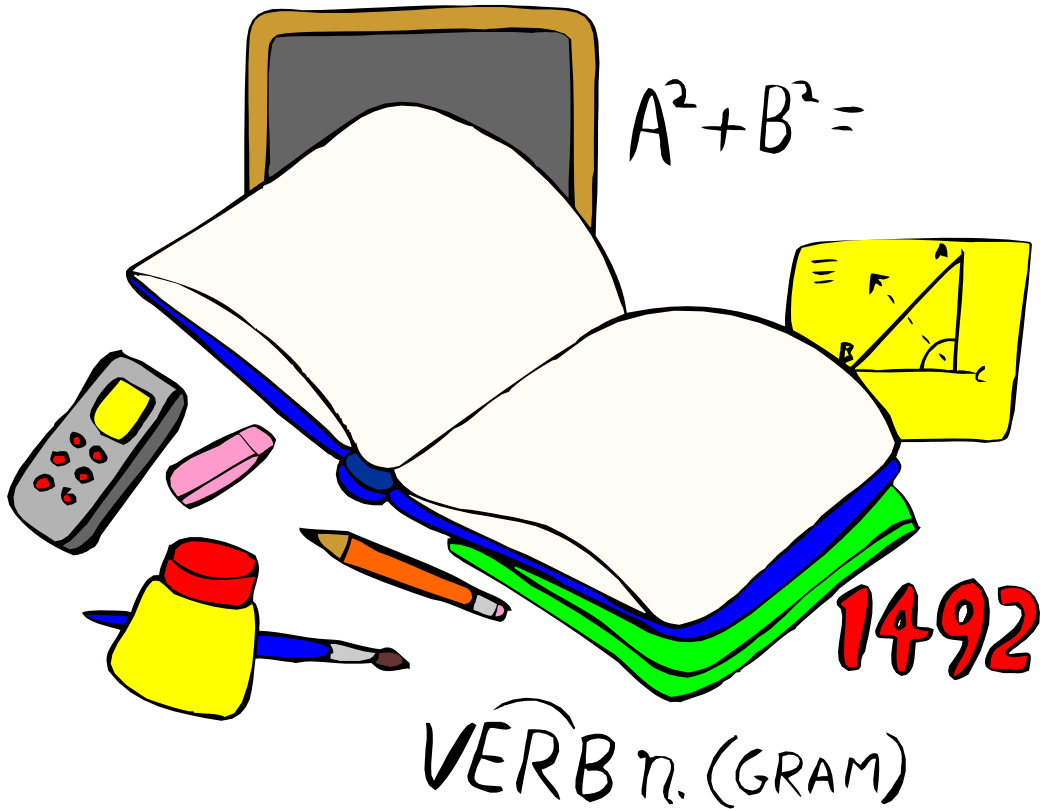


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MANUAL FOR COMPLETING THE K-12
SCHOOL-BASED BUDGET DEVELOPMENT WORKPAPERS
FISCAL YEAR 2008-2009

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***INSTRUCTIONS FOR PREPARING THE SCHOOL-BASED BUDGET
DEVELOPMENT WORKPAPERS FISCAL YEAR 2008-2009***

SIGNIFICANT CHANGES

There are no significant changes to the school-based budget workpapers in 2008-2009.

WORKPAPER INSTRUCTIONS

The school-based budget development workpapers have been developed in a Microsoft Excel spreadsheet format. As you review the summary and supporting workpapers you will notice that various areas are protected and will not permit any data input.

Do not alter the format of the workpapers – formulas and links will be erased and/or distorted.

There is an overall budget summary for personnel and fringe benefit costs (Workpaper B) as well as summary and supporting workpapers for non-salary costs. The summary workpapers are linked to the supporting workpapers and do not require any data entry.

The summary and supporting workpapers are designed with uniform formats and a single set of instructions. All figures should be rounded up to the nearest whole dollar.

Consistent with prior years, a separate school-based budget file and manual have been developed for categorical program budgets. The instructions for completing the school-based budget for grades kindergarten through 12 are included in this manual.

Completing the Cover Page:

To complete the cover page:

- Enter the name of the school district.
- Enter the name of the school.
- The workpaper program will automatically enter the current date.

Once the information is on the cover page, it will be entered automatically on the remainder of the workpapers.

To complete the summary of the school's budget:

Enter the sum of all categorical program budgets for fiscal year 2007-2008 and the projected budget for fiscal year 2008-2009. This information must agree with the sum of the amounts on the cover page of each of the categorical school-based budget files.

The totals from the school-based budget workpaper file (K-12) will automatically be entered upon the completion of all budget workpapers.

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When the workpapers are completed, the principal, school leadership council (SLC) chairperson, school district business administrator and superintendent must certify that the school-based budget, including all categorical programs, has been prepared, reviewed and revised as necessary by the school district central office, school principal and school leadership council. They must also certify that the budget incorporates a careful assessment of student academic performance, identification of obstacles to improve achievement and specific measures for improvement that integrates all available resources around instruction.

Workpaper A - General Information:

This workpaper contains a brief overview of the program(s) and service(s) being provided in the school. It also includes a description of the basis for budgeting salary, fringe benefit and non-salary costs.

The workpaper provides an overview of the school's total current enrollment and projected enrollment for fiscal year 2008-2009 including self-contained categorical, kindergarten, and grade 1-12 programs.

To complete this workpaper enter the:

- School Type
- Grade Span
- Total Current Enrollment (As of October 15, 2007)
- Projected Enrollment for all self-contained categorical programs, and
- School's approved Whole School Reform model and cohort.

Enter an "X" next to the name of each source anticipated to fund the school-based budget. For funding sources that are not listed, enter the name of the funding source in "Other" and enter an "X" next to it.

At the bottom of the workpaper, there is space for a brief overview of the school's program(s) and the basis for budgeting salary, fringe benefit and non-salary costs. The overview should also identify current budgeted positions that are vacant as well as new positions requested for fiscal year 2008-2009.

The school should also identify and describe briefly any supplemental programs and/or services that will be requested as a supplementary need and their costs.

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Kindergarten Program

The total budget amount for the kindergarten program for fiscal year 2007-2008 and the projected budget for fiscal year 2008-2009 are linked to the supporting workpapers and do not require any input.

Workpaper A - Kindergarten Program Contracted Salaries and Fringe Benefits

Enter the number of full-time-equivalent teachers and teacher aides, actual and projected salary and fringe benefit costs for fiscal years 2007-2008 and 2008-2009.

Workpaper C - Kindergarten Program Enrollment

Enter the total current and projected kindergarten enrollment.

Workpaper M-1 - Kindergarten Program Substitute and Stipend Costs

To complete supporting workpaper M-1:

- Enter the topic/description of the professional development training and other duties.
- Enter the number of staff members expected to attend the professional development courses in 2008-2009, and/or staff members performing additional duties.
- Enter the number of hours for the professional development training and number of hours performing the additional duties.
- Enter the hourly stipend/substitute costs for professional development training and other duties.
- Enter the total amount budgeted for each functional area and category for FY 2007-2008.

Substitute costs due to staff illness must be budgeted at the district level. Also, stipend costs related to child nutrition program duties should not be included in the school-based budget.

Workpaper N-1 - Kindergarten Program - Instruction

To complete the workpapers for the categories of Purchased Prof. – Ed. Services, Purchased Technical Services and Other Purchased Services:

- Enter a description of the service.
- Enter the estimated number of individuals receiving the service (if applicable).
- Enter the projected total cost.
- Enter the total amount budgeted for these accounts for FY 2007-2008.

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To complete the workpaper for the categories classroom supplies, workbooks & manipulatives, materials & supplies and furniture enter only the total amount budgeted for the category for fiscal year 2007-2008 and the amount budgeted for fiscal year 2008-2009.

NOTE: The school district must prepare and maintain for review comprehensive supporting documentation for all categories for which only summary amounts are included in the school-based budget.

The supporting documentation must include but is not limited to the following:

- A category/item description
- The quantity of the number of items being purchased
- The estimated unit price, and
- The total cost.

The workpapers also include a category “Other Supplies” for any material or supply items that are not included within the general categories noted above. To complete this section of the workpapers enter:

- A category/item description
- The number of items being purchased
- The estimated unit price, and
- The total amount budgeted for the category “other supplies” for fiscal year 2007-2008.

The formula contained in the workpaper will calculate the total amount.

The workpapers include an area to budget the purchase of computer supplies (consumable and non-consumable). Computer equipment with a per unit price of less than \$2,000 should be budgeted as a supply item not as equipment.

To complete this section enter:

- A category/item description
- The number of items being purchased
- The estimated unit price, and
- The total amount budgeted for the category “other supplies” for fiscal year 2007-2008.

The formula contained in the workpaper will calculate the total amount.

The workpaper is used to budget for the purchase of textbooks for regular instruction. Textbooks are categorized as “replacement” or “new”. The textbooks must be approved by the school district as being aligned with the NJ Core Curriculum Content Standards.

***INSTRUCTIONS FOR PREPARING THE SCHOOL-BASED BUDGET
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To complete this section enter the following information as either “replacement” or “new”:

- A category/item description
- Age level for the textbook being purchased
- Total costs of the purchase, and
- The total amount budgeted for the category for fiscal year 2007-2008.

The workpaper includes an area to budget the purchase of items classified in the department’s chart of accounts as “Other Objects.” To complete this section enter:

- A category/item description
- The number of items being purchased
- Age level for the item being purchased
- The estimated amount, and
- The total amount budgeted for the category “other objects” for fiscal year 2007-2008.

The formula contained in the workpaper will calculate the total amount.

The workpaper includes a section for the purchase of equipment to be used for the kindergarten program.

To complete this section of the workpaper, enter:

- A category/item description
- Age level
- Quantity of the items being purchased
- Estimated Unit Price, and
- Amount budgeted for fiscal year 2007-2008.

The formula contained in the workpaper will calculate the total amount budgeted for fiscal year 2008-2009.

***INSTRUCTIONS FOR PREPARING THE SCHOOL-BASED BUDGET
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Grades 1 – 12 Program

Workpaper B – Contracted Salaries & Fringe Benefits

Workpaper B summarizes the positions, the number of full-time-equivalent positions (FTE), current contractual salaries and fringe benefits, projected enrollments, projected full-time-equivalent positions, projected salaries and fringe benefits.

To complete the workpaper enter summary totals for each position, including current budgeted vacancies as well as new positions budgeted for fiscal year 2008-2009.

NOTE: The school district must prepare and maintain for review comprehensive supporting documentation for all categories for which only summary amounts are included in the school-based budget.

If the school district is negotiating employee contracts, the budgeted costs should include a factor for the anticipated settlement. The school district should explain how the projected salaries were determined.

Salary and fringe benefit costs should be rounded up to the nearest whole dollar amount.

If the school does not have an applicable grade level or position, enter “zero”.

Workpaper C – Enrollment and Class Size Information

Current enrollment (October 15, 2007) should be reported by grade level and should agree to the school district’s October 15, 2007 Application for State School Aid (ASSA). The workpaper is also used to report class size and instructional group size for reading by grade level for 2007-2008 and 2008-2009. Enter “N/A” for grades not offered.

Workpapers M and M-1 – Stipends and Substitute Costs

Workpaper M is the summary workpaper for budgeting stipend and substitute costs by functional areas. Workpaper M is linked by functional area to the supporting workpaper (M-1). The summary will fill in automatically when M-1 is complete.

Workpaper M-1 budgets professional development costs and payments for additional duties of school staff by function.

To complete supporting workpaper M-1:

- Enter the topic/description of the professional development training and other duties.
- Enter the number of staff members attending the professional development courses for 2008-2009 or staff members performing additional duties.

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- Enter the number of hours for the professional development training and number of hours performing the additional duties.
- Enter the hourly stipend/substitute costs for professional development training and other duties.
- Enter the total amount budgeted for each functional area and category for FY 2007-2008.

Substitute costs due to staff illness must be budgeted at the district level. Also, stipend costs related to child nutrition program duties should not be included in the school-based budget.

Workpapers N through W – Non-Salary Costs

The following workpapers are summary workpapers that are linked to the respective supporting workpapers (N-1 through W-1). Upon completion of the supporting workpapers the information will be linked to and automatically included on the summary pages. Therefore, no data entry is required on the summary workpapers.

- N - Non-Salary Costs – Instruction
- O - Non-Salary Costs – Attendance and Social Work Services
- P - Non-Salary Costs – Health Services
- Q - Non-Salary Costs – Other Support Services – Regular
- R - Non-Salary Costs – Improvement of Instructional Services
- S - Non-Salary Costs – Media Services/School Library
- T - Non-Salary Costs – Instructional Staff Training Services
- U - Non-Salary Costs – School Administration
- V - Non-Salary Costs – Security
- V - Non-Salary Costs – Transportation
- W - Non-Salary Costs – Equipment

Workpapers N-1 through U-1 – Purchased Educational Services, Other Purchased Professional and Technical Services and Other Purchased Services

These supporting workpapers are used to budget the costs of Purchased Professional Educational Services, Other Purchased Professional and Technical Services and Other Purchased Services by functional area. The workpapers require the same information, with minor exceptions. Therefore, the instructions for preparing these workpapers, with any noted exceptions are provided below.

To complete the various workpapers:

- Enter a description of the type of service being rendered.
- Enter the estimated number of individuals receiving the service (if applicable).
- Enter the projected total cost.

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- Enter the total amount budgeted for these accounts for FY 2007-2008.

Workpapers N-2 through U-2, Materials and Supplies

These supporting workpapers are used to provide information and budget the costs of materials and supplies for each functional area for FY 2008-2009. The information required on the workpapers is the same, with some minor differences. Therefore, the instructions for completing the workpapers are provided below and when necessary any differences are explained.

Each of the workpapers may include specific general categories (i.e. classroom supplies, workbooks & manipulatives, furniture, office supplies, training materials & supplies, etc.). For these categories the school must enter only the total amount budgeted for the category for fiscal year 2007-2008 and the amount budgeted for fiscal year 2008-2009.

NOTE: The school district must prepare and maintain for review comprehensive supporting documentation for all categories for which only summary amounts are included in the school-based budget.

The supporting documentation must include but is not limited to the following information and be maintained for review.

- A category/item description
- The quantity of the number of items being purchased
- The estimated unit price, and
- The total cost.

The workpapers also include a category “Other Supplies” for any material or supply items that are not included within the general categories noted above. To complete this section of the workpapers enter:

- A category/item description
- The number of items being purchased
- The estimated unit price, and
- The total amount budgeted for the category “other supplies” for fiscal year 2007-2008.

The formula contained in the workpaper will calculate the total amount.

The workpapers include an area to budget the purchase of computer supplies (consumable and nonconsumable).

To complete this section enter:

- A category/item description

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- The number of items being purchased
- The estimated unit price, and
- The total amount budgeted for the category “computer supplies” for fiscal year 2007-2008.

The formula contained in the workpaper will calculate the total amount.

The workpapers include an area to budget the purchase of items classified in the department’s chart of accounts as “Other Objects.” To complete this section enter:

- A category/item description,
- The number of items being purchased,
- The estimated unit price, and
- The total amount budgeted for the category “other objects” for fiscal year 2007-2008.

The formula contained in the workpaper will calculate the total amount.

Workpaper N-2 – Textbooks

Workpaper N-2 is used to budget for the purchase of textbooks for regular instruction. Textbooks are categorized as “replacement” or “new”. Textbooks must be approved by the school district as being aligned with the NJ Core Curriculum Content Standards.

To complete this section enter the following information as either “replacement” or “new”:

- Enter a subject/content area/title of the textbooks requested.
- Enter the grade level for which the textbooks are being purchased.
- Enter the estimated price of each request.
- Enter the total amount budgeted for textbooks for FY 2007-2008.

Workpapers V and V-1 – Security and Transportation

Workpaper V is the summary workpaper for the cost of supplies and materials for the security staff housed in the school and the budgeted costs for transportation for field trips that are detailed on workpaper V-1. Transportation to and from school is a part of the districtwide budget and therefore, should not be included in the school budget.

To complete the security costs on workpaper V-1:

- Enter a category/item description of the materials or supplies being purchased.
- Enter the quantity of the items being purchased, and the estimated unit price of the items.

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- Enter the amount budgeted for this account for FY 2007-2008.

To complete the transportation costs on workpaper V-1 the school must:

- Enter a description of the field trip and destination.
- Enter the estimated cost per person or per bus, and the estimated number of persons attending or the number of busses.
- Enter the amount budgeted for this account for FY 2007-2008.

Workpapers W and W-1 - Equipment

Workpaper W is the summary page for workpaper W-1. Workpaper W-1 is used to budget the costs associated with the purchase of instructional and non-instructional equipment by functional area. Workpaper W is linked to the information on Workpaper W-1, therefore, no data entry is required on this workpaper.

REMINDER: Equipment is defined as an item that retains its original shape, appearance and character; does not lose its identity through fabrication, under normal conditions can be expected to serve its purpose for at least one year and cost more than \$2,000.

To complete workpaper W-1:

- Enter a description of the equipment item being purchased.
- Enter the quantity of the items being purchased, and the estimated unit price.
- Enter the amount budgeted for this account for FY 2007-2008.

Workpapers X through X-3

- The workpaper X series is not applicable to the 2008-2009 budget cycle.

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DEFINITIONS

As used in this manual, unless the context clearly indicates otherwise, the following words shall have these meanings:

“Abbott district,” means one of the following 28 urban school districts in district factor group A and B specifically identified in the appendix to Raymond Abbott, et al. V. Fred G. Burke, et al. decided by the New Jersey Supreme Court on June 5, 1990 (119 N.J. 287,394) as follows:

Asbury Park City, Bridgeton City, Burlington City, Camden City, East Orange City, Elizabeth City, Garfield City, Gloucester City, Harrison Town, Hoboken City, Irvington Township, Jersey City, Keansburg Borough, Long Branch City, Millville City, New Brunswick City, Newark City, City of Orange Township, Passaic City, Paterson City, Pemberton Township, Perth Amboy City, Phillipsburg Town, Pleasantville City, Trenton City, Union City, Vineland City, and West New York Town, the following school districts not included above but designated Abbott districts pursuant to P.L. 1999, c.110, Neptune Township and Plainfield, and Salem City designated an Abbott district pursuant to P.L. 2004, c.61, and such other school districts as may qualify in the future. Abbott district shall not include a charter school located within any of these school districts;

“Department” means the New Jersey Department of Education;

“Developer” means an expert or team of experts that has effectively integrated research-based programs and strategies to develop a Department-approved whole school reform model;

“School-based budget” means a school budget for an individual school that includes the instructional and support, staffing, programs and services designated for that school site.