

BUDGET GUIDELINES

FISCAL YEAR 2005-2006

Addendum for Abbott School Districts

**PURSUANT TO THE COMPREHENSIVE EDUCATIONAL
IMPROVEMENT AND FINANCING ACT OF 1996**



NEW JERSEY DEPARTMENT OF EDUCATION

**DIVISION OF FINANCE
DIVISION OF ABBOTT IMPLEMENTATION**

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TABLE OF CONTENTS

SECTION I.....	1
A. INTRODUCTION	1
CHANGES FOR 2005-06.....	1
1. PURPOSE OF THIS MANUAL.....	3
2. SCHEDULE FOR SUBMISSION OF BUDGET FORMS AND DATA.....	3
3. PUBLIC HEARING DATE.....	4
B. BUDGET SUBMISSION – PROCEDURES.....	4
1. PREPARATION OF THE SCHOOL DISTRICT BUDGET STATEMENT.....	4
A. General Overview for Budget Completion	4
B. Budgeting and Accounting for Approved Preschool Program and Appropriations	6
C. Budgeting Demonstrably Effective Program Aid	9
D. Abbott Parity Remedy Aid.....	9
E. Education Opportunity Aid.....	10
F. Presumptive Budget	10
G. Estimated Tuition Calculation	11
H. CEIFA Calculations and New School Facilities Adjustment.....	12
I. Budgeting for Capital Projects under EFCFA	13
J. Budgeting TPAF, FICA and Medicare Reimbursements Associated with the Salaries Allocated to Federal Programs in a School-Based Budget.....	14
2. PREPARATION OF THE SCHOOL-BASED BUDGET STATEMENT	17
School-Based Budgets and Importing to Districtwide Budget.....	17
3. DISCRETIONARY EDUCATION OPPORTUNITY AID REQUESTS	19
A. Application Requirements	19
B. Reallocation Process	20
C. Department Review	20
D. Comparative Data Analysis Reports.....	20
E. Presumptive Budget Report	22
4. BUDGET TRANSFERS.....	22
SECTION II	23
School-Based Budget Appropriations Accounts	23
Per Pupil Cost Calculations	33
Advertised Blended Resource Whole School Reform Statement.....	34
Abbott District School-Based Budget Revenues	35
Abbott District School-Based Budget Staffing.....	36
Blended Appropriations Whole School Reform Detail Report	37
Changes in Non-Instructional Costs in Fund 11	44
Changes in Special Education Costs	46
Total Amount of Non-Instructional Equipment	48
Changes in Salaries and Related Benefit Costs	49
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs.....	56
ABBOTT PRESCHOOL PROGRAM.....	APPENDIX A – PAGE 1

SECTION I

A. INTRODUCTION

CHANGES FOR 2005-06

Budget Preparation, Presumptive Budget and Discretionary Education Opportunity Aid

Abbott district budgets should provide the resources needed to educate students well and to do so efficiently. Budget preparation and review for 2005-06 will be driven by the relationship of school and district spending to improvement in student achievement. The department's goal is to work closely with each district during budget preparation to reach agreement with the submission of the budget in March.

The most noticeable change from this year's budget is the "presumptive budget" and the calculation of Education Opportunity Aid (EOA). EOA for 2005-06 will be calculated as the greater of EOA using the parity funding formula (as defined in *Abbott v. Burke* 136 N.J. 444 (1994) and 119 N.J. 287 (1990)) or EOA using the presumptive budget formula. EOA using the presumptive budget formula pursuant to N.J.A.C. 6A:10A-7.2(g) is the 2005-06 presumptive budget less 2004-05 general fund tax levy, 2005-06 statutory aids, 2005-06 budgeted DEPA and ECPA carryovers, 2005-06 budgeted general fund balance and 2005-06 miscellaneous unrestricted revenues. If the district receives an amount higher than the presumptive budget due to parity for 2005-06, then the higher amount becomes the approved amount of EOA. If parity is not adequate to meet the presumptive budget, then EOA will be increased to cover that amount. See page 10 of this addendum for further explanation of EOA and the presumptive budget concepts for 2005-06.

A new report, entitled "Presumptive Budget Report," has been added to the 2005-06 budget software under the "Abbott District-Wide Reports" selection to calculate the presumptive budget. This report compares the amount of EOA calculated using the parity funding formula to the amount of EOA calculated by using the presumptive budget formula. This report requires the district to enter the approved incremental cost of opening a new school facility in the data entry section of the districtwide budget software in the section entitled "Abbott District-Wide Reports."

Between December and the end of February, the department will discuss budget preparation with each district to facilitate an early agreement upon the release of state aid amounts following the Governor's budget message. Included in those conversations will be the results of the Department Efficiency Study, comparing expenditures in nine major categories for every Abbott district to spending in other districts identified in six groups by Abbott, statewide, district factor grouping (DFG), operating type and size, county, and region. Where a district's per pupil spending exceeds the midpoint average median (the average of the highest and lowest medians) there will be a joint assessment of the reasons for the higher spending. If particular local needs or circumstances do not explain the higher spending, then the department and the district will try to agree on how much of the

higher spending can be reduced in 2005-06. Any reductions will be used first for improved instructional expenditures, then for improved efficiencies, then for absorbing inflation, and, finally, for reducing any request for Discretionary Education Opportunity Aid (DEOA).

Any district that finds that its presumptive budget is not adequate to cover foundational education requirements, effective instruction, and other needs may apply for DEOA. The regulations (N.J.A.C. 6A:10A-7) specify the ordinary financial, business, and educational standards that the district must meet to be eligible for DEOA. An applicant district will be given a reasonable opportunity to explain the particular needs and circumstances requiring DEOA. The department will review a district's request to determine if there are any current expenditures that are not effective and efficient that might be reallocated to fund the DEOA request. This review will include any spending area in which a DEOA applicant exceeds the midpoint average median with the expectation that any realized savings from reduced spending may be subtracted from its DEOA award. DEOA applicants must submit the Report on Instructional Priorities and school-based budget for every school, including the list of any programs, services, contracts or positions that are being requested or discontinued with the documentation of its contribution to improved student achievement. For any new or expanded program, the district must document that there is a reasonable expectation that the new or expanded expenditure will produce improved student achievement in an efficient manner. Abbott districts applying for DEOA will receive notice of the department's award by May 31, 2005.

Revenue Lines Added in 2005-06

Revenue lines have been added to the 2005-06 budget software for EOA and DEOA. EOA is to be budgeted on line 286 (account 10-3117) and DEOA is to be budgeted on line 287 (account 10-3118). In 2004-05, EOA and DEOA were included on line 360, Other State Aids, and did not have unique budget lines. The preloaded amounts of the 2004-05 EOA and DEOA awards into the middle column of the revenues section of the software will be included on line 360. When updating the middle column of the revenues section of the software, districts should move the amount included on line 360 that represents 2004-05 EOA from line 360 to new line 286 and the amount that represents 2004-05 DEOA from line 360 to new line 287 for comparison purposes.

Administrative Limits - Support Documentation Item 14

A new report has been added to the 2005-06 budget software to assist school districts in determining their status within the administrative cost limits set in S1701. That report is included in the Supporting Documentation Items section of the software. The only administrative cost functions contained in the school-based budget software are function 240, which has been included in this new report. Refer to the 2005-06 Budget Guidelines for additional information on this report and the calculation of administrative cost limits. This report along with the projected enrollments report are required to be submitted to the county superintendent and the Office of Student Achievement in the Division of Abbott Implementation at 100 Riverview Plaza, Trenton, New Jersey 08625 no later than **January 28, 2005**.

1. PURPOSE OF THIS MANUAL

This manual was prepared for use by Abbott districts as an addendum to the Budget Guidelines Fiscal Year 2005-2006 (2005-06 Budget Guidelines). Both documents should be referenced during the preparation of the 2005-06 budget document. The 2005-06 Budget Guidelines contains reference grids for completion of the School District Budget Statement as well as samples of the Supporting Documentation Packet and the District Budget Statement Certification. That manual also includes information on the minimum tax levy calculation; instructions for completion of the Certificate and Report of School Taxes (A4F); and an overview of the defeated budget procedures. In addition, the 2005-06 Budget Guidelines includes sample worksheets and forms for the aforementioned that are used by districts in the completion of the budget statement and supporting documentation packet.

This manual includes information that is specific to Abbott districts that should also be considered during the budget process.

2. SCHEDULE FOR SUBMISSION OF BUDGET FORMS AND DATA

Abbott districts are required to submit three paper copies (one copy to the Division of Abbott Implementation, Office of Student Achievement and Fiscal Support in Trenton, one copy to your regional office and one copy to the county office) of their budgets including all supporting documentation on or before the statutory due date including the reports for school-based budgets generated by the districtwide budget software. Abbott districts should consult the School Election Calendar and Budget Procedures issued by the Division of Finance for budget submission dates. Abbott districts requesting DEOA are required to submit two copies of the school-based budgets generated by the school-based budget software distributed in December 2004 to the Division of Abbott Implementation, Office of Student Achievement and Fiscal Support (one to the regional office and one to Trenton).

The new administrative cost limits report (supporting documentation item 14a and 14b) along with the projected enrollments report are required to be submitted to the county superintendent and the Office of Student Achievement in the Division of Abbott Implementation at 100 Riverview Plaza, Trenton, New Jersey 08625 no later than **January 28, 2005**.

Abbott districts are required to transmit the electronic budget data to the department at the same time the paper copies of the budgets are submitted to the department. This will enable the department to efficiently review certain budget data.

Districts should make available for review, by the team from the Office of Student Achievement and Fiscal Support, monthly reports of the board secretary, revenue and expenditure subsidiary ledgers and other internal accounting records as requested.

Districts applying for DEOA are required to resubmit and retransmit their budgets if the department makes any changes to their budget. Revised budgets must be resubmitted to the county office and Division of Abbott Implementation, Office of Student Achievement and Fiscal Support within 10 business days of the award of DEOA. Districts must retransmit the approved revised budget (the final budget) over the web-enabled DOENET within 5 business days of receiving department approval on the revised budget, including the award of DEOA. Abbott districts must submit three paper copies (one copy to the Division of Abbott Implementation, Office of Student Achievement and Fiscal Support in Trenton, one copy to your regional office and one copy to the county office) of their final budgets and related supporting documentation to the department at the time the budget is transmitted over the web-enabled DOENET.

3. PUBLIC HEARING DATE

Abbott districts are to hold their public hearings in accordance with the School Election and Budget Procedures Calendar issued by the Division of Finance. Abbott districts are not required to hold their public hearings on the last day as they have been in prior years.

B. BUDGET SUBMISSION – PROCEDURES

1. PREPARATION OF THE SCHOOL DISTRICT BUDGET STATEMENT

A. General Overview for Budget Completion

When preparing the 2005-06 districtwide budget, Abbott districts are required to focus on what works and “classroom out” thinking and planning. There is a combined focus on literacy, math, and mastery of the CCCS as the criteria that determine school and district plans and budgets for 2005-06. This focus is what is meant by “classroom out” thinking – how well students are learning, what explains their progress and problems, what actions are proposed to ensure ambitious improvement in student achievement, and what specific targets have been set to meet the goal this year, next year and the year after. Those questions should be at the core of classroom, school and district efforts this year. As school and district budgets are prepared, submitted, and reviewed, requests for Discretionary Education Opportunity Aid will be judged on the connections between current and proposed programs and improved literacy and mastery of the CCCS.

Since 2002-03, estimated increases in federal funding over the 2001-02 base amounts have been budgeted in fund 20 and not combined in the blended resource school-based budgets for schools with schoolwide program status. This policy will continue into 2005-06. Non-schoolwide program schools should continue to budget and account for all federal grants in fund 20 and schoolwide program schools should develop budgets

blending no more than the amount of federal program funds received in 2001-02. While separate budgeting and accounting, in fund 20, for increases in federal funds under NCLB is not required for schoolwide program schools under federal statute and regulations, the department will require it for another year to enable a clear delineation and accounting of the additional funds for new initiatives and programs consistent with NCLB, Abbott programs and services and schoolwide educational improvements.

Lines are included in the detailed appropriations section of the budget for the general fund (line 9466) and special revenue fund (lines 13291, 13681, 13891, 9651, and 9731) contributions to the blended resource school-based budgets of Abbott schools. The detail of that budget data for 2004-05 and 2005-06 at the function and object level will be imported from the school-based budgets saved to diskette using the school-based budget software distributed in December. There will be edits for agreement between these amounts imported from the school-based budgets and the amounts on general fund line 9466 and special revenue fund lines 13291, 13681, 13891, 9651 and 9731, as applicable. Audited expenditure data for fund 15 for 2003-04 will be preloaded from Audsum.

All school-based budget appropriation data will be locked when imported except for detailed benefits, which were not part of the school-based software and will require data entry.

The amounts reported in the districtwide budget for the contributions to the blended resource school-based budgets are a summary of the amounts reported as revenues from those sources in the school-based budgets. The school-based budgets must be imported and the revenue sources identified in order to determine the amounts to be reported in the districtwide budget. The general fund contribution amount is the sum of the local resources (taxes, surplus, miscellaneous revenues, tuition, etc.) and unrestricted state aids from the district's general fund budget that is dedicated to supporting the blended resource school-based budgets. The restricted aid contributions are the allocations of those aids to the school-based budgets. The budget software will contain edit checks for agreement between the following lines of the districtwide detailed appropriations and the total of the amounts reported in the school-based blended resource fund revenues:

	<u>Districtwide</u>	<u>School-Based</u>
General Fund Contribution	Line 9466	Sum of Line 665
Early Childhood Contribution	Line 13291	Sum of Line 670 and 685
Demonstrably Effective Program Aid Contribution	Line 13681	Sum of Line 675 and 690
Distance Learning Network Aid Contribution	Line 13891	Sum of Line 680 and 695
Other State Projects	Line 9651	Sum of Line 700
Other Federal Projects	Line 9731	Sum of Line 760

Completion of the school-based budgets in the districtwide budget software is discussed in subsection B2 of Section I and the listing of school-level appropriation lines is

included in Section II of this addendum. The lines for the contribution to the school-based budgets are summary amounts. The amounts included on the other lines of the districtwide budget should reflect only those appropriations identified as district-level appropriations.

The advertised per pupil cost calculations of Abbott districts include disclosure of the per pupil amount of certain restricted state and federal entitlements in the blended resource budgets that are contained in those calculations. Samples of the Abbott specific supporting documentation items and advertised per pupil cost calculation are included in Section II.

B. Budgeting and Accounting for Approved Preschool Program and Appropriations

The department approved 2005-06 preschool program/budget for full day 3 and 4 year old regular education children must be incorporated into the districtwide budget in fund 20 **and is not subject to reallocation.**

The approved preschool budget for an Abbott school district includes regular education costs for three and four year old children. The per pupil cost of educating the special education inclusion children is backed out of the “Gross Total Costs (w/inclusion students)” at the bottom of the approved district budget that accompanies the January 14, 2005 approval letter from the Office of Early Childhood Education (OECE) to determine the approved budget total. Therefore, the amount approved by the OECE contains the preschool costs for regular education children only. This amount should be included on supporting documentation item 15a on the line entitled, “Preschool – Abbott Full Day 3yr & 4yr – Reg.”

The cost to educate the preschool inclusion students that is backed out of the “Gross Total Costs (w/inclusion students)” at the bottom of the approved district budget that accompanies the OECE January 14, 2005 approval letter is to be included on supporting documentation item 15a on the line in entitled, “Preschool – Abbott Spec. Ed. Inclusion Classroom Costs.” The district can determine this amount by calculating the difference between Gross Total Cost (w/inclusion students) and District Total (without inclusion students) on page 2 of the approved 2005-06 District One-Year Programmatic Budget Worksheet that accompanies the January 14, 2005 approval letter. This amount can also be calculated as the 2005-06 projected enrollment for Children with Disabilities (Inclusion) from the OECE approval letter multiplied by the Total Per Pupil Cost approved in the Final 2005-06 District One-Year Programmatic Budget Worksheet.

The sum of the amounts entered on the lines entitled “Preschool – Abbott Full Day 3yr & 4yr – Reg.” and “Preschool – Abbott Spec. Ed. Inclusion Classroom Costs” shall agree to page two of the Final 2005-06 District One-Year Programmatic Budget Worksheet on the line entitled, “Gross Total Cost (w/inclusion students).”

Districts have the option of allocating the preschool program budget line items between regular education 3yr & 4yr costs and inclusion classroom costs on an actual basis or on a per pupil basis. The total budgeted on supporting documentation item 15b for each program must agree to the amount entered on that program line on supporting documentation item 15a. The amounts on supporting documentation item 15a for “Preschool – Abbott Full Day 3yr & 4yr – Reg.” and “Preschool – Abbott Spec. Ed. Inclusion Classroom Costs” must agree to the amounts approved by the OECE in the January 14, 2005 approval letters. The teams from the Office of Student Achievement and Fiscal Support are required to verify that these amounts agree to the OECE approval letters.

The costs to educate preschool children in the self-contained classroom setting and other special education preschool costs that are not included in the preschool budget approved by the OECE are to be budgeted on supporting documentation item 15a on the line entitled, “Preschool – Abbott Spec. Ed. Self Contained and Other Spec. Ed.”

For each line on supporting documentation item 15a that contains an amount, a separate supporting documentation item 15b – Early Childhood Detailed Budget will need to be completed, with the exception of the contribution to charter schools and contribution to WSR lines. There is an edit in the software to ensure that the applicable lines on supporting documentation item 15a equal the related detailed budgets on supporting documentation item 15b.

The department approved preschool budget covers the six-hour 180-day (minimum) educational program for all 3 and 4 year old regular education children. Department of Human Services (DHS) funded wrap around programs that complete the ten-hour, 245 day, full day, full year Abbott program are not included in the approved OECE preschool budget. All Abbott districts are operating full day preschool programs for 3 and 4 year old children. The department approved preschool budget and funding to support the approved budget is based upon the district’s projected enrollment; **the 2005-06 budget and funding is subject to change pending the district’s actual enrollment figures for the 2005-06 school year.**

To aid Abbott districts in recording the full cost of their approved preschool programs/budget in the special revenue fund on supporting documentation item 15, a cross-walk of the 2005-06 Abbott preschool budget to supporting documentation item 15 line-items is included as Appendix A to this addendum. This cross-walk identifies where the individual lines in the “2005-06 District One-Year Programmatic Budget Worksheet – DOE Approved Final – 01/14/2005” are to be included on supporting documentation item 15 before the district selects its option to either prorate the costs on a per pupil basis between regular education three and four year old children and preschool inclusion children or to allocate inclusion costs by line based on actual costs included in the budget.

As in prior years, the costs for full-day kindergarten and grades 1-3 programs and services are to be recorded in the school-based budgets of the schools containing the classes.

A dedicated revenue line was added to the software in 2004-05 to record preschool expansion aid (PSEA) directly in the special revenue fund. That line is 429 and the account number is 20-3215. Districts will no longer need to record PSEA on line 360, detailed out on supporting documentation item 8 and then transferred into the special revenue fund.

Local Contribution - Transfer to Special Revenue (line #2506) is used to record the transfer from the general fund to the special revenue fund for preschool. Previously used line 2511, is now only used to record the transfer from the general fund to the special revenue fund for kindergarten, and should **NOT** be used by Abbott districts when transferring funds from the general fund to the special revenue fund to fully fund preschool.

The advertised budget subtracts from the advertised revenues and appropriations total the amount of any general fund transfer to the special revenue fund. The general fund contribution amounts are reported on the transfer lines provided (line 511 of the revenues section and lines 2506 and 2511 of the appropriations section). There is an edit in the software to ensure these amounts agree. Transfer line 2506 is the mechanism to transfer revenues out of fund 11 and into fund 20 for preschool special education. A line entitled "GF Contribution" has been added to supporting documentation item 15b to record the amount of general fund contribution necessary to support each of the Abbott preschool detailed budgets. There will be edits in the software to ensure the total of the amounts entered on the "GF Contribution" lines on supporting documentation item 15b equal the amounts entered on lines 2511 and 2506, "Local Contribution – Transfer to Special Revenue."

Lines specific to Abbott preschool:

Appropriation line (13145) Purchased Educational Services – Contracted Pre-K (20-211-200-321) is used to record the early childhood costs for 3 and 4 year old children attending community provider programs. Appropriation line (13185) Contracted Transportation Services (Between Home & School) 20-211-200-511 is used for preschool transportation to and from school for 3 and 4 year old children that live between a half-mile and 2 miles from school (therefore, not currently funded in the transportation state aid category) and line (13186) Contracted Transportation Services (Wrap Around Services) 20-211-200-512 is used for transportation from school for the 6-hour education program to the community provider for the 4 hours of wrap around services after school. Lastly, line 13190 (20-211-200-516) Contracted Services – Transportation (Field Trips) is used for the transportation costs associated with Field Trips for 3 and 4 year old children.

Year-end Reporting

The current chart of accounts does not include unique program codes for preschool special education inclusion classroom costs or preschool special education self-contained and other special education costs. These changes will be made during a phase II chart of accounts update, effective no earlier than 2006-07. Therefore, the districtwide budget software uses program code 211 for the regular education preschool budget and the preschool special education inclusion classroom costs as well as preschool self contained and other special education costs budgeted on supporting documentation item 15b. **As in 2004-05, the district is required to select two unique special revenue fund program codes to record the preschool special education budgets in their accounting system and to account for actual preschool special education expenditures separately from actual preschool regular education expenditures. One program code should be designated for the preschool special education inclusion classroom costs and another designated for the preschool – self contained and other special education costs. These programs will be required to be reported separately, effective June 30, 2005, for year-end reporting.**

C. Budgeting Demonstrably Effective Program Aid

Abbott schools with blended resource school-based budgets are required to incorporate DEPA school revenue in that school's blended budget, with the exception of the department determined DEPA amount to be transferred to charter schools. These schools are not required to submit separate DEPA plans and are not required to complete supporting documentation item 16c. There is an edit check in the budget software to determine that the proper school allocation has been included in the blended resource school-based budget.

Consideration should be given to both the school's current year allocation and actual (June 30, 2004) and anticipated (June 30, 2005) carryover of prior year DEPA balances. Separate lines are contained in the revenues statement of the school-based budget for prior year and current year DEPA allocations.

As in prior years, the Commissioner may direct the expenditure of DEPA carryover balances that were not anticipated as revenue in the approved 2004-05 budget and will consider such balances during the review of DEOA requests.

D. Abbott Parity Remedy Aid

Effective 2004-05, Abbott Parity Remedy aid (parity aid), formerly budgeted on line 283 was replaced with Education Opportunity Aid (EOA). A new revenue line, line 286, has been added to the 2005-06 software for EOA. See the below section entitled Education Opportunity Aid for further discussion.

E. Education Opportunity Aid

Effective for 2005-06, a new budget revenue line (286) has been added for EOA. The amount of a district's initial 2005-06 Education Opportunity Aid is listed on state aid printout entitled EOA on line (F) in your state aid printouts. The calculation is also included in the State Aid Explanatory Notes (Appendix B).

In 2004-05, EOA was included on line 360, Other State Aids, and did not have a unique budget line. The preloaded amount of the 2004-05 EOA award into the middle column of the revenues section of the software will be included on line 360. When updating the middle column of the revenues section of the software, districts should move the amount included on line 360 that represents 2004-05 EOA from line 360 to new line 286 for comparison purposes.

EOA for 2005-06 will be calculated as the greater of EOA using the parity funding formula (as defined in *Abbott v. Burke* 136 N.J. 444 (1994) and 119 N.J. 287 (1990)) or EOA using the presumptive budget formula. EOA pursuant to N.J.A.C. 6A:10A-7.2(g) is the 2005-06 presumptive budget less 2004-05 general fund tax levy, 2005-06 statutory aids, 2005-06 budgeted DEPA and ECPA carryovers, 2005-06 budgeted general fund balance and 2005-06 miscellaneous unrestricted revenues. The new report added to the budget software in 2005-06, entitled "Presumptive Budget for Abbott School Districts" calculates the presumptive budget and EOA using the presumptive budget formula.

F. Presumptive Budget

The presumptive budget is calculated as the base budget, as defined in N.J.A.C. 6A:10A-1.2 and below, increased by 2.5% or CPI, whichever is greater, plus incremental new school facility costs approved by the department.

Base Budget

Base budget pursuant to N.J.A.C. 6A:10A-1.2 means the 2004-05 statutory formula aids, DEOA, Education Opportunity Aid (EOA), general fund tax levy, budgeted general fund balance and miscellaneous unrestricted revenues less adjustments for capital outlay and capital reserve.

Statutory Formula Aids

Statutory formula aids pursuant to N.J.A.C. 6A:10A-1.2 means core curriculum standards aid, supplemental core curriculum standards aid, school choice aid, transportation aid, special education aid, bilingual education aid, stabilization aid, supplemental stabilization, consolidated aid, early childhood program aid and demonstrably effective program aid.

Miscellaneous Unrestricted Revenue

Miscellaneous unrestricted revenue pursuant to N.J.A.C. 6A:10A-1.2 means the following revenues included in the revenue section of the districtwide budget software: transfers from other funds, unrestricted revenues from other local governmental units, non-resident tuition fees, unrestricted miscellaneous revenues and unrestricted revenues from intermediate sources.

Incremental Cost of Opening a New School Facility

Abbott districts that anticipate opening a new school facility during 2005-06 were required by November 30, 2004 to submit to the Division of Abbott Implementation a request for incremental new school facility costs, on a form provided by the department. The amount of incremental new school facility costs approved by the Division of Abbott Implementation is an increase in the presumptive budget calculation. **Abbott districts with approved incremental new school facility costs are required to complete the Opening a New School Facility SGLA screens in CEIFA section of the districtwide budget software and submit the related reports with their budget submission.** See CEIFA Calculations in this addendum and in the 2005-06 Budget Guidelines for further information on this report.

Tax Levy Increases, SEMI Medicaid Reimbursements & Impact Aid

Pursuant to N.J.A.C. 6A:10A-7.3(h) Abbott districts may increase their district budgets beyond the presumptive budget formula by increasing general fund local tax levy over fiscal year 2005 general fund local tax levy, SEMI reimbursements, Impact Aid and any other general fund revenues not included in the base budget included in N.J.A.C. 6A:10A-7.3(e), the presumptive budget calculation. If DEOA is not requested by the district, any increase in these additional revenues, including local tax levy, shall be available for purposes approved by the district board of education. If DEOA is being requested by the district, documentation detailing the specific appropriation lines and amounts these additional revenues (general fund local tax levy over fiscal year 2005 general fund local tax levy, SEMI reimbursements, Impact Aid and any other general fund revenues not included in the base budget) are intended to fund must be submitted to the department with the budget submission.

G. Estimated Tuition Calculation

In 2002-03, the estimated tuition calculation for regular and special education students was expanded to include Abbott districts. This calculation is now applicable to all regular districts not using the A4-1 and A4-2 tuition setting process.

The estimated tuition calculation in the software for Abbott districts combines fund 15 appropriations with the applicable appropriation lines of funds 11 and 12. Sections I, II, III, and IV of the printed estimated tuition reports show the combined dollar amounts for each applicable line.

Section V of the printed estimated tuition reports backs out the fund 20 portion of the contribution to WSR, which is the special revenue amount included in the fund 15 totals that should not to be included in the tuition calculation per N.J.A.C. 6A:23-3.1(b).

Abbott districts, however, have the option to use column 11 of the District Choice Allocation data entry screen to allocate fund 20 contribution to WSR amounts to the individual programs. The allocated dollar amounts must equal the total budgeted amount for each program. If actual dollar amounts are not entered or if the amounts entered do not agree to the total for that individual program, the budget software will automatically default to an average daily enrollment (ADE) ratio allocation calculation programmed in the software. Ratio B, which is the default ratio for this line, divides the preloaded ADE for a program by the sum of the preloaded ADE for all programs (regular and special education).

Refer to the 2005-06 Budget Guidelines for information applicable to all districts.

H. CEIFA Calculations and New School Facilities Adjustment

Although Abbott districts will be able to access and complete all of the CEIFA Calcs screens on the budget software, they have not been subject to cap since 1999-2000 and are permitted to submit a budget in excess of the maximum permitted net budget (a net budget cap worksheet with a negative amount).

Abbott districts that are not opening a new school facility and not requesting a facilities adjustment to the presumptive budget calculation do not need to fill out the SGLA worksheets and will not be required to complete the five statutory SGLA worksheets as other regular districts for purposes of determining “unused cap” under the cap banking law. Since Abbott districts are not subject to cap, the cap banking law and associated requirements are not applicable. (See 2005-06 Budget Guidelines for additional information on cap banking.) Abbott districts that are opening a new school facility and are requesting a facilities adjustment to the presumptive budget calculation are required to complete the new school facilities SGLA included in the CEIFA calculations section of the budget software and submit the related reports as a supporting documentation to identify the lines in the budget that contain the individual incremental costs approved by the Department. See the section below entitled “New School Facilities Adjustment to the Presumptive Budget” for further discussion of this supporting documentation item.

New School Facilities Adjustment to the Presumptive Budget

Abbott districts requesting an adjustment to the presumptive budget calculation for the incremental costs of opening a new school facility in 2005-06 must complete the new school facilities SGLA included in the CEIFA calculations section of the budget software. The budget program automatically pulls in the budgeted appropriations for 2005-06 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. Refer to the 2005-06 Budget Guidelines for instructions on how to access and use this portion of the software. The total of column entitled “Dollars Applicable to New Facility” must agree to the incremental new school facilities costs approved by the Division of Abbott Implementation and entered into the data entry screen of the “Presumptive Budget Report” added to the software in the section entitled “Abbott District-Wide Reports.”

Abbott districts are subject to the minimum tax levy calculation. The minimum tax levy for Abbott districts receiving Education Opportunity Aid under the parity funding formula in 2005-06 equals their 2004-05 tax levy.

Nothing, however, precludes an Abbott district from increasing its tax levy above the minimum tax levy calculation to support its proposed 2005-06 budget. Increases in the minimum tax levy in 2005-06 are outside the presumptive budget calculation and can be used by the district for board approved initiatives if DEOA is not requested in 2005-06.

The minimum tax levy for Abbott districts not receiving Education Opportunity Aid is calculated as follows:

1. Calculate the maximum T&E budget by multiplying your district’s DOE projected weighted 10/15/05 enrollment by \$9,195.
2. Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the maximum T&E budget.
3. Compare the figure calculated in 2.) to the prior year tax levy.
4. The minimum tax levy is lesser of the prior year tax levy or the tax levy based on the maximum T&E budget.

The only required submission for Abbott districts from the CEIFA Calcs reports (H series) generated by the budget software is the minimum tax levy report for Abbott districts that do not receive Education Opportunity Aid.

I. Budgeting for Capital Projects under EFCFA

Implementation of the Educational Facilities Construction and Financing Act (EFCFA) in July 2000 brought significant changes for Abbott districts in financing and completing capital projects.

Under EFCFA, Abbott districts have 100 percent of their capital renovations, additions and new construction determined eligible in its long-range facilities plan (LRFP) constructed and financed by the Schools Construction Corporation (SCC), a subsidiary of the Economic Development Authority. Therefore, Abbott districts no longer need to

include in their annual capital outlay budget costs associated with capital projects that the SCC is managing and financing.

The only costs that should be included in an Abbott district's capital outlay budget are those costs associated with necessary equipment purchases (greater than \$2,000 per item) not eligible for SCC funding, and capital costs for projects or portions of eligible projects that are beyond the facilities efficiency standards (excess costs or "other capital projects") and therefore ineligible for SCC funding. Funding for excess costs or "other capital projects" must be approved by the voters or board of school estimate as a line-item in the district's budget (detailed on supporting documentation item 4), passed separate proposal at budget time, or passed bonding referendum in accordance with N.J.A.C. 6A:26-3.7 and 3.12. A budget time withdrawal or designated deposit into capital reserve (project specifically identified and detailed on supporting documentation item 12) and advertised statement of purpose may also fund excess costs of a specific project or "other capital project." Refer to the 2005-06 Budget Guidelines for more details on withdrawals and designated deposits into capital reserve.

Any Abbott district budget, however, that includes funding for excess costs or "other capital projects" through a line-item in the budget or designated capital reserve deposit or withdrawal will be subject to review and reallocation if it also includes a request for DEOA.

Nothing precludes, however, an Abbott district from raising additional tax levy above the minimum levy amount, or submitting a separate proposal for additional tax levy, to fund excess costs or "other capital projects."

J. Budgeting TPAF, FICA and Medicare Reimbursements Associated with the Salaries Allocated to Federal Programs in a School-Based Budget

N.J.S.A. 18A:66-90 requires each public employer (district) to reimburse the State for the amount of TPAF, FICA and Medicare paid by the State on behalf of the district for contractual teacher salaries charged to federally funded programs. Prior to the implementation of blended resource school-based budgets, this reimbursement was calculated on Title 1 and other federal program teachers and included on the benefits line of the applicable grant application.

The implementation of school-based budgets, and the blending of federal, state and local funds in the school-based budget recorded in fund 15, necessitates a calculation of the salary amounts paid in fund 15, which are attributable to federal sources. Once this calculation is performed, the budgeted TPAF, FICA and Medicare reimbursements can be determined and included in the related grant application.

The instructions below detail how to calculate an estimate of the reimbursement due to the State for the TPAF, FICA and Medicare associated with the federal portion of salaries blended in a school-based budget. This calculation should be performed for

each school with a blended resource school-based budget with schoolwide program status in 2005-06. The reimbursement calculated below should be included on the benefits line (200-200) in the NCLB application and recorded in fund 20. The remainder of the school allocation should be blended in the school-based budget if the school has Title 1 schoolwide status.

Title I, Part A: *Improving Basic Programs Operated by Local Education Agencies* is blendable in a schoolwide program. Title I, Part A: *School Improvement* is **NOT** blendable in a schoolwide program in New Jersey. Title I, Part D: *Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk* is **NOT** blendable in a schoolwide program.

<u>Step</u>	<u>Description</u>
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Title 1, Part A: Basic

- | | |
|---|---|
| 1 | Complete the Title 1 Eligibility of School Attendance Areas page of the NCLB Consolidated Formula Subgrant Application as usual. This is done to determine which schools are eligible to receive Title I funding based upon the poverty level of the school. |
| 2 | Once the allocations to the schools are calculated on the Title 1 Eligibility of School Attendance Area page use the school allocations to determine the budgeted percentage of total resources Title I represents of each school's budget. |
| 3 | Determine the contracted teacher and administrator salaries in each school. This can be done by performing a payroll sort from the district's payroll system, by school, detailing the teachers at each school and each teacher's contracted salaries paid during the year. (This amount is to be contracted base wages only and should not include stipends or extra-curricular activity payments.) |
| 4 | Multiply the contracted teacher and administrator salaries determined in #3 above by the Title I resource percentage for that school determined in #2 above to determine the portion of contracted teacher and administrator salaries paid from Title I funds. |
| 5 | Multiply the federal contracted teacher and administrator salaries determined in #4 above by the TPAF, FICA and Medicare rates (use the fiscal year 2005 pension rate and calendar year 2005 FICA and Medicare rates because those are the only rates available at budget time) to determine the budgeted benefits reimbursement due to the State of New Jersey for the portion of that school's contracted teacher and administrator salaries attributable to Title I. The rates are as follows: |

<u>Step</u>	<u>Description</u>	
	TPAF	6.68%
	FICA & Medicare on Salaries <= \$90,000	7.65%
	FICA & Medicare on Portion of Salaries > \$90,000	1.45%
6	Add the TPAF, FICA and Medicare reimbursements calculated in #5 above together by school to determine the benefit reimbursements on a school level.	
7	For each school, subtract the benefits reimbursements from #6 above out of the applicable school's allocation of funds determined in #1 above. The result of this is the amount of Title I funds to be sent to that school to be blended in the school-based budget and included on the Abbott Schoolwide Programs line (function/object 520-930) of the NCLB Consolidated Formula Subgrant Application – Budget Summary page. The school amount calculated in this step should be entered on line 00710 (Title I) in the revenues screen, for the applicable school, of the Abbott District School-Based Budget Menu section of the districtwide budget software.	
8	The amount included on line 520-930 for a particular school (#7 above) plus the benefit reimbursement for that school (#6 above) will equal the school's allocation determined in #1 above.	
9	Summarize the school-level reimbursement calculations (#6 above) to determine the total reimbursement for all schools. Include this number on line 200-200 of the Budget Summary page of the NCLB LEA Consolidated Formula Subgrant Application in the Title I column. This amount must be broken out by school in the Program Coordination and Budget Detail pages of the NCLB Application.	
10	Summarize the individual school contributions to the blended resource school-based budget (#7 above) to determine the total Title I contribution to the school-based budget. Include this number on line 520-930 of the Budget Summary page of the NCLB LEA Consolidated Formula Subgrant Application in the Title I column. This amount must be broken out by school in the Program Coordination and Budget Detail pages of the NCLB Application.	

Titles II Part A, II Part D, III Part A, IV Part A, V Part A, and other funds eligible to be consolidated in a schoolwide program.

Titles II Part A, II Part D, III Part A, IV Part A, and V Part A can also be blended in school-based budgets. The TPAF, FICA and Medicare

Step

Description

reimbursements to the State of New Jersey associated with the portion of contracted teacher and administrator salaries attributable to these funds need to be calculated and budgeted using the same procedures outlined above for Title I. Follow steps 3-10 above using the applicable funding source resource percentage for each federal funding source blended in each school-based budget.

The amount determined in Step 7 above should be included on the appropriate line of the school’s revenue screen in the districtwide budget software.

<u>Program</u>	<u>School Based Revenue Line</u>
Title II–Part A–Principal and Teacher Training and Recruiting	00720
Title IV – Part A – Safe and Drug Free	00725
Title II – Part D – Technology	00735
Title III-Part A-English Lang. Acquisition	00740
Title V-Part A-Innovative Programs	00745
Other Revenues From Federal Sources	00755

Title I, Part A: School Improvement and Title I, Part D: Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk are not blendable in schoolwide programs and therefore cannot be blended in a school-based budget.

2. PREPARATION OF THE SCHOOL-BASED BUDGET STATEMENT

School-Based Budgets and Importing to Districtwide Budget

Electronic Data Collection (EDC) of the 2005-06 annual school-based budget statement is required for all schools with blended resource school-based budgets. The program generates the prescribed school-based budget reports, per pupil spending report, and comparison reports and creates a file to import the school-based budget data into the 2005-06 districtwide budget. The code of the school-based budget imported from the electronic school-based budget software will be printed on the school-based budget reports for revenues, appropriations, and staffing. A summary of all the school-based budget codes will be printed as part of the Abbott district Letter of Transmittal.

There are four screens under the Abbott School-Based Budgets menu in the districtwide budget for the school-based budget data: Revenues, Detailed Appropriations, Staffing, and Import Data from the SBB Diskette. The import of the school-based budget data file via diskette into the districtwide budget will load the appropriations and staffing data for 2004-05 and 2005-06 as entered in the school-based budget software into the

appropriations and staffing screens. As in prior years, revenues will still need to be entered and audited 2003-04 expenditure data will be loaded from Audsum.

Revisions or corrections that Abbott districts need to make to any imported data will require a new diskette to be created from the school-based budget software and the new diskette must be imported into the districtwide budget program. Reimporting the school-based budget data will overwrite previously imported data.

Refer to the EDC Manual for specific technical instructions on importing the school-based data from diskette into the districtwide budget program.

School-Based Revenues

Revenue data for 2004-05 and 2005-06 was not part of the electronic school-based budget collection and will need to be entered by the district.

School-Based Appropriation Data

As in prior years, the 2004-05 and 2005-06 appropriation data will be locked as imported from the school-based budget diskette and no entry will be allowed except for detailed benefits (lines 12610-12710). The detailed benefits keyed (lines 12610-12710) should equal the total benefit amount entered in the school-based budget software (line 12720). An edit will be included to check that these two amounts agree. The 2004-05 and 2005-06 staffing data will be imported from the school-based budget diskette.

Supporting Documentation Item 7

The 2005-06 appropriation data for all schools is summarized by function and appears in a column labeled “2005-06 Approp. Sch-Based” in supporting documentation item 7. This column is necessary to provide the comparison of budgeted data since the general fund resources allocated to school-based budgets are included on one line (9466) – General Fund Contribution to Whole School Reform. The software will sum the 2005-06 Appropriations Budgeted, the 2005-06 Separate Proposals, and the 2005-06 School-Based Budgets columns to calculate the 2005-06 Appropriations Total for Abbott school districts and that total will be used to calculate the dollar and percentage increase or decrease between 2004-05 and 2005-06.

Samples of these statements are contained in “Section II – Sample Forms” of this addendum.

Advertised Blended Resource Statement

The school-based appropriations and revenues screens included in the budget software under the Abbott School-Based Budgets menu will generate the Advertised Blended Resource Whole School Reform Statement that is required for Abbott districts. The advertised statement reflects summary totals of the revenues and appropriations reported in the school-based budgets. A sample of the statement is contained on in “Section II – Sample Forms” of this addendum.

Transfer Diskette

The Department of Education is in the process of creating a program to enable Abbott districts to transmit the school-based budgets back to the Department over the internet. That program enhancement is not available at this time, but will be available when data needs to be transmitted back to enable the 2006-07 software to be preloaded with 2005-06 data. Instructions on how to transmit 2005-06 school-based budget data back to the Department of Education for use in preloading the 2006-07 will be posted on the Abbott Implementation page of the Department of Education's website once the program is available. School-based budget import diskettes are not required to be submitted to the department at this time.

3. DISCRETIONARY EDUCATION OPPORTUNITY AID REQUESTS

A. Application Requirements

Discretionary Education Opportunity Aid (DEOA) may be requested to support effective and efficient instruction addressing the documented needs of age-eligible resident students of the district, and approved by the Commissioner, as essential to improved student achievement that cannot be otherwise funded within the presumptive budget or from the reallocation of funds from ineffective programs. To be eligible for DEOA in 2005-06, the district must have met all the conditions for disbursement of DEOA in 2004-05 and must continue to maintain minimal, customary and statutory standards of efficient financial management and business operations and continue to follow customary, basic and required instructional standards, policies and practices contained in N.J.A.C. 6A:10A-7.1. Also, to be eligible for DEOA in 2005-06, the district shall meet the standards for a foundational education program set forth in N.J.A.C. 6A:10A-7.3(e). Failure to meet the standards set forth in N.J.A.C. 6A:10A-7.3(e) shall cause the district to be ineligible to receive DEOA for the 2005-06 school year.

Districts requesting DEOA in 2005-06 should budget the additional requested amount on line 287. The board shall submit to the department by the statutory due date pursuant to N.J.S.A. 18A:7F-5(c) and 6(c), a balanced budget for the 2005-06 school year consistent with N.J.S.A. 18A:4-14 and 18A:22-8. Any request for DEOA requires the applicant district to comply with the requirements of N.J.A.C. 6A:10A-7.3 and complete the budget application and supporting documents.

In 2004-05, DEOA if awarded, was included on line 360, Other State Aids, and did not have a unique budget line. The preloaded amount of the 2004-05 DEOA award amount into the middle column of the revenue section of the software will be included on line 360. When updating the middle column of the revenue section of the software, districts should move the amount received for DEOA in 2004-05 from line 360 to new line 287 for comparison purposes.

B. Reallocation Process

Districts need to look at all areas for reductions/reallocations prior to submitting a request for DEOA and comply with the requirements of N.J.A.C. 6A:10A-7.

C. Department Review

The department will review all requests for DEOA in accordance with N.J.A.C. 6A:10A-7.4 in conjunction with the review of the 2005-06 budget.

Districts must make available monthly reports of the board secretary, revenue and expenditure subsidiary ledgers and other internal accounting records such as budget development workpapers to the team from the Office of Student Achievement and Fiscal Support. The team's review will also consider the results of the Department Efficiency Study, historical budget to actual data on file and include consideration of estimates of budgeted revenues, carryover balances, audited excess surplus and reallocations performed. In making the determination as to whether an existing program, service or expenditure should be exempt from reallocation, in whole or part, the department will consider whether:

1. The existing program, service or other expenditure is school-based and directly serving the students in the school;
2. The existing program, service or other expenditure has demonstrated measurable results in enhancing the achievement levels of students in the school;
3. Elimination of the existing program, service or other expenditure would undermine the fundamental education program of the school; and,
4. The existing program, service or other expenditure is being delivered in the most efficient possible manner.

D. Comparative Data Analysis Reports

Additional analytical tools are included in the budget software for Abbott districts requesting Discretionary Education Opportunity Aid. These analytical tools are available for all Abbott districts to help analyze certain components in the budget year districtwide budget (Funds 11 & 12) compared to the current year districtwide budget (Funds 11 & 12). These reports do not require any data entry and can be printed by accessing the Abbott District-Wide Report Request Menu. These reports are explained below in the order in which they appear on the Abbott District-Wide Report Menu of the districtwide budget software. These reports shall be printed and submitted with the 2005-06 districtwide budget.

E-1 Changes in Non-Instructional Costs in Fund 11

This report extracts data from non-instructional cost lines for the current and budget years from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2004-05 amount, 2005-06 amount, dollar increase (decrease) from 2004-05 to 2005-06 and percentage increase (decrease) from 2004-05 to 2005-06. The software will calculate totals for each column of the report.

E-2 Changes in Special Education Costs

This report extracts special education cost data for the current year and the budget year from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2004-05 amount, 2005-06 amount, dollar increase (decrease) from 2004-05 to 2005-06 and percentage increase (decrease) from 2004-05 to 2005-06. The data within this report is identified in three categories, In-district Special Education Instruction Costs, Undistributed Expenditures – Instruction, and, Equipment. The software will calculate totals for each column within each category and then a grand total for the entire report.

E-3 Total Amount of Non-Instructional Equipment

This report extracts non-instructional equipment cost data for the current year and the budget year from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with the changes within the budget. The report details budget line number, line description, 2004-05 amount, 2005-06 amount, dollar increase (decrease) from 2004-05 to 2005-06 and percentage increase (decrease) from 2004-05 to 2005-06. The software will calculate totals for each column of the report.

E-4 Changes in Salaries and Benefit Costs

This report extracts salary and related benefit cost data for the current year and the budget year from throughout the districtwide budget and school-based budgets and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2004-05 amount, 200-06 amount, dollar increase (decrease) from 2004-05 to 2005-06 and percentage increase (decrease) from 2004-05 to 2005-06. The software will calculate totals for each column within each category.

E-5 Changes in All Other Costs (Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs)

This report extracts cost data for the current year and the budget year from throughout the districtwide budget and school-based budgets and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2004-05 amount, 2005-06 amount, dollar increase (decrease) from 2004-05 to 2005-06 and percentage increase (decrease) from 2004-05 to 2005-06. The data within this report is identified in four categories:

Purchased Services and Supplies; Capital Outlay and Equipment; Tuition; and Other Non-Salary Costs. The software will calculate totals for each column within each category.

E. Presumptive Budget Report

A new report has been added under the “Abbott District-Wide Reports” selection, entitled “Presumptive Budget Report.” This report compares the amount of EOA calculated under the parity funding formula to the amount of EOA calculated using a presumptive budget formula. Abbott districts will have to enter the amount of the incremental costs of opening a new school facility approved by the Division of Abbott Implementation in the data entry screen for this report, which is located on the data entry section of the districtwide budget software under the heading “Abbott District-Wide Reports.” For additional discussion of EOA for 2005-06, see pages 9 and 10 of this addendum and for additional discussion of the presumptive budget, see pages 10 and 11 of this addendum.

4. BUDGET TRANSFERS

Abbott districts are required to obtain department approval for transfers in accordance with N.J.A.C. 6A:10A-8.2 and N.J.S.A. 18A:7F-6(c). Districts should be careful when budgeting appropriations to minimize the need to transfer funds during the school year.

SECTION II

School-Based Budget Appropriations Accounts			
LINE	DESCRIPTION	ACCOUNT NO.	
Regular Programs - Instruction			
02510	Kindergarten - Salaries of Teachers	15-110-100-101	
02520	Grades 1-5 - Salaries of Teachers	15-120-100-101	
02530	Grades 6-8 - Salaries of Teachers	15-130-100-101	
02540	Grades 9-12 - Salaries of Teachers	15-140-100-101	
Regular Programs - Undistributed Instruction			
02640	Other Salaries for Instruction	15-190-100-106	
02650	Purchased Professional-Educational Services	15-190-100-320	
02660	Purchased Technical Services	15-190-100-340	
02670	Other Purchased Services (400-500 series)	15-190-100-500	
02680	General Supplies	15-190-100-610	
02690	Textbooks	15-190-100-640	
02700	Other Objects	15-190-100-800	
02710	TOTAL REGULAR PROGRAMS - INSTRUCTION		
SPECIAL EDUCATION - INSTRUCTION			
Cognitive - Mild:			
02720	Salaries of Teachers	15-201-100-101	
02730	Other Salaries for Instruction	15-201-100-106	
02740	Purchased Professional-Educational Services	15-201-100-320	
02750	Purchased Technical Services	15-201-100-340	
02760	Other Purchased Services (400-500 series)	15-201-100-500	
02770	General Supplies	15-201-100-610	
02780	Textbooks	15-201-100-640	
02790	Other Objects	15-201-100-800	
02800	Total Cognitive - Mild		
Cognitive - Moderate:			
02810	Salaries of Teachers	15-202-100-101	
02820	Other Salaries for Instruction	15-202-100-106	
02830	Purchased Professional-Educational Services	15-202-100-320	
02840	Purchased Technical Services	15-202-100-340	
02850	Other Purchased Services (400-500 series)	15-202-100-500	
02860	General Supplies	15-202-100-610	
02870	Textbooks	15-202-100-640	
02880	Other Objects	15-202-100-800	
02890	Total Cognitive - Moderate		
Learning and/or Language Disabilities:			
02990	Salaries of Teachers	15-204-100-101	
03000	Other Salaries for Instruction	15-204-100-106	
03010	Purchased Professional-Educational Services	15-204-100-320	
03020	Purchased Technical Services	15-204-100-340	
03030	Other Purchased Services (400-500 series)	15-204-100-500	
03040	General Supplies	15-204-100-610	
03050	Textbooks	15-204-100-640	
03060	Other Objects	15-204-100-800	

School-Based Budget Appropriations Accounts			
LINE		DESCRIPTION	ACCOUNT NO.
03070		Total Learning and/or Language Disabilities	
		Visual Impairments:	
03170		Salaries of Teachers	15-206-100-101
03180		Other Salaries for Instruction	15-206-100-106
03190		Purchased Professional-Educational Services	15-206-100-320
03200		Purchased Technical Services	15-206-100-340
03210		Other Purchased Services (400-500 series)	15-206-100-500
03220		General Supplies	15-206-100-610
03230		Textbooks	15-206-100-640
03240		Other Objects	15-206-100-800
03250		Total Visual Impairments	
		Auditory Impairments:	
03260		Salaries of Teachers	15-207-100-101
03270		Other Salaries for Instruction	15-207-100-106
03280		Purchased Professional-Educational Services	15-207-100-320
03290		Purchased Technical Services	15-207-100-340
03300		Other Purchased Services (400-500 series)	15-207-100-500
03310		General Supplies	15-207-100-610
03320		Textbooks	15-207-100-640
03330		Other Objects	15-207-100-800
03340		Total Auditory Impairments	
		Behavioral Disabilities:	
03440		Salaries of Teachers	15-209-100-101
03450		Other Salaries for Instruction	15-209-100-106
03460		Purchased Professional-Educational Services	15-209-100-320
03470		Purchased Technical Services	15-209-100-340
03480		Other Purchased Services (400-500 series)	15-209-100-500
03490		General Supplies	15-209-100-610
03500		Textbooks	15-209-100-640
03510		Other Objects	15-209-100-800
03520		Total Behavioral Disabilities	
		Multiple Disabilities:	
03770		Salaries of Teachers	15-212-100-101
03780		Other Salaries for Instruction	15-212-100-106
03790		Purchased Professional-Educational Services	15-212-100-320
03800		Purchased Technical Services	15-212-100-340
03810		Other Purchased Services (400-500 series)	15-212-100-500
03820		General Supplies	15-212-100-610
03830		Textbooks	15-212-100-640
03840		Other Objects	15-212-100-800
03850		Total Multiple Disabilities	
		Resource Room/Resource Center:	
03860		Salaries of Teachers	15-213-100-101
03870		Other Salaries for Instruction	15-213-100-106
03880		Purchased Professional-Educational Services	15-213-100-320
03890		Purchased Technical Services	15-213-100-340
03900		Other Purchased Services (400-500 series)	15-213-100-500
03910		General Supplies	15-213-100-610
03920		Textbooks	15-213-100-640
03930		Other Objects	15-213-100-800

School-Based Budget Appropriations Accounts			
LINE		DESCRIPTION	ACCOUNT NO.
03940		Total Resource Room/Resource Center	
		Autism:	
03950		Salaries of Teachers	15-214-100-101
03960		Other Salaries for Instruction	15-214-100-106
03970		Purchased Professional-Educational Services	15-214-100-320
03980		Purchased Technical Services	15-214-100-340
03990		Other Purchased Services (400-500 series)	15-214-100-500
04000		General Supplies	15-214-100-610
04010		Textbooks	15-214-100-640
04020		Other Objects	15-214-100-800
04030		Total Autism	
		Preschool Disabilities - Part-Time:	
04040		Salaries of Teachers	15-215-100-101
04050		Other Salaries for Instruction	15-215-100-106
04060		Purchased Professional-Educational Services	15-215-100-320
04070		Purchased Technical Services	15-215-100-340
04080		Other Purchased Services (400-500 series)	15-215-100-500
04090		General Supplies	15-215-100-610
04100		Textbooks	15-215-100-640
04110		Other Objects	15-215-100-800
04120		Total Preschool Disabilities - Part-Time	
		Preschool Disabilities - Full-Time:	
04130		Salaries of Teachers	15-216-100-101
04140		Other Salaries for Instruction	15-216-100-106
04150		Purchased Professional-Educational Services	15-216-100-320
04160		Purchased Technical Services	15-216-100-340
04170		Other Purchased Services (400-500 series)	15-216-100-500
04180		General Supplies	15-216-100-610
04190		Textbooks	15-216-100-640
04200		Other Objects	15-216-100-800
04210		Total Preschool Disabilities - Full-Time:	
		Cognitive - Severe:	
04710		Salaries of Teachers	15-222-100-101
04720		Other Salaries for Instruction	15-222-100-106
04730		Purchased Professional-Educational Services	15-222-100-320
04740		Purchased Technical Services	15-222-100-340
04750		Other Purchased Services (400-500 series)	15-222-100-500
04760		General Supplies	15-222-100-610
04770		Textbooks	15-222-100-640
04780		Other Objects	15-222-100-800
04790		Total Cognitive - Severe	
04800		TOTAL SPECIAL EDUCATION - INSTRUCTION	
		Basic Skills/Remedial - Instruction	
04810		Salaries of Teachers	15-230-100-101
04820		Other Salaries for Instruction	15-230-100-106
04830		Purchased Professional-Educational Services	15-230-100-320
04840		Purchased Technical Services	15-230-100-340
04850		Other Purchased Services (400-500 series)	15-230-100-500
04860		General Supplies	15-230-100-610
04870		Textbooks	15-230-100-640
04880		Other Objects	15-230-100-800

School-Based Budget Appropriations Accounts			
LINE		DESCRIPTION	ACCOUNT NO.
04890		Total Basic Skills/Remedial - Instruction	
		Bilingual Education - Instruction	
04900		Salaries of Teachers	15-240-100-101
04910		Other Salaries for Instruction	15-240-100-106
04920		Purchased Professional-Educational Services	15-240-100-320
04930		Purchased Technical Services	15-240-100-340
04940		Other Purchased Services (400-500 series)	15-240-100-500
04950		General Supplies	15-240-100-610
04960		Textbooks	15-240-100-640
04970		Other Objects	15-240-100-800
04980		Total Bilingual Education - Instruction	
		Vocational Programs - Local - Instruction	
04990		Salaries of Teachers	15-3XX-100-101
05000		Other Salaries for Instruction	15-3XX-100-106
05010		Purchased Professional-Educational Services	15-3XX-100-320
05020		Purchased Technical Services	15-3XX-100-340
05030		Other Purchased Services (400-500 series)	15-3XX-100-500
05040		General Supplies	15-3XX-100-610
05050		Textbooks	15-3XX-100-640
05060		Other Objects	15-3XX-100-800
05070		Total Vocational Programs - Local - Instruction	
		School-Spon. Cocurricular Actvts. - Inst.	
06030		Salaries	15-401-100-100
06040		Purchased Services (300-500 series)	15-401-100-500
06050		Supplies and Materials	15-401-100-600
06060		Other Objects	15-401-100-800
06080		Total School-Spon. Co/Extra Curricular Actvts. - Inst.	
		School-Spon. Athletics – Inst.	
06090		Salaries	15-402-100-100
06100		Purchased Services (300-500 series)	15-402-100-500
06110		Supplies	15-402-100-600
06120		Other Objects	15-402-100-800
06140		Total School-Spon. Athletics – Inst.	
		Other Instructional Programs - Instruction	
06150		Salaries	15-4XX-100-100
06160		Purchased Services (300-500 series)	15-4XX-100-500
06170		Supplies and Materials	15-4XX-100-600
06180		Other Objects	15-4XX-100-800
06200		Total Other Instructional Programs - Instruction	
		Undistributed Expend. - Attend. & Social Work	
06370		Salaries	15-000-211-100
06380		Purchased Professional and Technical Services	15-000-211-300
06390		Other Purchased Services (400-500 series)	15-000-211-500
06400		Supplies and Materials	15-000-211-600
06410		Other Objects	15-000-211-800
06420		Total Undistributed Expend. - Attend. & Social Work	
		Undistributed Expenditures - Health Services	
06430		Salaries	15-000-213-100
06440		Purchased Professional and Technical Services	15-000-213-300
06450		Other Purchased Services (400-500 series)	15-000-213-500
06460		Supplies and Materials	15-000-213-600

School-Based Budget Appropriations Accounts			
LINE		DESCRIPTION	ACCOUNT NO.
06470		Other Objects	15-000-213-800
06480		Total Undistributed Expenditures - Health Services	
		Undist. Expend. - Other Supp. Serv. Students - Reg.	
06490		Salaries of Other Professional Staff	15-000-218-104
06500		Salaries of Secretarial and Clerical Assistants	15-000-218-105
06510		Other Salaries	15-000-218-110
06520		Purchased Professional - Educational Services	15-000-218-320
06530		Other Purchased Prof. and Tech. Services	15-000-218-390
06540		Other Purchased Services (400-500 series)	15-000-218-500
06550		Supplies and Materials	15-000-218-600
06560		Other Objects	15-000-218-800
06570		Total Undist. Expend. - Other Supp. Serv. Students - Reg.	
		Undist. Expend. - Improvement of Inst. Serv.	
06750		Salaries of Supervisor of Instruction	15-000-221-102
06760		Salaries of Other Professional Staff	15-000-221-104
06770		Salaries of Secr and Clerical Assist.	15-000-221-105
06780		Other Salaries	15-000-221-110
06790		Purchased Prof- Educational Services	15-000-221-320
06800		Other Purch Prof. and Tech. Services	15-000-221-390
06810		Other Purch Services (400-500)	15-000-221-500
06820		Supplies and Materials	15-000-221-600
06830		Other Objects	15-000-221-800
06840		Total Undist. Expend. - Improvement of Inst. Serv.	
		Undist. Expend. - Edu. Media Serv./Sch. Library	
06850		Salaries	15-000-222-100
06860		Purchased Professional and Technical Services	15-000-222-300
06870		Other Purchased Services (400-500 series)	15-000-222-500
06880		Supplies and Materials	15-000-222-600
06890		Other Objects	15-000-222-800
06900		Total Undist. Expend. - Edu. Media Serv./Sch. Library	
		Undist. Expend. - Instructional Staff Training Serv.	
07605		Purchased Professional - Educational Service	15-000-223-320
07606		Other Purchased Prof. and Tech. Services	15-000-223-390
07607		Other Purchased Services (400-500 series)	15-000-223-500
07608		Supplies and Materials	15-000-223-600
07609		Other Objects	15-000-223-800
07610		Total Undist. Expend. - Instructional Staff Training Serv.	
		Undist. Expend. - Support Serv. - School Admin.	
07010		Salaries of Principals/Assistant Principals	15-000-240-103
07020		Salaries of Other Professional Staff	15-000-240-104
07030		Salaries of Secretarial and Clerical Assistants	15-000-240-105
07040		Other Salaries	15-000-240-110
07050		Purchased Professional and Technical Services	15-000-240-300
07060		Other Purchased Services (400-500 series)	15-000-240-500
07070		Supplies and Materials	15-000-240-600
07080		Other Objects	15-000-240-800
07090		Total Undist. Expend. - Support Serv. - School Admin.	
		Undist. Expend. - Oth. Oper. & Maint. of Plant	
07626		Salaries	15-000-262-100
07633		General Supplies	15-000-262-610
07636		Total Undist. Expend. - Other Oper. & Maint. of Plant	
07637		Total Undist. Expend-Oper. & Maint. of Plant Serv.	
		Undist. Expend. - Student Transportation Serv.	
07270		Contr Serv(Oth. than Bet Home & Sch) - Vend	15-000-270-512
07350		Total Undist. Expend. - Student Transportation Serv.	

School-Based Budget Appropriations Accounts			
LINE		DESCRIPTION	ACCOUNT NO.
		UNALLOCATED BENEFITS	
12610		Group Insurance	15-000-291-210
12620		Social Security Contributions	15-000-291-220
12630		T.P.A.F. Contributions – ERIP	15-000-291-232
12640		Other Retirement Contributions – Regular	15-000-291-241
12650		Other Retirement Contributions – ERIP	15-000-291-242
12660		Unemployment Compensation	15-000-291-250
12670		Workmen’s Compensation	15-000-291-260
12680		Health Benefits	15-000-291-270
12690		Tuition Reimbursement	15-000-291-280
12700		Other Employee Benefits	15-000-291-290
12710		TOTAL UNALLOCATED BENEFITS	15-000-291-2XX
12720		TOTAL PERSONAL SERVICES – EMPLOYEE BENEFITS	
07570		TOTAL UNDISTRIBUTED EXPENDITURES	
07580		TOTAL GENERAL CURRENT EXPENSE	
		EQUIPMENT	
07700		Kindergarten	15-110-100-730
07710		Grades 1-5	15-120-100-730
07720		Grades 6-8	15-130-100-730
07730		Grades 9-12	15-140-100-730
		Special Education - Instruction:	
07740		Cognitive - Mild	15-201-100-730
07750		Cognitive - Moderate	15-202-100-730
07770		Learning and/or Language Disabilities	15-204-100-730
07790		Visual Impairments	15-206-100-730
07800		Auditory Impairments	15-207-100-730
07820		Behavioral Disabilities	15-209-100-730
07850		Multiple Disabilities	15-212-100-730
07860		Resource Room/Resource Center	15-213-100-730
07870		Autism	15-214-100-730
07880		Preschool Disabilities - Part-Time	15-215-100-730
07890		Preschool Disabilities - Full-Time	15-216-100-730
07950		Cognitive - Severe	15-222-100-730
07960		Basic Skills/Remedial - Instruction	15-230-100-730
07970		Bilingual Education - Instruction	15-240-100-730
08070		Vocational Programs - Local - Instruction	15-3XX-100-730
08080		School-Sponsored and Other Instructional Program	15-4XX-100-730
08090		Undistributed Expenditures - Instruction	15-000-100-730
08100		Undist. Expend.-Support Serv.-Students - Reg.	15-000-210-730
08130		Undist. Expend.-Support Serv. - Inst. Staff	15-000-220-730
08150		Undistributed Expenditures - School Admin.	15-000-240-730
08160		Undistributed Exp. – Operation & Maint. Of Plant	15-000-260-730
08230		TOTAL EQUIPMENT	
08340		TOTAL CAPITAL OUTLAY	
09470		SCHOOL-BASED BUDGET GRAND TOTAL	

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2005-2006**

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

DISTRICT

7a. Budget Summary Review

Program Description (1)	2004-05 Revised (Note 1) (2)	2003-04 Encumbrances (3)	2004-05 Net of Encumbrances (4)	2005-06 Appropriations Budgeted (Note 2) (5)	2005-06 Separate Proposals (6)	2005-06 Approps School-Based (7)	2005-06 Total Appropriations (8)
GENERAL CURRENT EXPENSE							
Regular Programs – Instruction							
Special Education – Instruction							
Basic Skills/Remedial - Instruction							
Bilingual Education - Instruction							
Vocational Programs - Local - Instruction							
School-Sponsored Co/Extra Curr. Act – Instr.							
School-Sponsored Athletics –Instruction							
Other Instructional Programs – Instruction							
Community Service Programs/Operations							
Undistributed Expenditures:							
Instruction							
Attendance & Social Work Services							
Health Services							
Other Support Serv-Students-Regular							
Other Support Serv-Students-Rel & Extra							
Other Support Serv-Students-Special Ed							
Improvement of Instruction Services/Other							
Educational Media/Library							
Instructional Staff Training							
Support Services-General Admin							
Support Services-School Admin							
Central Services & Admin Info Tech							
Increase in Maintenance Reserve							
Operation and Maintenance of Plant Srv							
Student Transportation Services							
Increase in Sale/Lease-back Reserve							
Other Support Services							
Employee Benefits							
Food Services							
Total Undistributed Expenditures							
TOTAL GENERAL CURRENT EXPENSE							
CAPITAL OUTLAY							
Increase in Capital Reserve							
Interest Deposit to Capital Reserve							
Equipment							
Facilities Acquisition/Construction							
Capital Reserve – Trans to Capital Projects							
Capital Reserve – Trans to Debt Service							
TOTAL CAPITAL OUTLAY							
TOTAL SPECIAL SCHOOLS							
Transfer to Charter Schools							
GENERAL FUND GRAND TOTAL							

Note 1: The 2004-05 Revised Appropriations column includes district-wide and school-based budget data (Fund 15).

Note 2: The 2005-06 Appropriations Budgeted column includes only district-wide data. School-Based budget data (Fund 15) is included in column 2005-06 Appropriations School-Based.

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

2005-2006

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION**

DISTRICT

7b. Budget Summary Review Form

The preceding budget summary review sheet, 7a, must be prepared by all districts to summarize and compare general fund appropriations. All changes greater than 10% must be explained below.

<u>Program Description</u>	<u>2005-06 \$ Change Incr. (Decr.)</u>	<u>2005-06 Incr. % (Decr.) (%)</u>	<u>Explanation</u>
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**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE**

2005-2006

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING
DOCUMENTATION**

DISTRICT

15a. Early Childhood Program Aid

In the space provided below, provide a summary by program of the budgeted uses of ECPA and related revenues. Lines are provided for preschool, kindergarten programs, grades 1-3 and for other early childhood programs and services. A detailed function and object level budget must be completed for the amounts shown on these lines in Item 15b. Lines are also provided for contribution to Charter Schools and Whole School Reform. Include on the contribution to WSR lines the amount of current year and prior year carryover early childhood funds being accounted for in the school-based budgets. (These lines apply only to Abbott districts.) The total amount must agree with the total sources of early childhood spending (lines 421, 425, 429, 511, 512, and 513).

<u>Program</u>	<u>Amount</u>
Kindergarten – Half Day	_____
Kindergarten - Full Day	_____
Grades 1-3	_____
Preschool – Abbott Full Day 3 yr. & 4 yr. – Reg.	_____
Preschool – Abbott Spec. Ed. Inclusion Classroom Costs	_____
Preschool – Abbott Spec. Ed. Self Contained & Other Spec. Ed	_____
Other	_____
Contribution to Charter Schools	_____
Contribution to WSR - Current Year ECPA	_____
Contribution to WSR – Prior Year ECPA Carryover	_____
Grand Total:	_____

NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE

2005-2006

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

_____ DISTRICT

15b. Early Childhood Detailed Budget

Provide the detailed budget for the program summary amounts shown in item 15a. Provide the amount of prior year ECPA carryover and general fund contribution, if any, used to fund the current year program. Also key the number of teachers and instructional aides included in the program budget.

Program: _____

Grand Total: _____

Prior Year ECPA Carryover \$ _____

of Teachers _____ # of Aides _____

G.F. Contribution \$ _____

Line Number	Title	Account Number	Amount Budgeted
	<u>Instruction</u>		
13010	Salaries of Teachers	20-211-100-101	
13020	Other Salaries for Instruction	20-211-100-106	
13030	Purchased Professional & Technical Svcs.	20-211-100-300	
13040	Other Purchased Services (400-500 series)	20-211-100-500	
13020	General Supplies	20-211-100-610	
13060	Textbooks	20-211-100-640	
13070	Other Objects	20-211-100-800	
13080	<u>Total Instruction</u>		
	<u>Support Services</u>		
13090	Salaries of Supervisors of Instruction	20-211-200-102	
13100	Salaries of Program Directors	20-211-200-103	
13110	Salaries of Other Professional Staff	20-211-200-104	
13120	Salaries of Secretaries and Clerical Assistants	20-211-200-105	
13130	Other Salaries	20-211-200-110	
13140	Personal Services – Employee Benefits	20-211-200-200	
13145	Purchased Educational Services-Contracted Pre-k	20-211-200-321	
13150	Other Purchased Professional-Educational Services	20-211-200-329	
13160	Other Purchased Professional Services	20-211-200-330	
13170	Purchased Technical Services	20-211-200-340	
13180	Rentals	20-211-200-440	
13185	Contr Trans Serv (Bet. Home & Sch)	20-211-200-511	
13186	Contr Trans Serv (Wrap Around Serv)	20-211-200-512	
13190	Contr Trans Serv (Field Trips)	20-211-200-516	
13200	Travel	20-211-200-580	
13210	Other Purchased Services (400-500 series)	20-211-200-590	
13220	Supplies and Materials	20-211-200-600	
13230	Other Objects	20-211-200-890	
13240	<u>Total Support Services</u>		
	<u>Facilities Acquisition and Construction</u>		
13270	Instructional Equipment	20-211-400-731	
13280	Non-instructional Equipment	20-211-400-732	
13290	<u>Total Facilities Acquisition and Construction</u>		
13300	TOTAL PROGRAM BUDGET		

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

The Advertised Section of the School District Budget Statement

2005-2006

DISTRICT

Per Pupil Cost Calculations

	2002-03 Actual (1)	2003-04 Actual (2)	2004-05 Original Budget (3)	2004-05 Revised Budget (4)	2005-06 Proposed Budget (5)
Per Pupil Cost Calculations:					
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 2005 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 2004-05 revised appropriations and the 2005-06 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. 2002-03 actual, 2003-04 actual, 2004-05 original, 2004-05 revised and 2005-06 proposed amounts include a total of \$_____, \$_____, \$_____, \$_____, and \$_____ per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2005-2006**

Advertised Blended Resource Whole School Reform Statement

		District			
<u>Line</u>	<u>Budget Category</u>	<u>Account</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Resources:					
01500	General Fund Contribution	15-5200	_____	_____	_____
01505	Adjustment for P/Y Encumb.		_____	_____	_____
01510	Restricted State Entitlements	15-32XX	_____	_____	_____
01520	Restricted Federal Entitlements	15-44XX	_____	_____	_____
01530	Total WSR Resources		_____	_____	_____
Appropriations:					
01540	Instruction	15-XXX-100-XXX	_____	_____	_____
01550	Support Services	15-XXX-2XX-XXX	_____	_____	_____
01560	Equipment	15-XXX-XXX-73X	_____	_____	_____
01570	Total WSR Appropriations		_____	_____	_____

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2005-2006**

Abbott District School-Based Budget Revenues

DISTRICT - SCHOOL

<u>Line</u>	<u>Budget Category</u>	<u>Account Number</u>	<u>2004-05</u>	<u>2005-06</u>
664	Adjustment for Prior Year Encumbrances		_____	_____
665	General Fund Contribution	15-5200	_____	_____
	Revenues from Restricted State Sources:			
670	Early Childhood Program Aid – Prior Year Carryover	15-3211	_____	_____
675	Demonstrably Effective Program Aid – Prior Year Carryover	15-3212	_____	_____
680	Distance Learning Network Aid – Prior Year Carryover	15-3213	_____	_____
685	Early Childhood Program Aid – Current Year	15-3211	_____	_____
690	Demonstrably Effective Program Aid – Current Year	15-3212	_____	_____
695	Distance Learning Network Aid – Current Year	15-3213	_____	_____
700	Other Restricted State Entitlements	15-32XX	_____	_____
705	Total From Restricted State Sources		_____	_____
	Revenues from Restricted Federal Sources:			
710	Title I - Part A	15-4411 - 4416	_____	_____
720	Title II - Part A - Principal & Teacher Training	15-4451 - 4455	_____	_____
725	Title IV - Part A - Safe & Drug Free	15-4471 - 4474	_____	_____
735	Title II - Part D - Technology	15-4451 - 4455	_____	_____
740	Title III -Part A - English Language Acquisition	15-4491 - 4494	_____	_____
745	Title V - Part A - Innovative Programs	15-4495 - 4499	_____	_____
755	Other Revenues From Federal Sources	15-448X	_____	_____
760	Total From Restricted Federal Sources		_____	_____
765	Total Whole School Reform Resources		=====	=====

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE
2005-2006**

Abbott District School-Based Budget Staffing

DISTRICT - SCHOOL				
Function Code	Position	FTE 2004-2005	FTE 2005-2006	(Decrease) Increase
WSR Model: Instructional Teachers				
100	Regular classroom	_____	_____	_____
100	Regular Specialists	_____	_____	_____
100	Teacher Tutors	_____	_____	_____
100	Additional Resources - Salaries	_____	_____	_____
WSR Model				
211	Attendance/Drop-out Prevention Officer	_____	_____	_____
211	Social Worker	_____	_____	_____
211	Family Liaison (Parent/Community Coordinator)	_____	_____	_____
213	Nurse/Health Specialist	_____	_____	_____
213	Health/Social Service Coordinator	_____	_____	_____
218	Guidance Counselor	_____	_____	_____
221	Facilitator	_____	_____	_____
222	Technology Coordinator	_____	_____	_____
222	Librarian/Media Specialist	_____	_____	_____
240	Principal	_____	_____	_____
240	Aides - Support	_____	_____	_____
Various	Clerical Support	_____	_____	_____
262	Security Officer	_____	_____	_____
	WSR Model Totals	_____	_____	_____
Other Programs – Early Childhood				
100	Preschool Teachers	_____	_____	_____
100	Kindergarten Teachers	_____	_____	_____
100	Aides - classroom (pre-K & K)	_____	_____	_____
	Early Childhood Totals	_____	_____	_____
Other Programs – Categorical				
100	Self-contained	_____	_____	_____
100	Not Self-contained	_____	_____	_____
	Categorical Totals	_____	_____	_____
Other Programs				
100	Aides-Classroom	_____	_____	_____
Various	Other	_____	_____	_____
	Other Programs Totals	_____	_____	_____
	Staffing Grand Total	=====	=====	=====

New Jersey State Department of Education					
Division of Finance					
2005-2006					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2003-04	2004-05	2005-06
02510	Kindergarten - Salaries of Teachers	15-110-100-101			
02520	Grades 1-5 - Salaries of Teachers	15-120-100-101			
02530	Grades 6-8 - Salaries of Teachers	15-130-100-101			
02540	Grades 9-12 - Salaries of Teachers	15-140-100-101			
Regular Programs - Undistributed Instruction					
02640	Other Salaries for Instruction	15-190-100-106			
02650	Purchased Professional-Educational Services	15-190-100-320			
02660	Purchased Technical Services	15-190-100-340			
02670	Other Purchased Services (400-500 series)	15-190-100-500			
02680	General Supplies	15-190-100-610			
02690	Textbooks	15-190-100-640			
02700	Other Objects	15-190-100-800			
02710	TOTAL REGULAR PROGRAMS - INSTRUCTION				
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
02720	Salaries of Teachers	15-201-100-101			
02730	Other Salaries for Instruction	15-201-100-106			
02740	Purchased Professional-Educational Services	15-201-100-320			
02750	Purchased Technical Services	15-201-100-340			
02760	Other Purchased Services (400-500 series)	15-201-100-500			
02770	General Supplies	15-201-100-610			
02780	Textbooks	15-201-100-640			
02790	Other Objects	15-201-100-800			
02800	Total Cognitive - Mild				
Cognitive - Moderate:					
02810	Salaries of Teachers	15-202-100-101			
02820	Other Salaries for Instruction	15-202-100-106			
02830	Purchased Professional-Educational Services	15-202-100-320			
02840	Purchased Technical Services	15-202-100-340			
02850	Other Purchased Services (400-500 series)	15-202-100-500			
02860	General Supplies	15-202-100-610			
02870	Textbooks	15-202-100-640			
02880	Other Objects	15-202-100-800			
02890	Total Cognitive - Moderate				
Learning and/or Language Disabilities:					
02990	Salaries of Teachers	15-204-100-101			
03000	Other Salaries for Instruction	15-204-100-106			
03010	Purchased Professional-Educational Services	15-204-100-320			
03020	Purchased Technical Services	15-204-100-340			
03030	Other Purchased Services (400-500 series)	15-204-100-500			
03040	General Supplies	15-204-100-610			
03050	Textbooks	15-204-100-640			
03060	Other Objects	15-204-100-800			
03070	Total Learning and/or Language Disabilities				
Visual Impairments:					
03170	Salaries of Teachers	15-206-100-101			
03180	Other Salaries for Instruction	15-206-100-106			

New Jersey State Department of Education					
Division of Finance					
2005-2006					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2003-04	2004-05	2005-06
03190	Purchased Professional-Educational Services	15-206-100-320			
03200	Purchased Technical Services	15-206-100-340			
03210	Other Purchased Services (400-500 series)	15-206-100-500			
03220	General Supplies	15-206-100-610			
03230	Textbooks	15-206-100-640			
03240	Other Objects	15-206-100-800			
03250	Total Visual Impairments				
	Auditory Impairments:				
03260	Salaries of Teachers	15-207-100-101			
03270	Other Salaries for Instruction	15-207-100-106			
03280	Purchased Professional-Educational Services	15-207-100-320			
03290	Purchased Technical Services	15-207-100-340			
03300	Other Purchased Services (400-500 series)	15-207-100-500			
03310	General Supplies	15-207-100-610			
03320	Textbooks	15-207-100-640			
03330	Other Objects	15-207-100-800			
03340	Total Auditory Impairments				
	Behavioral Disabilities:				
03440	Salaries of Teachers	15-209-100-101			
03450	Other Salaries for Instruction	15-209-100-106			
03460	Purchased Professional-Educational Services	15-209-100-320			
03470	Purchased Technical Services	15-209-100-340			
03480	Other Purchased Services (400-500 series)	15-209-100-500			
03490	General Supplies	15-209-100-610			
03500	Textbooks	15-209-100-640			
03510	Other Objects	15-209-100-800			
03520	Total Behavioral Disabilities				
	Multiple Disabilities:				
03770	Salaries of Teachers	15-212-100-101			
03780	Other Salaries for Instruction	15-212-100-106			
03790	Purchased Professional-Educational Services	15-212-100-320			
03800	Purchased Technical Services	15-212-100-340			
03810	Other Purchased Services (400-500 series)	15-212-100-500			
03820	General Supplies	15-212-100-610			
03830	Textbooks	15-212-100-640			
03840	Other Objects	15-212-100-800			
03850	Total Multiple Disabilities				
	Resource Room/Resource Center:				
03860	Salaries of Teachers	15-213-100-101			
03870	Other Salaries for Instruction	15-213-100-106			
03880	Purchased Professional-Educational Services	15-213-100-320			
03890	Purchased Technical Services	15-213-100-340			
03900	Other Purchased Services (400-500 series)	15-213-100-500			
03910	General Supplies	15-213-100-610			
03920	Textbooks	15-213-100-640			
03930	Other Objects	15-213-100-800			
03940	Total Resource Room/Resource Center				
	Autism:				
03950	Salaries of Teachers	15-214-100-101			

New Jersey State Department of Education					
Division of Finance					
2005-2006					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2003-04	2004-05	2005-06
03960	Other Salaries for Instruction	15-214-100-106			
03970	Purchased Professional-Educational Services	15-214-100-320			
03980	Purchased Technical Services	15-214-100-340			
03990	Other Purchased Services (400-500 series)	15-214-100-500			
04000	General Supplies	15-214-100-610			
04010	Textbooks	15-214-100-640			
04020	Other Objects	15-214-100-800			
04030	Total Autism				
	Preschool Disabilities - Part-Time:				
04040	Salaries of Teachers	15-215-100-101			
04050	Other Salaries for Instruction	15-215-100-106			
04060	Purchased Professional-Educational Services	15-215-100-320			
04070	Purchased Technical Services	15-215-100-340			
04080	Other Purchased Services (400-500 series)	15-215-100-500			
04090	General Supplies	15-215-100-610			
04100	Textbooks	15-215-100-640			
04110	Other Objects	15-215-100-800			
04120	Total Preschool Disabilities - Part-Time				
	Preschool Disabilities - Full-Time:				
04130	Salaries of Teachers	15-216-100-101			
04140	Other Salaries for Instruction	15-216-100-106			
04150	Purchased Professional-Educational Services	15-216-100-320			
04160	Purchased Technical Services	15-216-100-340			
04170	Other Purchased Services (400-500 series)	15-216-100-500			
04180	General Supplies	15-216-100-610			
04190	Textbooks	15-216-100-640			
04200	Other Objects	15-216-100-800			
04210	Total Preschool Disabilities - Full-Time:				
	Cognitive - Severe:				
04710	Salaries of Teachers	15-222-100-101			
04720	Other Salaries for Instruction	15-222-100-106			
04730	Purchased Professional-Educational Services	15-222-100-320			
04740	Purchased Technical Services	15-222-100-340			
04750	Other Purchased Services (400-500 series)	15-222-100-500			
04760	General Supplies	15-222-100-610			
04770	Textbooks	15-222-100-640			
04780	Other Objects	15-222-100-800			
04790	Total Cognitive - Severe				
04800	TOTAL SPECIAL EDUCATION - INSTRUCTION				
	Basic Skills/Remedial - Instruction				
04810	Salaries of Teachers	15-230-100-101			
04820	Other Salaries for Instruction	15-230-100-106			
04830	Purchased Professional-Educational Services	15-230-100-320			
04840	Purchased Technical Services	15-230-100-340			
04850	Other Purchased Services (400-500 series)	15-230-100-500			
04860	General Supplies	15-230-100-610			
04870	Textbooks	15-230-100-640			
04880	Other Objects	15-230-100-800			
04890	Total Basic Skills/Remedial - Instruction				

New Jersey State Department of Education					
Division of Finance					
2005-2006					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2003-04	2004-05	2005-06
Bilingual Education - Instruction					
04900	Salaries of Teachers	15-240-100-101			
04910	Other Salaries for Instruction	15-240-100-106			
04920	Purchased Professional-Educational Services	15-240-100-320			
04930	Purchased Technical Services	15-240-100-340			
04940	Other Purchased Services (400-500 series)	15-240-100-500			
04950	General Supplies	15-240-100-610			
04960	Textbooks	15-240-100-640			
04970	Other Objects	15-240-100-800			
04980	Total Bilingual Education - Instruction				
Vocational Programs - Local - Instruction					
04990	Salaries of Teachers	15-3XX-100-101			
05000	Other Salaries for Instruction	15-3XX-100-106			
05010	Purchased Professional-Educational Services	15-3XX-100-320			
05020	Purchased Technical Services	15-3XX-100-340			
05030	Other Purchased Services (400-500 series)	15-3XX-100-500			
05040	General Supplies	15-3XX-100-610			
05050	Textbooks	15-3XX-100-640			
05060	Other Objects	15-3XX-100-800			
05070	Total Vocational Programs - Local - Instruction				
School-Spon. Co/Extra Curricular Actvts. - Inst.					
06030	Salaries	15-401-100-100			
06040	Purchased Services (300-500 series)	15-401-100-500			
06050	Supplies and Materials	15-401-100-600			
06060	Other Objects	15-401-100-800			
06080	Total School-Spon. Co/Extra Curricular Actvts. - Inst.				
School-Spon. Athletics - Inst.					
06090	Salaries	15-402-100-100			
06100	Purchased Services (300-500 series)	15-402-100-500			
06110	Supplies and Materials	15-402-100-600			
06120	Other Objects	15-402-100-800			
06140	Total School-Spon. Athletics - Inst.				
Other Instructional Programs - Instruction					
06150	Salaries	15-4XX-100-100			
06160	Purchased Services (300-500 series)	15-4XX-100-500			
06170	Supplies and Materials	15-4XX-100-600			
06180	Other Objects	15-4XX-100-800			
06200	Total Other Instructional Programs - Instruction				
Total Instruction					
SUPPORT SERVICES:					
Undistributed Expend. - Attend. & Social Work					
06370	Salaries	15-000-211-100			
06380	Purchased Professional and Technical Services	15-000-211-300			
06390	Other Purchased Services (400-500 series)	15-000-211-500			
06400	Supplies and Materials	15-000-211-600			
06410	Other Objects	15-000-211-800			
06420	Total Undistributed Expend. - Attend. & Social Work				

New Jersey State Department of Education					
Division of Finance					
2005-2006					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2003-04	2004-05	2005-06
	Undistributed Expenditures - Health Services				
06430	Salaries	15-000-213-100			
06440	Purchased Professional and Technical Services	15-000-213-300			
06450	Other Purchased Services (400-500 series)	15-000-213-500			
06460	Supplies and Materials	15-000-213-600			
06470	Other Objects	15-000-213-800			
06480	Total Undistributed Expenditures - Health Services				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
06490	Salaries of Other Professional Staff	15-000-218-104			
06500	Salaries of Secretarial and Clerical Assistants	15-000-218-105			
06510	Other Salaries	15-000-218-110			
06520	Purchased Professional - Educational Services	15-000-218-320			
06530	Other Purchased Prof. and Tech. Services	15-000-218-390			
06540	Other Purchased Services (400-500 series)	15-000-218-500			
06550	Supplies and Materials	15-000-218-600			
06560	Other Objects	15-000-218-800			
06570	Total Undist. Expend. - Other Supp. Serv. Students-Reg.				
	Undist. Expend. - Improvement of Inst. Serv.				
06750	Salaries of Supervisor of Instruction	15-000-221-102			
06760	Salaries of Other Professional Staff	15-000-221-104			
06770	Salaries of Secr and Clerical Assist.	15-000-221-105			
06780	Other Salaries	15-000-221-110			
06790	Purchased Prof- Educational Services	15-000-221-320			
06800	Other Purch Prof. and Tech. Services	15-000-221-390			
06810	Other Purch Services (400-500)	15-000-221-500			
06820	Supplies and Materials	15-000-221-600			
06830	Other Objects	15-000-221-800			
06840	Total Undist. Expend. - Improvement of Inst. Serv.				
	Undist. Expend. - Edu. Media Serv./Sch. Library				
06850	Salaries	15-000-222-100			
06860	Purchased Professional and Technical Services	15-000-222-300			
06870	Other Purchased Services (400-500 series)	15-000-222-500			
06880	Supplies and Materials	15-000-222-600			
06890	Other Objects	15-000-222-800			
06900	Total Undist. Expend. - Edu. Media Serv./Sch. Library				
	Undist. Expend. - Instructional Staff Training Serv.				
07605	Purchased Professional - Educational Service	15-000-223-320			
07606	Other Purchased Prof. and Tech. Services	15-000-223-390			
07607	Other Purchased Services (400-500 series)	15-000-223-500			
07608	Supplies and Materials	15-000-223-600			
07609	Other Objects	15-000-223-800			
07610	Total Undist. Expend. - Instructional Staff Training Serv.				
	Undist. Expend. - Support Serv. - School Admin.				
07010	Salaries of Principals/Assistant Principals	15-000-240-103			
07020	Salaries of Other Professional Staff	15-000-240-104			
07030	Salaries of Secretarial and Clerical Assistants	15-000-240-105			
07040	Other Salaries	15-000-240-110			
07050	Purchased Professional and Technical Services	15-000-240-300			
07060	Other Purchased Services (400-500 series)	15-000-240-500			

New Jersey State Department of Education					
Division of Finance					
2005-2006					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2003-04	2004-05	2005-06
07070	Supplies and Materials	15-000-240-600			
07080	Other Objects	15-000-240-800			
07090	Total Undist. Expend. - Support Serv. - School Admin.				
	Undist. Expend. - Oth. Oper. & Maint. of Plant				
07626	Salaries	15-000-262-100			
07633	General Supplies	15-000-262-610			
07636	Total Undist. Expend. - Other Oper. & Maint. of Plant				
07637	Total Undist. Expend-Oper. & Maint. of Plant Serv.				
	Undist. Expend. - Student Transportation Serv.				
07270	Contr Serv(Oth. than Bet Home & Sch)-Vend	15-000-270-512			
07350	Total Undist. Expend. - Student Transportation Serv.				
	UNALLOCATED BENEFITS				
12610	Group Insurance	15-000-291-210			
12620	Social Security Contributions	15-000-291-220			
12630	T.P.A.F. Contributions - ERIP	15-000-291-232			
12640	Other Retirement Contributions - Regular	15-000-291-241			
12650	Other Retirement Contributions - ERIP	15-000-291-242			
12660	Unemployment Compensation	15-000-291-250			
12670	Workmen's Compensation	15-000-291-260			
12680	Health Benefits	15-000-291-270			
12690	Tuition Reimbursement	15-000-291-280			
12700	Other Employee Benefits	15-000-291-290			
12710	TOTAL UNALLOCATED BENEFITS				
12720	TOTAL PERSONAL SEV. - EMPLOYEE BENEF.				
07570	TOTAL UNDISTRIBUTED EXPENDITURES				
07580	TOTAL GENERAL CURRENT EXPENSE				
	EQUIPMENT				
07700	Kindergarten	15-110-100-730			
07710	Grades 1-5	15-120-100-730			
07720	Grades 6-8	15-130-100-730			
07730	Grades 9-12	15-140-100-730			
	Special Education - Instruction:				
07740	Cognitive - Mild	15-201-100-730			
07750	Cognitive - Moderate	15-202-100-730			
07770	Learning and/or Language Disabilities	15-204-100-730			
07790	Visual Impairments	15-206-100-730			
07800	Auditory Impairments	15-207-100-730			
07820	Behavioral Disabilities	15-209-100-730			
07850	Multiple Disabilities	15-212-100-730			
07860	Resource Room/Resource Center	15-213-100-730			
07870	Autism	15-214-100-730			
07880	Preschool Disabilities - Part-Time	15-215-100-730			
07890	Preschool Disabilities - Full-Time	15-216-100-730			
07950	Cognitive - Severe	15-222-100-730			
07960	Basic Skills/Remedial - Instruction	15-230-100-730			
07970	Bilingual Education - Instruction	15-240-100-730			
08070	Vocational Programs - Local - Instruction	15-3XX-100-730			
08080	School-Sponsored and Other Instructional Prog	15-4XX-100-730			

New Jersey State Department of Education						
Division of Finance						
2005-2006						
Blended Appropriations Whole School Reform Detail Report						
District Name						
Line	Budget Category	Account No.	2003-04	2004-05	2005-06	
08090	Undistributed Expenditures - Instruction	15-000-100-730				
08100	Undist. Expend.-Support Serv.-Students - Reg.	15-000-210-730				
08130	Undist. Expend.-Support Serv. - Inst. Staff	15-000-220-730				
08150	Undistributed Expenditures - School Admin.	15-000-240-730				
08160	Undistributed Expend – Oper & Maint. Of Plant	15-000-260-730				
08230	TOTAL EQUIPMENT					
08340	TOTAL CAPITAL OUTLAY					
09470	SCHOOL-BASED BUDGET GRAND TOTAL					

Additional Abbott v. Burke State Aid Review Report 2005-06

Changes in Non-Instructional Costs in Fund 11

District					
Line #	Program Description	2004-05	2005-06	2005-06 \$ Incr. (Decr.)	2005-06 % Incr. (Decr.)
6260	Total Community Services Programs/Operations				
	Undistributed Expenditures				
6420	Total Undist. Expend. -Attend & Social Work Serv.				
6480	Total Undist. Expenditures - Heath Services				
6485	Total Undist. Exp. Oth. Support Serv. - Stud- Rel.Serv.				
6705	Total Undist. Expend. Oth. Supp Serv - Stud- Ext Serv				
6570	Total Undist. Expend. Support Serv. - Students - Reg.				
6680	Total Undist. Expend. - Oth Supp. Serv. Students- Spc				
6840	Total Undist. Expend. - Imp of Instr Serv/Oth Sup Ser				
6900	Total Undist. Expend. - Edu Media Serv/Sch Library				
7610	Total Undist. Exp. - Instruct. Staff Training Serv.				
7000	Total Undist. Expend. - Support Serv. - Gen. Adm.				
7090	Total Undist. Expend. - Support Serv - School Adm.				
7150	Total Undist. Expend. - Central Services				
7185	Total Undist. Expend. - Admin. Info. Technology				
7620	Increase in Maintenance Reserve				
7637	Total Undist. Expend. - Oper & Maint Of Plant Serv.				
7350	Total Undist. Expend. - Student Trans. Serv.				
7355	Increase in Sale/Lease-back Reserve				
7500	Total Undist. Expend. - Other Support Serv. Employee Benefits				
10710	Total Community Services Programs/Operations				
10820	Total Attendance & Social Work Serv.				
10930	Total Heath Services				
11040	Total Oth. Support Serv. - Students-Rel.Serv.				
11210	Total Oth. Support Serv. - Students- Extra Serv.				
11320	Total Support Serv. - Students - Reg.				
11430	Total Other Support Serv. -Students-Special				
11540	Total Improv of Instr Serv/Other Sup Ser				
11710	Total Educational Media Serv/Sch Lib				
11820	Total Instruct. Staff Training Serv.				

Additional Abbott v. Burke State Aid Review Report 2005-06

Changes in Non-Instructional Costs in Fund 11

		District			
Line #	Program Description	2004-05	2005-06	2005-06 \$ Incr. (Decr.)	2005-06 % Incr. (Decr.)
11930	Total Support Services - Gen. Adm.	_____	_____	_____	_____
12040	Total Support Services - School Adm.	_____	_____	_____	_____
12850	Total Support Services – Central Services	_____	_____	_____	_____
12950	Total Support Services – Admin. Info. Technology	_____	_____	_____	_____
12210	Total Operation & Main. Of Plant Serv.	_____	_____	_____	_____
12320	Total Student Transportation Services	_____	_____	_____	_____
12430	Total Other Support Services	_____	_____	_____	_____
12540	Total Facilities Acquisition and Construction Services	_____	_____	_____	_____
12710	Total Unallocated Benefits	_____	_____	_____	_____
7560	Total Undistributed Expend. - Food Services	_____	_____	_____	_____
7634	Energy (Heat and Electricity)	_____	_____	_____	_____
	Totals	_____	_____	_____	_____

Additional Abbott v. Burke State Aid Review Report 2005-06

Changes in Special Education Costs

		<u>District</u>			
<u>Line #</u>	<u>Program Description</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2005-06 \$ Incr. (Decr.)</u>	<u>2005-06 % Incr. (Decr.)</u>
In-district Special Education Instruction Costs					
2800	Total Cognitive - Mild				
2890	Total Cognitive - Moderate				
3070	Total Learning and/or Language Disabilities				
3250	Total Visual Impairments				
3340	Total Auditory Impairments				
3520	Total Behavioral Disabilities				
3850	Total Multiple Disabilities				
3940	Total Resource Room/Resource Center				
4030	Total Autism				
4120	Total Preschool Disabilities - Part-Time				
4210	Total Preschool Disabilities - Full-Time				
4480	Total Home Instruction				
4790	Total Cognitive - Severe				
4800	Total Special Education - Instruction				
Undistributed Expenditures - Instruction					
6280	Tuition to Other LEAs Within the State - Special				
6290	Tuition to County Voc. School Dist. - Regular				
6300	Tuition to County Voc. School Dist. - Special				
6310	Tuition to CSSD & Regional Day Schools				
6320	Tuition to Priv School for the Disabled W/I State				
6330	Tuit to Priv Sch Disabled&Oth LEAs-Spl, O/S St				
6350	Tuition - Other				
	Total Special Education Tuition				

Additional Abbott v. Burke State Aid Review Report 2005-06

Changes in Special Education Costs

District

<u>Line</u>	<u>Program Description</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2005-06 \$ Incr. (Decr.)</u>	<u>2005-06 % Incr. (Decr.)</u>
Equipment					
7740	Cognitive - Mild	_____	_____	_____	_____
7750	Cognitive - Moderate	_____	_____	_____	_____
7770	Learning and/or Language Disabilities	_____	_____	_____	_____
7790	Visual Impairments	_____	_____	_____	_____
7800	Auditory Impairments	_____	_____	_____	_____
7820	Behavioral Disabilities	_____	_____	_____	_____
7850	Multiple Disabilities	_____	_____	_____	_____
7860	Resource Room/Resource Center	_____	_____	_____	_____
7870	Autism	_____	_____	_____	_____
7880	Preschool Disabilities - Part-Time	_____	_____	_____	_____
7890	Preschool Disabilities - Full-Time	_____	_____	_____	_____
7920	Home Instruction	_____	_____	_____	_____
7950	Cognitive - Severe	_____	_____	_____	_____
	Total Special Education Equipment	_____	_____	_____	_____
	Totals	=====	=====	=====	=====

Additional Abbott v. Burke State Aid Review Report 2005-06

Total Amount of Non-Instructional Equipment

District

<u>Line #</u>	<u>Program Description</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2005-06 \$ Incr. (Decr.)</u>	<u>2005-06 % Incr. (Decr.)</u>
8100	Undist. Expend. - Supp Serv. - Students - Reg.				
8111	Undist. Expend. - Supp Serv. - Related & Extra				
	Undist Expend. - Support Serv. - Students				
8120	- Spl.				
8130	Undist Expend. - Support Serv. - Inst. Staff				
8140	Undistributed Expenditures - General Admin				
8150	Undistributed Expenditures - School Admin				
8155	Undistributed Expenditures - Central Services				
8156	Undistributed Expenditures - Admin. Info. Tech.				
8160	Undist. Expend. - Oper. & Maint. of Plant Serv				
8170	Undist. Expend. - Stud Trans. - Non-Inst. Equip				
8180	School Buses - Regular				
8190	School Buses - Special				
8200	Undist. Expend. - Other Support Serv.				
8210	Undistributed Expenditures - Non-Inst. Serv.				
	Totals				

**New Jersey State Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	<u>2004-05</u> <u>Approps</u>	<u>2005-06</u> <u>Approps</u>	<u>2005-06</u> <u>\$ Incr. (Decr.)</u>	<u>2005-06</u> <u>% Incr. (Decr.)</u>
REGULAR AND SPECIAL EDUCATION SALARIES AND TUITION (FUND 11)					
Regular Programs - Instruction:					
2505	Preschool - Salaries of Teachers	_____	_____	_____	_____
2510	Kindergarten - Salaries of Teachers	_____	_____	_____	_____
2520	Grades 1-5 - Salaries of Teachers	_____	_____	_____	_____
2530	Grades 6-8 - Salaries of Teachers	_____	_____	_____	_____
2540	Grades 9-12 - Salaries of Teachers	_____	_____	_____	_____
Regular Programs - Home Instruction:					
2621	Salaries of Teachers	_____	_____	_____	_____
2622	Other Salaries for Instruction	_____	_____	_____	_____
Regular Programs - Undistributed Instruction:					
2640	Other Salaries for Instruction	_____	_____	_____	_____
Cognitive - Mild:					
2720	Salaries of Teachers	_____	_____	_____	_____
2730	Other Salaries for Instruction	_____	_____	_____	_____
Cognitive - Moderate:					
2810	Salaries of Teachers	_____	_____	_____	_____
2820	Other Salaries for Instruction	_____	_____	_____	_____
Learning and/or Language Disabilities:					
2990	Salaries of Teachers	_____	_____	_____	_____
3000	Other Salaries for Instruction	_____	_____	_____	_____
Visual Impairments:					
3170	Salaries of Teachers	_____	_____	_____	_____
3180	Other Salaries for Instruction	_____	_____	_____	_____
Auditory Impairments:					
3260	Salaries of Teachers	_____	_____	_____	_____
3270	Other Salaries for Instruction	_____	_____	_____	_____
Behavioral Disabilities:					
3440	Salaries of Teachers	_____	_____	_____	_____
3450	Other Salaries for Instruction	_____	_____	_____	_____
Multiple Disabilities:					
3770	Salaries of Teachers	_____	_____	_____	_____
3780	Other Salaries for Instruction	_____	_____	_____	_____
Resource Room/Resource Center:					
3860	Salaries of Teachers	_____	_____	_____	_____
3870	Other Salaries for Instruction	_____	_____	_____	_____

**New Jersey State Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2004-05 <u>Approps</u>	2005-06 <u>Approps</u>	2005-06 <u>\$ Incr. (Decr.)</u>	2005-06 <u>% Incr. (Decr.)</u>
	Autism:				
3950	Salaries of Teachers	_____	_____	_____	_____
3960	Other Salaries for Instruction	_____	_____	_____	_____
	Preschool Disabilities - Part-Time:				
4040	Salaries of Teachers	_____	_____	_____	_____
4050	Other Salaries for Instruction	_____	_____	_____	_____
	Preschool Disabilities - Full-Time:				
4130	Salaries of Teachers	_____	_____	_____	_____
4140	Other Salaries for Instruction	_____	_____	_____	_____
	Home Instruction:				
4400	Salaries of Teachers	_____	_____	_____	_____
4410	Other Salaries for Instruction	_____	_____	_____	_____
	Cognitive - Severe:				
4710	Salaries of Teachers	_____	_____	_____	_____
4720	Other Salaries for Instruction	_____	_____	_____	_____
	Basic Skills/Remedial - Instruction				
4810	Salaries of Teachers	_____	_____	_____	_____
4820	Other Salaries for Instruction	_____	_____	_____	_____
	Bilingual Education - Instruction				
4900	Salaries of Teachers	_____	_____	_____	_____
4910	Other Salaries for Instruction	_____	_____	_____	_____
	Vocational Programs - Local - Instruction				
4990	Salaries of Teachers	_____	_____	_____	_____
5000	Other Salaries for Instruction	_____	_____	_____	_____
	School-Spon. Co/Extra Curricular Actvts. - Inst.				
6030	Salaries	_____	_____	_____	_____
	School-Sponsored Athletics - Instruction				
6090	Salaries	_____	_____	_____	_____
	Other Instructional Programs - Instruction				
6150	Salaries	_____	_____	_____	_____
	Community Services Programs/Operations				
6210	Salaries	_____	_____	_____	_____
	Undistributed Expend. - Attend. & Social Work				
6370	Salaries	_____	_____	_____	_____
	Undistributed Expenditures - Health Services				
6430	Salaries	_____	_____	_____	_____
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6481	Salaries	_____	_____	_____	_____
	Undist. Expend. - Other Supp. Serv. Students-				

**New Jersey State Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2004-05 <u>Approps</u>	2005-06 <u>Approps</u>	2005-06 <u>\$ Incr. (Decr.)</u>	2005-06 <u>% Incr. (Decr.)</u>
	Extra. Serv.				
6701	Salaries				
	Undist. Expend. - Other Supp. Serv. Students- Reg.				
6490	Salaries of Other Professional Staff				
6500	Salaries of Secretarial and Clerical Assistants				
6510	Other Salaries				
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6580	Salaries of Other Professional Staff				
6590	Salaries of Secretarial and Clerical Assistants				
6600	Other Salaries				
	Undist. Expend.-Improv. of Inst. Serv.				
6750	Salaries of Supervisors of Instruction				
6760	Salaries of Other Professional Staff				
6770	Salaries of Secretarial and Clerical Assistants				
6780	Other Salaries				
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6850	Salaries				
	Undist. Expend.-Instructional Staff Training Services				
7601	Salaries of Supervisors of Instruction				
7602	Salaries of Other Professional Staff				
7603	Salaries of Secretarial and Clerical Assistants				
7604	Other Salaries				
	Undist. Expend.-Support Serv.-Gen. Admin.				
6910	Salaries				
	Undist. Expend.-Support Serv.-School Admin.				
7010	Salaries of Principals/Assistant Principals				
7020	Salaries of Other Professional Staff				
7030	Salaries of Secretarial and Clerical Assistants				
7040	Other Salaries				
	Undist. Expend. - Central Services				
7100	Salaries				
	Undist. Expend. - Admin. Info. Technology				
7155	Salaries				
	Undist. Expend.-Allowable Maintenance for School Facilities				
7621	Salaries				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7626	Salaries				

**New Jersey State Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2004-05 <u>Approps</u>	2005-06 <u>Approps</u>	2005-06 <u>\$ Incr. (Decr.)</u>	2005-06 <u>% Incr. (Decr.)</u>
	Undist. Expend.-Student Transportation Serv.				
7210	Sal. for Pupil Trans. (Bet. Home and Sch.)- Reg.	_____	_____	_____	_____
7220	Sal. for Pupil Trans. (Bet. Home and Sch.)- Spl. Ed.	_____	_____	_____	_____
7230	Sal. for Pupil Trans. (Oth. than Bet. Home & Sch.)	_____	_____	_____	_____
7235	Sal. for Pupil Trans. (Bet. Home and Sch) - NonPublic School	_____	_____	_____	_____
	Undist. Expend. - Other Support Serv.				
7360	Salaries	_____	_____	_____	_____
	TOTAL FUND 11 SALARIES	_____	_____	_____	_____
FACILITIES ACQUISITION & CONSTRUCTION SVCS SALARIES (FUND 12)					
8240	Salaries	_____	_____	_____	_____
SPECIAL SCHOOLS SALARIES (FUND 13)					
	Summer School - Instruction				
8400	Salaries of Teachers	_____	_____	_____	_____
8410	Other Salaries for Instruction	_____	_____	_____	_____
	Summer School - Support Services				
8480	Salaries	_____	_____	_____	_____
	Other Special Schools - Instruction				
8660	Salaries of Teachers	_____	_____	_____	_____
8670	Other Salaries for Instruction	_____	_____	_____	_____
	Other Special Schools - Support Services				
8740	Salaries	_____	_____	_____	_____
	Accred. Even./Adult H.S./Post-Grad.-Instruction				
8820	Salaries of Teachers	_____	_____	_____	_____
8830	Other Salaries for Instruction	_____	_____	_____	_____
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8900	Salaries	_____	_____	_____	_____
	Adult Education-Local-Instruction				
8980	Salaries of Teachers	_____	_____	_____	_____
8990	Other Salaries for Instruction	_____	_____	_____	_____
	Adult Education-Local-Support Serv.				
9060	Salaries	_____	_____	_____	_____
	Vocational Evening-Local-Instruction				
9140	Salaries of Teachers	_____	_____	_____	_____
9150	Other Salaries for Instruction	_____	_____	_____	_____
	Vocational Evening-Local-Support Serv.				

**New Jersey State Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2004-05 <u>Approps</u>	2005-06 <u>Approps</u>	2005-06 <u>\$ Incr. (Decr.)</u>	2005-06 <u>% Incr. (Decr.)</u>
9220	Salaries Even. Sch.-Foreign-Born-Local-Inst.				
9300	Salaries of Teachers				
9310	Other Salaries for Instruction Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9380	Salaries TOTAL FUND 13 SALARIES				
SCHOOL-BASED INSTRUCTIONAL ACCOUNTS (FUND 15)					
Regular Programs - Instruction:					
02510	Preschool/Kindergarten - Salaries of Teachers				
02520	Grades 1-5 - Salaries of Teachers				
02530	Grades 6-8 - Salaries of Teachers				
02540	Grades 9-12 - Salaries of Teachers				
02640	Other Salaries for Instruction Cognitive - Mild:				
02720	Salaries of Teachers				
02730	Other Salaries for Instruction Cognitive - Moderate:				
02810	Salaries of Teachers				
02820	Other Salaries for Instruction Learning and/or Language Disabilities:				
02990	Salaries of Teachers				
03000	Other Salaries for Instruction Visual Impairments:				
03170	Salaries of Teachers				
03180	Other Salaries for Instruction Auditory Impairments:				
03260	Salaries of Teachers				
03270	Other Salaries for Instruction Behavioral Disabilities:				
03440	Salaries of Teachers				
03450	Other Salaries for Instruction Multiple Disabilities:				
03770	Salaries of Teachers				
03780	Other Salaries for Instruction Resource Room/Resource Center:				
03860	Salaries of Teachers				
03870	Other Salaries for Instruction Autism:				

**New Jersey State Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2004-05 <u>Approps</u>	2005-06 <u>Approps</u>	2005-06 <u>\$ Incr. (Decr.)</u>	2005-06 <u>% Incr. (Decr.)</u>
03950	Salaries of Teachers				
03960	Other Salaries for Instruction				
	Preschool Disabilities - Part-Time:				
04040	Salaries of Teachers				
04050	Other Salaries for Instruction				
	Preschool Disabilities - Full-Time:				
04130	Salaries of Teachers				
04140	Other Salaries for Instruction				
	Cognitive - Severe:				
04710	Salaries of Teachers				
04720	Other Salaries for Instruction				
	Undist. Expend.-Support Serv.-Gen. Admin.				
04810	Salaries of Teachers				
04820	Other Salaries for Instruction				
	Undist. Expend.-Support Serv.-School Admin.				
04900	Salaries of Teachers				
04910	Other Salaries for Instruction				
	Vocational Programs - Local – Instruction				
04990	Salaries of Teachers				
05000	Other Salaries for Instruction				
	School-Spon. Co/Extra Curricular Actvts. - Inst.				
06030	Salaries				
	School-Sponsored Athletics – Instruction				
06090	Salaries				
	Other Instructional Programs – Instruction				
06150	Salaries				
	Undistributed Expend. - Attend. & Social Work				
06370	Salaries				
	Undistributed Expenditures - Health Services				
06430	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
06490	Salaries of Other Professional Staff				
06500	Salaries of Secretarial and Clerical Assistants				
06510	Other Salaries				
	Undist. Expend.-Improv. of Inst. Serv.				
06750	Sal of Supervisor of Instruction				
06760	Sal of Other Professional Staff				
06770	Sal of Secr and Clerical Assist.				
06780	Other Salaries				

**New Jersey State Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Salaries and Related Benefit Costs**

LINE	DESCRIPTION	2004-05 <u>Approps</u>	2005-06 <u>Approps</u>	2005-06 <u>\$ Incr. (Decr.)</u>	2005-06 <u>% Incr. (Decr.)</u>
	Undist. Expend.-Edu. Media Serv./Sch. Library				
06850	Salaries				
	Undist. Expend.-Support Serv.-School Admin.				
07010	Salaries of Principals/Assistant Principals				
07020	Salaries of Other Professional Staff				
07030	Salaries of Secretarial and Clerical Assistants				
07040	Other Salaries				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
07626	Salaries				
	TOTAL FUND 15 SALARIES				
	TOTAL SALARIES (FUNDS 11, 12, 13 & 15)				
PERSONAL SERVICES - EMPLOYEE BENEFITS					
Fund 11 Benefits					
12550	TOTAL ALLOCATED BENEFITS				
12710	TOTAL UNALLOCATED BENEFITS				
Fund 13 Benefits					
Summer School - Support Services					
8490	Personal Services - Employee Benefits				
Other Special Schools - Support Services					
8750	Personal Services - Employee Benefits				
Accred. Even./Adult H.S./Post-Grad.-Support Serv.					
8910	Personal Services - Employee Benefits				
Adult Education-Local-Support Serv.					
9070	Personal Services - Employee Benefits				
Vocational Evening-Local-Support Serv.					
9230	Personal Services - Employee Benefits				
Even. Sch.-Foreign-Born-Local-Sup.Serv.					
9390	Personal Services - Employee Benefits				
Fund 15 Benefits					
12710	TOTAL UNALLOCATED BENEFITS				
	TOTAL BENEFITS (FUNDS 11, 13 & 15)				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
REGULAR AND SPECIAL EDUCATION (FUND 11)					
Regular Programs - Home Instruction					
2623	Purchased Professional-Educational Services	_____	_____	_____	_____
2624	Purchased Technical Services	_____	_____	_____	_____
2625	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2626	General Supplies	_____	_____	_____	_____
2627	Textbooks	_____	_____	_____	_____
2628	Other Objects	_____	_____	_____	_____
Regular Programs - Undistributed Instruction					
2650	Purchased Professional-Educational Services	_____	_____	_____	_____
2660	Purchased Technical Services	_____	_____	_____	_____
2670	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2680	General Supplies	_____	_____	_____	_____
2690	Textbooks	_____	_____	_____	_____
2700	Other Objects	_____	_____	_____	_____
2705	Abbott Parity Set-Aside	_____	_____	_____	_____
Cognitive - Mild:					
2740	Purchased Professional-Educational Services	_____	_____	_____	_____
2750	Purchased Technical Services	_____	_____	_____	_____
2760	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2770	General Supplies	_____	_____	_____	_____
2780	Textbooks	_____	_____	_____	_____
2790	Other Objects	_____	_____	_____	_____
Cognitive - Moderate:					
2830	Purchased Professional-Educational Services	_____	_____	_____	_____
2840	Purchased Technical Services	_____	_____	_____	_____
2850	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2860	General Supplies	_____	_____	_____	_____
2870	Textbooks	_____	_____	_____	_____
2880	Other Objects	_____	_____	_____	_____
Learning and/or Language Disabilities:					
3010	Purchased Professional-Educational Services	_____	_____	_____	_____
3020	Purchased Technical Services	_____	_____	_____	_____
3030	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3040	General Supplies	_____	_____	_____	_____
3050	Textbooks	_____	_____	_____	_____
3060	Other Objects	_____	_____	_____	_____

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
	Visual Impairments:				
3190	Purchased Professional-Educational Services	_____	_____	_____	_____
3200	Purchased Technical Services	_____	_____	_____	_____
3210	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3220	General Supplies	_____	_____	_____	_____
3230	Textbooks	_____	_____	_____	_____
3240	Other Objects	_____	_____	_____	_____
	Auditory Impairments:				
3280	Purchased Professional-Educational Services	_____	_____	_____	_____
3290	Purchased Technical Services	_____	_____	_____	_____
3300	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3310	General Supplies	_____	_____	_____	_____
3320	Textbooks	_____	_____	_____	_____
3330	Other Objects	_____	_____	_____	_____
	Behavioral Disabilities:				
3460	Purchased Professional-Educational Services	_____	_____	_____	_____
3470	Purchased Technical Services	_____	_____	_____	_____
3480	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3490	General Supplies	_____	_____	_____	_____
3500	Textbooks	_____	_____	_____	_____
3510	Other Objects	_____	_____	_____	_____
	Multiple Disabilities:				
3790	Purchased Professional-Educational Services	_____	_____	_____	_____
3800	Purchased Technical Services	_____	_____	_____	_____
3810	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3820	General Supplies	_____	_____	_____	_____
3830	Textbooks	_____	_____	_____	_____
3840	Other Objects	_____	_____	_____	_____
	Resource Room/Resource Center:				
3880	Purchased Professional-Educational Services	_____	_____	_____	_____
3890	Purchased Technical Services	_____	_____	_____	_____
3900	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3910	General Supplies	_____	_____	_____	_____
3920	Textbooks	_____	_____	_____	_____
3930	Other Objects	_____	_____	_____	_____
	Autism:				
3970	Purchased Professional-Educational Services	_____	_____	_____	_____
3980	Purchased Technical Services	_____	_____	_____	_____
3990	Other Purchased Services (400-500 series)	_____	_____	_____	_____

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
4000	General Supplies				
4010	Textbooks				
4020	Other Objects				
	Preschool Disabilities - Part-Time:				
4060	Purchased Professional-Educational Services				
4070	Purchased Technical Services				
4080	Other Purchased Services (400-500 series)				
4090	General Supplies				
4100	Textbooks				
4110	Other Objects				
	Preschool Disabilities - Full-Time:				
4150	Purchased Professional-Educational Services				
4160	Purchased Technical Services				
4170	Other Purchased Services (400-500 series)				
4180	General Supplies				
4190	Textbooks				
4200	Other Objects				
	Home Instruction:				
4420	Purchased Professional-Educational Services				
4430	Purchased Technical Services				
4440	Other Purchased Services (400-500 series)				
4450	General Supplies				
4460	Textbooks				
4470	Other Objects				
	Cognitive - Severe:				
4730	Purchased Professional-Educational Services				
4740	Purchased Technical Services				
4750	Other Purchased Services (400-500 series)				
4760	General Supplies				
4770	Textbooks				
4780	Other Objects				
	Basic Skills/Remedial - Instruction				
4830	Purchased Professional-Educational Services				
4840	Purchased Technical Services				
4850	Other Purchased Services (400-500 series)				
4860	General Supplies				
4870	Textbooks				
4880	Other Objects				
	Bilingual Education - Instruction				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
4920	Purchased Professional-Educational Services	_____	_____	_____	_____
4930	Purchased Technical Services	_____	_____	_____	_____
4940	Other Purchased Services (400-500 series)	_____	_____	_____	_____
4950	General Supplies	_____	_____	_____	_____
4960	Textbooks	_____	_____	_____	_____
4970	Other Objects	_____	_____	_____	_____
	Vocational Programs - Local - Instruction				
5010	Purchased Professional-Educational Services	_____	_____	_____	_____
5020	Purchased Technical Services	_____	_____	_____	_____
5030	Other Purchased Services (400-500 series)	_____	_____	_____	_____
5040	General Supplies	_____	_____	_____	_____
5050	Textbooks	_____	_____	_____	_____
5060	Other Objects	_____	_____	_____	_____
	School-Spon. Co/Extra Curricular Actvts. - Inst.				
6040	Purchased Services (300-500 series)	_____	_____	_____	_____
6050	Supplies and Materials	_____	_____	_____	_____
6060	Other Objects	_____	_____	_____	_____
	School-Sponsored Athletics - Instruction				
6100	Purchased Services (300-500 series)	_____	_____	_____	_____
6110	Supplies and Materials	_____	_____	_____	_____
6120	Other Objects	_____	_____	_____	_____
	Other Instructional Programs - Instruction				
6160	Purchased Services (300-500 series)	_____	_____	_____	_____
6170	Supplies and Materials	_____	_____	_____	_____
6180	Other Objects	_____	_____	_____	_____
	Community Services Programs/Operations				
6220	Purchased Services (300-500 series)	_____	_____	_____	_____
6230	Supplies and Materials	_____	_____	_____	_____
6240	Other Objects	_____	_____	_____	_____
	Undistributed Expend. - Attend. & Social Work				
6380	Purchased Professional and Technical Services	_____	_____	_____	_____
6390	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6400	Supplies and Materials	_____	_____	_____	_____
6410	Other Objects	_____	_____	_____	_____
	Undistributed Expenditures - Health Services				
6440	Purchased Professional and Technical Services	_____	_____	_____	_____
6450	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6460	Supplies and Materials	_____	_____	_____	_____
6470	Other Objects	_____	_____	_____	_____

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6482	Purchased Professional - Educational Services	_____	_____	_____	_____
6483	Supplies and Materials	_____	_____	_____	_____
6484	Other Objects	_____	_____	_____	_____
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				
6702	Purchased Professional - Educational Services	_____	_____	_____	_____
6703	Supplies and Materials	_____	_____	_____	_____
6704	Other Objects	_____	_____	_____	_____
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
6520	Purchased Professional - Educational Services	_____	_____	_____	_____
6530	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
6540	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6550	Supplies and Materials	_____	_____	_____	_____
6560	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6610	Purchased Professional - Educational Services	_____	_____	_____	_____
6620	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
6650	Misc. Pur. Serv. (400-500 series O/than Resid Costs)	_____	_____	_____	_____
6660	Supplies and Materials	_____	_____	_____	_____
6670	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Improv. of Inst. Serv.				
6790	Purchased Professional - Educational Services	_____	_____	_____	_____
6800	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
6810	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6820	Supplies and Materials	_____	_____	_____	_____
6830	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6860	Purchased Professional and Technical Services	_____	_____	_____	_____
6870	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6880	Supplies and Materials	_____	_____	_____	_____
6890	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Instructional Staff Training Services				
7605	Purchased Professional - Educational Services	_____	_____	_____	_____
7606	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
7607	Other Purchased Services (400-500 series)	_____	_____	_____	_____
7608	Supplies and Materials	_____	_____	_____	_____
7609	Other Objects	_____	_____	_____	_____

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
	Undist. Expend.-Support Serv.-Gen. Admin.				
6921	Audit Fees	_____	_____	_____	_____
6930	Other Purchased Professional Services	_____	_____	_____	_____
6940	Purchased Technical Services	_____	_____	_____	_____
6950	Communications / Telephone	_____	_____	_____	_____
6955	BOE Other Purchased Services	_____	_____	_____	_____
6960	Other Purch. Serv. (400-500 series other than 530)	_____	_____	_____	_____
6970	Supplies and Materials	_____	_____	_____	_____
6975	General Supplies	_____	_____	_____	_____
6976	BOE In-House Training/Meeting Supplies	_____	_____	_____	_____
6990	Miscellaneous Expenditures	_____	_____	_____	_____
6995	BOE Membership Dues and Fees	_____	_____	_____	_____
	Undist. Expend.-Support Serv.-School Admin.				
7050	Purchased Professional and Technical Services	_____	_____	_____	_____
7060	Other Purchased Services (400-500 series)	_____	_____	_____	_____
7070	Supplies and Materials	_____	_____	_____	_____
7080	Other Objects	_____	_____	_____	_____
	Undist. Expend. – Central Services				
7105	Purchased Professional Services	_____	_____	_____	_____
7110	Purchased Technical Services	_____	_____	_____	_____
7115	Miscellaneous Purchased Services (400-500 series)	_____	_____	_____	_____
7125	Supplies and Materials	_____	_____	_____	_____
7145	Miscellaneous Expenditures	_____	_____	_____	_____
	Undist. Expend. – Admin. Info. Technology				
7160	Purchased Professional Services	_____	_____	_____	_____
7165	Purchased Technical Services	_____	_____	_____	_____
7170	Miscellaneous Purchased Services (400-500 series)	_____	_____	_____	_____
7175	Supplies and Materials	_____	_____	_____	_____
7180	Miscellaneous Expenditures	_____	_____	_____	_____
	Undist. Expend.-Allowable Maintenance for School Facilities				
7622	Cleaning, Repair, and Maintenance Services	_____	_____	_____	_____
7623	General Supplies	_____	_____	_____	_____
7624	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7627	Purchased Professional and Technical Services	_____	_____	_____	_____
7628	Cleaning, Repair, and Maintenance Services	_____	_____	_____	_____

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
7630	Other Purchased Property Services				
7631	Insurance				
7632	Miscellaneous Purchased Services				
7633	General Supplies				
7634	Energy (Heat and Electricity)				
7635	Other Objects				
	Undist. Expend.-Student Transportation Serv.				
7242	Other Purchased Professional and Technical Services				
7250	Cleaning, Repair, and Maint. Services				
7310	Misc. Purchased Serv. - Transportation				
7320	Supplies and Materials				
7340	Miscellaneous Expenditures				
	Undist. Expend.- Other Support Serv.				
7430	Purchased Professional Services				
7440	Purchased Technical Services				
7455	Misc Pur Serv (300-500 series)				
7460	Supplies and Materials				
7490	Miscellaneous Expenditures				
	TOTAL FUND 11				

SPECIAL SCHOOLS (FUND 13)

	Summer School - Instruction				
8420	Purchased Professional and Technical Services				
8430	Other Purchased Services (400-500 series)				
8440	General Supplies				
8450	Textbooks				
8460	Other Objects				
	Summer School - Support Services				
8500	Purchased Professional and Technical Services				
8510	Other Purchased Services (400-500 series)				
8520	Supplies and Materials				
8530	Other Objects				
	Other Special Schools - Instruction				
8680	Purchased Professional and Technical Services				
8690	Other Purchased Services (400-500 series)				
8700	General Supplies				
8710	Textbooks				
8720	Other Objects				
	Other Special Schools - Support Services				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
8760	Purchased Professional and Technical Services				
8770	Other Purchased Services (400-500 series)				
8780	Supplies and Materials				
8790	Other Objects				
	Accred. Even./Adult H.S./Post-Grad.-Instruction				
8840	Purchased Professional and Technical Services				
8850	Other Purchased Services (400-500 series)				
8860	General Supplies				
8870	Textbooks				
8880	Other Objects				
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8920	Purchased Professional and Technical Services				
8930	Other Purchased Services (400-500 series)				
8940	Supplies and Materials				
8950	Other Objects				
	Adult Education-Local-Instruction				
9000	Purchased Professional and Technical Services				
9010	Other Purchased Services (400-500 series)				
9020	General Supplies				
9030	Textbooks				
9040	Other Objects				
	Adult Education-Local-Support Serv.				
9080	Purchased Professional and Technical Services				
9090	Other Purchased Services (400-500 series)				
9100	Supplies and Materials				
9110	Other Objects				
	Vocational Evening-Local-Instruction				
9160	Purchased Professional and Technical Services				
9170	Other Purchased Services (400-500 series)				
9180	General Supplies				
9190	Textbooks				
9200	Other Objects				
	Vocational Evening-Local-Support Serv.				
9240	Purchased Professional and Technical Services				
9250	Other Purchased Services (400-500 series)				
9260	Supplies and Materials				
9270	Other Objects				
	Even. Sch.-Foreign-Born-Local-Inst.				
9320	Purchased Professional and Technical Services				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
9330	Other Purchased Services (400-500 series)	_____	_____	_____	_____
9340	General Supplies	_____	_____	_____	_____
9350	Textbooks	_____	_____	_____	_____
9360	Other Objects	_____	_____	_____	_____
	Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9400	Purchased Professional and Technical Services	_____	_____	_____	_____
9410	Other Purchased Services (400-500 series)	_____	_____	_____	_____
9420	Supplies and Materials	_____	_____	_____	_____
9430	Other Objects	_____	_____	_____	_____
	TOTAL FUND 13	_____	_____	_____	_____
SCHOOL-BASED INSTRUCTIONAL ACCOUNTS (FUND 15)					
	Regular Programs - Undistributed Instruction				
02650	Purchased Professional-Educational Services	_____	_____	_____	_____
02660	Purchased Technical Services	_____	_____	_____	_____
02670	Other Purchased Services (400-500 series)	_____	_____	_____	_____
02680	General Supplies	_____	_____	_____	_____
02690	Textbooks	_____	_____	_____	_____
02700	Other Objects	_____	_____	_____	_____
	Cognitive - Mild:				
02740	Purchased Professional-Educational Services	_____	_____	_____	_____
02750	Purchased Technical Services	_____	_____	_____	_____
02760	Other Purchased Services (400-500 series)	_____	_____	_____	_____
02770	General Supplies	_____	_____	_____	_____
02780	Textbooks	_____	_____	_____	_____
02790	Other Objects	_____	_____	_____	_____
	Cognitive - Moderate:				
02830	Purchased Professional-Educational Services	_____	_____	_____	_____
02840	Purchased Technical Services	_____	_____	_____	_____
02850	Other Purchased Services (400-500 series)	_____	_____	_____	_____
02860	General Supplies	_____	_____	_____	_____
02870	Textbooks	_____	_____	_____	_____
02880	Other Objects	_____	_____	_____	_____
	Learning and/or Language Disabilities:				
03010	Purchased Professional-Educational Services	_____	_____	_____	_____
03020	Purchased Technical Services	_____	_____	_____	_____
03030	Other Purchased Services (400-500 series)	_____	_____	_____	_____
03040	General Supplies	_____	_____	_____	_____
03050	Textbooks	_____	_____	_____	_____

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
03060	Other Objects				
	Visual Impairments:				
03190	Purchased Professional-Educational Services				
03200	Purchased Technical Services				
03210	Other Purchased Services (400-500 series)				
03220	General Supplies				
03230	Textbooks				
03240	Other Objects				
	Auditory Impairments:				
03280	Purchased Professional-Educational Services				
03290	Purchased Technical Services				
03300	Other Purchased Services (400-500 series)				
03310	General Supplies				
03320	Textbooks				
03330	Other Objects				
	Behavioral Disabilities:				
03460	Purchased Professional-Educational Services				
03470	Purchased Technical Services				
03480	Other Purchased Services (400-500 series)				
03490	General Supplies				
03500	Textbooks				
03510	Other Objects				
	Multiple Disabilities:				
03790	Purchased Professional-Educational Services				
03800	Purchased Technical Services				
03810	Other Purchased Services (400-500 series)				
03820	General Supplies				
03830	Textbooks				
03840	Other Objects				
	Resource Room/Resource Center:				
03880	Purchased Professional-Educational Services				
03890	Purchased Technical Services				
03900	Other Purchased Services (400-500 series)				
03910	General Supplies				
03920	Textbooks				
03930	Other Objects				
	Autism:				
03970	Purchased Professional-Educational Services				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
03980	Purchased Technical Services				
03990	Other Purchased Services (400-500 series)				
04000	General Supplies				
04010	Textbooks				
04020	Other Objects				
	Preschool Disabilities - Part-Time:				
04060	Purchased Professional-Educational Services				
04070	Purchased Technical Services				
04080	Other Purchased Services (400-500 series)				
04090	General Supplies				
04100	Textbooks				
04110	Other Objects				
	Preschool Disabilities - Full-Time:				
04150	Purchased Professional-Educational Services				
04160	Purchased Technical Services				
04170	Other Purchased Services (400-500 series)				
04180	General Supplies				
04190	Textbooks				
04200	Other Objects				
	Cognitive - Severe:				
04730	Purchased Professional-Educational Services				
04740	Purchased Technical Services				
04750	Other Purchased Services (400-500 series)				
04760	General Supplies				
04770	Textbooks				
04780	Other Objects				
	Basic Skills/Remedial - Instruction				
04830	Purchased Professional-Educational Services				
04840	Purchased Technical Services				
04850	Other Purchased Services (400-500 series)				
04860	General Supplies				
04870	Textbooks				
04880	Other Objects				
	Bilingual Education - Instruction				
04920	Purchased Professional-Educational Services				
04930	Purchased Technical Services				
04940	Other Purchased Services (400-500 series)				
04950	General Supplies				
04960	Textbooks				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
04970	Other Objects				
	Vocational Programs - Local - Instruction				
05010	Purchased Professional-Educational Services				
05020	Purchased Technical Services				
05030	Other Purchased Services (400-500 series)				
05040	General Supplies				
05050	Textbooks				
05060	Other Objects				
	School-Spon. Co/Extra Curricular Actvts. - Inst.				
06040	Purchased Services (300-500 series)				
06050	Supplies and Materials				
06060	Other Objects				
	School-Sponsored Athletics - Instruction				
06100	Purchased Services (300-500 series)				
06110	Supplies and Materials				
06120	Other Objects				
	Other Instructional Programs - Instruction				
06160	Purchased Services (300-500 series)				
06170	Supplies and Materials				
06180	Other Objects				
	Undistributed Expend. - Attend. & Social Work				
06380	Purchased Professional and Technical Services				
06390	Other Purchased Services (400-500 series)				
06400	Supplies and Materials				
06410	Other Objects				
	Undistributed Expenditures - Health Services				
06440	Purchased Professional and Technical Services				
06450	Other Purchased Services (400-500 series)				
06460	Supplies and Materials				
06470	Other Objects				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
06520	Purchased Professional - Educational Services				
06530	Other Purchased Prof. and Tech. Services				
06540	Other Purchased Services (400-500 series)				
06550	Supplies and Materials				
06560	Other Objects				
	Undist. Expend.-Improv. of Inst. Serv.				
06790	Purchased Prof- Educational Services				
06800	Other Purch Prof. and Tech. Services				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
06810	Other Purch Services (400-500)				
06820	Supplies and Materials				
06830	Other Objects				
	Undist. Expend.-Edu. Media Serv./Sch. Library				
06860	Purchased Professional and Technical Services				
06870	Other Purchased Services (400-500 series)				
06880	Supplies and Materials				
06890	Other Objects				
	Undist. Expend.-Instructional Staff Training Services				
07605	Purchased Professional - Educational Servic				
07606	Other Purchased Prof. and Tech. Services				
07607	Other Purchased Services (400-500 series)				
07608	Supplies and Materials				
07609	Other Objects				
	Undist. Expend.-Support Serv.-School Admin.				
07050	Purchased Professional and Technical Services				
07060	Other Purchased Services (400-500 series)				
07070	Supplies and Materials				
07080	Other Objects				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
07633	General Supplies				
	Undist. Expend.-Student Transportation Serv.				
07270	Contr Serv(Oth. than Bet Home & Sch)-Vend				
	TOTAL FUND 15				
	TOTAL FUNDS 11, 13 & 15				
CAPITAL OUTLAY (FUND 10, 11 & 12)					
7690	Increase in Capital Reserve				
7695	Interest Deposit to Capital Reserve				
8230	TOTAL EQUIPMENT				
	TOTAL				
Facilities Acquisition and Construction Serv. (Fund 12)					
8250	Legal Services				
8260	Other Purchased Prof. and Tech. Services				
8270	Construction Services				
8280	General Supplies				
8290	Land and Improvements				
8300	Lease Purchase Agreements - Principal				

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
8310	Bldgs. Other than Lease Purchase Agreements				
8315	Infrastructure				
8320	Other Objects				
8326	Capital Outlay - Transfer to Capital Projects				
8335	Capital Reserve - Transfer to Capital Projects				
8336	Capital Reserve - Transfer to Debt Service				
	Total Fund 10, 11 & 12				
SCHOOL-BASED EQUIPMENT ACCOUNTS (FUND 15)					
07700	Kindergarten				
07710	Grades 1-5				
07720	Grades 6-8				
07730	Grades 9-12				
07740	Cognitive - Mild				
07750	Cognitive - Moderate				
07770	Learning and/or Language Disabilities				
07790	Visual Impairments				
07800	Auditory Impairments				
07820	Behavioral Disabilities				
07850	Multiple Disabilities				
07860	Resource Room/Resource Center				
07870	Autism				
07880	Preschool Disabilities - Part-Time				
07890	Preschool Disabilities - Full-Time				
07950	Cognitive - Severe				
07960	Basic Skills/Remedial - Instruction				
07970	Bilingual Education - Instruction				
08070	Vocational Programs - Local - Instruction				
08080	School-Sponsored and Other Instructional Program				
08090	Undistributed Expenditures - Instruction				
08100	Undist.Expend.-Support Serv.-Students - Reg.				
08130	Undist.Expend.-Support Serv. - Inst. Staff				
08150	Undistributed Expenditures - School Admin.				
08160	Undist.Expend.- Operation & Maint. of Plant Serv				
	Total Fund 15				
TOTAL CAPITAL OUTLAY & EQUIP. (FUNDS 10, 11, 12, 13 & 15)					

TUITION (Fund 11)

Undistributed Expenditures - Instruction

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
6270	Tuition to Other LEAs Within the State-Regular	_____	_____	_____	_____
6280	Tuition to Other LEAs Within the State-Special	_____	_____	_____	_____
6290	Tuition to County Voc. School Dist.-Regular	_____	_____	_____	_____
6300	Tuition to County Voc. School Dist.-Special	_____	_____	_____	_____
6310	Tuition to CSSD & Reg. Day Schools	_____	_____	_____	_____
6320	Tuition to Priv. Sch. for the Disabled W/I State	_____	_____	_____	_____
6330	Tuition to Priv Sch Disabled & Oth LEAs-Spl,O/S St	_____	_____	_____	_____
6340	Tuition - State Facilities	_____	_____	_____	_____
6350	Tuition - Other	_____	_____	_____	_____
	TOTAL TUITION (FUND 11)	=====	=====	=====	=====

OTHER NON-SALARY COSTS IN FUND 11

	Preschool	_____	_____	_____	_____
2506	Local Contribution – Transfer to Special Revenue Kindergarten	_____	_____	_____	_____
2511	Local Contribution - Transfer to Special Revenue School-Spon. Co/Extra Curricular Actvts. - Inst.	_____	_____	_____	_____
6070	Transfers to Cover Deficit (Agency Funds) School-Sponsored Athletics - Instruction	_____	_____	_____	_____
6130	Transfers to Cover Deficit (Agency Funds) Other Instructional Programs - Instruction	_____	_____	_____	_____
6190	Transfers to Cover Deficit (Agency Funds) Community Services Programs/Operations	_____	_____	_____	_____
6250	Transfers to Cover Deficit (Enterprise Funds) Undist. Expend.-Other Supp. Serv. Students-Spl.	_____	_____	_____	_____
6640	Residential Costs Undist. Expend.-Support Serv.-Gen. Admin.	_____	_____	_____	_____
6920	Legal Services	_____	_____	_____	_____
6980	Judgments Against The School District Undist. Expend.-Other Oper. and Maint. of Plant Services	_____	_____	_____	_____
7629	Rental of Land & Bldg. Oth. than Lease Pur. Agrmt. Undist. Expend.-Student Transportation Serv.	_____	_____	_____	_____
7241	Management Fee - ESC &CTSA Transport. Prog.	_____	_____	_____	_____
7251	Rental Payments - School Buses	_____	_____	_____	_____
7252	Lease Purchase Payments - School Buses	_____	_____	_____	_____
7260	Contract. Serv.(Bet. Home & Sch.)-Vendors	_____	_____	_____	_____
7270	Contract. Serv.(Oth. than Bet. Home & Sch.)-	_____	_____	_____	_____

**New Jersey Department of Education
Division of Finance
2005-2006**

**Additional Abbott v. Burke State Aid Review Report
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs**

LINE	DESCRIPTION	2004-05 Approps	2005-06 Approps	2005-06 \$Incr.(Decr.)	2005-06 %Incr(Decr)
	Vend.				
7280	Contract. Serv.(Bet. Home & Sch.)-Joint Agrmnts.				
7290	Contract. Serv.(Spl. Ed. Students)-Vendors				
7300	Contract. Serv.(Spl. Ed. Students)-Joint Agrmnts.				
7301	Contract. Serv.(Reg. Students)-ESCs&CTSAs				
7302	Contract. Serv.(Spl. Ed. Students)-ESCs&CTSAs				
7303	Contract. Serv. - Aid in Lieu of Payments-NonPublic Sch. Stud.				
7304	Contract. Serv. - Aid in Lieu of Payments – Charter Sch. Stud.				
	Undist. Expend. – Central Services				
7120	Sale/Lease-back Payments				
7130	Interest on Current Loans				
7135	Interest on Lease Purchase Agreements				
7140	Interest on Bond Anticipation Notes (BANs)				
	Undist. Expend.- Other Support Serv.				
7355	Increase in Sale/Lease-back Reserve				
7456	Sale/Lease-back Payments				
7470	Interest on Current Loans				
7480	Interest for Lease Purchase Agreements				
	Undistributed Expenditures-Food Services				
7550	Transfers to Cover Deficit (Enterprise Fund)				
	Undist. Expend.-Allowable Maintenance for School Facilities				
7620	Increase in Maintenance Reserve				
9465	Transfer of Funds to Charter Schools				
9466	General Fund Contribution to Whole School Reform				
	TOTAL OTHER NON-SALARY COSTS IN FUND 11				

**Division of Finance
2005 - 2006**

**Presumptive Budget for Abbott School Districts
District**

EOA Using Parity Funding Formula	_____	(A)
Presumptive Budget Before Adjustments	_____	(B)
Adjustments:		
New School Facilities Costs	_____	(C)
Presumptive Budget	_____	(D)
Less:		
2004-05 General Fund Tax Levy	_____	(E)
DEPA Carryover	_____	(F)
ECPA Carryover	_____	(G)
2005-06 Statutory Formula Aids:		
Core Curriculum Standards Aid	_____	(H1)
Supplemental Core Curriculum Standards Aid	_____	(H2)
School Choice Aid	_____	(H3)
Transportation Aid	_____	(H4)
Special Education Aid	_____	(H5)
Bilingual Education Aid	_____	(H6)
Stabilization Aid	_____	(H7)
Supplemental Stabilization Aid	_____	(H8)
Consolidated Aid	_____	(H9)
Early Childhood Program Aid	_____	(H10)
Demonstrably Effective Program Aid	_____	(H11)
2005-06 Miscellaneous Revenue-Local Share:		(H12)
Budgeted Fund Balance - General Fund	_____	(I)
Transfers from Other Funds	_____	(J)
Other Local Government Units - Unrestricted	_____	(K)
Non-Resident Fees	_____	(L)
Unrestricted Miscellaneous Revenue	_____	(M)
Unrestricted Revenue from Intermediate Sources	_____	(N)
EOA Using Presumptive Budget Model	_____	(O)
Increase in EOA Using Presumptive Budget Model	_____	(P)

Abbott Preschool Program						
2005-06 District One-Year Programmatic Budget Worksheet						
District Name:						
EXPENSE	Quantity	Unit Cost / Average Cost	Total Cost	Crosswalk to Budget Line Number	Budget Account Number	Budget Account Type
IN-DISTRICT PROGRAM COSTS						
Instruction						
Certified/Provisional Teacher Salary				13010	20-211-100-101	(Teacher Salary)
Certified/Provisional Teacher Benefits				13140	20-211-200-200	(Benefits)
Teacher Assistant Salary				13020	20-211-100-106	(Other Instructional Salaries)
Teacher Assistant Benefits				13140	20-211-200-200	(Benefits)
Relief Teacher Salary				13010	20-211-100-101	(Teacher Salary)
Relief Teacher Benefits				13140	20-211-200-200	(Benefits)
Substitute Teacher Stipend				13010	20-211-100-101	(Teacher Stipend)
Substitute Assistant Stipend				13020	20-211-100-106	(Other Instructional Stipend)
Classroom Materials and Supplies				13050	20-211-100-610	(Instructional Supplies)
				13060	20-211-100-640	(Textbooks)
Classroom Technology				13050	20-211-100-610	(Instructional Supplies)
				13270	20-211-400-731	(Instructional Equipment)
Startup Classroom Materials and Supplies Supplement				13050	20-211-100-610	(Instructional Supplies)
				13060	20-211-100-640	(Textbooks)
Startup Classroom Technology Supplement				13050	20-211-100-610	(Instructional Supplies)
				13270	20-211-400-731	(Instructional Equipment)
Field Trips w/ Transportation				13040	20-211-100-300	(Instructional Purchased Prof. Serv.)
				13030	20-211-100-500	(Instructional Purchased Services)
				13070	20-211-100-800	(Other Instructional Objects)
				13190	20-211-200-516	(Contracted Transportation)
Program Support						
Social Worker Salary				13110	20-211-200-104	(Other Professional Salary)
Social Worker Benefits				13140	20-211-200-200	(Benefits)
Stand-Alone ECE Building Support and Administration						
Principal Salary				13100	20-211-200-103	(Principal/Asst. Salary)
Principal Benefits				13140	20-211-200-200	(Benefits)
Vice Principal Salary				13100	20-211-200-103	(Principal/Asst. Salary)
Vice Principal Benefits				13140	20-211-200-200	(Benefits)
Clerical Salary				13120	20-211-200-105	(Clerical Salary)
Clerical Benefits				13140	20-211-200-200	(Benefits)
Janitor Salary				13130	20-211-200-110	(Other Salaries)
Janitor Benefits				13140	20-211-200-200	(Benefits)
Security Guard Salary				13130	20-211-200-110	(Other Salaries)
				13210	20-211-200-590	(Other Purchased Services)

Abbott Preschool Program						
2005-06 District One-Year Programmatic Budget Worksheet						
District Name:						
EXPENSE	Quantity	Unit Cost / Average Cost	Total Cost	Crosswalk to Budget Line Number	Budget Account Number	Budget Account Type
Security Guard Benefits				13140	20-211-200-200	(Benefits)
Photocopier				13220	20-211-200-600	(Noninstructional Supplies)
				13280	20-211-400-732	(Noninstructional Equipment)
				13180	20-211-200-440	(Rentals)
Fax Machine				13220	20-211-200-600	(Noninstructional Supplies)
Office Computers				13220	20-211-200-600	(Noninstructional Supplies)
Office Printers				13220	20-211-200-600	(Noninstructional Supplies)
Office Software				13220	20-211-200-600	(Noninstructional Supplies)
Office Materials and Supplies				13220	20-211-200-600	(Noninstructional Supplies)
Summer Enrichment						
Certified Teacher Stipend				13010	20-211-100-101	(Teacher Stipend)
Teacher Assistant Stipend				13020	20-211-100-106	(Other Instructional Stipend)
Consumable Materials and Supplies				13050	20-211-100-610	(Instructional Supplies)
				13060	20-211-100-640	(Textbooks)
Total In-District Program Special Requests (Attach separate form for each.)						
Subtotal, In-District Program Costs			\$-			
CONTRACTED FEDERAL HEAD START PROGRAM COSTS						
Subtotal, Federal Enhanced Head Start Contracts				13145	20-211-200-321	(Contracted Pre-K)
CONTRACTED OTHER PRIVATE PROVIDER PROGRAM COSTS						
Subtotal, Other Provider Contracts				13145	20-211-200-321	(Contracted Pre-K)
DISTRICT-WIDE COSTS						
District-Wide Program Administration						
ECE Assistant Superintendent Salary				13130	20-211-200-110	(Other Salaries)
ECE Assistant Superintendent Benefits				13140	20-211-200-200	(Benefits)
ECE Director Salary				13130	20-211-200-110	(Other Salaries)
ECE Director Benefits				13140	20-211-200-200	(Benefits)

Abbott Preschool Program

2005-06 District One-Year Programmatic Budget Worksheet

District Name:

EXPENSE	Quantity	Unit Cost / Average Cost	Total Cost	Crosswalk to Budget Line Number	Budget Account Number	Budget Account Type
ECE Supervisor Salary				13100	20-211-200-103	(Principals/Assistant Principals)
				13090	20-211-200-102	(Supervisor Salary)
ECE Supervisor Benefits				13140	20-211-200-200	(Benefits)
Clerical Salary				13120	20-211-200-105	(Clerical Salary)
Clerical Benefits				13140	20-211-200-200	(Benefits)
Fiscal Specialist Salary				13130	20-211-200-110	(Other Salary)
Fiscal Specialist Benefits				13140	20-211-200-200	(Benefits)
District-Wide Program Support						
Master Teacher Salary				13110	20-211-200-104	(Other Professional Salary)
Master Teacher Benefits				13140	20-211-200-200	(Benefits)
Nurse Salary				13110	20-211-200-104	(Other Professional Salary)
Nurse Benefits				13140	20-211-200-200	(Benefits)
Parent and Community Involvement Specialist Salary				13110	20-211-200-104	(Other Professional Salary)
Parent and Community Involvement Specialist Benefits				13140	20-211-200-200	(Benefits)
CST LDTC Salary				13110	20-211-200-104	(Other Professional Salary)
CST LDTC Benefits				13140	20-211-200-200	(Benefits)
CST Psychologist Salary				13110	20-211-200-104	(Other Professional Salary)
CST Psychologist Benefits				13140	20-211-200-200	(Benefits)
CST Social Worker Salary				13110	20-211-200-104	(Other Professional Salary)
CST Social Worker Benefits				13140	20-211-200-200	(Benefits)
CST Speech Therapist Salary				13110	20-211-200-104	(Other Professional Salary)
CST Speech Therapist Benefits				13140	20-211-200-200	(Benefits)
Recruitment and Outreach						
Medical Supplies and Screenings				13220	20-211-200-330	(Purchased Professional Services)
				13160	20-211-200-600	(Supplies)
District-Wide Staff Development				13150	20-211-200-329	(Purchased Instructional Services)
				13010	20-211-100-101	(Teacher Stipend)
				13220	20-211-200-600	(Noninstructional Supplies)
				13200	20-211-200-580	(Employee Travel)
Out-of-District Staff Development				13150	20-211-200-329	(Purchased Instructional Services)
				13010	20-211-100-101	(Teacher Stipend)
				13220	20-211-200-600	(Noninstructional Supplies)
				13200	20-211-200-580	(Employee Travel)

Abbott Preschool Program						
2005-06 District One-Year Programmatic Budget Worksheet						
District Name:						
EXPENSE	Quantity	Unit Cost / Average Cost	Total Cost	Crosswalk to Budget Line Number	Budget Account Number	Budget Account Type
Parent Workshops				13230	20-211-200-890	(Other Objects)
				13150	20-211-200-329	(Other Purchased Prof.-Ed. Services)
				13160	20-211-200-330	(Other Purchased Prof. Services)
				13220	20-211-200-600	(Noninstructional Supplies)
District-Wide Materials, Supplies, and Equipment						
Photocopier				13220	20-211-200-600	(Noninstructional Supplies)
				13280	20-211-400-732	(Noninstructional Equipment)
				13180	20-211-200-440	(Rentals)
Fax Machine				13220	20-211-200-600	(Noninstructional Supplies)
Office Computers				13220	20-211-200-600	(Noninstructional Supplies)
Office Printers				13220	20-211-200-600	(Noninstructional Supplies)
Office Software				13220	20-211-200-600	(Noninstructional Supplies)
Office Materials and Supplies				13220	20-211-200-600	(Noninstructional Supplies)
Total District-Wide Special Requests (Attach separate form for each.)						
Subtotal, District-Wide Costs			\$-			
TOTALS						
Gross Total Cost (w/inclusion students)						
In-District Per-Pupil Cost						
Federal Head Start Per-Pupil Cost						
Other Private Provider Per-Pupil Cost						
Total Per-Pupil Cost						
Net Per-Pupil Cost (Less Special Education Funding)						
District Total (without inclusion students)						

**2005-06 District Budget Statement Supp. Doc 15
To 2005-06 ECPA Program Budget Crosswalk**

Line Number	Description	Account Number
Instruction		
13010	Salaries of Teacher - Certified/Provisional Teacher Salary - Relief Teacher Salary - Substitute Teacher Stipend - Certified Teacher Stipend - District-wide Staff Development - Out-of-District Staff Development	20-211-100-101
13020	Other Salaries for Instruction - Teacher Assistant Salary - Substitute Assistant Stipend - Teacher Assistant Stipend	20-211-100-106
13030	Purchased Professional & Technical Svcs. - Field Trips with Transportation	20-211-100-300
13040	Other Purchased Services (400-500 series) - Field Trips with Transportation	20-211-100-500
13050	General Supplies - Classroom Materials and Supplies, In-district Program - Classroom Technology - Startup Classroom Materials and Supplies Supplement - Startup Classroom Technology Supplement - Consumable Materials and Supplies, Summer Enrichment	20-211-100-610
13060	Textbooks - Classroom Materials and Supplies, In-district Program - Consumable Materials and Supplies, Summer Enrichment - Startup Classroom Materials and Supplies Supplement	20-211-100-0
13070	Other Objects - Field Trips with Transportation	20-211-100-800
Support Services		
13090	Salaries of Supervisors of Instruction - ECE Supervisor Salary	20-211-200-102
13100	Salaries of Program Directors - Principal Salary - Vice Principal Salary - ECE Supervisor Salary	20-211-200-103
13110	Salaries of Other Professional Staff - Social Worker Salary - Master Teacher Salary	20-211-200-104

**2005-06 District Budget Statement Supp. Doc 15
To 2005-06 ECPA Program Budget Crosswalk**

Line Number	Description	Account Number
	- Nurse Salary - Parent and Community Involvement Specialist Salary - PIRT - LDTC Salary - PIRT - Psychologist Salary - PIRT - Social Worker Salary - PIRT - Speech Therapist Salary	
13120	Salaries of Secretaries and Clerks - Clerical Salary, ECE Building Support - Clerical Salary, District-wide Program	20-211-200-105
13130	Other Salaries - Janitor Salary - Security Guard Salary - ECE Assistant Superintendent - ECE Director Salary - Fiscal Specialist Salary	20-211-200-110
13140	Personal Services – Employee Benefits Certified/Provisional Teacher Benefits Teacher Assistant Benefits Relief Teacher Benefits Social Worker Benefits Principal Benefits Vice Principal Benefits Clerical Benefits Janitor Benefits Security Guard Benefits ECE Assistant Superintendent Benefits ECE Director Benefits ECE Supervisor Benefits Clerical Benefits Fiscal Specialist Benefits Master Teacher Benefits Nurse Benefits Parent and Community Involvement Specialist Benefits PIRT - LDTC Benefits PIRT - Psychologist Benefits PIRT - Social Worker Benefits PIRT - Speech Therapist Benefits	20-211-200-200
13145	Purchased Educational Services-Contracted Pre-k - Federal Head Start Contracts - Other Provider Contracts	20-211-200-321
13150	Other Purchased Professional-Educational Services - District-wide Staff Development - Out-of-District Staff Development	20-211-200-329

**2005-06 District Budget Statement Supp. Doc 15
To 2005-06 ECPA Program Budget Crosswalk**

Line Number	Description	Account Number
	- Parent Workshops	
13160	Other Purchased Professional Services	20-211-200-330
	- Medical Supplies and Screenings	
	- Parent Workshops	
13170	Purchased Technical Services	20-211-200-340
13180	Rentals	20-211-200-440
	- Photocopier, ECE Building Support	
	- Photocopier, District-wide	
13185	Contr Trans Serv (Bet. Home & Sch)	20-211-200-511
13186	Contr Trans Serv (Wrap Around Serv)	20-211-200-512
13190	Contr Trans Serv (Field Trips)	20-211-200-516
	- Field Trips with Transportation	
13200	Travel	20-211-200-580
	- District-wide Staff Development	
	- Out-of-District Staff Development	
13210	Other Purchased Services (400-500 series)	20-211-200-590
	- Security Guard Salary	
13220	Supplies and Materials	20-211-200-600
	- Photocopier, ECE Building Support	
	- Fax Machine, ECE Building Support	
	- Office Computers, ECE Building Support	
	- Office Printers, ECE Building Support	
	- Office Software, ECE Building Support	
	- Office Materials and Supplies, ECE Building Support	
	- Medical Supplies and Screenings	
	- District-wide Staff Development	
	- Out-of-District Staff Development	
	- Parent Workshops	
	- Photocopier, District-wide	
	- Fax Machine, District-wide	
	- Office Computers, District-wide	
	- Office Printers, District-wide	
	- Office Software, District-wide	
	- Office Materials and Supplies, District-wide	

**2005-06 District Budget Statement Supp. Doc 15
To 2005-06 ECPA Program Budget Crosswalk**

Line Number	Description	Account Number
13230	Other Objects - Parent Workshops	20-211-200-890

Facilities Acquisition and Construction

13270	Instructional Equipment - Classroom Technology - Startup Classroom Technology Supplement	20-211-400-731
13280	Noninstructional Equipment - Photocopier, ECE Building Support - Photocopier, District-wide	20-211-400-732