In the description column, enter a description of the other allowances provided to the employee.

Bonuses:

**Meeting of professional performance goals:** Enter any extra amount of money awarded for meeting goals and criteria described in the contract and agreed upon by the board and employee. Report the maximum allowable amount the person could receive in a year. In the description column, enter a description of the bonus provided to the employee.

**Longevity:** Enter amounts that would be awarded at benchmark years set in the contract and not included in future base salary. Report the amount the employee will receive in this year. In the description column, enter a description of the bonus provided to the employee.

**Other:** Enter other bonuses, with descriptions, for such things as bonuses for having the budget pass, passing an audit, etc.

Stipends:

**Other:** Enter amounts to be paid to the employee for stipends, with descriptions of what type of stipends are being paid.

District Contributions to Fringe Benefits, in Excess of Contributions for Teaching Staff:

For all insurance categories include a description of the coverage in the description section provided on the form. In the employee amount columns, enter the total annual amount of the district's contribution for this employee in each insurance category based on the January 1, 2009 contract. In the teacher contract amount columns enter annual amounts that would be paid by the district for a teacher, calculated as a weighted average of the cost of coverage for a teacher based on the January 1, 2009 contract. These items must have annual dollar amounts entered.

For each of the fringe benefit categories, if the employees are covered under the state plan, use the State Plan columns. If the employees are covered under a private plan, use the Private Plan columns. Use the Other columns for any plans other than the state or district plan covering the employees. Use the description columns to detail the coverage.

**Health Insurance:** Enter the total annual amounts to be paid by the district for health insurance. Note that prescription and vision are included in the "Other" category below. Enter in the employee amount column the total annual amount to be paid by the district for health insurance. Weighted average amounts for insurance for teachers must be entered in the teacher contract amount column. A description of the insurance must be included in the description section.

**Dental Insurance:** Enter the total annual amounts to be paid by the district for dental insurance. Enter in the employee amount column the total annual amount to be paid by the district for dental insurance. Weighted average amounts for insurance for teachers must be entered in the teacher contract amount column. A description of the insurance must be included in the description section.

**Life Insurance:** Enter the cost of annual premiums for life insurance paid by the district. Enter in the employee amount column the total annual amount to be paid by the district for life insurance. Weighted average amounts for insurance for teachers must be entered in the teacher contract amount column. A description of the insurance must be included in the description section.

**Other Insurance:** Enter total annual amount paid by the district for all of the list below that apply. Enter in the employee amount columns the total annual amount to be paid by the district for the other insurance. Weighted average amounts for insurance for teachers must be entered in the teacher contract amount columns. A description of the insurances must be included in the description sections.

**Prescription**

**Vision**

**Workman's Compensation**

**Supplemental Disability**

**Other**

Retirement Plan:

**Employee Share of Contribution to Pension Plan:** Enter the district's contribution to the plan for this employee's share of the state pension contribution.

**Annuity:** Enter the total amount of any annual contribution toward an annuity purchased on behalf of the employee.

**Trust Account:** Enter the total annual amount of any deposits made to a trust account where the employee is the beneficiary of that account.

**Other:** Enter the annual amount of any other type of retirement plan provided by the district, as well as a description of the retirement plan.

Contractual Post-Employment Benefits:

**Buy-back of unused sick days at end of contract:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 15 sick days to be paid to the employee at the end of their contract, calculate the daily rate of pay multiplied by the 15 sick days for the employee amount. Enter a description of the buyback arrangement in the description column.

**Buy-back of unused vacation days at end of contract:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 20 vacation days to be paid to the employee at the end of their contract, calculate the daily rate of pay multiplied by the 20 vacation days for the employee amount. Enter a description of the buyback arrangement in the description column.

**Buy-back of unused personal/administrative days at end of contract:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 5 personal/administrative days to be paid to the employee at the end of their contract, calculate the daily rate of pay multiplied by the 5 personal/administrative days for the employee amount. Enter a description of the buyback arrangement in the description column.

**Other:** Enter the amount and description of any other post-employment benefits to be paid to the employee.

Any other or in-kind benefits:

**Annual option for buy-back of unused sick days:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 15 sick days to be paid to the employee at the end of the year, calculate the daily rate of pay multiplied by the 15 sick days for the employee amount. Enter a description of the buyback arrangement in the description column.

**Annual option for buy-back of unused vacation days:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 20 vacation days to be paid to the employee at the end of the year, calculate the daily rate of pay multiplied by the 20 vacation days for the employee amount. Enter a description of the buyback arrangement in the description column.

**Annual option for buy-back of unused personal/administrative days:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 5 personal/administrative days to be paid to the employee at the end of the year, calculate the

daily rate of pay multiplied by the 5 personal/administrative days for the employee amount.  
Enter a description of the buyback arrangement in the description column.

**Other:** Enter the amount and description of any other benefits to be paid to the employee that were not included in the categories above.

Comments

Include any general explanatory information not included in the previous descriptions.

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**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
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**17. Salary and Benefits of Certain District Employees**

Name		
Job Title		
Base Annual Salary		
FTE		
Shared with Another District?		
If yes, District Code		
Job Description in Other District		
Contract Terms:		
Beginning Date of Contract		
Ending Date of Contract		
Contracted Number of Annual Work Days		
Contracted Number of Annual Vacation Days		
Contracted Number of Annual Sick Days		
Contracted Number of Annual Personal Days		
Contracted Number of Annual Consulting Days		
Number of Other Contracted Non-Working Days		
Description of Other Contracted Non-Working Days		
<b>Benefits</b>	<b>Amount</b>	<b>Description</b>
Allowances		
Bonuses		
Stipends		
District Contributions Above Teacher Amounts For:		
Health Insurance		
Dental Insurance		
Life Insurance		
Other Insurance		
Retirement Plans		
Contractual Post-Employment Benefits		
Buyback of Sick Days at End of Contract		
Buyback of Vacation Days at End of Contract		
Buyback of Personal Days at End of Contract		
Other Contractual Post-Employment Benefits		
In-Kind and Other Remuneration		
Annual Option to Buy Back Sick Time in Cash		
Annual Option to Buy Back Vacation Time in Cash		
Annual Option to Buy Back Personal Time in Cash		
All Other In-Kind or Other Remuneration		
Additional Comments		

## **Supporting Documentation Item 18 – Special Education Medicaid Initiative (SEMI)**

Supporting documentation item 18 is new for 2009-10, and should be used to calculate the amount of Medicaid revenue that must be budgeted under the Special Education Medicaid Initiative (SEMI).

In accordance with N.J.S.A. 18A:55-3, school districts are required to maximize their participation in SEMI. The accountability regulations (N.J.A.C. 6A:23A-5.3) include programmatic guidelines and standards for school districts to maximize participation in SEMI. A guidance memo was issued by the Department on January 5, 2009 explaining the SEMI participation requirements and calculation of the projected revenue. District specific information including estimated Medicaid-eligible/Special Education students and the projected revenue to be used in developing the 2009-10 budget was distributed to each school district through the county office. Districts should reference the Department of Treasury website for further details on this program and related guidance memos at <http://www.nj.gov/treasury/administration/SemiMac/AcctReg.html>.

Districts must recognize SEMI revenue in the original budget certified for taxes of at least 90 percent of the SEMI revenue projections provided by the Department, unless the district has requested and received a waiver or requested and received approval to record an alternative SEMI revenue amount. Projected SEMI revenue should be recorded on revenue line 390 “Medicaid Reimbursement” in the proposed budget. There will be an edit check that the amount entered on revenue line 390 will be no less than 90 percent of the revenue projection provided by the Department, unless the district selects on the data entry screen that it has an approved waiver or received approval to use an alternative revenue projection for the 2009-10 budget year. If an X is entered in either of these sections of the data entry screen, the county approval letter and alternative revenue projection, if applicable, must be submitted as an attachment to Supporting Documentation Item 18. No other data entry is required on this support document. The revenue amount shown on Line (A) of the report is calculated as 100 percent of the Department calculated revenue projection. The revenue amount shown on Line (C) of the report is calculated as 90 percent of line (A).

To seek a waiver from the Executive County Superintendent for the requirements to maximize SEMI a district must show that as per the October 15, 2008 Special Education Student Count, they had 30 or fewer Special Education-Medicaid eligible students, or that efforts to participate in SEMI would not provide a cost benefit to the district. A district may also seek approval from the Executive County Superintendent to use its own projections of SEMI reimbursement revenue, upon demonstration that the numbers it used in calculating the projections are more accurate than the projections provided by the Department.

All waiver and alternative revenue requests must be submitted to the Executive County Superintendent no less than 45 days prior to the submission of the district’s proposed budget. The Executive County Superintendent shall notify the district of the decision on the waiver application within 20 days of receipt of the waiver request.

In accordance with N.J.A.C. 6A:23A-5.3(f), each district that has not achieved maximum participation in the SEMI program or failed to comply with all program requirements set

forth in N.J.A.C. 6A:23A-5.3(e), shall demonstrate a good faith effort to achieve maximum participation and to maximize available SEMI revenue by submitting a SEMI action plan to the Executive County Superintendent for review and approval as part of the district's proposed budget submission. Maximum participation of SEMI is defined in the regulations as obtaining 90 percent return rate of parental consent forms for all SEMI eligible students. If applicable, the district shall review the existing action plan previously submitted, and if necessary, modify it to demonstrate the district's current status in terms of maximum participation in the SEMI program. The required components for the SEMI action plan are specified in N.J.A.C. 6A:23A-5.3(g).

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**18. SEMI**

Projected Medicare Revenue \_\_\_\_\_ (A)

Districts with Approved Waivers for 2009-10:

District Has Approved Waiver \_\_\_\_\_ (B)

If X on line B then no SEMI revenue is required to be budgeted in 09-10.  
If no waiver has been received for 09-10, continue to next section.

Non-Waiver Districts:

90% of Projected SEMI Revenue \_\_\_\_\_ (C)

The district must budget at least 90% of projected SEMI revenue, unless one of the following conditions are met:

1) Phase-in plan for maximizing parental consent was prepared by the district \_\_\_\_\_ (D)

2) Revenue reduction analysis was prepared by district \_\_\_\_\_ (E)

If a district is budgeting less than 90% of the projected SEMI revenue, then the district must submit the Department-approved documentation for the lesser projection with the budget statement.

## **Supporting Documentation Item 19 – Capital Projects Fund Balance**

Supporting documentation 19 is used to identify the detail of the amount reported on the Audsum diskette as the unreserved capital projects fund balance at June 30, 2008. If a deficit balance is reported, a zero will appear.

In the spaces provided, key the issue date of either the grant or bond, original project amount, and the unexpended balance for each bonded project or project completed with grant funds as of June 30, 2008. The original project amount and unexpended balance should include all resources recorded and/or transferred into the capital projects fund. For each project, also report whether the original purpose of the project is complete by keying a Y for Yes or N for No. The budget software will not accept any other letter. A running total of the unexpended balance amounts keyed will appear. There will be an edit check that this amount agrees with the amount reported by the auditor, which also appears on the screen.

Under EFCFA (N.J.S.A. 18A:7G-5o), unexpended balances from bond proceeds or other revenue sources transferred to the capital projects fund pursuant to N.J.A.C. 6A:26-4.1 for the purpose of funding all or part of the costs of school facilities projects under EFCFA (and/or other projects whose funding was authorized by the bonds) which remain unspent upon completion by the district, must be used to reduce the outstanding principal amount of the school bonds of the associated project. Upon completion of an authority constructed project under EFCFA (N.J.S.A. 18A:7G-5p), the district shall be entitled to receive a portion of any unexpended balances based on a pro rata share of the difference based on the ratio of the state share to the local share.

For a non-referendum school facilities project required to be accounted for in the capital projects fund pursuant to N.J.A.C. 6A:26-3.8(a)2, any unexpended transferred capital outlay funds remaining after completion of the school facilities project must be transferred to the general fund in the current year or reserved and designated in the subsequent year's general fund budget.

For bonds issued prior to EFCFA, unexpended balances may remain in the capital projects fund for six years after the time of issuance or sale. Within that time, if a new purpose of the funds is determined, the voters may approve the change in purpose via a ballot question. If no new purpose is identified, the unexpended balances may be transferred to either the general fund or the debt service fund by board resolution. It is the department's policy that to meet the criteria of no new purpose, the district's budgeted appropriations and actual expenditures for the year of transfer can reflect no capital outlay spending. If any capital outlay items, including equipment purchases, are budgeted for or expended in the year of transfer, it is interpreted that the district had another capital purpose that should have been submitted to the voters for approval. After six years, if there is no new purpose for the unexpended funds, they must be transferred to either the general fund or the debt service fund by board resolution. Districts with unexpended balances from projects beyond the six year time frame should take action to transfer the balances to the general fund or debt service fund and anticipate the transfer as revenue on line 140 or line 540 or reflect as an additional balance anticipated in the recapitulation of balances on line 1640. This will be verified by the executive county superintendent during the budget review.

Unexpended balances from bonds receiving pre-EFCFA debt service aid transferred to the general fund cannot be used as local share for a new school facilities project receiving EFCFA state share.

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\_\_\_\_\_  
**DISTRICT**

(To be Completed by Regular Districts Only)

**19. Detail of Capital Projects Fund Balance**

Provide detail (by bond issue or certificate of participation issue) of the June 30, 2008 capital projects fund unreserved fund balance.

Capital Projects Fund Unreserved Fund Balance – 6/30/08 Per Audit \$ \_\_\_\_\_

Grant or Bond Issue Date	Original Project Amount*	Original Purpose Complete (Y or N)	Unexpended Balance Amount*
<b>Total</b>			<b>\$</b> _____

\*In order to have an amount remain in this data entry worksheet, an amount must be entered in at least one of these columns.

## **Supporting Documentation Item 21 – Summary of Shared Services**

Beginning in 2008-09, pursuant to N.J.S.A. 18A:22-8a, as amended, districts are required to report budget information in user friendly budget summary forms, as promulgated by the department, and submit the user friendly budget information to the Department of Education and have it available to the public. One requirement of the plain language budget summary information required to be provided is for a list of shared service agreements in which the district is participating. Supporting Documentation Item 21 was developed to capture this information at budget time in a standardized format.

The district must enter any pertinent information relating to a shared service agreement on the data entry screen. The district should use as many lines as necessary to describe the shared service arrangement. Separate lines should be used for each service/agreement.

This information is automatically incorporated into the user friendly budget file in HTML format by selecting under the report menu “Prepare User Friendly Budget”. See Section II of the Budget Guidelines for further details on the user friendly budget files.

**New Jersey State Department of Education  
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Annual School District Budget Statement Supporting Documentation**

**21. Shared Services –Description of Shared Services:**

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## **Supporting Documentation Item 22 – Tax Rate Information**

Pursuant to N.J.S.A. 18A:22-8a, as amended, districts are required to report budget information in user friendly budget summary forms, as promulgated by the department, and submit the user friendly budget information to the Department of Education and have it available to the public. The school tax rate and equalized tax rate are two requirements of the user friendly budget information. Supporting Documentation Item 22 was developed to capture this information at budget time in a standardized format.

There are two reports. Report 22A is the estimated tax rate information without the impact of separate proposals and report 22B calculates the additional tax rates for only the separate proposals. Both reports preload the estimated net taxable valuation and the estimated equalized valuation as obtained from the Department of Treasury. If districts have more recent estimates of the net taxable valuation and the equalized valuation amounts, they may enter them on the Supporting Documentation 22 data entry screen. Dates of the estimates must also be entered on the data entry screen. The system will not take a revised amount unless a date has been entered.

### **Estimated Tax Rate Information Provided on Supporting Documentation Item 22A**

Report 22A uses the tax levy from line 1 in column 5 of the Certification of Taxes form A4F for the general fund tax levy, or the tax levy from line 6 in column 5 of the Certification of Taxes form A4F for the total tax levy, and divides that amount by the estimated valuation and the equalized valuation, multiplied by 100 to arrive at the 2009-10 school tax rate and equalized school tax rate. Section A of the report calculates the school tax rate and Section B calculates the equalized school tax rate. Both sections A and B of the report show the tax rates with repayment of debt included and with repayment of debt excluded.

### **Effect of Separate Proposals on Estimated Tax Rates Provided on Supporting Document Item 22B**

Report 22B uses the amount of total separate proposals that districts entered on the Separate Proposal Summary data entry screen under the SFRA Calcs menu, and divides that amount by the estimated valuation and the equalized valuation, multiplied by 100 to arrive at the 2009-10 estimated school tax rate and estimated equalized school tax rate for just the separate proposals. Section A of the report calculates the school tax rate and Section B calculates the equalized school tax rate.

There are two different type of reports, one set for regular districts and one set for regional districts. The only difference between the two calculations is that for regional school districts the tax rate for each individual municipality is used.

This information is automatically incorporated into the user friendly budget file in HTML format by selecting under the report menu “Prepare User Friendly Budget.” See Section II of the Budget Guidelines for further details on the user friendly budget files.

**Regional Districts**

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**22a. Estimated Tax Rate Information (for each municipality in the district)**

A. Estimated 09-10 School Tax Rate

Municipality

**WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS**

General Fund School Levy to be Raised	\$	(A)
Estimated Net Taxable Valuation (as of __/__/____)		(B)
Estimated 09-10 General Fund School Tax Rate = (A)/(B) X 100		(C)

**WITH REPAYMENT OF DEBT AND ADJUSTMENTS**

Total School Levy to be Raised	\$	(D)
Estimated Net Taxable Valuation (as of __/__/____)		(E)
Estimated 09-10 Total School Tax Rate = (D)/(E) X 100		(F)

B. Estimated 09-10 Equalized School Tax Rate

**WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS**

General Fund School Levy to be Raised	\$	(G)
Estimated Equalized Valuation (as of __/__/____)		(H)
Estimated 09-10 Equalized General Fund School Tax Rate = (G)/(H) X 100		(I)

**WITH REPAYMENT OF DEBT AND ADJUSTMENTS**

Total School Levy to be Raised	\$	(J)
Estimated Equalized Valuation (as of (__/__/____)		(K)
Estimated 09-10 Equalized Total School Tax Rate = (J)/(K) X100		(L)

**Regional Districts**

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**22b. Effect of Separate Proposals on Estimated Tax Rate Information (for each  
municipality in the district)**

A. Effect of Separate Proposals on Estimated 09-10 School Tax Rate

Municipality

Separate Proposals Prorated to this Municipality           \$ \_\_\_\_\_ (A)

Estimated Net Taxable Valuation (as of \_\_/\_\_/\_\_\_\_)           \_\_\_\_\_ (B)

Estimated 09-10 School Tax Rate = (A)/(B) X 100           \_\_\_\_\_ (C)

B. Effect of Separate Proposals on Estimated 09-10 Equalized School Tax Rate

Municipality

Separate Proposals Prorated to this Municipality           \$ \_\_\_\_\_ (D)

Estimated Equalized Valuation (as of \_\_/\_\_/\_\_\_\_)           \_\_\_\_\_ (E)

Estimated 09-10 Equalized Tax Rate = (D)/(E) X100           \_\_\_\_\_ (F)

## Regular Districts

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
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SUPPORTING DOCUMENTATION  
22a. Estimated Tax Rate Information**

### A. Estimated 09-10 School Tax Rate

**WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS**

General Fund School Levy to be Raised	\$ _____	(A)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(B)
Estimated 09-10 General Fund School Tax Rate = (A)/(B) X 100	_____	(C)

**WITH REPAYMENT OF DEBT AND ADJUSTMENTS**

Total School Levy to be Raised	\$ _____	(D)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(E)
Estimated 09-10 Total School Tax Rate = (D)/(E) X 100	_____	(F)

### B. Estimated 09-10 Equalized School Tax Rate

**WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS**

General Fund School Levy to be Raised	\$ _____	(G)
Estimated Equalized Valuation (as of __/__/____)	_____	(H)
Estimated 09-10 Equalized General Fund School Tax Rate = (G)/(H) X 100	_____	(I)

**WITH REPAYMENT OF DEBT AND ADJUSTMENTS**

Total School Levy to be Raised	\$ _____	(J)
Estimated Equalized Valuation (as of (__/__/____)	_____	(K)
Estimated 09-10 Equalized Total School Tax Rate = (J)/(K) X100	_____	(L)

**Regular Districts**

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
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22b. Effect of Separate Proposals on Estimated Tax Rate Information**

A. Effect of Separate Proposals on Estimated 09-10 School Tax Rate

Separate Proposals Prorated to this Municipality	\$ _____	(A)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(B)
Estimated 09-10 School Tax Rate = (A)/(B) X 100	_____	(C)

B. Effect of Separate Proposals on Estimated 09-10 Equalized School Tax Rate

Separate Proposals Prorated to this Municipality	\$ _____	(D)
Estimated Equalized Valuation (as of __/__/____)	_____	(E)
Estimated 09-10 Equalized Tax Rate = (D)/(E) X100	_____	(F)

## SECTION II

### A. USER FRIENDLY BUDGET INFORMATION

Pursuant to P.L. 2007, c53, the Commissioner shall promulgate “user-friendly,” plain language budget forms for the use by school districts. The “user-friendly” budget must be posted on each school district’s internet site, if one exists, following the public hearing on the budget and prior to the school election in April. Following the election and municipal review of defeated budgets, the final user-friendly budget must be posted on each district’s internet site, if one exists, and on the department’s internet site. This information must remain on the district website for the entire year, until the next budget cycle.

The department worked in conjunction with the New Jersey Association of School Business Officials (NJASBO) budget and accounting committee to create the format for the user-friendly budget for 2008-09. It is the department’s expectation that this collaboration will continue to refine the report based on feedback and continued suggestions by districts and the public.

The law and regulations (N.J.A.C. 6A:23A-8-1) requires the “user-friendly” budget to include, but not be limited to the following information: all line items aggregated by items type; the school tax rate; the equalized school tax rate; revenues by major category; the amount of available surplus; a description of unusual revenues or appropriations, with a description of the circumstances of the revenues and appropriations; and a list of shared services agreements in which the district is participating. In addition, the law requires the “user-friendly” budgets to include detailed contract terms and benefits (in effect as of January 1, 2009) for the superintendent, assistant superintendent, the school business administrator, and any employee with an annual salary that exceeds \$75,000 who is not a member of a collective bargaining unit. This information is also required to be submitted to the executive county superintendent with the annual budget.

The 2009-10 budget software will automatically create the user-friendly budget files (in HTML format) that are required to be posted, upon data entry of non-budgetary information in three new supporting documentation items. For all components of the user-friendly budget, the software has been updated for completion of the report to be posted. Supporting documentation items have been created for the listing of unusual revenues and appropriations (supporting documentation #5), salary and benefit information (supporting documentation item #17), shared service agreements (supporting documentation #21), and requisite tax rate disclosure (supporting documentation #22). Supporting documentation item #22 calculates the school tax rate and equalized school tax rates with and without the impact of an approved separate proposal as published based upon district data entry into the new screen. Upon completion of the supporting documentation items, districts can select the user-friendly budget on the report menu to create the HTML file that includes the following required components: advertised budget, SD #5, SD #17, SD #21 and SD #22.

In addition, the recapitulation of balances report in the software has been condensed for advertising as well as for the user-friendly budget, and verbiage for certain funds and functions have been simplified to describe in plain language. Verbiage changes include use of “operating budget” instead of “general fund,” use of “grants and entitlements” instead of “special revenue fund,” and use of “child study team” instead of “other support-special.”

## CONTRACTUAL SALARY AND BENEFITS SUMMARY FORM

### General information:

Pursuant to PL 2007, c.53, beginning in 2008-09 detailed information on the salary and benefits for certain employees was submitted by districts as part of the budget process. This information must be posted on individual district websites (or made available to the public by the district if no district website exists). **This information must remain on the district website for the entire year, until the next budget cycle.** The information will also be posted for all districts on the Department of Education’s website.

Beginning in 2009-10 the collection of this information has been included at Supporting Documentation Item number 17 of the budget software. Employees to be included in the worksheet are the superintendent of schools, the assistant superintendent of schools, the school business administrator, and any employee with an annual base salary that exceeds \$75,000 who is not a member of a collective bargaining unit. For all information provided in the 2009-10 worksheet, you must use the language of whatever contract was in effect as of January 1, 2009. Supply the information for all employees in these categories who were employed at that time.

In the amount columns of the worksheet, the information must be reported as an annualized amount based on the contract in effect January 1, 2009. The number entered should represent the maximum amount that the employee could be paid in each salary/benefit category in a year.

### Definitions:

**Allowances** are the annualized expense amounts that an employee can submit to the district for payment in a number of specific expense categories such as automobile, meals, tuition, professional fees, etc.

**Bonuses** are annual monetary incentives that are granted above the base pay for meeting specific criteria. They do not become part of the contracted base pay.

**Stipends** are monetary amounts paid for performing specific duties which are outside the scope of the employee’s contracted work duties.

**District contributions to insurance** are payments made on behalf of an employee above the base salary for items such as health, dental, or prescription insurance, life and other insurance, and retirement plans. These constitute fringe benefits.

**Other or In-kind remuneration** can be annual payments for such items as buy-back of sick, personal, or vacation time for the year. In this section enter any other benefits provided to the employee that do not fit into the other categories listed above, with a description of the benefit.

## B. Misc. Sample Reports and Budget Review Checklist:

### 1. Employee Benefits Summary Comparison Report

	Object	2007-08 Expenditures	2008-09 Appropriations	2009-10 Appropriations
Group Insurance	210	10110+10220+10330+10440+10610+10720+10830+10940+11110+11220+11330+11440+11610+11720+11830+11940+12110+12220+12330+12440+12610+12800+12900	10110+10220+10330+10440+10610+10720+10830+10940+11110+11220+11330+11440+11610+11720+11830+11940+12110+12220+12330+12440+12610+12800+12900	10110+10220+10330+10440+10610+10720+10830+10940+11110+11220+11330+11440+11610+11720+11830+11940+12110+12220+12330+12440+12610+12800+12900
Social Security Contributions	220	10120+10230+10340+10450+10620+10730+10840+10950+11120+11230+11340+11450+11620+11730+11840+11950+12120+12230+12340+12450+12620+12805+12905	10120+10230+10340+10450+10620+10730+10840+10950+11120+11230+11340+11450+11620+11730+11840+11950+12120+12230+12340+12450+12620+12805+12905	10120+10230+10340+10450+10620+10730+10840+10950+11120+11230+11340+11450+11620+11730+11840+11950+12120+12230+12340+12450+12620+12805+12905
T.P.A.F. Contributions - ERIP	232	10130+10240+10350+10460+10630+10740+10850+10960+11130+11240+11350+11460+11630+11740+11850+11960+12130+12240+12350+12460+12630+12810+12910	10130+10240+10350+10460+10630+10740+10850+10960+11130+11240+11350+11460+11630+11740+11850+11960+12130+12240+12350+12460+12630+12810+12910	10130+10240+10350+10460+10630+10740+10850+10960+11130+11240+11350+11460+11630+11740+11850+11960+12130+12240+12350+12460+12630+12810+12910
Other Retirement Contributions – Regular	241	10140+10250+10360+10470+10640+10750+10860+10970+11140+11250+11360+11470+11640+11750+11860+11970+12140+12250+12360+12470+12640+12815+12915	10140+10250+10360+10470+10640+10750+10860+10970+11140+11250+11360+11470+11640+11750+11860+11970+12140+12250+12360+12470+12640+12815+12915	10140+10250+10360+10470+10640+10750+10860+10970+11140+11250+11360+11470+11640+11750+11860+11970+12140+12250+12360+12470+12640+12815+12915
Other Retirement Contributions - ERIP	242	10150+10260+10370+10480+10650+10760+10870+10980+11150+11260+11370+11480+11650+11760+11870+11980+12150+12260+12370+12480+12650+12820+12920	10150+10260+10370+10480+10650+10760+10870+10980+11150+11260+11370+11480+11650+11760+11870+11980+12150+12260+12370+12480+12650+12820+12920	10150+10260+10370+10480+10650+10760+10870+10980+11150+11260+11370+11480+11650+11760+11870+11980+12150+12260+12370+12480+12650+12820+12920
Unemployment Compensation	250	10160+10270+10380+10490+10660+10770+10880+10990+11160+11270+11380+11490+11660+11770+11880+11990+12160+12270+12380+12490+12660+12825+12925	10160+10270+10380+10490+10660+10770+10880+10990+11160+11270+11380+11490+11660+11770+11880+11990+12160+12270+12380+12490+12660+12825+12925	10160+10270+10380+10490+10660+10770+10880+10990+11160+11270+11380+11490+11660+11770+11880+11990+12160+12270+12380+12490+12660+12825+12925
Workmen's Compensation	260	10170+10280+10390+10500+10670+10780+10890+11000+11170+11280+11390+11500+11670+11780+11890+12000+12170+12280+12390+12500+12670+12830+12930	10170+10280+10390+10500+10670+10780+10890+11000+11170+11280+11390+11500+11670+11780+11890+12000+12170+12280+12390+12500+12670+12830+12930	10170+10280+10390+10500+10670+10780+10890+11000+11170+11280+11390+11500+11670+11780+11890+12000+12170+12280+12390+12500+12670+12830+12930

Employee Benefits Summary Comparison Report (continued)

	Object	2007-08 Expenditures	2008-09 Appropriations	2009-10 Appropriations
Health Benefits	270	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12400+12510+12680+12835+12935	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12400+12510+12680+12835+12935	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12400+12510+12680+12835+12935
Tuition Reimbursement	280	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12410+12520+12690+12840+12940	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12410+12520+12690+12840+12940	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12410+12520+12690+12840+12940
Other Employee Benefits	290	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12420+12530+12700+12845+12945	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12420+12530+12700+12845+12945	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12420+12530+12700+12845+12945
Totals		12720	12720	12720
Districts have the option of allocating direct benefits to the applicable programs and functions. The expanded reporting is summarized to the object level for comparison purposes.				

**2. Sample Letters of Transmittal:**

**Sample Letter of Transmittal for Regular Districts**

I. LETTER OF TRANSMITTAL

Date of Transmittal: \_\_\_\_\_

- ( ) Original
- ( ) Revised

\_\_\_\_\_  
Date of Revision

To the Executive County Superintendent of Schools:

The Board of Education of \_\_\_\_\_, County of \_\_\_\_\_ submits herewith the proposed budget statement which has been tentatively adopted for the 2009-10 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

This proposed budget includes sufficient funds to provide curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards, and is in compliance with N.J.S.A. 18A and N.J.A.C. Title 6 and 6A.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

**II. APPROVAL OF THE PROPOSED BUDGET**

Pursuant to N.J.S.A. 18A:7F-5 and 6, N.J.S.A. 18A:7-8, and N.J.A.C. 6A:23A-8.1 and 9.1 et seq, I have reviewed this budget statement and have determined that all information submitted herein, which is verifiable from records on file in my office, is consistent with such records and the budget includes sufficient funds to provide curriculum and instruction to enable all students to achieve the Core Curriculum Content Standards. I have also reviewed this budget and determined that all efficiencies identified for 09-10 have been adopted including reductions in excess administration and non-instructional expenditures pursuant to N.J.S.A 18A:7F:7-8(l) using standards enumerated in N.J.A.C. 6A:23A-9.2 and 3. This budget statement is approved for presentation at the public hearing.

**\*\*Such advertisement and the sample ballot must include the prescribed statement regarding additional spending.\*\***

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

**\*\* Additional language will appear if district proposed base budget includes spending as calculated in the District Status Above or Below Adequacy report in excess of adequacy.**



**3. Sample of District Budget Statement Certifications**

**State of New Jersey  
Department of Education  
Division of Finance**

**2009-2010 DISTRICT BUDGET  
STATEMENT OF CERTIFICATION**

DISTRICT \_\_\_\_\_

COUNTY \_\_\_\_\_

After the hearing and adoption of the budget, the district will send this budget statement certification to the Executive County Superintendent of Schools. Sign the statement pertinent to your district.

**STATEMENT A**

I certify that the 2009-2010 budget approved by the Executive County Superintendent of Schools was adopted as approved after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

**STATEMENT B**

I certify that the 2009-2010 budget was revised either by reallocating resources to other line items or by revising the total amount after the approval by the Executive County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached School District Budget Statement.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

I have reviewed the revised 2009-2010 budget adopted after the public hearing and have determined that the budget is approved.

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

**State of New Jersey  
Department of Education  
Division of Finance**

**2009-2010 DISTRICT BUDGET  
STATEMENT OF CERTIFICATION - SEPARATE PROPOSAL(S)**

DISTRICT \_\_\_\_\_

COUNTY \_\_\_\_\_

After the hearing and adoption of the budget and separate proposal, sign the pertinent statement and send this additional certification - separate proposal to the Executive County Superintendent of Schools.

**STATEMENT A**

I certify that the 2009-2010 separate proposal(s) approved as to form and accuracy by the Executive County Superintendent of Schools was adopted as approved after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

**STATEMENT B**  
(Check one)

( ) I certify that the 2009-2010 separate proposal(s) was(were) revised after the approval by the Executive County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached interpretative statement and itemized accounting.

or

( ) I certify that the 2009-2010 separate proposal(s) was(were) initially developed and adopted after the public hearing and said proposal(s) is(are) reflected on the attached interpretative statement and itemized accounting.

or

( ) I certify that the 2009-2010 separate proposal(s) was (were) withdrawn from consideration after the approval by the Executive County Superintendent of Schools and after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

I have reviewed the 2009-2010 budget statement additional certification for separate proposal(s) and related materials after the public hearing and have determined that the above executed certification is correct and approved.

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

#### 4. Sample Ballot Questions

##### **REGULAR GENERAL FUND LEVY - BASE BUDGET**

RESOLVED, That there should be raised for General Funds \$ Line 150 column 4 for the ensuing School Year (2009-2010)

##### **SEPARATE PROPOSAL FOR ADDITIONAL FUNDS**

RESOLVED, That there should be raised an additional \$ \_\_\_\_\_ for General Funds in the same school year (2009-2010). These taxes will be used exclusively for district wording regarding purpose or purposes for additional funds. Approval of these taxes will or will not result in a permanent increase in the district's tax levy. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

#### **5. Sample Statement of Purpose for Capital Reserve Withdrawals/Deposits for Excess Costs and Other Capital Projects (Non Referendum Projects)**

As required under N.J.A.C. 6A:23A-14.1(h), a district may withdraw capital reserve funds to capital outlay to fund excess costs of a school facilities project or to fund "other capital projects" which would not have otherwise been eligible for state support, at any time after receiving voter, or board of school estimate approval. Approval may be obtained through the original budget certified for taxes, which shall include an advertised *Statement of Purpose*.

**The budget software does not produce the *Statement of Purpose* when the "Prepare Diskette for Advertised Budget for Newspapers" is selected on the report menu.** A district must develop the statement and include the following required elements pursuant to N.J.A.C. 6A:23A-14.1(h)5ii): a statement of purpose for the capital project that the withdrawal/deposit will fund; amount requested for withdrawal/deposit; and total project cost and for excess costs only, the final eligible cost. If requesting a withdrawal for multiple projects, each project must be identified separately.

A district may also satisfy the approval requirement upon deposit at budget time as referenced in N.J.A.C. 6A:23A-14.1(d). If this method of approval is obtained the reserve deposit is restricted for the approved purpose and can be withdrawn at any time for such purpose by board resolution.

**SAMPLES OF THE CAPITAL RESERVE *STATEMENT OF PURPOSE* follow:**

##### **Capital Reserve Withdrawal - Excess Costs**

Included in budget line 132, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$ Line 132 or portion of Line 132 that is excess costs for excess costs

of district wording to describe the specific facilities project and purpose. The total cost of this school facility project is \$ total cost of the project for which \$ final eligible cost of the project was determined as the final eligible cost and within the facilities efficiency standards and the \$ amount of excess costs was determined as excess costs and represent expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

### **Capital Reserve Withdrawal - Other Capital Projects**

Included in budget line 132, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$ Line 132 or portion of Line 132 that is for other capital projects for other capital project costs of district wording to describe the specific project(s) and purpose. The total costs of this project is \$ total cost of the other capital project(s) which represent expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

### **Capital Reserve Deposit**

Included in the general fund appropriations is \$ Line 7690 amount or \$ portion of line 7690 which is for a designated use for deposit into the board of education’s approved Capital Reserve Account for future funding of district wording to state and describe specific project and purpose. This deposit is for excess costs of the stated school facilities project or an other capital project and represent expenditures for construction elements or projects that are in addition to the facilities efficiency standards necessary to achieve the core curriculum content standards.

## **6. Sample Advertised Statement for Use of Surplus, Capital Reserve, and/or Tax Levy for Approved Referendum Project(s)**

Districts may use the April school election to receive voter approval for use of capital reserve and/or surplus for a previously approved referendum project(s). Approval may be obtained through the original budget certified for taxes, which must include a statement in the advertised budget.

The budget software permits data entry used in a report that prints the sample advertised statements after completing and printing supporting documentation item 4. The budget software will also produce the advertised statement prepared under supporting documentation item 4c when the “Prepare Diskette for Advertised Budget for Newspapers” is selected on the report menu.

### **SAMPLE STATEMENT FOR ADDITIONAL FUNDS FOR REFEREDUM PROJECTS**

#### **Capital Reserve Funds**

Included in the general fund budget is \$ Line 132 or portion of line 132 for excess cost to be withdrawn from the board of education’s approved Capital Reserve Account to supplement the approved date of referendum referendum of \$ amount of local share in approved referendum for

district wording to state and describe specific project and purpose. The additional Capital Reserve funds are needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

### Surplus

Included in the general fund budget is \$ Line 121 or portion of line 121 for excess cost of the board of education's surplus funds to supplement the approved date of referendum referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The use of surplus funds is needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

### Tax Levy

Included in the general fund budget is \$ Line 150 or portion of line 150 for excess cost to be raised in additional tax levy to supplement the approved date of referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The additional tax levy is needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

## 7. Budget Review Checklist

State of New Jersey  
Department of Education  
PO Box 500  
Trenton, NJ 08625-0500

### 2009-2010 BUDGET REVIEW CHECKLIST

DISTRICT \_\_\_\_\_  
COUNTY \_\_\_\_\_

All of the following items have been checked against the School District Budget Statement:

- ( ) 1. All budget and supporting documents have been prepared and submitted using the department provided computer program and additional required documentation as detailed in the Budget Guidelines.
- ( ) 2. The budget and supporting documents produced by the budget program submitted for review and approval contain the four digit transmittal code and indicate that edits were run and no fatal errors were detected. Warning edits have been reviewed and included with the budget submission.
- ( ) 3. The printed date appearing on the Supporting Documentation packet produced by the budget program agrees with the date appearing on the budget submitted for review and approval.
- ( ) 4. The budget data transmitted agrees with the approved budget following the appropriate procedures as outlined in the Budget Guidelines and reflects the budget data that was certified for taxes. In cases where the district obtained approval for additional spending via separate proposals, the base budget and approved additional amounts have been merged.
- ( ) 5. The district categorization of revenues as restricted and unrestricted revenues detailed in Item 8 of the Supporting Documentation packet is correct.
- ( ) 6. If a District's proposed spending exceeds the adequacy budget, supporting documentation 1b has been completed.
- ( ) 7. If the Supporting Documentation cover page indicates that a district is requesting use of an automatic adjustment, a Commissioner cap waiver or separate proposal for additional funds, the district has submitted the related materials by the required due dates.
- ( ) 8. The budgeted tax levy for regular districts (revenue line 150) prior to merging of separate proposals does not exceed Line (O) on the districts Tax Levy Cap report.
- ( ) 9. If a district is requesting a Commissioner tax levy cap waiver, the preliminary budget and all required additional support was submitted by the due date, there are no deposits to a capital, maintenance, or the emergency reserve account and each waiver request states whether the increase to the tax levy will be permanent or a one time increase.
- ( ) 10. The additional supporting documentation required in Appendix E for review of the district's estimated surplus balances has been submitted and reviewed. If additional fund balance was identified in the review, the district budget has been revised accordingly to appropriate the additional fund balance in its proposed 2009-2010 budget.
- ( ) 11. Any regular non-vocational school district has submitted a budget, as highlighted on supporting documentation 14, in which their advertised per pupil administrative cost does not exceed the lower of either a) their pre-budget year per pupil administrative cost adjusted as of 2/1 in their district's proposed budget and increased for any commissioner approved increases or b) their per pupil administrative cost limit for their region

inflated. Supporting documentation 14c is completed only by a district participates in a shared service agreement in which the entire expenditure for that agreement is recorded in the general fund of the provider district. The provider district has submitted the required analysis of the administrative per pupil cost with and without the expenditure charged for the service provided.

- ( ) 12. Districts requesting a separate proposal(s) for funds from the voters or board of school estimate have submitted the interpretive statement(s) and itemized accounting(s) in the proper form and in an accurate manner and a clear statement on whether the approval will affect only the budget year or result in a permanent increase to the district's tax levy. Districts must also submit written documentation and certify that efforts were made to enter into shared service arrangement with other districts or governmental units and if the district has not entered into those potential arrangements that such arrangements would result in additional expenditures for the district.

If the executive county superintendent determines that the district has not implemented all potential efficiencies in administration and operations or if the budget includes excessive non-instructional expenses, the executive county superintendent may disapprove the separate proposal.

- ( ) 13. The state facilities tuition amount agrees with the amount on the State Facilities Tuition Notice.
- ( ) 14. Appropriations have been provided for an adult high school program when the district has reported adult high school enrollment on the 2009-10 Application for State School Aid.
- ( ) 15. If the changes in the proposed budget were recommended by the office of the executive county superintendent after review, pursuant to law and regulation, the office of the executive county superintendent consulted with the chief school administrator and district board of education concerning the recommended changes.
- ( ) 16. If the changes in the pre-budget year were recommended by the office of the executive county superintendent after review, pursuant to law and regulation, the office of the executive county superintendent consulted with the chief school administrator and district board of education concerning the recommended changes and those changes are also reflected in the proposed budget if applicable.
- ( ) 17. The enrollment estimates for October 15, 2009 appear to be reasonable and the related executive county superintendent certification statement has been signed.
- ( ) 18. Those districts reflecting legal reserves with purposes beyond 2009-10 have provided sufficient support for those amounts and their propriety has been challenged by the executive county superintendent.
- ( ) 19. The notice of public hearing and sample ballot submitted by the district contains the appropriate questions in the correct amounts. For districts with proposed budgets over the adequacy budget, the sample ballot and notice of public hearing contain the statutory additional wording.
- ( ) 20. Districts reflecting a withdrawal from capital reserve for excess costs or other capital projects which would not otherwise be eligible for the state share, on Supporting Documentation 12 have included a separate statement of purpose in the advertised budget. (The additional wording is not required on the actual ballot.)
- ( ) 21. Any amounts budgeted in debt service for lease purchase principal and interest payments are included on the listing of approved agreements provided by the Division of Finance. Districts appearing on that list have properly budgeted those payments in debt service.
- ( ) 22. The staffing information submitted on Supporting Documentation Item 3 is reasonable and comparable to appropriation lines in the budget.
- ( ) 23. The budgeted uses of Early Childhood Program Aid carryover and Preschool Education Aid as documented on Supporting Documentation Item 15 are appropriate.

- ( ) 24. The district has budgeted the appropriate amount of SEMI revenue reflected on Supporting Documentation Item 17 or has submitted and received approval by the executive county superintendent for either a waiver from participating in the program or to use an alternative revenue projection.
- ( ) 25. The district has taken the appropriate measures for the unexpended bond and COP proceeds identified in Supporting Documentation Item 19 as remaining from pre-EFCFA issues beyond the six year time frame and for unexpended bond proceeds or other revenue sources transferred to the capital projects fund under EFCFA.
- ( ) 26. Those districts with resident students included in the projected attendance figures for charter schools have properly budgeted the transfer of general fund support.
- ( ) 27. If the district is budgeting a deposit into the emergency reserve account, the total balance in the reserve account does not exceed the greater of \$250,000 or 1% of the general fund budget up to \$1 million.
- ( ) 28. The salary and benefit information reported in supporting documentation item 17 agrees to the contract terms for the employee.
- ( ) 29. Districts receiving preschool education aid have recorded the full cost of the preschool program in the special revenue fund showing a transfer from the general fund for any contribution.

## **SECTION III**

### **MINIMUM TAX LEVY / BASE TAX LEVY CAP / TAX LEVY GROWTH LIMITATIONS AND WAIVERS**

#### **A. OVERVIEW**

P.L. 2007, c.62 (A-1) is effective for school years 2007-08 through 2011-12. New sections of this law (N.J.S.A. 18A:7F-37 through 41) supercede certain aspects of the Comprehensive Educational Improvement and Financing Act (CEIFA), including the calculation of the allowable increase in the general fund tax levy (the spending growth limitation calculation). In addition, the new “School Funding Reform Act of 2008”, amends the CEIFA funding law and effectively changes related spending growth limitation calculations such as the T&E range and the minimum local tax levy.

Pursuant to N.J.S.A. 18A:7F-38 and 39, all regular districts (local and regional districts), are subject to a four percent cap on increases in district tax levies plus limited adjustments.

County vocational school districts are subject to the county tax levy cap provisions under A-1, not the school tax levy cap provisions detailed in these Budget Guidelines. County vocational school districts should contact their county officials for guidance on the county tax levy cap provisions. The school tax levy cap detailed in these Budget Guidelines impact local and regional school districts only. For county special services school districts, N.J.S.A. 18A:46-31(b) is still applicable. Therefore, a county special services school district’s general fund budget, exclusive of any county contribution, may not exceed the general fund budget, exclusive of any county contribution, in the prebudget year adjusted by the CPI or three percent, whichever is greater, plus an enrollment factor.

Pursuant to N.J.S.A. 18A:7F-38, local and regional districts shall not adopt a budget with an increase in their general fund tax levy that exceeds their tax levy growth limitation calculated as the prebudget year adjusted general fund tax levy plus an adjustment for increases in enrollment multiplied by four percent, plus a request for an automatic adjustment for a budgeted increase in health care costs plus approved increases to tax levy pursuant to a Commissioner waiver request as calculated by the DOEnet software on line (O) of the Tax Levy Cap Calculation Report.

Under the “School Funding Reform Act of 2008” or SFRA, districts that are spending above adequacy and above their local fair share must use any increase in state aid over CPI (3.34%) to reduce the district’s allowable increase in tax levy under its tax levy growth limitation calculation. The reduction shall be made following the calculation of any adjustments for increases in enrollment, for reductions in state aid, and for increases in health care costs but prior to any request or approval of waivers. The law specifies, however, that the reduction made to a district’s tax levy growth limitation shall not be greater than the amount that brings the district’s spending to adequacy. This amount

will be calculated by the Department and preloaded onto line (D) of the Tax Levy Cap Calculation Report.

For 2009-2010, regular districts may request approval from the Commissioner for a waiver to increase adjusted tax levy to address budgeted cost increases for extraordinary costs. The 2009-10 software includes calculations and data entry screens (as needed) for the following allowable waiver requests specifically cited in the law:

- (1) energy cost increases over the prebudget year in excess of 4%;
- (2) capital outlay increases over the prebudget year in excess of 4%;
- (3) use of nonrecurring general fund revenue in the prebudget year;
- (4) increases in insurance costs (excluding health) over the prebudget year in excess of 4%;
- (5) increases in costs for hazardous busing over the prebudget year in excess of 4%;
- (6) increases in special education costs that exceed \$40,000 per pupil over the prebudget year in excess of 4%;
- (7) increases in tuition charged to a sending district over the prebudget year in excess of 4%;
- (8) incremental increases in costs for opening a new school in the budget year ; and
- (9) not meeting the core curriculum content standards, defined as a “district in need of improvement.”

The software also includes an “Other Waiver Request” form to request a waiver for an extraordinary cost not specifically listed above. The department foresees very few, if any at all, circumstances of extraordinary costs that meet the definition and are not listed above. Extraordinary costs would not include budgeted costs for contract settlements that exceed 4% or maintenance of class size as the automatic enrollment adjustment is available to address class size concerns.

Commissioner spending growth limitation adjustments and the ability to bank unused cap are no longer applicable for the period 2008-09 through 2011-12 and districts are required to follow the new waiver process beginning in 2008-09.

Districts requesting an automatic cap adjustment or Commissioner approved cap waiver must first register by placing an “X” on the appropriate line on the Supporting Documentation cover page (SD 0), prior to having access to the data entry screens or printed reports in the DOEnet software.

Districts may present a separate proposal or proposals to the voters or board of school estimate to increase tax levy above the districts base levy but any proposal or proposals for programs or services included in the district’s current year budget requires an exemption from the executive county superintendent, as the Commissioner’s designee. The executive county superintendent may prohibit the submission of a separate proposal to the voters or board of school estimate if he/she determines that the school district has not implemented all potential efficiencies in the administrative operations of the school district, which would eliminate the need for raising additional general fund levy.

Also, N.J.A.C. 18A:7A-8(m) requires the school district to certify and provide written documentation to the executive county superintendent that the school district has made efforts to enter into shared arrangements with other districts or local governmental units for the provision of administrative, business, purchasing, transportation, and other required school district services and participates in such arrangements unless such shared arrangements would not result in cost savings or would result in additional expenses for the district.

Additional spending proposal(s) requires the wording of the separate proposal(s) to include a clear statement on whether the approved proposal will be a permanent increase in the tax levy cap or an adjustment for the budget year only. Beginning in 2008-09, separate proposals to increase the tax levy require at least 60 percent voter approval based on the number of people voting. Also beginning in 2008-09, defeated separate proposals are no longer eligible for complete or partial restoration. To access the separate proposal data entry screen districts must first place an "X" on the line provided on the Supporting Documentation cover page (SD 0).

## **B. TAX LEVY CAP CALCULATION**

This report summarizes the maximum amount of general fund tax levy a regular district may raise, excluding separate proposal. The report automatically pulls in each district's prebudget year adjusted tax levy, included weighted increases for enrollment, inflated by 4%. The report further pulls in any automatic adjustments and the state aid amount a district spending over adequacy must use to offset the allowable levy increase. Lastly, the report pulls in any requested waiver amounts after completion of applicable data entry screens. Other than lines (D), which is preloaded from department-prepared spreadsheets, all other lines pull directly from the applicable detailed calculations included in the DOEnet budget software.

Regular districts are reminded that increases to cap as a result of automatic adjustments and requests to the Commissioner for Cap waivers should only be included in the final transmitted budget where the increase to cap ultimately corresponds with an increase to tax levy beyond the tax levy cap calculated on the report entitled Prebudget Year Tax Levy and Enrollment Adjustment. The amount on line 150 of the transmitted original budget must not exceed the tax levy cap on line (O) of the Tax Levy Cap Calculation.

**New Jersey State Department of Education  
 Division of Finance  
 2009-2010  
 Tax Levy Cap Calculation**

Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment, Inflated by 4%	____(A)
Adjustment for Reduction in Total State Formula Aid From the Prebudget Year, Issued With State Aid Notices	____(B)
Adjustment for Increase in Health Care Costs	____(C)
Tax Levy Adjustment	____(D)
Requests to the Commissioner for Waivers:	
Increase in Capital Outlay	____(E)
Increase in Special Education Costs Over \$40,000 Per Pupil	____(F)
New School Costs	____(G)
Increase in Energy Costs	____(H)
Increase in Insurance Costs	____(I)
Increase in Transportation Costs for Hazardous Routes	____(J)
Increase in Tuition Costs	____(K)
Not Meeting Core Curriculum Content Standards under QSAC	____(L)
Non-recurring General Fund Revenues	____(M)
Other Waiver Requests	____(N)
Tax Levy Cap Sum (A) Through (N)	____(O)

Note: The 2009-10 tax levy recorded on line 150 of the budgeted revenues cannot exceed the amount on line (O) above, unless the result of a merged separate proposal. Additional levy increases must be proposed separately to the voters or board of school estimate and supported by interpretive statements.

## **C. MINIMUM TAX LEVY CALCULATION**

The minimum tax levy calculation pursuant to CEIFA is revised based on the enactment of the “School Funding Reform Act of 2008” (P.L. 2007, c.260).

For all regular and vocational districts, other than those districts eligible to receive EAA funding (see below), the minimum tax levy is determined as the lower of the following:

- 1) The district adequacy budget calculated by the DOE and preloaded on line (A) of the Minimum Tax Levy Report, or
- 2) The required local share calculated by the DOE based upon district property value and wealth and preloaded on line (B) of the Minimum Tax Levy Report, or
- 3) The prebudget year general fund tax levy preloaded on line (C) of the Minimum Tax Levy Report

The required minimum tax levy is automatically calculated on D of the Minimum Tax Levy Calculation report and the data used in the calculation is preloaded on the applicable lines (A) thru (C), as calculated by the department. The adequacy budget is preloaded on line (A), the required local share is preloaded on line (B), and the prebudget year general fund levy is preloaded on line (C1). Adjustments are made to the prebudget year general fund levy, either positive or negative. Decreases to the prior year levy include non-permanent separate proposals (C2), non-permanent waivers (C3), and required 08-09 offset to levy for increases in state aid greater than CPI (C4). This was only applicable in 08-09 for those districts that were over adequacy and over their fair local share.

For districts eligible to receive EAA in 2009-10, the minimum tax levy calculation is as follows and will be preloaded into the Minimum Tax Levy Report line (C6), “Required Increases in Minimum Levy”:

- 1) Where at least one of the following two criteria are met, the minimum tax levy is equal to 104% of the prebudget year general fund levy:
  - (a) the district is located in a municipality with an equalized total tax rate that is > 130% of the statewide average equalized total tax rate or
  - (b) the district has an equalized school tax rate that is > 110% of the statewide average equalized school tax rate and is located in a municipality with an equalized total tax rate that is > 120% of the statewide average equalized total tax rate
- 2) Where neither of the criteria discussed above are met, the minimum tax levy is equal to 108% of the prebudget year general fund levy, not to exceed the districts adequacy budget.

There will be an edit check that the district's proposed budget includes a tax levy that equals or exceeds the minimum levy as calculated above.

**New Jersey State Department of Education  
 Division of Finance  
 2009-2010  
 Minimum Tax Levy Calculation**

District Adequacy Budget	_____ (A)
Required Local Share	_____ (B)
08-09 General Fund Levy	_____ (C1)
Less:	
Non-permanent Separate Proposals 08-09	_____ (C2)
Non-permanent Waivers 08-09	_____ (C3)
09-10 Adjustments	_____ (C4)
Subtotal	_____ (C5)
Plus:	
Required Increases in Minimum Levy	_____ (C6)
Adjusted 08-09 General Fund Levy	_____ (C7)
Minimum Tax Levy (Lesser of (A) or (B) or (C7))	_____ (D)

**Amount shown on line Line 150 or 160 column 4 must equal or exceed line D**

**D. DETERMINING DISTRICT STATUS – UNDER/OVER ADEQUACY**

All regular and vocational districts must print the Report of District Status Above or Below Adequacy available on the SFRA Calcs report menu to review the calculation of their proposed adequacy budget.

This status is used to determine your district's responsibility regarding public notice and inspection. This calculation is also important in determining the appropriate procedures to be followed in the event of a voter defeat or board of school estimate reduction of the proposed budget.

A sample of the worksheet follows this section.

There is no data entry required for the calculation, which adds the 09-10 proposed general fund tax levy (line (A)) to the district’s 09-10 Equalization Aid (line (B)) and compares that sum (line (C)) to the department calculated adequacy budget (line (D)), also included in the state aid print out. If the result on line (E) is positive, the proposed budget exceeds adequacy, if zero or negative the proposed budget is at or below adequacy.

The results of the above calculations will be included on the Supporting Documentation cover page when printed by regular and vocational districts.

**New Jersey State Department of Education  
Division of Finance  
2009-2010  
Report of District Status Above or At or Below Adequacy**

District Adequacy Spending:	
2009-10 General Fund Levy	_____ (A)
Equalization Aid	_____ (B)
Total Budgeted Adequacy Spending	_____ (C)
District Adequacy Budget	_____ (D)
Excess Amount (C-D)	_____ (E)

If (E) is:  
Positive then the proposed budget exceeds adequacy  
Zero or negative then the proposed budget is at or below adequacy

If (E) is positive, the following notation will print:  
If an amount in excess of the adequacy budget is calculated on (E) above, the district must complete support doc 1b, and the following statement must be included in the sample ballot required pursuant to section 10 of P.L. 1995, c.278 (C.19:60-10):

“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.”

## **E. ADJUSTED PREBUDGET YEAR TAX LEVY AND ENROLLMENT ADJUSTMENT REPORT**

Pursuant to N.J.S.A. 18A:7F-38, local and regional districts shall not adopt a budget with an increase in their general fund tax levy that exceeds their “tax levy growth limitation.” Beginning 2008-09 the DOEnet software calculates the tax levy cap on line (O) of the Tax Levy Cap Calculation Report. Line (A) of the Tax Levy Cap Calculation Report is preloaded by the DOEnet software from line (Q) of the Adjusted Prebudget Year Tax Levy and Enrollment Adjustment Report. Line (Q) represents the prebudget year adjusted tax levy, including weighted increases for enrollment, inflated by 4%.

The following describes the calculation for Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment, Inflated by 4% (line (Q)):

- Lines (A) through (E) calculate the 2008-09 per pupil tax levy. The calculation divides the 2008-09 adjusted tax levy (levy less 08-09 non-permanent waivers, non-permanent separate proposals, and required reduction offsets for state aid increase) by the 2008-09 DOE projected weighted enrollment.
- Lines (F) through (I) calculate the increase and percentage increase in DOE projected weighted enrollment from the prior year to the budget year.
- Lines (J) through (N) calculate the phase-in of the enrollment growth.
  - Enrollment increases between 1 and 2.5 percent of the prior year equals 50%
  - Enrollment increases > 2.5 and < or = 4 percent of the prior year equals 75%
  - Enrollment increases > 4 percent of the prior year equals 100%
- Line (O) equals the enrollment adjustment, which is the projected per pupil tax levy multiplied by the phased-in enrollment growth (Line E x Line N)
- Line (P) equals the prebudget year adjusted levy plus the calculated enrollment growth (Line C + Line O)
- Line (Q) equals the prebudget year adjusted levy plus the calculated enrollment growth (Line P) inflated by 4 percent. This amount is preloaded onto Line (A) of the Tax Levy Cap Report.

For example, assume the district had a DOE projected weighted resident enrollment increase of 258 (Line (H)) students from the pre-budget year (6,137 students) to the budget year (6,395 students). The total percentage increase (Line (I)) is 4.2 percent  $((6,395-6,137)/6,137)$  and the calculation of the weighted increase (128) in the number of students is completed by the DOEnet software on Line (N) as follows:

Criteria	% of Students	Permitted %	Permitted Students
No of students < or = 1%	$(258 / 4.2\%) * 1\% = 61$	0	$61 * 0 = 0$
No of students >1% and < or = 2.5%	$((258 / 4.2\%) * 2.5\%)$ less calculation above of 61 = 92	50	$92 * .50 = 46$
No of students >2.5% and < or = 4%	$((258 / 4.2\%) * 4\%)$ less calculations above of 92 + 61 = 93	75	$93 * .75 = 70$
No of students > 4%	$(258 / 4.2\%) * .2\% = 12$	100	$100 * 12 = 12$
TOTAL			$46 + 70 + 12 = 128$

Pursuant to N.J.S.A. 18A:7F-38(b) and N.J.A.C. 6A:23A-11.2(c), a district may request approval from the Commissioner to calculate enrollment at 100% of the DOE projected increase if the district can demonstrate that the current enrollment adjustment calculation would result in an average class size that exceeds 10% above the facilities efficiency standards pursuant to 18A:7G-1.

Districts seeking to increase tax levy by utilizing a factor of 1.00 for the DOE projected enrollment increases, must clearly demonstrate that the additional levy resulting from using a static 1.00 factor for all enrollment increases will directly result in a class size reduction. The district will be expected to provide details in support of additional staff to be hired and the resultant impact on class size. For this purpose adding another teacher to an existing classroom would not constitute class size reduction. Required documentation must include, but is not limited to, specific staff and class rosters. The district must also document a class size reduction plan that provides details in support of the district's capability to expand classroom capacity.

The class size and number of classrooms to be used as factors in determining the enrollment adjustment must agree with and be supported by the district enrollment as reported in the most recent fall report used in the Annual Report Card. Districts may update enrollment based upon district projections reported in the 2009-10 budget software but the district enrollment projection for the budget year would only be used to support class size increases for exceeding the facilities efficiency standards. It does not impact the DOE projected enrollment amount used to calculate the cap adjustment. In addition, documentation to support district enrollment projections must be provided if projected enrollment exceeds 1% of ASSA projections.

**New Jersey Department of Education  
Division of Finance  
2009-2010  
Adjusted Prebudget Year Tax Levy and Enrollment Adjustment Report**

<u>Per Pupil 2008-09 Tax Levy:</u>		Amounts	
2008-09 Tax Levy		_____	(A)
Less 2008-09 Non-Permanent Waivers		_____	(B1)
Less 2008-09 Non-Permanent Separate Proposals		_____	(B2)
Plus 2008-09 Adjustment for Districts with State Aid Increases over 2.89%		_____	(B3)
Subtotal		_____	(C)
Projected 2008-09 WENR-DOE		_____	(D)
Per Pupil 2008-09 Tax Levy		_____	(E)
<u>Enrollment Factor:</u>			
Projected 2009-10 WENR –DOE		_____	(F)
Projected 2008-09 WENR –DOE		_____	(G)
Increase in Enrollment		_____	(H)
Percent Increase in Enrollment		_____	(I)
Number of Students in Each Category, Weighted:	Students	Weight	
Less Than or Equal to 1%		.00	(J)
Greater Than 1% and Less Than or Equal to 2.5%		.50	(K)
Greater Than 2.5% and Less Than or Equal to 4%		.75	(L)
Greater Than 4%		1.00	(M)
Subtotal		_____	
Weighted Increase in Number of Students		_____	(N)
Enrollment Adjustment		_____	(O)
Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment		_____	(P)
Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment, Inflated by 4%		_____	(Q)

Note: The Amount on Line (Q) Will Appear on the Tax Levy Cap Calculation Report, Line (A)

## **F. AUTOMATIC CAP ADJUSTMENTS TO BASE TAX LEVY**

Pursuant to N.J.S.A. 18A:7F-38, local and regional districts shall not adopt a budget with an increase in their general fund tax levy that exceeds their tax levy growth limitation calculated as the prebudget year adjusted general fund tax levy plus the adjustment for increases in enrollment multiplied by four percent, plus adjustments for a reduction in total unrestricted state aid from the prebudget year, and for an increase in budgeted health care costs.

The following two cap adjustments are incorporated into the DOEnet software and are available to regular districts:

1. Adjustment for increase in health care costs
2. Adjustment for decrease in state formula aid

Regular districts that want to use an automatic adjustment to their base tax levy cap must register by placing an “X” in box one of supporting documentation zero, “Request for Automatic Cap Adjustment.”

### **1. Adjustment for Increase In Health Care Costs**

The adjustment for a budgeted increase in health care costs applies to regular districts with a projected increase in health care costs that exceed four percent of the prebudget year. Pursuant to N.J.S.A. 18A:7F-38(d), the allowable adjustment cannot exceed the average percentage increase of the State Health Benefits Program (SHBP), as determined annually by the Division of Pensions and Benefits. The average percentage increase of SHBP is preloaded into the DOEnet budget application. Health benefits are defined as group health and prescription only. It does not include dental, vision, life or any other additional employee benefit offered by the district. For use in 2009-10, the average percentage increase of SHBP is 7.0 percent. Therefore the maximum adjustment is the increase of health care costs that exceed four percent but not greater than 7.0 percent, or a maximum of 3.0 percent.

Districts must complete the “Adjustment for Increase in Health Care Costs” worksheet accessible from the SFRA Calc menu of the budget software. The budget application will preload the total amount budgeted for group health benefits recorded in object 270 for the budget year and the prebudget year original budget. Districts are required to deduct from the total group health insurance account on the data entry lines provided in the software any amount included for the following:

1. budgeted withdrawal from current expense emergency reserve used for health care costs (not applicable until 2010-11)
2. dental costs budgeted under object code 270
3. vision costs budgeted under object code 270
4. any other costs other than health and prescription budgeted under object code 270

The amount entered should not be greater than the amount recorded in object code 270 on the Summary of Benefits Report generated from the DOEnet software. The health benefits worksheet will compare the net budgeted health care costs recorded under object code 270 in the district's original 2008-09 budget, inflated by 4 percent, with the 2009-10 projected budgeted. The calculated increase will be capped at the SHBP percentage for the budget year.

In addition to the submission of the applicable budget forms, N.J.A.C. 6A:23A-11.4(c) requires the district to submit the detail necessary to support the health and prescription appropriations for the budget year and pre-budget year, including but not limited to the following:

- written verification or estimate, as applicable, of the rate increases for medical and prescription drug insurance from the insurance broker or insurer
- summary schedule of invoices for the 12 months or four quarters, as applicable, prior to the waiver request for medical and prescription drug insurance
- actual cost, if available, or estimated cost of medical and prescription drug insurance for the budget year
- summary schedule of medical and prescription insurance for the budget year and prebudget year including plan type (HMO, etc.), cost of coverage category (single, etc.), and number of employees in each plan category
- reimbursement required by employees, if applicable
- written assurance that health benefit invoices are reviewed at least quarterly or that personnel and payroll systems contain controls to ensure that coverage and payments are made only for current eligible employees
- for districts not participating in the SHBP provide detailed analysis of the cost savings achieved from the current provider and documentation to support alternative insurers were examined at least once in the past three years pursuant to the requirements under N.J.S.A. 18A:55-3a

New Jersey Department of Education  
 Division of Finance  
 2009-10  
 Automatic Cap Adjustment for Increase in Health Care Costs

Total 2009-10 Health Care Costs	
Health Benefits (Object 270)	_____ (A1)
Less 2009-10 Dental and Vision Costs Included in Object 270	_____ (A2)
Less 2009-10 Budgeted Withdrawal From Current Expense	
Emergency Reserve Used for Health Care Costs	_____ (A3)
Subtotal 2008-09 Health Care Costs	_____ (A4)
Total 2008-09 Health Care Costs – Original Budget:	
Health Benefits (Object 270)	_____ (B1)
Less 2008-09 Dental and Vision Costs Included in Object 270	_____ (B2)
Less 2008-09 Budgeted Withdrawal From Current Expense	
Emergency Reserve Used for Health Care Costs	_____ (B3)
Subtotal 2008-09 Health Care Costs – Original Budget	_____ (B4)
Inflate 2008-09 Health Care Costs by 4%	_____ (C)
Increase in Health Care Costs	_____ (D)
Enter SHBP Percentage Increase	_____ (E)
2008-09 Health Care Costs Multiplied by Average Percentage Increase in SHBP	_____ (F)
Maximum Adjustment for Health Care Costs (Lesser of (D) or (F))	_____ (G)

The district has submitted the required documentation that supports the data above.

\_\_\_\_\_  
 Executive County Superintendent

\_\_\_\_\_  
 Date

## **2. Adjustment for Decrease In State Formula Aid**

The adjustment for a decrease in total unrestricted state aid applies only to regular districts that experience a reduction in unrestricted state formula aid. This adjustment is not applicable to county vocational and special services school districts.

Unrestricted state aid is defined in N.J.S.A. 18A:7F-37 as state aid that is included in a school district's state aid notice and allocated pursuant to N.J.S.A. 18A:7F-43 plus preschool education aid allocated pursuant to N.J.S.A. 18A:7F-54. Pursuant to N.J.A.C. 6A:23A-11.3, the amount of the adjustment for a reduction in total unrestricted State aid, if any, shall be the decrease in unrestricted State aid between the budget year and prebudget year. The adjustment is for a reduction in total unrestricted State aid and not by individual state aid category amounts. Prior to the release of state, districts must enter projected revenue amounts on the applicable revenue line numbers in the advertised revenue data entry screen for the 2009-10 revenues to import into this report.

**New Jersey Department of Education  
Division of Finance  
2009-10**

**SFRA Calcs  
Adjustment for Reduction in Total Unrestricted State Aid**

<b>Line #</b>	<b>Description</b>	<b>Account #</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Increase / (Decrease)</b>
00285	School Choice Aid	10-3116			
00363	Categorical Sp Ed Aid	10-3132			
00365	Education Adequacy Aid	10-3175			
00366	Equalization Aid	10-3176			
00367	Categorical Security Aid	10-3177			
00368	Adjustment Aid	10-3178			
00369	Categorical Transportation Aid	10-3121			
00427	Preschool Education Aid	20-3218			

**Total**

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If the total is negative, then there has been a decrease in the total unrestricted state aid. A negative amount on the total line will show on the Tax Levy Cap report on Line B as a positive number.

## **G. REDUCTION IN TAX LEVY CAP**

Effective for 2008-09, the new "School Funding Reform Act of 2008" pursuant to N.J.S.A. 18A:7F-38 requires a reduction to the tax levy growth limitation calculation for those districts spending above adequacy and with a prebudget year general fund tax levy

greater than its fair local share. This amount will be calculated by the Department and preloaded onto line (D) of the Tax Levy Cap Calculation Report.

The calculation is determined by the amount of increase in state aid from the prebudget year that is greater than two percent or CPI, whichever is greater. For purposes of this calculation CPI shall not exceed 4 percent. For 2009-10 CPI equals 3.34 percent. The reduction in tax levy growth will be calculated after any adjustments for increases in enrollment, a reduction in total unrestricted state aid, and an increase in healthcare costs and prior to the request or approval of waivers. The law specifies, however, that the reduction made to a district's tax levy growth limitation shall not be greater than the amount that brings the district's spending to adequacy.

Every district subject to this provision will receive its full increase in state aid and be able to grow its budget by the same four percent allowable increase plus adjustments and waivers. In addition, these districts can grow their budgets by the increase in state aid up to 3.34%. The impact of this provision simply offsets the corresponding tax levy increase by utilizing the additional state aid over 3.34% to support this increase in spending.

## **H. COMMISSIONER CAP WAIVERS**

Beginning in 2008-09, school districts may apply to the Commissioner for a waiver to increase their adjusted tax levy by more than the calculated allowable amount for "extraordinary costs."

Extraordinary costs are defined in N.J.A.C. 6A:23A-1.2 as those costs beyond customary and usual in the operation of a public school, beyond the control of the district, necessary to achieve T&E as determined by the Commissioner, and the expenditure was not included in the original budget of the prebudget year or increased by more than four percent of the amount included in the original budget of the prebudget year. Extraordinary costs do not include annual salary increases in excess of four percent or costs to maintain class sizes.

In considering a waiver request, in addition to the authority granted to the commissioner pursuant to NJSA18A:7F-6, the commissioner shall have the power to make budgetary reallocations up to the total amount of the waiver request.

The 2009-10 software includes calculations and data entry screens (as needed) for the following allowable extraordinary waiver requests specifically cited in the law:

- (1) energy cost increases over the prebudget year in excess of 4%;
- (2) capital outlay increases over the prebudget year in excess of 4%;
- (3) use of nonrecurring general fund revenue in the prebudget year;
- (4) increases in insurance costs (excluding health) over the prebudget year in excess of 4%;
- (5) increases in costs for hazardous busing over the prebudget year in excess of 4%;
- (6) increases in special education costs that exceed \$40,000 per pupil over the prebudget year in excess of 4%;

- (7) increases in tuition charged to a sending district over the prebudget year in excess of 4%;
- (8) incremental increases in costs for opening a new school in the budget year; and
- (9) not meeting the core curriculum content standards, defined for 2009-10 as a “district in need of improvement.”

In order to apply for a waiver, districts must register through the budget software by placing an “X” in box two “Request to Commissioner for Waiver” of supporting documentation zero. Once registered, the district must complete and print the applicable supporting worksheet to determine eligibility.

The software also includes an “Other Waiver Request” form to request a waiver for an extraordinary cost not specifically listed above. The department foresees very few, if any, circumstances of extraordinary costs that meet the definition and are not listed above. Costs to fund contracts that exceed four percent would not be considered an extraordinary cost eligible for a waiver, nor would costs to maintain class size as the automatic enrollment adjustment is available to address class size concerns.

A waiver request must be submitted to the executive county superintendent along with the preliminary budget and supporting documentation by Monday, February 23, 2009. This includes the completed waiver request report generated from the software and any additional documentation unique to the request that will provide clear and convincing evidence that the district qualifies for the waiver(s) sought and that the amount of the expenditure is reasonable. This also includes completion of a trend analysis documenting historical budgeting and spending practices (APPENDIX G of the Budget Guidelines), and completion of a comparative analysis of district’s spending to the adequacy model. Districts must also submit a copy of the most recent board secretary’s report and support of encumbered funds and available balances through the end of the fiscal year. Waiver requests submitted for the first time with the initial budget submission of non-waiver districts or passed at the public hearing will not be considered.

Preliminary budgets and supporting documentation may be submitted to the department prior to board approval although a copy of the district minutes approving the preliminary budget and waiver request is required before the request may be approved.

The following summarizes the required submissions for waiver requests:

- Completed preliminary budget and supporting documentation, either board approved or pending board approval;
- Waiver request report(s) generated from the software and any documentation unique to the specific waiver request;
- Completed trend analysis document; efficiency standards questionnaire, (APPENDIX G of the Budget Guidelines) and comparative analysis to the adequacy model;
- Copy of the most recent board-approved board secretary report; and
- Support of encumbered funds and available balances.

A district's submission of a waiver request to the department must include all required supporting documentation that reconciles. A waiver will not be considered complete, nor consideration given, without all reconciled information included.

#### Waiver Review Process:

The executive county superintendent will review and approve tax cap waiver requests as part of the budget approval process. In considering a waiver request, the executive county superintendent, in consultation with the Division of Finance, will review the entire budget for potential budgetary reallocations up to the total amount of the waiver request. Reallocations will be considered from line item accounts that will not impact the district's ability to meet the core curriculum content standards and provide a thorough and efficient education. Reallocations that will be considered include:

- Reallocations from proposed budgeted deposits into reserve accounts (capital, maintenance and emergency reserve accounts).
- Reallocations from existing general fund reserve accounts specific to budgeted appropriations where sufficient balances exist.
- Reallocations based on comparison of a district's per pupil spending to the median per pupil spending adjusted by the CPI for indicators in the latest comparative spending guide (for the applicable operating type and enrollment range) including but not limited to, administrative cost per pupil, operation and maintenance cost per pupil, and ratio of students to administrative personnel.
- Reallocations based on comparison of a district's resources and cost factors to those in its adequacy budget.
- Reallocations based on comparison of a district's operations to the following efficiency standards:
  - average class sizes for regular education greater than 15 students per class;
  - custodians equal to or less than one for every 17,500 square feet;
  - transportation vehicle utilization greater than the state average;
  - vacant positions budgeted at step one of the salary guide;
  - use of teacher aids only for positions mandated by law or required by IEP; and
  - self sufficient food service operations.

The executive county superintendent will also consider reallocations from programs and services not required for a thorough and efficient education including, but not limited to courtesy busing, adult education, summer enrichment programs (not remedial programs for grade advancement) and community programs. Programs/services offset by fees/tuition or previously approved by the voters via a separate question will not be considered.

The executive county superintendent will determine whether the waiver is approved as a permanent increase to the tax levy base or a one time adjustment. A one time increase would be for an expenditure that is non-recurring or may be non-recurring due to future

economic conditions or other factors that are within the district's control. A permanent increase would be for an expenditure that is unlikely to be impacted by future economic conditions or other factors and will continue beyond the budget year for an indeterminable number of school years. A waiver for capital outlay expenditures will be considered a one time adjustment even if the district is planning to phase in the expenditure over several years.

The executive county superintendent may use information collected and compiled by the department or obtained from professional and trade publications, research organizations, other federal or state government agencies, and other expert or research-based reference materials in rendering a decision.

General Efficiency Practices for Waiver Approvals:

The executive county superintendent can disapprove a waiver request if the district is not meeting standard business practices including but not limited to submission of a board secretary's report that:

- (1) is more than two months prior to the most recent month-end date;
- (2) is not prepared consistent with GAAP and other state law and regulations;
- (3) reflects several line-item accounts with deficit balances or a fund deficit;
- (4) reflects unapproved or inappropriate line-item account transfers;
- (5) does not balance to the treasurer's report; and
- (6) indicates surplus at year-end of the current year that exceeds the estimated amount reflected in the budget submission by more than the waiver request.

In addition to the items listed above, beginning in the 09-10 year, the executive county superintendent can disapprove a waiver request if the district has not:

- (1) Provided documentation that it has taken steps to improve administrative efficiencies or reduced non-instructional costs through shared services or documented doing so would not result in savings or be more costly.
- (2) Examined at least once every three years every insurance policy held by the district for cost efficiencies.
- (3) Refinanced outstanding debt when at least a 3% savings can be achieved.
- (4) Not maximized participation (as defined in regulations) in E-rate, ACT, and ACES when applicable.
- (5) Not obtained parental consent forms for 90 percent of students eligible for SEMI or not demonstrated appropriate steps to maximize participation (as defined in regulations).
- (6) Provided employees with other health coverage to waive coverage, if the district participates in the SHBP or SEHBP, and not pay such employees an amount that exceeds 50% of the savings resulting from the waiver of such coverage.

- (7) Established a tiered system of pupil transportation if the district has buildings configured by two or more grade spans (e.g. K-5, 6-8 or 9-12).

Restrictions for Districts that Receive Waiver Approval:

1. Accounts affected by an approved waiver will be restricted during the budget year, and no transfers out of the accounts will be allowed unless approved in advance by the executive county superintendent.
2. Surplus generated at the fiscal year-end of the budget year that a waiver has been approved may be deposited into a reserve account only after a reserve to offset future waiver requests in the amount of the approved waiver request is established.

Pursuant to the tax levy cap law, denial for all or part of a waiver request by the executive county superintendent is final. There is no appeal process. If a waiver request is denied, districts may consider an increase to levy through the use of a separate proposal. See section on separate proposals for restrictions and approvals.

**1. Special Education Commissioner Cap Waiver**

Pursuant to N.J.A.C. 6A:23A-12.8, a waiver for increases in special education costs per pupil in excess of \$40,000 that exceed the prebudget year in excess of four percent is available to regular school districts. The total per pupil cost for a student serviced in-house is the self-contained class cost for that pupil (total costs divided by the number of pupils in the class), plus any related and extraordinary costs, less any costs for new placements absorbed by restricted funds, such as IDEA funds. The total per pupil cost of a student serviced out-of-district is the sum of the tuition, related services, extraordinary services, and residential costs, less any costs for new placements absorbed by restricted funds, such as IDEA funds. Transportation costs for the pupil are not included. The application should be for specific students and no contingency placements will be considered.

The submitted waiver for consideration will be the lesser of the amount requested for the adjustment or the maximum eligible amount as calculated below:

- Calculate the sum of budget year per pupil costs for students served in-district and out-of-district (as shown in the table below) exceeding \$40,000 (A).
- Calculate the sum of prebudget year per pupil costs for students served in-district and out-of-district (computed as shown in the table below) exceeding \$40,000, indexed by four percent (B). The prebudget year data will be preloaded from the prebudget year original budget certified for taxes.

PER PUPIL COST

<b>Student served in district</b>	<b>Student served out-of-district</b>
Calculate the self-contained class cost by taking the total class costs divided by the number of pupils in the class <i>Add</i>	Tuition rate <i>Add</i>
Related services and extraordinary costs	Related services and extraordinary costs <i>Add</i>
	Residential costs
<u>No</u> transportation or fund 20 costs included	<u>No</u> transportation or fund 20 costs included

- Calculate the maximum special education waiver by determining the increase in these costs over the prebudget year -- (A) minus (B).

The budget program requires data entry for each eligible in-house and out-of-district special education pupil under the following two data entry screens:

1. 2009-10 In-House Costs in Excess of \$40,000
2. 2009-10 Out-of-District Costs in Excess of \$40,000

The budget program has preloaded the data for each student entered in the prebudget year original budget certified for taxes on the two prebudget year data entry screens. This amount may be overwritten if necessary.

3. 2008-09 In-House Costs in Excess of \$40,000
4. 2008-09 Out-of-District Costs in Excess of \$40,000

For In-House Cost screens, the following data entry is required for the budget year and preloaded for the prebudget year: initials of the pupil, his/her classification, the per pupil classroom costs of providing instruction, and the related services and extraordinary costs for that pupil.

For Out-of-District Cost screens, the following data entry is required for the budget year and preloaded for the prebudget year: initials of the pupil, the district or private school where the pupil is sent, the per pupil tuition rate, and the related services, extraordinary services, and residential costs for the student. For private school placements, the per pupil rate is the number of days multiplied by the per-diem rate.

Districts must provide support for the calculation of per pupil self-contained classroom costs and copies of the 2008-09 Supporting Documentation Item 6B to support out-of-district costs. A tax levy adjustment will not be approved for contingency placements.

Non-permanent waivers that were approved for 2008-09 will be preloaded onto line F1 of the report, and be deducted from the 2008-09 special education costs to arrive at the base 2008-09 special education costs.

**Commissioner Cap Waiver  
for Special Education Costs Worksheet**

2009-10 Costs in Excess of \$40,000:

In-House - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pupil		Per Pupil Self Contained	Related	Extraordinary	Total	Amount in Excess of \$40,000
<u>Initials</u>	<u>Classification</u>	<u>Classroom Costs</u>	<u>Services</u>	<u>Services</u>	<u>(3)+(4)+(5)</u> Total In-House	<u>(7)</u>

Out of District - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pupil	District or	Tuition	Related	Extraordinary	Residential	Total	Amount in Excess of \$40,000
<u>Initials</u>	<u>Private School</u>	<u>Rate</u>	<u>Services</u>	<u>Services</u>	<u>Costs</u>	<u>(3)+(4)+(5)+(6)</u>	<u>(8)</u>

Total Out of District \_\_\_\_\_ (B)

Total 2009-10 Special Ed Costs in Excess of \$40,000 = (A) + (B) \_\_\_\_\_ (C)

2008-09 Costs in Excess of \$40,000:

In-House - List Information for Each Pupil with Total Special Ed Costs Greater than \$40,000

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pupil		Per Pupil Self Contained	Related	Extraordinary	Total	Amount in Excess of \$40,000
<u>Initials</u>	<u>Classification</u>	<u>Classroom Costs</u>	<u>Services</u>	<u>Services</u>	<u>(3)+(4)+(5)</u> Total In-House	<u>(7)</u>

Total Out of District \_\_\_\_\_ (E)

Total 2008-09 Special Ed Costs in Excess of \$40,000 = (D) + (E) \_\_\_\_\_ (F)

Less 2008-09 Non-permanent Special Ed Waiver \_\_\_\_\_ (F1)

Base 2008-09 Special Ed Costs > \$40,000 = (F) - (F1) \_\_\_\_\_ (F2)

Inflated 2008-09 Excess Costs = (F2) \* 1.04 \_\_\_\_\_ (G)

Increase in Excess Special Ed Costs in 2009-10 Over 2008-09 Inflated Excess Costs = (C) - (G) \_\_\_\_\_ (H)

Maximum Eligible Waiver = (H) \_\_\_\_\_ (I)

If (H) is > zero; Zero, If (H) is < or = to zero

Requested Waiver Amount \_\_\_\_\_ (J)

Waiver for Special Education Costs = Lesser of (I) or (J) \_\_\_\_\_ (K)

The budgeted special education costs in excess of \$40,000 have been reviewed and the district request for a Commissioner waiver for increases in special education costs in excess of \$40,000 is recommended.

This adjustment is \_\_\_\_\_ limited to the budget year. \_\_\_\_\_ a permanent levy increase

District rationale for permanent levy increase:

Executive County Superintendent

Date

## **2. Capital Outlay Commissioner Cap Waiver**

Pursuant to N.J.A.C. 6A:23A-12.4, a waiver for certain capital outlay expenditures is available to regular districts that are able to document the need for the capital outlay expenditures used in the calculation of the adjustment as follows:

- Compute adjusted budget year capital outlay expenditures (C):

Sum of budget year appropriations for equipment and facilities acquisitions and construction services and capital reserve transfers (lines 8230 + 8330, col.4)

*Less*

Budgeted withdrawal from the capital reserve account, net of transfers (sum (lines 130+132) – (lines 8335+8336), col. 4)

*Less*

Capital Outlay Entered on New School Costs Waiver (line 7700 thru line 8210)

*Equals*

Adjusted budget year capital outlay expenditures (C)

- Compute prebudget year base capital outlay expenditures (D):

Sum of prebudget year appropriations for equipment and facilities acquisition and construction services and capital reserve transfers (line 8230+8330 included in the prebudget year original budget certified for taxes)

*Less*

Budgeted withdrawal from the capital reserve, net of transfers (sum (lines 130+132)-(lines 8335+8336 in prebudget year certified budget)

*Less*

Approved prebudget year non-permanent capital outlay waiver adjustment

*Equals*

Prebudget year certified budget capital outlay expenditures (D4)

- Index prebudget year capital outlay expenditures (D4) by four percent (E)

- Calculate maximum capital outlay waiver

Adjusted budget year capital outlay expenditures (C)

*Less*

Indexed current year capital outlay expenditures (E)

*Equals*

Maximum capital outlay waiver

All capital reserve funds shall be appropriated in the budget year in order to be eligible for this waiver. **Supporting documentation required to be submitted includes:**

1. Narrative description of the capital project and project number as included in the district's Long Range Facilities Plan and the need for the adjustment;
2. Evidence that the proposed capital project is one of the following:
  - directly related to classroom instruction;
  - part of an established periodic schedule of equipment replacement;
  - essential to the administration of necessary school level activities;
  - required to ensure the health and safety of persons using school facilities or sites; or
  - capital outlay portion of the prebudget year was an aberration in that it was the lowest of the previous three budget years.
2. A true copy of the minutes of the board meeting at which the proposal was formally introduced and discussed in public if the proposed capital outlay portion of the budget includes funds to purchase, expand, renovate or construct school facilities or sites.

The actual approved waiver amount will be based upon the executive county superintendent review of the above materials and will not exceed the maximum amount eligible as calculated above.

**The entire capital outlay portion of the budget (including equipment) of districts receiving this adjustment is restricted** and funds cannot be transferred between (from/to) capital outlay and current expense.

**Amounts must be spent on original intended purpose.** The Board may apply to the Commissioner for an exemption due to unforeseeable conditions which result in other urgent capital outlay needs. An exemption shall be granted if the existence of such conditions is demonstrated.

If the capital outlay portion of the budget is not expended or encumbered by the end of the budget year, reserve and designate any balances in the subsequent budget year or the second subsequent budget year when determined after adoption.

New Jersey State Department of Education  
 Waiver for Capital Outlay Expenditures Worksheet  
 2009-2010

Budgeted Capital Outlay Expenditures – 2009-10	\$ _____ (A)
Less Budgeted Withdrawal From Capital Reserve Account, Net of Transfers	\$ _____ (B)
Less Capital Outlay Entered on New School Costs Waiver	\$ _____ (B1)
Adjusted 2009-10 Capital Outlay Expenditures = (A) - (B) – (B1)	\$ _____ (C)
Original Budgeted 2008-09 Capital Outlay Expenditures	\$ _____ (D1)
Less Budgeted Withdrawal from Capital Reserve Account, Net of Transfers	\$ _____ (D2)
Less 2008-09 Non-permanent Capital Outlay Waiver	\$ _____ (D3)
Base 2008-09 Capital Outlay Expenditures = (D1) - (D2) – (D3)	\$ _____ (D4)
Indexed 2008-09 Base Capital Outlay Expenditures = (D4) * 1.04	\$ _____ (E)
Change in Capital Outlay Expenditures = (C) - (E)	\$ _____ (F)
Maximum Amount Eligible – for Capital Outlay Expenditures Waiver	\$ _____ (G)
Requested Waiver Amount	\$ _____ (H)
Waiver for Capital Outlay Expenditures = Lesser of (G) or (H)	\$ _____ (I)

The budgeted capital outlay amounts have been reviewed and the district request for a Commissioner waiver for increase in capital outlay expenditures is recommended.

The waiver is limited to the budget year.

\_\_\_\_\_  
 Executive County Superintendent

\_\_\_\_\_  
 Date

### **3. Tuition Commissioner Cap Waiver**

A tuition waiver is available to regular districts for which there is a formal sending/receiving relationship or for tuition charged by a county vocational school districts.

A district may apply to the Commissioner for a waiver if there is an increase in regular education tuition for the budget year charged to a sending district by the receiving district pursuant to the provisions of N.J.S.A. 18A:38-19 or charged by a county vocational school district pursuant to the provisions of N.J.S.A. 18A:54-20.1.

Pursuant to N.J.A.C. 6A:23A-12.9, a district may submit a waiver request for an increases in regular education tuition for the budget year charged in a formal sending/receiving relationship or charged by a county vocational district over four percent. Once registered on supporting documentation zero, the district must complete the “Waiver for Increase in Tuition” worksheet accessible from the SFRA Calc menu of the budget software. The adjustment may only be considered for specific students and no contingencies are allowed in the calculation of this cap adjustment.

The worksheet will compare the 2009-2010 budgeted tuition expense to the 2008-2009 original budget tuition expense entered on lines 6270 and 6290. The 2008-2009 amount will be reduced by any non-permanent tuition waivers approved by the department (preloaded onto Line B1 of the report), and then inflated by 4%. The district must enter a waiver amount requested on line (E) of the worksheet. A copy of the estimated tuition rate to be charged and the projected number of tuition students must be submitted on the receiving district’s letterhead or invoice.

**Waiver for Increase in Regular Education Tuition Expenses**

New Jersey Department of Education  
 Division of Finance  
 2009-10  
 Waiver for Increase in Tuition

2009-10 Tuition Expenses			
06270	Tuition to Other LEAs Within the State-Regular	11-000-100-561	
06290	Tuition to County Voc. School Dist.-Regular	11-000-100-563	
	Subtotal 2009-10		_____ (A)
2008-09 Tuition Expenses – Original Budget			
06270	Tuition to Other LEAs Within the State-Regular	11-000-100-561	
06290	Tuition to County Voc. School Dist.-Regular	11-000-100-563	
	Subtotal 2008-09 Original Budget		_____ (B)
	Less 2008-09 Non-permanent Tuition Waiver		_____ (B1)
	Base 2008-09 Tuition Costs	(B) – (B1)	_____ (B2)
	2008-09 Tuition Expenses inflated by 4%	(B2) x 1.04	_____ (C)
	Maximum Waiver for Increase in Tuition	(A) - (C)	_____ (D)
	Amount Requested		_____ (E)
	Waiver for Increase in Tuition	Lesser of (D) or (E)	_____ (F)

The budgeted tuition amounts have been verified and the district request for a Commissioner cap waiver for increase in tuition is recommended.

This waiver is: \_\_\_\_\_ limited to the budget year  
 \_\_\_\_\_ a permanent levy increase

District rationale for permanent levy increase:

\_\_\_\_\_  
 Executive County Superintendent

\_\_\_\_\_  
 Date

#### **4. Opening A New School Facility Commissioner Cap Waiver**

Pursuant to N.J.A.C. 6A:23A-12.10, a regular school district may submit a waiver request for the incremental expenditures associated with opening a new school facility in the budget year.

To be eligible, the school facility must be a new facility, or new addition to an existing facility characterized by an increase in the gross square footage of the school facility, used wholly or in part for educational purposes by the district. The waiver excludes stadiums, grandstands, garages, facilities used for non-instructional and non-educational purposes, and any facility used solely for school administration. It also excludes renovations to existing space that does not increase the gross square footage of the school facility.

Eligible expenditures include incremental costs related to salaries and benefits of new teaching staff members and support staff, material and supplies, equipment, energy, utilities, insurance and remote transportation. All requests for the new facility waiver that include costs of new staff related to opening the new facility must be accompanied by a listing of staff by location for the current school year and budget year. The listing must clearly support the incremental costs for salaries identified in the new buildings waiver worksheet accessible from the SFRA Calcs menu. In addition, all requests for new furniture, equipment and supplies must include the district's plan for use/disposal of existing furniture, equipment and supplies.

Transportation costs to be eligible for the new school facility waiver must not have been used to generate a waiver for transportation costs for hazardous routes. Capital outlay, energy and insurance costs entered as incremental costs for the new buildings waiver must be deducted from the 2009-10 appropriations of the capital outlay, energy or insurance waiver request, respectively, and cannot be used to generate any of the applicable waiver requests.

The new school waiver is available for the initial opening of the new school facility and is **not** available for subsequent years of a phased-in use of the new school facility.

The budget program automatically pulls in the budgeted appropriations for 2009-10 for possible eligible expenditures. Data entry of the incremental cost of those expenditures for the opening of the new school facility is required. A third column in the report automatically calculates the percentage of the incremental cost to the districtwide appropriation. The percentage of the incremental cost to the districtwide appropriations should be reasonable given the percentage increase in gross square footage of the new facility to the aggregate gross square footage of all district facilities and will be reviewed, along with other required supporting documentation upon budget submission. The approved waiver amount may be up to the lesser of the total of the eligible incremental costs for the opening of the new facility or the requested amount.

Additional documentation the district must submit includes, but is not limited to, a board resolution including:

- Anticipated opening date, and if managed by SDA, a letter from the authority identifying the projected date for receiving a temporary certificate of occupancy;
- a narrative description of the new school facility including square footage, number of classrooms, and enrollment;
- aggregate square footage of all district facilities including the additional space;
- number of classrooms and teachers in the existing buildings and additional space;
- number of non-classroom instructional spaces in the existing buildings and additional space;
- number of students enrolled in the existing buildings and additional space by grade level and classification;
- explanation with detailed support for all requested costs for the new facility request
- the full amount included in the base budget;
- the rationale for the adjustment;
- the capital project number assigned by the department upon approval of the final eligible costs, or as identified in the districts LRFP.

The board must provide evidence with the waiver request that the new school facility is scheduled to be completed and opened during the budget year and before March 31 of that year. Evidence can include a schedule of completion if the school is still under construction or a certificate of occupancy if completed. The executive county superintendent must also contact the Division of Facilities and Transportation to verify the school facility is scheduled for completion in the budget year based on the department's project tracking system.

**New Jersey Department of Education  
Division of Finance  
2009-2010  
New School Facilities Detailed Costs  
District Name**

<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Total Budgeted Dollars</b>	<b>Dollars Applicable To New Facility</b>	<b>% Increase Due to New Facility</b>
<b>Regular Programs - Instruction</b>					
2505	Preschool – Salaries of Teachers	11-105-100-101			
2510	Kindergarten – Salaries of Teachers	11/15-110-100-101			
2520	Grades 1-5 – Salaries of Teachers	11/15-120-100-101			
2530	Grades 6-8 – Salaries of Teachers	11/15-130-100-101			
2540	Grades 9-12 – Salaries of Teachers	11/15-140-100-101			
<b>Regular Programs – Undistributed Instruction</b>					
2640	Other Salaries for Instruction	11/15-190-100-106			
2670	Other Purchased Services (400-500 series)	11/15-190-100-500			
2680	General Supplies	11/15-190-100-610			
2690	Textbooks	11/15-190-100-640			
<b>Special Education - Instruction</b>					
<b>Total Cognitive – Mild:</b>					
2720	Salaries of Teachers	11/15-201-100-101			
2730	Other Salaries for Instruction	11/15-201-100-106			
2760	Other Purchased Services (400-500 series)	11/15-201-100-500			
2770	General Supplies	11/15-201-100-610			
2780	Textbooks	11/15-201-100-640			
<b>Total Cognitive – Moderate:</b>					
2810	Salaries of Teachers	11/15-202-100-101			
2820	Other Salaries for Instruction	11/15-202-100-106			
2850	Other Purchased Services (400-500 series)	11/15-202-100-500			
2860	General Supplies	11/15-202-100-610			
2870	Textbooks	11/15-202-100-640			
<b>Learning and/or Language Disabilities:</b>					
2990	Salaries of Teachers	11/15-204-100-101			
3000	Other Salaries for Instruction	11/15-204-100-106			
3030	Other Purchased Services (400-500 series)	11/15-204-100-500			
3040	General Supplies	11/15-204-100-610			
3050	Textbooks	11/15-204-100-640			
<b>Visual Impairments:</b>					
3170	Salaries of Teachers	11/15-206-100-101			
3180	Other Salaries for Instruction	11/15-206-100-106			
3210	Other Purchased Services (400-500 series)	11/15-206-100-500			
3220	General Supplies	11/15-206-100-610			
3230	Textbooks	11/15-206-100-640			
<b>Auditory Impairments:</b>					
3260	Salaries of Teachers	11/15-207-100-101			
3270	Other Salaries for Instruction	11/15-207-100-106			

**New Jersey Department of Education  
Division of Finance  
2009-2010  
New School Facilities Detailed Costs  
District Name**

<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Total Budgeted Dollars</b>	<b>Dollars Applicable To New Facility</b>	<b>% Increase Due to New Facility</b>
3300	Other Purchased Services (400-500 series)	11/15-207-100-500			
3310	General Supplies	11/15-207-100-610			
3320	Textbooks	11/15-207-100-640			
<b>Behavioral Disabilities:</b>					
3440	Salaries of Teachers	11/15-209-100-101			
3450	Other Salaries for Instruction	11/15-209-100-106			
3480	Other Purchased Services (400-500 series)	11/15-209-100-500			
3490	General Supplies	11/15-209-100-610			
3500	Textbooks	11/15-209-100-640			
<b>Multiple Disabilities:</b>					
3770	Salaries of Teachers	11/15-212-100-101			
3780	Other Salaries for Instruction	11/15-212-100-106			
3810	Other Purchased Services (400-500 series)	11/15-212-100-500			
3820	General Supplies	11/15-212-100-610			
3830	Textbooks	11/15-212-100-640			
<b>Resource Room/Resource Center:</b>					
3860	Salaries of Teachers	11/15-213-100-101			
3870	Other Salaries for Instruction	11/15-213-100-106			
3900	Other Purchased Services (400-500 series)	11/15-213-100-500			
3910	General Supplies	11/15-213-100-610			
3920	Textbooks	11/15-213-100-640			
<b>Autism:</b>					
3950	Salaries of Teachers	11/15-214-100-101			
3960	Other Salaries for Instruction	11/15-214-100-106			
3990	Other Purchased Services (400-500 series)	11/15-214-100-500			
4000	General Supplies	11/15-214-100-610			
4010	Textbooks	11/15-214-100-640			
<b>Preschool Disabilities – Part-Time:</b>					
4040	Salaries of Teachers	11/15-215-100-101			
4050	Other Salaries for Instruction	11/15-215-100-106			
4080	Other Purchased Services (400-500 series)	11/15-215-100-500			
4090	General Supplies	11/15-215-100-610			
4100	Textbooks	11/15-215-100-640			
<b>Preschool Disabilities – Full Time:</b>					
4130	Salaries of Teachers	11/15-216-100-101			
4140	Other Salaries for Instruction	11/15-216-100-106			
4170	Other Purchased Services (400-500 series)	11/15-216-100-500			
4180	General Supplies	11/15-216-100-610			
4190	Textbooks	11/15-216-100-640			

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<b>Cognitive – Severe:</b>					
4710	Salaries of Teachers	11/15-222-100-101			
4720	Other Salaries for Instruction	11/15-222-100-106			
4750	Other Purchased Services (400-500 series)	11/15-222-100-500			
4760	General Supplies	11/15-222-100-610			
4770	Textbooks	11/15-222-100-640			
<b>Basic Skills/Remedial – Instruction</b>					
4810	Salaries of Teachers	11/15-230-100-101			
4820	Other Salaries for Instruction	11/15-230-100-106			
4850	Other Purchased Services (400-500 series)	11/15-230-100-500			
4860	General Supplies	11/15-230-100-610			
4870	Textbooks	11/15-230-100-640			
<b>Bilingual Education – Instruction:</b>					
4900	Salaries of Teachers	11/15-240-100-101			
4910	Other Salaries for Instruction	11/15-240-100-106			
4940	Other Purchased Services (400-500 series)	11/15-240-100-500			
4950	General Supplies	11/15-240-100-610			
4960	Textbooks	11/15-240-100-640			
<b>Vocational Programs – Local – Instruction:</b>					
4990	Salaries of Teachers	11/15-3xx-100-101			
5000	Other Salaries for Instruction	11/15-3xx-100-106			
5030	Other Purchased Services (400-500 series)	11/15-3xx-100-500			
5040	General Supplies	11/15-3xx-100-610			
5050	Textbooks	11/15-3xx-100-640			
<b>School-Spon. Co/Extra Curricular Actvts. – Inst.:</b>					
6030	Salaries	11/15-401-100-100			
6040	Purchased Services	11/15-401-100-500			
6050	Supplies and Materials	11/15-401-100-600			
<b>School-Sponsored Athletics – Instruction:</b>					
6090	Salaries	11/15-402-100-100			
6100	Purchased Services (300-500 series)	11/15-402-100-500			
6110	Supplies and Materials	11/15-402-100-600			
<b>Other Instructional Programs – Instruction:</b>					
6150	Salaries	11/15-4xx-100-100			
6160	Purchased Services (300-500 series)	11/15-4xx-100-500			
6170	Supplies and Materials	11/15-4xx-100-600			
<b>Before/After School Programs</b>					
15000	Salaries of Teachers	11/15-421-100-101			
15010	Other Salaries of Instruction	11/15-421-100-106			

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15020	Salaries of Teacher Tutors	11/15-421-100-178			
15030	Salaries of Reading Specialists	11/15-421-100-179			
15050	Other Purchased Services (400-500)	11/15-421-100-500			
15060	Supplies and Materials	11/15-421-100-600			
<b>Summer School</b>					
15200	Salaries of Teachers	11/15-422-100-101			
15210	Other Salaries of Instruction	11/15-422-100-106			
15220	Salaries of Teacher Tutors	11/15-422-100-178			
15230	Salaries of Reading Specialists	11/15-422-100-179			
15250	Other Purchased Services (400-500)	11/15-422-100-500			
15260	General Supplies	11/15-422-100-610			
15270	Textbooks	11/15-422-100-640			
<b>Alternative Education Program</b>					
15400	Salaries of Teachers	11/15-423-100-101			
15410	Other Salaries of Instruction	11/15-423-100-106			
15420	Salaries of Teacher Tutors	11/15-423-100-178			
15430	Salaries of Reading Specialists	11/15-423-100-179			
15450	Other Purchased Services (400-500)	11/15-423-100-500			
15460	General Supplies	11/15-423-100-610			
15470	Textbooks	11/15-423-100-640			
<b>Other Supplemental/At-Risk Programs</b>					
15600	Salaries of Teachers	11/15-424-100-101			
15610	Other Salaries of Instruction	11/15-424-100-106			
15620	Salaries of Teacher Tutors	11/15-424-100-178			
15630	Salaries of Reading Specialists	11/15-424-100-179			
15650	Other Purchased Services (400-500)	11/15-424-100-500			
15660	General Supplies	11/15-424-100-610			
15670	Textbooks	11/15-424-100-640			
<b>Undistributed Expend. – Attend &amp; Social Work:</b>					
6370	Salaries	11/15-000-211-100			
6372	Sal of Drop-Out Prevention Officer/Coord	11/15-000-211-171			
6373	Salaries of Family Support Teams	11/15-000-211-172			
6374	Sal of Fam Liaisons/Comm Parent Inv Sp	11/15-000-211-173			
6375	Salaries of Community/School Coord.	11/15-000-211-174			
6390	Purchased Services (300-500 series)	11/15-000-211-500			
6400	Supplies and Materials	11/15-000-211-600			
<b>Undistributed Expenditures – Health Services:</b>					
6430	Salaries	11/15-000-213-100			
6435	Salaries of Social Services Coordinators	11/15-000-213-175			

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6450	Other Purchased Services (400-500 series)	11/15-000-213-500			
6460	Supplies and Materials	11/15-000-213-600			
<b>Undist. Expend. – Speech, OT, PT &amp; Related Svcs</b>					
6481	Salaries	11-000-216-100			
6483	Supplies and Materials	11-000-216-600			
<b>Undis. Exp. – Oth. Supp. Serv. Stud. – Extra. Serv.</b>					
6701	Salaries	11-000-217-100			
6703	Supplies and Materials	11-000-217-600			
<b>Undist. Exp. – Guidance</b>					
6490	Salaries of Other Professional Staff	11/15-000-218-104			
6500	Salaries of Secretarial and Clerical Ass't.	11/15-000-218-105			
6510	Other Salaries	11/15-000-218-110			
6540	Other Purchased Services (400-500 series)	11/15-000-218-500			
6550	Supplies and Materials	11/15-000-218-600			
<b>Undist. Exp. - Child Study Teams</b>					
6580	Salaries of Other Professional Staff	11-000-219-104			
6590	Salaries of Secretarial and Clerical Ass't.	11-000-219-105			
6600	Other Salaries	11-000-219-110			
6650	Misc. Pur. Serv. (400-500 series O/than Resid. Costs)	11-000-219-592			
6660	Supplies and Materials	11-000-219-600			
<b>Undist. Expend. – Improv. Of Inst. Serv.</b>					
6750	Salaries of Supervisors of Instruction	11/15-000-221-102			
6760	Salaries of Other Professional Staff	11/15-000-221-104			
6770	Salaries of Secretarial and Clerical Ass't.	11/15-000-221-105			
6780	Other Salaries	11/15-000-221-110			
6785	Sal of Facilitators, Math & Literacy Coach	11/15-000-221-176			
6810	Other Purchased Services (400-500 series)	11/15-000-221-500			
6820	Supplies and Materials	11/15-000-221-600			
<b>Undist. Exp. – Edu. Media Serv./Sch. Library</b>					
6850	Salaries	11/15-000-222-100			
6855	Salaries of Technology Coordinators	11/15-000-222-177			
6870	Other Purchased Services (400-500 series)	11/15-000-222-500			
6880	Supplies and Materials	11/15-000-222-600			
<b>Undist. Exp. – Support Serv. – Gen. Admin.</b>					
6910	Salaries	11-000-230-100			
6915	Salaries of Attorneys	11-000-230-108			
6950	Communications/Telephone	11-000-230-530			
6960	Misc Purch. Serv. (400-500 series other Than 530 & 585)	11-000-230-590			

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6975	General Supplies	11-000-230-610			
<b>Undist. Exp. – Support Serv. – School Admin.</b>					
7010	Salaries of Principals/Assistant Principals	11/15-000-240-103			
7020	Salaries of Other Professional Staff	11/15-000-240-104			
7030	Salaries of Secretarial and Clerical Ass't.	11/15-000-240-105			
7040	Other Salaries	11/15-000-240-110			
7060	Other Purchased Services (400-500 series)	11/15-000-240-500			
7070	Supplies and Materials	11/15-000-240-600			
<b>Undist. Expend. – Central Services</b>					
7100	Salaries	11-000-251-100			
7115	Other Purchased Services (400-500 series)	11-000-251-592			
7125	Supplies and Materials	11-000-251-600			
<b>Undist. Expend. – Admin. Info. Technology</b>					
7155	Salaries	11-000-252-100			
7170	Other Purchased Services (400-500 series)	11-000-252-500			
7175	Supplies and Materials	11-000-252-600			
<b>Undist. Expend. – Allow. Maint. for School Facil.</b>					
7621	Salaries	11-000-261-100			
7622	Cleaning, Repair, and Maintenance Svc.	11-000-261-420			
7623	General Supplies	11-000-261-610			
<b>Undis. Exp. – Custodial Services</b>					
7626	Salaries	11/15-000-262-100			
7638	Salaries of Non-Instrucitonal Aides	11/15-000-262-107			
7627	Purchased Professional & Tech. Services	11-000-262-300			
7628	Cleaning, Repair, and Maint. Services	11-000-262-420			
7630	Other Purchased Property Services	11-000-262-490			
7631	Insurance	11-000-262-520			
7632	Miscellaneous Purchased Services	11-000-262-590			
7633	General Supplies	11/15-000-262-610			
7634	Energy (Electricity)	11-000-262-622			
7639	Energy (Natural Gas)	11-000-262-621			
7640	Energy (Oil)	11-000-262-624			
<b>Care and Upkeep of Grounds</b>					
15800	Salaries	11-000-263-100			
15810	Purchased Professional & Technical Svcs	11-000-263-300			
15820	Cleaning, Repair & Maintenance Svcs	11-000-263-420			
15830	General Supplies	11-000-263-610			
<b>Security</b>					
15900	Salaries	11/15-000-266-100			

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<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Total Budgeted Dollars</b>	<b>Dollars Applicable To New Facility</b>	<b>% Increase Due to New Facility</b>
15910	Purchased Professional & Technical Svcs	11/15-000-266-300			
15920	Cleaning, Repair & Maintenance Svcs	11/15-000-266-420			
15930	General Supplies	11/15-000-266-610			
<b>Undist. Expend. – Student Transportation Serv.</b>					
7209	Salaries of Non-Instructional Aides	11-000-270-107			
7210	Sal for Pupil Tran (Bet Home & Sch)-Reg	11-000-270-160			
7220	Sal for Pupil Tran (Bet H&S)- Spl. Ed.	11-000-270-161			
7230	Sal for Pupil Tran (Oth. Than Bet. H&S)	11-000-270-162			
7235	Sal for Pupil Tran (Bet H&S) – Nonpub.	11-000-270-163			
7250	Cleaning, Repair, & Maint. Services	11-000-270-420			
7251	Rental Payments – School Buses	11-000-270-442			
7252	Lease Purchase Payments – Sch. Buses	11-000-270-443			
7260	Contr Serv (Bet Home and Sch) - Vendors	11-000-270-511			
7270	Contr Serv (Other Than Bet H&S) –Vend.	11/15-000-270-512			
7280	Contr Serv (Bet H&S) – Joint Agreements	11-000-270-513			
7290	Contract. Serv (Sp Ed Stds) - Vendors	11-000-270-514			
7300	Cont. Serv. (Sp Ed Stds) – Joint Agrmnts	11-000-270-515			
7301	Cont, Serv. (Reg Stud.) – ESCs & CTASAs	11-000-270-517			
7302	Cont. Serv. (Spl. Ed. St.) –ESC& CTASAs	11-000-270-518			
7303	Con. Serv. – Aid in Lieu of Pymts- Non Pub Sch	11-000-270-503			
7304	Cont. Serv. – Aid in Lieu of Pymts – Chrtr. Sch.	11-000-270-504			
7310	Misc. Purch. Serv. - Transportation	11-000-270-593			
7320	General Supplies	11-000-270-610			
7325	Transportation Supplies	11-000-270-615			
<b>Personal Services – Employee Benefits</b>					
12720	<b>Total Personal Services-EE Benefits</b>				
<b>Equipment</b>					
7701	Preschool	12-105-100-730			
7700	Kindergarten	12/15-110-100-730			
7710	Grades 1-5	12/15-120-100-730			
7720	Grades 6-8	12/15-130-100-730			
7730	Grades 9-12	12/15-140-100-730			
7740	Cognitive – Mild	12/15-201-100-730			
7750	Cognitive – Moderate	12/15-202-100-730			
7770	Learning and/or Language Disabilities	12/15-204-100-730			
7790	Visual Impairments	12/15-206-100-730			
7800	Auditory Impairments	12/15-207-100-730			
7820	Behavioral Disabilities	12/15-209-100-730			
7850	Multiple Disabilities	12/15-212-100-730			

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7860	Resource Room/Resource Center	12/15-213-100-730			
7870	Autism	12/15-214-100-730			
7880	Preschool Disabilities – Part-Time	12/15-215-100-730			
7890	Preschool Disabilities – Full-Time	12/15-216-100-730			
7950	Cognitive – Severe	12/15-222-100-730			
7960	Basic Skills/Remedial – Instruction	12/15-230-100-730			
7970	Bilingual Education – Instruction	12/15-240-100-730			
8070	Vocational Programs – Local – Instruction	12/15-3xx-100-730			
8075	At-Risk Programs	12-42X-100-730			
8080	Sch.-Spon. and Other Instructional Programs	12/15-4xx-100-730			
8100	Und. Exp. Support Serv. – Students-Reg.	12/15-000-210-730			
8111	Und. Exp. Support Serv.-Related & Ext.	12-000-21x-730			
8120	Und. Exp. Supp Serv. – Child Study Teams	12-000-219-730			
8130	Und. Exp. –Support Serv. – Inst. Staff	12/15-000-220-730			
8140	Und. Exp. – General Admin.	12-000-230-730			
8150	Und. Exp. – School Admin.	12/15-000-240-730			
8155	Und. Exp. – Central Services	12-000-251-730			
8156	Und. Exp. – Admin. Info. Technology	12-000-252-730			
8160	Und. Exp. – Operation of Plant Serv.	12/15-000-260-730			
8161	Und. Exp. - Required Maintenance	12-000-261-730			
8162	Und. Exp.- Custodial Services	12-000-262-730			
8163	Und. Exp. – Care & Upkeep of Grounds	12-000-263-730			
8164	Und. Exp. - Security	12/15-000-266-730			
8170	Und. Exp. – Student Trans. – Non-Inst. Equip.	12-000-270-732			
8180	School Buses – Regular	12-000-270-733			
8190	School Buses – Special	12-000-270-734			
8210	Und. Exp. – Non-Inst. Serv.	12-000-300-730			
	<b>TOTALS</b>			\$	(A)
	Requested Waiver Amount			\$	(B)
	Waiver for New School Facilities Costs = Lesser Of (A) or (B)			\$	(C)

The budgeted new school costs have been verified and the district request for a Commissioner waiver for new School costs is recommended

This waiver is : \_\_\_\_\_ limited to the budget year.  
 \_\_\_\_\_ a permanent levy increase.

District rationale for permanent levy increase:

## 5. Commissioner Cap Waiver for Energy Costs

Effective for 2008-09, N.J.S.A. 18A:7F-39(b) permits a district to request a Commissioner cap waiver for energy cost increases over the prebudget year in excess of four percent.

Eligible energy sources are defined in N.J.A.C. 6A:23A-1.2 as gas, oil and electricity. It excludes busing/auto fuel and costs included in the new school facilities waiver request. In addition to the waiver request, the district must submit the following supporting documentation:

- three year trend analysis (actual, current year to date and projected to end of year, and budget year);
- rationale for the increase projected costs such as a letter from the supplier documenting the per unit cost increase;
- evidence of participation in Alliance for Competitive Energy Services (ACES) or an analysis of savings by not participating;
- analysis supporting the district projections including any information relied upon from vendors, Board of Public Utility notices, ACES or other industry sources.

Once a district has registered for a waiver request on supporting documentation item zero, the worksheet is accessible from the SFRA Calc menu. The worksheet will compare the budgeted energy (heat and electricity) costs for 2009-2010 to the original budgeted energy costs for 2008-2009, less any approved non-permanent energy waivers, and then inflated by an inflation factor of four percent. The new lines to be used in 09-10 based on the 2008 chart of accounts will not impact the calculation. The total energy costs budgeted in 08-09 are included on line 7634. To request an energy waiver the district must enter the requested amount on line (D) of the waiver request worksheet.

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Waiver for Increase in Energy Costs			
2009-2010 Energy Expenses			
7634 Energy (Electricity)	11-000-262-622	\$	(A1)
7639 Energy (Natural Gas)	11-000-262-621	\$	(A2)
7640 Energy (Oil)	11-000-262-624	\$	(A3)
Subtotal 2009-10 Energy Expenses		\$	(A4)
2008-2009 Energy Expenses – Original Budget			
7634 Energy (Electricity)	11-000-262-622	\$	(B1)
7639 Energy (Natural Gas)	11-000-262-621	\$	(B2)
7640 Energy (Oil)	11-000-262-624	\$	(B3)
Subtotal 2008-09 Energy Expenses		\$	(B4)
Less 2008-09 Non-permanent Energy Waiver		\$	(B5)
Base 2008-09 Energy Expenditures = (B4) – (B5)		\$	(B6)
2008-2009 Energy Expenses Inflated by 4%	(B6) x 1.04	\$	(C)
Maximum Waiver for Increase in Energy Costs	(A4) – (C)	\$	(D)
Amount Requested		\$	(E)
Waiver for Increase in Energy Costs	Lesser of (D) or (E)	\$	(F)

The budgeted energy amounts have been reviewed and the district request for a Commissioner waiver for increase in energy costs is recommended.

This waiver is \_\_\_\_\_ limited to the budget year  
 \_\_\_\_\_ a permanent levy increase

District rationale for permanent levy increase:

\_\_\_\_\_  
 Executive County Superintendent

\_\_\_\_\_  
 Date

## **6. Commissioner Cap Waiver for Insurance Costs**

Effective 2008-09, N.J.S.A. 18A:7F-39(e) permits a district to request a Commissioner cap waiver for insurance cost increases over the prebudget year in excess of four percent.

Insurance costs are defined in N.J.A.C. 6A:23A-2.1 as those expenditures for general liability, automobile liability, school board liability, errors and omissions, property loss or damage, and workers compensation.

Once a district has registered for a waiver on supporting documentation item zero, the district may access the data entry screen for the insurance waiver from the SFRA Calc menu. Data entry is not required for workers compensation as this will pull directly from the appropriations entered by the district. For the other insurance coverages applicable for this waiver, the district must data enter the prebudget year original budgeted appropriations and the budget year budget appropriations since these costs are not isolated in any one particular line item. The district must also enter the requested amount on line (A) of the waiver request worksheet.

Pursuant to N.J.A.C. 6A:23A-12.6, additional supporting documentation for this waiver includes:

- Three year trend analysis for each type of insurance (actual, current year to date and projected to year end, and budget year);
- Rationale for the projected increase in premium costs supported by a letter from the insurance carrier for each category of insurance or a detailed claims analysis for the prior 18 months for each self-insured category;
- List of insurance policies or coverages including for each category of coverage the insurance limit, deductible and premium for the prebudget and budget year;
- Copy of board policy on insurance;
- Documentation that the district examined at least every three years all available group options for every insurance policy held by the district, including self-insurance plan administered by NJSBA Insurance Group, and that the district participates in the most cost effective plans;
- If other than group plan, a copy of the request for proposals from the last solicitation for competitive quotes.

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Waiver for Increase in Insurance Costs**

Waiver Amount Requested	\$ _____	(A)
2009-10 Proposed Budget:		
Worker's Compensation	\$ _____	(B)
Liability Insurance Costs	\$ _____	(C)
Total 2009-2010 Proposed Budget	\$ _____	(D)
2008-09 Original Budget:		
Worker's Compensation	\$ _____	(E)
Liability Insurance Costs	\$ _____	(F)
Total 2008-2009 Original Budget	\$ _____	(G)
Less 2008-09 Non-Permanent Insurance Waiver	\$ _____	(G1)
Base 2008-09 Insurance Costs = (G) – (G1)	\$ _____	(G2)
2008-09 Original Budget Inflated by 4%=(G2) x 1.04	\$ _____	(H)
Maximum Amount Eligible (= D-H)	\$ _____	(I)
Waiver Amount = Lesser of (A) or (I)	\$ _____	(J)

If no amount is entered on line (A): No requested amount has been entered therefore waiver amount is zero.

If amount on line (I) is zero: No increase in insurance costs – not eligible for waiver

If an amount appears on line (J): The budgeted insurance amounts have been reviewed and the district request for a Commissioner waiver for increase in insurance expenditures is recommended

This waiver is \_\_\_\_\_ limited to the budget year

\_\_\_\_\_ a permanent levy increase

District rationale for permanent levy increase:

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

**7. Commissioner Cap Waiver for Transportation Costs for Hazardous Routes**

Effective 2008-09, N.J.S.A. 18A:7F-39(f) changed the calculation for a transportation adjustment from courtesy students transported to an adjustment for transportation for hazardous routes. A district may submit a waiver request for increases in transportation costs required to service hazardous routes over the prebudget year in excess of four percent. It is applicable for transportation along hazardous routes between home and school and not applicable for after school activities.

Pursuant to N.J.S.A. 18A:39-1.5, a district board of education must have a board policy regarding transportation of students who walk along hazardous routes. Without the board policy stating which routes are hazardous, a district will not qualify for this waiver.

Once a district has registered for a waiver request on supporting documentation item zero, the data entry worksheet is accessible from the SFRA Calc menu. The district must data enter from the DRTRS the number of students reported for the 2009-10 and 2008-09 school years for:

- Number of students transported for hazardous routes
- Total number of regular students transported

- Total number of special education students transported
- Total number of courtesy students transported

Data entry is also required under the same menu screen for interagency agreements (revenue line 192) for the budget year and the prebudget year and the requested amount if applicable.

The allocation of benefits in the budget is optional; however, districts wishing to include benefit costs must break out the benefits related to the transportation program on appropriation lines 12220-12310 to include the benefits in this calculation. This amount can be obtained by multiplying the non-remote transportation salaries for either 2008-09 or 2009-10 by the applicable benefits rate shown in the Advertised Per Pupil Cost Calculations Report produced in either the 2008-09 or 2009-10 budget program, whichever is applicable. A district is not required to allocate all of its employee benefits on the other lines provided for in other programs and functions and may allocate only to the transportation program for the purpose of this calculation.

The 2009-10 hazardous transportation waiver is calculated on the report as follows:

- \* Compute 2009-10 Hazardous Routes (% of Pupils Transported) as shown on line (F)

As entered on the data entry screen and agreed to the 2008-09 DRTRS summary, the total hazardous route pupils transported is divided by the sum of all students transported to obtain the percentage of hazardous students transported by the school district.

- \* Compute 2009-10 Hazardous Costs as shown on line (H)

Deduct the offsetting revenues from the total budgeted transportation appropriations. The offsetting revenues are calculated as the sum of 2009-10 budgeted revenue lines 241 (transportation fees from individuals), 242 (transportation fees from other LEAs), and the amount entered on Line F6 of the SFRA Calcs data entry screen. Multiply the net budgeted costs (Line G3) by the percentage of hazardous students transported (Line F) to obtain the total 2009-10 hazardous costs.

- \* Compute 2008-09 Hazardous Routes (% of Pupils Transported) as shown on line (O)

As entered on the data entry screen and agreed to the 2007-08 DRTRS summary, the total hazardous route pupils transported is divided by the sum of all students transported to obtain the percentage of hazardous students transported by the school district.

- \* Compute 2008-09 Hazardous Costs as shown on line (P)

Deduct the offsetting revenues from the original budget certified for taxes transportation appropriations. The offsetting revenues are calculated as the sum of 2008-09 budgeted revenue lines 241 (transportation fees from individuals), 242 (transportation fees from other LEAs), and the amount entered on Line F11 of the SFRA Calcs data entry screen. Multiply the net budgeted costs (Line I4) by the percentage of hazardous students transported (Line O) to obtain the total 2008-09 hazardous costs.

\* Compute 2009-10 Eligibility

Calculated eligibility equals the increase in hazardous costs from the prebudget year inflated by 4 percent (Line H – Line Q).

A district requesting this waiver must enter the requested amount on line (S) of the waiver request worksheet.

Hazardous busing costs for after school activities, athletics, and field trips are **not** eligible to be included in the waiver request.

Pursuant to N.J.A.C 6A:23A-12.7, additional supporting documentation to be submitted to the executive county superintendent includes, but is not limited to:

1. Submission of the DRTRS for the current year and the budget year;
2. Board policy regarding transporting students along hazardous routes, including all identified hazardous routes in the district;
3. For each identified hazardous route for the prebudget year and budget year include number of buses serving that route; number of courtesy students transported on that route; number of students eligible for transportation on that route; and the conditions resulting in designation.

**New Jersey Department of Education  
Division of Finance  
2009-10  
Waiver for Pupil Transportation Costs Worksheet**

Maximum Hazardous Route Busing Waiver:

Total 09-10 Hazardous Route Calculation

Total Regular Students Transported (A)  
 Total Special Education Students Transported (B)  
 Total Courtesy Students Transported (C)  
 Total Students Transported = (A) + (B) + (C) (D)  
 Total Students Transported for Hazardous Routes (E)  
 Hazardous Route Students as a Percentage of Total Students = (E)/(D) (F)

Total 09-10 Transportation Costs Calculation

09-10 Total Budgeted Transportation Costs per Line 7350 (G)  
 09-10 Total Allocated Benefits per Budget – Line 12320 (G1)  
 Less 09-10 Total Offsetting Revenues (G2)  
 Total 09-10 Budgeted Transportation Costs = (G)+(G1)-(G2) (G3)  
 09-10 Eligible Transportation Costs = (F)\*(G3) (H)

Total 08-09 Transportation Costs Calculation

08-09 Total Original Budgeted Transportation Costs per Line 7350 (I)  
 08-09 Total Allocated Benefits per Original Budget Line 12320 (I1)  
 Less 08-09 Total Offsetting Revenues (I2)  
 Less 08-09 Non-permanent Transportation Waiver (I3)  
 Total 08-09 Original Budgeted Transportation Costs = (I)+(I1)-(I2)-(I3) (I4)

Total 08-09 Hazardous Route Calculation

Total Regular Students Transported (J)  
 Total Special Education Students Transported (K)  
 Total Courtesy Students Transported (L)  
 Total Students Transported = (J)+(K)+(L) (M)  
 Total Students Transported for Hazardous Routes (N)  
 Hazardous Route Students as a Percentage of Total Students = (N)/(M) (O)  
 08-09 Eligible Transportation Costs = (I4)\*(O) (P)  
 Inflated 08-09 Eligible Transportation Costs = (P)\*1.04 (Q)  
 Increase in Pupil Transportation Costs = (H)-(Q) (R)  
 Requested Waiver Amount (S)  
 Waiver for Transportation = Lesser of (R) or (S) (T)

The budgeted transportation costs have been reviewed and the district request for a Commissioner waiver for increase in transportation costs for hazardous routes is recommended.

This adjustment is \_\_\_\_\_ limited to the budget year.

\_\_\_\_\_ a permanent levy increase.

District rationale for permanent increase:

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

## **8. Commissioner Cap Waiver for Not Meeting Core Curriculum Content Standards**

Effective 2008-09, N.J.S.A. 18A:7F-39(a) permits a district to request a cap waiver if the district does not meet the Core Curriculum Content Standards (CCCS) as determined through the implementation of New Jersey Quality Single Accountability Continuum (QSAC) and prior to the full implementation, the district's status will be determined based upon criteria reported under the No Child Left Behind Act (NCLB). The criteria identified under NCLB is "Districts In Need of Improvement" (DINI).

Pursuant to N.J.A.C. 6A:23A-12.2, the district must satisfactorily demonstrate that the increase in tax levy will be used to implement or expand programs or services. The district must submit a written plan including goals, objectives and progress benchmarks for each program and/or service, a detailed budget for each, and a copy of independent research-based evidence that has been proven effective in addressing the causes of not reaching CCCS. The plan should also include any program/service currently being provided that will be eliminated in the budget year as determined to not have been effective.

Supporting Documentation Items 10 and 11 of the DOEnet software should be used to provide the required detailed budget for submission. Refer to the supporting documentation section for details on completing these worksheets. After completing supporting documentation 10 and 11, the district should register for the waiver on supporting documentation item zero, enter the amount being requested on line (B) of the waiver request worksheet, and print the waiver request report. A written plan along with the use of tax levy must be submitted to support each detailed budget provided for in the waiver request.



## **9. Commissioner Cap Waiver for Non-recurring General Fund Revenues**

Effective for 2008-09, N.J.S.A. 18A:7F-39(d) permits a district to request a Commissioner cap waiver for the appropriation of non-recurring general fund revenues in the prebudget year original budget, including the appropriation of surplus.

A district requesting this waiver must first register on supporting documentation zero before having access to the data entry and report menus for a cap waiver. The district must enter the requested amount on the summary screen and complete the detailed data entry screen for each non-recurring revenue request on separate lines. Each line requires the following information:

- Name of Revenue – enter the description of the non-recurring revenue (e.g. surplus, sale of building);
- Account Number – enter the general fund revenue account number for which the revenue was accounted for in the prebudget year (e.g. 10-303);
- 08-09 Amount Not Recurring in 09-10 – enter total dollar amount of revenue from the prebudget year that will not recur in the budget year;
- Description of Circumstance - enter a narrative description of the circumstances, the overall rationale for the request and the use of the additional funds in the 2009-10 budget;
- Budget Year Only or Permanent – select from the drop down menu either B for budget year only or P for permanent adjustment;
- District Rationale, If Permanent – if a permanent tax levy cap increase then explain the rationale for the continued need beyond the budget year.

Districts must also submit the most current approved Board Secretary Report and an analysis of projected revenue and appropriations through the end of the current budget year, an analysis of budgeted to actual general fund revenues for the past three years, and a listing of any current year budgeted non-recurring type appropriations. Also include a schedule showing the liquidation of encumbrances for the year prior to the prebudget year.

**New Jersey State Department of Education  
Division of Finance  
2009-2010**

**Waiver for Non-recurring General Fund Revenues**

2008-09 General Fund Revenues not Recurring in 2009-10:

Name of Revenue	Account Number	08-09 Amount Not Recurring in 09-10	Description of Circumstances	Budget Year Only or Permanent	District Rationale if Permanent
-----------------	-------------------	---	---------------------------------	-------------------------------------	------------------------------------

Total Non-recurring Revenue	\$	(A)
Requested Waiver Amount	\$	(B)
Waiver for Non-recurring revenues	\$	(C)

The non-recurring general fund revenue amounts have been reviewed and the district request for a Commissioner waiver for non-recurring revenue is recommended.

This waiver is approved as limited to the budget year or a permanent increase to the levy as noted above.

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

## **10. Commissioner Cap Other Waiver Requests**

Effective for 2008-09, N.J.S.A. 18A:7F-39 permits a district to request a Commissioner cap waiver to increase its adjusted tax levy by more than the allowable amount to address extraordinary costs. The “Other” waiver request form is to be used for those extraordinary costs not already addressed specifically in the budget software. Extraordinary costs does not include budgeted costs for contract settlements that exceed four percent or maintenance of class sizes since the automatic enrollment adjustment is provided to address class size concerns, and should not be included here.

A district should only complete this form if it can demonstrate that there is another extraordinary cost not already provided in the software that is needed to increase its tax levy by more than the allowable amount. Pursuant to N.J.A.C. 6A:23A-12.11, the Commissioner may grant additional waivers, net of any identified budget reallocations and effective only for the school budget year, upon a finding of extraordinary circumstances that result in an unanticipated increase in expenditures for a service essential to the health, safety and welfare of the school children.

A district must first register for a Commissioner waiver on supporting doc zero, before the worksheet for other waivers is accessible from the SFRA Calc menu. On the data entry screen, the district must enter the description of the waiver request, and amount of waiver request.

A separate line should be used for each request. Complete the detail budget for the other waiver request data entry screen for each waiver request entered above. This includes the account number and amount that supports the waiver request.

**New Jersey State Department of Education  
 Division of Finance  
 2009-2010  
 Other Waivers**

Description of Waiver	Total Amount	Budget Year Only or Permanent	District Rationale if Permanent
Total	\$	(A)	
Requested Amount	\$	(B)	
Waiver Amount	\$	(C)	

The amounts have been reviewed and the district request for a Commissioner waiver for reasons noted above is recommended.

This waiver is approved as limited to the budget year to the levy as noted above.

\_\_\_\_\_  
 Executive County Superintendent

\_\_\_\_\_  
 Date

## **I. DECISION CRITERIA**

Commissioner tax levy cap waiver request materials generated by the budget program and any additional supporting documentation must be submitted to support the amount of the requests. A copy of the worksheet for each of the waiver criteria being requested, and the tax levy cap report must be submitted to the executive county superintendent by February 23, 2009. A district's submission of a waiver request to the department must include all required supporting documentation that reconciles. A waiver will not be considered complete, nor consideration given, without all reconciled information included.

The executive county superintendent will review the materials and make his/her recommendation to the Commissioner. The Commissioner will not approve a deposit into a capital reserve, maintenance reserve, or emergency reserve account for any district requesting a commissioner adjustment.

## **J. PUBLIC HEARING**

Districts applying for Commissioner tax levy waivers should schedule the public hearing as late as possible to permit adequate time for the waiver review process and to allow the district adequate time to make any budget revisions which may be necessary after a decision is received concerning an application. Districts must revise a budget in a manner consistent with any decision by the Commissioner on the tax levy cap waiver request and any potential reallocations.

## **K. RESPONSIBILITIES OF BOARDS OF EDUCATION**

The board of education:

1. Must adopt a resolution seeking approval for a Commissioner tax levy waiver. The resolution must refer to one or more of the specific justifications.
2. Must submit an original budget statement, supporting documentation, automatic and cap waiver materials, tax levy cap report produced by the budget program, and any additional supporting documentation as required under the cap waiver review process, with a copy of the Board resolution to the executive county superintendent.
3. Must be prepared to discuss the general fund free balance status with the executive county superintendent and the supporting information required to be submitted in Appendix E. Must also fully document any balances reserved for specific purposes; balances reserved for specific purposes require a resolution of the board of education.
4. Must be prepared to discuss the entire general fund budget to show that all increases are reasonable.

5. Must be prepared to discuss any proposed separate proposals to show all proposals are not required for T&E and do not include any existing programs and services unless approval is granted pursuant to N.J.A.C. 6A:23-8.5(a)2. Must also submit written documentation and certify that efforts were made to enter into shared service arrangement with other districts or governmental units and if the district has not entered into those potential arrangements that such arrangements would result in additional expenditures for the district.
6. Must notify the executive county superintendent whenever the responsibility and associated cost of a school district activity is transferred to another school district or governmental entity without an additional cost.
7. Must submit a budget in which the advertised per pupil administrative cost does not exceed the lower of the prebudget year per pupil cost adjusted as of 2/1 in the proposed budget plus any approved increases or the regional limit, as calculated on supporting documentation 14.
8. Will advertise the School District Budget Statement only after it has been approved by the executive county superintendent unless prior Commissioner approval has been granted.
9. Must include in the advertised budget a Statement of Purpose if requesting withdrawal or deposit of capital reserve for excess costs or other capital projects.
10. Cannot transfer amounts from line items that generated Commissioner approved tax levy cap waivers without Commissioner approval for hardship.
11. Cannot reduce the capital outlay appropriations specifically approved for the purposes of a Commissioner tax levy cap waiver for capital outlay expenditures.

**L. RESPONSIBILITIES OF THE EXECUTIVE COUNTY SUPERINTENDENTS**

1. Review the entire proposed budget.
2. Review the district's Tax Levy Cap Calculation Worksheet for accuracy to determine that the tax levy does not exceed the maximum permitted tax levy after adjustments. (Revenue line 150 is not greater than line (O) on the tax levy cap worksheet.)
3. Review the district's automatic and Commissioner requested waiver worksheets for agreement to the tax levy cap worksheet and all of the appropriate attachments for accuracy and completeness.
4. Review and verify the district's general fund free balance status, including the supplemental information required in Appendix E. Make adjustments to the district's estimate of surplus balances and appropriation of fund balance in the proposed budget based on this review, if applicable.

5. Review and issue approvals/denials of district's Commissioner tax levy cap waiver requests after reviewing the budget for potential reallocations up to the requested amount. Determine whether an approved waiver should be a permanent increase to the districts tax levy base or an increase only for the budget year.
6. Make specific written recommendations to the Commissioner, directing budget reallocations and programmatic adjustments deemed necessary to ensure implementation of T&E pursuant to N.J.S.A. 18A:7F-6(a).
7. Make specific written recommendations to the Commissioner directing specific budget increases over the tax levy cap to address low achievement or causes of a district's failure to meet the core curriculum content standards.
8. Discuss with district personnel the Commissioner's decision concerning the district's requested tax levy cap waivers and assist the district in making revisions to the proposed budget when part or all of a waiver is denied.

## **M. ADDITIONAL SPENDING PROPOSALS**

Districts may submit at the annual school election a separate proposal or proposals for additional funds. The wording of separate proposal(s) to the voters or board of school estimate for additional funds requires interpretative statements specifically identifying the program purposes for which the proposed funds will be used. In addition, the wording of the separate proposal(s) must include a clear statement on whether the approved proposal will be a permanent increase in tax levy cap or an adjustment for the budget year only.

Beginning in 2008-9, separate proposal or proposals to increase the tax levy shall require approval of at least 60 percent affirmative votes. In the case of a school district with a board of school estimate, the separate proposal must be approved by a majority of a quorum. If defeated by the voters or board of school estimate, it is a final determination without appeal. The municipality does not have the authority to reinstate any amount of the failed question.

A district may submit to the voters a separate proposal(s) for a tax levy cap waiver request not approved by the Commissioner and administrative costs that exceed the district's administrative limit, but may not include the following types of programs or services in a separate proposal:

1. Programs and services required to meet CCCS;
2. Capital outlay projects necessary for health and safety;
3. Programs and services previously included in the pre-budget year except with approval by the executive county superintendent that reallocation is required to maintain or achieve T&E or that such programs and services are not necessary for T&E.

Districts considering submission of an additional spending proposal should review N.J.S.A. 18A:7F-5d(9) and administrative code N.J.A.C. 6A:23A-12-13. Separate proposals must

be submitted to the county office for approval prior to advertisement. The executive county superintendent may prohibit the submission of a separate proposal to the voters or board of school estimate if he/she determines that the school district has not implemented all potential efficiencies in the administrative operations of the school district, which would eliminate the need for raising additional general fund levy.

Also, N.J.A.C. 18A:7A-8(m) requires the school district to certify and provide written documentation to the executive county superintendent that the school district has made efforts to enter into shared arrangements with other districts or local governmental units for the provision of administrative, business, purchasing, transportation, and other required school district services and participates in such arrangements unless such shared arrangements would not result in cost savings or would result in additional expenses for the district.

The language for the ballot question is in Section II. Shown below is a sample advertisement for a proposal for additional funds for the expansion of an existing music program:

In addition to the regular advertised budget, the board of education will seek approval from the district's legal voters (or board of school estimate) to raise an additional \$297,900 for the expansion of our existing music program. The additional levy will provide funds for four new teachers, two aides, supplies, textbooks, and the employee benefits related to the new positions. The taxes, if raised, will be used exclusively for this purpose. Approval of these taxes will result in a permanent increase in the district's tax levy. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

Districts seeking additional funds from the voters or board of school estimate must submit the Separate Proposal Summary Report which documents the intended purpose(s) and amount(s) of any separate proposal(s) being submitted to the voters or board of school estimate. New for 2008-09 the total dollars entered on the summary report will be used on supporting documentation item 22B, Effect of Separate Proposals on Estimated Tax Rate.

A sample of the Separate Proposal Summary Report follows this section.

The additional proposal amounts approved by the local voters or board of school estimate, pursuant to N.J.S.A. 18A:7F-39, must be submitted to the Commissioner both separately as proposed and approved and as part of the final overall budget certified for taxes. That is, the budget program must be updated to produce a formal state prescribed budget statement merging any approved additional proposals with the base budget amount. The merged budget will reflect the total approved tax levies, detailed appropriations and other data required on the state prescribed budget statement. Supporting Documentation Items 4 and 6 must be updated if the voter/board of school estimate separate proposal included amounts for tuition, operations and maintenance, facilities acquisition and construction services. Supporting Documentation Item 22(b) must be completed by all districts with voter or board of school estimate approved separate proposals. Do not update Supporting Documentation Item 7 – it will not be

uploaded to the DOE via the Web-Enabled DOENET. Only **APPROVED** additional proposal amounts are to be transmitted to the department.

**The Separate Proposal Summary sheet must be updated to reflect only approved amounts.** Districts will also be required to submit an itemized accounting for the approved separate proposals.

If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration.

If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the executive county superintendent.

**SEPARATE PROPOSAL SUMMARY  
2009-10**

	<u>Description of Purpose</u>	<u>Amount</u>
1.	_____	_____
	_____	
2.	_____	_____
	_____	
3.	_____	_____
	_____	
4.	_____	_____
	_____	
5.	_____	_____
	_____	
	Total	_____

The purposes of the above proposals have been reviewed in conjunction with the review of the district's base budget. My review indicates that the district has certified implementation of administrative serviced services, implemented all efficiencies in the administrative operations and that the separate proposals do not contain; any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards (Core Curriculum Content Standards); any proposed expenditures for items which are contained in the efficiency standards when the amounts contained in the base budget for those items are less than that contained in the efficiency standards; and any existing programs and services without exemption.

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

# SECTION IV

## CERTIFICATE AND REPORT OF SCHOOL TAXES (FORM A4F)

### A. GENERAL INSTRUCTIONS FOR COMPLETION

Completion of the A4F is included as part of the EDC budget program. All mathematical computations will be performed by the computer. Based on your district type, the computer will display the appropriate data entry screens to complete the A4F. Non-regional districts will be given a Form A (Certification) to complete, and regional districts will be required to complete both a Form A and a Form B (Tax Allocations to Municipalities). Paper versions of the forms follow this section. In order for supporting documentation item 22 to be completed districts must complete the A4F forms in the budget software. **The A4F should not be filed with the Municipal Clerk or Tax Assessor prior to the school election.**

### B. TYPE II SCHOOL DISTRICTS WITHOUT A BOARD OF SCHOOL ESTIMATE, NON-REGIONAL DISTRICTS WHICH BUDGET FOR GRADES K-12 AND CONSTITUENT DISTRICTS OF REGIONAL HIGH SCHOOL DISTRICTS

The board secretary should complete one Form A as follows:

If taxes are raised on a school year basis (fiscal year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund) and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2)
2. Leave column 3, Balance of Levy from 2008-09 to be Raised in 2009 blank.
3. Complete column 4, Amount in Col. 2 to be Raised in 2009 Levy by inserting the same figures that appear in column 2 on lines 1 and 2. The computer will calculate the total amount appearing on line 3.
4. The amounts entered in column 4 on lines 1 and 2 will appear on the appropriate line in column 5, Total 2009 Tax Levy. The computer will calculate the total amount appearing on line 3. Enter on line 4 any amount certified by the Commissioner which was too late for the 2008 tax levy. Enter on line 5 any adjustments which are not part of the 2009-10 school budget such as an amount necessary to correct a prior year's tax levy. The computer will calculate the grand total amount appearing on line 6 as the total of lines 3, 4, and 5.
5. Column 6, Amount in Col. 2 Deferred to 2010 Levy should be blank.
6. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).

7. One copy should be distributed to each of the following:

County Board of Taxation  
Local Assessor  
Director, Division of Local Government Services  
(Department of Community Affairs  
Tax Collection Practice  
PO Box 803  
Trenton, NJ 08625-0803)  
Municipal Clerk  
Executive County Superintendent  
School District

If taxes are raised on a calendar year basis (split-year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund) and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2)
2. Enter on lines 1 and 2 in Balance of Levy from 2008-09 to be Raised in 2009 (col. 3), the remainder of the 2008-09 tax levy to be raised in 2009. The amounts should agree with those shown in column 6 of the A4F for the 2008-09 school year for the respective line.
3. Complete column 4, Amount in col. 2 to be Raised in 2009 Levy, after consulting with your municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.
4. The computer will calculate the amounts for lines 1 through 3 in columns 5 and 6 based on the amounts shown on those lines in columns 3 and 4. The amount shown in column 5, Total 2009 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 4 any amount certified by the Commissioner which was too late for the 2008 tax levy. Enter on line 5 any adjustments which are not part of the 2009-10 school budget such as an amount necessary to correct a prior year's tax levy. Line 6 is calculated by the computer as the sum of lines 3 through 5.
5. The board secretary should complete and sign the certification in the lower left-hand corner.
6. The municipal clerk should complete and sign the certification in the lower right-hand corner.

7. One copy should be distributed to each of the following:

County Board of Taxation

Local Assessor

Director, Division of Local Governmental Services

(Department of Community Affairs

Tax Collection Practices

PO Box 803

Trenton, NJ 08625)

Municipal Clerk

Executive County Superintendent

School District

### **C. REGIONAL SCHOOL DISTRICTS**

The board secretary should complete both Form A and Form B for the district as follows:

#### **Form B**

1. The 2009-10 Tax Allocation to Municipalities (Form B) must be completed first or an error message will be displayed by the computer. The 2009-10 Tax Allocation to Municipalities screen requires entry in two columns, Percentage Share (col. 2) and Adjustments (col. 5). All other data is calculated by the computer. A separate line will appear on the screen for each of the member municipalities of the regional district. Enter the tax levy percentage share for each member from the "2009-10 Municipal Percentage Shares of Regional School District Tax Levy" printout in column 2. The total of the member percentage shares must equal 100% or data entry will not be possible on Form A. Using the percentage shares entered and the local tax levies entered in the revenues section on lines 150 and 550, the computer will calculate each member municipality's share of the general fund and debt service tax levies.
2. Enter in column 5 the total of any amount certified by the Commissioner which was too late for the 2008 tax levy plus any adjustments which are not part of the 2009-10 budget such as an amount necessary to correct a prior year's tax levy. These additional amounts should be allocated using 2008-09 municipal percentage shares. These same amounts will be detailed in column 5 of Form A for the member municipality on lines 4 (Tax Cert/Prior Yr) and 5 (Other). An edit will be performed by the computer for agreement of the amount entered in the adjustment column on Form B with the total of the amounts keyed on lines 4 and 5 on Form A.

#### **Form A**

3. Form A must be completed for each member municipality. When 2009-10 Certification (Form A) is selected on the computer, a menu listing the member municipalities appears. When a member municipality is selected, a Form A will appear for the member. The information in column 2, Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted is drawn from the

amounts calculated by the computer in the 2009-10 Tax Allocation to Municipalities screen.

If taxes are raised on a school year basis (fiscal year basis)

- a. Leave column 3, Balance of Levy from 2008-09 to be Raised in 2009 blank.
- b. Complete column 4, Amount in Col. 2 to be Raised in 2009 Levy by inserting the same figures that appear in column 2 on lines 1 and 2. The computer will calculate the total amount appearing on line 3.
- c. The amounts entered in column 4 on lines 1 and 2 will appear on the appropriate line in column 5, Total 2009 Tax Levy. The computer will calculate the total amount appearing on line 3. Enter on line 4 any amount certified by the Commissioner which was too late for the 2008 tax levy. Enter on line 5 any adjustments which are not part of the 2009-10 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 5, Adjustments, on Form B for that member municipality. The computer will calculate the grand total amount appearing on line 6 as the total of lines 3, 4, and 5.
- d. Column 6, Amount in Col. 2 Deferred to 2010 Levy should be blank.
- e. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation  
Director, Division of Local Government Services  
(Department of Community Affairs  
Tax Collection Practice  
PO Box 803  
Trenton, NJ 08625-0803)  
Executive County Superintendent  
School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk  
Local Assessor

If taxes are raised on a calendar year basis (split-year basis)

- a. Enter in Balance of Levy from 2008-09 to be Raised in 2009 (col. 3) the remainder of the 2008-09 tax levy to be raised in 2009. The amounts should agree with those shown in column 6 of the member municipality's A4F for the 2008-09 school year for the respective line.

- b. Complete column 4, Amount in col. 2 to be Raised in 2009 Levy, after consulting with the member municipality's municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.
- c. The computer will calculate the amounts for lines 1 through 3 in columns 5 and 6 based on the amounts keyed on those lines in columns 3 and 4. The amount shown in column 5, Total 2009 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 4 any amount certified by the Commissioner which was too late for the 2008 tax levy. Enter on line 5 any adjustments which are not part of the 2009-10 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 5, Adjustments, on Form B for that member municipality. Line 6 is calculated by the computer as the sum of lines 3 through 5.
- d. The board secretary should complete and sign the certification in the lower left-hand corner.
- e. The municipal clerk of each member municipality should complete and sign the certification in the lower right-hand corner of his/her municipality's Form A.
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation  
 Director, Division of Local Government Services  
 (Department of Community Affairs  
 Tax Collection Practice  
 PO Box 803  
 Trenton, NJ 08625-0803)  
 Executive County Superintendent  
 School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk  
 Local Assessor

#### **D. CONSOLIDATED SCHOOL DISTRICTS**

The board secretary should complete both Form A and Form B by referencing section C above, Regional School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2008 (fiscal or split-year basis). For consolidated school districts, the percentage shares referred to for completion of the 2008-

09 Tax Allocation to Municipalities (Form B) should be obtained from the County Board of Taxation.

**E. DISTRICTS WITH DEFEATED BUDGETS**

The A4F should not be filed with the municipal clerk or tax assessor until action has been taken by the municipality or the Commissioner. The budget data contained on the budget program should be updated to reflect the budget based on the tax levy being certified by the municipality. The board secretary should complete and distribute copies of Form A and Form B (if necessary) by following the appropriate instructions above.

**F. TYPE I AND TYPE II DISTRICTS WITH A BOARD OF SCHOOL ESTIMATE**

The board secretary should complete only Form A by referencing section B above, Type II School Districts Without a Board of School Estimate, Non-Regional Districts Which Budget for Grades K-12 and Constituent Districts of Regional High School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2008 (fiscal or split-year basis). Distribution of the A4F is limited to the school district, and the executive county superintendent.

**CERTIFICATE  
AND  
REPORT OF SCHOOL TAXES  
(2009-2010 School Year)**

**A4F – FORM A**

COUNTY OF \_\_\_\_\_  
District \_\_\_\_\_

School \_\_\_\_\_

Member Municipality of Regional \_\_\_\_\_

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2008-2009 TO BE RAISED IN 2009	AMOUNT IN COL. 2 TO BE RAISED IN 2009 LEVY	TOTAL 2009 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2010 LEVY
(1)	(2)	(3)	(4)	(5)	(6)
General Fund					
Debt Service					
<b>TOTALS</b>					

Tax certification of prior year received too late for 2008 levy

OTHER\*

GRAND TOTAL


\*This line should be used for adjustments which are not part of the budget

**CERTIFICATION**

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of \_\_\_\_\_ County of \_\_\_\_\_ for the 2009-2010 school year and that the sum of \$\_\_\_\_\_ is required to be levied for local school district purposes for the calendar year 2009.

It is hereby certified that the sum of \$\_\_\_\_\_ is required to be levied for local district school taxes for the calendar year 2009

Board of Education of \_\_\_\_\_ N.J.

\_\_\_\_\_ of \_\_\_\_\_ N.J.  
(Boro, Twp., City, etc)

\_\_\_\_\_  
BOARD SECRETARY

\_\_\_\_\_  
DATE

\_\_\_\_\_  
MUNICIPAL CLERK

\_\_\_\_\_  
DATE

County \_\_\_\_\_

District \_\_\_\_\_

**A4F-Form B**

**2009-2010 TAX ALLOCATIONS TO MUNICIPALITIES WITHIN A REGIONAL DISTRICT**

	MEMBER MUNICIPALITIES	PERCENTAGE SHARE	GENERAL FUND	DEBT SERVICE	ADJUSTMENTS	TOTAL TAX LEVY 2009-2010
	(1)	(2)	(3)	(5)	(5)	(6)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16	TOTAL					

Each regional district will complete a FORM A for each member municipality.

# SECTION V

## DEFEATED/REDUCED BUDGET PROCEDURES

### A. OVERVIEW

In the event of a budget defeat, transmit the data reflecting the reduced budget that was certified for taxes over the web-enabled DOENET and submit the district EDC transmittal form and other budget materials and the board of education's resolution concerning the reduced budget to the executive county superintendent within 15 days after the local governing body or Board of School Estimate takes action. In addition, three copies of the local governing body's or Board of School Estimate's resolution shall be submitted.

Pursuant to N.J.S.A. 18A:7F-5(e)4, districts will submit paper copies of the final budget and supporting documentation printed as part of the data transmission procedures outlined in the EDC manual, the EDC letter of transmittal, and the A4F to the county office within 15 days after the budget was certified for taxes. The budget data submitted should be that budget based on the tax levy certified by the municipality, regardless as to whether an application for restoration of reductions will be made to the Commissioner. The county office will perform its required review of the amended budget and verify that the paper copy submission agrees with the information submitted electronically.

The printed reports submitted should be arranged in the same order as required for regular submission as noted in the introduction of Section I.

Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration following the certification of taxes.

All base budgets that have been defeated by the voters are submitted to the governing body of each of the municipalities included within the district. N.J.S.A. 18A:7F-5e, as amended, provides for action on the voter defeat or board of school estimate reduction of a proposed budget that differs based on the status of the proposed budget either above or below the district's adequacy budget.

**Proposed base budgets over the adequacy budget** – Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation reductions and/or through increases in estimated revenues. Any reductions may be appealed on the grounds that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations. A district may not appeal any reductions on the grounds that the amount is necessary for a thorough and efficient education.

**Proposed base budgets at or below the adequacy budget** - Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through

appropriation reductions only. Any reductions may be appealed on the grounds that the amount is necessary for a thorough and efficient education or that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations.

**Decisions on defeated separate proposals** – beginning in 2008-09, separate proposals are considered final with no appeal to the municipal governing body or the Commissioner. Proposals not passed by the voters or approved by the board of school estimate may not be executed through modifications to the base budget or through the appropriation of surplus. The stated purpose of the defeated separate proposal may be executed in the budget year through donations or contributions from an external source but the donation cannot bind the district board of education for future funding of the initial project/purpose. For example, the donor may not stipulate that the board of education must match the same amount in funds in the subsequent year.

All districts with defeated voter budgets or board of school estimate reductions of the proposed budget should reference N.J.A.C. 6A:23A-9.7, Restoration of Budget Reductions, for the procedures to be followed, including the timetable for submission of materials to the county office, the municipal governing body(ies), and the Commissioner. Information on post-election procedures is also contained in the election calendar.

Districts should access the budget program and print the Report of District Status Above or Below Adequacy to determine the status of the budget after reduction.

Listed below are the materials that must be submitted to the municipal governing body(ies) and the executive county superintendent of schools within two days of the certification of the election results in the event of a budget defeat. These materials will be used by the municipal governing body(ies) in the review of the defeated budget. Under N.J.S.A. 18A:22-37, May 19, 2009 is the last day for the governing body after consultation with the board of education to determine and certify to the county board of taxation the amount of money necessary for school purposes to be raised by taxation for the 2009-10 school year. In the event that such certification is not made or there is a failure to agree among constituent members of a regional school district on the amount that should be certified by that date, it is the Commissioner's responsibility to review the defeated budget and determine the amount necessary to provide a thorough and efficient system of public education in the district for the 2009-10 year.

## **DEFEATED BUDGET INFORMATION**

It is the responsibility of the board of education pursuant to N.J.A.C. 6A:23A-9.7(a)1, to present to the municipal governing body(ies) and the executive county superintendent, within two days of the certification of election results, the proposed School District Budget Statement which was defeated by the voters, along with the following information:

- A complete line-item budget listing each item by code and line description, including actual expenditures for the previous school year, actual budgeted amount for the current school year, proposed budgeted amount for the ensuing school year as proposed to the voters the advertised budget for the ensuing school year, and all supporting documentation and narrative explanations;
- A copy of the annual progress report, if applicable, submitted to the Commissioner pursuant to Q.S.A.C.
- A copy of the district's most recent annual audit;
- An explanation of any action(s) to reallocate, direct additional expenditures, and so forth, taken by the Commissioner, or the executive county superintendent on behalf of the Commissioner, or a statement to the effect that no such actions were taken;
- Numbers of professional and nonprofessional staff, during the current school year and projected for the ensuing school year, together with reasons for any increase or decrease;
- Pupil enrollment by grade for the district as of the preceding June 30, the last day prior to the preceding October 16, and as projected for October of the ensuing school year;
- Salary schedules for all employees;
- Number of schools and classrooms in each school;
- Tuition received or paid during previous school year, anticipated for the current school year and projected for the ensuing school year;
- A substantiation of need for any proposed capital projects and/or deposits into the capital reserve, including documentation of the projects' inclusion in the LRFP;
- Any information required for submission to the executive county superintendent pursuant to N.J.A.C. 6A:23-9.7 not specifically enumerated above;
- Applicable portions of The Comparative Spending Guide and School Report Card; and
- Any other documentary materials or records the executive county superintendent may suggest based on specific circumstances in the district.

IN ADDITION, IT IS RECOMMENDED THAT THE FOLLOWING MATERIALS BE INCLUDED:

- Copies of additional spending proposals, if any, indicating which were approved and which were rejected by the voters;
- Rationale for any new positions

- Rationale for any new programs
- Rationale for any new and replacement equipment
- Rationale for any major line item increases or decreases

For Type I districts, the above materials must be submitted to the board of school estimate along with the other budget materials for use in its determination of the amount that should be certified for taxes.