

BUDGET GUIDELINES

FISCAL YEAR 2011-2012



NEW JERSEY DEPARTMENT OF EDUCATION

DIVISION OF FINANCE AND REGULATORY COMPLIANCE

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SECTION I

A. CHANGES FOR 2011-12:

The software has been updated to reflect the new tax levy cap law; a new revenue line for the Education Jobs Fund; changes to the minimum tax levy calculation for districts eligible to receive Educational Adequacy Aid (EAA); new appropriation lines for alternative education programs and for payments on deferred PERS contributions; and software enhancements.

NEW CAP LAW

Separate Proposals:

Beginning in 2011-12, separate proposal(s) to increase the tax levy shall require approval of a majority of affirmative votes, pursuant to N.J.S.A. 18A:7F-39. This is a change from the 60 percent affirmative requirement in 2010-11. Decision of the voters is still final.

Banked Cap:

The provision for districts to “bank” unused cap for use in future years has been reinstated. N.J.S.A. 18A:7F-39 was amended in 2010, effective beginning in 2011-12, to allow a school district that has not been granted approval to exceed the tax levy cap by a separate proposal to “bank” the unused tax levy for use in any one of the next three succeeding budget years. Fiscal year 2011-12 will be the first year in which banked cap will be generated, to be utilized in 2012-13 through 2014-15. A report showing banked cap amounts and requests for use will be included in the 2012-13 budget software.

Pension Costs Adjustment for Deferred Pension Payments:

Public Law 2009, Chapter 19 allowed districts to defer 50 percent of the district 2008-09 PERS pension liability. The law also allows an automatic increase in the tax levy cap for increases in amounts of “certain normal and accrued liability pension contributions.” N.J.S.A. 18A:7F-38 (as updated by Public Law 2010, Chapter 44 cap law changes) specifies the allowable adjustment for increases in the amount of normal and accrued liability pension contributions to equal “that portion of the actual increase in total normal and accrued liability pension contributions for the budget year that exceeds two percent of the total normal and accrued liability pension contributions in the prebudget year.” Districts could first be eligible in the 2011-12 school year, when the repayment of the deferred pension contribution is required to begin. New lines have been added in the benefits appropriations, object code 248, to collect the budgeted payments of the deferred PERS contribution amounts. See Section III of these guidelines for further discussion of this cap adjustment.

Commissioner Waivers:

Under P.L. 2010, c.44, school districts can no longer apply to the Commissioner for a waiver to increase their adjusted tax levy by more than the calculated allowable amount for “extraordinary costs.” The 2011-12 software no longer includes the following waiver requests:

- (1) energy cost increases over the prebudget year;
- (2) capital outlay increases over the prebudget year;
- (3) use of nonrecurring general fund revenue in the prebudget year;
- (4) increases in insurance costs (excluding health) over the prebudget year;

- (5) increases in costs for hazardous busing over the prebudget year;
- (6) increases in special education costs that exceed \$40,000 per pupil over the prebudget year;
- (7) increases in tuition charged to a sending district over the prebudget year;
- (8) incremental increases in costs for opening a new school in the budget year;
- (9) not meeting the core curriculum content standards; and
- (10) other waivers.

The 2011-12 software no longer includes the following supporting documentation items related to Commissioner waiver requests:

- (1) Supporting Documentation Item 10 – Districts Requesting A Commissioner Waiver for Not Meeting Core Curriculum Content Standards; and
- (2) Supporting Documentation Item 11 – Account Summary of Program Strategy in SD10 for Districts Requesting A Commissioner Waiver for Not Meeting Core Curriculum Content Standards.

Transfer of Responsibility From/To Another District or Entity:

N.J.S.A. 18A:7F-38(f) allows the adjusted tax levy to be increased or decreased accordingly whenever the responsibility and associated cost of a school district activity is transferred to another school district or government entity. New data entry screens and reports have been added to calculate this cap adjustment. In the past, this would have been recorded on the “other Commissioner waiver” reports in the software, but under the new cap law the “other Commissioner waiver” no longer exists. One example of a shift in responsibility is the new law regarding transportation costs for students placed in resource family homes (foster) (P.L. 2010, c.65). The district where the parent lives is now responsible for arranging and paying for transportation to/from school, where in the past the district where the resource family was located was responsible. See Section III of these guidelines for further discussion of this cap adjustment.

Reduction in Total Unrestricted State Aid:

The automatic cap adjustment for reduction in total unrestricted state aid is no longer applicable in budget year 2011-12 and forward, pursuant to the changes in N.J.S.A. 18A:7F-38.

EDUCATION JOBS FUND

The U.S. Department of Education requires the Education Jobs Fund be spent by September 2012. When the funding was released, districts were encouraged to avoid spending decisions that would significantly grow future-year obligations that could prove to be unsustainable. In other words, these one-time funds should not only preserve critical jobs, they should provide the district with the breathing room needed to plan for educationally sound, balanced budgets in the days to come. It is unwise to assume that there will be additional streams of federal jobs money in planning for the future. Districts should refer to the Education Jobs Fund guidance posted at <http://www.nj.gov/education/finance/jobs/> for further information.

The following line has been added in the 2011-12 budget statement to separately record the Education Jobs Fund revenues from 2010-11 in the middle column of revenues:

- Revenue line 397, “Education Jobs Fund” account number 18-4522, should be used to record the Education Jobs Fund revenue.

Districts should budget the Education Jobs Fund detailed appropriations from 2010-11 fund 18 in the appropriations, combined with the fund 11, 12, and 13 appropriations, revised as of February 1st.

As this is a reimbursement program, the amount of revenues and appropriations budgeted should be the amount the district expects to spend in the applicable fiscal year. If a district will be anticipating use of any of the Education Jobs Fund in 2011-12, then the anticipated revenue amount should be budgeted on line 397, in the 2011-12 column of the budgeted revenues. The related Education Jobs Fund detailed appropriations from fund 18 should be budgeted in the 2011-12 column of appropriations, combined with the fund 11, 12, and 13 appropriations. Districts **must** provide a listing of the anticipated 2011-12 amounts being budgeted, by detailed line item, to the Executive County Superintendent along with the budget submission. A combining schedule has been posted at <https://homerom2.state.nj.us/edjobs.htm> for district use, or districts may use a worksheet of their own format.

MINIMUM TAX LEVY – EDUCATIONAL ADEQUACY AID (EAA) Districts

Note that for districts that were eligible to receive EAA, 2010-11 was the final year in which increases to minimum levy were required under N.J.S.A. 18A:7F-58. For all regular and vocational districts in 2011-12, the minimum tax levy calculation at N.J.S.A. 18A:7F-5(b) applies. See Section III of these guidelines for a discussion of the minimum tax levy.

SOFTWARE ENHANCEMENTS

Changes to the detailed appropriations for 2011-12 include new lines 16000 through 16160, account numbers 11-425-x00-xxx, for “Other Alternative Education Programs.” These lines were created to separate the at-risk alternative education programs into instructional programs and non-instructional programs. The alternative education programs in account numbers 11-423-x00-xxx (lines 15400 through 15560) have been renamed to “instructional alternative education programs,” and will continue to be used in the calculation of the estimated tuition rates. The new lines for the other alternative education programs will not be used in the calculation of the estimated tuition rates. See Appendix F for descriptions of the items to be recorded in these lines.

Support Doc 1 Changes

Supporting Documentation item 1a, used to document a district’s initiatives and priorities, should be completed using the five categories of budget areas of focus. For the 2011-12 budget, the five categories have been programmed in the software for district data entry.

Support Doc 3 Changes

Supporting Documentation item 3, use to document the district’s budgeted full time equivalents, has been revised for the 2011-12 budget preparation. The rows have been revised to be a list by salary account number. The columns have been revised to eliminate the breakout between full-time and part-time.

Support Doc 9 Changes:

Supporting Documentation item 9 includes a new line to deduct line 7550 “transfers to cover deficits in food services” from the total appropriations for the 2% excess surplus calculation.

New Collection of Employee Benefits Withholding:

In 2011-12, a new data entry screen has been created to collect the amount of employee withholding for health benefits costs required by P.L. 2010, c.2. The amount from data entry will be combined with the district budgeted health benefit costs to disclose the total amount of employee health benefits at the bottom of the Employee Benefits Summary Comparison Report, for review purposes.

In 2011-12, health care costs budgeted in appropriations object 270 should be recorded net of employee withholding. The amount of employee withholding should be reported on the new data entry screen in the 2011-12 column. Due to the effective date of the new law (May 21, 2010), some districts (such as those with defeated budgets) were able to reduce the original budget 2010-11 health care costs by the employee withholding required under P.L. 2010, c.2, but some districts were not able to reduce the 2010-11 original budget amounts. The new health benefits data entry screen should be completed for those 2010-11 costs netted from the original budget, and those that were not netted from the original budget. The costs which were not netted from the original budget will be deducted on line B4 of the health benefits adjustment report, so that the health care costs on this adjustment report in 2010-11 and 2011-12 are comparable, as the amount net of employee withholding.

Report Menu:

The report menu has been revised to place the report selections in the order that they must be submitted to the county office. The order for submission of the printed reports is discussed in Section I.B.2 of these guidelines.

Advertised File for Newspapers:

The format for the “advertised file for newspapers” created by the software is changed from a text file to an html file, based on requests from districts.

OTHER INFORMATION

Superintendent Salaries – Proposed Update to New Jersey Administrative Code:

The Acting Commissioner has proposed that N.J.A.C. 6A:23A, “Fiscal Accountability, Efficiency and Budgeting Procedures”, be amended to provide the Executive County Superintendents with additional standards to be used when reviewing and approving the contracts of district superintendents. The proposed amendments, posted on the department’s website at <http://www.state.nj.us/education/code/proposed/title6a/chap23A.pdf>, will provide additional standards to be used by the Executive County Superintendents that shall limit the maximum annual salary of district superintendents. The proposed amendments will also provide for the Executive County Superintendents to review and approve the inclusion of certain salary increments and bonus provisions in the contracts of district superintendents.

At the time of the release of these budget guidelines, the administrative code changes for superintendent salaries have not yet been adopted. They are anticipated to be adopted in February 2011. Districts should review and keep in mind these potential new regulations when planning for the 2011-12 budget.

2010-11 TPAF Grant Applications (FICA Wage Freeze):

TPAF grant applications, instructions, and clarification for 2010-11 are posted on the department's website at <http://www.state.nj.us/education/finance/>. Final cash payments on these grants are anticipated to be made in July 2011. Any funds of the TPAF grant not appropriated in 2010-11 are allowed to be used as an adjustment in the excess surplus calculation at June 30, 2011 and may be appropriated without Commissioner approval during 2011-12. This grant would be recorded as Other State Aid on line 360, using an available revenue code in 10-3XXX.

B. INTRODUCTION

1. PURPOSE OF THIS MANUAL

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

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

- Part A presents the changes for 2011-12.
- Part B presents the purpose of the manual and the schedule for submitting budget documents.
- Part C describes the major responsibilities of boards of education and the executive county superintendent regarding budget preparation, submission, and review.
- Part D presents budget submission procedures and includes important information regarding completing the School District Budget Statement and Supporting Documentation Packet, including reference grids and sample statements.

Section II describes the user-friendly budget information, and also includes samples of the worksheets and reports used by districts for letters of transmittal, ballot questions, and separate proposals for additional spending. Also included is the Budget Review Checklist used by the executive county superintendent.

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

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

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

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

Included as appendices are explanatory notes for the advertised per pupil cost calculations (Appendix A), explanatory notes for the edit messages (Appendix C), completion of analysis of fund balance (Appendix E), and the minimum chart of account descriptions by program/function (Appendix F).

Highlighted paragraphs and sentences correspond to key changes or expanded information in the 2011-12 guidelines. Minor changes to dates and other sentences are not highlighted and districts are encouraged to read the entire guidelines for the most comprehensive understanding.

2. SCHEDULE FOR SUBMISSION OF BUDGET FORMS

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

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

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

- (1) Preliminary/Initial submission
- (2) Following changes at public hearing and prior to submission for the ballot (regular type II districts)
- (3) After the election, districts with passed budgets will submit paper copies of the final budget and supporting documentation printed as part of the data transmission procedures outlined in the EDC manual, the EDC letter of transmittal, and the A4F to the county office within 15 days after the election.
- (4) As of the certification of taxes by a municipal governing body, where settlement has been reached following a budget defeat or upon reductions made by the board of school estimate in the adoption and certification of regular type I, county vocational, and county special services school districts.

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

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

Section Report

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

3. PUBLIC NOTICE AND INSPECTION

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

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

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

Your school district has proposed programs and services in addition to the Core Curriculum Content Standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district.

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

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

Pursuant to N.J.A.C. 6A:23A-8.1(c), the budget as adopted for the school year shall be provided for public inspection on the district's internet site, if one exists, and made available in print in a "user-friendly" summary format within 48 hours after the public hearing on the budget.

C. RESPONSIBILITIES

1. District Responsibilities

Electronic Data Collection (EDC) of the 2011-12 Annual School District Budget Statement for all interim steps throughout the approval process is **mandatory for all districts**, regardless of hardware and software capabilities. Both the transmission of the EDC budget program to districts from the department and the transmission of budget data from districts to the department will be made over the Web-Enabled DOENET. The budget program will generate reports meeting the prescribed budget format depending upon the type of budget required for the district (regular, vocational, or special services). It will also generate the supporting documentation items, and the tax levy growth limitation adjustment materials. All of these

paper copy reports will be submitted to the county office for the interim steps throughout the approval process.

The final data will not be transmitted to the Department of Education until the final budget has been approved and certified for taxes, or in the case of county vocational and special services school districts, when adopted and certified. The district can transmit the budget data reflecting the approved budget via Web-Enabled DOENET and submit the EDC transmittal form along with printed copies of the reports made as part of the transmission process outlined in the EDC manual.

The county office will not accept district budget statement documents for review and approval if they have not been generated by the budget program and if they do not indicate that edits were run and no errors were detected. Districts should refer to the publication EDC Manual 2011-12 Budget Statement for instructions regarding use of the budget program. As in past years, educational services commissions will continue to complete a regular school district budget statement and will not be required to complete the supporting documentation packet (except for the supporting documentation items required for the user-friendly budget) .

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

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

- b. All of the reports listed below are required submissions.
 - Warning Edits
 - Advertised Revenues
 - Advertised Appropriations (N/A for county vocational and special services school districts)
 - Recapitulation of Balances (Detailed and Advertised)
 - Advertised Per Pupil Cost Calculations Report
 - Estimated Tuition Calculations Report (N/A for county vocational and special services school districts)
 - Detailed Appropriations
 - Supporting Documentation Reports
 - Enrollment Projections (N/A for county special services school districts)
 - Comparison Reports
 - Tax Levy Reports/Automatic Cap Adjustment Reports (N/A for county vocational districts)
 - Separate Proposal Reports
 - User-friendly Budget Reports
 - Appendix E (excel worksheet)
- c. **For regular school districts, the board of education will advertise the budget only after it has been approved by the executive county superintendent, unless prior Commissioner approval has been granted (N.J.A.C. 6A:23A-9.1(b)).** The following are required to be included in the advertisement: the advertised enrollments, the advertised revenues, the advertised appropriations, the advertised recapitulation of balances, the advertised per pupil cost calculations, supporting documentation 4a (capital outlay projects), and any request (“Statement of Purpose”)

for withdrawal, or designated deposit, of capital reserve for excess costs or other capital projects, if applicable and for withdrawal of capital reserve to augment a referendum. The budget program does not produce the required advertised “statement of purpose” for capital reserve withdrawal or designated deposits for excess costs or other capital projects, instead see Misc Sample Reports under Part B of Section II for a sample.

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

For any district, the user friendly budget forms must be posted on the district website, if one exists, within 48 hours after the public hearing (N.J.A.C. 6A:23A-8.1(c)). This posting must be updated after the election to reflect the final budget, and remain on the district website for the entire year until the next budget cycle.

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

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

Transmittal will include a statement under the approval for advertisement that the additional statement is required. Samples of the calculation and the required wording of the statement are provided at the end of Part B of Section II.

- i. The board of education shall comply with all provisions of the administrative code and statutes relating to public inspection, hearings, advertisement, and elections.
- j. The board of education of Type II school districts shall notify the county office of the result of the school election by 9:00 a.m. on the day following the election.

2. Responsibilities of the Executive County Superintendent

- a. **The executive county superintendent will review and approve the proposed budget of each district prior to its advertisement, unless prior Commissioner approval for advertisement without county review has been granted.** The review will include verification that the base budget provides curriculum and instruction that are designed and will be delivered in such a way that all students will have the opportunity to achieve the knowledge and skills defined by New Jersey's Core Curriculum Content Standards and that the base budget contains funds sufficient to meet all existing statutory and regulatory mandates. The review will also include verification that the base budget includes the required maintenance budget amount as calculated and submitted on the M1 Form and that the base budget does not exceed the administrative cost limit as calculated on SD14.
- b. The executive county superintendent has the authority to order any changes in expenditure proposals that are unsuitable or inappropriate.
- c. The executive county superintendent will review the district's rationale provided for estimating enrollment increases greater than 1% of the department's estimated growth rate as entered and calculated on the enrollment projections report.
- d. The executive county superintendent will review the proposed budget to determine whether items identified for reallocation and/or reduction during a review of administrative and operational efficiencies in the prebudget year are reflected in the proposed budget.
- e. The executive county superintendent will review the supplementary information required in Appendix E to support the district's estimate of current year general fund surplus balance summarized on lines 1620 through 1640 in the Detailed Recapitulation of Balances. The executive county superintendent may request revisions to the district's surplus estimates on recap if deemed necessary by the review.
- f. For those districts with separate proposals for additional spending being submitted to the voters or board of school estimate, the review will include verification that the proposals do not contain any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards (Core Curriculum Content Standards) and do not contain proposed expenditures for items which are contained in the efficiency standards established when the amounts

contained in the base budget for those items are less than that contained in the efficiency standards.

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

- g. The executive county superintendent may disapprove a portion of a school district's budget if (s)he determines that the district has not implemented all potential efficiencies in administration and operations or if the budget includes excessive non-instructional expenses.
- h. The executive county superintendent shall confirm for those districts receiving Preschool Education Aid that the audited June 30, 2010 carryover balances have been properly taken into consideration in the development of the applicable plans for 2011-12.
- i. Failure of any district to budget funds to meet statutory requirements is a very serious matter and will result in the executive county superintendent rejection of the budget. The district will be advised of any lack of budget approval with specific recommendations on necessary corrective revisions.
- j. State aid payments for the next budget year will not be processed until the budget is approved by the executive county superintendent.
- k. If a board of education revises a previously approved proposed budget after the public hearing, the revised budget together with revised supporting documentation will be resubmitted to the executive county superintendent for approval. If the executive county superintendent finds that the revised budget is approvable, the executive county superintendent will sign the District Budget Statement Certification. In the event that the executive county superintendent determines that the revised budget is not approvable, the district will be immediately advised of the decision and specific recommendations and/or corrective action measures will be shared with the district.
- l. The executive county superintendent will compare the printed copies of the budget statement submitted upon the certification of taxes to the previously approved proposed budget for agreement and verify that the information agrees with the data transmitted to the department via the Web-Enabled DOENET. All budget documents, including the budget review checklist, will remain on file at the county office.
- m. Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration following the certification of taxes.

- n. County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified.

D. BUDGET SUBMISSION - PROCEDURES

1. PREPARATION OF THE DISTRICT BUDGET STATEMENT

A. General Overview for Budget Completion

The 2009-10 actual amounts entered in column 2 of the revenues and appropriations sections are obtained from the Comprehensive Annual Financial Report for that year and will be automatically downloaded from the audit summary worksheet (audsum) via electronic transmission. The audsum is completed by the district’s public school accountant and transmitted to the department by the district via Web-enabled DOENET. The downloaded audsum amounts cannot be accessed and revised via the budget program. If a district needs to correct the 2009-10 amounts this can only be done through either electronic transmission, if still available, or the submission of a corrected audsum diskette to the Office of School Funding in the Division of Finance and Regulatory Compliance by the district's public school accountant. Upon receipt of a corrected audsum diskette from the public school accountant, an updated version of the budget program will be made available to the district.

The 2010-11 revised revenues and appropriations figures represent the current year budget **with revisions as of February 1, 2011**. These columns are presented for comparison with the proposed 2011-12 budgeted amounts. The budget program allows the district the option of downloading 2010-11 data from the certified budget on file with the department. If this option is selected, the downloaded data must be updated to reflect revisions made between 7/1/10 and 2/1/11.

B. Completion of the Budget Statement - Totals

The budget statement is organized on a fund basis. The following revenues and appropriations totals for the 2009-10 (column 2), 2010-11 (column 3), and 2011-12 (column 4) year must agree:

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

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

C. Completing the Projected and Advertised Enrollments Section

The enrollment projections data entry screen and report reflect categories in ASSA required to implement SFRA.

The information shown in the advertised enrollments section is obtained from the applicable year's Application for State School Aid (ASSA) with corresponding district projections for the 10/15/11 enrollments. Although data is presented and requested for preschool enrollments and adult high school, resident enrollment does not include preschool or adult high school students. The information as of 10/15/09 and 10/15/10 is updated by the budget program using the ASSA line references given parenthetically below. District projections as of 10/15/11 for regular and vocational district budgets will be calculated by the budget program using the data entered in the enrollment projection data entry screen. A sample of the projected enrollments data entry form and the advertised enrollment report follows this section. This screen does not apply to special services school districts. Special services districts will continue to key projected enrollments in two categories – on roll special full-time and on roll special shared-time.

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

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

The data entry screen has collapsed the expanded reporting of the various categories of enrollment data included in the 10/15/10 ASSA summary report to the level of detail that will be needed to calculate district projected resident enrollment and district projected weighted resident enrollments. Key the 10/15/11 projections of enrollment on the appropriate line in the appropriate column, using the 10/15/10 report as a reference.

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

The information regarding students sent to CSSDs appears on a separate line in the 10/15/10 summary report as well as being included in the special education lines in the sent column. When keying 10/15/11 projections, include these pupils only on the detail line provided for sent to CSSD. The budget program will calculate the change in enrollment from 10/15/10 for each line of data keyed and compare the calculated

percentage change to the enrollment growth rate used in the DOE state aid calculations. The downloaded 10/15/10 data that will be used in these calculations will be adjusted accordingly to remove the CSSD students from the special education counts.

County vocational districts should include only out-of-county pupils in the received full and received shared column. This differs from the instructions for completion of the ASSA. However, when calculating resident enrollment, the department eliminates in-county students reported on the ASSA. The budget program does not. It subtracts the number of students keyed as received from the number keyed as on-roll when calculating the resident students. If in-county students are reported in the received columns, an incorrect projected resident enrollment will be calculated. For part-time post-secondary students, county vocational schools should report 10/15/11 projections and the actual 10/15/10 count since Part-Time Post-Secondary students are not currently collected in the ASSA. Consistent with the School Register Summary reporting, Part-Time Post-Secondary students should be reported using full-time equivalents (FTE). For this purpose an FTE is 12 credit hours. Therefore, a student enrolled in a 3-credit program has an FTE of .25; 6 credits an FTE of .5; and 9 credits an FTE of .75. Students with 12 or more credits during the school year should be reported as Full-Time Post-Secondary.

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

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

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

**SCHOOL DISTRICT BUDGET STATEMENT
FOR THE SCHOOL YEAR 2011-2012
SAMPLE ADVERTISED ENROLLMENT REPORT**

	Oct. 15, 2009 ACTUAL	Oct. 15, 2010 ACTUAL	Oct. 15, 2011 ESTIMATED
11. Pupils on Roll – Regular – Full Time	_____	_____	_____
12. Pupils on Roll – Regular - Shared Time	_____	_____	_____
13. Pupils on Roll – Accredited Adult High School	_____	_____	_____
21. Pupils on Roll – Special – Full-Time	_____	_____	_____
22. Pupils on Roll – Special – Shared-Time	_____	_____	_____
30. Post-Secondary – Full-Time (Voc. Only)	_____	_____	_____
Subtotal – Pupils On-Roll	_____	_____	_____
40. Private School Placements	_____	_____	_____
50. Pupils Sent to Contracted Preschool Programs	_____	_____	_____
51. Pupils Sent to Other Districts – To Reg Prog	_____	_____	_____
52. Pupils Sent to Other Districts – To Spec Ed	_____	_____	_____
60. Pupils Received	_____	_____	_____
70. Pupils in State Facilities	_____	_____	_____

10/15/11 Enrollment Projections – Regular District

	Enrollment Category	Students on Roll		Sent Full	Sent Shared	Received Full	Received Shared	Private Schools For the Disabled	10/15/2011 Resident Students	10/15/2010 Resident Students
		Full	Shared							
C1	Half Day Preschool – 3YR									
C2	Half Day Preschool – 4YR									
D1	Full Day Preschool – 3YR									
D2	Full Day Preschool – 4YR									
C3	Half Day Preschool – 3YR (Contr. Presch. Prog.)									
C4	Half Day Preschool – 4YR (Contr. Presch. Prog.)									
D3	Full Day Preschool – 3YR (Contr. Presch. Prog.)									
D4	Full Day Preschool – 4YR (Contr. Presch. Prog.)									
3	Half Day Kindergarten									
4	Full Day Kindergarten									
5	Grades 1-5									
6	Grades 6-8									
7	Grades 9-12									
8	Adult High School									
9	Subtotal									
10	Special Ed – Elementary									
11	Special Ed - Middle School									
12	Special Ed - High School									
19	Sent to CSSD – Elementary									
20	Sent to CSSD – Middle School									
21	Sent to CSSD – High School									
22	Subtotal									
25	Total									
29	Regional Day School Students – Elementary									
30	Regional Day School Students – Middle School									
31	Regional Day School Students – High School									
32	State Facilities									
33	Total Resident Enrollment									
35	Charter Schools									

10/15/11 Enrollment Projections – Regular District – cont’d

	Enrollment Category	10/15/2011 Increase (Decrease)	10/15/2011 Increase % (Decrease %)	Explanation
C1	Half Day Preschool – 3YR			
C2	Half Day Preschool – 4YR			
D1	Full Day Preschool – 3YR			
D2	Full Day Preschool – 4YR			
C3	Half Day Preschool – 3YR (Contr. Presch. Prog.)			
C4	Half Day Preschool – 4YR (Contr. Presch. Prog.)			
D3	Full Day Preschool – 3YR (Contr. Presch. Prog.)			
D4	Full Day Preschool – 4YR (Contr. Presch. Prog.)			
3	Half Day Kindergarten			
4	Full Day Kindergarten			
5	Grades 1-5			
6	Grades 6-8			
7	Grades 9-12			
8	Adult High School			
9	Subtotal			
10	Special Ed – Elementary			
11	Special Ed - Middle School			
12	Special Ed – High School			
19	Sent to CSSD – Elementary			
20	Sent to CSSD – Middle School			
21	Sent to CSSD – High School			
22	Subtotal			
25	Total			
29	Regional Day School Students – Elementary			
30	Regional Day School Students – Middle School			
31	Regional Day School Students – High School			
32	State Facilities			
33	Total Resident Enrollment			
35	Charter Schools			

The district projections of enrollments at 10/15/11 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

Executive County Superintendent

Date

10/15/11 Enrollment Projections – Vocational District

	Enrollment Category	Students on Roll		Received	Received	10/15/2011 Resident Students	10/15/2010 Resident Students
		<u>Full</u>	<u>Shared</u>	<u>Full</u>	<u>Shared</u>		
6	Grades 6-8						
7	Grades 9-12						
8	Adult High School						
9	Subtotal						
10	Special Ed – Elementary						
11	Special Ed – Middle School						
12	Special Ed – High School						
22	Subtotal						
23	County Vocational – Regular						
24	County Vocational – F.T. Post-Secondary						
25	Total						
33	Total Resident Enrollment						
34	County Vocational – P.T. Post-Secondary						

10/15/11 Enrollment Projections – Vocational District –Cont’d

	Enrollment Category	10/15/2011 Increase (Decrease)	10/15/2011 Increase % (Decrease%)	Explanation
6	Grades 6-8			
7	Grades 9-12			
8	Adult High School			
9	Subtotal			
10	Special Ed – Elementary			
11	Special Ed – Middle School			
12	Special Ed – High School			
22	Subtotal			
23	County Vocational – Regular			
24	County Vocational – F.T. Post-Secondary			
25	Total			
33	Total Resident Enrollment			
34	County Vocational – P.T. Post-Secondary			

The district projections of enrollments at 10/15/11 and related explanations for the changes found inconsistent with DOE projections have been reviewed for reasonableness. Based on that review and my knowledge of the district, the projections are appropriate for use in the applicable calculations.

Executive County Superintendent

Date

D. Completing the Revenues Section

Local Sources:

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

Tuition Reserve Fund Balance

In accordance with N.J.A.C. 6A:23A-17.1(f)(6) and (7), the certification of tuition rates occurs after two years. In the 2011-12 budget, districts will be required to include any applicable tuition adjustment for the certification of the 2009-10 rates.

In 2011-12, districts will be required to withdraw the June 30, 2010 amounts deposited into a tuition reserve. Pursuant to N.J.A.C. 6A:23A-17.1(f), upon certification of the tuition rates in the second year following the contract year, the district must appropriate the full amount of the applicable year reserve, and any amount greater than the actual adjustment must be budgeted for tax relief. Prior to the second contract year, monies are not permitted to be withdrawn. Therefore, monies must and can only be withdrawn in the second contract year.

Two lines, Budgeted Withdrawal from Tuition Reserve – Tuition Adjustment (134) and Budgeted Withdrawal from Tuition Reserve - Excess (135) must be used by districts which in a previous contract year anticipated a large tuition adjustment and utilized the tuition reserve for future adjustments. If the actual 2009-10 tuition adjustment to be budgeted in 2011-12 is less than what the district set-aside in a tuition reserve at June 30, 2010, the difference must be budgeted on line 135 for tax relief. The amount budgeted on line 134 may only include up to the maximum actual adjustment based on DOE tuition certification.

Tuition adjustments related to the certification of prior year estimated tuition rates are still shown in the budget of the receiving district as an adjustment of the current year budgeted revenue and in the budget of the sending district as an adjustment of the current year budgeted tuition appropriations and should not be recorded as miscellaneous income. Spaces are provided in Supporting Documentation Items 6A and 6B to reflect the adjustment as an increase or decrease of the revenue/appropriation based on the estimated rate being used for the 2011-12 budget.

Emergency Reserve Account

Pursuant to N.J.S.A. 18A:7F-41 and N.J.A.C. 6A:23A-14.4, a district may through the adoption of a board resolution establish a Current Expense Emergency Reserve Account in the general fund. This account may not exceed \$250,000 or one percent of the school district's general fund budget as certified

for taxes up to a maximum of \$1 million, whichever is greater. Revenue line 126 (Account 10-312 Withdrawal from Emergency Reserve for Excess) should be used to capture the budgeted withdrawal from the emergency reserve that would be required due to the district exceeding the maximum limit. Regular withdrawals from the emergency reserve account should be recorded on revenue line 125. Withdrawals from the emergency reserve account in the 2011-12 budget would only be allowable to meet an increase in total health care costs greater than four percent. Withdrawals from the emergency reserve account require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs greater than four percent. Revenue line 249, Interest on Emergency Reserve Account should be used to capture any interest earnings related to this reserve account.

Debt Service Reserve Account

Pursuant to N.J.S.A. 18A:7F-41 and N.J.A.C. 6A:23A-14.4, a district may through the adoption of a board resolution establish a Debt Service Reserve Account in the debt service fund, for proceeds from the sale of district property. Revenue line 565, Interest on Debt Service Reserve Account should be used to capture any interest earnings related to this reserve account. Withdrawal from the debt service reserve account should be recorded on revenue line 535.

GED Testing Centers

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

Debt Service Tax Levy for Districts Merged with Non-Operating Districts at July 1, 2009

Revenue line 555 "Local Tax Levy-PreMerger Debt," account number 40-1210, is applicable only to districts which merged with non-operating districts effective July 1, 2009. N.J.S.A. 18A:8-45 provided that the amount to be raised for interest upon and the redemption of bonds payable by the district for bonds issued prior to and after the effective date of the act shall be apportioned among the constituent districts of the merged district in such manner as the Commissioner determines to be least fiscally disruptive. All existing debt of the pre-merged districts remained the responsibility of the individual municipalities where it was incurred. Line number 555 is used to track the debt service tax levy being raised to cover debt payments incurred before the merge. Levy recorded on this line will be allocated on the Certification of School Taxes form (A4F) to only the former receiving district. Note that tax levy previously recorded on line 550 "Local Tax Levy" for the pre-merge district, will now be recorded on line 555.

All new debt approved by the merged district will be the responsibility of all constituents of the merged district and allocated in accordance with the general fund tax levy allocation of the merged district. Merged districts should use line 550 "Local Tax Levy" to record the debt service fund levy being raised to cover payments on debt incurred after the merge. Levy recorded on this line will be allocated on the Certification of School Taxes form (A4F) to all constituents of the merged district in accordance with the general fund tax levy allocation of the merged district.

State Sources:

The titles of the revenues from state sources are consistent with the state formula aids calculated under the School Funding Reform Act of 2008 (SFRA).

Extraordinary Aid, as in prior years, is not required to be budgeted, it is optional. Revenue line 354, account number 10-3131, is available for those districts that want to incorporate projected extraordinary state aid in the proposed budget certified for taxes.

TPAF grants for FICA Wage Freezes are not required to be budgeted, it is optional. TPAF grant applications for 2010-11 and instructions are posted on the department's website at <http://www.state.nj.us/education/finance/>. Final cash payments on these grants are anticipated to be made in July 2011. Any funds of the TPAF grant not appropriated in 2010-11 are allowed to be used as an adjustment in the excess surplus calculation at June 30, 2011 and may be appropriated without Commissioner approval during 2011-12. If budgeted, this grant should be recorded in 2010-11 as Other State Aid on line 360, using an available revenue code in 10-3XXX.

Preschool Education Aid should be budgeted in fund 20 on revenue line 427. Amounts anticipated as available for carryover at June 30, 2011 should be incorporated into the district's 2011-12 spending plans for allowable program expenditures and should be entered in column 4. The 2009-10 amounts identified and included in 2010-11 plans should be entered in column 3. As a reminder, districts should review the original amounts anticipated as carryover and included in the certified 2010-11 budget and make any required amendments to the approved plan based on the results of the annual audit for differences in anticipated and actual carryover amounts. Amendments will be required to the 2010-11 plans if the audited carryover (for both Preschool Education Aid and aid formerly known as ECPA) was less than the anticipated carryover. Any additional June 30, 2010 PEA or ECPA carryover identified through the audit that will not be included in the 2010-11 plan must be budgeted as carryover and incorporated into the 2011-12 plans. Supporting Documentation Item 15 provides for the identification of carryover funds as a source of funding for the planned program.

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

Federal Sources:

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

The following line has been added in the 2011-12 budget statement to separately record the Education Jobs Fund revenues from 2010-11 in the middle column of revenues:

- Revenue line 397 “Education Jobs Funds” account number 18-4522, should be used to record the Education Jobs Funds received.

As this is a reimbursement program, the amount of revenues budgeted should be the amount the district expects to spend in the applicable fiscal year. If a district will be anticipating use of any of the Education Jobs Fund in the 2011-12 budget then this should be reported on line 397 in the 2011-12 column of the budgeted revenues.

Commingling of federal funds is not permitted unless there is an approved schoolwide program under NCLB 1114. Districts can only blend federal funds if they receive Title I funds. Funds combined in a schoolwide program lose their specific program identity and may be used for any costs of the approved schoolwide program. Districts are not required to maintain separate accounting records by program but must be able to identify the amount of funds expended from each federal, state, and local program allocated to a schoolwide program. Districts may use any reasonable method to demonstrate how the funds have been expended. One method may include combining funds into one revenue account and then distributing expenditures at year end from the schoolwide program based on a percentage of revenues originally allocated. Districts should refer to the NCLB Reference Manual for further guidance on schoolwide programs.

General Information:

Other

The 2009-10 actual amounts in column 2 of the revenues section will be automatically updated by the department from the audit summary worksheet files submitted by districts' public school accountants. **Data entry is not permitted in column 2 and corrections to the amounts, which are downloaded, require either the retransmission of audsum via the Web-enabled DOENET, if still available, or the submission of a corrected audit summary worksheet diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance and Regulatory Compliance.** The June 30, 2010 Reserve for Encumbrances total from the audit summary worksheet diskette (line 10020) will be preloaded in column 3. Districts need to adjust the individual appropriation lines for these encumbrances. Line 409, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, lines 121 thru 135 are not applicable to column 2 and will not reflect any amount in that column. The debt service fund revenue line 639, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, line 530 is not applicable to column 2 and will not reflect any amount in that column.

Districts who chose to automatically update the original 2010-11 budget, which was certified for taxes, into column 3 must update the revenue amounts to represent the current year budget **with revisions as of February 1, 2011**. Restorations from the settlement of 2010-11 budget appeals will be reflected in the downloaded information. The downloaded budget data will not include, if applicable, any adjusted state aid figures for 2010-11. Additional revenue realized during the year from the sale of property or some other unanticipated unrestricted revenue source not originally anticipated in the district's 2010-11 budget certified for taxes but realized as of February 1, 2011, should be either reflected as an increase in the

applicable revenue and a corresponding decrease in budgeted fund balance, or if spending was increased, as an increase in the corresponding appropriations. If fund balance was not originally budgeted in 2010-11 and the district does not plan to increase spending, then an increase in revenue for this amount should not be reflected in the budgeted 2010-11 revenues but should be reflected as anticipated fund balance on line 1640 of the recapitulation of balances.

Column 4 of the revenues section includes the 2011-12 state aid figures (State Aid Summary) updated by the budget program on the applicable line. The proposed budget should include anticipated revenues and estimated appropriations for special projects in the special revenue fund. Estimated appropriations must equal anticipated revenues. In many cases the amount of federal funds to be made available in the budget year will not be known by the budget submission date. The figures shown in the budget should be the estimate being used for local planning purposes and should reasonably reflect the district's history of receiving federal aid.

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

Four transfer lines to other funds (line 511, transfers from general fund to special revenue, line 545, transfers from capital reserve to debt service, line 7568 transfer property sale proceeds to debt service reserve, and line 13293 preschool education aid transfer to general fund) are subtracted from the bottom of the advertised revenues report for a new grand total, net of transfers.

For use by the thirteen districts which merged with non-operating districts at July 1, 2009, line 555 "Local Tax Levy – PreMerger Debt" is used to capture the debt service levy being raised for debt incurred before the merge. Merged districts should enter the amount of debt service fund tax levy being raised to pay pre-merger debt onto line 555, and should enter debt service fund tax levy being raised to pay post-merger debt on line 550. Debt service tax levy of the former receiving district was recorded on line 550 through 2009-10 budget. For the 2010-11 budget and forward, the debt service levy for the debt of the former receiving district will be moved to line 555, and debt service levy to be raised for new debt incurred by the merged district will be recorded on line 550.

A grid of the possible revenues lines for the 2011-12 budget and their applicability to the three budget types (regular, special services, and vocational) follows.

2011-12 Revenues Grid					
Line	Revenues	Acct. No.	Reg	SS	Voc
	GENERAL FUND				
121	Budgeted Fund Balance – Operating Budget	10-303	X	X	X
125	Withdrawal from Current Expense Emergency Reserve	10-312	X	-	-
126	Withdrawal from Current Expense Emergency Reserve for Excess	10-312	X	-	-
130	Withdrawal from Cap. Res. – for Local Share	10-307	X	X	X
131	Withdrawal from Sale/Lease-back Reserve	10-308	X	X	X
132	Wdrl from Capital Res. – for Excess Costs & Other Cap. Proj.	10-309	X	X	X
133	Withdrawal from Maintenance Reserve	10-310	X	X	X
134	Withdrawal from Tuition Reserve – for Tuition Adjustment	10-311	X	-	-
135	Withdrawal from Tuition Reserve – Excess over adjustment	10-311	X	-	-
140	Transfers from Other Funds	10-5200	X	X	X
	Revenues from Local Sources:				
150	Local Tax Levy	10-1210	X	-	-
160	County Tax Levy	10-1210	-	X	X
191	Other Local Governmental Units – Unrestricted	10-12XX	X	-	-
192	Other Local Governmental Units – Restricted	10-12XX	X	-	-
200	Tuition	10-1300	X	-	-
210	Tuition from LEAs	10-1310	-	X	X
220	Other Tuition	10-1320 - 1340	-	X	X
230	Non-Resident Fees	10-1350	-	X	X
241	Transportation Fees from Individuals	10-1410	X	-	X
242	Transportation Fees from Other LEAs	10-1420 -1440	X	-	X
243	GED Testing Center Fees	10-1991	X	-	X
249	Interest Earned on Current Expense Emergency Reserve	10-1XXX	X	-	-
250	Interest Earned on Maintenance Reserve	10-1XXX	X	X	X
251	Interest Earned on Capital Reserve Funds	10-1XXX	X	X	X
252	Other Restricted Miscellaneous Revenues	10-1XXX	X	X	X
253	Unrestricted Miscellaneous Revenues	10-1XXX	X	X	X
260	SUBTOTAL		X	X	X
	Revenues from Intermediate Sources:				
271	Restricted	10-2000	X	-	-
272	Unrestricted	10-2000	X	-	-
273	Total Revenues from Intermediate Sources		X	-	-
	Revenues from State Sources:				
285	School Choice Aid	10-3116	X	-	-
351	Aid for Adult and Post-Graduate Programs	10-3191	X	-	X
354	Extraordinary Aid	10-3131	X	X	X
360	Other State Aids	10-3XXX	X	X	X
363	Categorical Special Education Aid	10-3132	X	X	X
365	Educational Adequacy Aid	10-3175	X	X	X
366	Equalization Aid	10-3176	X	X	X
367	Categorical Security Aid	10-3177	X	X	X
368	Adjustment Aid	10-3178	X	X	X
369	Categorical Transportation Aid	10-3121	X	X	X
370	SUBTOTAL		X	X	X
	Revenues from Federal Sources:				
380	IMPACT Aid	10-4100	X	-	-
390	Medicaid Reimbursement	10-4200	X	X	X
395	Equalization Aid - ARRA ESF	16-4520	X	X	X
396	Equalization Aid – ARRA GSF	17-4521	X	X	X
397	Education Jobs Fund	18-4522	X	-	X
400	SUBTOTAL		X	-	-
408	Adjustment for Prior Year Encumbrances		X	X	X
409	Actual Revenues (Over) Under Expenditures		X	X	X
410	TOTAL OPERATING BUDGET		X	X	X
	SPECIAL REVENUE FUNDS				
416	Tuition - Preschool	20-1310	X	-	-
417	Tuition from LEAs - Preschool	20-1320	X	-	-
420	Revenues from Local Sources	20-1XXX	X	X	X
	Revenues from State Sources:				
421	Early Childhood Program Aid – Prior Year Carryover	20-3211	X	-	-
423	Preschool Education Aid – Prior Year Carryover	20-3218	X	-	-
427	Preschool Education Aid	20-3218	X	-	-

2011-12 Revenues Grid					
Line	Revenues	Acct. No.	Reg	SS	Voc
430	Other Restricted Entitlements	20-32XX	X	X	X
431	Total Revenues from State Sources		X	X	X
	Revenues from Federal Sources:				
440	Title I	20-4411 - 4416	X	X	X
442	Title II	20-4451 - 4455	X	X	X
444	Title III	20-4491 - 4494	X	X	X
446	Title IV	20-4471 - 4474	X	X	X
448	Title V	20-4495 - 4499	X	X	X
450	Title VI	20-4417 - 4418	X	X	X
460	I.D.E.A. Part B (Handicapped)	20-4420 - 4429	X	X	X
470	Vocational Education	20-4430	X	X	X
480	Adult Basic Education	20-4440	X	X	X
490	Private Industry Council (JTPA)	20-4700	X	-	X
500	Other	20-4XXX	X	X	X
510	Total Revenues from Federal Sources		X	X	X
511	Transfers from Operating Budget – Preschool	20-5200	X	-	-
520	TOTAL GRANTS AND ENTITLEMENTS		X	X	X
	DEBT SERVICE				
530	Budgeted Fund Balance	40-303	X	-	-
535	Withdrawal from Debt Service Reserve	40-313	X	-	-
540	Transfers from Other Funds	40-5200	X	-	-
545	Transfer from Capital Reserve	40-5210	X	-	-
	Revenues from Local Sources:				
550	Local Tax Levy	40-1210	X	-	-
555	Local Tax Levy – PreMerger Debt	40-1210	X	-	-
560	Miscellaneous	40-1XXX	X	-	-
565	Interest Earned on Debt Service Reserve	40-1XXX	X	-	-
570	Total Revenues from Local Sources		X	-	-
	Revenues from State Sources:				
580	Debt Service Aid Type II	40-3160	X	-	-
590	Total Local Repayment of Debt		X	-	-
600	Additional State School Building Aid-Ch. 177	40-3251	X	-	-
610	Additional State School Building Aid-Ch. 10	40-3252	X	-	-
620	Additional State School Building Aid-Ch. 74	40-3253	X	-	-
630	Total Additional State School Building Aid		X	-	-
639	Actual Revenues (Over) Under Expenditures		X	-	-
640	TOTAL REPAYMENT OF DEBT		X	-	-
660	TOTAL REVENUES/SOURCES		X	X	X

E. Completing the Appropriations Sections

A grid of the possible expenditure lines for the 2011-12 budget and their applicability to the three budget types (regular, special services, and vocational) follows this section in the Detailed Appropriations Grid. The grid contains columns for regular, special services, and vocational districts. An “X” in the column that relates to your district indicates the line is available for entry. The optional allocated employee benefits accounts lines are noted in the grid as “O”.

The budget program will allow entry only in the 2010-11 column (col. 3) and the 2011-12 column (col. 4) for those lines comprising the revised minimum outline and the optional lines for the allocation of employee benefits to the function level. It should be noted that the sequence of line numbers is not always ascending due to the limitations on the number of blank lines available for insertion. Districts should make use of the F1 function key to toggle between the lines referenced in the display messages.

The advertised appropriations section of the budget (function level) is a summary of the information contained in the unadvertised section (detailed appropriations), which is at the object level. With the budget program, there is no data entry screen for the advertised appropriations. Transfer lines to other funds (lines 2506, local contribution to special revenue fund, line 8336, transfers from capital reserve to debt service, line 7568, transfer of property sale proceeds to debt service reserve, and line 13293, transfers from preschool education aid to general fund) are subtracted from the bottom of the advertised appropriations report for a new grand total, net of transfers. It does not apply to and is not accessible from the report menu by county vocational and special services school districts. A sample of the 2011-12 Advertised Appropriations follows this section.

The 2009-10 actual amounts in column 2 of the appropriations section will be automatically downloaded by the department. **Data entry is not permitted in column 2 and corrections to the amounts automatically updated require either the retransmission of audsum via the Web-enabled DOENET, if still available, or the submission of a corrected audit summary worksheet diskette to the Office of Fiscal Standards and Efficiency in the Division of Finance and Regulatory Compliance.**

Districts who chose to automatically update the 2010-11 budget with information on file with the department into column 3 must update the appropriation amounts to represent the current year budget **with revisions as of February 1, 2011**, including the rollover of 2009-10 encumbrances to the 2010-11 budget. As with the Report of the Board Secretary, the individual appropriation lines must be adjusted.

Changes to the detailed appropriations for 2011-12 include:

Alternative Education Programs

New lines 16000 through 16160, account numbers 11-425-x00-xxx, have been added for “Other Alternative Education Programs.” These lines were created to separate the at-risk alternative education programs into instructional programs and non-instructional programs. The alternative education programs in account numbers 11-423-x00-xxx (lines 15400 through 15560) have been renamed to “instructional alternative education programs,” and will continue to be used in the calculation of the estimated tuition rates. The new lines for the other alternative education programs will not be used in the calculation of the estimated tuition rates. See Appendix F for descriptions of the items to be recorded in these lines.

Employee Benefits – Other Retirement Contributions-Deferred PERS Payments

P.L. 2009, c.19 allowed districts to defer 50 percent of the district’s 2008-09 pension liability. The law also allowed an automatic increase in the tax levy cap for increases in amounts of “certain normal and accrued liability pension contributions.” N.J.S.A. 18A:7F-38 (as updated by P.L. 2010, c.44 cap law changes) specifies the allowable adjustment for increases in the amount of normal and accrued liability pension contributions to equal “that portion of the actual increase in total normal and accrued liability pension contributions for the budget year that exceeds two percent of the total normal and accrued liability pension contributions in the prebudget year.” Districts could first be eligible for this cap adjustment in the 2011-12 school year, when the repayment of the deferred pension contribution is required to begin. New object code 248 has been created in 2011-12 to record the payments of the deferred PERS contributions. These new lines will also be used in the calculation of the cap adjustment. The amount to be recorded in object 248 is the amount of the deferred pension contributions to be repaid in 2011-12, including both principal and interest.

Education Jobs Fund Appropriations

Districts should include the Education Jobs Fund detailed appropriations from 2010-11 fund 18 in the middle column of appropriations, combined with the fund 11, 12, and 13 appropriations revised as of February 1, 2011. Districts should refer to the Education Jobs Fund guidance posted on the department website at <http://www.nj.gov/education/finance/jobs/> for further information.

As this is a reimbursement program, the amount of appropriations budgeted should be the amount the district expects to spend in the applicable fiscal year. If a district will be anticipating use of the Education Jobs Fund in the 2011-12 budget then this should be budgeted on line 397 in the 2011-12 column of the budgeted revenues, and Education Jobs Fund detailed appropriations from fund 18 in the 2011-12 column of appropriations, combined with fund 11, 12, and 13. Districts **must** provide a listing of the anticipated 2011-12 amounts being budgeted, by detailed line item, to the Executive County Superintendent along with the budget submission. A combining schedule has been posted at <https://homeroom2.state.nj.us/edjobs.htm> for district use, or the district may use a worksheet of their own format.

Employee Health Benefit Appropriations

Health care costs budgeted in 2011-12 appropriations object 270 should be recorded net of employee withholding. A new data entry screen has been created to collect the amount of employee withholding for health benefits costs required by P.L. 2010, c.2. The amount from data entry will be combined with the district budgeted health benefit costs to disclose the total amount of employee health benefits at the bottom of the Employee Benefits Summary Comparison Report.

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

The Chart of Accounts (COA) provides descriptions of the account classifications (dimensions) comprising the coding of accounts in New Jersey school financial operations. The 2008 COA was updated and released in October, 2008, effective for fiscal years beginning July 1, 2009. The COA presents definitions of the component dimensions and the type of transactions that would be included in that classification. Appendix A "Expenditure Account Outline" of the COA lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with Department of Education (DOE) and federal reporting requirements. The lines of the annual school district budget statement reflect the minimum outline for general current expense (character class 11), capital outlay (character class 12), special schools (character class 13), and debt service (fund 40).

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

Districts should refer to the chart of accounts and minimum outline, posted at <http://www.state.nj.us/education/finance/fp/af/coa/>, for the proper classification of expenditures. Appendix F to these guidelines provides a brief summary of the types of expenditures that would be recorded under each program/function.

**School District Budget Statement
For the School Year 2011-12
Advertised Appropriations
District**

			2009-10	2010-11	2011-12
	Budget Category	Acct.	Expend.	Rev. Approps	Approps
	General Current Expense				
00770	Regular Programs	11-1XX-100-XXX			
00780	Special Education	11-2XX-100-XXX			
00790	Basic Skills/Remedial	11-230-100-XXX			
00800	Bilingual Education	11-240-100-XXX			
00810	Vocational Programs – Local	11-3XX-100-XXX			
00815	Vocational Programs (Vocational Districts Only)	11-3XX-100-XXX			
00820	School Sponsored Co/Extra-curricular Activities	11-401-100-XXX			
00830	School Sponsored Athletics	11-402-100-XXX			
00840	Other Instructional Programs	11-4XX-100-XXX			
00844	Before/After School Programs	11-421-XXX-XXX			
00845	Summer School	11-422-XXX-XXX			
00846	Instructional Alternative Education Program	11-423-XXX-XXX			
00847	Other Supplemental At-Risk Programs	11-424-XXX-XXX			
00848	Other Alternative Education Program	11-425-XXX-XXX			
00850	Community Services Programs/Operations	11-800-330-XXX			
	Undistributed Expenditures				
00860	Tuition	11-000-100-XXX			
00870	Attendance and Social Work Services	11-000-211-XXX			
00880	Health Services	11-000-213-XXX			
00881	Speech, OT, PT & Extraordinary Services	11-000-216,217			
00890	Guidance	11-000-218-XXX			
00900	Child Study Teams	11-000-219-XXX			
00910	Improvement of Instructional Services	11-000-221-XXX			
00920	Educational Media Services – School Library	11-000-222-XXX			
00921	Instructional Staff Training Services	11-000-223-XXX			
00930	General Administration	11-000-230-XXX			
00940	School Administration	11-000-240-XXX			
00942	Central Services & Administration Information Technology	11-000-25X-XXX			

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			2009-10	2010-11	2011-12
	Budget Category	Acct.	Expend.	Rev. Approps	Approps
00945	Deposit to Maintenance Reserve	10-606			
00946	Interest Earned on Maintenance Reserve	10-606			
00950	Operation and Maintenance of Plant Services	11-000-26X-XXX			
00960	Student Transportation Services	11-000-270-XXX			
00965	Deposit to Sale/Lease-Back Reserve	10-605			
00966	Deposit to Current Expense Emergency Reserve	10-607			
00967	Interest Earned on Current Expense Emergency Reserve	10-607			
00971	Personal Services – Employee Benefits	11-XXX-XXX-2XX			
00975	Transfer of Property Sale Proceeds to Debt Service Reserve	11-000-520-934			
00980	Food Services	11-000-310-XXX			
00990	Total Support Services Expenditures				
01000	TOTAL GENERAL CURRENT EXPENSE				
	Capital Outlay				
01010	Deposit to Capital Reserve	10-604			
01015	Interest Earned on Capital Reserve	10-604			
01020	Equipment	12-XXX-XXX-73X			
01030	Facilities Acquisition and Construction Services	12-000-4XX-XXX			
01035	Capital Reserve – Transfer to Capital Expenditures Fund	12-000-400-931			
01036	Capital Reserve – Transfer to Repayment of Debt	12-000-400-933			
01040	TOTAL CAPITAL EXPENDITURES				
	SPECIAL SCHOOLS				
	Post-Secondary Programs (Vocational Districts Only)				
01044	Instruction	13-330-100-XXX			
01045	Support Services	13-330-200-XXX			
01046	Total Post-Secondary Programs				
	Summer School				
01050	Instruction	13-422-100-XXX			
01060	Support Services	13-422-200-XXX			
01070	Total Summer School				

**School District Budget Statement
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	Budget Category	Acct.	2009-10 Expend.	2010-11 Rev. Approps	2011-12 Approps
	Other Special Schools				
01080	Instruction	13-4XX-100-XXX			
01090	Support Services	13-4XX-200-XXX			
01100	Total Other Special Schools				
	Accredited Evening/Adult High School/Post Grad.				
01110	Instruction	13-601-100-XXX			
01120	Support Services	13-601-200-XXX			
01130	Total Accredited Evening/Adult High School/Post-Grad.				
	Adult Education – Local				
01140	Instruction	13-602-100-XXX			
01150	Support Services	13-602-200-XXX			
01160	Total Adult Education – Local				
	Vocational Evening – Local				
01170	Instruction	13-629-100-XXX			
01180	Support Services	13-629-200-XXX			
01190	Total Vocational Evening – Local				
	Evening School for the Foreign Born - Local				
01200	Instruction	13-631-100-XXX			
01210	Support Services	13-631-200-XXX			
01220	Total Evening School for the Foreign Born - Local				
01225	GED Testing Centers	13-640-200-XXX			
01230	TOTAL SPECIAL SCHOOLS				
01235	Transfer of Funds to Charter Schools	10-000-100-56X			
01236	General Fund Contribution to SBB	10-000-520-930			
01240	OPERATING BUDGET GRAND TOTAL				
	GRANTS AND ENTITLEMENTS				
01250	Local Projects	20-XXX-XXX-XXX			
	State Projects:				
	PRESCHOOL EDUCATION AID				

**School District Budget Statement
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			2009-10	2010-11	2011-12
	Budget Category	Acct.	Expend.	Rev. Approps	Approps
01251	Instruction	20-218-100-XXX			
01252	Support Services	20-218-200-XXX			
01253	Facilities Acquisition and Construction Services	20-218-400-XXX			
01266	Contribution to Charter Schools	20-218-100-56X			
01249	Transfer to General Fund	20-218-520-930			
01254	TOTAL PRESCHOOL EDUCATION AID				
	Other Special Projects				
01265	Nonpublic Textbooks	20-XXX-XXX-XXX			
01270	Nonpublic Auxiliary Services	20-XXX-XXX-XXX			
01280	Nonpublic Handicapped Services	20-XXX-XXX-XXX			
01290	Nonpublic Nursing Services	20-XXX-XXX-XXX			
01295	Nonpublic Technology Initiative	20-XXX-XXX-XXX			
01300	Adult Education	20-XXX-XXX-XXX			
01310	Vocational Education	20-XXX-XXX-XXX			
01320	Other Special Projects	20-XXX-XXX-XXX			
01330	Total State Projects				
	Federal Projects				
01340	Title I	20-XXX-XXX-XXX			
01342	Title II	20-XXX-XXX-XXX			
01344	Title III	20-XXX-XXX-XXX			
01346	Title IV	20-XXX-XXX-XXX			
01348	Title V	20-XXX-XXX-XXX			
01350	Title VI	20-XXX-XXX-XXX			
01360	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX			
01370	Vocational Education	20-XXX-XXX-XXX			
01380	Adult Basic Education	20-XXX-XXX-XXX			
01390	Private Industry Council (JTPA)	20-XXX-XXX-XXX			
01400	Other Special Projects	20-XXX-XXX-XXX			
01410	Total Federal Projects				

**School District Budget Statement
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District**

			2009-10	2010-11	2011-12
	Budget Category	Acct.	Expend.	Rev. Approps	Approps
01415	Grants and Entitlements Cont to School-based Budgets	20-XXX-XXX-930			
01420	TOTAL GRANTS AND ENTITLEMENTS				
	REPAYMENT OF DEBT				
01430	Repayment of Debt – Regular	40-701-510-XXX			
01440	Additional State School Building Aid – Ch. 177	40-702-510-XXX			
01450	Additional State School Building Aid – Ch. 10	40-703-510-XXX			
01460	Additional State School Building Aid – Ch. 74	40-704-510-XXX			
01470	Total Additional State School Building Aid				
01475	Increase in Debt Service Reserve	40-608			
01476	Interest Earned on Debt Service Reserve	40-608			
01480	TOTAL REPAYMENT OF DEBT				
01490	Total Expenditures				
	DEDUCT APPROP. INCL. IN MULTIPLE FUNDS DUE TO TRANSFERS				
	Local Contribution to Grants and Entitlements	11-1XX-100-930			
08336	Capital Reserve – Transfer to Debt Service	12-000-400-933			
07568	Transfers from Other Funds – Property Sale Proceeds	11-000-520-934			
13293	Transfers to General Fund	20-218-520-930			
	Total Expenditures Net of Transfers				

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
Regular Programs – Instruction					
02505	Preschool – Salaries of Teachers	11-105-100-101	X	-	-
02506	Local Contribution – Transfer to Special Revenue	11-105-100-930	X	-	-
02510	Kindergarten – Salaries of Teachers	11-110-100-101	X	-	-
02520	Grades 1-5 – Salaries of Teachers	11-120-100-101	X	-	-
02530	Grades 6-8 – Salaries of Teachers	11-130-100-101	X	-	-
02540	Grades 9-12 – Salaries of Teachers	11-140-100-101	X	-	-
02550	Salaries of Teachers	11-140-100-101	-	-	X
02560	Other Salaries for Instruction	11-140-100-106	-	-	X
02570	Purchased Professional – Educational Services	11-140-100-320	-	-	X
02580	Purchased Technical Services	11-140-100-340	-	-	X
02590	Other Purchased Services (400-500 series)	11-140-100-500	-	-	X
02600	General Supplies	11-140-100-610	-	-	X
02610	Textbooks	11-140-100-640	-	-	X
02620	Other Objects	11-140-100-800	-	-	X
Regular Programs – Home Instruction					
02621	Salaries of Teachers	11-150-100-101	X	-	X
02622	Other Salaries for Instruction	11-150-100-106	X	-	X
02623	Purchased Professional – Educational Services	11-150-100-320	X	-	X
02624	Purchased Technical Services	11-150-100-340	X	-	X
02625	Other Purchased Services (400-500 series)	11-150-100-500	X	-	X
02626	General Supplies	11-150-100-610	X	-	X
02627	Textbooks	11-150-100-640	X	-	X
02628	Other Objects	11-150-100-800	X	-	X
Regular Programs – Undistributed Instruction					
02640	Other Salaries for Instruction	11-190-100-106	X	-	-
02650	Purchased Professional – Educational Services	11-190-100-320	X	-	-
02660	Purchased Technical Services	11-190-100-340	X	-	-
02670	Other Purchased Services (400-500 series)	11-190-100-500	X	-	-
02680	General Supplies	11-190-100-610	X	-	-
02690	Textbooks	11-190-100-640	X	-	-
02700	Other Objects	11-190-100-800	X	-	-
02710	TOTAL REGULAR PROGRAMS - INSTRUCTION		X	-	X
SPECIAL EDUCATION - INSTRUCTION					
Cognitive - Mild:					
02720	Salaries of Teachers	11-201-100-101	X	X	-
02730	Other Salaries for Instruction	11-201-100-106	X	X	-
02740	Purchased Professional-Educational Services	11-201-100-320	X	X	-
02750	Purchased Technical Services	11-201-100-340	X	X	-
02760	Other Purchased Services (400-500 series)	11-201-100-500	X	X	-
02770	General Supplies	11-201-100-610	X	X	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
02780	Textbooks	11-201-100-640	X	X	-
02790	Other Objects	11-201-100-800	X	X	-
02800	Total Cognitive – Mild		X	X	-
	Cognitive – Moderate:				
02810	Salaries of Teachers	11-202-100-101	X	X	-
02820	Other Salaries for Instruction	11-202-100-106	X	X	-
02830	Purchased Professional-Educational Services	11-202-100-320	X	X	-
02840	Purchased Technical Services	11-202-100-340	X	X	-
02850	Other Purchased Services (400-500 series)	11-202-100-500	X	X	-
02860	General Supplies	11-202-100-610	X	X	-
02870	Textbooks	11-202-100-640	X	X	-
02880	Other Objects	11-202-100-800	X	X	-
02890	Total Cognitive – Moderate		X	X	-
	Learning and/or Language Disabilities:				
02990	Salaries of Teachers	11-204-100-101	X	X	-
03000	Other Salaries for Instruction	11-204-100-106	X	X	-
03010	Purchased Professional-Educational Services	11-204-100-320	X	X	-
03020	Purchased Technical Services	11-204-100-340	X	X	-
03030	Other Purchased Services (400-500 series)	11-204-100-500	X	X	-
03040	General Supplies	11-204-100-610	X	X	-
03050	Textbooks	11-204-100-640	X	X	-
03060	Other Objects	11-204-100-800	X	X	-
03070	Total Learning and/or Language Disabilities		X	X	-
	Visual Impairments:				
03170	Salaries of Teachers	11-206-100-101	X	X	-
03180	Other Salaries for Instruction	11-206-100-106	X	X	-
03190	Purchased Professional-Educational Services	11-206-100-320	X	X	-
03200	Purchased Technical Services	11-206-100-340	X	X	-
03210	Other Purchased Services (400-500 series)	11-206-100-500	X	X	-
03220	General Supplies	11-206-100-610	X	X	-
03230	Textbooks	11-206-100-640	X	X	-
03240	Other Objects	11-206-100-800	X	X	-
03250	Total Visual Impairments		X	X	-
	Auditory Impairments:				
03260	Salaries of Teachers	11-207-100-101	X	X	-
03270	Other Salaries for Instruction	11-207-100-106	X	X	-
03280	Purchased Professional-Educational Services	11-207-100-320	X	X	-
03290	Purchased Technical Services	11-207-100-340	X	X	-
03300	Other Purchased Services (400-500 series)	11-207-100-500	X	X	-
03310	General Supplies	11-207-100-610	X	X	-
03320	Textbooks	11-207-100-640	X	X	-
03330	Other Objects	11-207-100-800	X	X	-
03340	Total Auditory Impairments		X	X	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	Behavioral Disabilities:				
03440	Salaries of Teachers	11-209-100-101	X	X	-
03450	Other Salaries for Instruction	11-209-100-106	X	X	-
03460	Purchased Professional-Educational Services	11-209-100-320	X	X	-
03470	Purchased Technical Services	11-209-100-340	X	X	-
03480	Other Purchased Services (400-500 series)	11-209-100-500	X	X	-
03490	General Supplies	11-209-100-610	X	X	-
03500	Textbooks	11-209-100-640	X	X	-
03510	Other Objects	11-209-100-800	X	X	-
03520	Total Behavioral Disabilities		X	X	-
	Multiple Disabilities:				
03770	Salaries of Teachers	11-212-100-101	X	X	-
03780	Other Salaries for Instruction	11-212-100-106	X	X	-
03790	Purchased Professional-Educational Services	11-212-100-320	X	X	-
03800	Purchased Technical Services	11-212-100-340	X	X	-
03810	Other Purchased Services (400-500 series)	11-212-100-500	X	X	-
03820	General Supplies	11-212-100-610	X	X	-
03830	Textbooks	11-212-100-640	X	X	-
03840	Other Objects	11-212-100-800	X	X	-
03850	Total Multiple Disabilities		X	X	-
	Resource Room/Resource Center:				
03860	Salaries of Teachers	11-213-100-101	X	X	X
03870	Other Salaries for Instruction	11-213-100-106	X	X	X
03880	Purchased Professional-Educational Services	11-213-100-320	X	X	X
03890	Purchased Technical Services	11-213-100-340	X	X	X
03900	Other Purchased Services (400-500 series)	11-213-100-500	X	X	X
03910	General Supplies	11-213-100-610	X	X	X
03920	Textbooks	11-213-100-640	X	X	X
03930	Other Objects	11-213-100-800	X	X	X
03940	Total Resource Room/Resource Center		X	X	X
	Autism:				
03950	Salaries of Teachers	11-214-100-101	X	X	-
03960	Other Salaries for Instruction	11-214-100-106	X	X	-
03970	Purchased Professional-Educational Services	11-214-100-320	X	X	-
03980	Purchased Technical Services	11-214-100-340	X	X	-
03990	Other Purchased Services (400-500 series)	11-214-100-500	X	X	-
04000	General Supplies	11-214-100-610	X	X	-
04010	Textbooks	11-214-100-640	X	X	-
04020	Other Objects	11-214-100-800	X	X	-
04030	Total Autism		X	X	-
	Preschool Disabilities – Part-Time:				
04040	Salaries of Teachers	11-215-100-101	X	X	-
04050	Other Salaries for Instruction	11-215-100-106	X	X	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
04060	Purchased Professional-Educational Services	11-215-100-320	X	X	-
04070	Purchased Technical Services	11-215-100-340	X	X	-
04080	Other Purchased Services (400-500 series)	11-215-100-500	X	X	-
04090	General Supplies	11-215-100-600	X	X	-
04110	Other Objects	11-215-100-800	X	X	-
04120	Total Preschool Disabilities – Part-Time		X	X	-
	Preschool Disabilities – Full-Time:				
04130	Salaries of Teachers	11-216-100-101	X	X	-
04140	Other Salaries for Instruction	11-216-100-106	X	X	-
04150	Purchased Professional-Educational Services	11-216-100-320	X	X	-
04160	Purchased Technical Services	11-216-100-340	X	X	-
04170	Other Purchased Services (400-500 series)	11-216-100-500	X	X	-
04180	General Supplies	11-216-100-600	X	X	-
04200	Other Objects	11-216-100-800	X	X	-
04210	Total Preschool Disabilities – Full-Time:		X	X	-
	Home Instruction:				
04400	Salaries of Teachers	11-219-100-101	X	X	X
04410	Other Salaries for Instruction	11-219-100-106	X	X	X
04420	Purchased Professional-Educational Services	11-219-100-320	X	X	X
04430	Purchased Technical Services	11-219-100-340	X	X	X
04440	Other Purchased Services (400-500 series)	11-219-100-500	X	X	X
04450	General Supplies	11-219-100-610	X	X	X
04460	Textbooks	11-219-100-640	X	X	X
04470	Other Objects	11-219-100-800	X	X	X
04480	Total Home Instruction		X	X	X
	Extended School Year:				
04610	Salaries of Teachers	11-221-100-101	-	X	-
04620	Salaries of Supervisors of Instruction	11-221-100-102	-	X	-
04630	Other Salaries for Instruction	11-221-100-106	-	X	-
04640	Purchased Professional-Educational Services	11-221-100-320	-	X	-
04650	Purchased Technical Services	11-221-100-340	-	X	-
04660	Other Purchased Services (400-500 series)	11-221-100-500	-	X	-
04670	General Supplies	11-221-100-610	-	X	-
04680	Textbooks	11-221-100-640	-	X	-
04690	Other Objects	11-221-100-800	-	X	-
04700	Total Extended School Year		-	X	-
	Cognitive – Severe:				
04710	Salaries of Teachers	11-222-100-101	X	X	-
04720	Other Salaries for Instruction	11-222-100-106	X	X	-
04730	Purchased Professional-Educational Services	11-222-100-320	X	X	-
04740	Purchased Technical Services	11-222-100-340	X	X	-
04750	Other Purchased Services (400-500 series)	11-222-100-500	X	X	-
04760	General Supplies	11-222-100-610	X	X	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
04770	Textbooks	11-222-100-640	X	X	-
04780	Other Objects	11-222-100-800	X	X	-
04790	Total Cognitive – Severe		X	X	-
04800	Total Special Education - Instruction		X	X	X
	Basic Skills/Remedial - Instruction				
04810	Salaries of Teachers	11-230-100-101	X	-	X
04820	Other Salaries for Instruction	11-230-100-106	X	-	X
04830	Purchased Professional-Education Services	11-230-100-320	X	-	X
04840	Purchased Technical Services	11-230-100-340	X	-	X
04850	Other Purchased Services (400-500 series)	11-230-100-500	X	-	X
04860	General Supplies	11-230-100-610	X	-	X
04870	Textbooks	11-230-100-640	X	-	X
04880	Other Objects	11-230-100-800	X	-	X
04890	Total Basic Skills/Remedial – Instruction		X	-	X
	Bilingual Education - Instruction				
04900	Salaries of Teachers	11-240-100-101	X	-	X
04910	Other Salaries for Instruction	11-240-100-106	X	-	X
04920	Purchased Professional-Education Services	11-240-100-320	X	-	X
04930	Purchased Technical Services	11-240-100-340	X	-	X
04940	Other Purchased Services (400-500 series)	11-240-100-500	X	-	X
04950	General Supplies	11-240-100-610	X	-	X
04960	Textbooks	11-240-100-640	X	-	X
04970	Other Objects	11-240-100-800	X	-	X
04980	Total Bilingual Education – Instruction		X	-	X
	Vocational Programs – Local - Instruction				
04990	Salaries of Teachers	11-3XX-100-101	X	-	-
05000	Other Salaries for Instruction	11-3XX-100-106	X	-	-
05010	Purchased Professional-Educational Services	11-3XX-100-320	X	-	-
05020	Purchased Technical Services	11-3XX-100-340	X	-	-
05030	Other Purchased Services (400-500 series)	11-3XX-100-500	X	-	-
05040	General Supplies	11-3XX-100-610	X	-	-
05050	Textbooks	11-3XX-100-640	X	-	-
05060	Other Objects	11-3XX-100-800	X	-	-
05070	Total Vocational Programs – Local -Instruction		X	-	-
	Regular Vocational Programs - Instruction				
05341	Salaries of Teachers	11-310-100-101	-	-	X
05342	Other Salaries for Instruction	11-310-100-106	-	-	X
05343	Purchased Professional-Educational Services	11-310-100-320	-	-	X
05344	Purchased Technical Services	11-310-100-340	-	-	X
05345	Other Purchased Services (400-500 series)	11-310-100-500	-	-	X
05346	General Supplies	11-310-100-610	-	-	X
05347	Textbooks	11-310-100-640	-	-	X
05348	Other Objects	11-310-100-800	-	-	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
05350	Total Regular Vocational Programs - Instruction		-	-	X
	Special Vocational Programs - Instruction				
05621	Salaries of Teachers	11-320-100-101	-	-	X
05622	Other Salaries for Instruction	11-320-100-106	-	-	X
05623	Purchased Professional-Educational Services	11-320-100-320	-	-	X
05624	Purchased Technical Services	11-320-100-340	-	-	X
05625	Other Purchased Services (400-500 series)	11-320-100-500	-	-	X
05626	General Supplies	11-320-100-610	-	-	X
05627	Textbooks	11-320-100-640	-	-	X
05628	Other Objects	11-320-100-800	-	-	X
05630	Total Special Vocational Programs - Instruction		-	-	X
05640	TOTAL VOCATIONAL PROGRAMS		-	-	X
	School-Sponsored Co/Extra Curricular Activities-Instruction				
06030	Salaries	11-401-100-100	X	X	X
06040	Purchased Services (300-500 series)	11-401-100-500	X	X	X
06050	Supplies and Materials	11-401-100-600	X	X	X
06060	Other Objects	11-401-100-800	X	X	X
06070	Transfers to Cover Deficit (Agency Funds)	11-401-100-930	X	X	X
06080	Total School-Sponsored Co/Extra Curricular Activities – Instruction		X	X	X
	School-Sponsored Athletics – Instruction				
06090	Salaries	11-402-100-100	X	X	X
06100	Purchased Services (300-500 series)	11-402-100-500	X	X	X
06110	Supplies and Materials	11-402-100-600	X	X	X
06120	Other Objects	11-402-100-800	X	X	X
06130	Transfers to Cover Deficit (Agency Funds)	11-402-100-930	X	X	X
06140	Total School-Sponsored Athletics – Instruction		X	X	X
	Other Instructional Programs – Instruction				
06150	Salaries	11-4XX-100-100	X	X	X
06160	Purchased Services (300-500 series)	11-4XX-100-500	X	X	X
06170	Supplies and Materials	11-4XX-100-600	X	X	X
06180	Other Objects	11-4XX-100-800	X	X	X
06190	Transfers to Cover Deficit (Agency Funds)	11-4XX-100-930	X	X	X
06200	Total Other Instructional Programs - Instruction		X	X	X
	Before/After School Programs - Instruction				
15000	Salaries of Teachers	11-421-100-101	X	-	-
15010	Other Salaries of Instruction	11-421-100-106	X	-	-
15020	Salaries of Teacher Tutors	11-421-100-178	X	-	-
15030	Salaries of Reading Specialists	11-421-100-179	X	-	-
15040	Purchased Professional & Technical Services	11-421-100-300	X	-	-
15050	Other Purchased Services (400-500 series)	11-421-100-500	X	-	-
15060	Supplies and Materials	11-421-100-600	X	-	-
15070	Other Objects	11-421-100-800	X	-	-
15080	Total Before/After School Programs - Instruction		X	-	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	Before/After School Programs – Support Svcs				
15100	Salaries	11-421-200-100	X	-	-
15110	Purchased Professional and Technical Services	11-421-200-300	X	-	-
15120	Purchased Services (400-500 series)	11-421-200-500	X	-	-
15130	Supplies and Materials	11-421-200-600	X	-	-
15140	Other Objects	11-421-200-800	X	-	-
15150	Total Before/After School Programs – Support Svcs		X	-	-
15160	Total Before/After School Programs		X	-	-
	Summer School - Instruction				
15200	Salaries of Teachers	11-422-100-101	X	-	-
15210	Other Salaries of Instruction	11-422-100-106	X	-	-
15220	Salaries of Teacher Tutors	11-422-100-178	X	-	-
15230	Salaries of Reading Specialists	11-422-100-179	X	-	-
15240	Purchased Professional & Technical Services	11-422-100-300	X	-	-
15250	Other Purchased Services (400-500 series)	11-422-100-500	X	-	-
15260	General Supplies	11-422-100-610	X	-	-
15270	Textbooks	11-422-100-640	X	-	-
15280	Other Objects	11-422-100-800	X	-	-
15290	Total Summer School - Instruction		X	-	-
	Summer School – Support Services				
15300	Salaries	11-422-200-100	X	-	-
15310	Purchased Professional and Technical Services	11-422-200-300	X	-	-
15320	Purchased Services (400-500 series)	11-422-200-500	X	-	-
15330	Supplies and Materials	11-422-200-600	X	-	-
15340	Other Objects	11-422-200-800	X	-	-
15350	Total Summer School – Support Services		X	-	-
15360	Total Summer School		X	-	-
	Instructional Alternative Ed Program - Instruction				
15400	Salaries of Teachers	11-423-100-101	X	-	-
15410	Other Salaries of Instruction	11-423-100-106	X	-	-
15420	Salaries of Teacher Tutors	11-423-100-178	X	-	-
15430	Salaries of Reading Specialists	11-423-100-179	X	-	-
15440	Purchased Professional & Technical Services	11-423-100-300	X	-	-
15450	Other Purchased Services (400-500 series)	11-423-100-500	X	-	-
15460	General Supplies	11-423-100-610	X	-	-
15470	Textbooks	11-423-100-640	X	-	-
15480	Other Objects	11-423-100-800	X	-	-
15490	Total Instructional Alternative Ed Prog - Instruction		X	-	-
	Instructional Alternative Ed Prog – Support Svcs				
15500	Salaries	11-423-200-100	X	-	-
15510	Purchased Professional and Technical Services	11-423-200-300	X	-	-
15520	Purchased Services (400-500 series)	11-423-200-500	X	-	-
15530	Supplies and Materials	11-423-200-600	X	-	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
15540	Other Objects	11-423-200-800	X	-	-
15550	Total Instructional Alternative Education Program– Support Svcs		X	-	-
15560	Total Instructional Alternative Education Program		X	-	-
	Other Supplemental/At-Risk Programs– Instruction				
15600	Salaries of Teachers	11-424-100-101	X	-	-
15610	Other Salaries of Instruction	11-424-100-106	X	-	-
15620	Salaries of Teacher Tutors	11-424-100-178	X	-	-
15630	Salaries of Reading Specialists	11-424-100-179	X	-	-
15640	Purchased Professional & Technical Services	11-424-100-300	X	-	-
15650	Other Purchased Services (400-500 series)	11-424-100-500	X	-	-
15660	General Supplies	11-424-100-610	X	-	-
15670	Textbooks	11-424-100-640	X	-	-
15680	Other Objects	11-424-100-800	X	-	-
15690	Total Other Supplemental/At-Risk Programs– Instr.		X	-	-
	Other Supplemental/At-Risk Prog – Support Svcs				
15700	Salaries	11-424-200-100	X	-	-
15710	Purchased Professional and Technical Services	11-424-200-300	X	-	-
15720	Purchased Services (400-500 series)	11-424-200-500	X	-	-
15730	Supplies and Materials	11-424-200-600	X	-	-
15740	Other Objects	11-424-200-800	X	-	-
15750	Total Other Supplemental/At-Risk Prog – Support Svcs		X	-	-
15760	Total Other Supplemental/At-Risk Programs		X	-	-
	Other Alternative Ed Program - Instruction				
16000	Salaries of Teachers	11-425-100-101	X	-	-
16010	Other Salaries of Instruction	11-425-100-106	X	-	-
16020	Salaries of Teacher Tutors	11-425-100-178	X	-	-
16030	Salaries of Reading Specialists	11-425-100-179	X	-	-
16040	Purchased Professional & Technical Services	11-425-100-300	X	-	-
16050	Other Purchased Services (400-500 series)	11-425-100-500	X	-	-
16060	General Supplies	11-425-100-610	X	-	-
16070	Textbooks	11-425-100-640	X	-	-
16080	Other Objects	11-425-100-800	X	-	-
16090	Total Other Alternative Ed Prog - Instruction		X	-	-
	Other Alternative Ed Prog – Support Svcs				
16100	Salaries	11-425-200-100	X	-	-
16110	Purchased Professional and Technical Services	11-425-200-300	X	-	-
16120	Purchased Services (400-500 series)	11-425-200-500	X	-	-
16130	Supplies and Materials	11-425-200-600	X	-	-
16140	Other Objects	11-425-200-800	X	-	-
16150	Total Other Alternative Education Program– Support Svcs		X	-	-
16160	Total Other Alternative Education Program		X	-	-
	Community Services Programs/Operations				

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
06210	Salaries	11-800-330-100	X	X	X
06220	Purchased Services (300-500 series)	11-800-330-500	X	X	X
06230	Supplies and Materials	11-800-330-600	X	X	X
06240	Other Objects	11-800-330-800	X	X	X
06250	Transfers to Cover Deficit (Agency Funds)	11-800-330-930	X	X	X
06260	Total Community Services Programs/Operations		X	X	X
	Undistributed Expenditures – Instruction				
06270	Tuition to Other LEAs within the State - Regular	11-000-100-561	X	-	-
06280	Tuition to Other LEAs within the State - Special	11-000-100-562	X	-	-
06290	Tuition to County Voc. School District-Regular	11-000-100-563	X	-	-
06300	Tuition to County Voc. School District-Special	11-000-100-564	X	-	-
06310	Tuition to CSSD & Regular Day Schools	11-000-100-565	X	-	-
06320	Tuition to Priv. School for the Disabled W/I State	11-000-100-566	X	-	-
06330	Tuition to Priv. Sch. Disabled & Other LEAs–Spl, O/S State	11-000-100-567	X	-	-
06340	Tuition – State Facilities	11-000-100-568	X	-	-
06350	Tuition – Other	11-000-100-569	X	-	-
06360	Total Undistributed Expenditures - Instruction		X	-	-
	Undistributed Expenditures –Attendance & Social Work				
06370	Salaries	11-000-211-100	X	X	X
06372	Salaries of Drop-Out Prevention Officer/Coordinators	11-000-211-171	X	X	X
06373	Salaries of Family Support Teams	11-000-211-172	X	X	X
06374	Salaries of Family Liaisons/Comm. Parent Inv. Spec.	11-000-211-173	X	X	X
06375	Salaries of Community/School Coordinators	11-000-211-174	X	X	X
06380	Purchased Professional and Technical Services	11-000-211-300	X	X	X
06390	Other Purchased Services (400-500-series)	11-000-211-500	X	X	X
06400	Supplies and Materials	11-000-211-600	X	X	X
06410	Other Objects	11-000-211-800	X	X	X
06420	Total Undistributed Expenditures – Attendance & Social Work		X	X	X
	Undistributed Expenditures – Health Services				
06430	Salaries	11-000-213-100	X	X	X
06435	Salaries of Social Service Coordinators	11-000-213-175	X	X	X
06440	Purchased Professional and Technical Services	11-000-213-300	X	X	X
06450	Other Purchased Services (400-500 series)	11-000-213-500	X	X	X
06460	Supplies and Materials	11-000-213-600	X	X	X
06470	Other Objects	11-000-213-800	X	X	X
06480	Total Undistributed Expenditures – Health Services		X	X	X
	Undistributed Expenditures –Speech, OT, PT & Related Svcs				
06481	Salaries	11-000-216-100	X	X	X
06482	Purchased Professional – Educational Services	11-000-216-320	X	X	X
06483	Supplies and Materials	11-000-216-600	X	X	X
06484	Other Objects	11-000-216-800	X	X	X
06485	Total Undistributed Expend – Speech, OT, PT & Related Svcs		X	X	X
	Undistributed Expend – Other Supp. Serv. Students – Extra Serv.				

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
06701	Salaries	11-000-217-100	X	X	X
06702	Purchased Professional – Educational Services	11-000-217-320	X	X	X
06703	Supplies and Materials	11-000-217-600	X	X	X
06704	Other Objects	11-000-217-800	X	X	X
06705	Total Undist. Expend. – Other Supp. Serv. Students – Extra. Serv.		X	X	X
	Undist. Expend.– Guidance				
06490	Salaries of Other Professional Staff	11-000-218-104	X	-	X
06500	Salaries of Secretarial and Clerical Assistants	11-000-218-105	X	-	X
06510	Other Salaries	11-000-218-110	X	-	X
06520	Purchased Professional – Educational Services	11-000-218-320	X	-	X
06530	Other Purchased Professional & Technical Services	11-000-218-390	B	-	X
06540	Other Purchased Services (400-500 series)	11-000-218-500	X	-	X
06550	Supplies and Materials	11-000-218-600	X	-	X
06560	Other Objects	11-000-218-800	X	-	X
06570	Total Undist. Expend. – Guidance		X	-	X
	Undist. Expend. – Child Study Teams				
06580	Salaries of Other Professional Staff	11-000-219-104	X	X	X
06590	Salaries of Secretarial and Clerical Assistants	11-000-219-105	X	X	X
06600	Other Salaries	11-000-219-110	X	X	X
06610	Purchased Professional – Educational Services	11-000-219-320	X	X	X
06620	Other Purchased Professional & Technical Services	11-000-219-390	B	X	X
06630	Other Purchased Services (400-500 series)	11-000-219-500	-	X	X
06640	Residential Costs	11-000-219-591	X	-	-
06650	Misc. Purch. Svc. (400-500 series O/than Resid. Costs)	11-000-219-592	X	-	-
06660	Supplies and Materials	11-000-219-600	X	X	X
06670	Other Objects	11-000-219-800	X	X	X
06680	Total Undist. Expend. – Child Study Teams		X	X	X
	Undist. Expend. – Improvement of Inst. Serv.				
06750	Salaries of Supervisor of Instruction	11-000-221-102	X	X	X
06760	Salaries of Other Professional Staff	11-000-221-104	X	X	X
06770	Salaries of Secretarial & Clerical Assist	11-000-221-105	X	X	X
06780	Other Salaries	11-000-221-110	X	X	X
06785	Salaries of Facilitators, Math & Literacy Coaches	11-000-221-176	X	X	X
06790	Purchased Prof. – Educational Services	11-000-221-320	X	X	X
06800	Other Purch. Professional & Technical Services	11-000-221-390	X	X	X
06810	Other Purch. Services (400-500 series)	11-000-221-500	X	X	X
06820	Supplies and Materials	11-000-221-600	X	X	X
06830	Other Objects	11-000-221-800	X	X	X
06840	Total Undist. Expend. – Improvement of Inst. Serv.		X	X	X
	Undist. Expend. – Edu. Media Serv./Sch. Library				
06850	Salaries	11-000-222-100	X	X	X
06855	Salaries of Technology Coordinators	11-000-222-177	X	X	X
06860	Purchased Professional and Technical Services	11-000-222-300	X	X	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
06870	Other Purchased Services (400-500 series)	11-000-222-500	X	X	X
06880	Supplies and Materials	11-000-222-600	X	X	X
06890	Other Objects	11-000-222-800	X	X	X
06900	Total Undist. Expend. – Edu. Media Serv./Sch. Library		X	X	X
	Undist. Expend. – Instructional Staff Training Services				
07601	Salaries of Supervisor of Instruction	11-000-223-102	X	X	X
07602	Salaries of Other Professional Staff	11-000-223-104	X	X	X
07603	Salaries of Secretarial & Clerical Assist.	11-000-223-105	X	X	X
07604	Other Salaries	11-000-223-110	X	X	X
07605	Purchased Professional – Educational Services	11-000-223-320	X	X	X
07606	Other Purch. Professional & Technical Services	11-000-223-390	X	X	X
07607	Other Purch. Services (400-500 series)	11-000-223-500	X	X	X
07608	Supplies and Materials	11-000-223-600	X	X	X
07609	Other Objects	11-000-223-800	X	X	X
07610	Total Undist. Expend. – Instructional Staff Training Services		X	X	X
	Undist. Expend. – Support Serv. – Gen. Admin.				
06910	Salaries	11-000-230-100	X	X	X
06915	Salaries of Attorneys	11-000-230-108	X	X	X
06920	Legal Services	11-000-230-331	X	X	X
06921	Audit Fees	11-000-230-332	X	X	X
06922	Expenditure & Internal Control Audit Fees	11-000-230-333	X	X	X
06923	Architectural/Engineering Services	11-000-230-334	X	X	X
06930	Other Purchased Professional Services	11-000-230-339	X	X	X
06940	Purchased Technical Services	11-000-230-340	X	X	X
06950	Communications/Telephone	11-000-230-530	X	X	X
06955	BOE Other Purchased Services	11-000-230-585	X	X	X
06960	Misc Purch Services (400-500 series, O/T 530 & 585)	11-000-230-590	X	X	X
06975	General Supplies	11-000-230-610	X	X	X
06976	BOE In-House Training/Meeting Supplies	11-000-230-630	X	X	X
06980	Judgments against the School District	11-000-230-820	X	X	X
06990	Miscellaneous Expenditures	11-000-230-890	X	X	X
06995	BOE Membership Dues and Fees	11-000-230-895	X	X	X
07000	Total Undist. Expend. – Support Serv. – Gen. Admin.		X	X	X
	Undist. Expend. – Support Serv. – School Admin.				
07010	Salaries of Principals/Assistant Principals	11-000-240-103	X	X	X
07020	Salaries of Other Professional Staff	11-000-240-104	X	X	X
07030	Salaries of Secretarial and Clerical Assistants	11-000-240-105	X	X	X
07040	Other Salaries	11-000-240-110	X	X	X
07050	Purchased Professional and Technical Services	11-000-240-300	X	X	X
07060	Other Purchased Services (400-500 series)	11-000-240-500	X	X	X
07070	Supplies and Materials	11-000-240-600	X	X	X
07080	Other Objects	11-000-240-800	X	X	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
07090	Total Undist. Expend. – Support Serv. – School Admin.		X	X	X
	Undistributed Expenditures – Central Services				
07100	Salaries	11-000-251-100	X	X	X
07105	Purchased Professional Services	11-000-251-330	X	X	X
07110	Purchased Technical Services	11-000-251-340	X	X	X
07115	Misc. Purch. Services (400-500 Series, O/T 594)	11-000-251-592	X	X	X
07120	Sale/Lease-back Payments	11-000-251-594	X	X	X
07125	Supplies and Materials	11-000-251-600	X	X	X
07130	Interest on Current Loans	11-000-251-831	X	X	X
07135	Interest on Lease Purchase Agreements	11-000-251-832	X	X	X
07140	Interest on Bond Anticipation Notes (BANs)	11-000-251-836	X	X	X
07145	Other Objects	11-000-251-890	X	X	X
07150	Total Undist. Expend. – Central Services		X	X	X
	Undist. Expend. – Admin. Info. Technology				
07155	Salaries	11-000-252-100	X	X	X
07160	Purchased Professional Services	11-000-252-330	X	X	X
07165	Purchased Technical Services	11-000-252-340	X	X	X
07170	Other Purchased Services (400-500 series)	11-000-252-500	X	X	X
07175	Supplies and Materials	11-000-252-600	X	X	X
07180	Other Objects	11-000-252-800	X	X	X
07185	Total Undist. Expend. – Admin. Info. Tech.		X	X	X
	Undist. Expend. – Required Maint. For School Facilities				
07619	Interest Earned on Maintenance Reserve	10-606	X	X	X
07620	Increase in Maintenance Reserve	10-606	X	X	X
07621	Salaries	11-000-261-100	X	X	X
07622	Cleaning, Repair, and Maintenance Services	11-000-261-420	X	X	X
07623	General Supplies	11-000-261-610	X	X	X
07624	Other Objects	11-000-261-800	X	X	X
07625	Total Undist. Expend. – Required Maint. For Sch. Facilities		X	X	X
	Undist. Extend. – Custodial Services				
07626	Salaries	11-000-262-100	X	X	X
07638	Salaries of Non-Instructional Aides	11-000-262-107	X	X	X
07627	Purchased Professional and Technical Services	11-000-262-300	X	X	X
07628	Cleaning, Repair, and Maintenance Svc.	11-000-262-420	X	X	X
07629	Rental of Land & Bldg. Oth. Than Lease Purch Agreement	11-000-262-441	X	X	X
07630	Other Purchased Property Services	11-000-262-490	X	X	X
07631	Insurance	11-000-262-520	X	X	X
07632	Miscellaneous Purchased Services	11-000-262-590	X	X	X
07633	General Supplies	11-000-262-610	X	X	X
07639	Energy (Natural Gas)	11-000-262-621	X	X	X
07634	Energy (Electricity)	11-000-262-622	X	X	X
07640	Energy (Oil)	11-000-262-624	X	X	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
07618	Energy (Gasoline)	11-000-262-626	X	X	X
07635	Other Objects	11-000-262-800	X	X	X
07641	Total Undist. Expend. – Custodial Services		X	X	X
	Care and Upkeep of Grounds				
15800	Salaries	11-000-263-100	X	X	X
15810	Purchased Professional and Technical Services	11-000-263-300	X	X	X
15820	Cleaning, Repair, and Maintenance Svc.	11-000-263-420	X	X	X
15830	General Supplies	11-000-263-610	X	X	X
15840	Other Objects	11-000-263-800	X	X	X
15850	Total Care and Upkeep of Grounds		X	X	X
	Security				
15900	Salaries	11-000-266-100	X	X	X
15910	Purchased Professional and Technical Services	11-000-266-300	X	X	X
15920	Cleaning, Repair, and Maintenance Svc.	11-000-266-420	X	X	X
15930	General Supplies	11-000-266-610	X	X	X
15940	Other Objects	11-000-266-800	X	X	X
15950	Total Security		X	X	X
07637	Total Undist. Expend. – Oper. & Maint. Of Plant Serv.		X	X	X
	Undist. Expend. – Student Transportation Serv.				
07209	Salaries of Non-Instructional Aides	11-000-270-107	X	-	X
07210	Sal. For Pupil Trans (Bet Home & Sch) – Reg.	11-000-270-160	X	-	X
07220	Sal. For Pupil Trans (Bet Home & Sch) – Sp Ed	11-000-270-161	X	-	X
07230	Sal. For Pupil Trans (Other than Bet. Home & Sch)	11-000-270-162	X	X	X
07235	Sal. For Pupil Trans (Bet. Home & Sch) Non-Public	11-000-270-163	X	-	X
07241	Management Fee – ESC & CTSA Trans. Prog.	11-000-270-350	X	-	X
07242	Other Purchased Prof. and Technical Serv.	11-000-270-390	X	X	X
07250	Cleaning, Repair, & Maint. Services	11-000-270-420	X	X	X
07251	Rental Payments – School Buses	11-000-270-442	X	X	X
07252	Lease Purchase Payments – School Buses	11-000-270-443	X	X	X
07260	Contract Services (Bet. Home & Sch) -Vendors	11-000-270-511	X	-	X
07270	Contr Serv (Oth. Than Bet Home & Sch) - Vend	11-000-270-512	X	X	X
07280	Contr Serv (Bet. Home & Sch) – Joint Agreements	11-000-270-513	X	-	X
07290	Contract Serv. (Sp Ed Stds) - Vendors	11-000-270-514	X	-	X
07300	Contract Serv. (Sp Ed Stds) – Joint Agreements	11-000-270-515	X	-	X
07301	Contract Serv. (Reg. Students) – ESCs & CTSA	11-000-270-517	X	-	X
07302	Contract Serv. (Spl. Ed. Students) – ESCs & CTSA	11-000-270-518	X	-	X
07303	Contract Serv.–Aid in Lieu of Pymts–Non-Public Schools	11-000-270-503	X	-	-
07304	Contract Serv.–Aid in Lieu of Pymts–Charter Sch Students	11-000-270-504	X	-	-
07310	Misc. Purchased Services - Transportation	11-000-270-593	X	X	X
07320	General Supplies	11-000-270-610	X	X	X
07325	Transportation Supplies	11-000-270-615	X	X	X
07340	Other objects	11-000-270-800	X	X	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
07350	Total Undist. Expend. – Student Transportation Services		X	X	X
07355	Increase in Sale/Lease-back Reserve	10-605	X	X	X
07356	Increase in Current Expense Emergency Reserve	10-607	X	-	-
07357	Interest Earned on Current Exp. Emergency Reserve	10-607	X	-	-
	ALLOCATED BENEFITS				
	Regular Programs – Instruction				
10110	Group Insurance	11-1XX-100-210	O	-	O
10120	Social Security Contribution	11-1XX-100-220	O	-	O
10130	T.P.A.F. Contributions - ERIP	11-1XX-100-232	O	-	O
10140	Other Retirement Contributions - PERS	11-1XX-100-241	O	-	O
10150	Other Retirement Contribution - ERIP	11-1XX-100-242	O	-	O
10154	Other Retirement Contributions – Deferred PERS Pymt	11-1XX-100-248	O	-	O
10155	Other Retirement Contribution - Regular	11-1XX-100-249	O	-	O
10160	Unemployment Compensation	11-1XX-100-250	O	-	O
10170	Workmen’s Compensation	11-1XX-100-260	O	-	O
10180	Health Benefits	11-1XX-100-270	O	-	O
10190	Tuition Reimbursement	11-1XX-100-280	O	-	O
10200	Other Employee Benefits	11-1XX-100-290	O	-	O
10210	Total Regular Programs – Instruction		O	-	O
	Special Programs - Instruction				
10220	Group Insurance	11-2XX-100-210	O	O	O
10230	Social Security Contributions	11-2XX-100-220	O	O	O
10240	T.P.A.F. Contributions - ERIP	11-2XX-100-232	O	O	O
10250	Other Retirement Contributions - PERS	11-2XX-100-241	O	O	O
10260	Other Retirement Contribution - ERIP	11-2XX-100-242	O	O	O
10264	Other Retirement Contributions – Deferred PERS Pymt	11-2XX-100-248	O	O	O
10265	Other Retirement Contribution - Regular	11-2XX-100-249	O	O	O
10270	Unemployment Compensation	11-2XX-100-250	O	O	O
10280	Workmen’s Compensation	11-2XX-100-260	O	O	O
10290	Health Benefits	11-2XX-100-270	O	O	O
10300	Tuition Reimbursement	11-2XX-100-280	O	O	O
10310	Other Employee Benefits	11-2XX-100-290	O	O	O
10320	Total Special Programs - Instruction		O	O	O
	Vocational Programs – Instruction				
10330	Group Insurance	11-3XX-100-210	O	-	O
10340	Social Security Contributions	11-3XX-100-220	O	-	O
10350	T.P.A.F. Contributions - ERIP	11-3XX-100-232	O	-	O
10360	Other Retirement Contributions - PERS	11-3XX-100-241	O	-	O
10370	Other Retirement Contributions - ERIP	11-3XX-100-242	O	-	O
10374	Other Retirement Contributions – Deferred PERS Pymt	11-3XX-100-248	O	-	O
10375	Other Retirement Contributions - Regular	11-3XX-100-249	O	-	O
10380	Unemployment Compensation	11-3XX-100-250	O	-	O
10390	Workmen’s Compensation	11-3XX-100-260	O	-	O

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
10400	Health Benefits	11-3XX-100-270	O	-	O
10410	Tuition Reimbursement	11-3XX-100-280	O	-	O
10420	Other Employee Benefits	11-3XX-100-290	O	-	O
10430	Total Vocational Programs - Instruction		O	-	O
	Other Instructional Programs - Instruction				
10440	Group Insurance	11-4XX-100-210	O	O	O
10450	Social Security Contributions	11-4XX-100-220	O	O	O
10460	T.P.A.F. Contributions - ERIP	11-4XX-100-232	O	O	O
10470	Other Retirement Contributions - PERS	11-4XX-100-241	O	O	O
10480	Other Retirement Contributions - ERIP	11-4XX-100-242	O	O	O
10484	Other Retirement Contributions – Deferred PERS Pymt	11-4XX-100-248	O	O	O
10485	Other Retirement Contributions - Regular	11-4XX-100-249	O	O	O
10490	Unemployment Compensation	11-4XX-100-250	O	O	O
10500	Workmen’s Compensation	11-4XX-100-260	O	O	O
10510	Health Benefits	11-4XX-100-270	O	O	O
10520	Tuition Reimbursement	11-4XX-100-280	O	O	O
10530	Other Employee Benefits	11-4XX-100-290	O	O	O
10540	Total Other Instructional Programs - Instruction		O	O	O
	Community Services Programs/Operations				
10610	Group Insurance	11-800-330-210	O	O	O
10620	Social Security Contributions	11-800-330-220	O	O	O
10630	T.P.A.F. Contributions - ERIP	11-800-330-232	O	O	O
10640	Other Retirement Contributions - PERS	11-800-330-241	O	O	O
10650	Other Retirement Contributions - ERIP	11-800-330-242	O	O	O
10654	Other Retirement Contributions – Deferred PERS Pymt	11-800-330-248	O	O	O
10655	Other Retirement Contributions - Regular	11-800-330-249	O	O	O
10660	Unemployment Compensation	11-800-330-250	O	O	O
10670	Workmen’s Compensation	11-800-330-260	O	O	O
10680	Health Benefits	11-800-330-270	O	O	O
10690	Tuition Reimbursement	11-800-330-280	O	O	O
10700	Other Employee Benefits	11-800-330-290	O	O	O
10710	Total Community Services Programs/Operations		O	O	O
	Attendance and Social Work Services				
10720	Group Insurance	11-000-211-210	O	O	O
10730	Social Security Contributions	11-000-211-220	O	O	O
10740	T.P.A.F. Contributions - ERIP	11-000-211-232	O	O	O
10750	Other Retirement Contributions - PERS	11-000-211-241	O	O	O
10760	Other Retirement Contributions - ERIP	11-000-211-242	O	O	O
10764	Other Retirement Contributions – Deferred PERS Pymt	11-000-211-248	O	O	O
10765	Other Retirement Contributions - Regular	11-000-211-249	O	O	O
10770	Unemployment Compensation	11-000-211-250	O	O	O
10780	Workmen’s Compensation	11-000-211-260	O	O	O
10790	Health Benefits	11-000-211-270	O	O	O

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
10800	Tuition Reimbursement	11-000-211-280	O	O	O
10810	Other Employee Benefits	11-000-211-290	O	O	O
10820	Total Attendance and Social Work Services		O	O	O
	Health Services				
10830	Group Insurance	11-000-213-210	O	O	O
10840	Social Security Contributions	11-000-213-220	O	O	O
10850	T.P.A.F. Contributions - ERIP	11-000-213-232	O	O	O
10860	Other Retirement Contributions - PERS	11-000-213-241	O	O	O
10870	Other Retirement Contributions - ERIP	11-000-213-242	O	O	O
10874	Other Retirement Contributions – Deferred PERS Pymt	11-000-213-248	O	O	O
10875	Other Retirement Contributions - Regular	11-000-213-249	O	O	O
10880	Unemployment Compensation	11-000-213-250	O	O	O
10890	Workmen’s Compensation	11-000-213-260	O	O	O
10900	Health Benefits	11-000-213-270	O	O	O
10910	Tuition Reimbursement	11-000-213-280	O	O	O
10920	Other Employee Benefits	11-000-213-290	O	O	O
10930	Total Health Services		O	O	O
	Other Supp. Serv.- – Speech, OT, PT & Related Services				
10940	Group Insurance	11-000-216-210	O	O	O
10950	Social Security Contributions	11-000-216-220	O	O	O
10960	T.P.A.F. Contributions - ERIP	11-000-216-232	O	O	O
10970	Other Retirement Contributions - PERS	11-000-216-241	O	O	O
10980	Other Retirement Contributions - ERIP	11-000-216-242	O	O	O
10984	Other Retirement Contributions – Deferred PERS Pymt	11-000-216-248	O	O	O
10985	Other Retirement Contributions - Regular	11-000-216-249	O	O	O
10990	Unemployment Compensation	11-000-216-250	O	O	O
11000	Workmen’s Compensation	11-000-216-260	O	O	O
11010	Health Benefits	11-000-216-270	O	O	O
11020	Tuition Reimbursement	11-000-216-280	O	O	O
11030	Other Employee Benefits	11-000-216-290	O	O	O
11040	Total Other Supp. Serv. – Speech, OT, PT & Related Services		O	O	O
	Other Supp. Serv. – Students- Extraordinary Services				
11110	Group Insurance	11-000-217-210	O	O	O
11120	Social Security Contributions	11-000-217-220	O	O	O
11130	T.P.A.F. Contributions - ERIP	11-000-217-232	O	O	O
11140	Other Retirement Contributions - PERS	11-000-217-241	O	O	O
11150	Other Retirement Contributions - ERIP	11-000-217-242	O	O	O
11154	Other Retirement Contributions – Deferred PERS Pymt	11-000-217-248	O	O	O
11155	Other Retirement Contributions - Regular	11-000-217-249	O	O	O
11160	Unemployment Compensation	11-000-217-250	O	O	O
11170	Workmen’s Compensation	11-000-217-260	O	O	O
11180	Health Benefits	11-000-217-270	O	O	O
11190	Tuition Reimbursement	11-000-217-280	O	O	O

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
11200	Other Employee Benefits	11-000-217-290	O	O	O
11210	Total Other Supp. Serv. – Students – Extraordinary Services		O	O	O
	Other Supp. Serv. – Guidance				
11220	Group Insurance	11-000-218-210	O	-	O
11230	Social Security Contributions	11-000-218-220	O	-	O
11240	T.P.A.F. Contributions - ERIP	11-000-218-232	O	-	O
11250	Other Retirement Contributions - PERS	11-000-218-241	O	-	O
11260	Other Retirement Contributions - ERIP	11-000-218-242	O	-	O
11264	Other Retirement Contributions – Deferred PERS Pymt	11-000-218-248	O	-	O
11265	Other Retirement Contributions - Regular	11-000-218-249	O	-	O
11270	Unemployment Compensation	11-000-218-250	O	-	O
11280	Workmen’s Compensation	11-000-218-260	O	-	O
11290	Health Benefits	11-000-218-270	O	-	O
11300	Tuition Reimbursement	11-000-218-280	O	-	O
11310	Other Employee Benefits	11-000-218-290	O	-	O
11320	Total Other Supp. Serv. -Guidance				
	Other Supp. Serv. – Child Study Teams				
11330	Group Insurance	11-000-219-210	O	O	O
11340	Social Security Contributions	11-000-219-220	O	O	O
11350	T.P.A.F. Contributions - ERIP	11-000-219-232	O	O	O
11360	Other Retirement Contributions - PERS	11-000-219-241	O	O	O
11370	Other Retirement Contributions - ERIP	11-000-219-242	O	O	O
11374	Other Retirement Contributions – Deferred PERS Pymt	11-000-219-248	O	O	O
11375	Other Retirement Contributions - Regular	11-000-219-249	O	O	O
11380	Unemployment Compensation	11-000-219-250	O	O	O
11390	Workmen’s Compensation	11-000-219-260	O	O	O
11400	Health Benefits	11-000-219-270	O	O	O
11410	Tuition Reimbursement	11-000-219-280	O	O	O
11420	Other Employee Benefits	11-000-219-290	O	O	O
11430	Total Other Supp. Serv. – Child Study Teams				
	Improvement of Instruction Services				
11440	Group Insurance	11-000-221-210	O	O	O
11450	Social Security Contributions	11-000-221-220	O	O	O
11460	T.P.A.F. Contributions - ERIP	11-000-221-232	O	O	O
11470	Other Retirement Contributions - PERS	11-000-221-241	O	O	O
11480	Other Retirement Contributions - ERIP	11-000-221-242	O	O	O
11484	Other Retirement Contributions – Deferred PERS Pymt	11-000-221-248	O	O	O
11485	Other Retirement Contributions - Regular	11-000-221-249	O	O	O
11490	Unemployment Compensation	11-000-221-250	O	O	O
11500	Workmen’s Compensation	11-000-221-260	O	O	O
11510	Health Benefits	11-000-221-270	O	O	O
11520	Tuition Reimbursement	11-000-221-280	O	O	O
11530	Other Employee Benefits	11-000-221-290	O	O	O

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
11540	Total Improvement of Instructional Services		O	O	O
	Educational Media Services – School Library				
11610	Group Insurance	11-000-222-210	O	O	O
11620	Social Security Contributions	11-000-222-220	O	O	O
11630	T.P.A.F. Contributions - ERIP	11-000-222-232	O	O	O
11640	Other Retirement Contributions - PERS	11-000-222-241	O	O	O
11650	Other Retirement Contributions - ERIP	11-000-222-242	O	O	O
11654	Other Retirement Contributions – Deferred PERS Pymt	11-000-222-248	O	O	O
11655	Other Retirement Contributions - Regular	11-000-222-249	O	O	O
11660	Unemployment Compensation	11-000-222-250	O	O	O
11670	Workmen’s Compensation	11-000-222-260	O	O	O
11680	Health Benefits	11-000-222-270	O	O	O
11690	Tuition Reimbursement	11-000-222-280	O	O	O
11700	Other Employee Benefits	11-000-222-290	O	O	O
11710	Total Educational Media Services – School Library				
	Instructional Staff Training Services				
11720	Group Insurance	11-000-223-210	O	O	O
11730	Social Security Contributions	11-000-223-220	O	O	O
11740	T.P.A.F. Contributions - ERIP	11-000-223-232	O	O	O
11750	Other Retirement Contributions - PERS	11-000-223-241	O	O	O
11760	Other Retirement Contributions - ERIP	11-000-223-242	O	O	O
11764	Other Retirement Contributions – Deferred PERS Pymt	11-000-223-248	O	O	O
11765	Other Retirement Contributions - Regular	11-000-223-249	O	O	O
11770	Unemployment Compensation	11-000-223-250	O	O	O
11780	Workmen’s Compensation	11-000-223-260	O	O	O
11790	Health Benefits	11-000-223-270	O	O	O
11800	Tuition Reimbursement	11-000-223-280	O	O	O
11810	Other Employee Benefits	11-000-223-290	O	O	O
11820	Total Instructional Staff Training Services		O	O	O
	Support Services – General Administration				
11830	Group Insurance	11-000-230-210	O	O	O
11840	Social Security Contributions	11-000-230-220	O	O	O
11850	T.P.A.F. Contributions - ERIP	11-000-230-232	O	O	O
11860	Other Retirement Contributions - PERS	11-000-230-241	O	O	O
11870	Other Retirement Contributions - ERIP	11-000-230-242	O	O	O
11874	Other Retirement Contributions – Deferred PERS Pymt	11-000-230-248	O	O	O
11875	Other Retirement Contributions - Regular	11-000-230-249	O	O	O
11880	Unemployment Compensation	11-000-230-250	O	O	O
11890	Workmen’s Compensation	11-000-230-260	O	O	O
11900	Health Benefits	11-000-230-270	O	O	O
11910	Tuition Reimbursement	11-000-230-280	O	O	O
11920	Other Employee Benefits	11-000-230-290	O	O	O
11930	Total Support Services – General Administration		O	O	O

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	Support Services – School Administration				
11940	Group Insurance	11-000-240-210	O	O	O
11950	Social Security Contributions	11-000-240-220	O	O	O
11960	T.P.A.F. Contributions - ERIP	11-000-240-232	O	O	O
11970	Other Retirement Contributions - PERS	11-000-240-241	O	O	O
11980	Other Retirement Contributions - ERIP	11-000-240-242	O	O	O
11984	Other Retirement Contributions – Deferred PERS Pymt	11-000-240-248	O	O	O
11985	Other Retirement Contributions - Regular	11-000-240-249	O	O	O
11990	Unemployment Compensation	11-000-240-250	O	O	O
12000	Workmen’s Compensation	11-000-240-260	O	O	O
12010	Health Benefits	11-000-240-270	O	O	O
12020	Tuition Reimbursement	11-000-240-280	O	O	O
12030	Other Employee Benefits	11-000-240-290	O	O	O
12040	Total Support Services – School Administration		O	O	O
	Support Services – Central Services				
12800	Group Insurance	11-000-251-210	O	O	O
12805	Social Security Contributions	11-000-251-220	O	O	O
12810	T.P.A.F. Contributions - ERIP	11-000-251-232	O	O	O
12815	Other Retirement Contributions - PERS	11-000-251-241	O	O	O
12820	Other Retirement Contributions - ERIP	11-000-251-242	O	O	O
12823	Other Retirement Contributions – Deferred PERS Pymt	11-000-251-248	O	O	O
12824	Other Retirement Contributions - Regular	11-000-251-249	O	O	O
12825	Unemployment Compensation	11-000-251-250	O	O	O
12830	Workmen’s Compensation	11-000-251-260	O	O	O
12835	Health Benefits	11-000-251-270	O	O	O
12840	Tuition Reimbursement	11-000-251-280	O	O	O
12845	Other Employee Benefits	11-000-251-290	O	O	O
12850	Total Support Services – Central Services		O	O	O
	Support Services – Admin. Info. Technology				
12900	Group Insurance	11-000-252-210	O	O	O
12905	Social Security Contributions	11-000-252-220	O	O	O
12910	T.P.A.F. Contributions - ERIP	11-000-252-232	O	O	O
12915	Other Retirement Contributions - PERS	11-000-252-241	O	O	O
12920	Other Retirement Contributions - ERIP	11-000-252-242	O	O	O
12923	Other Retirement Contributions – Deferred PERS Pymt	11-000-252-248	O	O	O
12924	Other Retirement Contributions - Regular	11-000-252-249	O	O	O
12925	Unemployment Compensation	11-000-252-250	O	O	O
12930	Workmen’s Compensation	11-000-252-260	O	O	O
12935	Health Benefits	11-000-252-270	O	O	O
12940	Tuition Reimbursement	11-000-252-280	O	O	O
12945	Other Employee Benefits	11-000-252-290	O	O	O
12950	Total Support Services – Admin. Info. Tech.		O	O	O
	Operation and Maintenance of Plant Service				

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
12110	Group Insurance	11-000-260-210	O	O	O
12120	Social Security Contributions	11-000-260-220	O	O	O
12130	T.P.A.F. Contributions - ERIP	11-000-260-232	O	O	O
12140	Other Retirement Contributions - PERS	11-000-260-241	O	O	O
12150	Other Retirement Contributions - ERIP	11-000-260-242	O	O	O
12154	Other Retirement Contributions – Deferred PERS Pymt	11-000-260-248	O	O	O
12155	Other Retirement Contributions - Regular	11-000-260-249	O	O	O
12160	Unemployment Compensation	11-000-260-250	O	O	O
12170	Workmen’s Compensation	11-000-260-260	O	O	O
12180	Health Benefits	11-000-260-270	O	O	O
12190	Tuition Reimbursement	11-000-260-280	O	O	O
12200	Other Employee Benefits	11-000-260-290	O	O	O
12210	Total Operation and Maintenance of Plant Service		O	O	O
	Student Transportation Services				
12220	Group Insurance	11-000-270-210	O	O	O
12230	Social Security Contributions	11-000-270-220	O	O	O
12240	T.P.A.F. Contributions - ERIP	11-000-270-232	O	O	O
12250	Other Retirement Contributions - PERS	11-000-270-241	O	O	O
12260	Other Retirement Contributions - ERIP	11-000-270-242	O	O	O
12264	Other Retirement Contributions – Deferred PERS Pymt	11-000-270-248	O	O	O
12265	Other Retirement Contributions - Regular	11-000-270-249	O	O	O
12270	Unemployment Compensation	11-000-270-250	O	O	O
12280	Workmen’s Compensation	11-000-270-260	O	O	O
12290	Health Benefits	11-000-270-270	O	O	O
12300	Tuition Reimbursement	11-000-270-280	O	O	O
12310	Other Employee Benefits	11-000-270-290	O	O	O
12320	Total Student Transportation Services				
	Facilities Acquisition & Construction Services				
12440	Group Insurance	11-000-400-210	O	O	O
12450	Social Security Contributions	11-000-400-220	O	O	O
12460	T.P.A.F. Contributions - ERIP	11-000-400-232	O	O	O
12470	Other Retirement Contributions - PERS	11-000-400-241	O	O	O
12480	Other Retirement Contributions - ERIP	11-000-400-242	O	O	O
12484	Other Retirement Contributions – Deferred PERS Pymt	11-000-400-248	O	O	O
12485	Other Retirement Contributions - Regular	11-000-400-249	O	O	O
12490	Unemployment Compensation	11-000-400-250	O	O	O
12500	Workmen’s Compensation	11-000-400-260	O	O	O
12510	Health Benefits	11-000-400-270	O	O	O
12520	Tuition Reimbursement	11-000-400-280	O	O	O
12530	Other Employee Benefits	11-000-400-290	O	O	O
12540	Total Facilities Acquisition & Construction Services		O	O	O
12550	TOTAL ALLOCATED BENEFITS		O	O	O
	UNALLOCATED BENEFITS				

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
12610	Group Insurance	11-000-291-210	X	X	X
12620	Social Security Contributions	11-000-291-220	X	X	X
12630	T.P.A.F. Contributions - ERIP	11-000-291-232	X	X	X
12640	Other Retirement Contributions - PERS	11-000-291-241	X	X	X
12650	Other Retirement Contributions - ERIP	11-000-291-242	X	X	X
12654	Other Retirement Contributions – Deferred PERS Pymt	11-000-291-248	X	X	X
12655	Other Retirement Contributions - Regular	11-000-291-249	X	X	X
12660	Unemployment Compensation	11-000-291-250	X	X	X
12670	Workmen’s Compensation	11-000-291-260	X	X	X
12680	Health Benefits	11-000-291-270	X	X	X
12690	Tuition Reimbursement	11-000-291-280	X	X	X
12700	Other Employee Benefits	11-000-291-290	X	X	X
12710	TOTAL UNALLOCATED BENEFITS		X	X	X
12720	TOTAL PERSONAL SERVICES –EMPLOYEE BENEFITS		X	X	X
	Undistributed Expenditures – Food Services				
07550	Transfers to Cover Deficit (Enterprise Fund)	11-000-310-930	X	X	X
07560	Total Undistributed Expenditures – Food Service		X	X	X
07568	Transfer of Property Sale Proceeds to Debt Service Reserve	11-000-520-934	X	-	-
07570	TOTAL UNDISTRIBUTED EXPENDITURES		X	X	X
07580	TOTAL GENERAL CURRENT EXPENSE		X	X	X
	CAPITAL OUTLAY				
07690	Increase in Capital Reserve	10-604	X	X	X
07695	Interest Deposit to Capital Reserve	10-604	X	X	X
	EQUIPMENT				
07701	Preschool	12-105-100-730	X	-	-
07700	Kindergarten	12-110-100-730	X	-	-
07710	Grades 1-5	12-120-100-730	X	-	-
07720	Grades 6-8	12-130-100-730	X	-	-
07730	Grades 9-12	12-140-100-730	X	-	X
07731	Home Instruction	12-150-100-730	X	-	X
	Special Education – Instruction:				
07740	Cognitive - Mild	12-201-100-730	X	X	-
07750	Cognitive Moderate	12-202-100-730	X	X	-
07770	Learning and/or Language Disabilities	12-204-100-730	X	X	-
07790	Visual Impairments	12-206-100-730	X	X	-
07800	Auditory Impairments	12-207-100-730	X	X	-
07820	Behavioral Disabilities	12-209-100-730	X	X	-
07850	Multiple Disabilities	12-212-100-730	X	X	-
07860	Resource Room/Resource Center	12-213-100-730	X	-	X
07870	Autism	12-214-100-730	X	X	-
07880	Preschool Disabilities – Part-Time	12-215-100-730	X	X	-
07890	Preschool Disabilities – Full-Time	12-216-100-730	X	X	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
07920	Home Instruction	12-219-100-730	X	X	X
07940	Extended School Year	12-221-100-730	-	X	-
07950	Cognitive - Severe	12-222-100-730	X	X	-
07960	Basic Skills/Remedial - Instruction	12-230-100-730	X	-	X
07970	Bilingual Education - Instruction	12-240-100-730	X	-	X
	Vocational Programs:				
07979	Vocational Programs – Regular Programs	12-310-100-730	-	-	X
08009	Vocational Programs – Special Programs	12-320-100-730	-	-	X
08070	Vocational Programs – Local – Instruction	12-3XX-100-730	X	-	-
08075	At-Risk Programs	12-42X-100-730	X	-	-
08080	School-Sponsored and Other Instructional Programs	12-4XX-100-730	X	X	X
	Undistributed:				
08090	Undistributed Expenditures - Instruction	12-000-100-730	X	X	X
08100	Undist. Expend. – Support Serv. – Students –Reg.	12-000-210-730	X	-	X
08110	Undist. Expend. – Support Serv. - Students	12-000-210-730	-	X	-
08111	Undist. Expend. – Supp Serv. – Related & Extra.	12-000-21X-730	X	X	X
08120	Undist. Expend. – Support Serv. – Students – Spl.	12-000-219-730	X	-	X
08130	Undist. Expend. – Support Serv. – Inst. Staff	12-000-220-730	X	X	X
08140	Undistributed Expenditures – Gen. Admin.	12-000-230-730	X	X	X
08150	Undistributed Expenditures – School Admin.	12-000-240-730	X	X	X
08155	Undistributed Expenditures – Central Services	12-000-251-730	X	X	X
08156	Undistributed Expenditures – Admin. Info. Tech.	12-000-252-730	X	X	X
08161	Undist. Expend. –Required Maint. For School Facilities	12-000-261-730	X	X	X
08162	Undist. Expend. – Custodial Services	12-000-262-730	X	X	X
08163	Undist. Expend. – Care and Upkeep of Grounds	12-000-263-730	X	X	X
08164	Undist. Expend. – Security	12-000-266-730	X	X	X
08170	Undist. Expend. Student Trans. – Non-Inst. Equip.	12-000-270-732	X	X	X
08180	School Buses - Regular	12-000-270-733	X	-	X
08190	School Buses - Special	12-000-270-734	X	X	X
08210	Undistributed Expenditures – Non-Inst. Serv.	12-000-300-730	X	X	X
08220	Special Schools (All Programs)	12-XXX-X00-730	X	X	X
08230	TOTAL EQUIPMENT		X	X	X
	Facilities Acquisition and Construction Serv.				
08240	Salaries	12-000-400-100	X	X	X
08250	Legal Services	12-000-400-331	X	X	X
08255	Architectural/Engineering Services	12-000-400-334	X	X	X
08260	Other Purchased Prof. and Tech. Services	12-000-400-390	X	X	X
08270	Construction Services	12-000-400-450	X	X	X
08280	Supplies and Materials	12-000-400-600	X	X	X
08290	Land and Improvements	12-000-400-710	X	X	X
08300	Lease Purchase Agreements - Principal	12-000-400-721	X	X	X
08310	Bldgs. Other than Lease Purchase Agreements	12-000-400-722	X	X	X
08315	Infrastructure	12-000-400-780	X	X	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
08320	Other Objects	12-000-400-800	X	X	X
08325	Facilities Grant – Transfer to Special Revenue	12-000-400-930	-	-	X
08326	Capital Outlay – Transfer to Capital Projects	12-000-400-932	X	X	X
08330	Total Facilities Acquisition and Construction Serv.		X	X	X
08335	Capital Reserve – Transfer to Capital Projects	12-000-400-931	X	X	X
08336	Capital Reserve – Transfer to Debt Service	12-000-400-933	X	-	-
08340	TOTAL CAPITAL OUTLAY		X	X	X
	SPECIAL SCHOOLS				
	Post-Secondary Programs – Instruction				
08371	Salaries of Teachers	13-330-100-101	-	-	X
08372	Other Salaries for Instruction	13-330-100-106	-	-	X
08373	Purchased Professional and Technical Services	13-330-100-300	-	-	X
08374	Other Purchased Services (400-500 series)	13-330-100-500	-	-	X
08375	General Supplies	13-330-100-610	-	-	X
08376	Textbooks	13-330-100-640	-	-	X
08377	Other Objects	13-330-100-800	-	-	X
08378	Total Post-Secondary Programs - Instruction		-	-	X
	Post-Secondary Programs– Support Services				
08379	Salaries	13-330-200-100	-	-	X
08380	Personal Services – Employee Benefits	13-330-200-200	-	-	X
08381	Purchased Professional and Technical Services	13-330-200-300	-	-	X
08382	Other Purchased Services	13-330-200-500	-	-	X
08383	Supplies and Materials	13-330-200-600	-	-	X
08384	Other Objects	13-330-200-800	-	-	X
08385	Total Post-Secondary Programs – Support Services		-	-	X
08386	Total Post-Secondary Programs		-	-	X
	Summer School – Instruction				
08400	Salaries of Teachers	13-422-100-101	X	X	X
08410	Other Salaries for Instruction	13-422-100-106	X	X	X
08414	Salaries of Teacher Tutors	13-422-100-178	X	X	X
08415	Salaries of Reading Specialists	13-422-100-179	X	X	X
08420	Purchased Professional and Technical Svc.	13-422-100-300	X	X	X
08430	Other Purchased Services (400-500 series)	13-422-100-500	X	X	X
08440	General Supplies	13-422-100-610	X	X	X
08450	Textbooks	13-422-100-640	X	X	X
08460	Other Objects	13-422-100-800	X	X	X
08470	Total Summer School - Instruction		X	X	X
	Summer School – Support Services				
08480	Salaries	13-422-200-100	X	X	X
08490	Personal Services – Employee Benefits	13-422-200-200	X	X	X
08500	Purchased Professional and Technical Svc.	13-422-200-300	X	X	X
08510	Other Purchased Services (400-500 series)	13-422-200-500	X	X	X
08520	Supplies and Materials	13-422-200-600	X	X	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
08530	Other Objects	13-422-200-800	X	X	X
08540	Total Summer School – Support Services		X	X	X
08550	Total Summer School		X	X	X
	Other Special Schools - Instruction				
08660	Salaries of Teachers	13-4XX-100-101	X	X	X
08670	Other Salaries for Instruction	13-4XX-100-106	X	X	X
08674	Salaries of Teacher Tutors	13-4XX-100-178	X	X	X
08675	Salaries of Reading Specialists	13-4XX-100-179	X	X	X
08680	Purchased Professional and Technical Svc.	13-4XX-100-300	X	X	X
08690	Other Purchased Services (400-500 series)	13-4XX-100-500	X	X	X
08700	General Supplies	13-4XX-100-610	X	X	X
08710	Textbooks	13-4XX-100-640	X	X	X
08720	Other Objects	13-4XX-100-800	X	X	X
08730	Total Other Special Schools - Instruction		X	X	X
	Other Special Schools – Support Services				
08740	Salaries	13-4XX-200-100	X	X	X
08750	Personal Services – Employee Benefits	13-4XX-200-200	X	X	X
08760	Purchased Professional and Technical Svc.	13-4XX-200-300	X	X	X
08770	Other Purchased Services (400-500 series)	13-4XX-200-500	X	X	X
08780	Supplies and Materials	13-4XX-200-600	X	X	X
08790	Other Objects	13-4XX-200-800	X	X	X
08800	Total Other Special Schools – Support Services		X	X	X
08810	Total Other Special Schools		X	X	X
	Accred. Even/Adult H.S. Post-Grad. – Inst.				
08820	Salaries of Teachers	13-601-100-101	X	-	X
08830	Other Salaries for Instruction	13-601-100-106	X	-	X
08834	Salaries of Teacher Tutors	13-601-100-178	X	-	X
08835	Salaries of Reading Specialists	13-601-100-179	X	-	X
08840	Purchased Professional and Technical Svc.	13-601-100-300	X	-	X
08850	Other Purchased Services (400-500 series)	13-601-100-500	X	-	X
08860	General Supplies	13-601-100-610	X	-	X
08870	Textbooks	13-601-100-640	X	-	X
08880	Other Objects	13-601-100-800	X	-	X
08890	Total Accred. Even/Adult H.S./Post-Grad. Inst.		X	-	X
	Accred. Even/Adult H.S. Post-Grad. Supp. Services				
08900	Salaries	13-601-200-100	X	-	X
08910	Personal Services – Employee Benefits	13-601-200-200	X	-	X
08920	Purchased Professional and Technical Svc.	13-601-200-300	X	-	X
08930	Other Purchased Services (400-500 series)	13-601-200-500	X	-	X
08940	Supplies and Materials	13-601-200-600	X	-	X
08950	Other Objects	13-601-200-800	X	-	X
08960	Total Accred. Even./Adult H.S./Post-Grad. Supp. Service		X	-	X
08970	Total Accred. Even./Adult H.S./Post-Grad.		X	-	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
	Adult Education –Local - Instruction				
08980	Salaries of Teachers	13-602-100-101	X	X	X
08990	Other Salaries for Instruction	13-602-100-106	X	X	X
08994	Salaries of Teacher Tutors	13-602-100-178	X	X	X
08995	Salaries of Reading Specialists	13-602-100-179	X	X	X
09000	Purchased Professional and Technical Svc.	13-602-100-300	X	X	X
09010	Other Purchased Services (400-500 series)	13-602-100-500	X	X	X
09020	General Supplies	13-602-100-610	X	X	X
09030	Textbooks	13-602-100-640	X	X	X
09040	Other Objects	13-602-100-800	X	X	X
09050	Total Adult Education – Local - Instruction		X	X	X
	Adult Education Local – Support Serv.				
09060	Salaries	13-602-200-100	X	X	X
09070	Personal Services – Employee Benefits	13-602-200-200	X	X	X
09080	Purchased Professional and Tech. Services	13-602-200-300	X	X	X
09090	Other Purchased Services (400-500 series)	13-602-200-500	X	X	X
09100	Supplies and Materials	13-602-200-600	X	X	X
09110	Other Objects	13-602-200-800	X	X	X
09120	Total Adult Education-Local-Support Serv.		X	X	X
09130	Total Adult Education – Local		X	X	X
	Vocational Evening-Local-Instruction				
09140	Salaries of Teachers	13-629-100-101	X	X	X
09150	Other Salaries for Instruction	13-629-100-106	X	X	X
09154	Salaries of Teacher Tutors	13-629-100-178	X	X	X
09155	Salaries of Reading Specialists	13-629-100-179	X	X	X
09160	Purchased Professional and Technical Svc.	13-629-100-300	X	X	X
09170	Other Purchased Services (400-500 series)	13-629-100-500	X	X	X
09180	General Supplies	13-629-100-610	X	X	X
09190	Textbooks	13-629-100-640	X	X	X
09200	Other Objects	13-629-100-800	X	X	X
09210	Total Vocational Evening-Local Instruction		X	X	X
	Vocational Evening – Local Support Serv.				
09220	Salaries	13-629-200-100	X	X	X
09230	Personal Services – Employee Benefits	13-629-200-200	X	X	X
09240	Purchased Professional and Technical Svc.	13-629-200-300	X	X	X
09250	Other Purchased Services (400-500 series)	13-629-200-500	X	X	X
09260	Supplies and Materials	13-629-200-600	X	X	X
09270	Other Objects	13-629-200-800	X	X	X
09280	Total Vocational Evening-Local-Support Serv.		X	X	X
09290	Total Vocational Evening –Local		X	X	X
	Even.-Sch. Foreign-Born-Local-Inst.				
09300	Salaries of Teachers	13-631-100-101	X	-	X
09310	Other Salaries for Instruction	13-631-100-106	X	-	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
09314	Salaries of Teacher Tutors	13-631-100-178	X	-	X
09315	Salaries of Reading Specialists	13-631-100-179	X	-	X
09320	Purchased Professional and Technical Svc.	13-631-100-300	X	-	X
09330	Other Purchased Services (400-500 series)	13-631-100-500	X	-	X
09340	General Supplies	13-631-100-610	X	-	X
09350	Textbooks	13-631-100-640	X	-	X
09360	Other Objects	13-631-100-800	X	-	X
09370	Total Even.-Sch.-Foreign-Born-Local-Inst.		X	-	X
	Even.-Sch.-Foreign-Born-Local-Sup.Serv.				
09380	Salaries	13-631-200-100	X	-	X
09390	Personal Services – Employee Benefits	13-631-200-200	X	-	X
09400	Purchased Professional and Tech. Services	13-631-200-300	X	-	X
09410	Other Purchased Services (400-500 series)	13-631-200-500	X	-	X
09420	Supplies and Materials	13-631-200-600	X	-	X
09430	Other Objects	13-631-200-800	X	-	X
09440	Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.		X	-	X
09450	Total Even.-Sch.-Foreign-Born-Local		X	-	X
	GED Testing Centers				
09455	Salaries	13-640-200-100	X	-	X
09456	Supplies and Materials	13-640-200-600	X	-	X
09457	Other Objects	13-640-200-800	X	-	X
09458	Total GED Testing Centers		X	-	X
09460	TOTAL SPECIAL SCHOOLS		X	X	X
09465	Transfer of Funds to Charter Schools	10-000-100-56X	X	-	-
09466	General Fund Contrib. to School-based Budget	10-000-520-930	X	-	-
09467	Budgeted Increase in Surplus for Tuition Cales	10-000-550-905	-	X	X
09470	GENERAL FUND GRAND TOTAL		X	X	X
	SPECIAL REVENUE FUNDS				
09580	Local Projects	20-xxx-xxx-xxx	X	X	X
	State Projects:				
	PRESCHOOL EDUCATION AID				
	Instruction				
13010	Salaries of Teachers	20-218-100-101	X	-	-
13020	Other Salaries for Instruction	20-218-100-106	X	-	-
13040	Other Purchased Services (400-500 series)	20-218-100-500	X	-	-
13045	Tuition to Other LEAs Within State - Regular	20-218-100-561	X	-	-
13050	General Supplies	20-218-100-600	X	-	-
13070	Other Objects	20-218-100-800	X	-	-
13080	Total Instruction		X	-	-
	Support Services				
13090	Salaries of Supervisors of Instruction	20-218-200-102	X	-	-
13100	Salaries of Program Directors	20-218-200-103	X	-	-
13110	Salaries of Other Professional Staff	20-218-200-104	X	-	-

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
13120	Salaries of Secr. And Clerical Assistants	20-218-200-105	X	-	-
13130	Other Salaries	20-218-200-110	X	-	-
13134	Salaries of Community Parent Involvement Spec.	20-218-200-173	X	-	-
13136	Salaries of Master Teachers	20-218-200-176	X	-	-
13140	Personal Services – Employee Benefits	20-218-200-200	X	-	-
13145	Purchased Educ. Services- Contracted Pre-K	20-218-200-321	X	-	-
13147	Purchased Ed. Svcs – Head Start	20-218-200-325	X	-	-
13150	Purchased Professional – Educational Services	20-218-200-329	X	-	-
13160	Other Purchased Professional Services	20-218-200-330	X	-	-
13175	Cleaning, Repair & Maintenance Services	20-218-200-420	X	-	-
13180	Rentals	20-218-200-440	X	-	-
13185	Contr. Trans. Serv. (Bet. Home & Sch)	20-218-200-511	X	-	-
13190	Contr. Trans. Serv. (Field Trips)	20-218-200-516	X	-	-
13200	Travel	20-218-200-580	X	-	-
13220	Supplies and Materials	20-218-200-600	X	-	-
13230	Other Objects	20-218-200-800	X	-	-
13240	Total Support Services		X	-	-
	Facilities Acquisition and Construction Serv.				
13270	Instructional Equipment	20-218-400-731	X	-	-
13280	Noninstructional Equipment	20-218-400-732	X	-	-
13290	Total Facilities Acquisition and Construction Serv.		X	-	-
13292	Contribution to Charter Schools	20-218-100-56X	X	-	-
13293	Transfer to General Fund	20-218-520-930	X	-	-
13300	TOTAL PRESCHOOL EDUCATION AID		X	-	-
	Other State Projects				
09590	Nonpublic Textbooks	20-xxx-xxx-xxx	X	-	-
09600	Nonpublic Auxiliary Services	20-xxx-xxx-xxx	X	X	-
09610	Nonpublic Handicapped Services	20-xxx-xxx-xxx	X	X	-
09620	Nonpublic Nursing Services	20-xxx-xxx-xxx	X	X	-
09625	Nonpublic Technology Initiative	20-xxx-xxx-xxx	X	X	-
09630	Adult Education	20-xxx-xxx-xxx	X	-	X
09640	Vocational Education	20-xxx-xxx-xxx	X	-	X
09650	Other	20-xxx-xxx-xxx	X	X	X
09651	Contribution to SBB – Other State Projects	20-xxx-520-930	X	-	-
09660	Total State Projects		X	X	X
	Federal Projects:				
09670	Title I	20-xxx-xxx-xxx	X	X	X
09672	Title II	20-xxx-xxx-xxx	X	X	X
09674	Title III	20-xxx-xxx-xxx	X	X	X
09676	Title IV	20-xxx-xxx-xxx	X	X	X
09678	Title V	20-xxx-xxx-xxx	X	X	X
09680	Title VI	20-xxx-xxx-xxx	X	X	X
09690	I.D.E.A. Part B (Handicapped)	20-xxx-xxx-xxx	X	X	X

2011-12 DETAILED APPROPRIATIONS GRID					
Line	Description	Acct. No.	Reg	SS	Voc
09700	Vocational Education	20-xxx-xxx-xxx	X	X	X
09710	Adult Education	20-xxx-xxx-xxx	X	X	X
09720	Private Industry Council (JTPA)	20-xxx-xxx-xxx	X	-	X
09730	Other	20-xxx-xxx-xxx	X	X	X
09731	Contribution to SBB – Other Federal Projects	20-xxx-520-930	X	-	-
09740	Total Federal Projects		X	X	X
09750	TOTAL SPECIAL REVENUE FUNDS		X	X	X
	DEBT SERVICE FUNDS				
	Regular Debt Service				
09791	Principal Pymts Comm Approved Lease Purch Agreement	40-701-510-723	X	-	-
09792	Commissioner Approved Lease Purchase Agreement	40-701-510-833	X	-	-
09795	Interest on Early Retirement Bonds	40-701-510-835	X	-	-
09796	Redemption of Principal – Early Retirement Bonds	40-701-510-910	X	-	-
09800	Interest on Bonds	40-701-510-834	X	-	-
09810	Redemption of Principal	40-701-510-910	X	-	-
09820	Amounts Paid into Sinking Fund	40-701-510-920	X	-	-
09830	Total Regular Debt Service		X	-	-
	Additional State Sch. Bldg. Aid – Chapter 177				
09840	Interest	40-702-510-830	X	-	-
09850	Redemption of Principal	40-702-510-910	X	-	-
09860	Total Chapter 177		X	-	-
	Additional State Sch. Bldg. Aid-Chapter 10				
09870	Interest	40-703-510-830	X	-	-
09880	Redemption of Principal	40-703-510-910	X	-	-
09890	Total Chapter 10		X	-	-
	Additional State Sch. Bldg. Aid – Chapter 74				
09900	Interest	40-704-510-830	X	-	-
09910	Redemption of Principal	40-704-510-910	X	-	-
09920	Total Chapter 74		X	-	-
09930	Total Additional State School Bldg. Aid		X	-	-
09935	Increase in Debt Service Reserve	40-608	X	-	-
09936	Interest Earned on Debt Service Reserve	40-608	X	-	-
09940	TOTAL DEBT SERVICE FUNDS		X	-	-
09970	TOTAL EXPENDITURES/APPROPRIATIONS		X	X	X

G. Expanded Coding

N.J.A.C. 6A:23A-16.10(a)3 states that when a board of education adopts an expanded chart of accounts, the board shall adopt a policy concerning the controls over appropriations for line item accounts which exceed the minimum level of detail established pursuant to N.J.A.C. 6A:23A-16.2(f)1 (the minimum outline). If a district board of education fails to adopt such a policy, the restrictions regarding overexpenditure of funds shall apply to line item accounts which exceed the minimum level of detail. In cases where expanded coding is implemented to account for required maintenance or travel related expenditures, the board may not establish a policy for controls over the appropriations at the minimum outline level of detail.

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

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

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

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

Recipients of **Preschool Funding** submit the detail of the budgeted uses of the funds in Supporting Documentation Item 15. The budget to actual status of these appropriations must be maintained in those districts' accounting records. **Districts with schools preparing blended school based budgets** submit the blended resource school-based budgets. The budget to actual status of these appropriations must be maintained in those districts' accounting records. Expanded coding beyond required maintenance is optional for all other districts. All districts are required to account for required maintenance expenditures at the school-facility level. As such, a location code is a required component of the minimum outline for the required maintenance appropriation account.

Pursuant to N.J.S.A. 18A:11-12(p), districts are required to annually establish a maximum appropriation amount for travel related expenditures and adhere to that limit. The budget to actual status of these appropriations must be maintained by all districts to support adherence to the law. All districts should establish a mechanism to determine compliance with this provision which can be achieved several ways. The board may establish an expanded chart of accounts by using a new identifying code for all travel related expenditures or may maintain spreadsheets outside of the district's existing accounting system. This decision is left up to the individual Boards of Education or Boards of Trustees and not prescribed by the Department of Education.

H. Estimated Tuition Calculation for Regular Districts

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

As required under N.J.A.C. 6A:23A-17.1(f)(1), all regular districts that receive pupils and do not use the A4-1/A4-2 method are required to use the calculated estimated tuition rate and reports generated from the budget software in place of the worksheets provided by the Office of Fiscal Standards and Efficiency. The executive county superintendent is required to review any unique circumstances or variations in methodology and mediate all disputes that arise from the determination of estimated tuition rates, including challenges to the estimated ADE counts generated by the software.

The certification of tuition rates occurs after two years. In the 2011-12 budget, districts are required to include any applicable tuition adjustment for the certification of 2009-10 rates. The software will also include an edit that requires districts to withdraw tuition reserve amounts to correspond to the year of rate certification.

The budget software automatically calculates the estimated costs per pupil using the Average Daily Enrollment (ADE) from the School Register Summary as specified in N.J.A.C. 6A:23A-17.1 and prebudget year (2010-11) data. Direct costs are apportioned to the applicable program (e.g. line 2520-Grade 1-5 Teacher Salaries - is apportioned to the tuition costs for grades 1-5). Indirect or undistributed costs are allocated using ratios based on the ADE for each program to the total applicable ADE for the cost area. For example, undistributed instructional costs for regular programs are prorated among regular program cost centers (preschool through grade 12) based on the ratio of ADE for each cost center to the total. Other undistributed instructional program costs (e.g., function 240-school administration) are prorated among regular and special education program cost centers based on the ADE ratio of each cost center to the total.

Estimated Average Daily Enrollment (EADE) is calculated by the square of the growth rate to the district's Average Daily Enrollment (ADE) from two years prior to the budget year. The growth rate is derived from the district's ADE from two years and four years prior to the budget year. The growth rate is limited to a maximum (for positive growth) of 10% and a minimum (for negative growth) of -10%. This average is calculated in accordance with N.J.A.C. 6A:23A-17.1, as follows:

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

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

Where:

G is the growth rate

Y2 is the ADE two years prior to the budget year

Y4 is the ADE four years prior to the budget year

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

The tuition data entry screen requires very little data entry if not using the optional allocation method. The cost per pupil for each regular and special education program code generated by the software must be used as input for supporting documentation 6. Receiving districts should send a copy of the applicable Estimated Tuition Reports to the sending districts with an official notification of the rate being charged for each category for the 2011-12 year. Receiving districts are still required to file a letter of intent with the Division of Finance and Regulatory Compliance to perform their own final tuition rate calculations using the forms A4-1 and A4-2.

The highlighted items on the estimated tuition calculation reports relate to new detailed appropriation line items added to the budget software in 2010-11. The estimated tuition calculation reports (regular and special education) sum the applicable current year appropriations as contained in sections I, II, III, and IV of the reports and deduct selected revenues per N.J.A.C. 6A:23A-17.1 to calculate the Net Total Tuition Costs. This amount is then inflated by the greater of 2.5 percent or CPI to equal the Grand Total. The cost per pupil is calculated by dividing the Grand Total by the ADE.

Pursuant to changes required under the School Funding Reform Act of 2008 (SFRA) and N.J.A.C. 6A:23A-8.7, beginning in 2008-09 the deduction for the three revenue lines, Bilingual, education opportunity aid (EOA), and discretionary education opportunity aid (DEOA) is being phased out over five years. In 2008-09, 2009-10, and 2010-11 the revenue reduction from the tuition calculation equaled 80 percent, 60 percent, and 40 percent, respectively, of the 2007-08 revenue budgeted on those lines. In 2011-12, the revenue deduction from the tuition calculation will equal 20 percent of the 2007-08 revenue budgeted on those lines. This will be the final year in which a deduction for these revenues will occur. Other changes may be required and the estimated tuition calculation may be updated in future years if further changes are deemed necessary.

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

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

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

The optional District Choice Allocations data entry screen has 11 columns. The first column contains the program descriptions. Columns two through ten contain the Section II costs. Column 11 allows for the optional allocation of special revenue funds transferred to the blended-resource school-based budgets. The first row automatically pulls in the 2010-11 appropriation costs which can then be allocated down to the applicable programs. Warning edits will check to ensure the total at the bottom of each

column equals the amount from the detailed 2010-11 appropriations as shown on the first row.

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

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

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

**School District Budget Statement for the School Year
2011-2012
District Name**

**Sample Estimated Tuition Calculation
Average Daily Enrollments**

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

School District Budget Statement for the School Year 2011-2012
District Name
Estimated Tuition Calculation
Estimated Calculated Rate for Regular Programs

	<u>Account</u>	<u>Totals</u> \$/ Line Items	<u>Preschool/ K</u> 01	<u>Grades 1-5</u> 02	<u>Grades 6-8</u> 03	<u>Grades 9-12</u> 04
SECTION I:						
Teachers Salaries	11-xxx-100-101					
Local Contrib – Trans to Spec Rev	11-105-100-930					
Equipment	12-xxx-100-730					
SECTION II: District Choice Allocation						
Vocational Program – Local Inst. + Equipment	11-3xx-100-xxx/12-3xx-100-730					
Rental of Land & Bldg (Oth than Lease Purchase)	11-000-262-441					
Interest Lease/Purchase	11-000-251-832					
Student Body Act./Other Instr. + Equip	11-4xx-100-xxx/12-4xx-100-730					
Fac. Acq. & Construction (Other than LP Princ.)	12-000-400-xxx					
Building Use Charge	Formula A					
Child Study Teams + Equip.	11-000-219-xxx/12-000-219-730					
Related Services	11-000-216-xxx/12-000-21x-730					
Benefits for Special Programs	11-2xx-100-xxx					
SECTION III:						
Regular Programs – Undistributed Instruction						
Other Salaries for Instruction	11-190-100-106					
Purch. Prof. Edu. Serv.	11-190-100-320					
Purchased Tech. Serv.	11-190-100-340					
Other Purch. Serv. (400-500)	11-190-100-500					
General Supplies	11-190-100-610					
Textbooks	11-190-100-640					
Other Objects	11-190-100-890					
Benefits-Total Regular Programs - Instruction	11-1xx-100-2xx					
Undistributed Exp. Guidance	11-000-218-xxx					
Benefits-Total Guidance	11-000-218-2xx					
Undist. Exp. Other Supp. Serv.- Reg.- Equip.	12-000-210-730					
Basic Skills/Remedial – Instruction	11-230-100-xxx					
Basic Skills/Remedial - Instruction – Equipment	12-230-100-730					
Before/After School Programs	11-421-X00-XXX					
Summer School	11-422-X00-XXX					
Instructional Alternative Education Programs	11-423-X00-XXX					
Other Supplemental/At-Risk Programs	11-424-X00-XXX					
At-Risk Programs - Equipment	12-42X-100-730					
SECTION IV:						
Home Instruction						
Home Instr – Salaries of Teachers	11-150-100-101					
Home Instr – Other Salaries for Instruction	11-150-100-106					
Home Instr – Purch. Prof. Edu. Serv.	11-150-100-320					
Home Instr – Purchased Tech. Serv.	11-150-100-340					
Home Instr – Other Purchased Serv. (400-500)	11-150-100-500					
Home Instr – General Supplies	11-150-100-610					
Home Instr – Textbooks	11-150-100-640					
Home Instr – Other Objects	11-150-100-800					
Bilingual Instruction	11-240-100-xxx					
Undistributed Exp. – Attendance and Soc. Work	11-000-211-xxx					
Undistributed Health Services	11-000-213-xxx					
Undistributed Exp. Improvement of Instruction	11-000-221-xxx					
Undistributed Instr.–Ed. Media Serv. Sch. Library	11-000-222-xxx					

School District Budget Statement for the School Year 2011-2012

District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Regular Programs

	<u>Account</u>	<u>Totals</u> \$/ Line Items	<u>Preschool/ K</u> 01	<u>Grades 1-5</u> 02	<u>Grades 6-8</u> 03	<u>Grades 9-12</u> 04
Undistributed Exp. Instr. Staff Training Services	11-000-223-xxx					
Undistributed Exp. Supp. Serv - General Admin.	11-000-230-xxx					
Undistributed Exp. Supp. Serv. – School Admin.	11-000-240-xxx					
Undistributed Exp. – Central Services	11-000-251-xxx					
Undistributed Exp. – Admin. Info. Technology	11-000-252-xxx					
Undistributed Exp. Required Maint. for School	11-000-261-xxx					
Undistributed Exp. Custodial Svcs Salaries	11-000-262-100					
Undistributed Exp. Custodial Svcs Sal of Aides	11-000-262-107					
Undist. Exp. Custodial Svcs. Purch Prof/Tech	11-000-262-300					
Undist. Exp. Custodial Svcs. Cleaning Repairs	11-000-262-420					
Undist. Exp. Custodial Svcs. Other Purch	11-000-262-490					
Undist. Exp Custodial Svcs. Insurance	11-000-262-520					
Undist. Exp. Custodial Svcs. Misc. Purch. Serv.	11-000-262-590					
Undist. Exp. Custodial Svcs. General Supplies	11-000-262-610					
Undist. Exp. Custodial Svcs. Energy (Elec)	11-000-262-622					
Undist. Exp. Custodial Svcs. Energy (Nat Gas)	11-000-262-621					
Undist. Exp. Custodial Svcs. Energy (Oil)	11-000-262-624					
Undist. Exp. Custodial Svcs. Energy (Gasoline)	11-000-262-626					
Undist. Exp. Custodial Svcs. Other Objects	11-000-262-800					
Undist. Exp. Care & Upkeep of Grounds	11-000-263-XXX					
Undist. Exp. Security	11-000-266-XXX					
Transportation – Salaries (Other than Bet H/S)	11-000-270-162					
Transportation – Salaries (Bet H/S) – Non Public	11-000-270-163					
Trans. – Contracted Serv. (Oth. than Bet. H/S)	11-000-270-512					
Alloc. Costs – Other than Bet H/S	Formula B					
Undistributed Exp. Food Services	11-000-310-xxx					
Benefits – Total Attendance & Social Work	11-000-211-2xx					
Benefits – Total Health Services	11-000-213-2xx					
Benefits – Total Impr. Of Instr. Services	11-000-221-2xx					
Benefits – Total Ed. Media Serv – School Library	11-000-222-2xx					
Benefits – Total Instr. Staff Training Serv.	11-000-223-2xx					
Benefits – Total Support Serv. – Gen. Admin.	11-000-230-2xx					
Benefits – Total Supp. Serv. – School Admin.	11-000-240-2xx					
Benefits – Total Supp. Serv. – Central Serv.	11-000-251-2xx					
Benefits – Total Supp. Serv. – Admin. Info. Tech.	11-000-252-2xx					
Benefits – Total Operation/Maint of Plant Serv.	11-000-260-2xx					
Benefits – Total Unallocated Benefits	11-000-291-2xx					
Equipment						
Home Instruction	12-150-100-730					
Bilingual Education – Instruction	12-240-100-730					
Undistributed Exp. - Instruction	12-000-100-730					
Undistributed Exp. – Support Serv. Staff	12-000-220-730					
Undistributed Exp. – General Administration	12-000-230-730					
Undistributed Exp. – School Administration	12-000-240-730					
Undistributed Exp. – Central Services	12-000-251-730					
Undistributed Exp. – Admin. Info. Tech.	12-000-252-730					
Undistributed Exp. – Required Maint	12-000-261-730					
Undistributed Exp. – Custodial Svcs	12-000-262-730					
Undistributed Exp– Care& Upkeep of Grounds	12-000-263-730					
Undistributed Exp. – Security	12-000-266-730					
Undistributed Exp. – Non-Instr. Serv.	12-000-300-730					
Total Special Education Direct Costs	Formula C					

School District Budget Statement for the School Year 2011-2012

District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Regular Programs

	<u>Account</u>	<u>Totals</u> \$/ Line Items	<u>Preschool/</u> <u>K</u>	<u>Grades</u> <u>1-5</u>	<u>Grades</u> <u>6-8</u>	<u>Grades</u> <u>9-12</u>
			01	02	03	04
Interest on Early Retirement Bonds	40-701-510-835					
Redemption of Principal – ERIP Bonds	40-701-510-910					
	SUBTOTALS					
SECTION V – LESS:						
Bilingual Education Aid (Revenues)	10-3140					
Education Opportunity Aid(Revenues)	10-3117					
Discretionary Educ. Opportunity Aid (Revenues)	10-3118					
Fund 20 Portion of Contribution to SBB	20-xxxx					
	NET TOTAL TUITION COSTS					
	GRAND TOTAL					
	ADE					
	COST PER PUPIL					

School District Budget Statement for the School Year 2011-12

District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Special Education Programs

	Account	Totals \$/ Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
SECTION I:													
Total Expenses	11-xxx-100-xxx												
Equipment	12-xxx-100-730												
SECTION II: District Choice Allocation													
Vocational Program – Local Inst. + Equip	11-3xx-100-xxx/12-3xx-100-730												
Rental of Land & Bldg – Lease Purchase	11-000-262-141												
Interest Lease/Purch	11-000-251-832												
Student Body Act./Other Inst.+ Equip	11-4xx-100-xxx/12-4xx-100-730												
Fac. Acq. & Construction (Oth. Than LP Princ.)	12-000-400-xxx												
Building Use Charge	Formula A												
Child Study Teams + Equip	11-000-219-xxx/12-000-219-730												
Related Services	11-000-216-xxx/12-000-21x-730												
Benefits for Special Programs	11-2xx-100-xxx												
SECTION IV:													
Home Instruction													
Home Instr. – Salaries of Teachers	11-219-100-101												
Home Instr. – Other Salaries for Instruction	11-219-100-106												
Home Instr. – Purch. Prof. Edu. Serv.	11-219-100-320												
Home Instr. – Purchased Tech. Serv.	11-219-100-340												
Home Instr. – Oth. Purch. Serv (400-500)	11-219-100-500												
Home Instr. – General Supplies	11-219-100-610												
Home Instr. - Textbooks	11-219-100-640												
Home Instr. – Other Objects	11-219-100-800												
Bilingual Instruction	11-240-100-xxx												
Und. Exp. – Attendance and Soc. Work	11-000-211-xxx												
Und. Exp. – Health Services	11-000-213-xxx												
Und. Exp. - Improvement of Instruction	11-000-221-xxx												
Und. Instr. – Ed. Media Serv. Sch. Library	11-000-222-xxx												
Und. Exp. - Instr. Staff Training Services	11-000-223-xxx												
Und. Exp. Supp. Serv. – Gen. Admin.	11-000-230-xxx												
Und. Exp. Supp. Serv. – Sch. Admin.	11-000-240-xxx												
Und. Exp. – Central Services	11-000-251-xxx												
Und. Exp. – Admin. Info. Tech.	11-000-252-xxx												
Und. Exp. Required Maint for School Facilities	11-000-261-xxx												
Undistributed Exp. Custodial Svcs. Salaries	11-000-262-100												
Undistributed Exp. Custodial Svcs. Sal of Aides	11-000-262-107												
Und. Exp. Custodial Svcs. Purch Prof/Tech	11-000-262-300												

School District Budget Statement for the School Year 2011-12

District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Special Education Programs

	Account	Totals \$/ Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
Und. Exp. Custodial Svcs. Cleaning/Repair/Maint	11-000-262-420												
Und. Exp. Custodial Svcs. Other Purch. Prof. Serv.	11-000-262-490												
Und. Exp. Custodial Svcs. Insurance	11-000-262-520												
Und. Exp. Custodial Svcs. Misc. Purch Serv.	11-000-262-590												
Und. Exp. Custodial Svcs. General Supplies	11-000-262-610												
Und. Exp. Custodial Svcs. Energy (Elec)	11-000-262-622												
Und. Exp. Custodial Svcs. Energy (Nat Gas)	11-000-262-621												
Und. Exp. Custodial Svcs. Energy (Oil)	11-000-262-624												
Und. Exp. Custodial Svcs. Energy (Gasoline)	11-000-262-626												
Und. Exp. Custodial Svcs. Other Objects	11-000-262-800												
Undist. Exp. Care & Upkeep of Grounds	11-000-263-XXX												
Undist. Exp. Security	11-000-266-XXX												
Transportation Salaries (Other than Bet H/S)	11-000-270-162												
Trans. Sal. (Bet H/S) – NonPublic School	11-000-270-163												
Trans. Contr. Services (Oth. Than Bet H/S)	11-000-270-512												
Alloc. Costs – Other than Bet H/S	Formula B												
Undistributed Exp. Food Services	11-000-310-xxx												
Benefits – Total Attendance & Social Work	11-000-211-2xx												
Benefits – Total Health Services	11-000-213-2xx												
Benefits – Total Impr. Of Instr. Services	11-000-221-2xx												
Benefits – Total Ed. Media Serv-Sch. Lib.	11-000-222-2xx												
Benefits – Total Instr. Staff Training Serv.	11-000-223-2xx												
Benefits – Total Support Serv – Gen. Admn	11-000-230-2xx												
Benefits – Total Supp. Serv – Sch. Admin.	11-000-240-2xx												
Benefits – Total Supp. Serv – Central Serv.	11-000-251-2xx												
Benefits – Total Supp. Serv.– Admin Info Tech.	11-000-252-2xx												
Benefits – Total Operation/Maint of Plant Serv.	11-000-260-2xx												
Benefits – Total Unallocated Benefits	11-000-291-2xx												
Equipment													
Home Instruction	12-219-100-730												
Bilingual Ed. Instr.	12-240-100-730												
Undistributed Exp. – Instruction	12-000-100-730												
Undistributed Exp. – Support Serv. Staff	12-000-220-730												
Undistributed Exp. – General Admin.	12-000-230-730												
Undistributed Exp. – School Admin.	12-000-240-730												
Undistributed Exp. – Central Services	12-000-251-730												
Undistributed Exp. – Admin. Info. Tech.	12-000-252-730												

School District Budget Statement for the School Year 2011-12

District Name

Estimated Tuition Calculation

Estimated Calculated Rate for Special Education Programs

	Account	Totals \$/ Line Items	05 Cogn. Mild	06 Cogn. Mod.	07 LLD	08 Vis. Imp.	09 Aud. Imp.	10 Beh. Disab	11 M.D.	12 Autism	13 PT	14 FT	15 Cogn. Sev.
Undistributed Exp. – Required Maint.	12-000-261-730												
Undistributed Exp. – Custodial Svcs	12-000-262-730												
Undistributed Exp–Care & Upkeep Grounds	12-000-263-730												
Undistributed Exp. – Security	12-000-266-730												
Undistributed Exp. – Non-Instr. Serv.	12-000-300-730												
Interest on Early Retirement Bonds	40-701-510-835												
Redemption of Principal – ERIP Bonds	40-701-510-910												
	SUBTOTALS												
	SECTION V: LESS												
Bilingual Education Aid (Revenue)	10-3140												
Education Opportunity Aid (Revenues)	10-3117												
Discretionary Educ Opportunity Aid (Revenues)	10-3118												
Fund 20 Portion of Contribution to SBB	20-xxxx												
	NET TOTAL TUITION COSTS												
	GRAND TOTAL												
	ADE												
	COST PER PUPIL												

I. Completing the Recapitulation of Balances

GASB Statement Number 54:

Governmental Accounting Standards Board Statement No. 54 requires districts to first classify fund balance on whether resources are spendable, and then within the spendable category, on “the extent to which the government is bound to honor constraints on the specific purposes for which amount in the fund can be spent” (paragraph 50).

Districts should have a policy regarding cash flow as it relates to fund balance. GASB No. 54 recognizes that fund balance for a single purchase may come from multiple sources. For example, a district might use emergency fund balance and assigned fund balance to complete a single transaction. A flow assumption might be needed at year end to properly classify the reduction in fund balance at that point in time. The policy should address the flow assumption (which funds are used first) when both restricted resources and other resources can be used for the same purpose; and when committed, assigned, and unassigned resources are to be used, the order in which outlays are to be allocated among them. GASB No. 54 includes a default ordering assumption when a purchase comes from multiple sources. If a district does not wish to use the default order, then the district should adopt a policy which directs the order of funds to be utilized in transactions that may come from multiple sources.

The department encourages interested parties to obtain the publication directly from GASB (www.gasb.org).

Completion of the Recapitulation of Balances:

The recapitulation of balances report in the software is condensed for advertising as well as for the user-friendly budget. Districts must still complete the Detailed Recapitulation of Balances. The data entered will automatically create the Advertised Recapitulation of Balances report which is incorporated in the newspaper file and user friendly budget file. To access the files, select from the report menu “Prepare Diskette of Advertised Budget for Newspaper” and “Prepare User Friendly Budget” and follow the instructions included in the EDC manual.

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

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

General Fund (Restricted) Capital Reserve Account – Column 3 - is used to report the restricted general fund balance related to an established capital reserve account under N.J.S.A. 18A:21-2, N.J.S.A. 18A:7G-31 amended, and N.J.A.C. 6A:23A-14.1. Pursuant to N.J.S.A. 18A:7F-41, deposits may be made to the capital reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.3(a) defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1st and June 30th. Deposits may still be done at budget time.

General Fund (Restricted) Adult Education Programs – Column 4 - is used to report that portion of the general fund surplus that arose from the excess of receipts and donations, tuition

fees or from any source other than local taxation over the actual cost of the maintenance and operation of the district's adult education program. N.J.S.A. 18A:50-6 requires that any surplus generated from the district's adult education program in a given year remain in a separate account and for the restricted fund balance to be utilized exclusively for carrying out a program of adult education during the ensuing year.

General Fund (Restricted) Maintenance Reserve Account – Column 5 – is used to report that portion of the general fund surplus, which is legally reserved for maintenance pursuant to N.J.A.C. 6A:26A. Pursuant to N.J.S.A. 18A:7F-41, deposits may be made to the maintenance reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.3(b) defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1st and June 30th. Deposits may still be done at budget time.

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

General Fund (Restricted) Tuition Reserve Account – Column 7 - is used to report that portion of the general fund surplus legally restricted at year end for anticipated tuition adjustments upon certification of rates pursuant to N.J.A.C. 6A:23A-17.1(f)(8). The set-aside into a tuition reserve is a year-end activity and only applicable to certification of rates between formal sending/receiving districts. The maximum amount that may be restricted at year end during any contract year is 10 percent of the estimated tuition cost. In accordance with N.J.A.C. 6A:23A-17.1(f)(6) and (7), the certification of tuition rates occurs after two years. Upon certification of rates in the second year following the contract year, full appropriation of the applicable year's reserve must be liquidated; any remaining balance related to that year must be reserved and budgeted for tax relief. Amounts legally reserved at June 30, 2010 will be preloaded from Audsum on line 1610 and must be appropriated in the 2011-12 budget certified for taxes. This is an edit check. Line 1610 may include surplus legally reserved for multiple years. No data entry is allowed for lines 1630 and 1640. (N/A for county vocational and special services school districts.)

General Fund (Restricted) Current Expense Emergency Reserve – Column 8- is used to report the emergency reserve account balance. Pursuant to N.J.S.A. 18A:7F-41 and N.J.A.C. 6A:23A-14.4, a Current Expense Emergency Reserve account may be established by board resolution to be used to finance unanticipated general fund expenditures required for a thorough and efficient education. Unanticipated means reasonably unforeseeable and shall not include additional costs caused by poor planning. The maximum balance permitted at any time in this reserve is the greater of \$250,000 or 1% of the general fund budget not to exceed one million dollars. Deposits may be made to the emergency reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.4 defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1st

and June 30th. There are restrictions to year end deposits for districts that received a tax levy cap waiver. Deposits may still be done at budget time.

Withdrawals during the budget year require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health costs greater than four percent. The district should update the middle column of the appropriations for a deposit into emergency reserve in 2010-11 on the appropriate line as well as the recapitulation of balances. There is a separate line number in audsum enabling tracking of the emergency reserve account separate from other legal reserves. Revenue line 126 should be used to capture the budgeted withdrawal from the emergency reserve that would be required due to the district exceeding the maximum limit. There is an edit check that line 1670 column 8 is not greater than the statutory limit.

Additional guidance regarding the emergency reserve is posted on the department's website at <http://www.nj.gov/education/finance/fp/af/EmergencyReserveGuidance.pdf>.

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

Debt Service Fund (Restricted) for Debt Repayment- Column 10- is used by districts to account for the portion of the proceeds from the sale of district property that the district has elected to transfer to the debt service fund for the exclusive purpose of reducing outstanding debt obligations of the district, under N.J.S.A. 18A:7F-41. N.J.A.C. 6A:23A-14.4 defines property as land, buildings and other property that was incidental to the sale of land or a building. Districts should not anticipate a deposit at budget time unless the proceeds have been realized. Districts should include the withdrawal at budget time to offset the tax levy. Deposits may not be made to the reserve account if a district does not have any outstanding debt. The reserve must be liquidated within the lesser of five years from its inception or the remaining term on the obligations. Any remaining balance must be used for tax relief.

General Information:

1. Lines 1595, 1600, 1605 and 1610 will be preloaded in the budget software for all columns with the information submitted in the applicable prior years' audit summary worksheet diskettes and certified budget on file with the department. Data entry is not permitted on these lines.
2. Corrections to the amounts that are preloaded on line 1610 require the submission by the public school accountant of a corrected audit summary worksheet to the Office of Fiscal Standards and Efficiency in the Division of Finance and Regulatory Compliance. All errors must be corrected immediately upon recognition.
3. Lines 1620 and 1660 must agree with the amounts shown in revenues and appropriations sections of the budget related to budgeted fund balance and withdrawals

from the general fund capital reserve, maintenance reserve, and emergency reserve accounts. These lines are also used for budgeting withdrawals from the tuition reserve.

4. Line 1620:

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

5. Line 1660:

- columns 2, 4, and 6 are added together to tie into the amount reported for budgeted fund balance on line 121 plus the net increase/withdrawal of the sale/lease-back reserve on lines 131 and 7355.
- column 3 must agree with the net increase/withdrawal in the capital reserve reported on lines 130, 132, 7690 and 7695.
- column 5 must agree with the net increase/withdrawal in the maintenance reserve reported on lines 133, 7619 and 7620.
- column 7 must agree with the amounts reported for withdrawal from tuition reserve reported on lines 134 and 135.
- column 8 must agree with the amounts entered on line 7356 and 7357 less the amounts entered on lines 125 and 126.
- column 9 must agree with the data entry on line 530 and be less than or equal to column 9 line 1655.
- column 10 must agree with the data entry entered on lines 9935 and 9936 less the data entry on line 535.

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

Specific Information:

LINE	COLUMN	INSTRUCTION
1620	2	Key in amount of 2010-11 budgeted fund balance as of 2/1/11. This includes any appropriations of surplus into the general fund from 7/1/10 to 2/1/11 in accordance with N.J.A.C. 6A:23A-13.3 with Commissioner approval.

LINE	COLUMN	INSTRUCTION
1620	3	Key in net increase/withdrawal from 2010-11 capital reserve. Amount is difference between withdrawal on lines 130 and 132, column 3, and increase on lines 7690 and 7695, column 3. If a net decrease, enter a negative amount. If a net increase, enter positive number.
	4	Key in the amount of the 2010-11 budgeted fund balance as of 2/1/11. Negative entry only.
	2, 4, & 6	Columns are added together and must agree with revenue line 121 in column 3 and net increase/withdrawal of sale/lease-back reserve on lines 131 & 7355.
	5	Key in net increase/withdrawal from 2010-11 budgeted maintenance reserve as of 2/1/11. Amount is difference between withdrawal on line 133 column 3, and increase on lines 7619 and 7620, column 3. If a net decrease, enter a negative amount. If a net increase, enter positive number.
	7	Key in amount of 2010-11 withdrawal from tuition reserve that was budgeted. Negative entry only.
	8	Key in net increase/withdrawal from 2010-11 budgeted current expense emergency reserve as of 2/1/11. Amount is the difference between withdrawal on lines 125 and 126 column 3, and the increase on lines 7356 and 7357, column 3. If a net decrease, enter a negative amount. If a net increase, enter a positive amount.
	9	Key in unreserved debt service surplus funds that were appropriated to offset property taxes in 2010-11 budget. Negative entry only.
	10	Key in net increase/withdrawal from 2010-11 budgeted debt service fund reserved for debt repayment reserve as of 2/1/11. Amount is the difference between withdrawal on line 535 column 3, and the increase on lines 9935 and 9936, column 3. If a net decrease, enter a negative amount. If a net increase, enter a positive amount.
1630	2	Key in amount of additional balances to be appropriated from fund balance to the general fund between 2/1/11 and 6/30/11. Negative entry only. Pursuant to N.J.A.C. 6A:23A-13.3(b), any transfers from this line must have Commissioner approval.

LINE	COLUMN	INSTRUCTION
1630	3	Key in total of (negative entry only): <ul style="list-style-type: none"> • Amount following <u>approval</u> of LRFP, anticipated to be withdrawn by board resolution between 2/1/11 and 6/30/11 to fund local share less excess costs of approved projects. • Amount following <u>approval</u> of LRFP, anticipated to be transferred by board resolution between 2/1/11 and 6/30/11 to debt service to offset principal and interest payments for approved bonded projects in LRFP.
	8	Key in amount of additional balances to be appropriated from fund balance to the general fund between 2/1/11 and 6/30/11. Negative entry only. Any transfers from this line must have Commissioner approval.
1640	2	Key in additional balances the district anticipates generating in the general fund between 2/1/11 and 6/30/11. This includes any excess revenues projected through 6/30/11, any appropriations expected to lapse as of 6/30/11, and any cancelled prior year open orders.
	3	Key in unanticipated investment income to be deposited between 2/1/11 and 6/30/11. This line is only used to report anticipated unbudgeted increases limited to unanticipated investment income, since other increases to this account can only be made if the amounts were originally included in the certified budget.
	5	Key in unanticipated investment income to be deposited between 2/1/11 and 6/30/11. This line is only used to report anticipated unbudgeted increases limited to unanticipated investment income, since other increases to this account can only be made if the amounts were originally included in the certified budget.
1650	ALL	Software will calculate the estimated appropriation balance for 6/30/11.
1653	ALL	Key in anticipated year-end transfers from general fund to maintenance, capital, or current expense emergency reserves of any unanticipated revenue or unexpended line-item appropriation amounts, or both, allowed pursuant to N.J.S.A. 18A:7F-41.
1655	ALL	Software will calculate the estimated fund balance at 6/30/11.

LINE	COLUMN	INSTRUCTION
1660	2	Key in fund balance budgeted for 2011-12. Audited excess surplus as of 6/30/10 must be budgeted fund balance for 2011-12 and included on this line under column 6, as well as any balance in waiver offset reserve at 6/30/10 or other legal reserve required to be budgeted in 2011-12. Negative entry only.
	2, 4, & 6	Columns are added together and must agree with sum of revenue lines 121 column 4 and net increase/withdrawal of sale/lease-back on lines 131 & 7355.
	3	Key in budgeted increase/withdrawal to capital reserve in 2011-12. Amount is difference between withdrawals on lines 130 and 132 and increase on lines 7690 and 7695, column 4. If net decrease, enter a negative number. If net increase, enter a positive number.
	4	Key in the estimated 6/30/11 balance that must be appropriated in 2011-12. Negative entry only.
	5	Key in budgeted increase/decrease in maintenance reserve in 2011-12. Amount is difference between withdrawal on line 133 and increase on lines 7619 and 7620.
	6	Key in budgeted increase/decrease in legal reserve in 2011-12. Audited excess surplus as of 6/30/10 must be budgeted fund balance for 2011-12 and included on this line, as well as any balance in waiver offset reserve at 6/30/10 or other legal reserve required to be budgeted in 2011-12.
	7	Key in amount required under N.J.A.C. 6A:23A-17.1(f) to be budgeted in 2011-12. Negative entry only.
	8	Key in budgeted net increase/withdrawal to emergency reserve in 2011-12. Amount is the difference between the withdrawal on lines 125 and 126 and the increase/deposit on lines 7356 and 7357. Withdrawals require Commissioner approval for emergency purpose.
	9	Key in debt service surplus funds that were appropriated to offset property taxes in 2011-12 budget. Negative entry only.

LINE	COLUMN	INSTRUCTION
	10	Key in budgeted net increase/withdrawal to “debt service fund reserved for debt repayment” in 2011-12. Amount is the difference between the withdrawal on line 535 and the increase/deposit on lines 9935 and 9936.
1670	ALL	Software will calculate the estimated appropriation balance for 6/30/12.

**School District Budget Statement
For the School Year 2011-2012
Detailed Recapitulation of Balances**

County Name: _____ District Name: _____

Budget Category		General Fund Unassigned	General Fund Restr. Capital Reserve Account	General Fund Restricted Adult Ed. Programs	General Fund Restricted Maintenance Reserve Account	General Fund Restricted Legal Reserves	General Fund Restricted Tuition Reserve	General Fund Restricted Current Expense Emergency Reserve	Debt Service Unassigned	Debt Service Restricted for Debt Repayment	Totals
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
01595	Est. Approp. Bal. 6/30/09 (Prior Budget)										
01600	Approp. Bal. 6/30/09 (From Audit)										
01605	Est. Approp. Bal. 6/30/10 (Prior Budget)										
01610	Approp. Bal. 6/30/10 (From Audit)										
01620	Amount Budgeted During FY 2010-11										
01630	Add. Bal. to be Appropriated During FY 2010-11										
01640	Add. Bal. Anticipated during FY 2010-11										
01650	Appropriation Bal. 6/30/11 (est.) before Transfers										
01653	Anticipated Excess GF Balance Transfers during FY 2010-11										
01655	Appropriation Bal. 6/30/11 (est.) after transfers										
01660	Amount Budgeted in FY 2011-12										
01670	Appropriation Balances 6/30/12 (est.)										

**School District Budget Statement
for the School Year 2011-2012
Advertised Recapitulation of Balances**

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unrestricted :				
General Operating Budget				
Repayment of Debt				
Restricted for Specific Purposes :				
General Operating Budget :				
Capital Reserve				
Adult Education Programs				
Maintenance Reserve				
Legal Reserve				
Tuition Reserve				
Current Exp. Emergency Reserve				
Repayment of Debt :				
Reserved for Repayment of Debt				

J. Advertised Per Pupil Cost Calculations

The Advertised Per Pupil Cost Calculations report is generated automatically by the budget program. A sample of the report follows this section. The first three columns, 2008-09 Actual, 2009-10 Actual, and 2010-11 Original Budget are downloaded by the department and act as the “draft” of the department’s 2011 Comparative Spending Guide publication for each district’s review and comment. The per pupil costs calculations for the 2010-11 Revised Budget and 2011-12 Proposed Budget are calculated by the software using the 2010-11 revised appropriations and 2011-12 appropriations keyed in the Detailed Appropriations section of the 2011-12 budget and the 10/15/10 actual and 10/15/11 estimated enrollments shown in the Enrollments section of the 2011-12 budget. The explanatory notes for the sixteen calculations presented for each year are included as Appendix A of this document.

Pursuant to N.J.A.C. 6A:23A-5.2(a)(3), districts with legal costs that exceed 130 percent of the statewide average per pupil amount should establish specific internal control procedures for the reduction of costs or provide evidence that such procedures would not result in a reduction of costs. If a district’s audited per pupil legal cost exceeds the 130 percent threshold as calculated using statewide audited data (published in the Comparative Spending Guide) then the district will be required to implement the procedures in the regulation referenced above.

The 2011-12 budget includes a warning edit if the district’s 2010-11 budgeted per pupil legal costs, revised as of February 1, 2011, exceeds 130 percent of the statewide average per pupil budget legal costs (using original 2010-11 budgets). This is to provide districts planning time for the implementation of the new procedures if the actual costs for year ended June 30, 2011 remain above 130 percent of the statewide per pupil average. The procedures are required if a district’s actual 2010-11 per pupil cost exceeds the 130 percent regulatory threshold unless evidence is provided that such procedures would not result in a reduction of costs.

	Advertised Section				
	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-12 Proposed Budget
	(1)	(2)	(3)	(4)	(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					
Legal Costs					
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)					
<p>The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 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 2010-11 revised appropriations and the 2011-12 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.</p>					

PREPARATION OF THE SUPPORTING DOCUMENTATION PACKET

K. Listing of Supporting Documentation Items and Samples

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

<u>Document Number</u>	<u>Document Description</u>	<u>Completed by</u>
	Cover page summarizing the district budget status	All Districts
(1)	A statement of initiatives and priorities and description of programs and services in excess of the expected local levy.	All Districts
(2)	A description of new programs or enhancements that ensure the implementation of the Core Curriculum Content Standards.	Regular

(3) A schedule of budgeted FTE for the current year and the budget year.	All Districts
(4) A description of the capital outlay budget.	All Districts
(5) A listing of unusual revenues and appropriations	All Districts
(6) A listing of tuition information to support tuition revenues and tuition approps	All Districts
(7) A budget summary review form.	All Districts
(8) Recapitulation of Selected 2011-12 revenues.	All Districts
(9) Excess general fund free balance calculations.	Regular and Vocational
(10) N/A	
(11) N/A	
(12) A listing, by project, of withdrawals from the capital reserve account and a summary of deposits into the account.	All Districts
(13) N/A	
(14) The detailed calculation of Administrative Cost limits	Regular
(15) The detail by intended use of Preschool Education Aid.	Regular
(16) N/A	
(17) Salary and benefits information for certain employees	All Districts
(18) SEMI revenue support	All Districts
(19) The detail by issuance and status of the amount reported as 6/30/10 audited unreserved capital projects fund balances.	Regular
(20) A listing of equipment included in the budget	All Districts
(21) Summary of Shared Services	All Districts
(22) Tax Rate Information	Regular

L. Instructions for Completion

Special attention must be given to the completion of the Supporting Documentation packet. Edit checks are incorporated and will produce error messages if failed. As

with the other budget data, districts will submit a paper version of the Supporting Documentation packet to the county office for the interim steps throughout the approval process. Except for Supporting Documentation Item 2, the county office will not accept any budget documents for review and approval that have not been generated by the budget program and do not indicate that edits were run and no fatal errors were detected. For Supporting Documentation Item 2 (SD2) only, the district has the option to complete the narrative sections using a separate word processing package and attaching to the budget software SD2 report for submission. Those districts that do not complete SD2 in the budget software application must also email the electronic word processing file used to create the text to budget@doe.state.nj.us.

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

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

Cover Page

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

Only those districts requesting an automatic adjustment or separate proposal should reflect Xs on those lines. Note that for calculation of the banked cap for use in future years, there will be an edit check to ensure that the X for the automatic cap adjustments is completed. All other data shown on the paper version of the cover page will be produced by the budget program.

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

NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE

2011-2012

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

DISTRICT

BUDGET STATUS

\$ Budgeted Adequacy Spending
___ Above Expected Local Levy ___ At or Below Expected Local Levy

\$ Total Excess Over Expected Local Levy
_____ Separate Proposal(s) – Voters or Board of School Estimate
_____ Automatic Cap Adjustments
_____ Warning Edits

DISTRICT BUDGET DATA

\$ _____ Separate Proposal(s) – Voters or Board of School Estimate Amount
\$ _____ Minimum Tax Levy
\$ _____ Proposed Base Budget Tax Levy
\$ _____ Tax Levy Cap

_____ Projected 2011-12 WENR – District
_____ Projected 2011-12 Resident Enrollment – District
_____ Projected 2011-12 WENR – DOE*
_____ Projected 2011-12 Resident Enrollment – DOE
_____ Projected 2010-11 WENR – District
_____ Projected 2010-11 Resident Enrollment – District
_____ Projected 2010-11 WENR – DOE*
_____ Projected 2010-11 Resident Enrollment – DOE

* Excludes school choice students

Supporting Documentation Item 1 – District Statement of Priorities

Supporting Documentation Item 1a –

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

Supporting documentation item 1a should be completed using five categories of budget areas of focus. Districts should document the initiatives and priorities in each of the following five categories:

- Maintaining Our School System
- Raising Standards and Expanding Opportunities
- Building Professionalism
- Protecting Our Investment (Capital & Maintenance Projects/Capital Reserve)
- Planning for the Future

For the 2011-12 budget, these categories have been programmed into the software for district data entry.

Supporting Documentation Item 1b –

Supporting documentation item 1b is used to describe in specific detail the reasons why and to the extent that a district's proposed budget contains spending which exceeds its expected local levy (see explanation of expected local levy in Section III of this manual under the "Report of District Status Above or Below Expected Local Levy"). N.J.A.C. 6A:23A-8.2(b) requires districts to prepare this narrative statement and include it with the budget application and other materials for public inspection.

Only districts whose proposed levy exceeds the district's expected local levy are required to complete this section. There is an edit that ensures districts spending in excess of the expected local levy as determined on the Report of District Status Above or Below Expected Local Levy have completed supporting documentation item 1b.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE

2011-2012

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

DISTRICT

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

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

1. Maintaining Our School System

2. Raising Standards and Expanding Opportunities

3. Building Professionalism

4. Protecting Our Investment (Capital & Maintenance Projects/Capital Reserve)

5. Planning for the Future

1b. **District Statement of Programs and Services in Excess of the Expected Local Levy**

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

Supporting Documentation Item 2 – Core Curriculum Content Standards

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

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

Content Standard	Date Adopted
Math	June 2010
Science	June 2009
English Language Arts (formerly Language Arts Literacy)	June 2010
Social Studies	September 2009
21 st Century Life & Careers	June 2009
Visual & Performing Arts	June 2009
Comprehensive Health & Physical Education	June 2009
World Languages	June 2009
Technology	June 2009

Districts have the option of completing the narrative in the budget software application or attaching a completed typed document using a separate word processing system to the budget software SD2 printed report. Those districts that do not complete the supporting documentation in the budget software application must enter “See attached” into supporting documentation item 2, and also email the electronic word processing file used to create the text to budget@doe.state.nj.us.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE
2011-2012

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

DISTRICT

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

In the space provided below briefly describe new programs or enhancements to existing programs that will ensure the implementation of the core curriculum content standards in the 2011-2012 budget year.

Content Standards	New Programs/Enhancements
1 Math	_____ _____
2 Science	_____ _____
3 English Language Arts	_____ _____
4 Social Studies	_____ _____
5 21 st Century Life & Careers	_____ _____
6 Visual & Performing Arts	_____ _____
7 Comprehensive Health & P.E.	_____ _____
8 World Languages	_____ _____
9 Technology	_____ _____

Supporting Documentation Item 3 – Budgeted FTEs

Supporting Documentation item 3 has been revised for the 2011-12 budget preparation. The rows have been revised to be a list by salary account number. The columns have been revised to eliminate the breakout between full-time and part-time.

Supporting documentation item 3 is used to document the changes in budgeted FTEs in comparison to the FTEs included in the current year budget. Enter in the 2010-11 budget column the number of FTEs, as of February 1st, on the applicable line. The FTE entered into the supporting documentation for 2010-11 should agree with the position control roster or other similar personnel budgeting tool.

Enter in the 2011-12 budget changes column the increases (positive number) or decreases (negative number) in FTEs in the base budget approved for advertisement. Enter in the separate proposal column those FTEs to be funded by a separate proposal to the voters or board of school estimate. Spaces are provided to document the number of positions budgeted in each salary line of the budget for both the general fund and special revenue fund.

This is a district-wide staffing schedule, and should include only those positions that are included in the advertised budget. Districts should reconcile the FTE entered on Supporting Documentation Item 3 to the position control roster required under N.J.A.C. 6A:23A-6.8.

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

3. Budgeted Full-Time Equivalent (FTE)

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

Account	Positions	2010-11 Budget FTE	2011-12 Budget Changes +/-	2011-12 Budget Total	Separate Proposals Additional FTE	Grand Total FTE
11-105-100-101	Preschool - Salaries of Teachers					
11-110-100-101	Kindergarten - Salaries of Teachers					
11-120-100-101	Grades 1-5 - Salaries of Teachers					
11-130-100-101	Grades 6-8 - Salaries of Teachers					
11-140-100-101	Grades 9-12 - Salaries of Teachers					
11-140-100-106	Other Salaries for Instruction					
11-150-100-101	Home Instruction-Salaries of Teachers					
11-150-100-106	Home Instruction-Other Salaries for Instruction					
11-190-100-106	Undistributed Instruction-Other Salaries for Instruction					
11-201-100-101	Cognitive Mild-Salaries of Teachers					
11-201-100-106	Cognitive Mild-Other Salaries for Instruction					
11-202-100-101	Cognitive Moderate-Salaries of Teachers					
11-202-100-106	Cognitive Moderate-Other Salaries for Instruction					
11-204-100-101	LLD-Salaries of Teachers					
11-204-100-106	LLD-Other Salaries for Instruction					
11-206-100-101	Visual Impairments-Salaries of Teachers					
11-206-100-106	Visual Impairments-Other Salaries for Instruction					
11-207-100-101	Auditory Impairments-Salaries of Teachers					
11-207-100-106	Auditory Impairments-Other Salaries for Instruction					
11-209-100-101	Behavioral Disabilities-Salaries of Teachers					
11-209-100-106	Behavioral Disabilities-Other Salaries for Instruction					
11-212-100-101	Multiple Disabilities-Salaries of Teachers					
11-212-100-106	Multiple Disabilities-Other Salaries for Instruction					
11-213-100-101	Resource Room-Salaries of Teachers					
11-213-100-106	Resource Room-Other Salaries for Instruction					
11-214-100-101	Autism-Salaries of Teachers					
11-214-100-106	Autism-Other Salaries for Instruction					
11-215-100-101	PreK Disabilities PT-Salaries of Teachers					
11-215-100-106	PreK Disabilities PT-Other Salaries for Instruction					
11-216-100-101	PreK Disabilities FT-Salaries of Teachers					
11-216-100-106	PreK Disabilities FT-Other Salaries for Instruction					
11-219-100-101	Home Instruction-Salaries of Teachers					
11-219-100-106	Home Instruction-Other Salaries for Instruction					
11-221-100-101	Extended School Year-Salaries of Teachers					
11-221-100-102	Extended School Year-Salaries of Supervisors of Instruction					
11-221-100-106	Extended School Year-Other Salaries for Instruction					

Account	Positions	2010-11 Budget FTE	2011-12 Budget Changes +/-	2011-12 Budget Total	Separate Proposals Additional FTE	Grand Total FTE
11-222-100-101	Cognitive Severe-Salaries of Teachers					
11-222-100-106	Cognitive Severe-Other Salaries for Instruction					
11-230-100-101	Basic Skills-Salaries of Teachers					
11-230-100-106	Basic Skills-Other Salaries for Instruction					
11-240-100-101	Bilingual - Salaries of Teachers					
11-240-100-106	Bilingual - Other Salaries for Instruction					
11-3XX-100-101	Vocational Local - Salaries of Teachers					
11-3XX-100-106	Vocational Local - Other Salaries for Instruction					
11-310-100-101	Regular Vocational-Salaries of Teachers					
11-310-100-106	Regular Vocational-Other Salaries for Instruction					
11-320-100-101	Special Vocational-Salaries of Teachers					
11-320-100-106	Special Vocational-Other Salaries for Instruction					
11-401-100-100	Co/Extra Curricular-Salaries					
11-402-100-100	Athletics - Salaries					
11-4XX-100-100	Other Instructional Programs-Salaries					
11-421-100-101	Before/After School-Salaries of Teachers					
11-421-100-106	Before/After School-Other Salaries of Instruction					
11-421-100-178	Before/After School-Salaries of Teacher Tutors					
11-421-100-179	Before/After School-Salaries of Reading Specialists					
11-421-200-100	Before/After School Support Salaries					
11-422-100-101	Summer School-Salaries of Teachers					
11-422-100-106	Summer School-Other Salaries of Instruction					
11-422-100-178	Summer School-Salaries of Teacher Tutors					
11-422-100-179	Summer School-Salaries of Reading Specialists					
11-422-200-100	Summer School Support Salaries					
11-423-100-101	Instr. Alternative Ed-Salaries of Teachers					
11-423-100-106	Instr. Alternative Ed-Other Salaries of Instruction					
11-423-100-178	Instr. Alternative Ed-Salaries of Teacher Tutors					
11-423-100-179	Instr. Alternative Ed-Sal. of Reading Specialists					
11-423-200-100	Instr. Alternative Ed Support Salaries					
11-424-100-101	Other At Risk-Salaries of Teachers					
11-424-100-106	Other At Risk-Other Salaries of Instruction					
11-424-100-178	Other At Risk-Salaries of Teacher Tutors					
11-424-100-179	Other At Risk-Salaries of Reading Specialists					
11-424-200-100	Other At Risk Support Salaries					
11-425-100-101	Other Alternative Ed-Salaries of Teachers					
11-425-100-106	Other Alternative Ed-Other Sal. of Instruction					
11-425-100-178	Other Alternative Ed-Salaries of Teacher Tutors					
11-425-100-179	Other Alternative Ed-Sal. of Reading Specialists					
11-425-200-100	Other Alternative Ed Support Salaries					
11-800-330-100	Community Services Programs-Salaries					
11-000-211-100	Attendance-Salaries					
11-000-211-171	Attendance-Salaries of Drop-Out Prevention Officer/Coordina					
11-000-211-172	Attendance-Salaries of Family Support Teams					
11-000-211-173	Attendance-Salaries of Family Liaisons/Comm Parent Inv. Spec					
11-000-211-174	Attendance-Salaries of Community/School Coordinators					

Account	Positions	2010-11 Budget FTE	2011-12 Budget Changes +/-	2011-12 Budget Total	Separate Proposals Additional FTE	Grand Total FTE
11-000-213-100	Health Services-Salaries					
11-000-213-175	Health Services-Salaries of Social Services Coordinators					
11-000-216-100	Speech/OT/PT - Salaries					
11-000-217-100	Other Support Services Extra. - Salaries					
11-000-218-104	Guidance-Salaries of Other Professional Staff					
11-000-218-105	Guidance-Salaries of Secretarial and Clerical Assistants					
11-000-218-110	Guidance-Other Salaries					
11-000-219-104	Child Study Team-Salaries of Other Professional Staff					
11-000-219-105	Child Study Team-Salaries of Secretarial and Clerical Assistants					
11-000-219-110	Child Study Team-Other Salaries					
11-000-221-102	Impr of Instruction-Sal of Supervisor of Instruction					
11-000-221-104	Impr of Instruction-Sal of Other Professional Staff					
11-000-221-105	Impr of Instruction-Sal of Secr and Clerical Assist.					
11-000-221-110	Impr of Instruction-Other Salaries					
11-000-221-176	Impr of Instruction-Sal of Facilitators, Math & Literacy Coaches					
11-000-222-100	Library-Salaries					
11-000-222-177	Library-Salaries of Technology Coordinators					
11-000-223-102	Instr Staff Training-Salaries of Supervisors of Instruction					
11-000-223-104	Instr Staff Training-Salaries of Other Professional Staff					
11-000-223-105	Instr Staff Training-Salaries of Secretarial and Clerical Assist					
11-000-223-110	Instr Staff Training-Other Salaries					
11-000-230-100	General Admin - Salaries					
11-000-230-108	General Admin - Salaries of Attorneys					
11-000-240-103	School Admin-Salaries of Principals/Asst. Principals/Prog Dir					
11-000-240-104	School Admin-Salaries of Other Professional Staff					
11-000-240-105	School Admin-Salaries of Secretarial and Clerical Assistants					
11-000-240-110	School Admin-Other Salaries					
11-000-251-100	Central Services-Salaries					
11-000-252-100	Admin Info Tech - Salaries					
11-000-261-100	Required Maintenance-Salaries					
11-000-262-100	Custodial Services-Salaries					
11-000-262-107	Custodial Services-Salaries of Non-Instructional Aides					
11-000-263-100	Care & Upkeep of Grounds-Salaries					
11-000-266-100	Security-Salaries					
11-000-270-107	Transportation-Salaries of Non-Instructional Aides					
11-000-270-160	Transportation-Sal. for Pupil Trans(Bet Home & Sch)-Reg.					
11-000-270-161	Transportation-Sal for Pupil Trans(Bet Home & Sch)-Sp Ed					

Account	Positions	2010-11 Budget FTE	2011-12 Budget Changes +/-	2011-12 Budget Total	Separate Proposals Additional FTE	Grand Total FTE
11-000-270-162	Transportation-Sal. for Pupil Trans(Other than Bet. Home & Sch)					
11-000-270-163	Transportation-Sal. for Pupil Trans(Bet. H&S) - NonPublic Sch					
12-000-400-100	Facilites Acq & Construction-Salaries					
13-330-100-101	Post Secondary Prog-Salaries of Teachers					
13-330-100-106	Post Secondary Prog-Other Salaries for					
13-330-200-100	Post Secondary Prog Support Salaries					
13-422-100-101	Summer School-Salaries of Teachers					
13-422-100-106	Summer School-Other Salaries for Instruction					
13-422-100-178	Summer School-Salaries of Teacher Tutors					
13-422-100-179	Summer School-Salaries of Reading Specialists					
13-422-200-100	Summer School Support Salaries					
13-4XX-100-101	Other Special Schools-Salaries of Teachers					
13-4XX-100-106	Other Special Schools-Other Salaries for Instruction					
13-4XX-100-178	Other Special Schools-Salaries of Teacher Tutors					
13-4XX-100-179	Other Special Schools-Salaries of Reading Specialists					
13-4XX-200-100	Other Special Schools Support Salaries					
13-601-100-101	Eve/Adult HS/Post Grad-Salaries of Teachers					
13-601-100-106	Eve/Adult HS/Post Grad-Other Salaries for Instruction					
13-601-100-178	Eve/Adult HS/Post Grad-Salaries of Teacher Tutors					
13-601-100-179	Eve/Adult HS/Post Grad-Salaries of Reading Specialists					
13-601-200-100	Eve/Adult HS/Post Grad-Salaries					
13-602-100-101	Adult Ed Local-Salaries of Teachers					
13-602-100-106	Adult Ed Local-Other Salaries for Instruction					
13-602-100-178	Adult Ed Local-Salaries of Teacher Tutors					
13-602-100-179	Adult Ed Local-Salaries of Reading Specialists					
13-602-200-100	Adult Ed Local Support Salaries					
13-629-100-101	Vocational Evening-Salaries of Teachers					
13-629-100-106	Vocational Evening-Other Salaries for Instruction					
13-629-100-178	Vocational Evening-Salaries of Teacher Tutors					
13-629-100-179	Vocational Evening-Salaries of Reading Specialists					
13-629-200-100	Vocational Evening-Salaries					
13-631-100-101	Evening School Foreign Born-Salaries of Teachers					
13-631-100-106	Evening School Foreign Born-Other Salaries for Instruction					
13-631-100-178	Evening School Foreign Born-Salaries of Teacher Tutors					
13-631-100-179	Evening School Foreign Born-Salaries of Reading Specialists					
13-631-200-100	Evening School Foreign Born Support Salaries					
13-640-200-100	GED Testing Center Salaries					
20-XXX-XXX-XXX	Local Projects					
20-218-100-101	PEA Salaries of Teachers					
20-218-100-106	PEA Other Salaries for Instruction					
20-218-200-102	PEA Salaries of Supervisors of Instruction					
20-218-200-103	PEA Salaries of Program Directors					

Account	Positions	2010-11 Budget FTE	2011-12 Budget Changes +/-	2011-12 Budget Total	Separate Proposals Additional FTE	Grand Total FTE
20-218-200-104	PEA Salaries of Other Professional Staff					
20-218-200-105	PEA Salaries of Secr and Clerical Assistants					
20-218-200-110	PEA Other Salaries					
20-218-200-173	PEA Salaries of Community Parent Involvement Spec.					
20-218-200-176	PEA Salaries of Master Teachers					
20-XXX-XXX-XXX	Nonpublic Textbooks					
20-XXX-XXX-XXX	Nonpublic Auxiliary Services					
20-XXX-XXX-XXX	Nonpublic Handicapped Services					
20-XXX-XXX-XXX	Nonpublic Nursing Services					
20-XXX-XXX-XXX	Nonpublic Technology Initiative					
20-XXX-XXX-XXX	Adult Education					
20-XXX-XXX-XXX	Vocational Education					
20-XXX-XXX-XXX	Other State Programs					
20-XXX-XXX-XXX	Title I					
20-XXX-XXX-XXX	Title II					
20-XXX-XXX-XXX	Title III					
20-XXX-XXX-XXX	Title IV					
20-XXX-XXX-XXX	Title V					
20-XXX-XXX-XXX	Title VI					
20-XXX-XXX-XXX	I.D.E.A. Part B (Handicapped)					
20-XXX-XXX-XXX	Vocational Education					
20-XXX-XXX-XXX	Adult Education					
20-XXX-XXX-XXX	Private Industry Council (JTPA)					
20-XXX-XXX-XXX	Other Federal Programs					
	Total					

Supporting Documentation Item 4 – Capital Outlay Projects

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

Capital Outlay Budget Restriction

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

Supporting Documentation Item 4a

Supporting document item 4a is an advertised report capturing summary level data for each capital outlay project budgeted in the 2011-12 appropriations column under the Facilities Acquisition and Construction Services function (400), including projects budgeted on line 8326, “Capital Outlay – Transfer to Capital Projects, and on line 8335, “Capital Reserve – Transfer to Capital Projects.” List each project separately in the Project Description/Activity column. Enter the “Project Number” as identified in the Final Eligible Cost approval letter from DOE, or if not available, the LRF Project Number. Complete the Dollar Amount column by entering the amount included in the advertised budget for that particular project.

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

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

documentation item 4 – see supporting documentation item 20 for details of budgeted equipment.

Supporting Documentation Item 4b

Supporting documentation 4b is used to detail each capital outlay project by function/object. When selected, a screen will appear that contains the information keyed for each of the projects on 4A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for that project. Key the amount included for this project for each applicable summary line. A fatal edit exists to agree the total amounts entered by project for each line of supporting documentation item 4B to the total for each line in the 2011-12 detailed appropriations.

Supporting Documentation Item 4c

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

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

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

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE**

2011-2012

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION**

DISTRICT

4a. Advertised Capital Outlay Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district’s Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. **If the project is eligible for a grant, enter an “X” in column 4. Do not include equipment. Include all projects budgeted on the two transfer lines to capital projects fund (Line 8326 and Line 8335). If the project is a transfer request to exceed an existing referendum (under N.J.A.C. 6A:26-4.4(a)3), enter an “X” in column 5 and enter the funding source for the request in column 6.** Complete a detailed budget for each project.

Do not include equipment.

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

**New Jersey State Department of Education
Division of Finance and Regulatory Compliance
2011-2012**

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

4b. Capital Outlay Projects – Detailed Budget

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

Line	Description	Account Number	2011-12 Amount
8240	Salaries	12-000-400-100	
8250	Legal Services	12-000-400-331	
8255	Architectural/Engineering Services	12-000-400-334	
8260	Other Purchased Prof. & Tech. Services	12-000-400-390	
8270	Construction Services	12-000-400-450	
8280	General Supplies	12-000-400-600	
8290	Land & Improvements	12-000-400-710	
8300	Lease Purchase Agreements – Principal	12-000-400-721	
8310	Buildings Other than Lease Purchase Agreements	12-000-400-722	
8315	Infrastructure	12-000-400-780	
8320	Other Objects	12-000-400-800	
8325	Facilities Grant - Transfer to Special Revenue	12-000-400-930	
8326	Capital Outlay – Transfer to Capital Projects	12-000-400-932	
8335	Capital Reserve – Transfer to Capital Projects	12-000-400-931	
Total for Project			\$

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4c. Capital Outlay Projects – Statement of Purpose

If Funding Source = Tax Levy (01):

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

If Funding Source = Surplus (02):

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

If Funding Source = Capital Reserve (03):

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

Supporting Documentation 5 – Summary of Unusual Revenues and Appropriations

Pursuant to N.J.S.A. 18A:22-8a, as amended, districts are required to report budget information in user friendly budget summary forms, as promulgated by the department, and submit the user friendly budget information to the Department of Education and have it available to the public. A listing of unusual revenues and appropriations included in the 2011-12 budget is a requirement of the user friendly budget information. Supporting documentation item 5 is used to capture this information at budget time in a standardized format.

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

Data entry is required for all fields. On separate lines, enter the budget line number for each applicable revenue or appropriation, the source of the revenue or cause of the appropriation, the dollar amount budgeted in 2011-12 and a description of the revenue or appropriation, including recurring or budget year only. Separate running totals for unusual revenues and appropriations are shown. **Without first entering a valid line number the dollar amounts will not be accepted by the software.**

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

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5. Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to:	2011-12 Amount	Description of Circumstances

Total Unusual Revenues:\$ _____

Total Unusual Appropriations:\$ _____

Supporting Documentation Item 6 – Tuition

Supporting Documentation Item 6A –

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

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

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

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

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

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

Supporting Documentation Item 6B –

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

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

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

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

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

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

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

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

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

N.J.A.C. 6A:23A-18.2 defines the estimated tuition rate calculation for private schools as a calculated per diem rate. Therefore the preloaded estimated tuition rate is a per diem rate and the district must enter the number of applicable days to calculate the total estimated tuition cost. The district will have the option of entering a different per diem rate than the preloaded amount.

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

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

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6B1. Tuition-Special Education Receiving

Information should be keyed by special education classification.

ANTICIPATED REVENUE FOR STUDENTS RECEIVED

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

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

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

ANTICIPATED APPROPRIATIONS FOR STUDENTS SENT

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

Supporting Documentation Item 7A/B – Budget Summary Review

Supporting documentation item 7A/7B is used to provide a comparison of 2010-11 and 2011-12 general fund appropriations and to explain fluctuations greater than four percent. Districts are required to provide explanations for fluctuations (increases and decreases) greater than four percent.

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

The software will automatically draw the 2010-11 and 2011-12 base budget figures from columns 3 and 4 of the detailed appropriations. A column is provided for the amount of 2009-10 encumbrances included in the 2010-11 revised appropriations amount. The detail of the amount entered on line 408 of the advertised revenues for Adjustment for Prior Year Encumbrances must be keyed on the appropriate line in the 2009-10 Encumbrances column. The total of this column will be edited for agreement with the amount on line 408, column 3. The software will subtract the encumbrance amount from the 2010-11 Revised Appropriations amount to calculate the 2010-11 Net of Encumbrances column amounts.

Any 2011-12 budgeted appropriations that are included in a separate proposal must be keyed on the appropriate line in the 2011-12 Separate Proposals column. The total of this column will be edited for agreement with the itemized accounting(s) entered under the separate proposal data entry menu.

The software will sum the 2011-12 Appropriations Budgeted and 2011-12 Separate Proposals columns to calculate the 2011-12 Appropriations Total. It will also calculate the 2011-12 Dollar Change and % Increase or (Decrease).

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

A separate column, 2011-12 School Based Budgets, is included for districts that employ school-based budgeting.

7a. Budget Summary Review

District _____

Program Description (1)	2010-11 Revised Appropriations (2)	2009-10 Encumbrances (3)	2010-11 Net of Encumbrances (4)	2011-12 Approp. Budgeted (5)	2011-12 Separate Proposals (6)	2011-12 Total Approp. (7)	2011-12 Dollar Increase (Decrease) (8)	2011-12 Percent Increase (Decrease) (9)
GENERAL CURRENT EXPENSE								
Regular Programs – Instruction								
Special Education – Instruction								
Basic Skills/Remedial – Instruction								
Bilingual Education – Instruction								
Vocational Programs–Local–Instruction								
School-Sponsored Co/Extra Curricular								
School-Sponsored Athletics – Instruction								
Other Instructional Programs- Instruction								
Community Svc. Programs/Operations								
Before/After School Programs								
Summer School								
Instructional Alternative Ed Programs								
Other Supplemental/At-Risk Programs								
Other Alternative Ed Programs								
Undistributed Expenditures:								
Instruction								
Attendance & Social Work								
Health Services								
Other Support Serv-Students-Reg.								
Other Suppt Serv-Spch, OT, PT & Ext.								
Other Support Serv-Students-Spec. Ed.								
Improvement of Instruction Services								
Education Media/Library								
Instructional Staff Training								
Support Services – General Admin.								

Program Description (1)	2010-11 Revised Appropriations (2)	2009-10 Encumbrances (3)	2010-11 Net of Encumbrances (4)	2011-12 Approp. Budgeted (5)	2011-12 Separate Proposals (6)	2011-12 Total Approp. (7)	2011-12 Dollar Increase (Decrease) (8)	2011-12 Percent Increase (Decrease) (9)
Support Services- School Admin.								
Central Services & Admin. Info. Tech.								
Increase in Maintenance Reserve								
Interest Earned on Maintenance Reserve								
Operation and Maintenance of Plant Srv.								
Student Transportation Services								
Incr in Sale/Leaseback Reserve								
Deposit to Current Expense Emergency Reserve								
Interest Earned on Current Expense Emergency Reserve								
Employee Benefits								
Food Services								
Total Undistributed Expenditures								
Transfer of Property Sale Proceeds to Debt Service Fund								
TOTAL GENERAL CURRENT								
CAPITAL OUTLAY:								
Increase in Capital Reserve								
Interest Deposit to Capital Reserve								
Equipment								
Facilities Acquisition/Construction								
Capital Res. – Transfer to Cap. Proj.								
Capital Reserve- Transfer to Debt Svc.								
TOTAL CAPITAL OUTLAY								
TOTAL SPECIAL SCHOOLS								
Transfer to Charter Schools								
GENERAL FUND GRAND TOTAL								

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

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7b. **Budget Summary Review Form**

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

Program Description	2010-11	2011-12	\$ Change	Incr.	Explanation
			Incr.(Decr)	(Decr.) %	

Supporting Documentation Item 8 – Recapitulation of Selected Revenues

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

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

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

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

8. RECAPITULATION OF SELECTED REVENUES

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

8a. General Fund

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

8b. Special Revenues

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

Supporting Documentation Item 9 – Excess Surplus

Supporting documentation item 9 is used to calculate the amount of excess general fund surplus, if any, that under statute must be appropriated in the 2011-12 budget to fund 2011-12 appropriations. The calculation is automatic using data from the recapitulation of balances, revenue and appropriation lines. Data entry is only required on lines A1 and A2 as follows:

- A1 “Impact Aid Adjustment” – enter current year amount as described below
- A2 “Reserved Fund Balance” – Purpose Beyond 2011-12- enter the amount and the corresponding purpose of the funds for any legal reserve included in column 6 on the recapitulation of balances that will not be appropriated in the 2011-12 budget. **A copy of the board resolution establishing the legal reserve and the departmental approval letter if established as of June 30, 2010 must be included in the budget package submission to the county office.**

Line (A1) - Impact Aid districts should use the “Impact Aid Adjustment” line to record the amount which will be a deduction for the effect of unbudgeted Impact Aid on the projected surplus. The amount entered on this line should be at least the amount shown on line 380, column 3 of the advertised revenues and not greater than the total of line 380 column 3 plus any additional balance anticipated on recap line 1640 column 2 for unbudgeted anticipated 2010-11 impact aid as of 2/1/11.

Line (A2) – Districts using this adjustment must submit a copy of the board resolution establishing the legal reserve with other budget materials to the county office. The executive county superintendent will review the resolution and any amounts keyed on this line for propriety. In most cases this line will not be applicable since most legal reserves require appropriation in the next budget year. If the reserve is established as of June 30, 2010, the district must provide a copy of the departmental approval per N.J.A.C. 6A:23A-16.2(j).

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

June 30, 2010 audited surplus must be appropriated in the 2011-12 budget as follows:

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

The calculation of June 30, 2010 excess surplus was performed as part of the annual audit and the excess amount, if any, was reported to the department in the Audsum diskette and preloaded on supporting documentation item 9 (line (D1)).

In accordance with N.J.A.C. 6A:23A-13.1, any district that was approved for a Commissioner tax levy cap waiver must establish a Waiver Offset Reserve account (up to the approved waiver) in the amount of any audited undesignated general fund balance that exceeded the estimated amount reflected in the district’s original approved budget. In addition, districts that generated surplus at fiscal year-end of the budget year a waiver has been approved may deposit the surplus into capital reserve, maintenance reserve, or current

expense emergency reserve, but only after a reserve in the amount of the total approved waiver has been established.

The regulation requires districts to use a Waiver Offset Reserve account established at June 30, 2010 to budget as surplus in 2011-12. The calculation of waiver offset reserve at June 30, 2010 was performed as part of the annual audit and the amount, if any, was reported to the department in the Audsum diskette.

In the 2011-12 budget software, any waiver offset reserve will be preloaded on supporting documentation item 9 line (D2) to be budgeted in 2011-12 as tax relief. An edit will be performed to verify that at least the amount on line (D1) for audited June 30, 2010 excess surplus, plus line (D2) for June 30, 2010 waiver offset reserve amounts, plus line (D3) for anticipated additional excess surplus, is included on line 121, column 4 of the budget as Budgeted Fund Balance.

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

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

The calculation of the excess at June 30, 2011 is as follows:

(A) Estimated General Fund Free Balance @ 6/30/11 (From line 1655 col. 2 + col. 4 + col. 6)	\$ _____
(A1) Impact Aid Adjustment	\$(_____)
(A2) Restricted Fund Balance – Purpose beyond 2011-12 Purpose _____	\$(_____)
(A3) Adjusted Estimate @ 6/30/11 ((A)-(A1)-(A2))	\$ _____
(B) 2010-11 General Fund Appropriations (Line 9470, col. 3)	\$ _____
(B1) 2009-10 Encumbrances in 2010-11 Appropriations (Line 408, col. 3)	\$(_____)
(B2) 2010-11 Transfer to Food Services to Cover Deficit	\$(_____)
(B3) 2010-11 Appropriations Net of Encumbrances ((B)-(B1)-(B2))	\$ _____

Vocational Districts with 10-11 General Fund Appropriations ≤ \$100 million:

(C) Greater of .06 x (B3) \$ _____ or \$250,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/11 ((A3)-(C)) If (C) is greater than (A3) enter -0- and stop here.	\$ _____
(D1) Excess General Fund Free Balance @ 6/30/10 (from the Audit)	\$ _____ (a)
(D2) Waiver Offset Reserve @ 6/30/10 (from Audit)	\$ _____ (a)
(D3) Additional Excess General Fund Free Balance ((D)-(D1)-(D2)) If (D1) is greater than (D) enter -0-.	\$ _____ (a)

Vocational Districts with 10-11 General Fund Approps > \$100 million:

(C) 3% of 2010-11 General Fund Appropriations in excess of \$100 million (B3) minus \$100,000,000 x .03 \$ _____ plus \$6,000,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/11 ((A3)-(C)) If (C) is greater than (A3) enter -0- and stop here.	\$ _____
(D1) Excess General Fund Free Balance @ 6/30/10 (from the Audit)	\$ _____ (a)
(D2) Waiver Offset Reserve @ 6/30/10 (from Audit)	\$ _____ (a)
(D3) Additional Excess General Fund Free Balance ((D)-(D1)-(D2)) If (D1) is greater than (D) enter -0-.	\$ _____ (a)

Regular Districts:

(C) Greater of .02% *B3 \$ _____ or \$250,000	\$ _____
(D) Excess General Fund Free Balance @ 6/30/11 ((A3)-(C)) If (C) is greater than (A3) enter -0- and stop here.	\$ _____
(D1) Excess General Fund Free Balance @ 6/30/10 (from the Audit)	\$ _____ (a)
(D2) Waiver Offset Reserve @ 6/30/10 (from Audit)	\$ _____ (a)
(D3) Additional Excess General Fund Free Balance ((D)-(D1)-(D2)) If (D1) is greater than (D) enter -0-.	\$ _____ (a)

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

Supporting Documentation Item 12 – Capital Reserve

General Information on Capital Reserve Accounts

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

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

Deposits

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

Deposits of any revenue source may be used to deposit into the capital reserve account without restriction.

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

Withdrawals for Local \$ Needs in Approved LRFP

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

Any such withdrawals cannot be transferred to current expense. Withdrawal of capital reserve for excess costs of an approved school facilities project, or for costs to fund an “other capital project” that would not have otherwise been eligible for state support, require voter, or board of school estimate, approval. The amount of withdrawal for excess costs or “other capital projects” must be presented in a separate *Statement of Purpose* in the advertised budget. (See B.5 of Section II for a sample *Statement of Purpose*). Accordingly, revenue line 130 is used to record a budgeted withdrawal from capital reserve for local share less excess costs and revenue line 132 is used to record a budgeted withdrawal from capital reserve for excess costs and “other capital projects” not otherwise eligible for state support.

A withdrawal from capital reserve used to augment a project funded with grant monies should be transferred to fund 30 on appropriation line 8335. Projects not funded in part by a grant are accounted for in Fund 12. The actual transfer cannot occur until the district receives a signed grant agreement. By board resolution, capital reserve funds may be used in non-referendum projects for an increase in local share that is not the result of excess costs (e.g. bids higher than estimated for eligible spaces). Capital reserve may not be withdrawn by board resolution for excess costs (costs beyond the efficiency standards) or to fund state share without voter approval unless it is emergent and such withdrawal may be granted per N.J.A.C. 6A:23A-14.1(i).

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

Withdrawals for Debt Service

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

Optional Voter Approval Upon Deposit

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

Supporting documentation 12a

Supporting documentation item 12a is used to collect information regarding the 2011-12 budgeted withdrawals of the capital reserve by project to implement the local needs in a district's approved LRFP. Spaces are provided to describe the capital project, enter the final eligible cost and corresponding withdrawal amount, enter the excess costs and corresponding withdrawal amount, and enter the project's total cost. Completion of supporting documentation 12a is required for all withdrawals from capital reserve on lines 130 and 132, including withdrawals budgeted on appropriation line 8335 as a transfer to the capital projects fund. Any amounts withdrawn for excess costs or for "other capital projects" which would not otherwise be eligible for state support, must be included as a separate *Statement of Purpose* in the advertised budget, unless voter approval for the purpose was obtained at the time of deposit (see 12b below). The amount on supporting documentation 12a for withdrawal for eligible costs must equal revenue line 130 and the withdrawal amount for excess costs and "other capital projects" must equal revenue line 132. Withdrawals of pre-EFCFA capital reserve funds designated for a specific purpose and withdrawals for a transfer to debt service should be budgeted on line 130.

Supporting documentation 12b

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

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

The amount deposited (designated and undesignated), estimated interest earnings and withdrawals will be added to the 6/30/11 capital reserve estimated balance from the recapitulation of balances line 1655, column 3, to ensure the deposit does not increase the account above the total local amount needed to implement the approved LRFP. The deposit (designated and undesignated) must agree with appropriation line 7690 and earnings on the reserve must agree with revenue line 251 and appropriation line 7695. There will be an edit check to ensure that the estimated balance at 6/30/12 agrees to the recapitulation of balances line 1670, column 3.

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DISTRICT

12a. Capital Reserve Withdrawals

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

Capital Project Narrative Description(s):

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

12b. Capital Reserve Deposit(s)

- A. Estimated Balance at 6-30-11: _____
- B. Undesignated Deposit: _____
- C. **Optional** Designated Deposit for Specific Purpose: _____

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

- D. Budgeted Deposits (B + C): _____
- E. Estimated Interest: _____
- F. Budgeted Withdrawals (Sum of withdrawals above) _____
- G. Estimated Balance at 6-30-12 (A+D+E-F) _____
- H. Max. Local Amt of Reserve: _____

Supporting Documentation Item 14 – Administrative Limits

Pursuant to N.J.S.A. 18A:7F-5(c), all regular non-vocational districts must submit a proposed 2011-12 budget to the executive county superintendent in which the advertised per pupil administrative cost does not exceed the lower of: (1) the district's adjusted, as of February 1, per pupil administrative cost for 2010-11 or; (2) the 2011-12 per pupil administrative cost limit for the district's region, inflated (regional limit). The per pupil administrative regional limits for 2011-12 are \$1,898 for the Northern region, \$1,768 for the Central region, and \$1,761 for the Southern region.

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

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

REPORTING

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

The 2010-11 Revised Budget column preloads the 2010-11 appropriations updated as of February 1st as entered in the detailed appropriations data entry screen. The enrollment data is calculated from the district's 10/15/10 ASSA data reported to the department. The 2010-11 Approved column preloads the data entered on supporting documentation 14b. If 14b is not

used, then the budget software defaults to the data used in the previous column. The 2011-12 Regional Limit column is calculated by equalizing the regional limit based on the district's projected enrollments. The 2011-12 Budget column preloads from the district's data entered in the detailed appropriations and the district's projected enrollments as calculated on the Advertised Enrollment report.

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

DATA ENTRY

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

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

When the data entry screen for SD14b is selected, the district should enter the amount of the total revised budget including the requested increase and the rationale for the needed increase. If the district is requesting an increase, they must data enter all applicable lines at the full dollar amount in the approval column, not just the lines or amounts for which approval is being sought. This is necessary as the calculation in the budget application will default to the revised column for all amounts even if just one amount is entered. The report will calculate the dollar and percentage increase from the 2010-11 revised budget and will calculate the incremental employee benefit cost resulting from an increase in a salary account which will sum into the unallocated benefit amount on SD14a. The employee benefit percentage rate used is the unallocated employee benefit rate as calculated in the advertised per pupil cost report and defined in Appendix A of the Budget Guidelines.

BUDGET SUBMISSION

The district may not submit a budget in which the 2011-12 proposed per pupil administrative cost exceeds the lesser of either the prior year adjusted as of February 1st or the per pupil cost

regional limit. The bottom of the 14a report includes the below statement with the district specific data inserted.

“NOTE: The district’s per pupil cost for administration of \$_____ must be less than or equal to the lower of the regional limit of \$_____ or the district’s 2010-11 revised budgeted per pupil cost for administration of \$_____.”

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

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

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

Administrative costs in excess of the district’s limit may be presented to the voters or board of school estimate as a separate proposal, pursuant to N.J.A.C. 6A:23A-8.3(e), subject to all requirements for separate proposals at N.J.A.C. 6A:23A-12.13.

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SUPPORTING DOCUMENTATION**

DISTRICT

14a. Administrative Cost Limits

Account No	2010-11 Revised Budget	2010-11 Revised or Approved Change	2011-12 Regional Limit Amount	2011-12 Budget
------------	------------------------------	---	--	-------------------

Undist. Expend.-Support Serv.-Gen. Admin.

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

Subtotal - Gen Admin

\$	\$	\$	\$
----	----	----	----

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

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

Subtotal - School Admin

\$	\$	\$	\$
----	----	----	----

Undist. Expend.-Central Services/Admin. Info Tech

Salaries	11-000-25x-100
Purch Prof Serv	11-000-25x-330
Purch Technical Serv	11-000-25x-340
Misc. Purch Serv (400-500 series)	11-000-25x-592
Sale/Lease-back Payments	11-000-25x-594
Supplies and Materials	11-000-25x-600
Interest on Current Loan	11-000-25x-831
Misc. Expenditures	11-000-25x-890

Subtotal - Central Services/Info Tech

\$	\$	\$	\$
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14a. Administrative Cost Limits (cont'd)

Account No	2010-11 Revised Budget	2010-11 Revised or Approved Change	2011-12 Regional Limit Amount	2011-12 Budget
------------	------------------------------	---	--	-------------------

Benefits:

Allocated

Unallocated

Subtotal – Benefits

Total Administrative Costs

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

ENROLLMENT FOR PER PUPIL CALCULATION:

From Advertised Enrollment Report:

Line 11: Pupils on Roll Regular Full Time

½ of Line 12: Pupils on Roll Reg Shared Time

Line 21: Pupils on Roll Special Full Time

½ of Line 22: Pupils on Roll Spec Shared Time

Line 30: Post Secondary Full Time (Voc only)

From Enrollment Projection Report:

Line 34: Post Secondary Part Time (Voc only)

Less Line 35: Charter Schools

Total Enrollment for Per Pupil Calculation

Total Administrative Costs Per Pupil = A1 / A2

	\$	\$	\$	\$	(A2)
	\$	\$	\$	\$	(A3)

Note: The district's per pupil cost for administration of \$ _____ must be less than or equal to the lower of either the regional limit of \$ _____ or the district's 2010-11 revised budgeted per pupil cost for administration of \$ _____.

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14b. Detailed Administrative Costs

Administrative Cost	Account #	10-11 Revised Budget	10-11 Approved Amount	Inc/<Dec> \$	Inc/<Dec> %	10-11 Unallocated Benefits at %	10-11 Approved Unallocated Benefits	Reason for Approved Increase
Undist. Expend.-Support Serv.-Gen Admin								
Salaries	11-000-230-100							
Salaries of Attorneys	11-000-230-108							
Legal Services	11-000-230-331							
Audit Fees	11-000-230-332							
Architect./Engineer. Svcs	11-000-230-334							
Other Purch Prof Serv	11-000-230-339							
Purch Tech Serv	11-000-230-340							
Communications/Tel	11-000-230-530							
BOE other purch serv	11-000-230-585							
Other purch serv (400-500 other than 530)	11-000-230-590							
Gen Supplies	11-000-230-610							
BOE in-house training/meeting supplies	11-000-230-630							
Misc. expenditures	11-000-230-890							
BOE Membership Dues	11-000-230-895							
Subtotal Gen Admin		\$	\$	\$	%	\$	\$	
Undist. Expend.-Support Serv.-School Admin								
Salaries of Principals & Asst. Principals	11/15-000-240-103							
Salaries of Other Professional Staff	11/15-000-240-104							
Salaries of Secretarial & Clerical Assts.	11/15-000-240-105							
Other Salaries	11/15-000-240-110							
Purch prof & tech serv	11/15-000-240-300							
Other purch serv (400-500 series)	11/15-000-240-500							
Supplies & materials	11/15-000-240-600							
Other objects	11/15-000-240-800							

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14b. Detailed Administrative Costs								
Administrative Cost	Account #	10-11 Revised Budget	10-11 Approved Amount	Inc/<Dec> \$	Inc/<Dec> %	10-11 Unallocated Benefits at %	10-11 Approved Unallocated Benefits	Reason for Approved Increase
Subtotal School Admin		\$	\$	\$	%	\$	\$	
Undist. Expend.-Central Serv								
Salaries	11-000-251-100							
Purch prof serv	11-000-251-330							
Purch tech serv	11-000-251-340							
Misc purch serv (400-500 series)	11-000-251-592							
Sale/lease-back payments	11-000-251-594							
Supplies & materials	11-000-251-600							
Interest on current loan	11-000-251-831							
Misc. expenditures	11-000-251-890							
Subtotal Central Services		\$	\$	\$	%	\$	\$	
Undist. Expend.-Admin. Info. Technology								
Salaries	11-000-252-100							
Purch prof serv	11-000-252-330							
Purch tech serv	11-000-252-340							
Other purch serv (400-500 series)	11-000-252-500							
Supplies & materials	11-000-252-600							
Other objects	11-000-252-800							
Subtotal Admin Info Technology		\$	\$	\$	%	\$	\$	
Report Total		\$	\$	\$	%	\$	\$	

Supporting Documentation Item 15 – Preschool Education Aid

For any district previously receiving Preschool Education Aid (PEA), PEA reflects the cost of the child's placement in a district program, a licensed child care provider program, or a Head Start Program which provide high quality preschool in accordance N.J.A.C. 6A:13A. Former Abbott districts and those former ECPA districts approved to expand their preschool program starting in 2008-09 must provide a full-day program for three- and four-year-old resident students. Other former ECPA and any former ELLI districts may provide either a half-day or a full-day program in accordance with their last department-approved preschool plan.

Districts should refer to N.J.A.C. 6A:13A on the plan submission and program implementation requirements. A district board of education must review and approve all providers planning budgets, first verifying for accuracy and efficiency. Any subsequent provider transfers must be approved by the district in accordance with the procedures each district established with contracting providers. Only certain district transfers will require approval from the county office.

Supporting documentation items 15A and 15B are used to identify the detail of the intended uses of Preschool Education Aid. The Division of Early Childhood approved 2011-12 preschool budget planning worksheet for full-day three-and four-year-old regular education students must be incorporated into the district-wide budget in fund 20 and is not subject to reallocation. Districts receiving Preschool Education Aid should account for the full cost of the preschool program in fund 20, except for self-contained preschool disabled students and support services needed for preschool disabled students served in general education classrooms. Self-contained preschool disabled students and support services needed for preschool disabled students served in general education classrooms should be accounted for in the applicable special education cost centers of the general fund. Supporting documentation item 15 reflects the changes as a result of SFRA and to align the detailed accounts with the preliminary budgets submitted to the Division of Early Childhood.

On supporting documentation item 15B, a transfer line to the general fund is included for those districts that received approval by the Commissioner to use preschool aid to support K-12 educational programs. Commissioner approval would only be granted if the preschool program has been fully implemented with high-quality elements and universal requirements met. Line 13147, "Purchased Ed. Services – Head Start" is used to capture the cost of providing preschool to eligible three- and four-year-old children by sending the students to a Head Start program. Line 13230 "Other Objects" should be used for budgeted preschool costs that are not classified in the other preschool lines. Three description categories are included in the top portion of supporting documentation item 15B to capture the number of regular education at-risk students serviced either in-district, at a provider program, or at a head start program. A special line is also included to capture the number of at-risk special education students served in general education classrooms.

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

disabled students and support services needed for preschool disabled students served in general education classrooms should be accounted for in the applicable special education cost centers of the general fund.

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

All regular districts:

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

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

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

- GF Contribution – amount transferred from general fund (incorporating an amount to account for the cost of students with disabilities in general education classrooms, but not including the cost of additional services for these students covered in the special education cost centers in the general fund)
- Current Year PEA – current year funding for PEA
- Prior Year PEA C/O – audited June 30, 2010 carryover and any anticipated carryover from 2010-11
- Prior Year ECPA C/O – audited June 30, 2010 carryover and any anticipated carryover from 2010-11
- Tuition from Individuals – parent paid tuition for non-at-risk students *
- Tuition from LEAs – tuition received from other LEAs *

* These two revenue accounts are included to capture tuition charged for preschool students. Revenue line 416 (Account 20-1310 Tuition Preschool) is used for tuition charged to students for whom the district was not eligible to receive Preschool Education Aid. Revenue line 417 (Account 20-1320 Tuition from LEAs – Preschool) is used for tuition charged to another school district for preschool students eligible to receive Preschool Education Aid.

No 15B data entry is required for the amounts keyed on 15A for contributions to charter schools. For all other programs, when selected in 15B, a screen will appear that contains the information keyed for each of those programs/services on 15A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to key the amounts that are being anticipated to fund the 2011-12 program and the number of students included in the program budget. Press ESC to advance. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for

that program/service. Key the amount included for this program for each applicable summary line.

Transfers and Appropriation of Carry-Over

After the start of the budget year, substantive line-item transfers and any appropriation of prior year carryover not anticipated in the original budget certified for taxes, requires approval from the county office. Instructions and forms are provided on the web site at www.nj.gov/njded/finance/fp/af/, under “PEA Carryover and Transfer Requests.”

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

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

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

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**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
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DISTRICT _____

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

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

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

Line Number	Description	Account Number	Amount Budgeted
	Instruction		
13010	Salaries of Teachers	20-218-100-101	
13020	Other Salaries for Instruction	20-218-100-106	
13040	Other Purchased Services (400-500 series)	20-218-100-500	
13045	Tuition to Other LEAs Within State – Regular	20-218-100-561	
13050	General Supplies	20-218-100-600	
13070	Other Objects	20-218-100-800	
13080	Total Instruction		
	Support Services		
13090	Salaries of Supervisors of Instruction	20-218-200-102	
13100	Salaries of Program Directors	20-218-200-103	
13110	Salaries of Other Professional Staff	20-218-200-104	
13120	Salaries of Secretaries and Clerks	20-218-200-105	
13130	Other Salaries	20-218-200-110	
13134	Salaries of Community Parent Involvement Specialist	20-218-200-173	
13136	Salaries of Master Teachers	20-218-200-176	
13140	Personal Services – Employee Benefits	20-218-200-200	
13145	Purchased Educational Services – Contracted Pre-K	20-218-200-321	
13147	Purchased Ed. Services – Head Start	20-218-200-325	
13150	Other Purchased Professional-Educational Services	20-218-200-329	
13160	Other Purchased Professional Services	20-218-200-330	
13175	Cleaning, Repair and Maintenance Service	20-218-200-420	
13180	Rentals	20-218-200-440	
13185	Contracted Services –Transportation (Bet. Home & School)	20-218-200-511	
13190	Contracted Transportation Services (Field Trips)	20-218-200-516	
13200	Travel	20-218-200-580	
13220	Supplies and Materials	20-218-200-600	
13230	Other Objects	20-218-200-800	
13240	Total Support Services		
	Facilities Acquisition and Construction		
13270	Instructional Equipment	20-218-400-731	
13280	Noninstructional Equipment	20-218-400-732	
13290	Total Facilities Acquisition and Construction		
13293	Transfer to General Fund	20-218-520-930	
13300	TOTAL PROGRAM BUDGET		

Supporting Documentation Item 17 – Salary and Benefits Worksheet

General Information:

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

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

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

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

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

Districts should complete the benefit and compensation form using contractual information in effect as of January 1st of the prebudget year. **This information is a snapshot as of January 1, 2011 and should not be updated for personnel changes subsequent to January 1, 2011.**

Pursuant to the accountability laws, regulations and standards for review of certain administrator contracts (N.J.A.C. 6A:23A-3.1), certain benefits have been limited and/or are no longer permitted to be included in new administrator contracts that the executive county superintendent is required to review and approve under N.J.S.A. 18A:7-8(j). The accountability regulations, and a Q&A regarding the contract standards provisions, are posted on the Department's website at <http://www.state.nj.us/education/code/current/title6a/chap23a.htm>.

The Commissioner has proposed that N.J.A.C. 6A:23A, "Fiscal Accountability, Efficiency and Budgeting Procedures", be amended to provide the Executive County Superintendents with additional standards to be used when reviewing and approving the contracts of district superintendents. The proposed amendments, posted on the department's website at <http://www.state.nj.us/education/code/proposed/title6a/chap23A.pdf>, will provide additional standards to be used by the Executive County Superintendents that shall limit the maximum annual salary of district superintendents. The proposed amendments will also provide for the Executive County Superintendents to review and approve the inclusion of certain salary increments and bonus provisions in the contracts of district superintendents.

At the time of the release of these budget guidelines, the administrative code changes for superintendent salaries have not yet been adopted. They are anticipated to be adopted in February 2011. Districts should keep in mind these potential new regulations when planning for the 2011-12 budget.

Shared Services Agreements:

For districts with formal shared services agreement contracts for these positions, the district providing the shared services should list all of the employees, the salaries, and the benefits amounts. The employer district should report the shared position at the full dollar amount and full FTE, and in the column entitled "Shared with Another District" should enter Yes, then enter the shared district's county and district names. If shared with multiple districts, the "Additional Comments" section in the 17b screen for the employee should be used to enter more district names. The district(s) receiving services under a formal shared services contract should simply list "shared services agreement" in the column for "Employee Name", the "Job Title" column should state the title of the position being shared with no "Base Annual Salary" provided. The amount being paid under the shared service agreement should be reported in the "Additional Comments" section on the 17b screen.

If a district holds a contract directly with an individual, then the district should record the full information requested by supporting documentation item 17 for that individual.

Completion of Supporting Documentation #17:

Base Salary Information

Employee Information:

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

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

- Superintendent
- Assistant Superintendent
- Business Administrator
- Assistant Business Administrator
- Accountant
- Administrative Assistant
- Assistant Director
- Assistant Principal
- Attorney
- Board Secretary
- Coordinator/Director/Manager/Supervisor
- Executive Assistant
- Guidance Counselor
- Information Technology
- Nurse
- Principal
- Psychologist
- Secretary
- Social Worker
- Speech Therapist
- State Fiscal Monitor
- Teacher
- Vice Principal
- Other

The second job title box is for further details to be entered for these titles. **For the positions of assistant superintendent and coordinator/director/manager/supervisor, enter the area of specialty in the second box. For the “other” employees, enter the employee’s job title in the second box.**

Member of Collective Bargaining Unit: Select “Yes” or “No” from the drop-down menu to indicate whether or not the employee is a member of a collective bargaining unit. Pursuant to N.J.S.A. 18A:7F-5.3, employees other than the Superintendent, Assistant Superintendent, and Business Administrator, with an annual salary that exceeds \$75,000 who are not a member of a collective bargaining unit, are required to be included in this collection. In the past, some districts have completed the form for all employees regardless of their status in a collective

bargaining unit. This column will allow the Department to identify which employee salaries are not required to be posted under the law.

Base contract salary in effect January 1, 2011: Enter the contracted base salary that was in effect at January 1, 2011. For shared services agreements, see the section “Shared Services Agreements” above.

For employees that are paid at a per diem rate, the amount of base salary should be calculated based on the number of days in the employee’s contract. For example, an interim BA is being paid a per diem rate of \$300 per day for 3 days per week: \$300 per day times 3 days per week times 52 weeks per year = \$46,800 to be entered in the base annual salary. The district should disclose the per diem amount in the “additional information” section at the end of Supporting Documentation Item 17.

FTE: Enter numerically the full-time equivalent of that employee. If the employee has more than one job title within the district, enter the combined total FTE for this employee. The amount entered may not be greater than 1.0. An edit will ensure that the amount entered is not greater than 1.0. For shared services agreements, see the section “Shared Services Agreements” above.

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

Contracted Benefits

In the lines for the benefits information, place an annualized dollar amount and a description of the benefit and how it is calculated in the description column. For example, if the employee has a travel allowance of up to \$400 a month in the contract language of January 1, 2011, then the annualized amount is \$4,800 (\$400 x 12). It is the potential amount of this benefit that the employee could have claimed. If the contract language states that the employee is entitled to a maximum of \$10,000 in travel expenses to be reimbursed in a year, enter the \$10,000 as the potential amount of this benefit over a year’s time. If the contract simply states that the district will cover a reasonable amount of travel expenses for the employee, calculate a reasonable estimate of the annual travel expenses for the employee and enter that amount. The district will be required to give an explanation in the description column of how this benefit is administered under the contract.

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

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

Fringe benefits such as the insurances, retirement payments etc. must be calculated as an annual rate based on the January 1, 2011 contract. These must have annual amounts listed.

Contract Terms:

Beginning date of contract: Enter numerically the month, day and year that contract begins, e.g. 7/1/2010.

Ending date of contract: Enter numerically the month, day and year that contract expires, e.g. 6/30/2013.

Contracted number of annual work days: Enter the total number of contracted working days in the year for this employee. For example, a full-time employee would calculate all days in the year minus weekends ($365 - 104 = 261$). Enter one total number.

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

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

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

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

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

Allowances:

Automobile: Enter the annual contractual total amount of all costs for providing an automobile to the employee for work and/or personal purposes except gasoline which is a separate category. Include the following costs: rental or purchase amount, insurance, mileage if no gasoline allowance, maintenance or other related costs. For example: if the car is rented by the district, include the dollars spent on rental payments over a year. In the description column, enter a description of the automobile benefits provided to the employee.

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

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

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

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

Tuition/Professional Development/Education: Enter annualized amounts paid by the district for benefits for tuition, conference fees, or any kind of professional development training plus books, supplies, and any other expenses except travel that is reported in the category above. In the description column, enter a description of the professional development, tuition and education benefits provided to the employee. Note that P.L. 2010, chapter 13 (N.J.S.A. 18A:6-8.5 and 8.6) added new requirements for receipt of employee tuition assistance effective July 1, 2010.

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

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

Bonuses:

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

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

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

Stipends:

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

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

For all insurance categories include a description of the coverage in the description section provided on the form. In the employee amount columns, enter the total annual amount of the district's contribution for this employee in each insurance category based on the January 1, 2011 contract. In the teacher contract amount columns enter annual amounts that would be paid by the district for a teacher, calculated as a weighted average of the cost of coverage for a teacher based on the January 1, 2011 contract. These items must have annual dollar amounts entered.

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

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

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

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

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

Prescription

Vision

Workman's Compensation

**Supplemental Disability
Other**

Retirement Plan:

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

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

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

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

Contractual Post-Employment Benefits:

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

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

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

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

Any other or in-kind benefits:

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

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

days for the employee amount. Enter a description of the buyback arrangement in the description column.

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

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

Comments

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

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**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION**

17. Salary and Benefits of Certain District Employees

Name	_____
Job Title	_____
Base Annual Salary	_____
FTE	_____
Shared with Another District?	_____
If yes, District Code	_____
Job Description in Other District	_____
Member of Collective Bargaining Unit?	_____
Contract Terms:	_____
Beginning Date of Contract	_____
Ending Date of Contract	_____
Contracted Number of Annual Work Days	_____
Contracted Number of Annual Vacation Days	_____
Contracted Number of Annual Sick Days	_____
Contracted Number of Annual Personal Days	_____
Contracted Number of Annual Consulting Days	_____
Number of Other Contracted Non-Working Days	_____
Description of Other Contracted Non-Working Days	_____

Benefits	Amount	Description
Allowances	_____	
Bonuses	_____	
Stipends	_____	
District Contributions Above Teacher Amounts For:		
Health Insurance	_____	
Dental Insurance	_____	
Life Insurance	_____	
Other Insurance	_____	
Retirement Plans	_____	
Contractual Post-Employment Benefits	_____	
Buyback of Sick Days at End of Contract		_____
Buyback of Vacation Days at End of Contract		_____
Buyback of Personal Days at End of Contract		_____
Other Contractual Post-Employment Benefits		_____
In-Kind and Other Remuneration	_____	
Annual Option to Buy Back Sick Time in Cash		_____
Annual Option to Buy Back Vacation Time in Cash		_____
Annual Option to Buy Back Personal Time in Cash		_____
All Other In-Kind or Other Remuneration		_____
Additional Comments		_____

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

Supporting documentation item 18 should be used to calculate the amount of Medicaid revenue that must be budgeted under the Special Education Medicaid Initiative (SEMI).

In accordance with N.J.S.A. 18A:55-3, school districts are required to maximize their participation in SEMI. The accountability regulations (N.J.A.C. 6A:23A-5.3) include programmatic guidelines and standards for school districts to maximize participation in SEMI. A guidance memo will be issued by the Department explaining the SEMI participation requirements and calculation of the projected revenue. District specific information including estimated Medicaid-eligible/Special Education students and the projected revenue to be used in developing the 2011-12 budget will be distributed to each school district through the county office. Districts should reference the Department of the Treasury website for further details on this program and related guidance memos at <http://www.state.nj.us/treasury/administration/semi-mac/semi-mac.htm>.

Districts must recognize SEMI revenue in the original budget certified for taxes of at least 90 percent of the SEMI revenue projections provided by the Department, unless the district has requested and received a waiver or requested and received approval to record an alternative SEMI revenue amount. Projected SEMI revenue should be recorded on revenue line 390 “Medicaid Reimbursement” in the proposed budget. There will be an edit check that the amount entered on revenue line 390 will be no less than 90 percent of the revenue projection provided by the Department, unless the district selects on the data entry screen that it has an approved waiver or received approval to use an alternative revenue projection for the 2011-12 budget year. If an X is entered in either of these sections of the data entry screen, the county approval letter and alternative revenue projection, if applicable, must be submitted as an attachment to Supporting Documentation Item 18. No other data entry is required on this support document. The revenue amount shown on Line (A) of the report is calculated as 100 percent of the Department calculated revenue projection. The revenue amount shown on Line (C) of the report is calculated as 90 percent of line (A).

To seek a waiver from the Executive County Superintendent for the requirements to maximize SEMI a district must show that as per the October 15, 2010 Special Education Student Count, they had 40 or fewer Special Education-Medicaid eligible students, or that efforts to participate in SEMI would not provide a cost benefit to the district. A district may also seek approval from the Executive County Superintendent to use its own projections of SEMI reimbursement revenue, upon demonstration that the numbers it used in calculating the projections are more accurate than the projections provided by the Department.

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

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

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18. SEMI

Projected Medicaid Revenue _____ (A)

Districts with Approved Waivers for 2011-12:

District Has Approved Waiver _____ (B)

If X on line B then no SEMI revenue is required to be budgeted in 11-12.
If no waiver has been received for 11-12, continue to next section.

Non-Waiver Districts:

90% of Projected SEMI Revenue _____ (C)

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

- 1) Phase-in plan for maximizing parental consent was prepared by the district _____ (D)
- 2) Revenue reduction analysis was prepared by district _____ (E)

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

Supporting Documentation Item 19 – Capital Projects Fund Balance

Supporting documentation 19 is used to identify the detail of the amount reported on the Audsum diskette as the unreserved capital projects fund balance at June 30, 2010. If a deficit balance is reported, a zero will appear.

In the spaces provided, key the issue date of either the grant or bond, original project amount, and the unexpended balance for each bonded project or project completed with grant funds as of June 30, 2010. The original project amount and unexpended balance should include all resources recorded and/or transferred into the capital projects fund. For each project, also report whether the original purpose of the project is complete by keying a Y for Yes or N for No. The budget software will not accept any other letter. A running total of the unexpended balance amounts keyed will appear. There will be an edit check that this amount agrees with the amount reported by the auditor, which also appears on the screen.

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

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

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

recapitulation of balances on line 1640. This will be verified by the executive county superintendent during the budget review.

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

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DISTRICT

(To be Completed by Regular Districts Only)

19. Detail of Capital Projects Fund Balance

Provide detail (by bond issue or certificate of participation issue) of the June 30, 2010 capital projects fund unreserved fund balance.

Capital Projects Fund Unreserved Fund Balance – 6/30/10 Per Audit \$ _____

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

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

Supporting Documentation Item 20 – Equipment

Supporting documentation item 20 is used to provide detailed descriptions of the equipment included in the fund 12 budgeted appropriations, and to aid the county office in review of budgeted equipment costs.

The first screen lists all the equipment lines included in the budget document. Column 1 shows the line number and column 2 shows the account description. Column 3 shows the amount entered in the 2011-12 appropriations for each line. Column 4 shows the total amount of the details entered in the supporting documentation item 20 detail screen (as described in the next paragraph). There is an edit to ensure that the total amount of details entered for each line agrees to the amount recorded in the appropriations for 2011-12.

After selecting the specific equipment line, on the next screen enter a description of the equipment budgeted on that line. In the second column, select from the drop-down box either “N” for New or “R” for replacement, to indicate whether this item is being budgeted as a new piece of equipment or a replacement of an existing piece of equipment. In the third column, enter the amount budgeted for this piece of equipment. If multiple equipment items are being budgeted to the same account, use a separate line on the data entry screen for each item in that account. The total of the amounts entered for the budget line is displayed at the top of the screen. An amount must be entered next to each description on the detail worksheet, or that line will not be saved when the screen is exited.

If there is no equipment detail entered on a specific equipment line, then that line will not print on the supporting documentation item 20 report. If no equipment is included on supporting documentation item 20 (the total of 2011-12 equipment is \$0), then the report will not print.

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 SUPPORTING DOCUMENTATION**

DISTRICT

20. Equipment

Line	Description of Equipment	New or Replaced	2011-12 Amount
07701	Preschool		
	Subtotal		_____
07700	Kindergarten		
	Subtotal		_____
07710	Grades 1-5		
	Subtotal		_____
07720	Grades 6-8		
	Subtotal		_____
07730	Grades 9-12		
	Subtotal		_____
07731	Home Instruction		
	Subtotal		_____
07740	Cognitive – Mild		
	Subtotal		_____
07750	Cognitive – Moderate		
	Subtotal		_____
07770	Learning and/or Language Disabilities		
	Subtotal		_____
07790	Visual Impairments		
	Subtotal		_____
07800	Auditory Impairments		
	Subtotal		_____
07820	Behavioral Disabilities		
	Subtotal		_____
07850	Multiple Disabilities		
	Subtotal		_____
07860	Resource Room/Resource Center		
	Subtotal		_____
07870	Autism		
	Subtotal		_____
07880	Preschool Disabilities - Part-Time		
	Subtotal		_____

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DISTRICT

20. Equipment

Line	Description of Equipment	New or Replaced	2011-12 Amount
07890	Preschool Disabilities - Full-Time		
	Subtotal		
07920	Home Instruction		
	Subtotal		
07940	Extended School Year		
	Subtotal		
07950	Cognitive – Severe		
	Subtotal		
07960	Basic Skills/Remedial – Instruction		
	Subtotal		
07970	Bilingual Education – Instruction		
	Subtotal		
07979	Vocational Programs:Regular Programs		
	Subtotal		
08009	Vocational Programs:Special Programs		
	Subtotal		
08070	Vocational Programs - Local – Instruction		
	Subtotal		
08075	At-Risk Programs		
	Subtotal		
08080	School-Sponsored and Other Instructional Program		
	Subtotal		
08090	Undistributed Expenditures – Instruction		
	Subtotal		
08100	Undist.Expend.-Support Serv.-Students - Reg.		
	Subtotal		
08110	Undist.Expend.- Support Serv. – Students		
	Subtotal		
08111	Undist. Expend. - Supp Serv. - Related & Extra.		
	Subtotal		
08120	Undist.Expend.-Support Serv. - Child Study Teams		
	Subtotal		

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DISTRICT

20. Equipment

Line	Description of Equipment	New or Replaced	2011-12 Amount
08130	Undist.Expend.-Support Serv. - Inst. Staff		
	Subtotal		
08140	Undistributed Expenditures - General Admin.		
	Subtotal		
08150	Undistributed Expenditures - School Admin.		
	Subtotal		
08155	Undistributed Expenditures - Central Services		
	Subtotal		
08156	Undistributed Expenditures - Admin Info Tech.		
	Subtotal		
08161	Undist. Expend. - Required Maint for School Fac.		
	Subtotal		
08162	Undist. Expend. - Custodial Services		
	Subtotal		
08163	Undist. Expend. - Care and Upkeep of Grounds		
	Subtotal		
08164	Undist. Expend. – Security		
	Subtotal		
08170	Undist.Expend.-Student Trans.-Non-Inst. Equip.		
	Subtotal		
08180	School Buses – Regular		
	Subtotal		
08190	School Buses – Special		
	Subtotal		
08210	Undistributed Expenditures - Non-Inst. Serv.		
	Subtotal		
08220	Special Schools (All Programs)		
	Subtotal		
	TOTAL EQUIPMENT		

Supporting Documentation Item 21 – Summary of Shared Services

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

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

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

**New Jersey State Department of Education
Division of Finance and Regulatory Compliance
2011-2012**

Annual School District Budget Statement Supporting Documentation

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

Supporting Documentation Item 22 – Tax Rate Information

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

There are two reports. Report 22A is the estimated tax rate information without the impact of separate proposals and report 22B calculates the additional tax rates for only the separate proposals. Both reports preload the estimated net taxable valuation and the estimated equalized valuation as obtained from the Department of Treasury. If districts have more recent estimates of the net taxable valuation and the equalized valuation amounts, they may enter them on the Supporting Documentation 22 data entry screen. Dates of the estimates must also be entered on the data entry screen. The system will not take a revised amount unless a date has been entered, and the date entered must be different than 10/01/10.

Estimated Tax Rate Information Provided on Supporting Documentation Item 22A

Report 22A uses the tax levy from line 1 in column 5 of the Certification of Taxes form A4F for the general fund tax levy, or the tax levy from line 7 in column 5 of the Certification of Taxes form A4F for the total tax levy, and divides that amount by the estimated valuation and the equalized valuation, multiplied by 100 to arrive at the 2011-12 school tax rate and equalized school tax rate. Section A of the report calculates the school tax rate and Section B calculates the equalized school tax rate. Both sections A and B of the report show the tax rates with repayment of debt included and with repayment of debt excluded.

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

Report 22B uses the amount of total separate proposals that districts entered on the Separate Proposal Summary data entry screen under the SFRA Calcs menu, and divides that amount by the estimated valuation and the equalized valuation, multiplied by 100 to arrive at the 2011-12 estimated school tax rate and estimated equalized school tax rate for just the separate proposals. Section A of the report calculates the school tax rate and Section B calculates the equalized school tax rate.

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

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

Regional Districts

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE
2011-2012
ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION**

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

A. Estimated 2011-12 School Tax Rate

Municipality

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy to be Raised	\$ _____	(A)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(B)
Estimated 11-12 General Fund School Tax Rate = (A)/(B) X 100	_____	(C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy to be Raised	\$ _____	(D)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(E)
Estimated 11-12 Total School Tax Rate = (D)/(E) X 100	_____	(F)

B. Estimated 2011-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy to be Raised	\$ _____	(G)
Estimated Equalized Valuation (as of __/__/____)	_____	(H)
Estimated 11-12 Equalized General Fund School Tax Rate = (G)/(H) X 100	_____	(I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy to be Raised	\$ _____	(J)
Estimated Equalized Valuation (as of __/__/____)	_____	(K)
Estimated 11-12 Equalized Total School Tax Rate = (J)/(K) X100	_____	(L)

Regional Districts

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE
2011-2012**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION**

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

A. Effect of Separate Proposals on Estimated 2011-12 School Tax Rate

Municipality

Separate Proposals Prorated to this Municipality	\$ _____	(A)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(B)
Estimated 11-12 School Tax Rate = (A)/(B) X 100	_____	(C)

B. Effect of Separate Proposals on Estimated 11-12 Equalized School Tax Rate

Municipality

Separate Proposals Prorated to this Municipality	\$ _____	(D)
Estimated Equalized Valuation (as of __/__/____)	_____	(E)
Estimated 11-12 Equalized Tax Rate = (D)/(E) X100	_____	(F)

Regular Districts

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE
2011-2012
ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION
22a. Estimated Tax Rate Information**

A. Estimated 2011-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy to be Raised	\$ _____	(A)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(B)
Estimated 11-12 General Fund School Tax Rate = (A)/(B) X 100	_____	(C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy to be Raised	\$ _____	(D)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(E)
Estimated 11-12 Total School Tax Rate = (D)/(E) X 100	_____	(F)

B. Estimated 2011-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy to be Raised	\$ _____	(G)
Estimated Equalized Valuation (as of __/__/____)	_____	(H)
Estimated 11-12 Equalized General Fund School Tax Rate = (G)/(H) X 100	_____	(I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy to be Raised	\$ _____	(J)
Estimated Equalized Valuation (as of (__/__/____)	_____	(K)
Estimated 11-12 Equalized Total School Tax Rate = (J)/(K) X100	_____	(L)

Regular Districts

**NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND REGULATORY COMPLIANCE
2011-2012
ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION
22b. Effect of Separate Proposals on Estimated Tax Rate Information**

A. Effect of Separate Proposals on Estimated 2011-12 School Tax Rate

Separate Proposals Prorated to this Municipality	\$ _____	(A)
Estimated Net Taxable Valuation (as of __/__/____)	_____	(B)
Estimated 11-12 School Tax Rate = (A)/(B) X 100	_____	(C)

B. Effect of Separate Proposals on Estimated 2011-12 Equalized School Tax Rate

Separate Proposals Prorated to this Municipality	\$ _____	(D)
Estimated Equalized Valuation (as of __/__/____)	_____	(E)
Estimated 11-12 Equalized Tax Rate = (D)/(E) X100	_____	(F)

M. Employee Withholding for Health Benefits

In 2011-12, a new data entry screen has been created to collect the amount of employee withholding for health benefits costs required by P.L. 2010, c.2. The amount from data entry will be combined with the district budgeted health benefit costs to disclose the total amount of employee health benefits at the bottom of the Employee Benefits Summary Comparison Report. See the sample report in Section III of these guidelines.

In 2011-12, health care costs budgeted in appropriations object 270 should be recorded net of employee withholding. The amount of employee withholding should be reported on the new data entry screen in the 2011-12 column.

Due to the effective date of the new law, some districts (such as those with defeated budgets) were able to reduce the original budget 2010-11 health care costs by the employee withholding required under P.L. 2010, c.2, but some districts were not able to reduce the 2010-11 original budget amounts. The new health benefits data entry screen should be completed for those 2010-11 costs netted from the original budget, and those that were not netted from the original budget. The costs which were not netted from the original budget will be deducted on line B4 of the health benefits adjustment report, so that the health care costs on this adjustment report in 2010-11 and 2011-12 are comparable, as the amount net of employee withholding.

SECTION II

A. USER FRIENDLY BUDGET INFORMATION

Pursuant to N.J.S.A. 18A:22-8a, the Commissioner shall promulgate “user-friendly,” plain language budget forms for the use by school districts. The “user-friendly” budget must be posted on each school district’s internet site, if one exists, within 48 hours of the public hearing on the budget. Following the election and municipal review of defeated budgets, the final user-friendly budget must be posted on each district’s internet site, if one exists, and on the department’s internet site. This information must remain on the district website for the entire year, until the next budget cycle.

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

The law and regulations (N.J.A.C. 6A:23A-8.1) requires the “user-friendly” budget to include, but not be limited to the following information: all line items aggregated by items type; the school tax rate; the equalized school tax rate; revenues by major category; the amount of available surplus; a description of unusual revenues or appropriations, with a description of the circumstances of the revenues and appropriations; and a list of shared services agreements in which the district is participating. In addition, N.J.S.A. 18A:7F-5.3 requires the “user-friendly” budgets to include detailed contract terms and benefits (in effect as of January 1, 2011) for the superintendent, assistant superintendent, the school business administrator, and any employee with an annual salary that exceeds \$75,000 who is not a member of a collective bargaining unit. This information is also required to be submitted to the executive county superintendent with the annual budget.

The 2011-12 budget software will automatically create the user-friendly budget files (in HTML format) that are required to be posted, upon data entry of non-budgetary information in three supporting documentation items. For all components of the user-friendly budget, the software includes items for completion of the report to be posted. Supporting documentation items are provided for the listing of unusual revenues and appropriations (supporting documentation #5), salary and benefit information (supporting documentation item #17), shared service agreements (supporting documentation #21), and requisite tax rate disclosure (supporting documentation #22). Supporting documentation item #22 calculates the school tax rate and equalized school tax rates with and without the impact of an approved separate proposal as published based upon district data entry. Upon completion of the supporting documentation items, districts can select the user-friendly budget on the report menu to create the HTML file that includes the following required components: advertised budget, SD #5, SD #17, SD #21 and SD #22a.

In addition, the recapitulation of balances report in the software has been condensed for advertising as well as for the user-friendly budget.

CONTRACTUAL SALARY AND BENEFITS SUMMARY FORM

General information:

Pursuant to N.J.S.A. 18A:7F-5.3, detailed information on the salary and benefits for certain employees must be submitted by districts as part of the budget process. This information must be posted on individual district websites (or made available to the public by the district if no district website exists). **This information must remain on the district website for the entire year, until the next budget cycle.** The information will also be posted for all districts on the Department of Education's website.

The collection of this information is included at Supporting Documentation Item number 17 of the budget software. Employees to be included in the worksheet are the superintendent of schools, the assistant superintendent of schools, the school business administrator, and any employee with an annual base salary that exceeds \$75,000 who is not a member of a collective bargaining unit. For all information provided in the 2011-12 worksheet, you must use the language of whatever contract was in effect as of January 1, 2011. Supply the information for all employees in these categories who were employed at that time.

In the amount columns of the worksheet, the information must be reported as an annualized amount based on the contract in effect January 1, 2011. The number entered should represent the maximum amount that the employee could be paid in each salary/benefit category in a year.

Definitions:

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

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

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

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

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

B. Misc. Sample Reports and Budget Review Checklist:

1. Employee Benefits Summary Comparison Report

	Object	2009-10 Expenditures	2010-11 Appropriations	2011-12 Appropriations
Group Insurance	210	10110+10220+10330+10440+ 10610+10720+10830+10940+ 11110+11220+11330+11440+ 11610+11720+11830+11940+ 12110+12220+12440+12610+ 12800+12900	10110+10220+10330+10440+ 10610+10720+10830+10940+ 11110+11220+11330+11440+ 11610+11720+11830+11940+ 12110+12220+12440+12610+ 12800+12900	10110+10220+10330+10440+ 10610+10720+10830+10940+ 11110+11220+11330+11440+ 11610+11720+11830+11940+ 12110+12220+12440+12610+ 12800+12900
Social Security Contributions	220	10120+10230+10340+10450+ 10620+10730+10840+10950+ 11120+11230+11340+11450+ 11620+11730+11840+11950+ 12120+12230+12450+12620+ 12805+12905	10120+10230+10340+10450+ 10620+10730+10840+10950+ 11120+11230+11340+11450+ 11620+11730+11840+11950+ 12120+12230+12450+12620+ 12805+12905	10120+10230+10340+10450+ 10620+10730+10840+10950+ 11120+11230+11340+11450+ 11620+11730+11840+11950+ 12120+12230+12450+12620+ 12805+12905
T.P.A.F. Contributions - ERIP	232	10130+10240+10350+10460+ 10630+10740+10850+10960+ 11130+11240+11350+11460+ 11630+11740+11850+11960+ 12130+12240+12460+12630+ 12810+12910	10130+10240+10350+10460+ 10630+10740+10850+10960+ 11130+11240+11350+11460+ 11630+11740+11850+11960+ 12130+12240+12460+12630+ 12810+12910	10130+10240+10350+10460+ 10630+10740+10850+10960+ 11130+11240+11350+11460+ 11630+11740+11850+11960+ 12130+12240+12460+12630+ 12810+12910
Other Retirement Contributions – PERS	241	10140+10250+10360+10470+ 10640+10750+10860+10970+ 11140+11250+11360+11470+ 11640+11750+11860+11970+ 12140+12250+12470+12640+ 12815+12915	10140+10250+10360+10470+ 10640+10750+10860+10970+ 11140+11250+11360+11470+ 11640+11750+11860+11970+ 12140+12250+12470+12640+ 12815+12915	10140+10250+10360+10470+ 10640+10750+10860+10970+ 11140+11250+11360+11470+ 11640+11750+11860+11970+ 12140+12250+12470+12640+ 12815+12915
Other Retirement Contributions - ERIP	242	10150+10260+10370+10480+ 10650+10760+10870+10980+ 11150+11260+11370+11480+ 11650+11760+11870+11980+ 12150+12260+12480+12650+ 12820+12920	10150+10260+10370+10480+ 10650+10760+10870+10980+ 11150+11260+11370+11480+ 11650+11760+11870+11980+ 12150+12260+12480+12650+ 12820+12920	10150+10260+10370+10480+ 10650+10760+10870+10980+ 11150+11260+11370+11480+ 11650+11760+11870+11980+ 12150+12260+12480+12650+ 12820+12920
Other Retirement Contributions – Deferred PERS Payments	248	10154+10264+10374+10484+ 10654+10764+10874+10984+ 11154+11264+11374+11484+ 11654+11764+11874+11984+ 12823+12923+12154+12264+ 12484+12654	10154+10264+10374+10484+ 10654+10764+10874+10984+ 11154+11264+11374+11484+ 11654+11764+11874+11984+ 12823+12923+12154+12264+ 12484+12654	10154+10264+10374+10484+ 10654+10764+10874+10984+ 11154+11264+11374+11484+ 11654+11764+11874+11984+ 12823+12923+12154+12264+ 12484+12654
Other Retirement Contributions – Regular	249	10155+10265+10375+10485+ 10655+10765+10875+10985+ 11155+11265+11375+11485+ 11655+11765+11875+11985+ 12824+12924+12155+12265+ 12485+12655	10155+10265+10375+10485+ 10655+10765+10875+10985+ 11155+11265+11375+11485+ 11655+11765+11875+11985+ 12824+12924+12155+12265+ 12485+12655	10155+10265+10375+10485+ 10655+10765+10875+10985+ 11155+11265+11375+11485+ 11655+11765+11875+11985+ 12824+12924+12155+12265+ 12485+12655
Unemployment Compensation	250	10160+10270+10380+10490+ 10660+10770+10880+10990+ 11160+11270+11380+11490+ 11660+11770+11880+11990+ 12160+12270+12490+12660+ 12825+12925	10160+10270+10380+10490+ 10660+10770+10880+10990+ 11160+11270+11380+11490+ 11660+11770+11880+11990+ 12160+12270+12490+12660+ 12825+12925	10160+10270+10380+10490+ 10660+10770+10880+10990+ 11160+11270+11380+11490+ 11660+11770+11880+11990+ 12160+12270+12490+12660+ 12825+12925
Workmen's Compensation	260	10170+10280+10390+10500+ 10670+10780+10890+11000+ 11170+11280+11390+11500+ 11670+11780+11890+12000+ 12170+12280+12500+12670+ 12830+12930	10170+10280+10390+10500+ 10670+10780+10890+11000+ 11170+11280+11390+11500+ 11670+11780+11890+12000+ 12170+12280+12500+12670+ 12830+12930	10170+10280+10390+10500+ 10670+10780+10890+11000+ 11170+11280+11390+11500+ 11670+11780+11890+12000+ 12170+12280+12500+12670+ 12830+12930

Employee Benefits Summary Comparison Report (continued)

	Object	2009-10 Expenditures	2010-11 Appropriations	2011-12 Appropriations
Health Benefits	270	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12510+12680+12835+12935	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12510+12680+12835+12935	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12510+12680+12835+12935
Tuition Reimbursement	280	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12520+12690+12840+12940	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12520+12690+12840+12940	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12520+12690+12840+12940
Other Employee Benefits	290	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12530+12700+12845+12945	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12530+12700+12845+12945	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12530+12700+12845+12945
Totals		12720	12720	12720
Districts have the option of allocating direct benefits to the applicable programs and functions. The expanded reporting is summarized to the object level for comparison purposes.				
P.L. 2010, c.2 established a minimum contribution to be made by employees toward their health and prescription coverage, at 1.5% of the employee's salary, in contracts with start dates after May 21, 2010. Below is a summary of the total health benefits costs for the district, showing district and employee shares: <ul style="list-style-type: none"> A) District Share B) Employee Share Not Deducted in Original Budget C) Total District Share (A – B) D) Total Employee Share E) Total Health Care Costs (C + D) 				

2. Sample Letters of Transmittal:

Sample Letter of Transmittal for Regular Districts

- I. LETTER OF TRANSMITTAL
() Original
() Revised

Date of Transmittal: _____

Date of Revision

To the Executive County Superintendent of Schools:

The Board of Education of _____, County of _____ submits herewith the proposed budget statement which has been tentatively adopted for the 2011-12 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

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

Chief School Administrator

Secretary, Board of Education

Executive County Superintendent

Date

II. APPROVAL OF THE PROPOSED BUDGET

Pursuant to N.J.S.A. 18A:7F-5 and 6, N.J.S.A. 18A:7-8, and N.J.A.C. 6A:23A-8.1 and 9.1 et seq, I have reviewed this budget statement and have determined that all information submitted herein, which is verifiable from records on file in my office, is consistent with such records and the budget includes sufficient funds to provide curriculum and instruction to enable all students to achieve the Core Curriculum Content Standards. I have also reviewed this budget and determined that all efficiencies identified for 2011-12 have been adopted including reductions in excess administration and non-instructional expenditures pursuant to N.J.S.A 18A:7-8(1) using standards enumerated in N.J.A.C. 6A:23A-9.2 and 3. This budget statement is approved for presentation at the public hearing.

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

Executive County Superintendent

Date

**** Additional language will appear if district proposed base budget includes spending as calculated in the District Status Above or Below Expected Local Levy Report in excess of expected local levy.**

Sample Letter of Transmittal for County Vocational School District

I. LETTER OF TRANSMITTAL Date of Transmittal: _____
 Original
 Revised

Date of Revision

To the Executive County Superintendent of Schools:

The Board of Education of _____, County of _____ submits herewith the proposed budget statement which has been tentatively adopted for the 2011-12 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

This proposed budget includes sufficient funds to provide curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards.

Chief School Administrator Secretary, Board of Education

Executive County Superintendent Date

Sample Letter of Transmittal for County Special Services School District

I. LETTER OF TRANSMITTAL Date of Transmittal: _____
 Original
 Revised

Date of Revision

To the Executive County Superintendent:

The Board of Education of _____, County of _____ submits herewith the proposed budget statement which has been tentatively adopted for the 2011-12 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

Chief School Administrator Secretary, Board of Education

Executive County Superintendent Date

3. Sample of District Budget Statement Certifications

**State of New Jersey
Department of Education
Division of Finance and Regulatory Compliance**

**2011-2012 DISTRICT BUDGET
STATEMENT OF CERTIFICATION**

DISTRICT _____

COUNTY _____

After the hearing and adoption of the budget, the district will send this budget statement certification to the Executive County Superintendent of Schools. Sign the statement pertinent to your district. Statement A is used for districts that have no budget changes from the public hearing. Statement B is used for districts that have budget changes from the public hearing.

STATEMENT A

I certify that the 2011-2012 budget approved by the Executive County Superintendent of Schools was adopted as approved after the public hearing.

Chief School Administrator

Secretary, Board of Education

STATEMENT B

I certify that the 2011-2012 budget was revised either by reallocating resources to other line items or by revising the total amount after the approval by the Executive County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached School District Budget Statement.

Chief School Administrator

Secretary, Board of Education

I have reviewed the revised 2011-2012 budget adopted after the public hearing and have determined that the budget is approved.

Executive County Superintendent

Date

**State of New Jersey
Department of Education
Division of Finance and Regulatory Compliance**

**2011-2012 DISTRICT BUDGET
STATEMENT OF CERTIFICATION - SEPARATE PROPOSAL(S)**

DISTRICT _____

COUNTY _____

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

STATEMENT A

I certify that the 2011-2012 separate proposal(s) approved as to form and accuracy by the Executive County Superintendent of Schools was adopted as approved after the public hearing.

Chief School Administrator

Secretary, Board of Education

**STATEMENT B
(Check one)**

I certify that the 2011-2012 separate proposal(s) was(were) revised after the approval by the Executive County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached interpretative statement and itemized accounting.

or

I certify that the 2011-2012 separate proposal(s) was(were) initially developed and adopted after the public hearing and said proposal(s) is(are) reflected on the attached interpretative statement and itemized accounting.

or

I certify that the 2011-2012 separate proposal(s) was (were) withdrawn from consideration after the approval by the Executive County Superintendent of Schools and after the public hearing.

Chief School Administrator

Secretary, Board of Education

I have reviewed the 2011-2012 budget statement additional certification for separate proposal(s) and related materials after the public hearing and have determined that the above executed certification is correct and approved.

Executive County Superintendent

Date

4. Sample Ballot Questions

REGULAR GENERAL FUND LEVY - BASE BUDGET

RESOLVED, That there should be raised for General Funds \$ Line 150 column 4 for the ensuing School Year (2011-2012)

SEPARATE PROPOSAL FOR ADDITIONAL FUNDS

RESOLVED, That there should be raised an additional \$ _____ for General Funds in the same school year (2011-2012). These taxes will be used exclusively for district wording regarding purpose or purposes for additional funds. Approval of these taxes will or will not result in a permanent increase in the district's tax levy. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

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

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

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

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

SAMPLES OF THE CAPITAL RESERVE STATEMENT OF PURPOSE follow:

Capital Reserve Withdrawal - Excess Costs

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

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

Capital Reserve Withdrawal - Other Capital Projects

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

Capital Reserve Deposit

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

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

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

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

SAMPLE STATEMENT FOR ADDITIONAL FUNDS FOR REFEREDUM PROJECTS

Capital Reserve Funds

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

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

Surplus

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

Tax Levy

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

7. Budget Review Checklist

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

2011-2012
BUDGET REVIEW CHECKLIST

DISTRICT _____
COUNTY _____

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

- () 1. All budget and supporting documents have been prepared and submitted using the department-provided computer program and additional required documentation as detailed in the Budget Guidelines.
- () 2. The budget and supporting documents produced by the budget program submitted for review and approval contain the four digit transmittal code and indicate that edits were run and no fatal errors were detected.
- () 3. The printed date appearing on the Supporting Documentation packet produced by the budget program agrees with the date appearing on the budget submitted for review and approval.
- () 4. The budget data transmitted agrees with the approved budget following the appropriate procedures as outlined in the Budget Guidelines and reflects the budget data that was certified for taxes. In cases where the district obtained approval for additional spending via separate proposals, the base budget and approved additional amounts have been merged.
- () 5. The district categorization of revenues as restricted and unrestricted, detailed in Item 8 of the Supporting Documentation packet, is correct.
- () 6. If a district's proposed spending exceeds the expected local levy, supporting documentation 1b has been completed.
- () 7. If the Supporting Documentation cover page indicates that a district is requesting use of an automatic adjustment, or separate proposal for additional funds, the district has submitted the related materials by the required due dates.
- () 8. The budgeted tax levy for regular districts (revenue line 150) prior to merging of separate proposals does not exceed Line (F) on the district's Tax Levy Cap report.
- () 9. The additional supporting documentation required in Appendix E for review of the district's estimated surplus balances has been submitted and reviewed. If additional fund balance was identified in the review, the district budget has been revised accordingly to appropriate the additional fund balance in its proposed 2011-12 budget.
- () 10. Any regular non-vocational school district has submitted a budget, as highlighted on supporting documentation 14, in which their advertised per pupil administrative cost does not exceed the lower of either a) their pre-budget year per pupil administrative cost adjusted as of 2/1 in their district's proposed budget and increased for any commissioner approved increases or b) their per pupil administrative cost limit for their region. Supporting documentation 14c is completed only by a district that participates in a shared service agreement in which the entire expenditure for that agreement is recorded in the general fund of the provider district. The provider district has submitted the required analysis of the administrative per pupil cost with and without the expenditure charged for the service provided.

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

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

- () 12. The state facilities tuition amount agrees with the amount on the State Facilities Tuition Notice.
- () 13. Appropriations have been provided for an adult high school program when the district has reported adult high school enrollment on the 2011-12 Application for State School Aid.
- () 14. If the changes in the proposed budget were recommended by the office of the executive county superintendent after review, pursuant to law and regulation, the office of the executive county superintendent consulted with the chief school administrator and district board of education concerning the recommended changes.
- () 15. If the changes in the pre-budget year were recommended by the office of the executive county superintendent after review, pursuant to law and regulation, the office of the executive county superintendent consulted with the chief school administrator and district board of education concerning the recommended changes and those changes are also reflected in the proposed budget if applicable.
- () 16. The enrollment estimates for October 15, 2011 appear to be reasonable and the related executive county superintendent certification statement has been signed.
- () 17. Those districts reflecting legal reserves with purposes beyond 2011-12 have provided sufficient support for those amounts and their propriety has been challenged by the executive county superintendent.
- () 18. The notice of public hearing and sample ballot submitted by the district contains the appropriate questions in the correct amounts. For districts with proposed budgets over the expected local levy, the sample ballot and notice of public hearing contain the statutory additional wording.
- () 19. Districts reflecting a withdrawal from capital reserve for excess costs or other capital projects which would not otherwise be eligible for the state share, on Supporting Documentation 12 have included a separate statement of purpose in the advertised budget. (The additional wording is not required on the actual ballot.)
- () 20. Any amounts budgeted in debt service for lease purchase principal and interest payments are included on the listing of approved agreements provided by the Division of Finance and Regulatory Compliance. Districts appearing on that list have properly budgeted those payments in debt service.
- () 21. The staffing information submitted on Supporting Documentation Item 3 is reasonable and comparable to appropriation lines in the budget, and has been reconciled to the Position Control Roster.
- () 22. The budgeted uses of Preschool Education Aid as documented on Supporting Documentation Item 15 are appropriate.
- () 23. The district has budgeted the appropriate amount of SEMI revenue reflected on Supporting Documentation Item 18 or has submitted and received approval by the executive county superintendent for either a waiver from participating in the program or to use an alternative revenue projection.

- () 24. The district has taken the appropriate measures for the unexpended bond and COP proceeds identified in Supporting Documentation Item 19 as remaining from pre-EFCFA issues beyond the six year time frame and for unexpended bond proceeds or other revenue sources transferred to the capital projects fund under EFCFA.
- () 25. Those districts with resident students included in the projected attendance figures for charter schools have properly budgeted the transfer of general fund support.
- () 26. If the district is budgeting a deposit into the emergency reserve account, the total balance in the reserve account does not exceed the greater of \$250,000 or 1% of the general fund budget up to \$1 million.
- () 27. The salary and benefit information reported in supporting documentation item 17 agrees to the contract terms for the employees.
- () 28. Districts receiving preschool education aid have recorded the full cost of the preschool program in the special revenue fund showing a transfer from the general fund for any contribution.
- () 29. If the Supporting Documentation cover page indicates that the district received Warning Edits, then the Warning Edit report has been included with the budget submission and reviewed by the executive county superintendent.
- () 30. Any amounts budgeted in general fund for deferred PERS payments are supported by documentation, and are less than the total deferred PERS payments for the district, as reported in the 2010 Annual Report by the Actuary for the PERS system on the Department of Treasury website. (At the time of release of these guidelines, the report has not yet been posted. It is expected to be posted in February 2011.)

Districts not on the list in the actuarial report are not eligible for the cap adjustment for deferred PERS payments. If the executive county superintendent determines that the district is not on the actuarial list, the executive county superintendent must disapprove the cap adjustment.

SECTION III

MINIMUM TAX LEVY / BASE TAX LEVY CAP / TAX LEVY GROWTH LIMITATIONS AND ADJUSTMENTS

A. OVERVIEW

Beginning in 2011-12, pursuant to N.J.S.A. 18A:7F-38 and 39 as amended by P.L. 2010 c.44, all regular districts (local and regional districts) are subject to a two percent cap on increases in district tax levies, plus limited adjustments.

County vocational school districts are subject to the county tax levy cap provisions under P.L. 2010, c.44, not the school tax levy cap provisions detailed in these Budget Guidelines. County vocational school districts should contact their county officials for guidance on the county tax levy cap provisions. The school tax levy cap detailed in these Budget Guidelines impact local and regional school districts only. For county special services school districts, N.J.S.A. 18A:46-31(b) is still applicable. Therefore, a county special services school district's general fund budget, exclusive of any county contribution, may not exceed the general fund budget, exclusive of any county contribution, in the prebudget year adjusted by the CPI or three percent, whichever is greater, plus an enrollment factor.

Pursuant to N.J.S.A. 18A:7F-38, local and regional districts shall not adopt a budget with an increase in their general fund tax levy that exceeds their tax levy growth limitation calculated as the prebudget year adjusted general fund tax levy plus an adjustment for increases in enrollment multiplied by two percent, plus a request for an automatic adjustment for a budgeted increase in health care costs, plus a request for an automatic adjustment for a budgeted increase in deferred pension costs, plus or minus adjustments for items where responsibility for a cost has shifted to or from another district or entity, as calculated by the DOEnet software on line (F) of the Tax Levy Cap Calculation Report.

The Commissioner cap waivers and the automatic adjustment for reduction in total unrestricted state aid are no longer applicable for fiscal year 2011-12 and forward.

Districts requesting an automatic cap adjustment must first register by placing an "X" on the appropriate line on the Supporting Documentation cover page (SD 0), prior to having access to the data entry screens or printed reports in the DOEnet software. The automatic adjustments should always be completed to determine eligibility even if the district does not wish to use them in the budget year. The department will calculate a district's banked cap from the eligible adjustments that a district does not use in the budget year. Beginning in 2011-12, N.J.S.A. 18A:7F-39(e) permits districts to bank the difference between the maximum allowable amount to be raised by taxation for the current school budget year (line F of the Tax Levy Cap report) and the actual amount raised by taxation for the current school budget year (revenue line 150). This banked cap amount may be used to increase the district tax levy cap in any of the next three

budget years. Cap not utilized in the 2011-12 budget year will be available to be carried into fiscal years 2012-13 through 2014-15.

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

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

Additional spending proposal(s) requires the wording of the separate proposal(s) to include a clear statement on whether the approved proposal will be a permanent increase in the tax levy cap or an adjustment for the budget year only. Beginning in 2011-12, separate proposals to increase the tax levy require majority voter approval based on the number of people voting. This is a change from the 60 percent approval required in 2010-11. Also, defeated separate proposals are not eligible for complete or partial restoration. The decision of the voters is final. To access the separate proposal data entry screen districts must first place an "X" on the line provided on the Supporting Documentation cover page (SD 0).

B. TAX LEVY CAP CALCULATION

This report summarizes the maximum amount of general fund tax levy a regular district may raise, excluding separate proposals. The report automatically pulls in each district's prebudget year adjusted tax levy, including weighted increases for enrollment, inflated by 2 percent. The report further pulls in any automatic cap adjustments. All lines pull directly from the applicable detailed calculations included in the DOEnet budget software.

Regular districts are reminded that increases to cap as a result of automatic adjustments should be included in the final transmitted budget so that the department may calculate the amount of banked cap available for use in future years. The amount on line 150 of the transmitted original budget must not exceed the tax levy cap on line (F) of the Tax Levy Cap Calculation, unless the result of a separate proposal passed by the voters.

Under P.L. 2010, c.44, there is no longer the ability for school districts to apply to the Commissioner for a waiver to increase their adjusted tax levy by more than the calculated allowable amount for "extraordinary costs." The tax levy cap report no longer includes the Commissioner waiver requests, nor the adjustment for reductions in unrestricted state aid.

**New Jersey State Department of Education
Division of Finance and Regulatory Compliance
2011-2012
Tax Levy Cap Calculation**

Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment, Inflated by 2%	____(A)
Adjustment for Increase in Health Care Costs	____(B)
Adjustment for Increase in Certain Normal and Accrued Liability Pension Contributions (Deferred Pension)	____(C)
Adjustment for Responsibility Assumed by District	____(D)
Adjustment for Responsibility Shifted to Another District or Entity	____(E)
Tax Levy Cap = Sum (A) Through (E)	____(F)

Note: The 2011-12 tax levy recorded on line 150 of the budgeted revenues cannot exceed the amount on line (F) above, unless the result of a merged separate proposal. Additional levy increases must be proposed separately to the voters or board of school estimate and supported by interpretive statements.

C. CAP BANKING

N.J.S.A. 18A:7F-39 was amended in 2010, effective beginning in 2011-12, to allow a school district that has not been granted approval to exceed the tax levy cap by a separate proposal to “bank” the unused tax levy for use in any one of the next three succeeding budget years. Budget year 2011-12 will be the first year in which banked cap will be generated, to be utilized in 2012-13 through 2014-15. The report showing banked cap amounts and requests for use will be included in the 2012-13 budget software.

The maximum allowable amount to be raised by taxation under N.J.S.A. 18A:7F-39 includes the 2 percent increase over a district’s prior year adjusted tax levy including enrollment adjustment, plus the automatic adjustments for increase in health care costs and increase in deferred pension costs, and plus or minus the adjustment for shift in responsibility to or from another district or entity. This will be compared to the levy raised on revenue line 150 “Local Tax Levy” to determine the amount of banked cap.

In order to determine banked cap the budget program requires all districts to complete the automatic adjustments worksheets to determine eligible amounts. The software will generate a fatal edit if an X is not placed in the applicable field on Supporting Documentation Item 0.

D. MINIMUM TAX LEVY CALCULATION

For all regular and vocational districts, the minimum tax levy is determined (pursuant to N.J.S.A. 18A:7F-5(b)) as the lower of the following:

- 1) The district adequacy budget calculated by the DOE and preloaded on line (A) of the Minimum Tax Levy Report, or
- 2) The required local share calculated by the DOE based upon district property value and wealth and preloaded on line (B) of the Minimum Tax Levy Report, or
- 3) The prebudget year general fund tax levy preloaded on line (C) of the Minimum Tax Levy Report and adjusted through line (C4).

The required minimum tax levy is automatically calculated on line (D) of the Minimum Tax Levy Calculation report and the data used in the calculation is preloaded on the applicable lines (A) thru (C4), as calculated by the department. The adequacy budget is preloaded on line (A), the required local share is preloaded on line (B), and the prebudget year general fund levy is preloaded on line (C1). Decreases to the prior year levy include non-permanent separate proposals (C2) and non-permanent waivers (C3).

Note that for districts that are eligible to receive Educational Adequacy Aid (EAA), 2010-11 was the final year in which increases to minimum tax levy were required under N.J.S.A. 18A:7F-58. For all regular and vocational districts in 2011-12 and forward, the above calculation of minimum tax levy applies. The line for required increases has been removed from the report in 2011-12.

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

**New Jersey State Department of Education
Division of Finance and Regulatory Compliance
2011-2012
Minimum Tax Levy Calculation**

District Adequacy Budget	_____	(A)
Required Local Share	_____	(B)
2010-11 General Fund Levy	_____	(C1)
Less:		
Non-permanent Separate Proposals 2010-11	_____	(C2)
Non-permanent Waivers 2010-11	_____	(C3)
Adjusted 2010-11 General Fund Levy	_____	(C4)
Minimum Tax Levy (Lesser of (A) or (B) or (C4))	_____	(D)

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

E. DETERMINING DISTRICT STATUS ABOVE OR BELOW EXPECTED LOCAL LEVY

All regular and vocational districts must print the Report of District Status Above or Below Expected Local Levy, available on the SFRA Calcs report menu after the part II download, to review the calculation of their proposed adequacy budget.

This status is used to determine the district's responsibility regarding public notice and inspection. This calculation is also important in determining the appropriate procedures to be followed in the event of a voter defeat or board of school estimate reduction of the proposed budget. This calculation shows the proposed local general fund tax levy relative to the expected local levy in the funding formula. Expected local levy is the lesser of 1) local fair share (LFS) as defined in SFRA, or 2) the district adequacy budget as defined in SFRA. It is designed to provide a reference point for the proposed tax levy for the budget year as it relates to the base amount required to provide the Core Curriculum Content Standards (the base adequacy budget). For example:

- a) In districts in which the LFS exceeds the base adequacy budget, the state share, or Equalization Aid, will be zero. If such a district proposes a levy that exceeds the base adequacy budget, even if it is less than the LFS, the budget software will indicate “over expected local levy.” Alternatively, if the proposed levy is below base adequacy budget, the budget software will indicate “under expected local levy.”
- b) In the case of a district whose LFS is less than base adequacy budget, the state share (Equalization Aid) will equal the difference between LFS and the base adequacy budget. If this district proposes a levy that is more than the LFS, the budget software will indicate “over expected local levy.” Conversely, if the district proposes a levy under the LFS, the budget software will indicate “under expected local levy.”

A sample of the worksheet follows this section.

There is no data entry required for the calculation, which adds the 2011-12 proposed general fund tax levy (line (A)) to the district's 2011-12 Equalization Aid (line (B)) and compares that sum (line (C)) to the department calculated adequacy budget (line (D)), also included in the state aid print out. If the result on line (E) is positive, the proposed budget exceeds the expected local levy, if zero or negative the proposed budget is at or below the expected local levy.

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

**New Jersey State Department of Education
 Division of Finance and Regulatory Compliance
 2011-2012
 Report of District Status Above or At or Below Expected Local Levy**

District Budgeted Adequacy Spending:	
2011-12 General Fund Levy	_____ (A)
Equalization Aid	_____ (B)
Total Budgeted Adequacy Spending (A+B)	_____ (C)
District Adequacy Budget	_____ (D)
Excess Amount (C-D)	_____ (E)

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

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

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

F. ADJUSTED PREBUDGET YEAR TAX LEVY AND ENROLLMENT ADJUSTMENT REPORT

Pursuant to N.J.S.A. 18A:7F-38, local and regional districts shall not adopt a budget with an increase in their general fund tax levy that exceeds their “tax levy growth limitation.” P.L. 2010, c.44 changed the allowable increase over the prior year levy from 4 percent to 2 percent, with limited adjustments. The DOEnet software calculates the tax levy cap on line (F) of the Tax Levy Cap Calculation Report. Line (A) of the Tax Levy Cap Calculation Report is preloaded by the DOEnet software from line (Q) of the Adjusted Prebudget Year Tax Levy and Enrollment Adjustment Report. Line (Q) represents the prebudget year adjusted tax levy, including weighted increases for enrollment, inflated by 2 percent.

The following describes the calculation for Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment, Inflated by 2 percent (line (Q)):

- Lines (A) through (E) calculate the 2010-11 per pupil tax levy. The calculation divides the 2010-11 adjusted tax levy (levy less 2010-11 non-permanent waivers and non-permanent separate proposals) by the 2010-11 DOE projected weighted enrollment.
- Lines (F) through (I) calculate the increase and percentage increase in DOE projected weighted enrollment from the prior year to the budget year.
- Lines (J) through (N) calculate the phase-in of the enrollment growth.
 - Enrollment increases between 1 and 2.5 percent of the prior year equals 50%
 - Enrollment increases > 2.5 and < or = 4 percent of the prior year equals 75%
 - Enrollment increases > 4 percent of the prior year equals 100%
- Line (O) equals the enrollment adjustment, which is the projected per pupil tax levy multiplied by the phased-in enrollment growth (Line E x Line N)
- Line (P) equals the prebudget year adjusted levy plus the calculated enrollment growth (Line C + Line O)
- Line (Q) equals the prebudget year adjusted levy plus the calculated enrollment growth (Line P) inflated by 2 percent. This amount is preloaded onto Line (A) of the Tax Levy Cap Report.

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

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

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

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

The class size and number of classrooms to be used as factors in determining the enrollment adjustment must agree with and be supported by the district enrollment as reported in the most recent fall report used in the Annual Report Card. Districts may update enrollment based upon district projections reported in the 2011-12 budget software but the district enrollment projection for the budget year would only be used to support class size increases for exceeding the facilities efficiency standards. It does not impact the DOE projected enrollment amount used to calculate the cap adjustment. In addition, documentation to support district enrollment projections must be provided if projected enrollment exceeds 1% of ASSA projections.

**New Jersey Department of Education
Division of Finance and Regulatory Compliance
2011-2012**

Adjusted Prebudget Year Tax Levy and Enrollment Adjustment Report

<u>Per Pupil 2010-11 Tax Levy:</u>	<u>Amounts</u>	
2010-11 Tax Levy	_____	(A)
Less 2010-11 Non-Permanent Waivers	_____	(B1)
Less 2010-11 Non-Permanent Separate Proposals	_____	(B2)
Subtotal	_____	(C)
Projected 2010-11 WENR-DOE	_____	(D)
Per Pupil 2010-11 Tax Levy	_____	(E)
<u>Enrollment Factor:</u>		
Projected 2011-12 WENR –DOE	_____	(F)
Projected 2010-11 WENR –DOE	_____	(G)
Increase in Enrollment	_____	(H)
Percent Increase in Enrollment	_____	(I)
Number of Students in Each Category, Weighted:	Students Weight	
Less Than or Equal to 1%	_____	(J)
Greater Than 1% and Less Than or Equal to 2.5%	_____	(K)
Greater Than 2.5% and Less Than or Equal to 4%	_____	(L)
Greater Than 4%	_____	(M)
Subtotal	_____	
Weighted Increase in Number of Students	_____	(N)
Enrollment Adjustment	_____	(O)
Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment	_____	(P)
Prebudget Year Adjusted Tax Levy, Including Weighted Increases for Enrollment, Inflated by 2%	_____	(Q)

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

G. AUTOMATIC CAP ADJUSTMENTS TO BASE TAX LEVY

Pursuant to N.J.S.A. 18A:7F-38, local and regional districts shall not adopt a budget with an increase in their general fund tax levy that exceeds their tax levy growth limitation calculated as the prebudget year adjusted general fund tax levy plus the adjustment for increases in enrollment multiplied by two percent, plus adjustments for an increase in budgeted health care costs, plus an increase in normal and accrued pension liability costs (deferred pension), and plus or minus adjustments for responsibility shifted from/to another entity.

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

1. Adjustment for increase in health care costs;
2. Adjustment for increase in normal and accrued pension liability costs (deferred pension); and
3. Adjustment for responsibility shifted from/to another entity.

Regular districts must register by placing an “X” in box one of supporting documentation zero, “Request for Automatic Cap Adjustment.” Increases to cap as a result of automatic adjustments should be included in the final transmitted budget so that the department may calculate the amount of banked cap available for use in future years.

1. Adjustment for Increase In Health Care Costs

The adjustment for a budgeted increase in health care costs applies to regular districts with a projected increase in health care costs that exceed two percent of the prebudget year. P.L. 2010, c.44 changed the allowable increase over the prior year from four percent to two percent. Pursuant to N.J.S.A. 18A:7F-38(d), the allowable adjustment cannot exceed the average percentage increase of the State Health Benefits Program (SHBP), as determined annually by the Division of Pensions and Benefits. The average percentage increase of SHBP is preloaded into the DOEnet budget application. Health benefits are defined as group health and prescription only. It does not include dental, vision, life or any other additional employee benefit offered by the district. For use in 2011-12, the average percentage increase of SHBP is 8.6 percent. Therefore the maximum adjustment is the increase of health care costs that exceed two percent but not greater than 8.6 percent, or a maximum of 6.6 percent.

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

1. budgeted withdrawal from current expense emergency reserve used for health care costs
2. dental costs budgeted under object code 270
3. vision costs budgeted under object code 270
4. any other costs other than health and prescription budgeted under object code 270

The amount entered should not be greater than the amount recorded in object code 270 on the Summary of Benefits Report generated from the DOEnet software.

In 2011-12, a new data entry screen was created to collect the amount of employee withholding for health benefit costs required by P.L. 2010, c.2. In 2011-12, health care costs budgeted in appropriations object 270 should be recorded net of employee withholding. Due to the effective date of the new law (May 21, 2010), some districts (such as those with defeated budgets) were able to reduce the original budget 2010-11 health care costs by the employee withholding required under P.L. 2010, c.2, but some districts were not able to reduce the 2010-11 original budget amounts. The new health benefit data entry screen should be completed for those 2010-11 costs netted from the original budget certified for taxes, and those that were not netted from the original budget certified for taxes. The costs which were not netted from the original budget will be deducted on line B4 of the health benefit adjustment report, so that the health care costs on this cap adjustment report in 2010-11 and 2011-12 are comparable, as the amount net of employee withholding.

The health benefits worksheet will compare the net budgeted health care costs recorded under object code 270 in the district's original 2010-11 budget adjusted by employee withholding not deducted from 2010-11 original budget, inflated by two percent, with the 2011-12 projected budgeted health care costs. The calculated increase will be capped at the SHBP percentage for the budget year.

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

- written verification or estimate, as applicable, of the rate increases for medical and prescription drug insurance from the insurance broker or insurer;
- summary schedule of invoices for the 12 months or four quarters, as applicable, prior to the waiver request for medical and prescription drug insurance;
- actual cost, if available, or estimated cost of medical and prescription drug insurance for the budget year;
- summary schedule of medical and prescription insurance for the budget year and prebudget year including plan type (HMO, etc.), cost of

coverage category (single, etc.), and number of employees in each plan category;

- reimbursement required by employees, if applicable;
- written assurance that health benefit invoices are reviewed at least quarterly or that personnel and payroll systems contain controls to ensure that coverage and payments are made only for current eligible employees; and
- for districts not participating in the SHBP, provide detailed analysis of the cost savings achieved from the current provider and documentation to support alternative insurers were examined at least once in the past three years pursuant to the requirements under N.J.S.A. 18A:55-3a.

**New Jersey Department of Education
Division of Finance and Regulatory Compliance
2011-2012**

Automatic Cap Adjustment for Increase in Health Care Costs

Total 2011-12 Health Care Costs	
Health Benefits (Object 270)	_____ (A1)
Less 2011-12 Dental and Vision Costs Included in Object 270	_____ (A2)
Less 2011-12 Budgeted Withdrawal from Current Expense	
Emergency Reserve Used for Health Care Costs	_____ (A3)
Subtotal 2011-12 Health Care Costs	_____ (A4)
Total 2010-11 Health Care Costs – Original Budget:	
Health Benefits (Object 270)	_____ (B1)
Less 2010-11 Dental and Vision Costs Included in Object 270	_____ (B2)
Less 2010-11 Budgeted Withdrawal from Current Expense	
Emergency Reserve Used for Health Care Costs	_____ (B3)
Less 2010-11 Withholding from Employees for Health Care Costs	_____ (B4)
Subtotal 2010-11 Health Care Costs – Original Budget	_____ (B5)
Inflate 2010-11 Health Care Costs by 2%	_____ (C)
Increase in Health Care Costs	_____ (D)
Enter SHBP Percentage Increase	_____ (E)
2010-11 Health Care Costs Multiplied by Average Percentage Increase in SHBP over 2%	_____ (F)
Maximum Adjustment for Health Care Costs (Lesser of (D) or (F))	_____ (G)

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

Executive County Superintendent

Date

2. Adjustment for Increase in Normal and Accrued Liability Pension Contributions (PERS Pension Deferral)

Public Law 2009, Chapter 19 allowed districts to defer 50 percent of the district's 2008-09 PERS pension liability. The law also allows an automatic increase in the tax levy cap for increases in amounts of "certain normal and accrued liability pension contributions." N.J.S.A. 18A:7F-38 (as updated by P.L. 2010, c.44 cap law changes) specifies the allowable adjustment for increases in the amount of normal and accrued liability pension contributions to equal "that portion of the actual increase in total normal and accrued liability pension contributions for the budget year that exceeds two percent of the total normal and accrued liability pension contributions in the prebudget year." Districts could first be eligible for this adjustment in the 2011-12 school year, when the repayment of the deferred PERS pension contribution is required to begin. New lines have been added in the benefits appropriations, object code 248, to collect the budgeted payments of the deferred PERS contribution amounts.

No separate data entry screen is necessary for this adjustment. Amounts are calculated from the benefits recorded in object 248 in the appropriations screen, which are also shown on the Employee Benefits Summary Comparison Report for object 248. The amount to be recorded in object 248 is the amount of the deferred PERS pension contributions to be repaid in 2011-12, including both principal and interest.

In addition to the submission of the applicable budget forms, districts should submit detail necessary to support the amounts included in the adjustment, including but not limited to:

- Board resolution approving deferral of the 2008-09 PERS payment, including documentation of the total amount deferred; and
- Support for the amount of the deferral to be repaid during 2011-12.
- If the district is budgeting early payoff amounts on the deferred PERS contributions, then a board resolution approving the early payment must be included with the budget documents.

**New Jersey Department of Education
Division of Finance and Regulatory Compliance
2011-2012**

**SFRA Calcs
Adjustment for Normal and Accrued Liability Pension Contributions
(Pension Deferral)**

2011-12 Eligible Pension Contributions	_____	(A)
2010-11 Eligible Pension Contributions – Original Budget	_____	(B)
2010-11 Contributions Inflated by 2%	_____	(C)
Increase in Eligible Pension Contributions	_____	(D)

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

Executive County Superintendent

Date

3. Adjustment for Responsibility Shifted From/To Another District or Entity

N.J.S.A. 18A:7F-38(f) allows the adjusted tax levy to be increased or decreased accordingly whenever the responsibility and associated cost of a school district activity is transferred to another school district or government entity. An example of a shift in responsibility is the new law regarding transportation costs for students placed in resource family homes (foster) (P.L. 2010, c.65). The district where the parent lives is now responsible for arranging and paying for transportation to/from school, where in the past the district where the resource family was located was responsible.

The district must complete the detailed data entry screen, on a separate line for each item where responsibility and the related cost has shifted. Screen A is used for cap increases for responsibilities assumed by the district which result in additional cost to the district. Screen B is used for cap decreases for responsibilities transferred to another district or entity which result in reduced costs to the district. If no amount is entered on a line in the data entry screen, then that line will not be saved when the district exits the screen.

In addition to the submission of the applicable budget forms, districts should submit detail to support the amounts included in the adjustment.

A. Adjustment for Responsibility Assumed by District (Cap Increase)

Each line requires the following information:

- Entity Shifting Responsibility – enter the name of the district that used to be responsible for the cost being shifted;
- New Amount in 2011-12 – enter the dollar amount that is included in the district 2011-12 budget for the shifted responsibility;
- Line Number Increased – select from the drop-down list the appropriation line number which has been increased in the 2011-12 district budget for the new responsibility (e.g. 07260);
- Description of Circumstances - enter a narrative description of the circumstances, and the use of the additional funds in the 2011-12 budget. Two columns have been provided for the description.

The amounts entered will be totaled at Line A on the report. The amount on Line A will be carried to the Tax Levy Cap Report, Line D, as a positive number.

Note: For school choice students, there should be no need for a cap adjustment to increase tax levy. The resident school district should have listed their students attending choice schools in 2010-2011 on their DRTRS report. Therefore, the resident district will be entitled to state transportation aid for those students for the 2011-2012 school year, and any of their students attending a choice school will be included in their transportation aid calculation.

B. Adjustment for Responsibility Shifted to Another District or Entity (Cap Decrease)

Each line requires the following information:

- Entity Taking Over Responsibility – enter the name of the district that will now be responsible for the cost being shifted;
- 2010-11 Amount Not Recurring in 2011-12 – enter the dollar amount that has been removed from the district 2011-12 budget for the shifted responsibility;
- Line Number Reduced – select from the drop-down list the appropriation line number which has been reduced in the 2011-12 district budget for the shifted responsibility (e.g. 07260);
- Description of Circumstances - enter a narrative description of the circumstances for the reduction in the 2011-12 budget. Two columns have been provided for the description.

The amounts entered will be totaled at Line A on the report. The amount on Line A will be carried to the Tax Levy Cap Report, Line E, as a negative number.

Note: For school choice students, there should be no cap adjustment to decrease tax levy. The resident school districts should have listed their students attending choice schools in 2010-2011 on their DRTRS report. The resident district will be entitled to state transportation aid for those students for the 2011-2012 school year, not the choice district. The choice district will no longer be eligible to receive transportation aid for these students, therefore there is no need to also decrease tax levy.

**New Jersey State Department of Education
Division of Finance and Regulatory Compliance
2011-2012**

A. Adjustment for Responsibility Assumed by District (Cap Increase)

Entity Shifting Responsibility	New Amount in 2011-12	Line Number Increased	Description of Circumstances	Description Continued
Total		(A)		

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

_____ Date

Executive County Superintendent

**New Jersey State Department of Education
Division of Finance and Regulatory Compliance
2011-2012**

B. Adjustment for Responsibility Shifted to Another District or Entity (Cap Decrease)

Entity Taking Over Responsibility	2010-11 Amount Not Recurring in 2011-12	Line Number Reduced	Description of Circumstances	Description Continued
Total		(A)		

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

_____ Date

Executive County Superintendent

H. COMMISSIONER CAP WAIVERS

Pursuant to P.L. 2010, c.44, there is no longer the ability for school districts to apply to the Commissioner for a waiver to increase their adjusted tax levy by more than the calculated allowable amount for “extraordinary costs.”

The 2011-12 software no longer includes the following waiver requests:

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

I. RESPONSIBILITIES OF BOARDS OF EDUCATION

The board of education:

1. Must submit an original budget statement, supporting documentation, automatic tax levy cap adjustment materials, tax levy cap report produced by the budget program, and any additional supporting documentation as required under the review process, to the executive county superintendent.
2. Must be prepared to discuss the general fund free balance status with the executive county superintendent and the supporting information required to be submitted in Appendix E. Must also fully document any balances reserved for specific purposes; balances reserved for specific purposes require a resolution of the board of education.
3. Must be prepared to discuss the entire general fund budget to show that all increases are reasonable.
4. Must be prepared to discuss any proposed separate proposals to show all proposals are not required for T&E and do not include any existing programs and services unless approval is granted pursuant to N.J.S.A. 18A:7F-5(d)(9). Must also submit written documentation and certify that efforts were made to enter into shared service arrangements with other districts or governmental units and if the district has not entered into those potential arrangements that such arrangements would result in additional expenditures for the district.

5. Must notify the executive county superintendent whenever the responsibility and associated cost of a school district activity is transferred to another school district or governmental entity without an additional cost.
6. Must submit a budget in which the advertised per pupil administrative cost does not exceed the lower of the prebudget year per pupil cost adjusted as of 2/1 in the proposed budget plus any approved increases or the regional limit, as calculated on supporting documentation 14.
7. Will advertise the School District Budget Statement only after it has been approved by the executive county superintendent, unless prior Commissioner approval has been granted.
8. Must include in the advertised budget a Statement of Purpose if requesting withdrawal or deposit of capital reserve for excess costs or other capital projects.

J. RESPONSIBILITIES OF THE EXECUTIVE COUNTY SUPERINTENDENT

1. Review the entire proposed budget.
2. Review the district's Tax Levy Cap Calculation Worksheet for accuracy to determine that the tax levy does not exceed the maximum permitted tax levy after adjustments. (Revenue line 150 is not greater than line (F) on the tax levy cap worksheet.)
3. Review the district's automatic adjustment worksheets for agreement to the tax levy cap worksheet and all of the appropriate attachments for accuracy and completeness.
4. Review and verify the district's general fund free balance status, including the supplemental information required in Appendix E. Make adjustments to the district's estimate of surplus balances and appropriation of fund balance in the proposed budget based on this review, if applicable.
5. Make specific written recommendations to the Commissioner, directing budget reallocations and programmatic adjustments deemed necessary to ensure implementation of T&E pursuant to N.J.S.A. 18A:7F-6(a).
6. Make specific written recommendations to the Commissioner directing specific budget increases over the tax levy cap to address low achievement or causes of a district's failure to meet the core curriculum content standards.

K. ADDITIONAL SPENDING PROPOSALS

Districts may submit at the annual school election a separate proposal or proposals for additional funds. The wording of separate proposal(s) to the voters or board of school estimate for additional funds requires interpretative statements specifically identifying the program purposes for which the proposed funds will be used. In addition, the wording of the separate proposal(s) must include a clear statement on whether the approved proposal will be a permanent increase in the tax levy or an adjustment for the budget year only.

Beginning in 2011-12, separate proposal(s) to increase the tax levy shall require approval of a majority of affirmative votes. This is a change from the 60 percent approval requirement from 2010-11. In the case of a school district with a board of school estimate, the separate proposal must be approved by a majority of a quorum. If defeated by the voters or board of school estimate, it is a final determination without appeal. The municipality does not have the authority to reinstate any amount of the failed question.

A district may submit to the voters a separate proposal(s) for administrative costs that exceed the district's administrative limit, but may not include the following types of programs or services in a separate proposal:

1. Programs and services required to meet CCCS;
2. Capital outlay projects necessary for health and safety;
3. Programs and services previously included in the pre-budget year except with approval by the executive county superintendent that reallocation is required to maintain or achieve T&E or that such programs and services are not necessary for T&E.

Districts considering submission of an additional spending proposal should review N.J.S.A. 18A:7F-5d(9), N.J.S.A. 18A:7F-39, and administrative code N.J.A.C. 6A:23A-12.13. Separate proposals must be submitted to the county office for approval prior to advertisement. The executive county superintendent may prohibit the submission of a separate proposal to the voters or board of school estimate if he/she determines that the school district has not implemented all potential efficiencies in the administrative operations of the school district, which would eliminate the need for raising additional general fund levy.

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

The language for the ballot question is in Section II. Shown below is a sample advertisement for a proposal for additional funds for the expansion of an existing music program:

In addition to the regular advertised budget, the board of education will seek approval from the district's legal voters (or board of school estimate) to raise an additional \$297,900 for the expansion of our existing music program. The additional levy will provide funds for four new teachers, two aides, supplies, textbooks, and the employee benefits related to the new positions. The taxes, if raised, will be used exclusively for this purpose. Approval of these taxes will result in a permanent increase in the district's tax levy. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

Districts seeking additional funds from the voters or board of school estimate must submit the Separate Proposal Summary Report which documents the intended purpose(s) and amount(s) of any separate proposal(s) being submitted to the voters or board of school estimate. The total dollars entered on the summary report will be used on supporting documentation item 22B, Effect of Separate Proposals on Estimated Tax Rate.

A sample of the Separate Proposal Summary Report follows this section.

The additional proposal amounts approved by the local voters or board of school estimate, pursuant to N.J.S.A. 18A:7F-39, must be submitted to the Commissioner both separately as proposed and approved and as part of the final overall budget certified for taxes. That is, the budget program must be updated to produce a formal state prescribed budget statement merging any approved additional proposals with the base budget amount. The merged budget will reflect the total approved tax levies, detailed appropriations and other data required on the state prescribed budget statement. Supporting Documentation Items 4 and 6 must be updated if the voter/board of school estimate separate proposal included amounts for tuition, operations and maintenance, facilities acquisition and construction services. Supporting Documentation Item 22(b) must be completed by all districts with voter or board of school estimate approved separate proposals. Do not update Supporting Documentation Item 7 – it will not be uploaded to the DOE via the Web-Enabled DOENET. Only **APPROVED** additional proposal amounts are to be transmitted to the department.

The Separate Proposal Summary sheet must be updated to reflect only approved amounts. Districts will also be required to submit an itemized accounting for the approved separate proposals.

If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration.

If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the executive county superintendent.

**SEPARATE PROPOSAL SUMMARY
2011-12**

	<u>Description of Purpose</u>	<u>Amount</u>
1.		
2.		
3.		
4.		
5.		
	Total	

The purposes of the above proposals have been reviewed in conjunction with the review of the district's base budget. My review indicates that the district has certified implementation of administrative serviced services, implemented all efficiencies in the administrative operations and that the separate proposals do not contain: any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards (Core Curriculum Content Standards); any proposed expenditures for items which are contained in the efficiency standards when the amounts contained in the base budget for those items are less than that contained in the efficiency standards; and any existing programs and services without exemption.

Executive County Superintendent

Date

SECTION IV

CERTIFICATE AND REPORT OF SCHOOL TAXES (FORM A4F)

A. GENERAL INSTRUCTIONS FOR COMPLETION

Completion of the A4F is included as part of the EDC budget program. All mathematical computations will be performed by the computer. Based on your district type, the computer will display the appropriate data entry screens to complete the A4F. Non-regional districts will be given a Form A (Certification) to complete, and regional districts (including the 13 districts that merged with phase 1 non-operating districts at July 1, 2009) will be required to complete both a Form A and a Form B (Tax Allocations to Municipalities). Paper versions of the forms follow this section. In order for supporting documentation item 22 to be completed districts must complete the A4F forms in the budget software. **The A4F should not be filed with the Municipal Clerk or Tax Assessor prior to the school election.**

B. TYPE II SCHOOL DISTRICTS WITHOUT A BOARD OF SCHOOL ESTIMATE, NON-REGIONAL DISTRICTS WHICH BUDGET FOR GRADES K-12 AND CONSTITUENT DISTRICTS OF REGIONAL HIGH SCHOOL DISTRICTS

The board secretary should complete one Form A as follows:

If taxes are raised on a school year basis (fiscal year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund), and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2). Line 555 (debt service premerge) is applicable only to the 13 districts merged with phase 1 non-operating districts.
2. Leave column 3, Balance of Levy from 2010-11 to be Raised in 2011 blank.
3. Complete column 4, Amount in Col. 2 to be Raised in 2011 Levy by inserting the same figures that appear in column 2 on lines 1, 2 and 3. The computer will calculate the total amount appearing on line 4.
4. The amounts entered in column 4 on lines 1 and 2 will appear on the appropriate line in column 5, Total 2011 Tax Levy. The computer will calculate the total amount appearing on line 4. Enter on line 5 any amount certified by the Commissioner which was too late for the 2010 tax levy. Enter on line 6 any adjustments which are not part of the 2011-12 school budget such as an amount necessary to correct a prior year's tax levy. The computer will calculate the grand total amount appearing on line 7 as the total of lines 4, 5, and 6.

5. Column 6, Amount in Col. 2 Deferred to 2012 Levy should be blank.
6. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).
7. One copy should be distributed to each of the following:

County Board of Taxation
Local Assessor
NJ Division of Local Government Services
Bureau of Financial Regulation and Assistance
PO Box 803
Trenton, NJ 08625-0803)
Municipal Clerk
Executive County Superintendent
School District

If taxes are raised on a calendar year basis (split-year basis)

1. The local tax levies entered in column 4 of the revenues section of the budget on lines 150 (general fund) and 550 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2). Line 555 (debt service premerge) is applicable only to the 13 districts merged with phase 1 non-operating districts.
2. Enter on lines 1, 2 and 3 in Balance of Levy from 2010-11 to be Raised in 2011 (col. 3), the remainder of the 2010-11 tax levy to be raised in 2011. The amounts should agree with those shown in column 6 of the A4F for the 2010-11 school year for the respective line.
3. Complete column 4, Amount in col. 2 to be Raised in 2011 Levy, after consulting with your municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.
4. The computer will calculate the amounts for lines 1 through 4 in columns 5 and 6 based on the amounts shown on those lines in columns 3 and 4. The amount shown in column 5, Total 2011 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 5 any amount certified by the Commissioner which was too late for the 2010 tax levy. Enter on line 6 any adjustments which are not part of the 2011-12 school budget such as an amount necessary to correct a prior year's tax levy. Line 7 is calculated by the computer as the sum of lines 4 through 6.
5. The board secretary should complete and sign the certification in the lower left-hand corner.
6. The municipal clerk should complete and sign the certification in the lower right-hand corner.

7. One copy should be distributed to each of the following:

County Board of Taxation
Local Assessor
NJ Division of Local Government Services
 Bureau of Financial Regulation and Assistance
 PO Box 803
 Trenton, NJ 08625-0803)
Municipal Clerk
Executive County Superintendent
School District

C. REGIONAL SCHOOL DISTRICTS (including the 13 districts that merged with phase 1 non-operating districts at July 1, 2009)

The board secretary should complete both Form A and Form B for the district as follows:

Form B

1. The 2011-12 Tax Allocation to Municipalities (Form B) must be completed first or an error message will be displayed by the software. The 2011-12 Tax Allocation to Municipalities screen requires entry in two columns, Percentage Share (col. 2) and Adjustments (col. 6). All other data is calculated by the software. A separate line will appear on the screen for each of the member municipalities of the regional district. Enter the tax levy percentage share for each member from the "2011-12 Municipal Percentage Shares of Regional School District Tax Levy" printout in column 2. The total of the member percentage shares must equal 100% or data entry will not be possible on Form A. Using the percentage shares entered and the local tax levies entered in the revenues section on lines 150 and 550, the computer will calculate each member municipality's share of the general fund and debt service tax levies. For the debt service levy premerge entered on line 555 the computer will allocate the entire amount to the former receiving district, as recommended by the executive county superintendents and approved by the Commissioner in the merge approvals.
2. Enter in column 6 the total of any amount certified by the Commissioner which was too late for the 2010 tax levy plus any adjustments which are not part of the 2011-12 budget such as an amount necessary to correct a prior year's tax levy. These additional amounts should be allocated using 2010-11 municipal percentage shares. These same amounts will be detailed in column 5 of Form A for the member municipality on lines 5 (Tax Cert/Prior Yr) and 6 (Other). An edit will be performed by the software for agreement of the amount entered in the adjustment column on Form B with the total of the amounts keyed on lines 5 and 6 on Form A.

Form A

3. Form A must be completed for each member municipality. When 2011-12 Certification (Form A) is selected, a menu listing the member municipalities

appears. When a member municipality is selected, a Form A will appear for the member. The information in column 2, Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted is drawn from the amounts calculated by the software in the 2011-12 Tax Allocation to Municipalities screen.

If taxes are raised on a school year basis (fiscal year basis)

- a. Leave column 3, Balance of Levy from 2010-11 to be Raised in 2011 blank.
- b. Complete column 4, Amount in Col. 2 to be Raised in 2011 Levy by inserting the same figures that appear in column 2 on lines 1, 2 and 3. The software will calculate the total amount appearing on line 4.
- c. The amounts entered in column 4 on lines 1, 2 and 3 will appear on the appropriate line in column 5, Total 2011 Tax Levy. The software will calculate the total amount appearing on line 4. Enter on line 5 any amount certified by the Commissioner which was too late for the 2010 tax levy. Enter on line 6 any adjustments which are not part of the 2011-12 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 6, Adjustments, on Form B for that member municipality. The software will calculate the grand total amount appearing on line 7 as the total of lines 4, 5, and 6.
- d. Column 6, Amount in Col. 2 Deferred to 2012 Levy should be blank.
- e. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign).
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation
NJ Division of Local Government Services
Bureau of Financial Regulation and Assistance
PO Box 803
Trenton, NJ 08625-0803)
Executive County Superintendent
School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk
Local Assessor

If taxes are raised on a calendar year basis (split-year basis)

- a. Enter in Balance of Levy from 2010-11 to be Raised in 2011 (col. 3) the remainder of the 2010-11 tax levy to be raised in 2011. The amounts should agree with those

shown in column 6 of the member municipality's A4F for the 2010-11 school year for the respective line.

- b. Complete column 4, Amount in col. 2 to be Raised in 2011 Levy, after consulting with the member municipality's municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT.
- c. The software will calculate the amounts for lines 1 through 4 in columns 5 and 6 based on the amounts keyed on those lines in columns 3 and 4. The amount shown in column 5, Total 2011 Tax Levy is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 5 any amount certified by the Commissioner which was too late for the 2010 tax levy. Enter on line 6 any adjustments which are not part of the 2011-12 school budget such as an amount necessary to correct a prior year's tax levy. As mentioned above, there will be an edit to verify that the total of these two lines equals the amount keyed in column 6, Adjustments, on Form B for that member municipality. Line 7 is calculated by the software as the sum of lines 4 through 6.
- d. The board secretary should complete and sign the certification in the lower left-hand corner.
- e. The municipal clerk of each member municipality should complete and sign the certification in the lower right-hand corner of his/her municipality's Form A.
- f. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation
NJ Division of Local Government Services
Bureau of Financial Regulation and Assistance
PO Box 803
Trenton, NJ 08625-0803)
Executive County Superintendent
School District

One copy of the Form A for their respective municipality should be distributed as follows:

Municipal Clerk
Local Assessor

D. CONSOLIDATED SCHOOL DISTRICTS

The board secretary should complete both Form A and Form B by referencing section C above, Regional School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2011 (fiscal or split-year basis). For

consolidated school districts, the percentage shares referred to for completion of the 2011-12 Tax Allocation to Municipalities (Form B) should be obtained from the County Board of Taxation, pursuant to N.J.S.A. 18A:8-37 and 54:4-49. Districts should submit a copy of their budgets to their County Board of Taxation, so that the apportionment calculations can be performed. Upon completion, the County Board of Taxation will distribute a form to the consolidated districts within their county that contains the net valuation, apportionment share, debits and credits, and total school tax due from each constituent municipality. The district will use this data to complete Form B of the A4F.

E. DISTRICTS WITH DEFEATED BUDGETS

The A4F should not be filed with the municipal clerk or tax assessor until action has been taken by the municipality or the Commissioner. The budget data contained in the budget program should be updated to reflect the budget based on the tax levy being certified by the municipality. The board secretary should complete and distribute copies of Form A and Form B (if necessary) by following the appropriate instructions above.

F. TYPE I AND TYPE II DISTRICTS WITH A BOARD OF SCHOOL ESTIMATE

The board secretary should complete only Form A by referencing section B above, Type II School Districts Without a Board of School Estimate, Non-Regional Districts Which Budget for Grades K-12 and Constituent Districts of Regional High School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2011 (fiscal or split-year basis). Distribution of the A4F is limited to the school district, and the executive county superintendent.

**CERTIFICATE
AND
REPORT OF SCHOOL TAXES
(2011-2012 School Year)**

A4F – FORM A

COUNTY OF _____
District _____

School

Member Municipality of Regional _____

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2010-2011 TO BE RAISED IN 2011	AMOUNT IN COL. 2 TO BE RAISED IN 2011 LEVY	TOTAL 2011 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2012 LEVY
(1)	(2)	(3)	(4)	(5)	(6)
General Fund					
Debt Service					
Debt Service-PreMerger Debt					
TOTALS					

Tax certification of prior year received too late for 2010 levy

OTHER*

GRAND TOTAL

*This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of _____ County of _____ for the 2011-2012 school year and that the sum of \$ _____ is required to be levied for local school district purposes for the calendar year 2011.

It is hereby certified that the sum of \$ _____ is required to be levied for local district school taxes for the calendar year 2011

Board of Education of _____ N.J.

_____ of _____ N.J.
(Boro, Twp., City, etc)

BOARD SECRETARY

DATE

MUNICIPAL CLERK

DATE

County _____

District _____

A4F-Form B

2011-2012 TAX ALLOCATIONS TO MUNICIPALITIES WITHIN A REGIONAL DISTRICT

	MEMBER MUNICIPALITIES	PERCENTAGE SHARE	GENERAL FUND	DEBT SERVICE	DEBT SERVICE- PREMERGER DEBT	ADJUSTMENTS	TOTAL TAX LEVY 2011-2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16	TOTAL						

Each regional district will complete a FORM A for each member municipality.

SECTION V

DEFEATED/REDUCED BUDGET PROCEDURES

A. OVERVIEW

In the event of a budget defeat, transmit the data reflecting the reduced budget that was certified for taxes over the web-enabled DOENET and submit the district EDC transmittal form and other budget materials and the board of education's resolution concerning the reduced budget to the executive county superintendent within 15 days after the local governing body or Board of School Estimate takes action, pursuant to N.J.S.A. 18A:7F-5(e)(4). In addition, three copies of the local governing body's or Board of School Estimate's resolution shall be submitted.

Pursuant to N.J.S.A. 18A:7F-5(e)4, districts will submit paper copies of the final budget and supporting documentation printed as part of the data transmission procedures outlined in the EDC manual, the EDC letter of transmittal, and the A4F to the county office within 15 days after the budget was certified for taxes. The budget data submitted should be that budget based on the tax levy certified by the municipality, regardless as to whether an application for restoration of reductions will be made to the Commissioner. The county office will perform its required review of the amended budget and verify that the paper copy submission agrees with the information submitted electronically.

The printed reports submitted should be arranged in the same order as required for regular submission as noted in the introduction of Section I.

Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration following the certification of taxes.

All base budgets that have been defeated by the voters are submitted to the governing body of each of the municipalities included within the district. N.J.S.A. 18A:7F-5e, as amended, provides for action on the voter defeat or board of school estimate reduction of a proposed budget that differs based on the status of the proposed budget either above or below the district's expected local levy.

Proposed base budgets over the expected local levy – Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation reductions and/or through increases in estimated revenues. Any reductions may be appealed on the grounds that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations. A district may not appeal any reductions on the grounds that the amount is necessary for a thorough and efficient education.

Proposed base budgets at or below the expected local levy - Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation reductions only. Any reductions may be appealed on the grounds that the amount is necessary for a thorough and efficient education or that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations.

Decisions on defeated separate proposals – separate proposals are considered final with no appeal to the municipal governing body or the Commissioner. Proposals not passed by the voters or approved by the board of school estimate may not be executed through modifications to the base budget or through the appropriation of surplus. The stated purpose of the defeated separate proposal may be executed in the budget year through donations or contributions from an external source but the donation cannot bind the district board of education for future funding of the initial project/purpose. For example, the donor may not stipulate that the board of education must match the same amount in funds in the subsequent year.

All districts with defeated voter budgets or board of school estimate reductions of the proposed budget should reference N.J.A.C. 6A:23A-9.7, “Procedures following voter defeat of proposed budget”, for the procedures to be followed, including the timetable for submission of materials to the county office, the municipal governing body(ies), and the Commissioner. Information on post-election procedures is also contained in the election calendar.

Districts should access the budget program and print the Report of District Status Above or Below Expected Local Levy to determine the status of the budget after reduction.

Listed below are the materials that must be submitted to the municipal governing body(ies) and the executive county superintendent of schools within two days of the certification of the election results in the event of a budget defeat. These materials will be used by the municipal governing body(ies) in the review of the defeated budget. Under N.J.S.A. 18A:22-37, May 19, 2011 is the last day for the governing body after consultation with the board of education to determine and certify to the county board of taxation the amount of money necessary for school purposes to be raised by taxation for the 2011-12 school year. In the event that such certification is not made or there is a failure to agree among constituent members of a regional school district on the amount that should be certified by that date, it is the Commissioner’s responsibility to review the defeated budget and determine the amount necessary to provide a thorough and efficient system of public education in the district for the 2011-12 year.

DEFEATED BUDGET INFORMATION

It is the responsibility of the board of education pursuant to N.J.A.C. 6A:23A-9.7(a)1, to present to the municipal governing body(ies) and the executive county superintendent,

within two days of the certification of election results, the proposed School District Budget Statement which was defeated by the voters, along with the following information:

- A complete line-item budget listing each item by code and line description, including actual expenditures for the previous school year, actual budgeted amount for the current school year, proposed budgeted amount for the ensuing school year as proposed to the voters the advertised budget for the ensuing school year, and all supporting documentation and narrative explanations;
- A copy of the annual progress report, if applicable, submitted to the Commissioner pursuant to Q.S.A.C.
- A copy of the district's most recent annual audit;
- An explanation of any action(s) to reallocate, direct additional expenditures, and so forth, taken by the Commissioner, or the executive county superintendent on behalf of the Commissioner, or a statement to the effect that no such actions were taken;
- Numbers of professional and nonprofessional staff, during the current school year and projected for the ensuing school year, together with reasons for any increase or decrease;
- Pupil enrollment by grade for the district as of the proceeding June 30, the last day prior to the preceding October 16, and as projected for October of the ensuing school year;
- Salary schedules for all employees;
- Number of schools and classrooms in each school;
- Tuition received or paid during previous school year, anticipated for the current school year and projected for the ensuing school year;
- A substantiation of need for any proposed capital projects and/or deposits into the capital reserve, including documentation of the projects' inclusion in the LRFP;
- Any information required for submission to the executive county superintendent pursuant to N.J.A.C. 6A:23A-9.7 not specifically enumerated above;
- Applicable portions of The Comparative Spending Guide and School Report Card; and
- Any other documentary materials or records the executive county superintendent may suggest based on specific circumstances in the district.

IN ADDITION, IT IS RECOMMENDED THAT THE FOLLOWING MATERIALS BE INCLUDED:

- Copies of additional spending proposals, if any, indicating which were approved and which were rejected by the voters;
- Rationale for any new positions
- Rationale for any new programs
- Rationale for any new and replacement equipment
- Rationale for any major line item increases or decreases

For Type I districts, the above materials must be submitted to the board of school estimate along with the other budget materials for use in its determination of the amount that should be certified for taxes.