

# BUDGET GUIDELINES

**FISCAL YEAR 2004-2005**

## **Addendum for Abbott School Districts**

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



**NEW JERSEY DEPARTMENT OF EDUCATION**

**DIVISION OF FINANCE  
DIVISION OF ABBOTT IMPLEMENTATION**

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# TABLE OF CONTENTS

<b>A. INTRODUCTION .....</b>	<b>1</b>
CHANGES FOR 2004-05 .....	1
1. PURPOSE OF THIS MANUAL.....	4
2. SCHEDULE FOR SUBMISSION OF BUDGET FORMS AND DATA.....	4
3. PUBLIC HEARING DATE.....	5
<b>B. BUDGET SUBMISSION – PROCEDURES .....</b>	<b>5</b>
1. PREPARATION OF THE SCHOOL DISTRICT BUDGET STATEMENT.....	5
A. General Overview for Budget Completion .....	5
B. Budgeting and Accounting for Approved Preschool Program and Appropriations .....	7
C. Budgeting Demonstrably Effective Program Aid .....	10
D. Abbott Parity Remedy Aid.....	10
E. Education Opportunity Aid.....	10
F. Estimated Tuition Calculation .....	11
G. CEIFA Calculations .....	11
H. Budgeting for Capital Projects under EFCFA .....	12
I. Budgeting TPAF, FICA and Medicare Reimbursements Associated with the Salaries Allocated to Federal Programs in a School-Based Budget .....	13
2. PREPARATION OF THE SCHOOL-BASED BUDGET STATEMENT .....	16
A. School-Based Budgets and Importing to Districtwide Budget .....	16
3. DISCRETIONARY EDUCATION OPPORTUNITY AID REQUESTS .....	18
A. Application Requirements .....	18
B. Reallocation Process .....	18
C. Department Review .....	18
D. Comparative Data Analysis Reports.....	19
4. BUDGET TRANSFERS.....	20
<b>SECTION II .....</b>	<b>23</b>
School-Based Budget Appropriations Accounts .....	23
Early Childhood Program Aid.....	31
Per Pupil Cost Calculations .....	33
Advertised Blended Resource Whole School Reform Statement.....	34
Abbott District School-Based Budget Revenues.....	35
Abbott District School-Based Budget Staffing.....	36
Blended Appropriations Whole School Reform Detail Report .....	37
Changes in Non-Instructional Costs in Fund 11.....	44
Changes in Special Education Costs .....	46
Total Amount of Non-Instructional Equipment .....	48
Changes in Salaries and Related Benefit Costs .....	49
Changes in Purchased Services, Supplies, Equipment, Tuition and Other Non-Salary Costs.....	56
<b>ABBOTT PRESCHOOL PROGRAM.....</b>	<b>APPENDIX – PAGE 1</b>

# SECTION I

## **A. INTRODUCTION**

### **CHANGES FOR 2004-05**

There are budget and accounting changes affecting all school district budgets in 2004-05. Those changes are explained in detail in Section I of the Budget Guidelines, which should be read in conjunction with this addendum.

Similar to the school-based budget software distributed on October 21, 2003, there are minimal changes in the districtwide budget software specific to Abbott school districts.

#### 2004-2005 Budget Process

Abbott districts are responsible for ensuring that schools receive staff, funding, technical assistance, facility improvements, and other supports necessary for student mastery of the Core Curriculum Content Standards (CCCS). The district shall address student, staff and school needs through full, effective, and timely implementation of reforms, programs, and services mandated or authorized in the Abbott decisions, and in compliance with all federal and state laws and regulations. The district shall seek to become a collaborative learning organization focused on improving teaching and student learning through building school-based capacity for self-improvement.

The budget development and preparation should be a process that involves the chief school administrator, school business administrator, principals, school staff and other members of the school leadership council (SLC), formerly the school management and improvement team (SMIT). The inclusion of all relevant staff is essential in preparing a school-based budget that provides adequate funding for programs and strategies that address the entire student population of the school.

It is the district central office's responsibility to develop the budgeting guidelines, tools, and preliminary school-based budgets for its schools. In conjunction with this process, the central office was responsible for developing the district's procedures for SLC review, revision and approval of the school-based budgets. These procedures needed to include how districts would address specific school needs, resolve disagreements with schools, and ensure district allocation of resources to its schools is consistent with federal law and regulations for schoolwide programs, if applicable.

School-based budgets were required to be submitted to the department on or before January 8, 2004 and will be approved by the department as part of the districtwide budget. Additional school-based budget supporting documentation was due to the department on or before January 20, 2004; this information is the same type of information that was requested of districts in the March 11, 2003 memo issued by Assistant Commissioner MacInnes for the 2003-04 budget cycle.

#### Additional Abbott v. Burke State Aid and Abbott v. Burke Parity Remedy Aid

The aid categories formerly known as additional Abbott v. Burke state aid and Abbott v. Burke Parity Remedy Aid have been replaced with Education Opportunity Aid. **Revenue line 283, Abbott Parity Remedy Aid, and revenue line 284, Additional Abbott v. Burke State Aid should be zero in the 2004-05 column of all Abbott district budgets. The 2% set aside is currently suspended.**

#### Education Opportunity Aid

Education Opportunity Aid will be provided to all Abbott districts. The amount of a district's initial 2004-05 Education Opportunity Aid is listed on the state aid printout entitled EOA on line (F) in the state aid printouts. The calculation is also included in the State Aid Explanatory Notes (Appendix B). See the section of this addendum entitled Education Opportunity Aid for further discussion of this new aid category. An Abbott school district may apply for additional aid referred to as Discretionary Education Opportunity Aid in instances where it determines that the funds are necessary to implement the three-year operational plan.

#### Submission of Budget Forms

**The board shall submit to the department by March 11, 2004, pursuant to P.L. 2003 c.275, a balanced budget for the 2004-05 school year consistent with N.J.S.A. 18A:4-14 and 18A:22-8.** This budget shall be consistent with the district's revised three-year operational plan. Abbott districts are required to submit four paper copies (three copies to the Division of Abbott Implementation, Office of Fiscal Review and Improvement and one copy to the county office) of their budgets including all supporting documentation no later than March 11, 2004, including the reports for school-based budgets generated by the districtwide budget software.

#### **New Transfer Line from General Fund to Special Revenue Fund:**

**A new transfer line, Local Contribution - Transfer to Special Revenue (line #2506) has been added to the software to record the transfer from the general fund to the special revenue fund for preschool. Line 2511, previously used for this purpose has a kindergarten program code associated with it, so that line should NOT be used by Abbott districts when transferring funds from the general fund to the special revenue fund for preschool.**

#### Preschool Budgets and Appropriations

The total approved preschool budget for an Abbott school district includes funding to educate three and four year old children, but not special education preschool children.

Supporting documentation item 15 has been modified for Abbott districts for the 2004-05 budget cycle. This supporting documentation item has lines for regular preschool costs, preschool special education inclusion classroom costs and preschool special education self contained and other special education costs. There are also lines for contribution to charter schools and contribution to whole school reform to enable the district to budget for the charter school transfers and to provide early childhood program

aid to augment kindergarten in its elementary schools implementing whole school reform (WSR).

The phase I chart of accounts changes did not include unique program codes for preschool special education inclusion classroom costs or preschool special education self-contained and other special education costs. These changes will be made during phase II, effective no earlier than 2005-06. Therefore, the districtwide budget software uses program code 211 for the regular education preschool budget and the preschool special education inclusion classroom costs as well as preschool self contained and other special education costs budgeted on supporting documentation item 15b. **The district is required to select two unique special revenue fund program codes to record the preschool special education budgets in their accounting system and to account for actual preschool special education expenditures separately from actual preschool regular education expenditures.** One program code should be designated for the preschool special education inclusion classroom costs and another designated for the preschool self contained and other special education costs. These programs will be required to be reported separately in the June 30, 2005 CAFR and Audsum for Abbott districts.

A line entitled, "GF Contribution," has been added to supporting documentation item 15b to record the amount of general fund contribution necessary to support each of the Abbott preschool detailed budgets. In order to get the new line to print on the supporting documentation item 15b form, you must access the related data entry screen before selecting the print all forms option on the report menu. There will be edits in the software to ensure the total of the amounts entered on the "GF Contribution" lines on supporting documentation item 15b equals the amounts entered on line 2511 for kindergarten and line **2506 for preschool**, "Local Contribution – Transfer to Special Revenue."

Refer to the section of this manual entitled, "Budgeting and Accounting for Approved Preschool Program & Appropriations" for further discussion of this change.

As in 2003-04, the advertised budget subtracts the general fund transfers to special revenue fund from the total appropriations amount for a revised grand total budget. This is automatically produced by the "Prepare Diskette for Advertised Budget for Newspapers" selection on the report menu.

#### Preschool Expansion Aid (PSEA)

A dedicated revenue line has been included in the 2004-05 software to record preschool expansion aid directly in the special revenue fund. That line is 429, account number 20-3215. Districts will no longer need to record PSEA on line 360, detailed out on supporting documentation item 8 and then transferred into the special revenue fund on line 2511(in 03-04) or on line 2506 (in 04-05) and revenue line 511.

### NCLB Requirements and Budgeting Federal Funds

As in 2002-03 and 2003-04, Abbott district schools with schoolwide program status should budget in fund 20 any anticipated increases in federal funding over the 2001-02 base amounts blended in the school-based budget for schoolwide programs. This will enable a clear delineation and accounting for any additional federal funding under the No Child Left Behind Act (NCLB) for new initiatives and programs consistent with NCLB. Non-schoolwide status schools will continue to budget and account for all federal grants in fund 20.

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

This manual was prepared for use by Abbott school districts as an addendum to the 2004-05 Budget Guidelines. Both documents should be referenced during the preparation of the 2004-05 budget document. The 2004-05 Budget Guidelines contains reference grids for completion of the School District Budget Statement as well as samples of the Supporting Documentation Packet and the District Budget Statement Certification. That manual also includes information on the minimum tax levy calculation; instructions for completion of the Certificate and Report of School Taxes (A4F); and an overview of the defeated budget procedures. In addition, the 2004-05 Budget Guidelines includes sample worksheets and forms for the aforementioned that are used by districts in the completion of the budget statement and supporting documentation packet.

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

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

Abbott districts are required to submit four paper copies (three copies to the Division of Abbott Implementation, Office of Fiscal Review and Improvement and one copy to the county office) of their budgets including all supporting documentation on or before March 11, 2004, (P.L. 2003 c.275), including the reports for school-based budgets generated by the districtwide budget software. Abbott school district budgets are subject to a tiered review. Budgets will be reviewed by the county office of education and approval will be given by the applicable regional assistant commissioner and the assistant commissioners for Abbott Implementation and Finance as either final or approved for advertising purposes.

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

Districts should make available for review, by the assigned budget manager, monthly reports of the board secretary, revenue and expenditure subsidiary ledgers and other internal accounting records as requested.

Districts applying for Discretionary Education Opportunity Aid are required to resubmit and retransmit their budgets if the department makes any changes to their budget. Revised budgets must be resubmitted to the county office and Division of Abbott Implementation, Office of Fiscal Review and Improvement within 10 business days of the award of Discretionary Education Opportunity Aid. Districts must retransmit the approved revised budget (the final budget) over the web-enabled DOENET within 5 business days of receiving department approval on the revised budget, including the award of discretionary education opportunity aid. Districts must submit three paper copies (two copies to the Division of Abbott Implementation, Office of Fiscal Review and Improvement and one copy to the county office) of their final budgets and related supporting documentation to the department at the time the budget is transmitted over the web-enabled DOENET.

### **3. PUBLIC HEARING DATE**

Although the election calendar allows districts to hold their public hearings between March 26 and March 31 (P.L. 2003 c.275), Abbott districts are directed to hold their public hearings on **March 31, 2004**, to allow for an extended period of budget review.

## **B. BUDGET SUBMISSION – PROCEDURES**

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

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

When preparing the 2004-05 districtwide budget, Abbott school districts are required to focus on what works and “classroom out” thinking and planning. There is a combined focus on literacy, math, and mastery of the CCCS as the criteria that determine school and district plans and budgets for 2004-05. This focus is what is meant by “classroom out” thinking – how well students are learning, what explains their progress and problems, what actions are proposed to ensure ambitious improvement in student achievement, and what specific targets have been set to meet the goal this year, next year and the year after. Those questions should be at the core of classroom, school and district efforts this year. As school and district budgets are prepared, submitted, and reviewed, requests for Discretionary Education Opportunity Aid will be judged on the connections between current and proposed programs and improved literacy and mastery of the CCCS.

A dedicated revenue line has been included in the 2004-05 software to record preschool expansion aid directly in the special revenue fund. That line is 429, account number 20-3215. Districts will no longer need to record PSEA on line 360, detailed out on supporting documentation item 8 and then transferred into the special revenue fund on line 2511(in 03-04) or on line 2506 (in 04-05) and revenue line 511.

As in 2002-03 and 2003-04, estimated increases in federal funding over the 2001-02 base amounts should be budgeted in fund 20 and not combined in the blended resource school-based budgets for schools with schoolwide program status. Non-schoolwide program schools should continue to budget and account for all federal grants in fund 20 and schoolwide program schools should develop budgets blending no more than the amount of federal program funds received in 2001-02. While separate budgeting and accounting, in fund 20, for increases in federal funds under NCLB is not required for schoolwide program schools under federal statute and regulations, the department will require it for another year to enable a clear delineation and accounting of the additional funds for new initiatives and programs consistent with NCLB, Abbott programs and services and schoolwide educational improvements.

Lines are included in the detailed appropriations section of the budget for the general fund (line 9466) and special revenue fund (lines 13291, 13681, 13891, 9651, and 9731) contributions to the blended resource school-based budgets of Abbott schools. The detail of that budget data for 2003-04 and 2004-05 at the function and object level will be imported from the school-based budgets saved to diskette using the school-based budget software distributed in October. There will be edits for agreement between these amounts imported from the school-based budgets and the amounts on general fund line 9466 and special revenue fund lines 13291, 13681, 13891, 9651 and 9731, as applicable. Audited expenditure data for fund 15 for 2002-03 will be preloaded from Audsum.

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

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

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

Completion of the school-based budgets in the districtwide budget software is discussed in subsection B2 of Section I and the listing of school-level appropriation lines is included in Section II of this addendum. The lines for the contribution to the school-based budgets are summary amounts. The amounts included on the other lines of the districtwide budget should reflect only those appropriations identified as district-level appropriations.

The advertised per pupil cost calculations of Abbott school districts include disclosure of the per pupil amount of certain restricted state and federal entitlements in the blended resource budgets that are contained in the 2001-02, 2002-03, 2003-04 and 2004-05 per pupil costs. Samples of the Abbott specific supporting documentation items and advertised per pupil cost calculation are included in Section II.

## **B. Budgeting and Accounting for Approved Preschool Program and Appropriations**

The department approved 2004-05 preschool program/budget for full day 3 and 4 year old regular education children must be incorporated into the districtwide budget in fund 20 **and is not subject to reallocation.**

The approved preschool budget for an Abbott school district includes regular education costs for three and four year old children. The cost of educating the special education inclusion children originally included in the district and provider budgets submitted to the department was removed from those budgets on a per-pupil basis when determining the approved budget total. Therefore, the amount approved by the Office of Early Childhood Education (OECE) contains the preschool costs for regular education children only. This amount should be included on supporting documentation item 15a on the line entitled, "Preschool – Abbott Full Day 3yr & 4yr – Reg."

The cost to educate the preschool inclusion students that are backed out of the district and provider budgets to determine the total approved cost in the OECE January 15, 2004 approval letters is to be included on supporting documentation item 15a on the line in entitled, "Preschool – Abbott Spec. Ed. Inclusion Classroom Costs." The district can determine this amount by calculating the difference between Gross Total Cost (w/inclusion students) and District Total (without inclusion students) on page 2 of the Final 2004-05 District One-Year Programmatic Budget Worksheet. This amount can also be calculated as the 2004-05 projected enrollment for Children with Disabilities (Inclusion) from the OECE approval letter multiplied by the Total Per Pupil Cost approved in the Final 2004-05 District One-Year Programmatic Budget Worksheet.

The sum of the amounts entered on the lines entitled "Preschool – Abbott Full Day 3yr & 4yr – Reg." and "Preschool – Abbott Spec. Ed. Inclusion Classroom Costs" shall agree to page two of the Final 2004-05 District One-Year Programmatic Budget Worksheet on the line entitled, "Gross Total Cost (w/inclusion students)."

Districts have the option of allocating the preschool program budget line items between regular education 3yr & 4yr costs and inclusion classroom costs on an actual basis or on a per pupil basis. The total budgeted on supporting documentation item 15b for each program must agree to the amount entered on that program line on supporting documentation item 15a. The amounts on supporting documentation item 15a for “Preschool – Abbott Full Day 3yr & 4yr – Reg.” and “Preschool – Abbott Spec. Ed. Inclusion Classroom Costs” must agree to the amounts approved by the OECE in the January 15, 2004 approval letters. Abbott Budget Managers are required to verify that these amounts agree to the OECE approval letters.

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

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

The department approved preschool budget covers the six-hour 180-day (minimum) educational program and summer enrichment program (if applicable) for all 3 and 4 year old regular education children. Department of Human Services (DHS) funded wrap around programs that complete the ten-hour, 245 day, full day, full year Abbott program are not included in the approved OECE preschool budget. All Abbott school districts are operating full day preschool programs for 3 and 4 year old children. The department approved preschool budget and funding to support the approved budget is based upon the district’s projected enrollment; **the 2004-05 budget and funding is subject to change pending the district’s actual enrollment figures for the 2004-05 school year.**

To aid Abbott school districts in recording the full cost of their approved preschool programs/budget in the special revenue fund on supporting documentation item 15, a cross-walk of the 2004-05 Abbott preschool budget to supporting documentation item 15 line-items is included as Appendix A to this addendum. This cross-walk identifies where the individual lines in the “2004-05 District One-Year Programmatic Budget Worksheet – Final – 01/15/2004” are to be included on supporting documentation item 15 before the district selects its option to either prorate the costs on a per pupil basis between regular education three and four year old children and preschool inclusion children or to allocate inclusion costs by line based on actual costs included in the budget.

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

**A new transfer line, Local Contribution - Transfer to Special Revenue (line #2506) has been added to the software to record the transfer from the general fund to the special revenue fund for preschool. Line 2511, previously used for this purpose has a kindergarten program code associated with it, so that line should NOT be used by Abbott districts when transferring funds from the general fund to the special revenue fund to fully fund preschool.**

Beginning in 2003-04, the advertised budget subtracts from the advertised revenues and appropriations total the amount of any general fund transfer to the special revenue fund. The general fund contribution amounts are reported on the transfer lines provided (line 511 of the revenues section and lines **2506** and 2511 of the appropriations section). There will be an edit check that these amounts agree. The transfer lines (**2506** and 2511) are the mechanism to transfer revenues out of fund 11 and into fund 20 for preschool special education in 2004-05. A line entitled "GF Contribution" has been added to supporting documentation item 15b to record the amount of general fund contribution necessary to support each of the Abbott preschool detailed budgets. In order to get the new line to print on the supporting documentation item 15b form, you must access the related data entry screen before selecting the print all forms option. There will be edits in the software to ensure the total of the amounts entered on the "GF Contribution" lines on supporting documentation item 15b equal the amounts entered on lines 2511 and **2506**, "Local Contribution – Transfer to Special Revenue."

#### Appropriation Line Descriptions for Lines Added in 2002-03:

The appropriation line (13145) Purchased Educational Services – Contracted Pre-K (20-211-200-321) was added in 2002-03 to record the early childhood costs for 3 and 4 year old children attending community provider programs. Other line changes were made in 2002-03 that included renaming appropriation line 13150 (account number 20-211-200-320) to Other Purchased Professional – Educational Services (account number 20-211-200-329). In addition, line 13185 was added to be used for preschool transportation to and from school for 3 and 4 year old children that live between a half-mile and 2 miles from school (therefore, not currently funded in the transportation state aid category) and line 13186 was added to be used for transportation from school for the 6-hour education program to the community provider for the 4 hours of wrap around services after school. Lastly, line 13190 (20-211-200-516) was renamed to Contracted Services – Transportation (Field Trips) to be used for the transportation costs associated with Field Trips for 3 and 4 year old children.

#### Year-end Reporting

The phase I chart of accounts changes did not include unique program codes for preschool special education inclusion classroom costs or preschool special education self-contained and other special education costs. These changes will be made during phase II, effective no earlier than 2005-06. Therefore, the districtwide budget software uses program code 211 for the regular education preschool budget and the preschool special education inclusion classroom costs as well as preschool self contained and other special education costs budgeted on supporting documentation item 15b. **The district is**

**required to select two unique special revenue fund program codes to record the preschool special education budgets in their accounting system and to account for actual preschool special education expenditures separately from actual preschool regular education expenditures. One program code should be designated for the preschool special education inclusion classroom costs and another designated for the preschool – self contained and other special education costs. These programs will be required to be reported separately in the June 30, 2005 CAFR and Audsum for Abbott districts.**

### **C. Budgeting Demonstrably Effective Program Aid**

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

Consideration should be given to both the school's current year allocation and actual (June 30, 2003) and anticipated (June 30, 2004) carryover of prior year DEPA balances. Separate lines are contained in the revenues statement of the school-based budget for prior year and current year DEPA allocations.

As in prior years, the Commissioner may direct the expenditure of DEPA carryover balances that were not anticipated as revenue in the original approved 2003-04 budget and will consider such balances during the review of Discretionary Education Opportunity Aid requests.

### **D. Abbott Parity Remedy Aid**

Abbott Parity Remedy aid (parity aid), formerly budgeted on line 283 has been replaced with Education Opportunity Aid, which is to be budgeted on line 360 and detailed on supporting documentation item 8. See the section entitled Education Opportunity Aid for further discussion of this state aid category.

### **E. Education Opportunity Aid**

In 2004-05, a new aid category of Education Opportunity Aid will be provided to all Abbott districts. The amount of a district's initial 2004-05 Education Opportunity Aid is listed on state aid printout entitled EOA on line (F) in your state aid printouts. The calculation is also included in the State Aid Explanatory Notes (Appendix B).

A district's 2004-05 Education Opportunity Aid is not part of the state aid amounts preloaded in the Part II Budget as there is no revenue line for the new aid category. Therefore, for 2004-05, all districts need to manually budget this amount on line 360, Other State Aids, and detail the aid along with any other applicable amounts on supporting documentation item 8. Districts should account for Education Opportunity Aid in their accounting records as Other Unrestricted State Aid in new revenue line 10-3117, Education Opportunity Aid.

## **F. Estimated Tuition Calculation**

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

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

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

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

Refer to the 2004-05 Budget Guidelines for information applicable to all districts.

## **G. CEIFA Calculations**

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

Abbott school districts therefore do not need to fill out the SGLA worksheets and will not be required to complete the five statutory SGLA worksheets as other regular districts

for purposes of determining “unused cap” under the cap banking law. Since Abbott school districts are not subject to cap, the cap banking law and associated requirements are not applicable. (See Budget Guidelines FY 2004-05 for additional information on cap banking.)

Abbott school districts are subject to the minimum tax levy calculation. The minimum tax levy for Abbott school districts receiving Education Opportunity Aid in 2004-05 equals their 2003-04 tax levy.

**Nothing, however, precludes an Abbott school district from increasing its tax levy above the minimum tax levy calculation to support its proposed 2004-05 budget.**

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

1. Calculate the maximum T&E budget by multiplying your district’s DOE projected weighted 10/15/04 enrollment by \$8,959.
2. Subtract from that figure the revenue sources shown on the worksheet to determine the tax levy based on the maximum T&E budget.
3. Compare the figure calculated in 2.) to the prior year tax levy.
4. The minimum tax levy is lesser of the prior year tax levy or the tax levy based on the maximum T&E budget.

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

## **H. Budgeting for Capital Projects under EFCFA**

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

Under EFCFA, Abbott school districts have 100 percent of their capital renovations, additions and new construction determined eligible in its long-range facilities plan (LRFP) constructed and financed by the Schools Construction Corporation (SCC), a subsidiary of the Economic Development Authority. Therefore, Abbott school districts no longer need to include in their annual capital outlay budget costs associated with capital projects that the SCC is managing and financing.

The only costs that should be included in an Abbott district’s capital outlay budget are those costs associated with necessary equipment purchases (greater than \$2,000 per

item) not eligible for SCC funding, and capital costs for projects or portions of eligible projects that are beyond the facilities efficiency standards (excess costs or “other capital projects”) and therefore ineligible for SCC funding. Funding for excess costs or “other capital projects” must be approved by the voters or board of school estimate as a line-item in the district’s budget (detailed on supporting documentation item 4), passed separate proposal at budget time, or passed bonding referendum in accordance with N.J.A.C. 6A:26-3.7 and 3.12. A budget time withdrawal or designated deposit into capital reserve (project specifically identified and detailed on supporting documentation item 12) and advertised statement of purpose may also fund excess costs of a specific project or “other capital project.” Refer to the 2004-05 Budget Guidelines for more details on withdrawals and designated deposits into capital reserve.

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

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

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

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

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

The instructions below detail how to calculate an estimate of the reimbursement due to the State for the TPAF, FICA and Medicare associated with the federal portion of salaries blended in a school-based budget. This calculation should be performed for each school with a blended resource school-based budget with schoolwide program status in 2004-05. The reimbursement calculated below should be included on the benefits line (200-200) in the NCLB application and recorded in fund 20. The remainder of the school allocation should be blended in the school-based budget if the school has Title 1 schoolwide status.

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

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

- |   |   |      |       |   |       |   |       |
|---|---|------|-------|---|-------|---|-------|
| 1   | Complete the Title 1 Eligibility of School Attendance Areas page of the NCLB Consolidated Formula Subgrant Application as usual. This is done to determine which schools are eligible to receive Title I funding based upon the poverty level of the school.  |      |       |   |       |   |       |
| 2   | Once the allocations to the schools are calculated on the Title 1 Eligibility of School Attendance Area page use the school allocations to determine the budgeted percentage of total resources Title I represents of each school's budget.   |      |       |   |       |   |       |
| 3   | Determine the contracted teacher and administrator salaries in each school. This can be done by performing a payroll sort from the district's payroll system, by school, detailing the teachers at each school and each teacher's contracted salaries paid during the year. (This amount is to be contracted base wages only and should not include stipends or extra-curricular activity payments.)  |      |       |   |       |   |       |
| 4   | Multiply the contracted teacher and administrator salaries determined in #3 above by the Title I resource percentage for that school determined in #2 above to determine the portion of contracted teacher and administrator salaries paid from Title I funds.  |      |       |   |       |   |       |
| 5   | Multiply the federal contracted teacher and administrator salaries determined in #4 above by the TPAF, FICA and Medicare rates (use the fiscal year 2004 pension rate and calendar year 2004 FICA and Medicare rates because those are the only rates available at budget time) to determine the budgeted benefits reimbursement due to the State of New Jersey for the portion of that school's contracted teacher and administrator salaries attributable to Title I. The rates are as follows: |      |       |   |       |   |       |
|   | <table border="0" style="width: 100%;"> <tbody> <tr> <td style="padding-left: 20px;">TPAF</td> <td style="text-align: right;">6.68%</td> </tr> <tr> <td style="padding-left: 20px;">FICA &amp; Medicare on Salaries &lt;= \$87,900</td> <td style="text-align: right;">7.65%</td> </tr> <tr> <td style="padding-left: 20px;">FICA &amp; Medicare on Portion of Salaries &gt; \$87,900</td> <td style="text-align: right;">1.45%</td> </tr> </tbody> </table>                                      | TPAF | 6.68% | FICA & Medicare on Salaries <= \$87,900 | 7.65% | FICA & Medicare on Portion of Salaries > \$87,900 | 1.45% |
| TPAF  | 6.68%   |      |       |   |       |   |       |
| FICA & Medicare on Salaries <= \$87,900           | 7.65%   |      |       |   |       |   |       |
| FICA & Medicare on Portion of Salaries > \$87,900 | 1.45%   |      |       |   |       |   |       |

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

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

Titles II Part A, II Part D, III Part A, IV Part A, and V Part A can also be blended in school-based budgets. The TPAF, FICA and Medicare reimbursements to the State of New Jersey associated with the portion of contracted teacher and administrator salaries attributable to these funds need to be calculated and budgeted using the same procedures outlined above for Title I. Follow steps 3-10 above using the applicable funding source resource

percentage for each federal funding source blended in each school-based budget.

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

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

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

## **2. PREPARATION OF THE SCHOOL-BASED BUDGET STATEMENT**

### **School-Based Budgets and Importing to Districtwide Budget**

Electronic Data Collection (EDC) of the 2004-05 annual school-based budget statement is required for all schools with blended resource school-based budgets. The program generates the prescribed school-based budget reports, per pupil spending report, and comparison reports and creates a file to import the school-based budget data into the 2004-05 districtwide budget. The code of the school-based budget imported from the electronic school-based budget software will be printed on the school-based budget reports for revenues, appropriations, and staffing. A summary of all the school-based budget codes will be printed as part of the Abbott school district Letter of Transmittal.

There are four screens under the Abbott School-Based Budgets menu in the districtwide budget for the school-based budget data: Revenues, Detailed Appropriations, Staffing, and Import Data from the SBB Diskette. The import of the school-based budget data file via diskette into the districtwide budget will load the appropriations and staffing data for 2003-04 and 2004-05 as entered in the school-based budget software into the appropriations and staffing screens. As in prior years, revenues will still need to be entered and audited 2002-03 expenditure data will be loaded from Audsum.

Revisions or corrections that Abbott school districts need to make to any imported data will require a new diskette to be created from the school-based budget software and the

new diskette must be imported into the districtwide budget program. Reimporting the school-based budget data will overwrite previously imported data.

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

#### School-Based Revenues

Revenue data for 2003-04 and 2004-05 was not part of the electronic school-based budget collection and will need to be entered by the district.

#### School-Based Appropriation Data

As in prior years, the 2003-04 and 2004-05 appropriation data will be locked as imported from the school-based budget diskette and no entry will be allowed except for detailed benefits (lines 12610-12710). The detailed benefits keyed (lines 12610-12710) should equal the total benefit amount entered in the school-based budget software (line 12720). An edit will be included to check that these two amounts agree. The 2003-04 and 2004-05 staffing data will be imported from the school-based budget diskette.

#### Supporting Documentation Item 7

The 2004-05 appropriation data for all schools is summarized by function and appears in a column labeled “2004-05 Approp. Sch-Based” in supporting documentation item 7. This column is necessary to provide the comparison of budgeted data since the general fund resources allocated to school-based budgets are included on one line (9466) – General Fund Contribution to Whole School Reform. The software will sum the 2004-05 Appropriations Budgeted, the 2004-05 Separate Proposals, and the 2004-05 School-Based Budgets columns to calculate the 2004-05 Appropriations Total for Abbott school districts and that total will be used to calculate the dollar and percentage increase or decrease between 2003-04 and 2004-05.

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

#### Advertised Blended Resource Statement

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

#### Transfer Diskette

Send the school-based budget import diskettes along with the signed Diskette Transmittal Forms to Lisa A. Williams, New Jersey Department of Education, Division of Abbott Implementation, Office of Fiscal Review and Improvement, PO Box 500, Trenton, NJ 08625-0500 once the districtwide budget has been approved. Make a copy of the diskettes before sending them to the department.

### **3. DISCRETIONARY EDUCATION OPPORTUNITY AID REQUESTS**

#### **A. Application Requirements**

An Abbott school district may apply for additional aid referred to as Discretionary Education Opportunity Aid in instances where it determines that the funds are necessary to implement the three-year operational plan.

Districts requesting Discretionary Education Opportunity Aid should budget the additional requested amount on line 360, Other State Aids, and detail the request on supporting documentation item 8 as Discretionary Education Opportunity Aid. Districts that are approved for Discretionary Education Opportunity Aid as part of their final 2004-05 budget approval should account for the aid in their accounting records as Other Unrestricted State Aid in new revenue line 10-3118.

Discretionary Education Opportunity Aid is provided to support those needs assessed by the district, and contained in the revised three-year operational plan, as essential to improved student achievement that cannot be otherwise funded with State formula aid, Education Opportunity Aid, Federal and Local funds, or from the reallocation of funds from ineffective or inefficient programs. The board shall submit to the department by **March 11, 2004** pursuant to N.J.S.A. 18A:7F-5(c) and 6(c), a balanced budget for the 2004-05 school year consistent with N.J.S.A. 18A:4-14 and 18A:22-8. Any request for Discretionary Education Opportunity Aid requires the applicant district to complete the budget application, supporting documents and all Discretionary Education Opportunity Aid request forms provided by the department.

#### **B. Reallocation Process**

Districts need to look at all areas for reductions/reallocations prior to submitting a request for Discretionary Education Opportunity Aid.

#### **C. Department Review**

The department will review all requests for Discretionary Education Opportunity Aid in conjunction with the review of the 2004-05 budget.

Districts must make available monthly reports of the board secretary, revenue and expenditure subsidiary ledgers and other internal accounting records such as budget development workpapers to the assigned budget manager. The budget manager's review will also consider historical budget to actual data on file and include consideration of estimates of budgeted revenues, carryover balances, audited excess surplus and reallocations performed. In making the determination as to whether an existing program,

service or expenditure should be exempt from reallocation, in whole or part, the department will consider whether:

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

#### **D. Comparative Data Analysis Reports**

Additional analytical tools were added to the 2002-03 and 2003-04 budget software for Abbott school districts requesting supplemental funding. Those analytical tools are available for all Abbott districts in 2004-05. The reports are tools to analyze certain components in the budget year districtwide budget (Funds 11 & 12) compared to the current year districtwide budget (Funds 11 & 12). These reports do not require any data entry and can be printed by accessing the Additional Abbott v. Burke State Aid Report Request Menu. These reports are explained below in the order in which they appear on the Additional Abbott v. Burke State Aid Request Report Menu of the districtwide budget software. These reports shall be printed and submitted with the 2004-05 districtwide budget.

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

This report extracts data from non-instructional cost lines for the current and budget years from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2003-04 amount, 2004-05 amount, dollar increase (decrease) from 2003-04 to 2004-05 and percentage increase (decrease) from 2003-04 to 2004-05. The software will calculate totals for each column of the report.

##### **E-2 Changes in Special Education Costs**

This report extracts special education cost data for the current year and the budget year from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2003-04 amount, 2004-05 amount, dollar increase (decrease) from 2003-04 to 2004-05 and percentage increase (decrease) from 2003-04 to 2004-05. The data within this report is identified in three categories, In-district Special Education Instruction Costs, Undistributed Expenditures – Instruction, and, Equipment.

The software will calculate totals for each column within each category and then a grand total for the entire report.

### E-3 Total Amount of Non-Instructional Equipment

This report extracts non-instructional equipment cost data for the current year and the budget year from throughout the districtwide budget and calculates the dollar and percentage increases (decreases) associated with the changes within the budget. The report details budget line number, line description, 2003-04 amount, 2004-05 amount, dollar increase (decrease) from 2003-04 to 2004-05 and percentage increase (decrease) from 2003-04 to 2004-05. The software will calculate totals for each column of the report.

### E-4 Changes in Salaries and Benefit Costs

This report extracts salary and related benefit cost data for the current year and the budget year from throughout the districtwide budget and school-based budgets and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2003-04 amount, 2004-05 amount, dollar increase (decrease) from 2003-04 to 2004-05 and percentage increase (decrease) from 2003-04 to 2004-05. The software will calculate totals for each column within each category.

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

This report extracts cost data for the current year and the budget year from throughout the districtwide budget and school-based budgets and calculates the dollar and percentage increases (decreases) associated with changes within the budget. The report details budget line number, line description, 2003-04 amount, 2004-05 amount, dollar increase (decrease) from 2003-04 to 2004-05 and percentage increase (decrease) from 2003-04 to 2004-05. The data within this report is identified in four categories: Purchased Services and Supplies; Capital Outlay and Equipment; Tuition; and Other Non-Salary Costs. The software will calculate totals for each column within each category.

## **4. BUDGET TRANSFERS**

Abbott districts are required to obtain department approval for certain school-based budget and districtwide budget transfers in accordance with N.J.A.C. 6A:10A-8.1(a)4. N.J.A.C. 6A:10A-8.1(a)4 requires Commissioner approval for all transfers from instructional to non-instructional accounts pursuant to N.J.S.A. 18A:7F-6(c). Districts should be careful when budgeting appropriations to minimize the need to transfer funds during the school year.

## SECTION II

<b>School-Based Budget Appropriations Accounts</b>			
LINE	DESCRIPTION	ACCOUNT NO.	
<b>Regular Programs - Instruction</b>			
02510	Kindergarten - Salaries of Teachers	15-110-100-101	
02520	Grades 1-5 - Salaries of Teachers	15-120-100-101	
02530	Grades 6-8 - Salaries of Teachers	15-130-100-101	
02540	Grades 9-12 - Salaries of Teachers	15-140-100-101	
<b>Regular Programs - Undistributed Instruction</b>			
02640	Other Salaries for Instruction	15-190-100-106	
02650	Purchased Professional-Educational Services	15-190-100-320	
02660	Purchased Technical Services	15-190-100-340	
02670	Other Purchased Services (400-500 series)	15-190-100-500	
02680	General Supplies	15-190-100-610	
02690	Textbooks	15-190-100-640	
02700	Other Objects	15-190-100-800	
02710	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>		
<b>SPECIAL EDUCATION - INSTRUCTION</b>			
<b>Cognitive - Mild:</b>			
02720	Salaries of Teachers	15-201-100-101	
02730	Other Salaries for Instruction	15-201-100-106	
02740	Purchased Professional-Educational Services	15-201-100-320	
02750	Purchased Technical Services	15-201-100-340	
02760	Other Purchased Services (400-500 series)	15-201-100-500	
02770	General Supplies	15-201-100-610	
02780	Textbooks	15-201-100-640	
02790	Other Objects	15-201-100-800	
02800	<b>Total Cognitive - Mild</b>		
<b>Cognitive - Moderate:</b>			
02810	Salaries of Teachers	15-202-100-101	
02820	Other Salaries for Instruction	15-202-100-106	
02830	Purchased Professional-Educational Services	15-202-100-320	
02840	Purchased Technical Services	15-202-100-340	
02850	Other Purchased Services (400-500 series)	15-202-100-500	
02860	General Supplies	15-202-100-610	
02870	Textbooks	15-202-100-640	
02880	Other Objects	15-202-100-800	
02890	<b>Total Cognitive - Moderate</b>		
<b>Learning and/or Language Disabilities:</b>			
02990	Salaries of Teachers	15-204-100-101	
03000	Other Salaries for Instruction	15-204-100-106	
03010	Purchased Professional-Educational Services	15-204-100-320	
03020	Purchased Technical Services	15-204-100-340	
03030	Other Purchased Services (400-500 series)	15-204-100-500	
03040	General Supplies	15-204-100-610	
03050	Textbooks	15-204-100-640	
03060	Other Objects	15-204-100-800	
03070	<b>Total Learning and/or Language Disabilities</b>		
<b>Visual Impairments:</b>			
03170	Salaries of Teachers	15-206-100-101	
03180	Other Salaries for Instruction	15-206-100-106	

<b>School-Based Budget Appropriations Accounts</b>			
<b>LINE</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
03190		Purchased Professional-Educational Services	15-206-100-320
03200		Purchased Technical Services	15-206-100-340
03210		Other Purchased Services (400-500 series)	15-206-100-500
03220		General Supplies	15-206-100-610
03230		Textbooks	15-206-100-640
03240		Other Objects	15-206-100-800
03250		<b>Total Visual Impairments</b>	
		<b>Auditory Impairments:</b>	
03260		Salaries of Teachers	15-207-100-101
03270		Other Salaries for Instruction	15-207-100-106
03280		Purchased Professional-Educational Services	15-207-100-320
03290		Purchased Technical Services	15-207-100-340
03300		Other Purchased Services (400-500 series)	15-207-100-500
03310		General Supplies	15-207-100-610
03320		Textbooks	15-207-100-640
03330		Other Objects	15-207-100-800
03340		<b>Total Auditory Impairments</b>	
		<b>Behavioral Disabilities:</b>	
03440		Salaries of Teachers	15-209-100-101
03450		Other Salaries for Instruction	15-209-100-106
03460		Purchased Professional-Educational Services	15-209-100-320
03470		Purchased Technical Services	15-209-100-340
03480		Other Purchased Services (400-500 series)	15-209-100-500
03490		General Supplies	15-209-100-610
03500		Textbooks	15-209-100-640
03510		Other Objects	15-209-100-800
03520		<b>Total Behavioral Disabilities</b>	
		<b>Multiple Disabilities:</b>	
03770		Salaries of Teachers	15-212-100-101
03780		Other Salaries for Instruction	15-212-100-106
03790		Purchased Professional-Educational Services	15-212-100-320
03800		Purchased Technical Services	15-212-100-340
03810		Other Purchased Services (400-500 series)	15-212-100-500
03820		General Supplies	15-212-100-610
03830		Textbooks	15-212-100-640
03840		Other Objects	15-212-100-800
03850		<b>Total Multiple Disabilities</b>	
		<b>Resource Room/Resource Center:</b>	
03860		Salaries of Teachers	15-213-100-101
03870		Other Salaries for Instruction	15-213-100-106
03880		Purchased Professional-Educational Services	15-213-100-320
03890		Purchased Technical Services	15-213-100-340
03900		Other Purchased Services (400-500 series)	15-213-100-500
03910		General Supplies	15-213-100-610
03920		Textbooks	15-213-100-640
03930		Other Objects	15-213-100-800
03940		<b>Total Resource Room/Resource Center</b>	
		<b>Autism:</b>	
03950		Salaries of Teachers	15-214-100-101
03960		Other Salaries for Instruction	15-214-100-106
03970		Purchased Professional-Educational Services	15-214-100-320
03980		Purchased Technical Services	15-214-100-340
03990		Other Purchased Services (400-500 series)	15-214-100-500
04000		General Supplies	15-214-100-610
04010		Textbooks	15-214-100-640
04020		Other Objects	15-214-100-800

<b>School-Based Budget Appropriations Accounts</b>			
<b>LINE</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
04030		<b>Total Autism</b>	
		<b>Preschool Disabilities - Part-Time:</b>	
04040		Salaries of Teachers	15-215-100-101
04050		Other Salaries for Instruction	15-215-100-106
04060		Purchased Professional-Educational Services	15-215-100-320
04070		Purchased Technical Services	15-215-100-340
04080		Other Purchased Services (400-500 series)	15-215-100-500
04090		General Supplies	15-215-100-610
04100		Textbooks	15-215-100-640
04110		Other Objects	15-215-100-800
04120		<b>Total Preschool Disabilities - Part-Time</b>	
		<b>Preschool Disabilities - Full-Time:</b>	
04130		Salaries of Teachers	15-216-100-101
04140		Other Salaries for Instruction	15-216-100-106
04150		Purchased Professional-Educational Services	15-216-100-320
04160		Purchased Technical Services	15-216-100-340
04170		Other Purchased Services (400-500 series)	15-216-100-500
04180		General Supplies	15-216-100-610
04190		Textbooks	15-216-100-640
04200		Other Objects	15-216-100-800
04210		<b>Total Preschool Disabilities - Full-Time:</b>	
		<b>Cognitive - Severe:</b>	
04710		Salaries of Teachers	15-222-100-101
04720		Other Salaries for Instruction	15-222-100-106
04730		Purchased Professional-Educational Services	15-222-100-320
04740		Purchased Technical Services	15-222-100-340
04750		Other Purchased Services (400-500 series)	15-222-100-500
04760		General Supplies	15-222-100-610
04770		Textbooks	15-222-100-640
04780		Other Objects	15-222-100-800
04790		<b>Total Cognitive - Severe</b>	
04800		<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	
		<b>Basic Skills/Remedial - Instruction</b>	
04810		Salaries of Teachers	15-230-100-101
04820		Other Salaries for Instruction	15-230-100-106
04830		Purchased Professional-Educational Services	15-230-100-320
04840		Purchased Technical Services	15-230-100-340
04850		Other Purchased Services (400-500 series)	15-230-100-500
04860		General Supplies	15-230-100-610
04870		Textbooks	15-230-100-640
04880		Other Objects	15-230-100-800
04890		<b>Total Basic Skills/Remedial - Instruction</b>	
		<b>Bilingual Education - Instruction</b>	
04900		Salaries of Teachers	15-240-100-101
04910		Other Salaries for Instruction	15-240-100-106
04920		Purchased Professional-Educational Services	15-240-100-320
04930		Purchased Technical Services	15-240-100-340
04940		Other Purchased Services (400-500 series)	15-240-100-500
04950		General Supplies	15-240-100-610
04960		Textbooks	15-240-100-640
04970		Other Objects	15-240-100-800
04980		<b>Total Bilingual Education - Instruction</b>	
		<b>Vocational Programs - Local - Instruction</b>	
04990		Salaries of Teachers	15-3XX-100-101
05000		Other Salaries for Instruction	15-3XX-100-106
05010		Purchased Professional-Educational Services	15-3XX-100-320

<b>School-Based Budget Appropriations Accounts</b>			
<b>LINE</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
05020		Purchased Technical Services	15-3XX-100-340
05030		Other Purchased Services (400-500 series)	15-3XX-100-500
05040		General Supplies	15-3XX-100-610
05050		Textbooks	15-3XX-100-640
05060		Other Objects	15-3XX-100-800
05070		<b>Total Vocational Programs - Local - Instruction</b>	
		<b>School-Spon. Cocurricular Actvts. - Inst.</b>	
06030		Salaries	15-401-100-100
06040		Purchased Services (300-500 series)	15-401-100-500
06050		Supplies and Materials	15-401-100-600
06060		Other Objects	15-401-100-800
06080		<b>Total School-Spon. Co/Extra Curricular Actvts. - Inst.</b>	
		<b>School-Spon. Athletics – Inst.</b>	
06090		Salaries	15-402-100-100
06100		Purchased Services (300-500 series)	15-402-100-500
06110		Supplies	15-402-100-600
06120		Other Objects	15-402-100-800
06140		<b>Total School-Spon. Athletics – Inst.</b>	
		<b>Other Instructional Programs - Instruction</b>	
06150		Salaries	15-4XX-100-100
06160		Purchased Services (300-500 series)	15-4XX-100-500
06170		Supplies and Materials	15-4XX-100-600
06180		Other Objects	15-4XX-100-800
06200		<b>Total Other Instructional Programs - Instruction</b>	
		<b>Undistributed Expend. - Attend. &amp; Social Work</b>	
06370		Salaries	15-000-211-100
06380		Purchased Professional and Technical Services	15-000-211-300
06390		Other Purchased Services (400-500 series)	15-000-211-500
06400		Supplies and Materials	15-000-211-600
06410		Other Objects	15-000-211-800
06420		<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	
		<b>Undistributed Expenditures - Health Services</b>	
06430		Salaries	15-000-213-100
06440		Purchased Professional and Technical Services	15-000-213-300
06450		Other Purchased Services (400-500 series)	15-000-213-500
06460		Supplies and Materials	15-000-213-600
06470		Other Objects	15-000-213-800
06480		<b>Total Undistributed Expenditures - Health Services</b>	
		<b>Undist. Expend. - Other Supp. Serv. Students - Reg.</b>	
06490		Salaries of Other Professional Staff	15-000-218-104
06500		Salaries of Secretarial and Clerical Assistants	15-000-218-105
06510		Other Salaries	15-000-218-110
06520		Purchased Professional - Educational Services	15-000-218-320
06530		Other Purchased Prof. and Tech. Services	15-000-218-390
06540		Other Purchased Services (400-500 series)	15-000-218-500
06550		Supplies and Materials	15-000-218-600
06560		Other Objects	15-000-218-800
06570		<b>Total Undist. Expend. - Other Supp. Serv. Students - Reg.</b>	
		<b>Undist. Expend. - Improvement of Inst. Serv.</b>	
06750		Salaries of Supervisor of Instruction	15-000-221-102
06760		Salaries of Other Professional Staff	15-000-221-104
06770		Salaries of Secr and Clerical Assist.	15-000-221-105
06780		Other Salaries	15-000-221-110
06790		Purchased Prof- Educational Services	15-000-221-320
06800		Other Purch Prof. and Tech. Services	15-000-221-390

<b>School-Based Budget Appropriations Accounts</b>			
<b>LINE</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
06810		Other Purch Services (400-500)	15-000-221-500
06820		Supplies and Materials	15-000-221-600
06830		Other Objects	15-000-221-800
06840		<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	
		<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>	
06850		Salaries	15-000-222-100
06860		Purchased Professional and Technical Services	15-000-222-300
06870		Other Purchased Services (400-500 series)	15-000-222-500
06880		Supplies and Materials	15-000-222-600
06890		Other Objects	15-000-222-800
06900		<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	
		<b>Undist. Expend. - Instructional Staff Training Serv.</b>	
07605		Purchased Professional - Educational Service	15-000-223-320
07606		Other Purchased Prof. and Tech. Services	15-000-223-390
07607		Other Purchased Services (400-500 series)	15-000-223-500
07608		Supplies and Materials	15-000-223-600
07609		Other Objects	15-000-223-800
07610		<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	
		<b>Undist. Expend. - Support Serv. - School Admin.</b>	
07010		Salaries of Principals/Assistant Principals	15-000-240-103
07020		Salaries of Other Professional Staff	15-000-240-104
07030		Salaries of Secretarial and Clerical Assistants	15-000-240-105
07040		Other Salaries	15-000-240-110
07050		Purchased Professional and Technical Services	15-000-240-300
07060		Other Purchased Services (400-500 series)	15-000-240-500
07070		Supplies and Materials	15-000-240-600
07080		Other Objects	15-000-240-800
07090		<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	
		<b>Undist. Expend. - Oth. Oper. &amp; Maint. of Plant</b>	
07626		Salaries	15-000-262-100
07633		General Supplies	15-000-262-610
07636		<b>Total Undist. Expend. - Other Oper. &amp; Maint. of Plant</b>	
07637		<b>Total Undist. Expend-Oper. &amp; Maint. of Plant Serv.</b>	
		<b>Undist. Expend. - Student Transportation Serv.</b>	
07270		Contr Serv(Oth. than Bet Home & Sch) - Vend	15-000-270-512
07350		<b>Total Undist. Expend. - Student Transportation Serv.</b>	
		<b>UNALLOCATED BENEFITS</b>	
12610		Group Insurance	15-000-291-210
12620		Social Security Contributions	15-000-291-220
12630		T.P.A.F. Contributions – ERIP	15-000-291-232
12640		Other Retirement Contributions – Regular	15-000-291-241
12650		Other Retirement Contributions – ERIP	15-000-291-242
12660		Unemployment Compensation	15-000-291-250
12670		Workmen’s Compensation	15-000-291-260
12680		Health Benefits	15-000-291-270
12690		Tuition Reimbursement	15-000-291-280
12700		Other Employee Benefits	15-000-291-290
12710		<b>TOTAL UNALLOCATED BENEFITS</b>	
		15-000-291-2XX	
12720		<b>TOTAL PERSONAL SERVICES – EMPLOYEE BENEFITS</b>	
07570		<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	
07580		<b>TOTAL GENERAL CURRENT EXPENSE</b>	
		<b>EQUIPMENT</b>	
07700		Kindergarten	15-110-100-730
07710		Grades 1-5	15-120-100-730
07720		Grades 6-8	15-130-100-730

<b>School-Based Budget Appropriations Accounts</b>			
<b>LINE</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
07730		Grades 9-12	15-140-100-730
		<b>Special Education - Instruction:</b>	
07740		Cognitive - Mild	15-201-100-730
07750		Cognitive - Moderate	15-202-100-730
07770		Learning and/or Language Disabilities	15-204-100-730
07790		Visual Impairments	15-206-100-730
07800		Auditory Impairments	15-207-100-730
07820		Behavioral Disabilities	15-209-100-730
07850		Multiple Disabilities	15-212-100-730
07860		Resource Room/Resource Center	15-213-100-730
07870		Autism	15-214-100-730
07880		Preschool Disabilities - Part-Time	15-215-100-730
07890		Preschool Disabilities - Full-Time	15-216-100-730
07950		Cognitive - Severe	15-222-100-730
07960		Basic Skills/Remedial - Instruction	15-230-100-730
07970		Bilingual Education - Instruction	15-240-100-730
08070		Vocational Programs - Local - Instruction	15-3XX-100-730
08080		School-Sponsored and Other Instructional Program	15-4XX-100-730
08090		Undistributed Expenditures - Instruction	15-000-100-730
08100		Undist. Expend.-Support Serv.-Students - Reg.	15-000-210-730
08130		Undist. Expend.-Support Serv. - Inst. Staff	15-000-220-730
08150		Undistributed Expenditures - School Admin.	15-000-240-730
08160		Undistributed Exp. – Operation & Maint. Of Plant	15-000-260-730
08230		<b>TOTAL EQUIPMENT</b>	
08340		<b>TOTAL CAPITAL OUTLAY</b>	
09470		<b>SCHOOL-BASED BUDGET GRAND TOTAL</b>	

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE  
2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION**

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

**7a. Budget Summary Review**

Program Description (1)	2003-04 Revised (Note 1) (2)	2002-03 Encumbrances (3)	2003-04 Net of Encumbrances (4)	2004-05 Appropriations Budgeted (Note 2) (5)	2004-05 Separate Proposals (6)	2004-05 Approps School-Based (7)	2004-05 Total Appropriations (8)
<b>GENERAL CURRENT EXPENSE</b>							
Regular Programs – Instruction							
Special Education – Instruction							
Basic Skills/Remedial - Instruction							
Bilingual Education - Instruction							
Vocational Programs - Local - Instruction							
School-Sponsored Co/Extra Curr. Act – Instr.							
School-Sponsored Athletics –Instruction							
Other Instructional Programs – Instruction							
Community Service Programs/Operations							
Undistributed Expenditures:							
Instruction							
Attendance & Social Work Services							
Health Services							
Other Support Serv-Students-Regular							
Other Support Serv-Students-Rel & Extra							
Other Support Serv-Students-Special Ed							
Improvement of Instruction Services/Other							
Educational Media/Library							
Instructional Staff Training							
Support Services-General Admin							
Support Services-School Admin							
Central Services & Admin Info Tech							
Increase in Maintenance Reserve							
Operation and Maintenance of Plant Srv							
Student Transportation Services							
Increase in Sale/Lease-back Reserve							
Other Support Services							
Employee Benefits							
Food Services							
Total Undistributed Expenditures							
<b>TOTAL GENERAL CURRENT EXPENSE</b>							
<b>CAPITAL OUTLAY</b>							
Increase in Capital Reserve							
Interest Deposit to Capital Reserve							
Equipment							
Facilities Acquisition/Construction							
Capital Reserve – Trans to Capital Projects							
Capital Reserve – Trans to Debt Service							
<b>TOTAL CAPITAL OUTLAY</b>							
<b>TOTAL SPECIAL SCHOOLS</b>							
Transfer to Charter Schools							
<b>GENERAL FUND GRAND TOTAL</b>							

**Note 1:** The 2003-04 Revised Appropriations column includes district-wide and school-based budget data (Fund 15).

**Note 2:** The 2004-05 Appropriations Budgeted column includes only district-wide data. School-Based budget data (Fund 15) is included in column 2004-05 Appropriations School-Based.

NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE

2004-2005

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION

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DISTRICT

**7b. Budget Summary Review Form**

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

<u>Program Description</u>	<u>2004-05 \$ Change Incr. (Decr.)</u>	<u>2004-05 Incr. % (Decr.) (%)</u>	<u>Explanation</u>
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**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE**

**2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING  
DOCUMENTATION**

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**DISTRICT**

**15a. Early Childhood Program Aid**

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

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

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

**2004-2005**

**ANNUAL SCHOOL DISTRICT BUDGET STATEMENT  
SUPPORTING DOCUMENTATION**

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

**15b. Early Childhood Detailed Budget**

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

Program: \_\_\_\_\_

Grand Total: \_\_\_\_\_ Prior Year ECPA Carryover \$ \_\_\_\_\_

# of Teachers \_\_\_\_\_ # of Aides \_\_\_\_\_ G.F. Contribution \$ \_\_\_\_\_

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

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

**The Advertised Section of the School District Budget Statement**

**2004-2005**

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**DISTRICT**

**Per Pupil Cost Calculations**

	2001-02 Actual (1)	2002-03 Actual (2)	2003-04 Original Budget (3)	2003-04 Revised Budget (4)	2004-05 Proposed Budget (5)
<b>Per Pupil Cost Calculations:</b>					
Total Comparative Per Pupil Cost					
Total Classroom Instruction					
Classroom - Salaries and Benefits					
Classroom - General Supplies and Textbooks					
Classroom - Purchased Services and Other					
Total Support Services					
Support Services - Salaries and Benefits					
Total Administrative Costs					
Administration - Salaries and Benefits					
Total Operations and Maintenance of Plant					
Operations and Maintenance of Plant - Salaries and Benefits					
Total Food Services Costs					
Total Extracurricular Costs					
Total Equipment Costs					
Employee Benefits as a percentage of Salaries (Does not include pension and social security paid by the State on behalf of the district)					

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2004 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 2003-04 revised appropriations and the 2004-05 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. 2001-02 actual, 2002-03 actual, 2003-04 original, 2003-04 revised and 2004-05 proposed amounts include a total of \$\_\_\_\_\_, \$\_\_\_\_\_, \$\_\_\_\_\_, \$\_\_\_\_\_, and \$\_\_\_\_\_ per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE  
2004-2005**

**Advertised Blended Resource Whole School Reform Statement**

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		<b>District</b>			
<u>Line</u>	<u>Budget Category</u>	<u>Account</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Resources:					
01500	General Fund Contribution	15-5200	_____	_____	_____
01505	Adjustment for P/Y Encumb.		_____	_____	_____
01510	Restricted State Entitlements	15-32XX	_____	_____	_____
01520	Restricted Federal Entitlements	15-44XX	_____	_____	_____
01530	Total WSR Resources		_____	_____	_____
Appropriations:					
01540	Instruction	15-XXX-100-XXX	_____	_____	_____
01550	Support Services	15-XXX-2XX-XXX	_____	_____	_____
01560	Equipment	15-XXX-XXX-73X	_____	_____	_____
01570	Total WSR Appropriations		_____	_____	_____

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE  
2004-2005**

**Abbott District School-Based Budget Revenues**

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**DISTRICT - SCHOOL**

<u>Line</u>	<u>Budget Category</u>	<u>Account Number</u>	<u>2003-04</u>	<u>2004-05</u>
664	Adjustment for Prior Year Encumbrances		_____	_____
665	General Fund Contribution	15-5200	_____	_____
	Revenues from Restricted State Sources:			
670	Early Childhood Program Aid – Prior Year Carryover	15-3211	_____	_____
675	Demonstrably Effective Program Aid – Prior Year Carryover	15-3212	_____	_____
680	Distance Learning Network Aid – Prior Year Carryover	15-3213	_____	_____
685	Early Childhood Program Aid – Current Year	15-3211	_____	_____
690	Demonstrably Effective Program Aid – Current Year	15-3212	_____	_____
695	Distance Learning Network Aid – Current Year	15-3213	_____	_____
700	Other Restricted State Entitlements	15-32XX	_____	_____
705	Total From Restricted State Sources			
	Revenues from Restricted Federal Sources:			
710	Title I - Part A	15-4411 - 4416	_____	_____
720	Title II - Part A - Principal & Teacher Training	15-4451 - 4455	_____	_____
725	Title IV - Part A - Safe & Drug Free	15-4471 - 4474	_____	_____
735	Title II - Part D - Technology	15-4451 - 4455	_____	_____
740	Title III -Part A - English Language Acquisition	15-4491 - 4494	_____	_____
745	Title V - Part A - Innovative Programs	15-4495 - 4499	_____	_____
755	Other Revenues From Federal Sources	15-448X	_____	_____
760	Total From Restricted Federal Sources			
765	Total Whole School Reform Resources		=====	=====

**NEW JERSEY STATE DEPARTMENT OF EDUCATION  
DIVISION OF FINANCE  
2004-2005**

**Abbott District School-Based Budget Staffing**

<b>DISTRICT - SCHOOL</b>				
Function Code	Position	FTE 2003-2004	FTE 2004-2005	(Decrease) Increase
WSR Model: Instructional Teachers				
100	Regular classroom	_____	_____	_____
100	Regular Specialists	_____	_____	_____
100	Teacher Tutors	_____	_____	_____
100	Additional Resources - Salaries	_____	_____	_____
WSR Model				
211	Attendance/Drop-out Prevention Officer	_____	_____	_____
211	Social Worker	_____	_____	_____
211	Family Liaison (Parent/Community Coordinator)	_____	_____	_____
213	Nurse/Health Specialist	_____	_____	_____
213	Health/Social Service Coordinator	_____	_____	_____
218	Guidance Counselor	_____	_____	_____
221	Facilitator	_____	_____	_____
222	Technology Coordinator	_____	_____	_____
222	Librarian/Media Specialist	_____	_____	_____
240	Principal	_____	_____	_____
240	Aides - Support	_____	_____	_____
Various	Clerical Support	_____	_____	_____
262	Security Officer	_____	_____	_____
	WSR Model Totals	_____	_____	_____
Other Programs – Early Childhood				
100	Preschool Teachers	_____	_____	_____
100	Kindergarten Teachers	_____	_____	_____
100	Aides - classroom (pre-K & K)	_____	_____	_____
	Early Childhood Totals	_____	_____	_____
Other Programs – Categorical				
100	Self-contained	_____	_____	_____
100	Not Self-contained	_____	_____	_____
	Categorical Totals	_____	_____	_____
Other Programs				
100	Aides-Classroom	_____	_____	_____
Various	Other	_____	_____	_____
	Other Programs Totals	_____	_____	_____
	Staffing Grand Total	=====	=====	=====

New Jersey State Department of Education					
Division of Finance					
2004-2005					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2002-03	2003-04	2004-05
02510	Kindergarten - Salaries of Teachers	15-110-100-101			
02520	Grades 1-5 - Salaries of Teachers	15-120-100-101			
02530	Grades 6-8 - Salaries of Teachers	15-130-100-101			
02540	Grades 9-12 - Salaries of Teachers	15-140-100-101			
<b>Regular Programs - Undistributed Instruction</b>					
02640	Other Salaries for Instruction	15-190-100-106			
02650	Purchased Professional-Educational Services	15-190-100-320			
02660	Purchased Technical Services	15-190-100-340			
02670	Other Purchased Services (400-500 series)	15-190-100-500			
02680	General Supplies	15-190-100-610			
02690	Textbooks	15-190-100-640			
02700	Other Objects	15-190-100-800			
02710	<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>				
<b>SPECIAL EDUCATION - INSTRUCTION</b>					
<b>Cognitive - Mild:</b>					
02720	Salaries of Teachers	15-201-100-101			
02730	Other Salaries for Instruction	15-201-100-106			
02740	Purchased Professional-Educational Services	15-201-100-320			
02750	Purchased Technical Services	15-201-100-340			
02760	Other Purchased Services (400-500 series)	15-201-100-500			
02770	General Supplies	15-201-100-610			
02780	Textbooks	15-201-100-640			
02790	Other Objects	15-201-100-800			
02800	<b>Total Cognitive - Mild</b>				
<b>Cognitive - Moderate:</b>					
02810	Salaries of Teachers	15-202-100-101			
02820	Other Salaries for Instruction	15-202-100-106			
02830	Purchased Professional-Educational Services	15-202-100-320			
02840	Purchased Technical Services	15-202-100-340			
02850	Other Purchased Services (400-500 series)	15-202-100-500			
02860	General Supplies	15-202-100-610			
02870	Textbooks	15-202-100-640			
02880	Other Objects	15-202-100-800			
02890	<b>Total Cognitive - Moderate</b>				
<b>Learning and/or Language Disabilities:</b>					
02990	Salaries of Teachers	15-204-100-101			
03000	Other Salaries for Instruction	15-204-100-106			
03010	Purchased Professional-Educational Services	15-204-100-320			
03020	Purchased Technical Services	15-204-100-340			
03030	Other Purchased Services (400-500 series)	15-204-100-500			
03040	General Supplies	15-204-100-610			
03050	Textbooks	15-204-100-640			
03060	Other Objects	15-204-100-800			
03070	<b>Total Learning and/or Language Disabilities</b>				
<b>Visual Impairments:</b>					
03170	Salaries of Teachers	15-206-100-101			
03180	Other Salaries for Instruction	15-206-100-106			

New Jersey State Department of Education					
Division of Finance					
2004-2005					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2002-03	2003-04	2004-05
03190	Purchased Professional-Educational Services	15-206-100-320			
03200	Purchased Technical Services	15-206-100-340			
03210	Other Purchased Services (400-500 series)	15-206-100-500			
03220	General Supplies	15-206-100-610			
03230	Textbooks	15-206-100-640			
03240	Other Objects	15-206-100-800			
03250	<b>Total Visual Impairments</b>				
	<b>Auditory Impairments:</b>				
03260	Salaries of Teachers	15-207-100-101			
03270	Other Salaries for Instruction	15-207-100-106			
03280	Purchased Professional-Educational Services	15-207-100-320			
03290	Purchased Technical Services	15-207-100-340			
03300	Other Purchased Services (400-500 series)	15-207-100-500			
03310	General Supplies	15-207-100-610			
03320	Textbooks	15-207-100-640			
03330	Other Objects	15-207-100-800			
03340	<b>Total Auditory Impairments</b>				
	<b>Behavioral Disabilities:</b>				
03440	Salaries of Teachers	15-209-100-101			
03450	Other Salaries for Instruction	15-209-100-106			
03460	Purchased Professional-Educational Services	15-209-100-320			
03470	Purchased Technical Services	15-209-100-340			
03480	Other Purchased Services (400-500 series)	15-209-100-500			
03490	General Supplies	15-209-100-610			
03500	Textbooks	15-209-100-640			
03510	Other Objects	15-209-100-800			
03520	<b>Total Behavioral Disabilities</b>				
	<b>Multiple Disabilities:</b>				
03770	Salaries of Teachers	15-212-100-101			
03780	Other Salaries for Instruction	15-212-100-106			
03790	Purchased Professional-Educational Services	15-212-100-320			
03800	Purchased Technical Services	15-212-100-340			
03810	Other Purchased Services (400-500 series)	15-212-100-500			
03820	General Supplies	15-212-100-610			
03830	Textbooks	15-212-100-640			
03840	Other Objects	15-212-100-800			
03850	<b>Total Multiple Disabilities</b>				
	<b>Resource Room/Resource Center:</b>				
03860	Salaries of Teachers	15-213-100-101			
03870	Other Salaries for Instruction	15-213-100-106			
03880	Purchased Professional-Educational Services	15-213-100-320			
03890	Purchased Technical Services	15-213-100-340			
03900	Other Purchased Services (400-500 series)	15-213-100-500			
03910	General Supplies	15-213-100-610			
03920	Textbooks	15-213-100-640			
03930	Other Objects	15-213-100-800			
03940	<b>Total Resource Room/Resource Center</b>				
	<b>Autism:</b>				
03950	Salaries of Teachers	15-214-100-101			

New Jersey State Department of Education					
Division of Finance					
2004-2005					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2002-03	2003-04	2004-05
03960	Other Salaries for Instruction	15-214-100-106			
03970	Purchased Professional-Educational Services	15-214-100-320			
03980	Purchased Technical Services	15-214-100-340			
03990	Other Purchased Services (400-500 series)	15-214-100-500			
04000	General Supplies	15-214-100-610			
04010	Textbooks	15-214-100-640			
04020	Other Objects	15-214-100-800			
04030	<b>Total Autism</b>				
	<b>Preschool Disabilities - Part-Time:</b>				
04040	Salaries of Teachers	15-215-100-101			
04050	Other Salaries for Instruction	15-215-100-106			
04060	Purchased Professional-Educational Services	15-215-100-320			
04070	Purchased Technical Services	15-215-100-340			
04080	Other Purchased Services (400-500 series)	15-215-100-500			
04090	General Supplies	15-215-100-610			
04100	Textbooks	15-215-100-640			
04110	Other Objects	15-215-100-800			
04120	<b>Total Preschool Disabilities - Part-Time</b>				
	<b>Preschool Disabilities - Full-Time:</b>				
04130	Salaries of Teachers	15-216-100-101			
04140	Other Salaries for Instruction	15-216-100-106			
04150	Purchased Professional-Educational Services	15-216-100-320			
04160	Purchased Technical Services	15-216-100-340			
04170	Other Purchased Services (400-500 series)	15-216-100-500			
04180	General Supplies	15-216-100-610			
04190	Textbooks	15-216-100-640			
04200	Other Objects	15-216-100-800			
04210	<b>Total Preschool Disabilities - Full-Time:</b>				
	<b>Cognitive - Severe:</b>				
04710	Salaries of Teachers	15-222-100-101			
04720	Other Salaries for Instruction	15-222-100-106			
04730	Purchased Professional-Educational Services	15-222-100-320			
04740	Purchased Technical Services	15-222-100-340			
04750	Other Purchased Services (400-500 series)	15-222-100-500			
04760	General Supplies	15-222-100-610			
04770	Textbooks	15-222-100-640			
04780	Other Objects	15-222-100-800			
04790	<b>Total Cognitive - Severe</b>				
04800	<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>				
	<b>Basic Skills/Remedial - Instruction</b>				
04810	Salaries of Teachers	15-230-100-101			
04820	Other Salaries for Instruction	15-230-100-106			
04830	Purchased Professional-Educational Services	15-230-100-320			
04840	Purchased Technical Services	15-230-100-340			
04850	Other Purchased Services (400-500 series)	15-230-100-500			
04860	General Supplies	15-230-100-610			
04870	Textbooks	15-230-100-640			
04880	Other Objects	15-230-100-800			
04890	<b>Total Basic Skills/Remedial - Instruction</b>				

New Jersey State Department of Education					
Division of Finance					
2004-2005					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2002-03	2003-04	2004-05
<b>Bilingual Education - Instruction</b>					
04900	Salaries of Teachers	15-240-100-101			
04910	Other Salaries for Instruction	15-240-100-106			
04920	Purchased Professional-Educational Services	15-240-100-320			
04930	Purchased Technical Services	15-240-100-340			
04940	Other Purchased Services (400-500 series)	15-240-100-500			
04950	General Supplies	15-240-100-610			
04960	Textbooks	15-240-100-640			
04970	Other Objects	15-240-100-800			
04980	<b>Total Bilingual Education - Instruction</b>				
<b>Vocational Programs - Local - Instruction</b>					
04990	Salaries of Teachers	15-3XX-100-101			
05000	Other Salaries for Instruction	15-3XX-100-106			
05010	Purchased Professional-Educational Services	15-3XX-100-320			
05020	Purchased Technical Services	15-3XX-100-340			
05030	Other Purchased Services (400-500 series)	15-3XX-100-500			
05040	General Supplies	15-3XX-100-610			
05050	Textbooks	15-3XX-100-640			
05060	Other Objects	15-3XX-100-800			
05070	<b>Total Vocational Programs - Local - Instruction</b>				
<b>School-Spon. Co/Extra Curricular Actvts. - Inst.</b>					
06030	Salaries	15-401-100-100			
06040	Purchased Services (300-500 series)	15-401-100-500			
06050	Supplies and Materials	15-401-100-600			
06060	Other Objects	15-401-100-800			
06080	<b>Total School-Spon. Co/Extra Curricular Actvts. - Inst.</b>				
<b>School-Spon. Athletics - Inst.</b>					
06090	Salaries	15-402-100-100			
06100	Purchased Services (300-500 series)	15-402-100-500			
06110	Supplies and Materials	15-402-100-600			
06120	Other Objects	15-402-100-800			
06140	<b>Total School-Spon. Athletics - Inst.</b>				
<b>Other Instructional Programs - Instruction</b>					
06150	Salaries	15-4XX-100-100			
06160	Purchased Services (300-500 series)	15-4XX-100-500			
06170	Supplies and Materials	15-4XX-100-600			
06180	Other Objects	15-4XX-100-800			
06200	<b>Total Other Instructional Programs - Instruction</b>				
<b>Total Instruction</b>					
<b>SUPPORT SERVICES:</b>					
<b>Undistributed Expend. - Attend. &amp; Social Work</b>					
06370	Salaries	15-000-211-100			
06380	Purchased Professional and Technical Services	15-000-211-300			
06390	Other Purchased Services (400-500 series)	15-000-211-500			
06400	Supplies and Materials	15-000-211-600			
06410	Other Objects	15-000-211-800			
06420	<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>				

New Jersey State Department of Education					
Division of Finance					
2004-2005					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2002-03	2003-04	2004-05
<b>Undistributed Expenditures - Health Services</b>					
06430	Salaries	15-000-213-100			
06440	Purchased Professional and Technical Services	15-000-213-300			
06450	Other Purchased Services (400-500 series)	15-000-213-500			
06460	Supplies and Materials	15-000-213-600			
06470	Other Objects	15-000-213-800			
06480	<b>Total Undistributed Expenditures - Health Services</b>				
<b>Undist. Expend. - Other Supp. Serv. Students-Reg.</b>					
06490	Salaries of Other Professional Staff	15-000-218-104			
06500	Salaries of Secretarial and Clerical Assistants	15-000-218-105			
06510	Other Salaries	15-000-218-110			
06520	Purchased Professional - Educational Services	15-000-218-320			
06530	Other Purchased Prof. and Tech. Services	15-000-218-390			
06540	Other Purchased Services (400-500 series)	15-000-218-500			
06550	Supplies and Materials	15-000-218-600			
06560	Other Objects	15-000-218-800			
06570	<b>Total Undist. Expend. - Other Supp. Serv. Students-Reg.</b>				
<b>Undist. Expend. - Improvement of Inst. Serv.</b>					
06750	Salaries of Supervisor of Instruction	15-000-221-102			
06760	Salaries of Other Professional Staff	15-000-221-104			
06770	Salaries of Secr and Clerical Assist.	15-000-221-105			
06780	Other Salaries	15-000-221-110			
06790	Purchased Prof- Educational Services	15-000-221-320			
06800	Other Purch Prof. and Tech. Services	15-000-221-390			
06810	Other Purch Services (400-500)	15-000-221-500			
06820	Supplies and Materials	15-000-221-600			
06830	Other Objects	15-000-221-800			
06840	<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>				
<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>					
06850	Salaries	15-000-222-100			
06860	Purchased Professional and Technical Services	15-000-222-300			
06870	Other Purchased Services (400-500 series)	15-000-222-500			
06880	Supplies and Materials	15-000-222-600			
06890	Other Objects	15-000-222-800			
06900	<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>				
<b>Undist. Expend. - Instructional Staff Training Serv.</b>					
07605	Purchased Professional - Educational Service	15-000-223-320			
07606	Other Purchased Prof. and Tech. Services	15-000-223-390			
07607	Other Purchased Services (400-500 series)	15-000-223-500			
07608	Supplies and Materials	15-000-223-600			
07609	Other Objects	15-000-223-800			
07610	<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>				
<b>Undist. Expend. - Support Serv. - School Admin.</b>					
07010	Salaries of Principals/Assistant Principals	15-000-240-103			
07020	Salaries of Other Professional Staff	15-000-240-104			
07030	Salaries of Secretarial and Clerical Assistants	15-000-240-105			
07040	Other Salaries	15-000-240-110			
07050	Purchased Professional and Technical Services	15-000-240-300			
07060	Other Purchased Services (400-500 series)	15-000-240-500			

New Jersey State Department of Education					
Division of Finance					
2004-2005					
Blended Appropriations Whole School Reform Detail Report					
District Name					
Line	Budget Category	Account No.	2002-03	2003-04	2004-05
07070	Supplies and Materials	15-000-240-600			
07080	Other Objects	15-000-240-800			
07090	<b>Total Undist. Expend. - Support Serv. - School Admin.</b>				
	<b>Undist. Expend. - Oth. Oper. &amp; Maint. of Plant</b>				
07626	Salaries	15-000-262-100			
07633	General Supplies	15-000-262-610			
07636	<b>Total Undist. Expend. - Other Oper. &amp; Maint. of Plant</b>				
07637	<b>Total Undist. Expend-Oper. &amp; Maint. of Plant Serv.</b>				
	<b>Undist. Expend. - Student Transportation Serv.</b>				
07270	Contr Serv(Oth. than Bet Home & Sch)-Vend	15-000-270-512			
07350	<b>Total Undist. Expend. - Student Transportation Serv.</b>				
	<b>UNALLOCATED BENEFITS</b>				
12610	Group Insurance	15-000-291-210			
12620	Social Security Contributions	15-000-291-220			
12630	T.P.A.F. Contributions - ERIP	15-000-291-232			
12640	Other Retirement Contributions - Regular	15-000-291-241			
12650	Other Retirement Contributions - ERIP	15-000-291-242			
12660	Unemployment Compensation	15-000-291-250			
12670	Workmen's Compensation	15-000-291-260			
12680	Health Benefits	15-000-291-270			
12690	Tuition Reimbursement	15-000-291-280			
12700	Other Employee Benefits	15-000-291-290			
12710	<b>TOTAL UNALLOCATED BENEFITS</b>				
12720	<b>TOTAL PERSONAL SEV. - EMPLOYEE BENEF.</b>				
07570	<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>				
07580	<b>TOTAL GENERAL CURRENT EXPENSE</b>				
	<b>EQUIPMENT</b>				
07700	Kindergarten	15-110-100-730			
07710	Grades 1-5	15-120-100-730			
07720	Grades 6-8	15-130-100-730			
07730	Grades 9-12	15-140-100-730			
	<b>Special Education - Instruction:</b>				
07740	Cognitive - Mild	15-201-100-730			
07750	Cognitive - Moderate	15-202-100-730			
07770	Learning and/or Language Disabilities	15-204-100-730			
07790	Visual Impairments	15-206-100-730			
07800	Auditory Impairments	15-207-100-730			
07820	Behavioral Disabilities	15-209-100-730			
07850	Multiple Disabilities	15-212-100-730			
07860	Resource Room/Resource Center	15-213-100-730			
07870	Autism	15-214-100-730			
07880	Preschool Disabilities - Part-Time	15-215-100-730			
07890	Preschool Disabilities - Full-Time	15-216-100-730			
07950	Cognitive - Severe	15-222-100-730			
07960	Basic Skills/Remedial - Instruction	15-230-100-730			
07970	Bilingual Education - Instruction	15-240-100-730			
08070	Vocational Programs - Local - Instruction	15-3XX-100-730			
08080	School-Sponsored and Other Instructional Prog	15-4XX-100-730			

<b>New Jersey State Department of Education</b>						
<b>Division of Finance</b>						
<b>2004-2005</b>						
<b>Blended Appropriations Whole School Reform Detail Report</b>						
<b>District Name</b>						
<b>Line</b>		<b>Budget Category</b>	<b>Account No.</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
08090		Undistributed Expenditures - Instruction	15-000-100-730			
08100		Undist. Expend.-Support Serv.-Students - Reg.	15-000-210-730			
08130		Undist. Expend.-Support Serv. - Inst. Staff	15-000-220-730			
08150		Undistributed Expenditures - School Admin.	15-000-240-730			
08160		Undistributed Expend – Oper & Maint. Of Plant	15-000-260-730			
08230		<b>TOTAL EQUIPMENT</b>				
08340		<b>TOTAL CAPITAL OUTLAY</b>				
09470		<b>SCHOOL-BASED BUDGET GRAND TOTAL</b>				

**Additional Abbott v. Burke State Aid Review Report 2004-05**

**Changes in Non-Instructional Costs in Fund 11**

<b>District</b>					
Line #	Program Description	2003-04	2004-05	2004-05 \$ Incr. (Decr.)	2004-05 % Incr. (Decr.)
6260	Total Community Services Programs/Operations				
	Undistributed Expenditures				
6420	Total Undist. Expend. -Attend & Social Work Serv.				
6480	Total Undist. Expenditures - Heath Services				
6485	Total Undist. Exp. Oth. Support Serv. - Stud- Rel.Serv.				
6705	Total Undist. Expend. Oth. Supp Serv - Stud- Ext Serv				
6570	Total Undist. Expend. Support Serv. - Students - Reg.				
6680	Total Undist. Expend. - Oth Supp. Serv. Students- Spc				
6840	Total Undist. Expend. - Imp of Instr Serv/Oth Sup Ser				
6900	Total Undist. Expend. - Edu Media Serv/Sch Library				
7610	Total Undist. Exp. - Instruct. Staff Training Serv.				
7000	Total Undist. Expend. - Support Serv. - Gen. Adm.				
7090	Total Undist. Expend. - Support Serv - School Adm.				
7150	Total Undist. Expend. – Central Services				
7185	Total Undist. Expend. – Admin. Info. Technology				
7620	Increase in Maintenance Reserve				
7637	Total Undist. Expend. - Oper & Maint Of Plant Serv.				
7350	Total Undist. Expend. - Student Trans. Serv.				
7355	Increase in Sale/Lease-back Reserve				
7500	Total Undist. Expend. - <b>Other Support Serv.</b> Employee Benefits				
10710	Total Community Services Programs/Operations				
10820	Total Attendance & Social Work Serv.				
10930	Total Heath Services				
11040	Total Oth. Support Serv. - Students-Rel.Serv.				
11210	Total Oth. Support Serv. - Students- Extra Serv.				
11320	Total Support Serv. - Students - Reg.				
11430	Total Other Support Serv. -Students-Special				
11540	Total Improv of Instr Serv/Other Sup Ser				
11710	Total Educational Media Serv/Sch Lib				
11820	Total Instruct. Staff Training Serv.				

**Additional Abbott v. Burke State Aid Review Report 2004-05**

**Changes in Non-Instructional Costs in Fund 11**

		<b>District</b>			
Line #	Program Description	<u>2003-04</u>	<u>2004-05</u>	<u>2004-05 \$</u> <u>Incr. (Decr.)</u>	<u>2004-05 %</u> <u>Incr. (Decr.)</u>
11930	Total Support Services - Gen. Adm.	_____	_____	_____	_____
12040	Total Support Services - School Adm.	_____	_____	_____	_____
12850	Total Support Services – Central Services	_____	_____	_____	_____
12950	Total Support Services – Admin. Info. Technology	_____	_____	_____	_____
12210	Total Operation & Main. Of Plant Serv.	_____	_____	_____	_____
12320	Total Student Transportation Services	_____	_____	_____	_____
12430	Total Other Support Services	_____	_____	_____	_____
12540	Total Facilities Acquisition and Construction Services	_____	_____	_____	_____
12710	Total Unallocated Benefits	_____	_____	_____	_____
7560	Total Undistributed Expend. - Food Services	_____	_____	_____	_____
7634	Energy (Heat and Electricity)	_____	_____	_____	_____
	Totals	_____	_____	_____	_____

**Additional Abbott v. Burke State Aid Review Report 2004-05**

**Changes in Special Education Costs**

		<u>District</u>			
<u>Line #</u>	<u>Program Description</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2004-05 \$ Incr. (Decr.)</u>	<u>2004-05 % Incr. (Decr.)</u>
<b>In-district Special Education Instruction Costs</b>					
2800	Total Cognitive - Mild				
2890	Total Cognitive - Moderate				
3070	Total Learning and/or Language Disabilities				
3250	Total Visual Impairments				
3340	Total Auditory Impairments				
3520	Total Behavioral Disabilities				
3850	Total Multiple Disabilities				
3940	Total Resource Room/Resource Center				
4030	Total Autism				
4120	Total Preschool Disabilities - Part-Time				
4210	Total Preschool Disabilities - Full-Time				
4480	Total Home Instruction				
4790	Total Cognitive - Severe				
4800	Total Special Education - Instruction				
<b>Undistributed Expenditures - Instruction</b>					
6280	Tuition to Other LEAs Within the State - Special				
6290	Tuition to County Voc. School Dist. - Regular				
6300	Tuition to County Voc. School Dist. - Special				
6310	Tuition to CSSD & Regional Day Schools				
6320	Tuition to Priv School for the Disabled W/I State				
6330	Tuit to Priv Sch Disabled&Oth LEAs-Spl, O/S St				
6350	Tuition - Other				
	Total Special Education Tuition				

**Additional Abbott v. Burke State Aid Review Report 2004-05**

**Changes in Special Education Costs**

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**District**

<u>Line</u>	<u>Program Description</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2004-05 \$ Incr. (Decr.)</u>	<u>2004-05 % Incr. (Decr.)</u>
<b>Equipment</b>					
7740	Cognitive - Mild	_____	_____	_____	_____
7750	Cognitive - Moderate	_____	_____	_____	_____
7770	Learning and/or Language Disabilities	_____	_____	_____	_____
7790	Visual Impairments	_____	_____	_____	_____
7800	Auditory Impairments	_____	_____	_____	_____
7820	Behavioral Disabilities	_____	_____	_____	_____
7850	Multiple Disabilities	_____	_____	_____	_____
7860	Resource Room/Resource Center	_____	_____	_____	_____
7870	Autism	_____	_____	_____	_____
7880	Preschool Disabilities - Part-Time	_____	_____	_____	_____
7890	Preschool Disabilities - Full-Time	_____	_____	_____	_____
7920	Home Instruction	_____	_____	_____	_____
7950	Cognitive - Severe	_____	_____	_____	_____
	Total Special Education Equipment	_____	_____	_____	_____
	Totals	=====	=====	=====	=====

**Additional Abbott v. Burke State Aid Review Report 2004-05**

**Total Amount of Non-Instructional Equipment**

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**District**

<u>Line #</u>	<u>Program Description</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2004-05 \$ Incr. (Decr.)</u>	<u>2004-05 % Incr. (Decr.)</u>
8100	Undist. Expend. - Supp Serv. - Students - Reg.				
8111	Undist. Expend. - Supp Serv. - Related & Extra				
8120	Undist Expend. - Support Serv. - Students - Spl.				
8130	Undist Expend. - Support Serv. - Inst. Staff				
8140	Undistributed Expenditures - General Admin				
8150	Undistributed Expenditures - School Admin				
8155	Undistributed Expenditures – Central Services				
8156	Undistributed Expenditures – Admin. Info. Tech.				
8160	Undist.Expend. – Oper. & Maint. of Plant Serv				
8170	Undist. Expend. - Stud Trans. - Non-Inst. Equip				
8180	School Buses - Regular				
8190	School Buses - Special				
8200	Undist. Expend. - Other Support Serv.				
8210	Undistributed Expenditures - Non-Inst. Serv.				
	Totals				

**New Jersey State Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 <u>Approps</u>	2004-05 <u>Approps</u>	2004-05 <u>\$ Incr. (Decr.)</u>	2004-05 <u>% Incr. (Decr.)</u>
<b>REGULAR AND SPECIAL EDUCATION SALARIES AND TUITION (FUND 11)</b>					
Regular Programs - Instruction:					
2505	Preschool - Salaries of Teachers	_____	_____	_____	_____
2510	Kindergarten - Salaries of Teachers	_____	_____	_____	_____
2520	Grades 1-5 - Salaries of Teachers	_____	_____	_____	_____
2530	Grades 6-8 - Salaries of Teachers	_____	_____	_____	_____
2540	Grades 9-12 - Salaries of Teachers	_____	_____	_____	_____
Regular Programs - Home Instruction:					
2621	Salaries of Teachers	_____	_____	_____	_____
2622	Other Salaries for Instruction	_____	_____	_____	_____
Regular Programs - Undistributed Instruction:					
2640	Other Salaries for Instruction	_____	_____	_____	_____
Cognitive - Mild:					
2720	Salaries of Teachers	_____	_____	_____	_____
2730	Other Salaries for Instruction	_____	_____	_____	_____
Cognitive - Moderate:					
2810	Salaries of Teachers	_____	_____	_____	_____
2820	Other Salaries for Instruction	_____	_____	_____	_____
Learning and/or Language Disabilities:					
2990	Salaries of Teachers	_____	_____	_____	_____
3000	Other Salaries for Instruction	_____	_____	_____	_____
Visual Impairments:					
3170	Salaries of Teachers	_____	_____	_____	_____
3180	Other Salaries for Instruction	_____	_____	_____	_____
Auditory Impairments:					
3260	Salaries of Teachers	_____	_____	_____	_____
3270	Other Salaries for Instruction	_____	_____	_____	_____
Behavioral Disabilities:					
3440	Salaries of Teachers	_____	_____	_____	_____
3450	Other Salaries for Instruction	_____	_____	_____	_____
Multiple Disabilities:					
3770	Salaries of Teachers	_____	_____	_____	_____
3780	Other Salaries for Instruction	_____	_____	_____	_____
Resource Room/Resource Center:					
3860	Salaries of Teachers	_____	_____	_____	_____
3870	Other Salaries for Instruction	_____	_____	_____	_____
Autism:					

**New Jersey State Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 <u>Approps</u>	2004-05 <u>Approps</u>	2004-05 <u>\$ Incr. (Decr.)</u>	2004-05 <u>% Incr. (Decr.)</u>
3950	Salaries of Teachers				
3960	Other Salaries for Instruction				
	Preschool Disabilities - Part-Time:				
4040	Salaries of Teachers				
4050	Other Salaries for Instruction				
	Preschool Disabilities - Full-Time:				
4130	Salaries of Teachers				
4140	Other Salaries for Instruction				
	Home Instruction:				
4400	Salaries of Teachers				
4410	Other Salaries for Instruction				
	Cognitive - Severe:				
4710	Salaries of Teachers				
4720	Other Salaries for Instruction				
	Basic Skills/Remedial - Instruction				
4810	Salaries of Teachers				
4820	Other Salaries for Instruction				
	Bilingual Education - Instruction				
4900	Salaries of Teachers				
4910	Other Salaries for Instruction				
	Vocational Programs - Local - Instruction				
4990	Salaries of Teachers				
5000	Other Salaries for Instruction				
	School-Spon. Co/Extra Curricular Actvts. - Inst.				
6030	Salaries				
	School-Sponsored Athletics - Instruction				
6090	Salaries				
	Other Instructional Programs - Instruction				
6150	Salaries				
	Community Services Programs/Operations				
6210	Salaries				
	Undistributed Expend. - Attend. & Social Work				
6370	Salaries				
	Undistributed Expenditures - Health Services				
6430	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6481	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				

**New Jersey State Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 <u>Approps</u>	2004-05 <u>Approps</u>	2004-05 <u>\$ Incr. (Decr.)</u>	2004-05 <u>% Incr. (Decr.)</u>
6701	Salaries				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
6490	Salaries of Other Professional Staff				
6500	Salaries of Secretarial and Clerical Assistants				
6510	Other Salaries				
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6580	Salaries of Other Professional Staff				
6590	Salaries of Secretarial and Clerical Assistants				
6600	Other Salaries				
	Undist. Expend.-Improv. of Inst. Serv.				
6750	Salaries of Supervisors of Instruction				
6760	Salaries of Other Professional Staff				
6770	Salaries of Secretarial and Clerical Assistants				
6780	Other Salaries				
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6850	Salaries				
	Undist. Expend.-Instructional Staff Training Services				
7601	Salaries of Supervisors of Instruction				
7602	Salaries of Other Professional Staff				
7603	Salaries of Secretarial and Clerical Assistants				
7604	Other Salaries				
	Undist. Expend.-Support Serv.-Gen. Admin.				
6910	Salaries				
	Undist. Expend.-Support Serv.-School Admin.				
7010	Salaries of Principals/Assistant Principals				
7020	Salaries of Other Professional Staff				
7030	Salaries of Secretarial and Clerical Assistants				
7040	Other Salaries				
	Undist. Expend. – Central Services				
7100	Salaries				
	Undist. Expend. – Admin. Info. Technology				
7155	Salaries				
	Undist. Expend.-Allowable Maintenance for School Facilities				
7621	Salaries				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7626	Salaries				
	Undist. Expend.-Student Transportation Serv.				

**New Jersey State Department of Education  
Division of Finance  
2004-2005**

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

<b>LINE</b>	<b>DESCRIPTION</b>	<b>2003-04 <u>Approps</u></b>	<b>2004-05 <u>Approps</u></b>	<b>2004-05 <u>\$ Incr. (Decr.)</u></b>	<b>2004-05 <u>% Incr. (Decr.)</u></b>
7210	Sal. for Pupil Trans. (Bet. Home and Sch.)- Reg.	_____	_____	_____	_____
7220	Sal. for Pupil Trans. (Bet. Home and Sch.)- Spl. Ed.	_____	_____	_____	_____
7230	Sal. for Pupil Trans. (Oth. than Bet. Home & Sch.)	_____	_____	_____	_____
7235	Sal. for Pupil Trans. (Bet. Home and Sch) - NonPublic School	_____	_____	_____	_____
	Undist. Expend. - Other Support Serv.	_____	_____	_____	_____
7360	Salaries	_____	_____	_____	_____
	<b>TOTAL FUND 11 SALARIES</b>	_____	_____	_____	_____

**FACILITIES ACQUISITION & CONSTRUCTION SVCS SALARIES (FUND 12)**

8240	Salaries	_____	_____	_____	_____
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**SPECIAL SCHOOLS SALARIES (FUND 13)**

	Summer School - Instruction				
8400	Salaries of Teachers	_____	_____	_____	_____
8410	Other Salaries for Instruction	_____	_____	_____	_____
	Summer School - Support Services				
8480	Salaries	_____	_____	_____	_____
	Other Special Schools - Instruction				
8660	Salaries of Teachers	_____	_____	_____	_____
8670	Other Salaries for Instruction	_____	_____	_____	_____
	Other Special Schools - Support Services				
8740	Salaries	_____	_____	_____	_____
	Accred. Even./Adult H.S./Post-Grad.-Instruction				
8820	Salaries of Teachers	_____	_____	_____	_____
8830	Other Salaries for Instruction	_____	_____	_____	_____
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8900	Salaries	_____	_____	_____	_____
	Adult Education-Local-Instruction				
8980	Salaries of Teachers	_____	_____	_____	_____
8990	Other Salaries for Instruction	_____	_____	_____	_____
	Adult Education-Local-Support Serv.				
9060	Salaries	_____	_____	_____	_____
	Vocational Evening-Local-Instruction				
9140	Salaries of Teachers	_____	_____	_____	_____
9150	Other Salaries for Instruction	_____	_____	_____	_____
	Vocational Evening-Local-Support Serv.				
9220	Salaries	_____	_____	_____	_____

**New Jersey State Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 <u>Approps</u>	2004-05 <u>Approps</u>	2004-05 <u>\$ Incr. (Decr.)</u>	2004-05 <u>% Incr. (Decr.)</u>
	Even. Sch.-Foreign-Born-Local-Inst.				
9300	Salaries of Teachers				
9310	Other Salaries for Instruction				
	Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9380	Salaries				
	<b>TOTAL FUND 13 SALARIES</b>				
<b>SCHOOL-BASED INSTRUCTIONAL ACCOUNTS (FUND 15)</b>					
	Regular Programs - Instruction:				
02510	Preschool/Kindergarten - Salaries of Teachers				
02520	Grades 1-5 - Salaries of Teachers				
02530	Grades 6-8 - Salaries of Teachers				
02540	Grades 9-12 - Salaries of Teachers				
02640	Other Salaries for Instruction				
	Cognitive - Mild:				
02720	Salaries of Teachers				
02730	Other Salaries for Instruction				
	Cognitive - Moderate:				
02810	Salaries of Teachers				
02820	Other Salaries for Instruction				
	Learning and/or Language Disabilities:				
02990	Salaries of Teachers				
03000	Other Salaries for Instruction				
	Visual Impairments:				
03170	Salaries of Teachers				
03180	Other Salaries for Instruction				
	Auditory Impairments:				
03260	Salaries of Teachers				
03270	Other Salaries for Instruction				
	Behavioral Disabilities:				
03440	Salaries of Teachers				
03450	Other Salaries for Instruction				
	Multiple Disabilities:				
03770	Salaries of Teachers				
03780	Other Salaries for Instruction				
	Resource Room/Resource Center:				
03860	Salaries of Teachers				
03870	Other Salaries for Instruction				
	Autism:				
03950	Salaries of Teachers				

**New Jersey State Department of Education  
Division of Finance  
2004-2005**

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

<b>LINE</b>	<b>DESCRIPTION</b>	<b>2003-04 <u>Approps</u></b>	<b>2004-05 <u>Approps</u></b>	<b>2004-05 <u>\$ Incr. (Decr.)</u></b>	<b>2004-05 <u>% Incr. (Decr.)</u></b>
03960	Other Salaries for Instruction Preschool Disabilities - Part-Time:				
04040	Salaries of Teachers				
04050	Other Salaries for Instruction Preschool Disabilities - Full-Time:				
04130	Salaries of Teachers				
04140	Other Salaries for Instruction Cognitive - Severe:				
04710	Salaries of Teachers				
04720	Other Salaries for Instruction Undist. Expend.-Support Serv.-Gen. Admin.				
04810	Salaries of Teachers				
04820	Other Salaries for Instruction Undist. Expend.-Support Serv.-School Admin.				
04900	Salaries of Teachers				
04910	Other Salaries for Instruction Vocational Programs - Local – Instruction				
04990	Salaries of Teachers				
05000	Other Salaries for Instruction School-Spon. Co/Extra Curricular Actvts. - Inst.				
06030	Salaries School-Sponsored Athletics – Instruction				
06090	Salaries Other Instructional Programs – Instruction				
06150	Salaries Undistributed Expend. - Attend. & Social Work				
06370	Salaries Undistributed Expenditures - Health Services				
06430	Salaries Undist. Expend. - Other Supp. Serv. Students- Reg.				
06490	Salaries of Other Professional Staff				
06500	Salaries of Secretarial and Clerical Assistants				
06510	Other Salaries Undist. Expend.-Improv. of Inst. Serv.				
06750	Sal of Supervisor of Instruction				
06760	Sal of Other Professional Staff				
06770	Sal of Secr and Clerical Assist.				
06780	Other Salaries Undist. Expend.-Edu. Media Serv./Sch. Library				

New Jersey State Department of Education  
Division of Finance  
2004-2005

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

LINE	DESCRIPTION	2003-04 <u>Approps</u>	2004-05 <u>Approps</u>	2004-05 <u>\$ Incr. (Decr.)</u>	2004-05 <u>% Incr. (Decr.)</u>
06850	Salaries				
	Undist. Expend.-Support Serv.-School Admin.				
07010	Salaries of Principals/Assistant Principals				
07020	Salaries of Other Professional Staff				
07030	Salaries of Secretarial and Clerical Assistants				
07040	Other Salaries				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
07626	Salaries				
	<b>TOTAL FUND 15 SALARIES</b>				
	<b>TOTAL SALARIES (FUNDS 11, 12, 13 &amp; 15)</b>				

**PERSONAL SERVICES - EMPLOYEE BENEFITS**

**Fund 11 Benefits**

12550	TOTAL ALLOCATED BENEFITS				
12710	TOTAL UNALLOCATED BENEFITS				

**Fund 13 Benefits**

	Summer School - Support Services				
8490	Personal Services - Employee Benefits				
	Other Special Schools - Support Services				
8750	Personal Services - Employee Benefits				
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8910	Personal Services - Employee Benefits				
	Adult Education-Local-Support Serv.				
9070	Personal Services - Employee Benefits				
	Vocational Evening-Local-Support Serv.				
9230	Personal Services - Employee Benefits				
	Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9390	Personal Services - Employee Benefits				

**Fund 15 Benefits**

12710	TOTAL UNALLOCATED BENEFITS				
	<b>TOTAL BENEFITS (FUNDS 11, 13 &amp; 15)</b>				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
<b>REGULAR AND SPECIAL EDUCATION (FUND 11)</b>					
Regular Programs - Home Instruction					
2623	Purchased Professional-Educational Services	_____	_____	_____	_____
2624	Purchased Technical Services	_____	_____	_____	_____
2625	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2626	General Supplies	_____	_____	_____	_____
2627	Textbooks	_____	_____	_____	_____
2628	Other Objects	_____	_____	_____	_____
Regular Programs - Undistributed Instruction					
2650	Purchased Professional-Educational Services	_____	_____	_____	_____
2660	Purchased Technical Services	_____	_____	_____	_____
2670	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2680	General Supplies	_____	_____	_____	_____
2690	Textbooks	_____	_____	_____	_____
2700	Other Objects	_____	_____	_____	_____
2705	Abbott Parity Set-Aside	_____	_____	_____	_____
Cognitive - Mild:					
2740	Purchased Professional-Educational Services	_____	_____	_____	_____
2750	Purchased Technical Services	_____	_____	_____	_____
2760	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2770	General Supplies	_____	_____	_____	_____
2780	Textbooks	_____	_____	_____	_____
2790	Other Objects	_____	_____	_____	_____
Cognitive - Moderate:					
2830	Purchased Professional-Educational Services	_____	_____	_____	_____
2840	Purchased Technical Services	_____	_____	_____	_____
2850	Other Purchased Services (400-500 series)	_____	_____	_____	_____
2860	General Supplies	_____	_____	_____	_____
2870	Textbooks	_____	_____	_____	_____
2880	Other Objects	_____	_____	_____	_____
Learning and/or Language Disabilities:					
3010	Purchased Professional-Educational Services	_____	_____	_____	_____
3020	Purchased Technical Services	_____	_____	_____	_____
3030	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3040	General Supplies	_____	_____	_____	_____
3050	Textbooks	_____	_____	_____	_____
3060	Other Objects	_____	_____	_____	_____

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
	Visual Impairments:				
3190	Purchased Professional-Educational Services	_____	_____	_____	_____
3200	Purchased Technical Services	_____	_____	_____	_____
3210	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3220	General Supplies	_____	_____	_____	_____
3230	Textbooks	_____	_____	_____	_____
3240	Other Objects	_____	_____	_____	_____
	Auditory Impairments:				
3280	Purchased Professional-Educational Services	_____	_____	_____	_____
3290	Purchased Technical Services	_____	_____	_____	_____
3300	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3310	General Supplies	_____	_____	_____	_____
3320	Textbooks	_____	_____	_____	_____
3330	Other Objects	_____	_____	_____	_____
	Behavioral Disabilities:				
3460	Purchased Professional-Educational Services	_____	_____	_____	_____
3470	Purchased Technical Services	_____	_____	_____	_____
3480	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3490	General Supplies	_____	_____	_____	_____
3500	Textbooks	_____	_____	_____	_____
3510	Other Objects	_____	_____	_____	_____
	Multiple Disabilities:				
3790	Purchased Professional-Educational Services	_____	_____	_____	_____
3800	Purchased Technical Services	_____	_____	_____	_____
3810	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3820	General Supplies	_____	_____	_____	_____
3830	Textbooks	_____	_____	_____	_____
3840	Other Objects	_____	_____	_____	_____
	Resource Room/Resource Center:				
3880	Purchased Professional-Educational Services	_____	_____	_____	_____
3890	Purchased Technical Services	_____	_____	_____	_____
3900	Other Purchased Services (400-500 series)	_____	_____	_____	_____
3910	General Supplies	_____	_____	_____	_____
3920	Textbooks	_____	_____	_____	_____
3930	Other Objects	_____	_____	_____	_____
	Autism:				
3970	Purchased Professional-Educational Services	_____	_____	_____	_____
3980	Purchased Technical Services	_____	_____	_____	_____
3990	Other Purchased Services (400-500 series)	_____	_____	_____	_____

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

<b>LINE</b>	<b>DESCRIPTION</b>	<b>2003-04 Approps</b>	<b>2004-05 Approps</b>	<b>2004-05 \$Incr.(Decr.)</b>	<b>2004-05 %Incr(Decr)</b>
4000	General Supplies				
4010	Textbooks				
4020	Other Objects				
	Preschool Disabilities - Part-Time:				
4060	Purchased Professional-Educational Services				
4070	Purchased Technical Services				
4080	Other Purchased Services (400-500 series)				
4090	General Supplies				
4100	Textbooks				
4110	Other Objects				
	Preschool Disabilities - Full-Time:				
4150	Purchased Professional-Educational Services				
4160	Purchased Technical Services				
4170	Other Purchased Services (400-500 series)				
4180	General Supplies				
4190	Textbooks				
4200	Other Objects				
	Home Instruction:				
4420	Purchased Professional-Educational Services				
4430	Purchased Technical Services				
4440	Other Purchased Services (400-500 series)				
4450	General Supplies				
4460	Textbooks				
4470	Other Objects				
	Cognitive - Severe:				
4730	Purchased Professional-Educational Services				
4740	Purchased Technical Services				
4750	Other Purchased Services (400-500 series)				
4760	General Supplies				
4770	Textbooks				
4780	Other Objects				
	Basic Skills/Remedial - Instruction				
4830	Purchased Professional-Educational Services				
4840	Purchased Technical Services				
4850	Other Purchased Services (400-500 series)				
4860	General Supplies				
4870	Textbooks				
4880	Other Objects				
	Bilingual Education - Instruction				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

<b>LINE</b>	<b>DESCRIPTION</b>	<b>2003-04 Approps</b>	<b>2004-05 Approps</b>	<b>2004-05 \$Incr.(Decr.)</b>	<b>2004-05 %Incr(Decr)</b>
4920	Purchased Professional-Educational Services				
4930	Purchased Technical Services				
4940	Other Purchased Services (400-500 series)				
4950	General Supplies				
4960	Textbooks				
4970	Other Objects				
	Vocational Programs - Local - Instruction				
5010	Purchased Professional-Educational Services				
5020	Purchased Technical Services				
5030	Other Purchased Services (400-500 series)				
5040	General Supplies				
5050	Textbooks				
5060	Other Objects				
	School-Spon. Co/Extra Curricular Actvts. - Inst.				
6040	Purchased Services (300-500 series)				
6050	Supplies and Materials				
6060	Other Objects				
	School-Sponsored Athletics - Instruction				
6100	Purchased Services (300-500 series)				
6110	Supplies and Materials				
6120	Other Objects				
	Other Instructional Programs - Instruction				
6160	Purchased Services (300-500 series)				
6170	Supplies and Materials				
6180	Other Objects				
	Community Services Programs/Operations				
6220	Purchased Services (300-500 series)				
6230	Supplies and Materials				
6240	Other Objects				
	Undistributed Expend. - Attend. & Social Work				
6380	Purchased Professional and Technical Services				
6390	Other Purchased Services (400-500 series)				
6400	Supplies and Materials				
6410	Other Objects				
	Undistributed Expenditures - Health Services				
6440	Purchased Professional and Technical Services				
6450	Other Purchased Services (400-500 series)				
6460	Supplies and Materials				
6470	Other Objects				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
	Undist. Expend. - Other Supp. Serv. Students-Related Serv.				
6482	Purchased Professional - Educational Services	_____	_____	_____	_____
6483	Supplies and Materials	_____	_____	_____	_____
6484	Other Objects	_____	_____	_____	_____
	Undist. Expend. - Other Supp. Serv. Students-Extra. Serv.				
6702	Purchased Professional - Educational Services	_____	_____	_____	_____
6703	Supplies and Materials	_____	_____	_____	_____
6704	Other Objects	_____	_____	_____	_____
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
6520	Purchased Professional - Educational Services	_____	_____	_____	_____
6530	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
6540	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6550	Supplies and Materials	_____	_____	_____	_____
6560	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Other Supp. Serv. Students-Spl.				
6610	Purchased Professional - Educational Services	_____	_____	_____	_____
6620	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
6650	Misc. Pur. Serv. (400-500 series O/than Resid Costs)	_____	_____	_____	_____
6660	Supplies and Materials	_____	_____	_____	_____
6670	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Improv. of Inst. Serv.				
6790	Purchased Professional - Educational Services	_____	_____	_____	_____
6800	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
6810	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6820	Supplies and Materials	_____	_____	_____	_____
6830	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Edu. Media Serv./Sch. Library				
6860	Purchased Professional and Technical Services	_____	_____	_____	_____
6870	Other Purchased Services (400-500 series)	_____	_____	_____	_____
6880	Supplies and Materials	_____	_____	_____	_____
6890	Other Objects	_____	_____	_____	_____
	Undist. Expend.-Instructional Staff Training Services				
7605	Purchased Professional - Educational Services	_____	_____	_____	_____
7606	Other Purchased Prof. and Tech. Services	_____	_____	_____	_____
7607	Other Purchased Services (400-500 series)	_____	_____	_____	_____
7608	Supplies and Materials	_____	_____	_____	_____
7609	Other Objects	_____	_____	_____	_____

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
	Undist. Expend.-Support Serv.-Gen. Admin.				
6921	Audit Fees				
6930	Other Purchased Professional Services				
6940	Purchased Technical Services				
6950	Communications / Telephone				
6955	BOE Other Purchased Services				
6960	Other Purch. Serv. (400-500 series other than 530)				
6970	Supplies and Materials				
6975	General Supplies				
6976	BOE In-House Training/Meeting Supplies				
6990	Miscellaneous Expenditures				
6995	BOE Membership Dues and Fees				
	Undist. Expend.-Support Serv.-School Admin.				
7050	Purchased Professional and Technical Services				
7060	Other Purchased Services (400-500 series)				
7070	Supplies and Materials				
7080	Other Objects				
	Undist. Expend. – Central Services				
7105	Purchased Professional Services				
7110	Purchased Technical Services				
7115	Miscellaneous Purchased Services (400-500 series)				
7125	Supplies and Materials				
7145	Miscellaneous Expenditures				
	Undist. Expend. – Admin. Info. Technology				
7160	Purchased Professional Services				
7165	Purchased Technical Services				
7170	Miscellaneous Purchased Services (400-500 series)				
7175	Supplies and Materials				
7180	Miscellaneous Expenditures				
	Undist. Expend.-Allowable Maintenance for School Facilities				
7622	Cleaning, Repair, and Maintenance Services				
7623	General Supplies				
7624	Other Objects				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
7627	Purchased Professional and Technical Services				
7628	Cleaning, Repair, and Maintenance Services				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

<b>LINE</b>	<b>DESCRIPTION</b>	<b>2003-04 Approps</b>	<b>2004-05 Approps</b>	<b>2004-05 \$Incr.(Decr.)</b>	<b>2004-05 %Incr(Decr)</b>
7630	Other Purchased Property Services				
7631	Insurance				
7632	Miscellaneous Purchased Services				
7633	General Supplies				
7634	Energy (Heat and Electricity)				
7635	Other Objects				
	Undist. Expend.-Student Transportation Serv.				
7242	Other Purchased Professional and Technical Services				
7250	Cleaning, Repair, and Maint. Services				
7310	Misc. Purchased Serv. - Transportation				
7320	Supplies and Materials				
7340	Miscellaneous Expenditures				
	Undist. Expend.- Other Support Serv.				
7430	Purchased Professional Services				
7440	Purchased Technical Services				
7455	Misc Pur Serv (300-500 series)				
7460	Supplies and Materials				
7490	Miscellaneous Expenditures				
	<b>TOTAL FUND 11</b>				

**SPECIAL SCHOOLS (FUND 13)**

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

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
8760	Purchased Professional and Technical Services				
8770	Other Purchased Services (400-500 series)				
8780	Supplies and Materials				
8790	Other Objects				
	Accred. Even./Adult H.S./Post-Grad.-Instruction				
8840	Purchased Professional and Technical Services				
8850	Other Purchased Services (400-500 series)				
8860	General Supplies				
8870	Textbooks				
8880	Other Objects				
	Accred. Even./Adult H.S./Post-Grad.-Support Serv.				
8920	Purchased Professional and Technical Services				
8930	Other Purchased Services (400-500 series)				
8940	Supplies and Materials				
8950	Other Objects				
	Adult Education-Local-Instruction				
9000	Purchased Professional and Technical Services				
9010	Other Purchased Services (400-500 series)				
9020	General Supplies				
9030	Textbooks				
9040	Other Objects				
	Adult Education-Local-Support Serv.				
9080	Purchased Professional and Technical Services				
9090	Other Purchased Services (400-500 series)				
9100	Supplies and Materials				
9110	Other Objects				
	Vocational Evening-Local-Instruction				
9160	Purchased Professional and Technical Services				
9170	Other Purchased Services (400-500 series)				
9180	General Supplies				
9190	Textbooks				
9200	Other Objects				
	Vocational Evening-Local-Support Serv.				
9240	Purchased Professional and Technical Services				
9250	Other Purchased Services (400-500 series)				
9260	Supplies and Materials				
9270	Other Objects				
	Even. Sch.-Foreign-Born-Local-Inst.				
9320	Purchased Professional and Technical Services				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
9330	Other Purchased Services (400-500 series)				
9340	General Supplies				
9350	Textbooks				
9360	Other Objects				
	Even. Sch.-Foreign-Born-Local-Sup.Serv.				
9400	Purchased Professional and Technical Services				
9410	Other Purchased Services (400-500 series)				
9420	Supplies and Materials				
9430	Other Objects				
	<b>TOTAL FUND 13</b>				
<b>SCHOOL-BASED INSTRUCTIONAL ACCOUNTS (FUND 15)</b>					
	Regular Programs - Undistributed Instruction				
02650	Purchased Professional-Educational Services				
02660	Purchased Technical Services				
02670	Other Purchased Services (400-500 series)				
02680	General Supplies				
02690	Textbooks				
02700	Other Objects				
	Cognitive - Mild:				
02740	Purchased Professional-Educational Services				
02750	Purchased Technical Services				
02760	Other Purchased Services (400-500 series)				
02770	General Supplies				
02780	Textbooks				
02790	Other Objects				
	Cognitive - Moderate:				
02830	Purchased Professional-Educational Services				
02840	Purchased Technical Services				
02850	Other Purchased Services (400-500 series)				
02860	General Supplies				
02870	Textbooks				
02880	Other Objects				
	Learning and/or Language Disabilities:				
03010	Purchased Professional-Educational Services				
03020	Purchased Technical Services				
03030	Other Purchased Services (400-500 series)				
03040	General Supplies				
03050	Textbooks				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

<b>LINE</b>	<b>DESCRIPTION</b>	<b>2003-04 Approps</b>	<b>2004-05 Approps</b>	<b>2004-05 \$Incr.(Decr.)</b>	<b>2004-05 %Incr(Decr)</b>
03060	Other Objects				
	Visual Impairments:				
03190	Purchased Professional-Educational Services				
03200	Purchased Technical Services				
03210	Other Purchased Services (400-500 series)				
03220	General Supplies				
03230	Textbooks				
03240	Other Objects				
	Auditory Impairments:				
03280	Purchased Professional-Educational Services				
03290	Purchased Technical Services				
03300	Other Purchased Services (400-500 series)				
03310	General Supplies				
03320	Textbooks				
03330	Other Objects				
	Behavioral Disabilities:				
03460	Purchased Professional-Educational Services				
03470	Purchased Technical Services				
03480	Other Purchased Services (400-500 series)				
03490	General Supplies				
03500	Textbooks				
03510	Other Objects				
	Multiple Disabilities:				
03790	Purchased Professional-Educational Services				
03800	Purchased Technical Services				
03810	Other Purchased Services (400-500 series)				
03820	General Supplies				
03830	Textbooks				
03840	Other Objects				
	Resource Room/Resource Center:				
03880	Purchased Professional-Educational Services				
03890	Purchased Technical Services				
03900	Other Purchased Services (400-500 series)				
03910	General Supplies				
03920	Textbooks				
03930	Other Objects				
	Autism:				
03970	Purchased Professional-Educational Services				
03980	Purchased Technical Services				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

<b>LINE</b>	<b>DESCRIPTION</b>	<b>2003-04 Approps</b>	<b>2004-05 Approps</b>	<b>2004-05 \$Incr.(Decr.)</b>	<b>2004-05 %Incr(Decr)</b>
03990	Other Purchased Services (400-500 series)				
04000	General Supplies				
04010	Textbooks				
04020	Other Objects				
	Preschool Disabilities - Part-Time:				
04060	Purchased Professional-Educational Services				
04070	Purchased Technical Services				
04080	Other Purchased Services (400-500 series)				
04090	General Supplies				
04100	Textbooks				
04110	Other Objects				
	Preschool Disabilities - Full-Time:				
04150	Purchased Professional-Educational Services				
04160	Purchased Technical Services				
04170	Other Purchased Services (400-500 series)				
04180	General Supplies				
04190	Textbooks				
04200	Other Objects				
	Cognitive - Severe:				
04730	Purchased Professional-Educational Services				
04740	Purchased Technical Services				
04750	Other Purchased Services (400-500 series)				
04760	General Supplies				
04770	Textbooks				
04780	Other Objects				
	Basic Skills/Remedial - Instruction				
04830	Purchased Professional-Educational Services				
04840	Purchased Technical Services				
04850	Other Purchased Services (400-500 series)				
04860	General Supplies				
04870	Textbooks				
04880	Other Objects				
	Bilingual Education - Instruction				
04920	Purchased Professional-Educational Services				
04930	Purchased Technical Services				
04940	Other Purchased Services (400-500 series)				
04950	General Supplies				
04960	Textbooks				
04970	Other Objects				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
	Vocational Programs - Local - Instruction				
05010	Purchased Professional-Educational Services				
05020	Purchased Technical Services				
05030	Other Purchased Services (400-500 series)				
05040	General Supplies				
05050	Textbooks				
05060	Other Objects				
	School-Spon. Co/Extra Curricular Actvts. - Inst.				
06040	Purchased Services (300-500 series)				
06050	Supplies and Materials				
06060	Other Objects				
	School-Sponsored Athletics - Instruction				
06100	Purchased Services (300-500 series)				
06110	Supplies and Materials				
06120	Other Objects				
	Other Instructional Programs - Instruction				
06160	Purchased Services (300-500 series)				
06170	Supplies and Materials				
06180	Other Objects				
	Undistributed Expend. - Attend. & Social Work				
06380	Purchased Professional and Technical Services				
06390	Other Purchased Services (400-500 series)				
06400	Supplies and Materials				
06410	Other Objects				
	Undistributed Expenditures - Health Services				
06440	Purchased Professional and Technical Services				
06450	Other Purchased Services (400-500 series)				
06460	Supplies and Materials				
06470	Other Objects				
	Undist. Expend. - Other Supp. Serv. Students-Reg.				
06520	Purchased Professional - Educational Services				
06530	Other Purchased Prof. and Tech. Services				
06540	Other Purchased Services (400-500 series)				
06550	Supplies and Materials				
06560	Other Objects				
	Undist. Expend.-Improv. of Inst. Serv.				
06790	Purchased Prof- Educational Services				
06800	Other Purch Prof. and Tech. Services				
06810	Other Purch Services (400-500)				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
06820	Supplies and Materials				
06830	Other Objects				
	Undist. Expend.-Edu. Media Serv./Sch. Library				
06860	Purchased Professional and Technical Services				
06870	Other Purchased Services (400-500 series)				
06880	Supplies and Materials				
06890	Other Objects				
	Undist. Expend.-Instructional Staff Training Services				
07605	Purchased Professional - Educational Servic				
07606	Other Purchased Prof. and Tech. Services				
07607	Other Purchased Services (400-500 series)				
07608	Supplies and Materials				
07609	Other Objects				
	Undist. Expend.-Support Serv.-School Admin.				
07050	Purchased Professional and Technical Services				
07060	Other Purchased Services (400-500 series)				
07070	Supplies and Materials				
07080	Other Objects				
	Undist. Expend.-Other Oper. and Maint. of Plant Services				
07633	General Supplies				
	Undist. Expend.-Student Transportation Serv.				
07270	Contr Serv(Oth. than Bet Home & Sch)-Vend				
	<b>TOTAL FUND 15</b>				
	<b>TOTAL FUNDS 11, 13 &amp; 15</b>				
<b>CAPITAL OUTLAY (FUND 10, 11 &amp; 12)</b>					
7690	Increase in Capital Reserve				
7695	Interest Deposit to Capital Reserve				
8230	TOTAL EQUIPMENT				
	<b>TOTAL</b>				
<b>Facilities Acquisition and Construction Serv. (Fund 12)</b>					
8250	Legal Services				
8260	Other Purchased Prof. and Tech. Services				
8270	Construction Services				
8280	General Supplies				
8290	Land and Improvements				
8300	Lease Purchase Agreements - Principal				
8310	Bldgs. Other than Lease Purchase Agreements				

New Jersey Department of Education  
 Division of Finance  
 2004-2005

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
8315	Infrastructure				
8320	Other Objects				
8326	Capital Outlay - Transfer to Capital Projects				
8335	Capital Reserve - Transfer to Capital Projects				
8336	Capital Reserve - Transfer to Debt Service				
	<b>Total Fund 10, 11 &amp; 12</b>				
<b>SCHOOL-BASED EQUIPMENT ACCOUNTS (FUND 15)</b>					
07700	Kindergarten				
07710	Grades 1-5				
07720	Grades 6-8				
07730	Grades 9-12				
07740	Cognitive - Mild				
07750	Cognitive - Moderate				
07770	Learning and/or Language Disabilities				
07790	Visual Impairments				
07800	Auditory Impairments				
07820	Behavioral Disabilities				
07850	Multiple Disabilities				
07860	Resource Room/Resource Center				
07870	Autism				
07880	Preschool Disabilities - Part-Time				
07890	Preschool Disabilities - Full-Time				
07950	Cognitive - Severe				
07960	Basic Skills/Remedial - Instruction				
07970	Bilingual Education - Instruction				
08070	Vocational Programs - Local - Instruction				
08080	School-Sponsored and Other Instructional Program				
08090	Undistributed Expenditures - Instruction				
08100	Undist.Expend.-Support Serv.-Students - Reg.				
08130	Undist.Expend.-Support Serv. - Inst. Staff				
08150	Undistributed Expenditures - School Admin.				
08160	Undist.Expend.- Operation & Maint. of Plant Serv				
	<b>Total Fund 15</b>				
<b>TOTAL CAPITAL OUTLAY &amp; EQUIP. (FUNDS 10, 11, 12, 13 &amp; 15)</b>					
<b>TUITION (Fund 11)</b>					
	Undistributed Expenditures - Instruction				
6270	Tuition to Other LEAs Within the State-Regular				

**New Jersey Department of Education  
Division of Finance  
2004-2005**

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
6280	Tuition to Other LEAs Within the State-Special				
6290	Tuition to County Voc. School Dist.-Regular				
6300	Tuition to County Voc. School Dist.-Special				
6310	Tuition to CSSD & Reg. Day Schools				
6320	Tuition to Priv. Sch. for the Disabled W/I State				
6330	Tuition to Priv Sch Disabled & Oth LEAs-Spl,O/S St				
6340	Tuition - State Facilities				
6350	Tuition - Other				
	<b>TOTAL TUITION (FUND 11)</b>				
<b>OTHER NON-SALARY COSTS IN FUND 11</b>					
	<b>Preschool</b>				
2506	<b>Local Contribution – Transfer to Special Revenue</b> Kindergarten				
2511	Local Contribution - Transfer to Special Revenue School-Spon. Co/Extra Curricular Actvts. - Inst.				
6070	Transfers to Cover Deficit (Agency Funds) School-Sponsored Athletics - Instruction				
6130	Transfers to Cover Deficit (Agency Funds) Other Instructional Programs - Instruction				
6190	Transfers to Cover Deficit (Agency Funds) Community Services Programs/Operations				
6250	Transfers to Cover Deficit (Enterprise Funds) Undist. Expend.-Other Supp. Serv. Students-Spl.				
6640	Residential Costs Undist. Expend.-Support Serv.-Gen. Admin.				
6920	Legal Services				
6980	Judgments Against The School District Undist. Expend.-Other Oper. and Maint. of Plant Services				
7629	Rental of Land & Bldg. Oth. than Lease Pur. Agrmt. Undist. Expend.-Student Transportation Serv.				
7241	Management Fee - ESC &CTSA Transport. Prog.				
7251	Rental Payments - School Buses				
7252	Lease Purchase Payments - School Buses				
7260	Contract. Serv.(Bet. Home & Sch.)-Vendors				
7270	Contract. Serv.(Oth. than Bet. Home & Sch.)- Vend.				

New Jersey Department of Education  
Division of Finance  
2004-2005

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

LINE	DESCRIPTION	2003-04 Approps	2004-05 Approps	2004-05 \$Incr.(Decr.)	2004-05 %Incr(Decr)
7280	Contract. Serv.(Bet. Home & Sch.)-Joint Agrmnts.	_____	_____	_____	_____
7290	Contract. Serv.(Spl. Ed. Students)-Vendors	_____	_____	_____	_____
7300	Contract. Serv.(Spl. Ed. Students)-Joint Agrmnts.	_____	_____	_____	_____
7301	Contract. Serv.(Reg. Students)-ESCs&CTSAs	_____	_____	_____	_____
7302	Contract. Serv.(Spl. Ed. Students)-ESCs&CTSAs	_____	_____	_____	_____
7303	Contract. Serv. - Aid in Lieu of Payments-NonPublic Sch. Stud.	_____	_____	_____	_____
7304	Contract. Serv. - Aid in Lieu of Payments – Charter Sch. Stud.	_____	_____	_____	_____
	Undist. Expend. – Central Services				
7120	Sale/Lease-back Payments	_____	_____	_____	_____
7130	Interest on Current Loans	_____	_____	_____	_____
7135	Interest on Lease Purchase Agreements	_____	_____	_____	_____
7140	Interest on Bond Anticipation Notes (BANs)	_____	_____	_____	_____
	Undist. Expend.- Other Support Serv.				
7355	Increase in Sale/Lease-back Reserve	_____	_____	_____	_____
7456	Sale/Lease-back Payments	_____	_____	_____	_____
7470	Interest on Current Loans	_____	_____	_____	_____
7480	Interest for Lease Purchase Agreements	_____	_____	_____	_____
	Undistributed Expenditures-Food Services				
7550	Transfers to Cover Deficit (Enterprise Fund)	_____	_____	_____	_____
	Undist. Expend.-Allowable Maintenance for School Facilities				
7620	Increase in Maintenance Reserve	_____	_____	_____	_____
9465	Transfer of Funds to Charter Schools	_____	_____	_____	_____
9466	General Fund Contribution to Whole School Reform	_____	_____	_____	_____
	<b>TOTAL OTHER NON-SALARY COSTS IN FUND 11</b>	=====	=====	=====	=====

Abbott Preschool Program						
2004-05 District One-Year Programmatic Budget Worksheet						
District Name:						
EXPENSE	Quantity	Unit Cost / Average Cost	Total Cost	Crosswalk to Budget Line Number	Budget Account Number	Budget Account Type
<b>IN-DISTRICT PROGRAM COSTS</b>						
<b>Instruction</b>						
Certified/Provisional Teacher Salary				13010	20-211-100-101	(Teacher Salary)
Certified/Provisional Teacher Benefits				13140	20-211-200-200	(Benefits)
Teacher Assistant Salary				13020	20-211-100-106	(Other Instructional Salaries)
Teacher Assistant Benefits				13140	20-211-200-200	(Benefits)
Relief Teacher Salary				13010	20-211-100-101	(Teacher Salary)
Relief Teacher Benefits				13140	20-211-200-200	(Benefits)
Substitute Teacher Stipend				13010	20-211-100-101	(Teacher Stipend)
Substitute Assistant Stipend				13020	20-211-100-106	(Other Instructional Stipend)
Classroom Materials and Supplies				13050	20-211-100-610	(Instructional Supplies)
				13060	20-211-100-640	(Textbooks)
Classroom Technology				13050	20-211-100-610	(Instructional Supplies)
				13270	20-211-400-731	(Instructional Equipment)
Startup Classroom Materials and Supplies Supplement				13050	20-211-100-610	(Instructional Supplies)
				13060	20-211-100-640	(Textbooks)
Startup Classroom Technology Supplement				13050	20-211-100-610	(Instructional Supplies)
				13270	20-211-400-731	(Instructional Equipment)
Field Trips w/ Transportation				13040	20-211-100-300	(Instructional Purchased Prof. Serv.)
				13030	20-211-100-500	(Instructional Purchased Services)
				13070	20-211-100-800	(Other Instructional Objects)
				13190	20-211-200-516	(Contracted Transportation)
<b>Program Support</b>						
Social Worker Salary				13110	20-211-200-104	(Other Professional Salary)
Social Worker Benefits				13140	20-211-200-200	(Benefits)
<b>Stand-Alone ECE Building Support and Administration</b>						
Principal Salary				13100	20-211-200-103	(Principal/Asst. Salary)
Principal Benefits				13140	20-211-200-200	(Benefits)
Vice Principal Salary				13100	20-211-200-103	(Principal/Asst. Salary)
Vice Principal Benefits				13140	20-211-200-200	(Benefits)
Clerical Salary				13120	20-211-200-105	(Clerical Salary)
Clerical Benefits				13140	20-211-200-200	(Benefits)
Janitor Salary				13130	20-211-200-110	(Other Salaries)
Janitor Benefits				13140	20-211-200-200	(Benefits)
Security Guard Salary				13130	20-211-200-110	(Other Salaries)
				13210	20-211-200-590	(Other Purchased Services)

Abbott Preschool Program						
2004-05 District One-Year Programmatic Budget Worksheet						
District Name:						
EXPENSE	Quantity	Unit Cost / Average Cost	Total Cost	Crosswalk to Budget Line Number	Budget Account Number	Budget Account Type
Security Guard Benefits				13140	20-211-200-200	(Benefits)
Photocopier				13220	20-211-200-600	(Noninstructional Supplies)
				13280	20-211-400-732	(Noninstructional Equipment)
				13180	20-211-200-440	(Rentals)
Fax Machine				13220	20-211-200-600	(Noninstructional Supplies)
Office Computers				13220	20-211-200-600	(Noninstructional Supplies)
Office Printers				13220	20-211-200-600	(Noninstructional Supplies)
Office Software				13220	20-211-200-600	(Noninstructional Supplies)
Office Materials and Supplies				13220	20-211-200-600	(Noninstructional Supplies)
<b>Summer Enrichment</b>						
Certified Teacher Stipend				13010	20-211-100-101	(Teacher Stipend)
Teacher Assistant Stipend				13020	20-211-100-106	(Other Instructional Stipend)
Consumable Materials and Supplies				13050	20-211-100-610	(Instructional Supplies)
				13060	20-211-100-640	(Textbooks)
Total In-District Program Special Requests (Attach separate form for each.)						
<b>Subtotal, In-District Program Costs</b>			\$-			
<b>CONTRACTED FEDERAL HEAD START PROGRAM COSTS</b>						
<b>Subtotal, Federal Enhanced Head Start Contracts</b>				13145	20-211-200-321	(Contracted Pre-K)
<b>CONTRACTED OTHER PRIVATE PROVIDER PROGRAM COSTS</b>						
<b>Subtotal, Other Provider Contracts</b>				13145	20-211-200-321	(Contracted Pre-K)
<b>DISTRICT-WIDE COSTS</b>						
<b>District-Wide Program Administration</b>						
ECE Assistant Superintendent Salary				13130	20-211-200-110	(Other Salaries)
ECE Assistant Superintendent Benefits				13140	20-211-200-200	(Benefits)
ECE Director Salary				13130	20-211-200-110	(Other Salaries)
ECE Director Benefits				13140	20-211-200-200	(Benefits)

Abbott Preschool Program						
2004-05 District One-Year Programmatic Budget Worksheet						
District Name:						
EXPENSE	Quantity	Unit Cost / Average Cost	Total Cost	Crosswalk to Budget Line Number	Budget Account Number	Budget Account Type
ECE Supervisor Salary				13100	20-211-200-103	(Principals/Assistant Principals)
				13090	20-211-200-102	(Supervisor Salary)
ECE Supervisor Benefits				13140	20-211-200-200	(Benefits)
Clerical Salary				13120	20-211-200-105	(Clerical Salary)
Clerical Benefits				13140	20-211-200-200	(Benefits)
Fiscal Specialist Salary				13130	20-211-200-110	(Other Salary)
Fiscal Specialist Benefits				13140	20-211-200-200	(Benefits)
<b>District-Wide Program Support</b>						
Master Teacher Salary				13110	20-211-200-104	(Other Professional Salary)
Master Teacher Benefits				13140	20-211-200-200	(Benefits)
Nurse Salary				13110	20-211-200-104	(Other Professional Salary)
Nurse Benefits				13140	20-211-200-200	(Benefits)
Parent and Community Involvement Specialist Salary				13110	20-211-200-104	(Other Professional Salary)
Parent and Community Involvement Specialist Benefits				13140	20-211-200-200	(Benefits)
CST LDTC Salary				13110	20-211-200-104	(Other Professional Salary)
CST LDTC Benefits				13140	20-211-200-200	(Benefits)
CST Psychologist Salary				13110	20-211-200-104	(Other Professional Salary)
CST Psychologist Benefits				13140	20-211-200-200	(Benefits)
CST Social Worker Salary				13110	20-211-200-104	(Other Professional Salary)
CST Social Worker Benefits				13140	20-211-200-200	(Benefits)
CST Speech Therapist Salary				13110	20-211-200-104	(Other Professional Salary)
CST Speech Therapist Benefits				13140	20-211-200-200	(Benefits)
Recruitment and Outreach						
Medical Supplies and Screenings				13220	20-211-200-330	(Purchased Professional Services)
				13160	20-211-200-600	(Supplies)
District-Wide Staff Development				13150	20-211-200-329	(Purchased Instructional Services)
				13010	20-211-100-101	(Teacher Stipend)
				13220	20-211-200-600	(Noninstructional Supplies)
				13200	20-211-200-580	(Employee Travel)
Out-of-District Staff Development				13150	20-211-200-329	(Purchased Instructional Services)
				13010	20-211-100-101	(Teacher Stipend)
				13220	20-211-200-600	(Noninstructional Supplies)
				13200	20-211-200-580	(Employee Travel)

**Abbott Preschool Program**

**2004-05 District One-Year Programmatic Budget Worksheet**

<b>District Name:</b>						
<b>EXPENSE</b>	<b>Quantity</b>	<b>Unit Cost / Average Cost</b>	<b>Total Cost</b>	<b>Crosswalk to Budget Line Number</b>	<b>Budget Account Number</b>	<b>Budget Account Type</b>
Parent Workshops				13230	20-211-200-890	(Other Objects)
				13150	20-211-200-329	(Other Purchased Prof.-Ed. Services)
				13160	20-211-200-330	(Other Purchased Prof. Services)
				13220	20-211-200-600	(Noninstructional Supplies)
<b>District-Wide Materials, Supplies, and Equipment</b>						
Photocopier				13220	20-211-200-600	(Noninstructional Supplies)
				13280	20-211-400-732	(Noninstructional Equipment)
				13180	20-211-200-440	(Rentals)
Fax Machine				13220	20-211-200-600	(Noninstructional Supplies)
Office Computers				13220	20-211-200-600	(Noninstructional Supplies)
Office Printers				13220	20-211-200-600	(Noninstructional Supplies)
Office Software				13220	20-211-200-600	(Noninstructional Supplies)
Office Materials and Supplies				13220	20-211-200-600	(Noninstructional Supplies)
Total District-Wide Special Requests (Attach separate form for each.)						
<b>Subtotal, District-Wide Costs</b>			\$-			
<b>TOTALS</b>						

**2004-05 District Budget Statement Supp. Doc 15  
To 2004-05 ECPA Program Budget Crosswalk**

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

**2004-05 District Budget Statement Supp. Doc 15  
To 2004-05 ECPA Program Budget Crosswalk**

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

**2004-05 District Budget Statement Supp. Doc 15  
To 2004-05 ECPA Program Budget Crosswalk**

<b>Line Number</b>	<b>Description</b>	<b>Account Number</b>
<b>13160</b>	<b>Other Purchased Professional Services</b> - Medical Supplies and Screenings - Parent Workshops	<b>20-211-200-330</b>
<b>13170</b>	<b>Purchased Technical Services</b> - (NOTE 3)	<b>20-211-200-340</b>
<b>13180</b>	<b>Rentals</b> - Photocopier, ECE Building Support - Photocopier, District-wide	<b>20-211-200-440</b>
<b>13185</b>	<b>Contr Trans Serv (Bet. Home &amp; Sch)</b> - (NOTE 3)	<b>20-211-200-511</b>
<b>13186</b>	<b>Contr Trans Serv (Wrap Around Serv)</b> - (NOTE 3)	<b>20-211-200-512</b>
<b>13190</b>	<b>Contr Trans Serv (Field Trips)</b> - Field Trips with Transportation	<b>20-211-200-516</b>
<b>13200</b>	<b>Travel</b> - District-wide Staff Development - Out-of-District Staff Development	<b>20-211-200-580</b>
<b>13210</b>	<b>Other Purchased Services (400-500 series)</b> - Security Guard Salary	<b>20-211-200-590</b>
<b>13220</b>	<b>Supplies and Materials</b> - Photocopier, ECE Building Support - Fax Machine, ECE Building Support - Office Computers, ECE Building Support - Office Printers, ECE Building Support - Office Software, ECE Building Support - Office Materials and Supplies, ECE Building Support - Medical Supplies and Screenings - District-wide Staff Development - Out-of-District Staff Development - Parent Workshops - Photocopier, District-wide - Fax Machine, District-wide - Office Computers, District-wide - Office Printers, District-wide - Office Software, District-wide - Office Materials and Supplies, District-wide	<b>20-211-200-600</b>
<b>13230</b>	<b>Other Objects</b> - Parent Workshops	<b>20-211-200-890</b>

**2004-05 District Budget Statement Supp. Doc 15  
To 2004-05 ECPA Program Budget Crosswalk**

<b>Line Number</b>	<b>Description</b>	<b>Account Number</b>
<b>Facilities Acquisition and Construction</b>		
<b>13270</b>	<b>Instructional Equipment</b> - Classroom Technology - Startup Classroom Technology Supplement	<b>20-211-400-731</b>
<b>13280</b>	<b>Noninstructional Equipment</b> - Photocopier, ECE Building Support - Photocopier, District-wide	<b>20-211-400-732</b>