R 6220 BUDGET PREPARATION

The annual school district budget will be prepared in accordance with the following procedure.

A. Responsibility

1. The School Business Administrator/Board Secretary or designee is responsible for the administration and coordination of all budget preparation activities and will be guided by the budget planning forecasts prepared in accordance with Policy 6210.

2. Each Principal will assess the educational needs of the students, collect and evaluate the requests for funds submitted by the teaching and support staff members in their building, and compile an estimate of the total building needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary or designee.

3. Each central office administrator will assess the needs of the program operation for which they are responsible (such as staff recruiting, facilities maintenance, transportation, capital improvements) and will prepare an estimate of the program needs for the next budget year. The estimate will be submitted to the School Business Administrator/Board Secretary or designee.

B. Priorities

1. All estimates submitted to the School Business Administrator/Board Secretary or designee in accordance with paragraph A.2. and paragraph A.3. above will be reasonably detailed and supported by appropriate documentation to justify the expenditures requested. The administrators charged with estimating budgetary needs will be guided by these cost priorities;

   a. Staffing adequate to sustain the current instructional program;

   b. Supplies and equipment adequate to sustain the current instructional program;

   c. Maintenance of current facilities and programs;

   d. New staff members to improve or expand the current program;

e. New supplies and equipment to improve or expand the current instructional program; and

f. New instructional programs.

2. The Superintendent or designee and the School Business Administrator/Board Secretary will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator. The Superintendent or designee and the School Business Administrator/Board Secretary will:

a. Compare budget requests with inventory to determine whether requested resources are presently available;

b. Analyze budget requests on a district-wide basis to determine whether requested resources can be shared; and

c. Analyze budget requests for staffing requirements and convert those requirements to dollar equivalents.

C. Form

1. The tentative budget shall contain:

a. The total expenditure for each item for the preceding school year, the amount appropriated for the current school year adjusted for transfers as of the date specified by the New Jersey Department of Education (NJDOE) of the current school year, and the amount estimated to be necessary to be appropriated for the ensuing school year, indicated separately for each item as determined by the Commissioner;

b. The amount of the surplus account available at the beginning of the preceding school year, at the beginning of the current school year and the amount anticipated to be available for the ensuing school year;

c. The amount of revenue available for budget purposes from the preceding school year, the amount available for the current school year as of the date specified by the NJDOE and the amount anticipated to be available for the ensuing school year in the following categories as applicable:

(1) Revenues to be raised by local sources;



(2) Revenues from State Aid;

(3) Revenues from Federal Aid;

(4) Revenues from intermediate sources; and/or

(5) Other sources of revenue;

d. Transfers between current expense and capital outlay for the preceding school year, the current school year as of the date specified by the NJDOE of that year and transfers anticipated for the ensuing school year;

e. A presentation of the student population for the current school year and immediate past school year as reported in the application for State School Aid, and an estimate of the anticipated student population for the next school year;

f. An estimate of staff composition by numbers in each administrative, instructional, and educational services area for the next school year; and

g. Any additional information required by the NJDOE and the Board of Education.

h. All budgetary and accounting systems used in the school district must be in accordance with double-entry bookkeeping and Generally Accepted Accounting Principles as included in statutes and administrative code.

D. Timeline

The Superintendent or designee and the School Business Administrator/Board Secretary will submit the tentative budget recommendations to the Board of Education in accordance with the budget timeline established by the NJDOE and the Board. The proposed expenditures and anticipated revenues in the tentative budget will be supported by sufficient explanatory information to enable the Board to determine their validity.

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