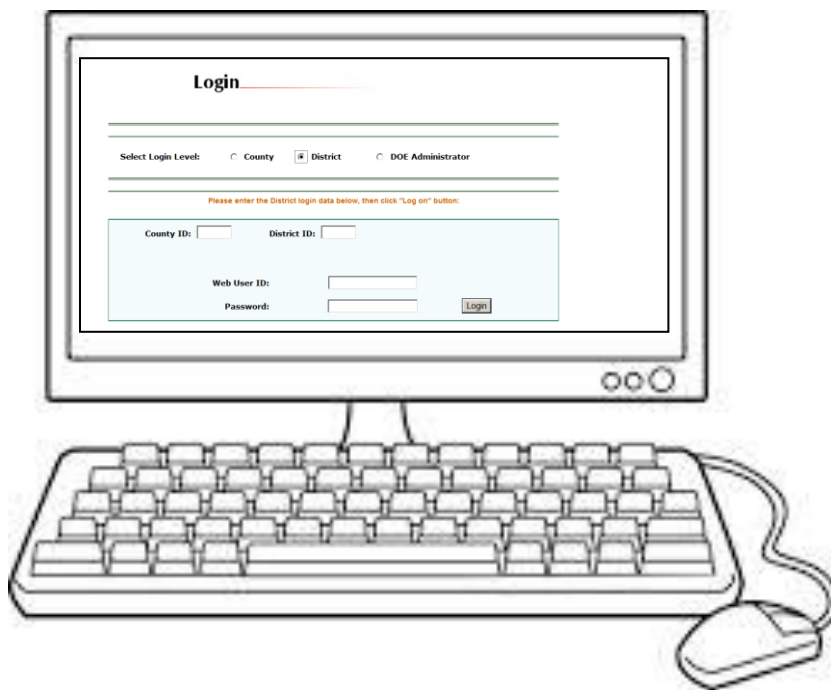


New Jersey Department of Education

# BUDGET GUIDELINES AND ELECTRONIC DATA COLLECTION MANUAL

2016-17 Budget Statement



Division of Field Services

Office of School Finance

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# 2016-17 BUDGET GUIDELINES AND ELECTRONIC DATA COLLECTION MANUAL

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# SECTION I

## INTRODUCTION

### A. CHANGES FOR 2016-17

#### **Software Screen Changes:**

##### **1) Revenues**

New lines have been added in 2016-17 to record IMPACT aid in separate lines for general aid and capital aid:

- Line number 531, account 10-4101 for “Impact Aid – 8002 or 8003 General” will be used to record federal Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965.
- Line number 532, account 10-4102, for “Impact Aid – 8007 or 8008 Capital” will be used to record federal Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965.

Use of line number 530, account 10-4100, has been discontinued in 2016-17, due to the addition of the two new Impact Aid lines above.

New lines have been added in 2016-17 to record withdrawals from IMPACT aid reserves under N.J.S.A. 18A:7F-41:

- Line number 672, account 10-318 for “Withdrawal from Impact Aid Reserve – General” will be used to record withdrawals from the reserve for federal Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965.
- Line number 673, account 10-319, for “Withdrawal from Impact Aid Reserve – Capital” will be used to record withdrawals from the reserve for federal Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965.

New line 819, account 20-4527 “Preschool Expansion Grant Prior Year Carryover” has been added.

##### **2) Appropriations**

New lines have been added in 2016-17 to record deposits to IMPACT aid reserves, and transfers from the new reserve to capital projects, under N.J.S.A. 18A:7F-41:

- Line number 72246, account 10-611 for “Increase in Impact Aid Reserve – General” will be used to record deposits to the reserve for federal Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965.
- Line number 72247, account 10-612, for “Increase in Impact Aid Reserve – Capital” will be used to record deposits to the reserve for federal Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965.

- Line number 76385, account 12-000-400-938, for “Impact Aid Reserve (Capital) – Transfer to Capital Projects” will be used to record transfers from the reserve for federal Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965, to Capital Projects.

New line number 85030, account 20-218-100-321 “Purchased Professional-Educational Services” has been added to the Preschool Education Aid program in fund 20 to record instructional aides that have been outsourced to an outside agency.

New line number 88090, account 20-XXX-XXX-XXX “Nonpublic Security Aid” has been added to the software to collect the appropriations for the Nonpublic Security Aid program. Information on this program can be found at <http://www.nj.gov/education/nonpublic/state/security.htm>.

#### Unused Vacation and Sick Payments to Terminated/Retired Staff

For the lines added in 2015-16 budget software, these lines in the administrative cost centers (general administration, school administration, central services, and administrative information technology) were blocked from use in the original 2015-16 budget. These lines have been opened in the 2016-17 software appropriations and in the administrative cost limit calculation.

### 3) **Recapitulation of Balances**

P.L. 2015, c.46, approved on May 7, 2015, amended N.J.S.A. 18A:7F-41 to include a new reserve for federal Impact Aid. It allows a board of education to appropriate into a reserve federal Impact Aid funds under sections 8002, 8003, 8007 or 8008 of the Elementary and Secondary Education Act of 1965. Reserve deposits may be established in the district’s original budget or by a transfer by two-thirds affirmative vote of the board membership between June 1 and June 30. Withdrawals may be in any subsequent year. Transfers to the reserve account shall not exceed the total amount of the federal Impact Aid received in the fiscal year. The board may use the funds in the reserve for general fund or to finance school facilities projects, in a manner consistent with federal law. The total amount of funds on deposit in the reserve shall not be limited.

Boards of education that establish a federal Impact Aid reserve must report the amount of the federal Impact Aid received, expended and on deposit in the federal Impact Aid reserve account in the annual audit, in the annual user-friendly budget posting. The board must also report the amount of the federal Impact Aid received, expended and on deposit in the federal Impact Aid reserve account at each board of education meeting, and in the board secretary report.

For the new revenue lines for withdrawals from the reserves and new appropriation lines for deposits to the reserves, entry will be performed on the Recapitulation of Balances screen.

4) **Estimated Tuition Calculations**

Appropriation lines added in the 2015-16 budget software have been included in the 2016-17 calculation of the Estimated Tuition Rates for All Programs and the Formulas for Selected Appropriations.

5) **Statement of Priorities and Core Curriculum Content Standards**

It is recommended that in the descriptions entered on this supporting documentation item, districts include the appropriation line numbers adjusted for each item listed in the outlines.

6) **Administrative Cost Limit**

Appropriation lines added in the 2015-16 budget software have been included in the 2016-17 calculation of the Administrative Cost Limit.

**Other Information:**

○ **ARRA – SEMI:**

School districts that had received Special Education Medicaid Initiative (SEMI) reimbursements for the quarters ending December 31, 2008 through December 31, 2010 received a payment from Department of Treasury in June 2015 representing an increase in the SEMI Federal Medical Assistance Percentage under the American Recovery and Reinvestment Act (ARRA). Districts that did not spend the funds in fiscal year 2014-15 recorded the unspent amounts in Audsum line 90081 entitled “Assigned Fund Balance ARRA/SEMI – Unreserved-Designated for Subsequent Years Expenditures”. This balance will be reflected in budget on the Recapitulation of Balances in the Unassigned Fund Balance section. Amounts not budgeted to be spent in 2015-16 will be included in the calculation of excess surplus and any amounts over two percent will be forced to be budgeted in 2016-17.

○ **Repayment of State Aid Loans:**

For districts that received advance State Aid payments from the Department of Education pursuant to N.J.S.A. 18A:7A-56, in the repayment years the district includes the full State Aid awarded for the year, not the reduced amount, in the State Aid revenue lines. The deductions from State Aid for repayment in years 2 through 10 should be recorded on line 45031, account 11-000-230-181, “Repayment of Principal – NJDOE Loan” and any interest should be recorded on line 45032, account 11-000-230-182, “Interest Expense – NJDOE Loan”.

○ **New Jersey Administrative Code Update:**

References to N.J.A.C. 6A:23A of the New Jersey Administrative Code are current as of the publication date of these guidelines. Any subsequent revisions to the Administrative Code are not reflected in these guidelines.

○ **Employee Contributions for Health Care Costs:**

Sections of P.L. 2011, c.78, which is the law requiring public school employees to pay part of their health insurance premiums, sunset on June 28, 2015. The employee contribution component of the law expires after the four year phase-in is complete. Districts and their employees are bound by the contribution levels required in the law until the contributions are fully phased-in and in effect for an entire calendar year.

Pursuant to N.J.S.A. 18A:16-17.2 “A public employer and employees who are in negotiations for the next collective negotiation agreement to be executed after the employees in that unit have reached full implementation of the premium share set forth in [Chapter 78] shall conduct negotiations concerning contributions for health care benefits as if the full premium share was included in the prior contract...After full implementation, those contribution levels shall become part of the parties’ collective negotiations and shall then be subject to collective negotiations in a manner similar to other negotiable items between the parties.”

○ **Merit Pay for District Superintendents:**

Pursuant to N.J.A.C. 6A:23A-3.1, prior to the payment of any merit bonuses the board of education must submit a resolution to the executive county superintendent certifying that a merit criterion has been satisfied, and receive confirmation of the satisfaction of the criterion from the executive county superintendent.

○ **Verification of Eligibility for Enrollment in School District:**

Pursuant to P.L. 2015, c.161, a school district is permitted to request and receive from New Jersey Motor Vehicle Commission the name and address of a student’s parent or guardian to verify the student’s eligibility for enrollment in school district.

○ **Adoption of Policy Authorizing Parents, Guardians, and Primary Caregivers to Administer Medical Marijuana to Qualified Patients:**

P.L. 2015, c.158 requires boards of education to adopt a policy authorizing parents, guardians, and primary caregivers to administer medical marijuana to qualifying patients on school grounds, aboard a school bus, or attending a school-sponsored event, under certain circumstances.

○ **Withholding of State Aid Based on Student Participation Rates:**

Pursuant to P.L. 2015, c.157, the Commissioner of Education is prohibited from withholding State school aid from a school district based on the participation rate of its students on the State assessments.

○ **Earlier Mandatory Polling Hours for School Elections:**

Pursuant to P.L. 2015, c.181, effective January 1, 2017 hours for April school elections are to be consistent with primary and general election hours. The hours of a school election held at a time other than the time of the general election shall be open between the hours of 4:00 p.m. and 8:00 p.m. and during any additional time which the school board may designate between the hours of 6:00 a.m. and 8:00 p.m.

○ **Recovery High School Alternative Education Programs:**

Pursuant to P.L. 2015, c.254, school districts are authorized to establish recovery high school alternative programs upon approval of the board of education. A sending school district may enter into a tuition agreement with a school district that has established a recovery high school alternative program for the provision of services.

○ **School District Facilities Projects for SDA Districts:**

Pursuant to P.L. 2015, c.257, the \$500,000 cap on the cost of projects that may be constructed by an SDA district and included in the annual capital outlay budget has



been eliminated. The project must be approved in consultation with the Commissioner and the New Jersey Schools Development Authority, upon a demonstration by the district that its budget includes sufficient funds to finance the project. The approval of the inclusion of the school facilities project in the district's annual capital outlay budget may also contain specific conditions including, but not limited to, a requirement that the district follow the design requirements and materials and system standards established by the development authority.

○ **Filing Dates Extended for Affordable Care Act Forms:**

On December 28, 2015, the IRS issued notice 2016-4 which extends the filing dates for the 1095 and 1094 forms. The notice is posted at <https://www.irs.gov/pub/irs-drop/n-16-04.pdf>. Specifically, the notice extends the due date (1) for furnishing to individuals the 2015 Form 1095-B, Health Coverage, and the 2015 Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, from February 1, 2016, to March 31, 2016, and (2) for filing with the Service the 2015 Form 1094-B, Transmittal of Health Coverage Information Returns, the 2015 Form 1095-B, Health Coverage, the 2015 Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and the 2015 Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, from February 29, 2016, to May 31, 2016, if not filing electronically, and from March 31, 2016, to June 30, 2016 if filing electronically.

○ **Every Student Succeeds Act:**

The Every Student Succeeds Act (ESSA) was signed by President Obama on December 10, 2015. This measure reauthorizes the Elementary and Secondary Education Act (ESEA), and replaces the No Child Left Behind Act of 2001. The U.S. Department of Education will be working with states and districts to begin implementing the new law. See more information at <http://www.ed.gov/essa>.

On page 981 of the budget at <http://docs.house.gov/billsthisweek/20151214/CPRT-114-HPRT-RU00-SAHR2029-AMNT1final.pdf> is this sentence: "funds provided in this Act for non-competitive formula grant programs authorized by the ESEA for use during academic year 2016-2017 shall be administered in accordance with the ESEA as in effect on the day before the date of enactment of the Every Student Succeeds Act." Based on this statement, accounts in the 2016-17 budget have not been changed from the 2015-16 accounts.

## **B. INTRODUCTION**

### **i. PURPOSE OF THIS MANUAL**

This manual provides a broad technical overview of the information necessary to utilize the web-based budget program and detailed budget preparation information, including relevant law and code citations. This manual was prepared for use by all school districts - regular, county vocational, county special services, educational service commissions and non-operating districts. Instructions for all district types are incorporated into these budget guidelines. All districts are encouraged to read this

document thoroughly to ensure that they enter their budget information completely and correctly.

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

- **Part A** presents the changes for 2016-17.
- **Part B** presents the purpose of the manual and the schedule for submitting budget documents.
- **Part C** describes the major responsibilities of boards of education and the executive county superintendent regarding budget preparation, submission, and review.

**Section II** provides instructions for accessing the budget software.

**Section III** contains detailed instructions for the data entry screens of the budget software.

**Section IV** describes the requirements for, and creation of, the User-Friendly Budget File and the Advertised File for Newspapers.

**Section V** contains instructions for printing from the budget software.

**Section VI** includes samples of the worksheets and reports used by districts for ballot questions and statements of purpose.

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

**Appendices** are explanatory notes and are in separate files:

- Appendix A details the advertised per pupil cost calculations;
- Appendix B contains explanatory notes for the edit messages;
- Appendix C lists the minimum chart of account descriptions for expenditures by program/function; and
- Appendix D contains a county review checklist for the budget.

**Highlighted** paragraphs and sentences correspond to key changes or expanded information in the 2016-17 guidelines. Minor changes to dates and other sentences are not highlighted. District personnel who work with the budget are encouraged to read the entire guidelines for the most comprehensive understanding.

The software is web-based and accessed through the district's Homeroom folder. The district budget data will be transmitted directly to the NJ DOE database. This will enable users to work on the budget from a variety of locales and allow multiple users in the system simultaneously. The county office can review the district progress and assist in questions by directly viewing the entered data.

The district-certified audited “audsum” data from school year 2014-15 will be available in the revenue, appropriation and recapitulation of balances sections. The budgeted

data from school year 2015-16 will also be seen in the revenue, appropriation and recapitulation of balances sections. The total amount of un-liquidated purchase orders from the prior year will be seen in account 10-754, line number 710. In order to balance the budget, adjustments will need to be made in each of the appropriation lines where these orders are charged. Any additional changes made to the budget after it was approved and prior to February 1 will also need to be made.

After the Governor's budget address, state aid numbers will be added to the district's budget file directly by the Department. Any temporary numbers that users may have entered will be erased in these fields and the fields will be locked to prevent any further entry by the district. Note that the Preschool Education Aid in special revenue fund must be entered by the district. Please see section III.C.iv for more detailed instructions regarding the data entry for Preschool Education Aid.

Once state aid is released, the user-friendly budget, remaining SFRA calculations, the export of certification of school taxes, and the option to prepare the advertised budget will be available. The program will be updated without overwriting any data that was previously keyed using the initial program.

## **ii. SCHEDULE FOR SUBMISSION OF BUDGET FORMS**

The district budget submission will be electronic, and the district will submit a copy of the district's position control roster and any other supporting information required for the county office review, such as additional supporting information for SEMI alternate revenue projections, and additional supporting information for districts requesting automatic cap adjustments, if applicable. See Appendix D for the budget submission list. The budget statement certification must be completed in the budget software, on the County Review and Approval tab (screen two), within two days after the public hearing.

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

- (1) Preliminary/Initial submission;
- (2) Following changes from county office review for approval for advertising;
- (3) Following changes at public hearing and prior to submission for the ballot (regular type II districts);
- (4) For certification of taxes:
  - a. For districts with an April election, as of the certification of taxes by a municipal governing body, where settlement has been reached following a budget defeat or upon reductions made by the board of school estimate in the adoption and certification of regular type I, county vocational, and county special services school districts;
  - b. For districts with a November election, after a separate proposal is passed by the voters.

The procedures related to submission of the final budget data differ based on the outcome of the election. Section VII should be referenced for the procedures to be

followed in the event of a voter defeat of or board of school estimate reductions to the proposed budget.

### iii. PUBLIC NOTICE AND INSPECTION

**Pursuant to N.J.A.C. 6A:23A-8.2, once a district submits the budget application to the executive county superintendent for approval, or by the statutory due date if that date is earlier, the district must make available for public inspection all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1.**

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

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

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

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

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

**The budget as adopted for the school year, pursuant to N.J.A.C. 6A:23A-8.1(c), shall be provided for public inspection on the district's internet site, if one exists, and made available in print in a "user-friendly" summary format within 48 hours after the public hearing on the budget. See section IV.A of this document for instructions regarding the preparation of the user-friendly budget file in the budget software.**

## C. RESPONSIBILITIES

### i. DISTRICT RESPONSIBILITIES

Electronic data collection of the 2016-17 Annual School District Budget Statement for all interim steps throughout the approval process is **mandatory for all districts**, regardless of hardware and software capabilities. The web-based budget program will generate reports meeting the prescribed budget format depending upon the type of budget required for the district (regular, vocational, or special services). It will also generate the supporting documentation items, projected enrollment, estimated tuition rates, tax levy certification, and the tax levy cap adjustment materials.

The county office will not accept the district budget statement for review and approval if it has not been generated by the budget program. As in past years, educational services commissions will continue to complete a regular school district budget.

- a. The board of education is responsible for ensuring that the School District Budget Statement is prepared and submitted to the executive county superintendent using the prescribed budget program by the deadline established in the election calendar. A duly approved board resolution certifying the general fund amount must be included with the initial budget submission and any additional supporting documentation as required under the review process.

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

- b. **For regular school districts, the board of education will advertise the budget only after it has been approved by the executive county superintendent, unless prior Commissioner approval has been granted (N.J.A.C. 6A:23A-9.1(b)).** This approval has **not** been granted for 2016-17. The following are required to be included in the advertisement: the advertised enrollments, the advertised revenues, the advertised appropriations, the advertised recapitulation of balances, the advertised per pupil cost calculations, capital outlay projects summary, and any request (“Statement of Purpose”) for withdrawal, or designated deposit, of capital reserve for excess costs or other capital projects, if applicable and for withdrawal of capital reserve to augment a referendum. The budget program does not produce the required advertised “statement of purpose” for capital reserve withdrawal or designated deposits for excess costs or other capital projects, or withdrawals to augment a referendum, instead see the sample reports in Section VI of this document for a sample.
- c. For county vocational and special services school districts, the board of school estimate may not adopt and certify the budget prior to its approval by the executive county superintendent.
- d. After adoption of the budget following the public hearing for regular districts or the approval by the board of school estimate for county vocational or special

services school districts, the board of education will notify the executive county superintendent of the budget adoption.

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

If the adopted budget remains unchanged from the original approved for advertising, the district will execute Statement A of the Budget Statement Certification, on the County Review and Approval tab of the budget software. If the adopted budget is revised, the district will execute Statement B of the Budget Statement Certification with an explanation of the difference(s) to the executive county superintendent. Once the software is reopened by the county office for the district to make the appropriate changes to the budget data to reflect the revisions of the board of education, the district will then again certify the budget for approval prior to the election, if necessary. The budget program provides statements A and B in the County Review and Approval screen, on the second screen.

- e. If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The budget program does not produce the separate proposal statements, instead see Section VI of this document for a sample. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration. If after the public hearing, the separate proposal is revised or initially adopted, two copies of the adopted question shall be (re)submitted to the county office.
- f. The budget program does not produce a sample ballot question. Instead, sample wordings are provided in the sample reports in Section VI of this document. Under N.J.S.A. 18A:7F-5, if the board of education is proposing a budget which exceeds the expected local levy, an additional statement is required to be published in the legal notice of public hearing and on the sample ballot. **The additional statement is not required on the actual ballot.**
- g. The calculation for determination of whether the additional statement is required for a district's proposed budget is provided by the budget software program in the SFRA report entitled "Report of District Status Above or Below Expected Local Levy". Samples of the calculation are provided in this manual under the SFRA Calculations "Report of District Status" in Section III.D.i.1.
- h. The board of education shall comply with all provisions of the administrative code and statutes relating to public inspection, hearings, advertisement, and elections.

- i. The board of education of Type II school districts shall notify the county office of the result of the school election by 9:00 a.m. on the day following the election.
- j. The board of education must be prepared to discuss the general fund free balance status with the executive county superintendent. The board must also fully document any balances reserved for specific purposes; balances reserved for specific purposes require a resolution of the board of education.
- k. The board of education must be prepared to discuss the entire general fund budget to show that all increases are reasonable.
- l. The board of education must be prepared to discuss any proposed separate proposals to show all proposals are not required for T&E and do not include any existing programs and services unless approval is granted pursuant to N.J.S.A. 18A:7F-5(d)(9). The board must also submit written documentation and certify that efforts were made to enter into shared service arrangements with other districts or governmental units and if the district has not entered into those potential arrangements that such arrangements would result in additional expenditures for the district.
- m. The board of education must notify the executive county superintendent whenever the responsibility and associated cost of a school district activity is transferred to another school district or governmental entity without an additional cost.
- n. The board of education must submit a budget in which the advertised per pupil administrative cost does not exceed the lower of the prebudget year per pupil cost adjusted as of February 1 in the proposed budget plus any approved increases or the regional limit, as calculated on supporting documentation item entitled "Administrative Cost Limit".

## **ii. RESPONSIBILITIES OF THE EXECUTIVE COUNTY SUPERINTENDENT**

- a. **The executive county superintendent will review and approve the proposed budget of each district prior to its advertisement, unless prior Commissioner approval for advertisement without county review has been granted.** For 2016-17 budgets, prior Commissioner approval has not been given. The review will include verification that the base budget provides curriculum and instruction that are designed and will be delivered in such a way that all students will have the opportunity to achieve the knowledge and skills defined by New Jersey's Core Curriculum Content Standards (NJCCCS) and Common Core State Standards (CCSS) and that the base budget contains funds sufficient to meet all existing statutory and regulatory mandates. The review will also include verification that the base budget includes the required maintenance budget amount as calculated and submitted on the M1 Form and that the base budget does not exceed the administrative cost limit as calculated on the Administrative Cost Limit supporting documentation item.

- b. The executive county superintendent has the authority to order any changes in revenue and expenditure proposals that are unsuitable or inappropriate.
- c. The executive county superintendent will review the district's rationale provided for estimating enrollment increases greater than 1% of the department's estimated growth rate as entered and calculated on the enrollment projections report.
- d. The executive county superintendent will review the proposed budget to determine whether items identified for reallocation and/or reduction during a review of administrative and operational efficiencies in the prebudget year are reflected in the proposed budget.
- e. The executive county superintendent will review the district's estimate of current year general fund surplus balance summarized in the Recapitulation of Balances. The executive county superintendent may request revisions to the district's surplus estimates if deemed necessary by the review.
- f. For those districts with separate proposals for additional spending being submitted to the voters or board of school estimate:
  - The review will include verification that the proposals do not contain any programs or services necessary for the district to provide the opportunity for all students to achieve the thoroughness standards (NJCCCS and CCCS) and do not contain proposed expenditures for items which are contained in the efficiency standards established when the amounts contained in the base budget for those items are greater than that contained in the efficiency standards.
  - The review will also include verification that the proposals do not include any programs and services that were included in the prebudget year unless a written request is submitted to and approval is obtained from the executive county superintendent.
  - The executive county superintendent may prohibit the submission of proposals if it is determined that the district has not implemented all potential efficiencies in the administrative operations which would have negated the need for the proposals.
- g. The executive county superintendent may disapprove a portion of a school district's budget if (s)he determines that the district has not implemented all potential efficiencies in administration and operations or if the budget includes excessive non-instructional expenses.
- h. The executive county superintendent shall confirm for those districts receiving Preschool Education Aid that the audited June 30, 2015 carryover balances have been properly taken into consideration in the development of the applicable plans for 2016-17.
- i. The executive county superintendent will review the district's Tax Levy Cap Calculation Worksheet for accuracy to determine that the tax levy does not



exceed the maximum permitted tax levy after adjustments. (Revenue line 100 is not greater than line (G) on the tax levy cap worksheet.)

- j. The executive county superintendent will review the district's tax levy cap adjustment worksheets for agreement to the tax levy cap worksheet and all of the appropriate attachments for accuracy and completeness.
- k. The executive county superintendent will make specific written recommendations to the Commissioner, directing budget reallocations and programmatic adjustments deemed necessary to ensure implementation of T&E pursuant to N.J.S.A. 18A:7F-6(a).
- l. The executive county superintendent will review the district's request for use of banked cap to ensure that all current year adjustments have been utilized before requesting the use of banked cap, and that the request uses the oldest year of banked cap first.
- m. Failure of any district to budget funds to meet statutory requirements is a very serious matter and will result in the executive county superintendent rejection of the budget. The district will be advised of any lack of budget approval with specific recommendations on necessary corrective revisions.
- n. State aid payments for the next budget year will not be processed unless the budget is approved by the executive county superintendent.
- o. If a board of education revises a previously approved proposed budget after the public hearing, the district must contact the county office in order gain access to revise the budget. The revised budget will be resubmitted to the executive county superintendent for approval. If the executive county superintendent finds that the revised budget is approvable, the executive county superintendent will approve the budget on the County Review and Approval tab in the software. In the event that the executive county superintendent determines that the revised budget is not approvable, the district will be immediately advised of the decision and specific recommendations and/or corrective action measures will be shared with the district.
- p. All budget records, including the budget review checklist, will remain on file at the county office.
- q. Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration following the certification of taxes.
- r. County offices are required to maintain an accurate file of district budgets from the time of submission for initial review until the tax levy has been certified.

### **iii. COUNTY REVIEW CHECKLIST**

The county review checklist is included as Appendix D of this document.

## SECTION II

### ACCESSING THE PROGRAM FROM THE WEB

#### A. HARDWARE AND SOFTWARE REQUIREMENTS

To be able to access the budget software, which is web-based, the district will need to have a computer system which meets the following minimum requirements:

- Internet capabilities using Internet Explorer version 10 or 11; Google Chrome version 32.0.1700.41; Apple Safari version 5.1.7(7534.57.2); or Mozilla Firefox version 26.0. NOTE: Although the department has fully tested the operations of the software prior to release, it is not possible to simulate the operations of all internet browsers in use at school district administrative offices. If users are using Chrome, Firefox or Safari and having issues with screens not loading, then it is suggested that one of the compatible versions of Internet Explorer be used instead;
- Sign-on and password provided by district Homeroom Administrator;
- Users should make sure that internet settings do not block pop-ups while accessing the budget software; and
- Internet Explorer users should make sure that the Internet Explorer setting for “ActiveX Filtering” under the IE Tools menu is disabled.

#### B. CONVENTIONS

The conventions listed below are used throughout this program and manual.

- Use the **ENTER** key to input data into the current cell, and move to the next cell to the right. If there are no cells to the right then the system will move to the next cell down.
- Use the **Up/Down ARROW** keys or **mouse click** to highlight a choice if it appears on the screen.
- If a choice does not appear on the current screen, use the **PgUp/PgDn, Up/Down ARROW** keys, or **program scroll bar** to view data that is not currently visible on the screen.
- Users must click the **SAVE DATA** button on each screen to save the input to the database at the DOE.
  - Depending on system traffic, it may take some time for the data to save to the database. On-screen messages will warn the user when the data is still being processed. Please be patient and allow the system to save.
  - If an on-screen edit is displayed on the screen (in red text above or below the data entry box), the data is not saved. The data must pass the on-screen edits for the data to save.
  - If all of the data entry does not appear on the screen after saving, click on the **Reload Page** button to refresh the page.
  - In some cases the user will receive an on-screen message which reads “An error occurred while saving data. Please try again.” This appears when an exception

has occurred in the save process. The data on the screen will appear that it has saved because it will remove the bold font, but the data has not properly saved. The user should refresh their browser screen and try saving data again.

- The browser **BACK ARROW** key will return the user to the previous screen **WITHOUT SAVING DATA**. If users “X” out of the browser, the data will not be saved.
- The **RELOAD PAGE** button will cancel changes and restore the last saved version of the current screen.
- The **EXPORT EXCEL** button will create a 97-2003 Excel document from the data and format that is currently displayed on the screen, which can be saved or opened.
- The **EXPORT PDF** button will create a PDF document from the data and format that is currently displayed on the screen, which can be saved or opened.
- If the user wishes to change the column widths on the individual screens, move the mouse to the end of the column. When the double arrow appears, click and drag to change the column width.
- For the **calendar** drop-down screens, the month or year may be changed by clicking on them in the heading line, or by using the arrow keys to scroll month-to-month.

If the user wishes to change the size of the font on the screen, use the Windows toolbar to change the “zoom” percentage (from the menu bar, select “View”, then “Zoom”, then select the percentage).

**Note on Export Excel and Export PDF Files:**

If the user wishes to print or save a copy of budget data using either the “**Export Excel**” or “**Export PDF**” buttons, the user will be prompted to open or save the file. Choose **Save** and rename the file. If the user does not rename the exported file, it will be saved with the default name of either grid.xls for Excel files or 2016~2017\_.pdf for PDF files. Renaming files prior to saving will help avoid overwriting saved files.

## **C. ACCESSING THE SYSTEM**

Sign-on and password for district users of the budget program will be assigned by the district Homeroom Administrator. **The homeroom administrator must create user accounts for individuals that need access to the budget software.** You must contact your district homeroom administrator to create your User ID and Password. Please refer to the link entitled “Homeroom Administrator Manual” on the department website at <http://homeroom.state.nj.us/> for the instructions regarding the homeroom administrator login. The budget software is named “Budget Statement” in the homeroom administrator system.

The budget-related guidance documents are posted on the department website at <http://www.state.nj.us/education/finance/fp/dwb.shtml>.

From the login screen, district users will need to select the login level as “District” and then enter the 2-digit county ID, 4-digit district ID, user ID, and user password. Once this information is entered, select the “log on” button to access the program.

County offices will need to select the login level as “County” and enter the user ID and password that was created through the Office of School Finance. County login will give write-access for approvals in the counties for which the individual is responsible (as indicated by the county names which are bold on the screen), and read-only access to all other counties. Questions regarding county-level login information should be emailed to [budget@doe.state.nj.us](mailto:budget@doe.state.nj.us).

The screenshot shows a login interface with the following elements:

- Header:** The word "Login" is displayed in a large, bold, black font at the top center.
- Form Fields:** Below the header, there are four radio button options for "Select Login Level":
  - County
  - District
  - DOE Administrator
- Instructions:** A line of orange text reads: "Please enter the District login data below, then click 'Log on' button:"
- Input Fields:** A light blue rectangular box contains the following fields:
  - County ID: [text input box]
  - District ID: [text input box]
  - Web User ID: [text input box]
  - Password: [text input box]
- Button:** A "Log on" button is located at the bottom right of the light blue box.

**Order in which to access screens:**

Information will flow between screens in the software; therefore certain screens must be completed in particular order:

1. First, access the **Supporting Documentation** tab, scroll down to **Statements of Priorities and CCCS** and click on it. For specific data entry instructions, refer to the explanations in the Supporting Documentation information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
2. Second, access the **Budget** tab, scroll down to **Recap of Balances** and click on it. The information from Recap flows into the Revenues and Appropriations screens, and therefore must be completed first.
  - a. Complete the 2015-16 column for all sections on Recapitulation of Balances. Click the “**Save Data**” button before leaving the screen.
  - b. Access the **Budget** tab, scroll down to **Revenues** and click on it. Revise the preloaded 2015-16 amounts to reflect the budget as of February 1, 2016. Click the “**Save Data**” button before leaving the screen.
  - c. Access the **Budget** tab, scroll down to **Appropriations** and click on it. Revise the preloaded 2015-16 amounts to reflect the budget as of February 1, 2016. Click the “**Save Data**” button before leaving the screen.

- d. Access the **Budget** tab, scroll down to **Appropriation of Excess Surplus** and click on it. Review the amounts from Recap, Revenues and Appropriations, and adjust the 2015-16 amounts on the Recap, Revenues and Appropriations screens as necessary. Refer to the guidance for Appropriation of Excess Surplus in Section III of this document, and enter amounts on lines A1 through A3 as necessary. Click the “**Save Data**” button before leaving the screen.
    - e. Return to **Recap of Balances** and complete the 2016-17 column. Click the “**Save Data**” button before leaving the screen.
3. Districts with send-receive relationships must access the **Calculations** tab, **Estimated Tuition Calculations** selections.
  - a. Scroll down to **Formulas for Selected Appropriations** and click on it, to open the screen and initiate the calculation.
  - b. Scroll down to **Rates for All Programs** and click on it to open the screen and initiate the calculation. For specific data entry instructions, refer to the explanations in the Estimated Tuition information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
4. **(Only for those districts that receive Preschool Education Aid):** Access the **Budget** tab, scroll down to **Preschool Education Aid** and click on it. For specific data entry instructions, refer to the explanations in the budget tab information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
5. **(For districts anticipating capital projects for 2016-17):** Access the **Budget** tab, scroll down to **Capital Projects and Reserve** and click on it. For specific data entry instructions, refer to the explanations in the budget tab information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
6. Access the **Budget** tab, scroll down to **SEMI** and click on it. For specific data entry instructions, refer to the explanations in the budget tab information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
7. Access the **Budget** tab, scroll down to **Appropriations** and click on it. Enter the projected budgeted appropriations for 2016-17. Click the “**Save Data**” button before leaving the screen.
8. Access the **Calculations** tab, **SFRA Calculations**.
  - a. Scroll down to **Prebudget Year Levy & Enroll Adjustment** and click on it to open the screen and initiate the calculation.
  - b. Scroll down to **Health Care Costs** and click on it. For specific data entry instructions, refer to the explanations in the SFRA information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
  - c. Scroll down to **Deferred Pension Contributions** and click on it to open the screen and initiate the calculation.
  - d. Scroll down to **Responsibility Shifted To/From Another**. For specific data entry instructions, refer to the explanations in the SFRA information in Section III of this document. Click the “**Save Data**” button before leaving the screen.

- e. Scroll down to **Cap Banking Eligibility** and click on it. For specific data entry instructions, refer to the explanations in the SFRA information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
  - f. Scroll down to **Tax Levy Cap Calculation** and click on it to open the screen and initiate the calculation.
  - g. **NOTE:** the **Report of District Status** and **Minimum Tax Levy** calculations will not be available until the release of state aid. When they are available, these screens should be opened to initialize the calculations.
9. Access the **Budget** tab, scroll down to **Revenues** and click on it. Enter the projected budgeted revenues for 2016-17. Click the “**Save Data**” button before leaving the screen.
  10. Access the **Enrollment** tab. Enter the projected enrollment for 2016-17. For specific data entry instructions, refer to the explanations in the enrollment section of this document in Section III. Click the “**Save Data**” button before leaving the screen.
  11. Access the **Supporting Documentation** tab, scroll down to **Per Pupil Costs** and click on it. This will automatically calculate the district’s per pupil costs from entries made in the Appropriations and Enrollment areas.
  12. Access the **Supporting Documentation** tab, scroll down to the **Administrative Cost Limit** and click on it. This will automatically calculate the district administrative cost limit if the district is not requesting approval from the executive county superintendent to increase the base 2015-16 costs. For specific data entry instructions, refer to the explanations in the supporting documentation information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
  13. **NOTE:** the **Tax Levy Certification** calculations will not be available for export to PDF until the release of state aid.
    - a. Access the **Tax Levy Certification** tab, scroll down to **A4F** and click on it. For specific data entry instructions, refer to the explanations in the Tax Levy Certification information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
    - b. Access the **Tax Levy Certification** tab, scroll down to **Estimated Tax Rate Information** and click on it. For specific data entry instructions, refer to the explanations in the Tax Levy Certification information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
  14. Complete the remaining **Supporting Documentation** items:
    - a. **Contract Info for Select Staff**
      - i. First complete the **Teacher Contract** screen.
      - ii. Next complete the **Employee List** screen.
      - iii. Last complete the **Employee Benefit Detail** screen. This screen uses information from the Teacher Contract screen to calculate the amount above the teacher contract.
      - iv. For specific data entry instructions, refer to the explanations in the Contract Info for Select Staff information in Section III of this document.

- b. **Employee Benefits** - For specific data entry instructions, refer to the explanations in the Employee Benefits information in Section III of this document. Click the “**Save**” button before leaving the screen.
- c. **Equipment** - For specific data entry instructions, refer to the explanations in the Equipment information in Section III of this document. Click the “**Save**” button before leaving the screen.
- d. **Shared Services** - For specific data entry instructions, refer to the explanations in the Shared Services information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
- e. **Unusual Revenues and Appropriations** - For specific data entry instructions, refer to the explanations in the Unusual Revenues and Appropriations information in Section III of this document. Click the “**Save Data**” button before leaving the screen.

15. Complete the remaining **SFRA** items under the **Calculations** tab:

- a. **Report of District Status** - For specific data entry instructions, refer to the explanations in the SFRA information in Section III of this document. Click the “**Save Data**” button before leaving the screen.
- b. **Separate Proposal Summary** - For specific data entry instructions, refer to the explanations in the SFRA information in Section III of this document. Click the “**Save Data**” button before leaving the screen.

16. Access the **Edit Report** tab. For specific instructions, refer to the explanations in the Edit Report information in Section III of this document.

17. After the budget is completed and all edits have been cleared, access the **County Review and Approval** tab. On the “**District**” line, the district user will check the box “ready for review” after all data entry is completed. For specific instructions, refer to the explanations in the County Review and Approval information in Section III of this document. Click the “**Save**” button before leaving the screen.

#### **D. AUTOMATIC LOGOFF**

**The system automatically logs the user off if there is no activity for more than two hours.** The following error messages could appear if the system logs off or if there is a problem with the login:

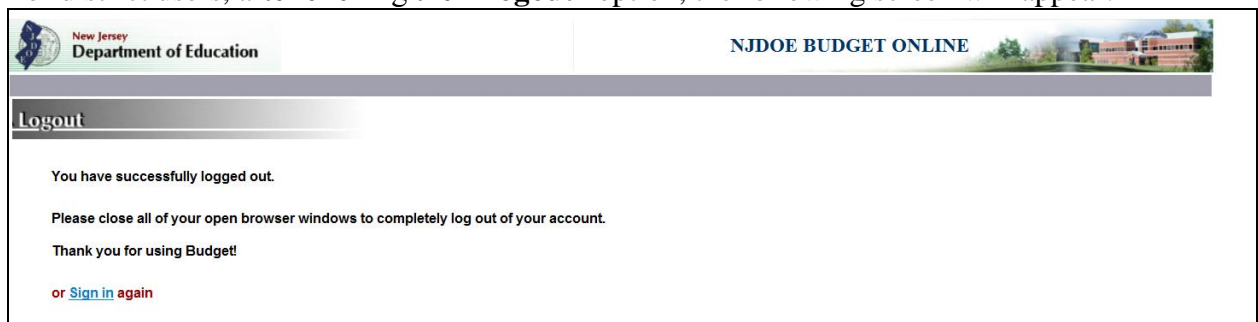
- \* **You have successfully logged out. Please close all of your open browser windows to completely log out of your account. Thank you for using Budget! or Sign in again.**
- \* **Please enter county ID in two numbers**
- \* **Please enter district ID in 4 numbers**
- \* **The authorization failed! Please enter correct login data, try again.**
- \* **We did not process your request because of one of the following reasons:**
  - **Your user session may be expired because of long idle time, please login again.**
  - **You have logged out.**
  - **An invalid request.**
  - **The authorization failed.**

## E. LOGGING OUT OF THE SYSTEM

In the top right corner of the software screen, click on “**Logout**” to exit the system. If the user has not clicked the “**Save Data**” button, any changes/updates on the current screen will be lost.



For district users, after clicking the “**Logout**” option, the following screen will appear:



### **NOTE for multiple sessions open on the same computer:**

If from a single PC two browser windows are opened to access Budget and the user logs in either with the same district ID or different district IDs, then logging out from any one browser window will also end the session for the other browser window on the PC.

### **NOTE for County-level Users:**

Selecting the “**Logout**” link will return the county-level users to the County Selection screen. From this screen, the county-level user may select another county and district to continue working in the system, or must select the “**Logout**” link again to log out of the system.



## SECTION III

### ENTERING THE DISTRICT BUDGET

#### A. GENERAL OVERVIEW FOR BUDGET COMPLETION

The 2014-15 actual amounts in the revenues and appropriations sections are automatically loaded from the audit summary worksheet (audsum) for that year. The audsum is completed by the district's public school accountant in the web-based system and is taken from the data in the Budgetary Comparison Schedule of the Comprehensive Annual Financial Report. The audsum amounts cannot be accessed and revised via the budget program. The audsum data will be loaded into the budget after the district has certified the audsum data. If a district needs to correct the 2014-15 amounts, this can only be done through a revision of audsum by the district's public school accountant. The school district will need to recertify the revised audsum in order for the revisions to flow through to the revenues, appropriations and recapitulation of balances in the budget software. Once the revisions are made in the audsum and certified by both the public school accountant and the district representative, an updated version of the budget program is available to the district.

The 2015-16 revised revenues and appropriations figures represent the current year budget **with revisions as of February 1, 2016**. These columns are presented for comparison with the proposed 2015-16 budgeted amounts. The budget program loads the 2015-16 data from the certified budget on file with the department including any adjustments for un-liquidated purchase orders that were open at the end of the prior audited year. The preloaded data must be updated by the district user to reflect the appropriations for June 30, 2015 year-end encumbrances and any other revisions made between 7/1/15 and 2/1/16.

The budget statement is organized on a fund basis. The following revenues and appropriations totals for the 2014-15, 2015-16, and 2016-17 years must agree:

<u>Fund</u>	<u>Revenues</u>	<u>Appropriations</u>
General Fund	Line 720	Line 84060
Special Revenue Fund	Line 840	Line 88760
Debt Service Fund	Line 935	Line 89980
Total Revenues/Sources to Total Expenditures/Appropriations	Line 1000	Line 90000

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

## B. THE “HOME” TAB

The Home tab contains basic summary information from the department regarding the budget software. Notices regarding updates to the software will be included on this tab. No data entry is allowed on this screen.

## C. COMPLETING THE “BUDGET” TAB

### i. REVENUES

Data entry for some revenue lines will be performed on the other pages, and will flow to the revenues screen. This eliminates the need to enter the same data in multiple screens. These are the screens which have data entry that will flow to the revenues screen:

- *Recapitulation of Balances* – all surplus and reserve activity is to be entered on the **Recap of Balances** screen under the **Budget** tab, and will flow to the Revenues screen.
- *Preschool Education Aid* – fund 20 Preschool program activities from the Division of Early Childhood approved budgets are to be entered on the **Preschool Education Aid** screen under the **Budget** tab, and will flow to the Revenues screen.
- *SEMI* – Special Education Medicaid Incentive revenue is recorded on the **SEMI** screen under the **Budget** tab, and will flow to the Revenues screen.

When a line is a total line or when data for the entire line is pulled from another form, the line is **highlighted in green**, and no data entry is allowed. If data entry for only 2016-17 is pulled from another form, the line will not be highlighted. For lines where data entry is pulled from another form, the SubTitle column describes where the data entry is performed.

On the revenues screen, there are functions at the top of the screen to hide or show columns. This can be used to customize the view of the screen for data entry or for export. In the “**click to hide column**” function, select in the drop-down box the column to be hidden from view, then click on “**click to hide column**”. The selected column will no longer display on the screen. Users may do this for multiple columns. Columns hidden using this function will not be included in the files created using the buttons for **Export PDF** or **Export Excel**.

If the user has hidden a column and wishes to view it again, in the “**click to show column**” function, select in the drop-down box the column the user wishes to show, then click on “**click to show column**”. The selected column will now display.

There is also a function at the top of the screen to go to a specific line number. In the box next to “**click to show row**” enter the revenue line number the user wishes to go to, then click on “**click to show row**.” The line entered will be

highlighted in yellow in the view screen. **DO NOT hit the “enter” key from the line number cell in this function. This will exit the user from the program.**

Descriptions of columns included on the revenues screen are:

1. **Line #** - This is the line number of the account. (no entry allowed)
2. **Title** – This is the name of the account. (no entry allowed)
3. **SubTitle** – This is a description of the cost center in which this line is included. Notes are included in this column for lines where data entry is performed on different screens. (no entry allowed)
4. **Account** – This is the account number based on the Chart of Accounts. (no entry allowed)
5. **Sum To Line** – This is the subtotal line into which this detail line will add. (no entry allowed)
6. **2014-15** – Preloaded into this column is the audsum data submitted by the district auditor and certified by the district. (no entry allowed)
7. **2015-16** – Preloaded into this column is the district’s original 2015-16 budget submitted to the Department. This data must be updated to reflect revisions as of February 1<sup>st</sup>, and includes the prior year encumbrances in current year.
8. **2016-17** – This column must be completed for the projected budget.
9. **Difference** - This is the dollar increase or decrease from 2015-16 to 2016-17. (no entry allowed)
10. **Difference %** - This is the percentage increase or decrease from 2015-16 to 2016-17. (no entry allowed)
11. **Explanation (applicable only to advertised lines)** – This column is available for districts to explain fluctuations in the budget or entries on the revenue lines. The explanation column is open for all revenue lines. This **MUST** be completed for any “other” revenue categories. There will be edits in the “**Edit Report**” screen to ensure that if the 2016-17 amount is greater than zero on the “other revenue” lines, that an explanation has been entered.

**NOTE: Scroll bars on the revenues screen**

There is one set of scroll bars for the entire window, and another set on the inset-box for the details of the revenues. While navigating the screen, make sure to use the scroll bar at the desired level.

Line#	Title	Sub Title	Account	Sum To Line	2014~15	2015~16	2016~17	Difference	Difference %	Explanation(applicable to advertised lines)
100	Local Tax Levy	Revenues from Local Sources	10-1210	370	26,630,061	26,630,061	0	-26,630,061	-100.00%	
120	Other Local Governmental Units - Unrestricted	Revenues from Local Sources	10-120X	370	206,035	155,000	0	-155,000	-100.00%	
130	Other Local Governmental Units - Restricted	Revenues from Local Sources	10-120X	370	0	0	0	0	0.00%	
140	Tuition From Individuals	Revenues from Local Sources	10-1310	190	75,309	53,000	0	-53,000	-100.00%	
150	Tuition From Other LEAs Within the State	Revenues from Local Sources	10-1320	190	806,052	794,019	0	-794,019	-100.00%	
160	Tuition From Other LEAs Outside the State	Revenues from Local Sources	10-1330	190	0	0	0	0	0.00%	
170	Tuition From Other Sources	Revenues from Local Sources	10-1340	190	0	0	0	0	0.00%	
180	Tuition From Summer School	Revenues from Local Sources	10-1350	190	0	0	0	0	0.00%	
190	Total Tuition	Revenues from Local Sources	10-1300	370	881,361	847,019	0	-847,019	-100.00%	
240	Transportation Fees from Individuals	Revenues from Local Sources	10-1410	370	0	0	0	0	0.00%	
250	Transportation Fees from Other LEAs	Revenues from Local Sources	10-1420-1440	370	146,246	61,000	0	-61,000	-100.00%	
260	Rents and Royalties	Revenues from Local Sources	10-1910	370	0	10,000	0	-10,000	-100.00%	
270	Private Contributions	Revenues from Local Sources	10-1920	370	0	0	0	0	0.00%	
280	Sale of Property	Revenues from Local Sources	10-1930	370	0	0	0	0	0.00%	
290	Textbook Sales and Rentals	Revenues from Local Sources	10-1940	370	0	0	0	0	0.00%	
300	Unrestricted Miscellaneous Revenues	Revenues from Local Sources	10-100X	370	483,308	429,040	0	-429,040	-100.00%	
310	Adult Education Testing Center Fees	Revenues from Local Sources	10-1991	370	0	0	0	0	0.00%	
315	Advertising Fees - School Buses	Revenues from Local Sources	10-1992	370	0	0	0	0	0.00%	
320	Interest Earned on Current Expense Emergency Res	ENTRY ON RECAP Revenues from L	10-100X	370	0	5,600	5,610	10	0.18%	
330	Interest Earned on Maintenance Reserve	ENTRY ON RECAP Revenues from L	10-100X	370	0	4,200	4,210	10	0.24%	

**Local Sources:**

Revenues are segregated by fund. The *general fund revenue* from local sources section provides the information with the delineation of restricted and unrestricted revenues. *Restricted revenues* are defined as those committed to a specific purpose. Unless the local funds are coming from a foundation, trust, booster club, or individual that has provided the funds for an express written purpose, they are considered unrestricted. Estimated rental fees for the recovery of additional custodial fees for the use of buildings in the evenings and community school fees would also be considered *restricted miscellaneous income*. However, investment income on general fund investments or bank account balances is considered unrestricted and should be budgeted on line 300. Municipal payments to the district for transportation services under an interlocal agreement and other payments for such specific purposes should be budgeted to Other Local Governmental Units - Restricted on line 130. Proceeds from the sale/lease-back of textbooks and non-consumable instructional materials should be budgeted to Textbook Sales and Rentals on line 290.

**Local Sources – General Fund:**

The *general fund revenue* from local sources section provides the information with the delineation of restricted and unrestricted revenues. For coding of revenues as restricted or unrestricted, please refer to the Chart of Accounts posted on the department website at <http://www.state.nj.us/education/finance/fp/af/coa/>.

Revenue from local sources includes local tax levy, tuition revenue, revenue from other local governmental units, transportation fees, interest earned on investments, Adult Education Assessment (formerly called GED) testing center revenue, and other miscellaneous revenues.

### Tuition Revenue and Tuition Adjustments

Budgeted tuition revenue needs to correlate with the data calculated in the Estimated Tuition reports. Posted on the department website at <http://www.state.nj.us/education/finance/fp/dwb.shtml> under “2016-2017 Budget Statement-Other Items” are worksheets for calculating the amounts to be recorded for tuition. N.J.A.C. 6A:23A-17 contains the relevant code for tuition. Tuition adjustments related to the certification of prior year estimated tuition rates are still shown in the budget of the receiving district as an adjustment of the current year budgeted revenue and should not be recorded as miscellaneous income.

### School Bus Advertising Fees

The board of education of any school district may, pursuant to N.J.S.A. 18A:39-31, enter into a contract for the sale of advertising space on the exterior sides of school buses owned or leased by the school district, subject to prohibited items in the statute and any other products or services the board deems inappropriate.

In the event that a board of education enters into a contract for the sale of advertising space on the exterior sides of school buses, 50 percent of any revenue generated by the sale shall be used by the board to offset the fuel costs of providing pupil transportation services, and the remaining 50 percent of the revenue shall be used to support any programs and services the board may deem appropriate. Revenue line 315, account number 10-1992, entitled “Advertising Fees – School Buses” is used to record the advertising fees.

### Repayment of State Aid Loans

For districts that received advance State Aid payments from the Department of Education pursuant to N.J.S.A. 18A:7A-56, in the repayment years the district includes the full State Aid awarded for the year, not the reduced amount, in the State Aid revenue lines.

### Fund Balance activity

Data entry related to any fund balance account is performed on the **Recap of Balances** screen on the Budget tab. Please refer to the section Recapitulation of Balances in Section III-C for details regarding data entry.

### Adult Education Assessment Testing Centers (formerly called GED Testing Centers)

Testing centers will maintain the fees received from the applicants and will be responsible for making the payments to the vendors for the testing materials in accordance with the adult education test center contract. Test Centers are to track the revenues and expenditures separately. Program code 640 in fund 13 captures these expenditures. Revenues should also be accounted for separately on line 310 in account 10-1991.

### Local Sources – Special Revenue Fund:

#### Preschool Program

Preschool local revenue for any tuition anticipated for the preschool program on the tuition lines (line numbers 725 and 730), and any other general fund contribution to the preschool program (lines 835 and 836), are entered through the **Preschool** screen.

Any revenue from other local sources that must be tracked in the special revenue fund per statute and code would be recorded on lines 735 and 740 “revenue from local sources”.

### Local Sources – Debt Service Fund:

Revenue from local sources includes tax levy, interest and miscellaneous income.

As a reminder, the debt service line (845) for transfers from other funds is used to record those amounts being transferred from the capital projects fund from investment income on unspent bond proceeds or balances from completed projects initiated prior to the passage of EFCFA (P.L. 2000, c. 72 enacted July, 2000). These funds may be transferred to either the general fund or debt service fund by board resolution. Under EFCFA (N.J.S.A. 18A:7G-5o and p), the use of unexpended bond proceeds on approved EFCFA projects must be used to reduce the outstanding principal amount of the school bonds. See the discussion of unexpended bond proceeds under Capital Projects and Reserve in Section III-C for additional information on the use of unexpended bond proceeds

#### Debt Service Tax Levy for Districts Merged with Non-Operating Districts

Revenue line 861 “Local Tax Levy–PreMerger Debt,” account number 40-1210, is applicable only to districts which merged with non-operating districts. N.J.S.A. 18A:8-45 provided that the amount to be raised for interest upon and the redemption of bonds payable by the district for bonds issued prior to and after the effective date of the act shall be apportioned among the constituent districts of the merged district in such manner as the Commissioner determines to be least fiscally disruptive. All existing debt of the pre-merged districts remained the responsibility of the individual municipalities where it was incurred. Line number 861 is used to track the debt service tax levy being raised to cover debt payments incurred before the merge. Levy recorded on this line will be allocated on the Certification of School Taxes form (A4F) to only the former receiving district. Note that tax levy previously recorded on line 860 “Local Tax Levy” for the pre-merge district, is now recorded on line 861.

All new debt approved by the merged district will be the responsibility of all constituents of the merged district and allocated in accordance with the general fund tax levy allocation of the merged district. Merged districts should use line 860 “Local Tax Levy” to record the debt service fund levy being raised to cover payments on debt incurred after the merge. Levy recorded on this line will be allocated on the Certification of School Taxes form (A4F) to all constituents of

the merged district in accordance with the general fund tax levy allocation of the merged district.

Debt Service Tax Levy for Repayment of Community Disaster Loan (CDL)

Because the relaxation of certain transfers requirements of *N.J.S.A. 18A:22-8.1* and of *N.J.S.A. 18A:22-8.2* were applicable to fiscal year 2013-14 only, subsequent year's payments (beginning with 2014-15) from general fund surplus for interest and debt redemption charges related to the CDL must be budgeted in the original budget certified for taxes. In addition to general fund surplus, debt service tax levy (fund 40) beginning with 2014-15 and subsequent years may also be used to fund appropriations against principal and interest in relation to the CDL.

To be eligible for a reduction of the district's CDL liability, the district must have been awarded a CDL, and completed a drawdown of funds against the CDL. The district must obtain an advance written agreement from their municipality to make a 2016-17 payment to FEMA and/or to appropriate funds in 2016-17 towards the reduction of the district's CDL liability. **This guidance anticipates that the district will remit payment from the debt service fund to FEMA during the fiscal year for which payment has been budgeted. This guidance doesn't authorize a district to establish a sinking fund.** Line 862, account number 40-1210, "Local Tax Levy – Repayment of the CDL" is used for the purpose of budgeting and reporting tax levy raised in the debt service fund for repayment of a CDL during the year that the debt service tax levy is raised.

**State Sources:**

State Sources – General Fund:

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

Line 495, account 10-3199, is used for recording the principal amount for "DOE Loans Against State Aid". This line is used to record the amount of state aid loans provided to districts under *N.J.S.A. 18A:7A-56*.

Each year, pursuant to *N.J.S.A. 18A:7F-5*, the governor delivers the budget address establishing the amount of state aid that will be provided to districts. The state aid will be automatically loaded into the budget software, and entry on these lines will be blocked at that time. Any previously entered numbers will be erased and overwritten with the downloaded amounts. Exceptions to this are below:

Extraordinary Aid, as in prior years, is not required to be budgeted, it is optional. This will NOT be preloaded or downloaded into the budget software, nor locked from entry. Districts must enter the amount to be budgeted. Revenue line 430, account number 10-3131, is available for those districts that want to incorporate projected extraordinary state aid in the proposed budget certified for taxes.

Family Crisis Transportation Aid is an aid category under which reimbursement will be provided for certain transportation costs incurred during a defined period of time. No amount will be preloaded, and line 441 will remain open for data entry.

State Sources – Special Revenue Fund:

Data entry related to the PEA program is performed on the **Preschool Education Aid** link under the **Budget** tab. Please refer to the Preschool Education Aid section in Section III-C for details regarding data entry. NOTE: If total funding for preschool (general fund contributions, prior year carryover, tuition, and current year PEA) is greater than the budgeted appropriations for preschool, then the amount budgeted as revenue for current year PEA should be reduced from the state aid allocation so that the budget is balanced. The amount of the state aid allocation which is not budgeted in revenue will be calculated on the “Carryover to 2017-18” line on the Preschool Education Aid additional information screen. **The amount of PEA will not preload into the budget software, it must be entered by the districts on the detail data entry screens.**

State Sources – Debt Service Fund:

Debt Service Aid-Type II state aid is recorded here.

**Federal Sources:**

Federal Sources – General Fund:

Revenues from federal sources in the general fund include IMPACT aid and Special Education Medicaid Initiative (SEMI).

Data entry related to the SEMI program is performed on the **SEMI** link under the **Budget** tab. Please refer to the SEMI section in Section III-C for details regarding data entry.

New lines have been added in 2016-17 to record IMPACT aid in separate lines for general aid and capital aid. Line number 531, account 10-4101 for “Impact Aid – 8002 or 8003 General” will be used to record federal Impact Aid received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965. Line number 532, account 10-4102, for “Impact Aid – 8007 or 8008 Capital” will be used to record federal Impact Aid received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965. Use of line number 530, account 10-4100, has been discontinued in 2016-17.

Federal Sources – Special Revenue Fund:

Restricted federal grant revenues should be budgeted on lines 775 through 830. Federal grants that do not have a specific line item should be budgeted on line 825



– Other; the revenue source code for Other Special Federal Projects is 4480 and the program range for Other Federal Projects is 450-469.

Line 818, account 20-4527, is for use by those districts that have been notified of an award under the federally funded Preschool Development Expansion Grant. For participating districts, this line is used to record the federal grant awarded to districts based on the number of regular education 4-year-old students at or below 200% of the poverty level. 2015-16 was the first year of the four year grant. Additional information on this grant can be found at: <http://www2.ed.gov/programs/preschooldevelopmentgrants/index.html>. In 2016-17, new line 819 was added to record prior year carryover amounts under this grant program.

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

The figures shown in the budget should be the estimate used for local planning purposes and should reasonably reflect the district's history of receiving federal aid.

### **General Information:**

The 2014-15 actual amounts in the revenues section will be automatically updated by the department from the audit summary worksheet files submitted by districts' public school accountants, once the district certifies the audsum. **Data entry is not permitted in the 2014-15 column and corrections to the amounts require the revision of audsum.** The June 30, 2015 Reserve for Encumbrances total from the audit summary (line 90010) will be preloaded in the 2015-16 column on line 710. Districts need to adjust the individual appropriation lines for these encumbrances. Line 715, actual (excess) deficiency of revenues (over) under expenditures, pertains to column 2 only and will not accept data entry as this amount will be automatically downloaded by the department. Accordingly, lines 580 thru 677 are not applicable to the 2014-15 column and will not reflect any amount in that column. The debt service fund revenue line 930, actual (excess) deficiency of revenues (over) under expenditures, pertains to the 2014-15 column only and will not accept data entry as this amount will be automatically downloaded by the department.

The original 2015-16 budget, which was certified for taxes, preloads into the 2015-16 column. Districts must update the revenue amounts to represent the current year budget **with revisions as of February 1, 2016**. Restorations from the settlement of 2015-16 defeated budget appeals, if any related to districts with April elections, will be reflected in the downloaded information. The downloaded budget data will not include, if applicable, any adjusted state aid figures for 2015-16. Additional revenue realized during the year from the sale of property or some other unanticipated unrestricted revenue source not originally anticipated in the district's 2015-16 budget certified for taxes but realized as of February 1, 2016, should be either reflected as an increase in the applicable revenue and a corresponding decrease in budgeted fund balance, or if spending was increased, as an increase in the corresponding appropriations. If fund balance was not originally budgeted in 2015-16 and the district does not plan to increase spending, then an increase in revenue for this amount should not be reflected in the budgeted 2015-16 revenues but should be reflected as anticipated fund balance on line 6 of the recapitulation of balances.

The 2016-17 Column of the revenues section will include the 2016-17 state aid figures (State Aid Summary) updated by the budget program on the applicable line after the Governor's budget address. The proposed budget should include anticipated revenues and estimated appropriations for special projects in the special revenue fund. Estimated appropriations must equal anticipated revenues. In many cases the amount of federal funds to be made available in the budget year will not be known by the budget submission date. The figures shown in the budget should be the estimate being used for local planning purposes and should reasonably reflect the district's history of receiving federal aid.

A grid of the possible revenues lines for the 2016-17 budget and their applicability to the three budget types (regular, special services, and vocational) follows.

2016-17 Revenues Grid					
Line No.	Revenues	Acct. No.	Req	SS	Voc
	<b>GENERAL FUND</b>				
	Revenues from Local Sources:				
100	Local Tax Levy	10-1210	X	-	-
110	County Tax Levy	10-1210	-	X	X
120	Other Local Governmental Units – Unrestricted	10-12XX	X	-	-
130	Other Local Governmental Units – Restricted	10-12XX	X	-	-
140	Tuition from Individuals	10-1310	X	-	-
150	Tuition from LEAs Within State	10-1320	X	-	-
160	Tuition from Other LEAs Outside the State	10-1330	X	-	-
170	Tuition from Other Sources	10-1340	X	-	-
180	Tuition from Summer School	10-1350	X	-	-
190	Total Tuition	10-1300	X	-	-
200	Tuition from LEAs	10-1310	-	X	X
210	Prior Year Tuition Adjustment from LEAs	10-1310	-	X	X
220	Other Tuition	10-1320 to 1340	-	X	X
230	Non-Resident Fees	10-1350	-	X	X
240	Transportation Fees from Individuals	10-1410	X	-	X
250	Transportation Fees from Other LEAs	10-1420 -1440	X	-	X
260	Rents and Royalties	10-1910	X	X	X
270	Private Contributions	10-1920	X	X	X
280	Sale of Property	10-1930	X	X	X
290	Textbook Sales and Rentals	10-1940	X	X	X
300	Unrestricted Miscellaneous Revenues	10-1XXX	X	X	X
310	Adult Education/Testing Center Fees	10-1991	X	-	X
315	Advertising Fees – School Buses	10-1992	X	X	X
320	Interest Earned on Current Expense Emergency Reserve	10-1XXX	X	-	-
330	Interest Earned on Maintenance Reserve	10-1XXX	X	X	X
340	Interest Earned on Capital Reserve Funds	10-1XXX	X	X	X
350	Other Restricted Miscellaneous Revenues	10-1XXX	X	X	X
360	Fines and Forfeits				
370	SUBTOTAL – Revenues from Local Sources		X	X	X
	Revenues from Intermediate Sources:				
380	Restricted	10-2000	X	-	-
390	Unrestricted	10-2000	X	-	-
400	Total Revenues from Intermediate Sources		X	-	-
	Revenues from State Sources:				
410	School Choice Aid	10-3116	X	-	-
420	Categorical Transportation Aid	10-3121	X	X	X
430	Extraordinary Aid	10-3131	X	X	X
440	Categorical Special Education Aid	10-3132	X	X	X
441	Family Crisis Transportation Aid	10-3133	X	X	X
450	Educational Adequacy Aid	10-3175	X	X	X
460	Equalization Aid	10-3176	X	X	X
470	Categorical Security Aid	10-3177	X	X	X
480	Adjustment Aid	10-3178	X	X	X
481	Supplemental Enrollment Growth Aid	10-3179	X	-	X
482	Under Adequacy Aid	10-3180	X	-	X
483	PARCC Readiness Aid	10-3181	X	-	X
484	Per Pupil Growth Aid	10-3182	X	-	X
485	Professional Learning Community Aid	10-3183	X	-	X
486	Host District Support Aid	10-3184	X	-	X
490	Aid for Adult and Post-Graduate Programs	10-3191	X	-	X
495	DOE Loan Against State Aid	10-3199	X	-	-
500	Other State Aids	10-3XXX	X	X	X
520	SUBTOTAL – Revenues from State Sources		X	X	X
	Revenues from Federal Sources:				
531	IMPACT Aid – 8002 or 8003 General	10-4101	X	-	-
532	IMPACT Aid – 8007 or 8008 Capital	10-4102	X	-	-
540	Medicaid Reimbursement	10-4200	X	X	X
565	FEMA Community Development Block Grant	19-4526	X	-	-
570	SUBTOTAL – Revenues from Federal Sources		X	-	-
580	Budgeted Fund Balance – Operating Budget	10-303	X	X	X
600	Withdrawal from Cap. Res. – for Local Share	10-307	X	X	X
610	Withdrawal from Sale/Lease-back Reserve	10-308	X	X	X
620	Wdrl from Capital Res. – for Excess Costs & Other Cap. Proj.	10-309	X	X	X

2016-17 Revenues Grid					
Line No.	Revenues	Acct. No.	Reg	SS	Voc
625	Wdrl from Capital Res. – Transfer to Debt Service Fund	10-317	X	X	X
630	Withdrawal from Maintenance Reserve	10-310	X	X	X
640	Withdrawal from Tuition Reserve – for Tuition Adjustment	10-311	X	-	-
650	Withdrawal from Tuition Reserve – Excess over adjustment	10-311	X	-	-
660	Withdrawal from Current Expense Emergency Reserve	10-312	X	-	-
670	Withdrawal from Current Expense Emergency Reserve for Excess	10-312	X	-	-
672	Withdrawal from IMPACT Aid Reserve - General	10-318	X	-	-
673	Withdrawal from IMPACT Aid Reserve - Capital	10-319	X	-	-
677	Withdrawal from Bus Advertising Reserve for Fuel Costs	10-315	X	X	X
680	Transfers from Other Funds	10-5200	X	X	X
700	Other Financing Sources	10-5XXX	X	X	X
710	Adjustment for Prior Year Encumbrances		X	X	X
715	Actual Revenues (Over) Under Expenditures		X	X	X
720	TOTAL OPERATING BUDGET		X	X	X
	SPECIAL REVENUE FUNDS				
725	Tuition – Preschool	20-1310	X	-	-
730	Tuition from LEAs – Preschool	20-1320	X	-	-
735	Interest on Investments	20-1510	X	X	X
740	Other Revenue from Local Sources	20-1XXX	X	X	X
745	Total Revenues from Local Sources	20-1XXX	X	X	X
	Revenues from State Sources:				
755	Preschool Education Aid – Prior Year Carryover	20-3218	X	-	-
760	Preschool Education Aid	20-3218	X	-	-
765	Other Restricted Entitlements	20-32XX	X	X	X
770	Total Revenues from State Sources		X	X	X
	Revenues from Federal Sources:				
775	Title I	20-4411 - 4416	X	X	X
780	Title II	20-4451 - 4455	X	X	X
785	Title III	20-4491 - 4494	X	X	X
790	Title IV	20-4471 - 4474	X	X	X
800	Title VI	20-4417 - 4418	X	X	X
805	I.D.E.A. Part B (Handicapped)	20-4420 - 4429	X	X	X
810	Vocational Education	20-4430	X	X	X
815	Adult Basic Education	20-4440	X	X	X
818	Preschool Development Expansion Grant	20-4527	X	-	-
819	Preschool Development Expansion Grant- Pr Yr C/O	20-4527	X	-	-
820	Private Industry Council (JTPA)	20-4700	X	-	X
825	Other	20-4XXX	X	X	X
830	Total Revenues from Federal Sources		X	X	X
835	Transfers from Operating Budget – Preschool Regular	20-5200	X	-	-
836	Transfers from Operating Budget – Preschool Inclusion	20-5200	X	-	-
840	TOTAL GRANTS AND ENTITLEMENTS		X	X	X
	DEBT SERVICE				
845	Transfers from Other Funds	40-5200	X	-	-
850	Other Financing Sources	40-5XXX	X	-	-
855	Transfers from Capital Reserve	40-5210	X	-	-
	Revenues from Local Sources:				
860	Local Tax Levy	40-1210	X	-	-
861	Local Tax Levy – PreMerger Debt	40-1210	X	-	-
862	Local Tax Levy – Repayment of CDL	40-1210	X	-	-
865	Interest on Investments	40-1510	X	-	-
870	Other Miscellaneous	40-1XXX	X	-	-
875	Total Miscellaneous	40-1XXX	X	-	-
880	Interest Earned on Debt Service Reserve	40-1XXX	X	-	-
885	Total Revenues from Local Sources		X	-	-
	Revenues from State Sources:				
890	Debt Service Aid Type II	40-3160	X	-	-
892	Budgeted Fund Balance	40-303	X	-	-
894	Withdrawal from Debt Service Reserve	40-313	X	-	-
895	Total Local Repayment of Debt		X	-	-
930	Actual Revenues (Over) Under Expenditures		X	-	-
935	TOTAL REPAYMENT OF DEBT		X	-	-
1000	TOTAL REVENUES/SOURCES		X	X	X

## ii. APPROPRIATIONS

Data entry for some appropriations lines will be performed on the other pages, and will flow to the appropriations screen. This eliminates the need to enter the data in multiple screens. These are the reports which have data entry that will flow to the appropriations screen:

- *Recapitulation of Balances* – all surplus and reserve activity is to be entered on the **Recap of Balances** screen, and will flow to the appropriations screen.
- *Capital Projects and Reserve* –fund 12 capital projects activity is to be entered on the **Capital Projects Detailed Budget** screen under the **Budget** tab, and will flow to the appropriation screen.
- *Preschool Education Aid* – fund 20 Preschool program activity from the Division of Early Childhood approved budget is to be entered on the **Preschool Education Aid** screen, and will flow to the appropriations screen.

When a line is a total line or when data for the entire line is pulled from another form, the line is **highlighted in green**, and no data entry is allowed. If data entry for only 2016-17 is pulled from another form, the line will not be highlighted. For lines where data entry is pulled from another form, the SubTitle column describes where the data entry is performed.

On the *appropriations* screen, the account list has been divided with page-breaks. This is to keep the load time of the page to a shorter time frame. The screen will originally load the first 200 lines applicable to your operating type. To move to the next set of lines, use the page number links at the bottom of the screen. **BE SURE TO SAVE YOUR DATA BEFORE MOVING TO THE NEXT PAGE.**

On the appropriations screen, there are functions at the top of the screen to hide or show columns. This can be used to customize the view of the screen for data entry or for export. In the “**click to hide column**” function, select in the drop-down box the column you wish to hide from view, then click on “**click to hide column**”. The selected column will no longer display on the screen. Users may do this for multiple columns. Columns hidden using this function will not be included in the files created using the **Export PDF/Excel** button.

If you have hidden a column and wish to view it again, in the “**click to show column**” function, select in the drop-down box the column you wish to show, then click on “**click to show column**”. The selected column will now display.

There is also a function at the top of the screen to go to a specific line number. In the box next to “**click to show row**” enter the appropriation line number you wish to go to, then click on “**click to show row.**” The line you entered will be highlighted in yellow in the view screen. **DO NOT hit the “enter” key from the line number cell in this function. This will exit the user from the program.** If the line entered is not in the range on the current screen, an on-screen message

will show “The line number does not exist.” Make sure the line number entered is included in the range shown at the top of the screen.

Description of Columns included on the *appropriations* screen:

1. **Line #** - This is the line number of the account. (no entry allowed)
2. **Title** – This is the name of the account. (no entry allowed)
3. **SubTitle** – This is a description of the cost center in which this line is included. Notes are included in this column for lines where data entry is performed on different screens. (no entry allowed)
4. **Account** – This is the account number based on the Chart of Accounts. (no entry allowed)
5. **Sum To Line** – This is the subtotal line into which this detail line will add. (no entry allowed)
6. **2014-15** – Preloaded into this column is the audsum data submitted by the district auditor and certified by the district. (no entry allowed)
7. **2015-16** – Preloaded into this column is the district’s original 2015-16 budget submitted to the Department. This data must be updated to reflect revisions as of February 1, and include the appropriation details of prior year encumbrances in current year.
8. **2016-17** – This column must be completed for the projected budget.
9. **Difference** - This is the dollar increase or decrease from 2015-16 to 2016-17. (no entry allowed)
10. **Difference %** - This is the percentage increase or decrease from 2015-16 to 2016-17. (no entry allowed)
11. **Explanation (applicable only to advertised lines)** – This column is available for districts to explain fluctuations in the budget or entries on the advertised lines. On the appropriations screen, the Explanation column is open for appropriation lines at the advertised level (just the subtotal lines). Explanations of fluctuations greater than 4% (positive or negative) should be explained.

**NOTE: Scroll bars on the appropriations screen.**

There is one set of scroll bars for the entire window, and another set on the inset-box for the details of the appropriations. As you navigate the screen, make sure you are using the scroll bar for the level at which you want to move.

The appropriations page has a button which allows export of the appropriations data to PDF or to Excel. The button will open a separate window which lists all of the appropriations lines in one list, and has two buttons at the bottom of the page.

Line#	Title	Sub Title	Account	Sum To Line	2014~15	2015~16	2016~17	Difference	Difference %	Explanation(only applicable to advertised lines)
2000	Preschool - Salaries of Teachers	Regular Program-Instruction	11-105-100-101	3200	0	0	0	0	0.00%	
2040	Local Contrib. - Trans to Special Rev- Regular	16-17 ENTRY ON PEA SCREEN	11-105-100-935	3200	0	0	0	0	0.00%	
2060	Local Contrib. - Trans to Special Rev- Inclusion	16-17 ENTRY ON PEA SCREEN	11-105-100-936	3200	0	0	0	0	0.00%	
2080	Kindergarten - Salaries of Teachers	Regular Program-Instruction	11-110-100-101	3200	2,115,055	2,098,590	0	-2,098,590	-100.00%	
2100	Grades 1-5 - Salaries of Teachers	Regular Program-Instruction	11-120-100-101	3200	11,202,378	11,713,092	0	-11,713,092	-100.00%	
2120	Grades 6-8 - Salaries of Teachers	Regular Program-Instruction	11-130-100-101	3200	6,883,540	6,880,718	0	-6,880,718	-100.00%	
2140	Grades 9-12 - Salaries of Teachers	Regular Program-Instruction	11-140-100-101	3200	11,567,336	11,704,650	0	-11,704,650	-100.00%	
2500	Salaries of Teachers	Regular Programs-Home Instruction	11-150-100-101	3200	770,476	698,507	0	-698,507	-100.00%	
2520	Other Salaries for Instruction	Regular Programs-Home Instruction	11-150-100-106	3200	36,520	1,158,493	0	-1,158,493	-100.00%	
2540	Purchased Professional-Educational Services	Regular Programs-Home Instruction	11-150-100-320	3200	47,393	101,360	0	-101,360	-100.00%	
2560	Purchased Technical Services	Regular Programs-Home Instruction	11-150-100-340	3200	0	0	0	0	0.00%	
2580	Other Purchased Services (400-500 series)	Regular Programs-Home Instruction	11-150-100-500	3200	0	0	0	0	0.00%	
2600	General Supplies	Regular Programs-Home Instruction	11-150-100-610	3200	0	0	0	0	0.00%	
2620	Textbooks	Regular Programs-Home Instruction	11-150-100-640	3200	0	0	0	0	0.00%	
2640	Other Objects	Regular Programs-Home Instruction	11-150-100-800	3200	0	0	0	0	0.00%	
3000	Other Salaries for Instruction	Regular Program-Undistributed Instruc	11-190-100-106	3200	2,538,189	1,166,986	0	-1,166,986	-100.00%	
3005	Unused Vacation Payment to Terminated/Retired	New in 2015-16	11-10X-100-199	3200	0	0	0	0	0.00%	
3020	Purchased Professional-Educational Services	Regular Program-Undistributed Instruc	11-190-100-320	3200	226,679	267,757	0	-267,757	-100.00%	
3040	Purchased Technical Services	Regular Program-Undistributed Instruc	11-190-100-340	3200	906,462	1,091,725	0	-1,091,725	-100.00%	

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

A grid of the possible expenditure lines for the 2016-17 budget and their applicability to the three budget types (regular, special services, and vocational) follows this section in the Detailed Appropriations Grid. The grid also has columns for regular, special services, and vocational districts. An “X” in the column that relates to that district type indicates the line is available for entry. The optional allocated employee benefits accounts lines are noted in the grid as “O”. The grid also contains a column to indicate the lines included in the Advertised File for Newspapers. An “X” in this column indicates that the line is included in the advertised report.

The budget program will allow entry only in the 2015-16 column and the 2016-17 column for those lines comprising the minimum outline and the optional lines for the allocation of employee benefits to the function level.

The 2014-15 actual amounts in the appropriations tab will be automatically loaded by the department. **Data entry is not permitted in the 2014-15 column and corrections to the amounts require the resubmission of the district’s audsum, and certification in the audsum program.**

The 2015-16 budget information on file with the department is preloaded into the 2015-16 column of the budget. Districts must update the appropriation amounts to represent the current year budget **with revisions as of February 1, 2016**, including the rollover of 2014-15 encumbrances to the 2015-16 budget. As with the Report of the Board Secretary, the individual appropriation lines must be adjusted.

### Employee Health Benefit Appropriations

Health care costs budgeted in appropriations object 270 should be recorded net of required employee withholding. See the Supporting Documentation section under Employee Health Benefits in Section III-E for a sample of the report. The employee benefits supporting documentation item collects the total amount of employee withholding for health benefits costs in each budget year. The amount of withholding from data entry is combined with the district budgeted health benefit costs to disclose the total amount of employee health benefits at the bottom of the Employee Benefits Summary Comparison Report.

Payments to employees in lieu of health benefits coverage should not be recorded as health benefits costs. These payments should be recorded in object 290 “other employee benefits”.

### Unused Vacation Payments to Terminated/Retired Staff

Prior to 2015-16, payments made to terminated or retired employees for unused vacation time made pursuant to contractual terms were budgeted and recorded in existing salary lines. Beginning with 2015-16, payments for unused vacation time are budgeted and recorded in object code 199. Lines are included in all cost centers in the budget software for the appropriation of these payments when the amount to actually be paid during the fiscal year is known, or reasonably estimable, at budget time. Actual payments made during the year are to be posted to the object code 199. These lines are also necessary for the department to comply with directives issued by the USDOE regarding the computation of Indirect Cost rates.

Note that if the unused vacation time payments are made as part of a mass severance package offered to a group of employees under certain programs approved by the State, those payments are budgeted and recorded on line number 71226, account 11-000-291-298; not on the individual program lines.

### Unused Sick Payments to Terminated/Retired Staff

Prior to 2015-16, payments made to terminated or retired employees for unused sick time made pursuant to contractual terms were budgeted and recorded in the existing unallocated/allocated “Other Benefits” lines, against object code 290. Beginning with 2015-16, payments for unused sick time are budgeted and recorded in unallocated/allocated lines, “Unused Sick Payment to Terminated/Retired Staff” in object code 299. Lines are included in all the unallocated/allocated employee benefits cost centers in the budget software for the appropriation of these payments when known or reasonably estimable. Actual payments made during the year are to be posted to object code, 299. The lines are also necessary for the department to comply with directives issued by the USDOE regarding the computation of Indirect Cost rates.

Note that if the unused sick time payments are made as part of a mass severance package offered to a group of employees under certain programs approved by the State, those payments are budgeted and recorded on line 71225, account 11-000-291-297, not on the individual program lines in object code 299.



In the 2015-16 budget software, the object 199 and 299 lines in the administrative cost centers (general administration, school administration, central services, and administrative information technology) were blocked from use in the original 2015-16 budget. These lines have been activated in the 2016-17 software and included in the administrative cost limit calculation.

#### Fuel Costs Funded by Advertising Revenues

The board of education of any school district may, pursuant to N.J.S.A. 18A:39-31, enter into a contract for the sale of advertising space on the exterior sides of school buses owned or leased by the school district, subject to prohibited items in the statute and any other products or services the board deems inappropriate. In the event that a board of education enters into a contract for the sale of advertising space on the exterior sides of school buses, 50 percent of any revenue generated by the sale shall be used by the board to offset the fuel costs of providing pupil transportation services, and the remaining 50 percent of the revenue shall be used to support any programs and services the board may deem appropriate. To track the fuel expenses for pupil transportation services which are offset by the advertising fees, appropriation line 52450 (account number 11-000-270-626) will be used in the detailed appropriations.

#### Tuition

Posted on the department website at <http://www.state.nj.us/education/finance/fp/dwb.shtml> are worksheets for calculating the amounts to be recorded for tuition. Tuition adjustments related to the certification of prior year estimated tuition rates are still shown in the budget of the sending district as an adjustment of the current year budgeted tuition appropriations and should not be recorded as miscellaneous income.

#### Transfer to Charter Schools

Line number 84000 is used to record transfer of funds to charter schools. The amount of the estimated transfer is provided to districts in the State Aid notifications. With the release of State Aid after the Governor's budget address, the amount of estimated charter school transfers will be loaded onto line 84000 by the department. After the amount is loaded, the line will be left open to allow data entry of any district-initiated change in the estimated amounts before the budget is due. Questions regarding the amounts of estimated charter school transfers should be sent to [school-funding@doe.state.nj.us](mailto:school-funding@doe.state.nj.us).

#### Repayment of State Aid Loans

For districts that received advance State Aid payments from the Department of Education pursuant to N.J.S.A. 18A:7A-56, the deductions from State Aid for repayment in years 2 through 10 should be recorded on line 45031, account 11-000-230-181, "Repayment of Principal – NJDOE Loan" and any interest should be recorded on line 45032, account 11-000-230-182, "Interest Expense – NJDOE Loan".

### PARCC Technology Readiness

With the need to incorporate technology into classroom instruction to support the Common Core State Standards and ensure student readiness for the future, all districts should allocate funds within their annual budget for the maintenance of their technology infrastructure. See further information in section III-E-i of this document. For questions regarding PARCC Technology Readiness, please contact the Office of Educational Technology at [PARCCTRT@doe.state.nj.us](mailto:PARCCTRT@doe.state.nj.us).

### Preschool Development Expansion Grant (Fund 20)

Lines 88300 through 88395, accounts 20-220-XXX-XXX, are used to record the budgeted amounts for federal Preschool Development Expansion Grants. These lines are used to record the federal grant awarded to districts based on the number of regular education 4-year-old students at or below 200% of the poverty level. Amounts to be recorded on these lines are the amounts in the planning budgets approved by the Division of Early Childhood. Additional information on this grant can be found on the web at <http://www2.ed.gov/programs/preschooldevelopmentgrants/index.html>

## **Coding Appropriations Using the Chart of Accounts Revised 2015 Edition, Effective July 1, 2015**

The Chart of Accounts (COA) provides descriptions of the account classifications (dimensions) comprising the coding of accounts in New Jersey school financial operations. The 2015 COA was updated and released in August, 2015, effective for fiscal years beginning July 1, 2015. The COA presents definitions of the component dimensions and the type of transactions that would be included in that classification. Appendix A "Expenditure Account Outline" of the COA lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with Department of Education (DOE) and federal reporting requirements. The lines of the annual school district budget statement reflect the minimum outline for general current expense (character class 11), capital outlay (character class 12), special schools (character class 13), and debt service (fund 40).

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

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

## Expanded Coding

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

The minimum outline contained in Appendix A of The Uniform Minimum Chart of Accounts for New Jersey Public Schools, Revised 2015 Edition, as shown in the Detailed Appropriations Grid, lists the minimum level of detail that must be maintained in a district's chart of accounts for compliance with department and federal reporting requirements. The minimum outline may be expanded to provide additional information. However, the monthly report of the board secretary must be prepared in the minimum outline format. It is important that districts consult with their software vendors to ensure that the software has the capability of folding any expansions beyond the minimum outline back into the appropriate line of the board secretary's report.

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

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

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

Recipients of Preschool funding submit the detail of the budgeted uses of the funds in the Preschool Education Aid screen under the Budget tab. The budget to actual status of these appropriations must be maintained in those districts' accounting records.

Districts with schools preparing blended school based budgets submit the blended resource school-based budgets. The budget to actual status of these appropriations must be maintained in those districts' accounting records. Expanded coding beyond required maintenance is optional for all other districts. All districts are required to account for required maintenance expenditures at the school-facility level. As such, a location code is a required component of the minimum outline for the required maintenance appropriation account. A list of maintenance categories can be found on the department website at <http://www.state.nj.us/education/facilities/tools/maintenance/maint.shtml>.

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

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<u>Line</u>	<u>Description</u>	<u>Acct. No.</u>	<u>Reg</u>	<u>SS</u>	<u>Voc</u>	<u>Advertised</u>
Regular Programs – Instruction						
2000	Preschool – Salaries of Teachers	11-105-100-101	X	-	-	
2040	Local Contribution – Transfer to Special Revenue-Regular	11-105-100-935	X	-	-	
2060	Local Contribution – Transfer to Special Revenue- Inclusion	11-105-100-936	X	-	-	
2080	Kindergarten – Salaries of Teachers	11-110-100-101	X	-	-	
2100	Grades 1-5 – Salaries of Teachers	11-120-100-101	X	-	-	
2120	Grades 6-8 – Salaries of Teachers	11-130-100-101	X	-	-	
2140	Grades 9-12 – Salaries of Teachers	11-140-100-101	X	-	-	
2160	Salaries of Teachers	11-140-100-101	-	-	X	
2180	Other Salaries for Instruction	11-140-100-106	-	-	X	
2200	Purchased Professional – Educational Services	11-140-100-320	-	-	X	
2220	Purchased Technical Services	11-140-100-340	-	-	X	
2240	Other Purchased Services (400-500 series)	11-140-100-500	-	-	X	
2260	General Supplies	11-140-100-610	-	-	X	
2280	Textbooks	11-140-100-640	-	-	X	
2300	Other Objects	11-140-100-800	-	-	X	
Regular Programs – Home Instruction						
2500	Salaries of Teachers	11-150-100-101	X	-	X	
2520	Other Salaries for Instruction	11-150-100-106	X	-	X	
2540	Purchased Professional – Educational Services	11-150-100-320	X	-	X	
2560	Purchased Technical Services	11-150-100-340	X	-	X	
2580	Other Purchased Services (400-500 series)	11-150-100-500	X	-	X	
2600	General Supplies	11-150-100-610	X	-	X	
2620	Textbooks	11-150-100-640	X	-	X	
2640	Other Objects	11-150-100-800	X	-	X	
Regular Programs – Undistributed Instruction						
3000	Other Salaries for Instruction	11-190-100-106	X	-	-	
3005	Unused Vacation Payment to Terminated/Retired Staff	11-1XX-100-199	X	-	X	
3020	Purchased Professional – Educational Services	11-190-100-320	X	-	-	
3040	Purchased Technical Services	11-190-100-340	X	-	-	
3060	Other Purchased Services (400-500 series)	11-190-100-500	X	-	-	
3080	General Supplies	11-190-100-610	X	-	-	
3100	Textbooks	11-190-100-640	X	-	-	
3120	Other Objects	11-190-100-800	X	-	-	
3200	TOTAL REGULAR PROGRAMS – INSTRUCTION		X	-	X	X
SPECIAL EDUCATION – INSTRUCTION						
Cognitive - Mild:						
3500	Salaries of Teachers	11-201-100-101	X	X	-	
3520	Other Salaries for Instruction	11-201-100-106	X	X	-	
3525	Unused Vacation Payment to Terminated/Retired Staff	11-201-100-199	X	X	-	
3540	Purchased Professional-Educational Services	11-201-100-320	X	X	-	
3560	Purchased Technical Services	11-201-100-340	X	X	-	

X = Used by District Type  
 - = Not Used by District Type  
 O = Optional Use

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
3580	Other Purchased Services (400-500 series)	11-201-100-500	X	X	-	
3600	General Supplies	11-201-100-610	X	X	-	
3620	Textbooks	11-201-100-640	X	X	-	
3640	Other Objects	11-201-100-800	X	X	-	
3660	Total Cognitive – Mild		X	X	-	
	Cognitive – Moderate:					
4000	Salaries of Teachers	11-202-100-101	X	X	-	
4020	Other Salaries for Instruction	11-202-100-106	X	X	-	
4025	Unused Vacation Payment to Terminated/Retired Staff	11-202-100-199	X	X	-	
4040	Purchased Professional-Educational Services	11-202-100-320	X	X	-	
4060	Purchased Technical Services	11-202-100-340	X	X	-	
4080	Other Purchased Services (400-500 series)	11-202-100-500	X	X	-	
4100	General Supplies	11-202-100-610	X	X	-	
4120	Textbooks	11-202-100-640	X	X	-	
4140	Other Objects	11-202-100-800	X	X	-	
4160	Total Cognitive – Moderate		X	X	-	
	Learning and/or Language Disabilities:					
4500	Salaries of Teachers	11-204-100-101	X	X	-	
4520	Other Salaries for Instruction	11-204-100-106	X	X	-	
4525	Unused Vacation Payment to Terminated/Retired Staff	11-204-100-199	X	X	-	
4540	Purchased Professional-Educational Services	11-204-100-320	X	X	-	
4560	Purchased Technical Services	11-204-100-340	X	X	-	
4580	Other Purchased Services (400-500 series)	11-204-100-500	X	X	-	
4600	General Supplies	11-204-100-610	X	X	-	
4620	Textbooks	11-204-100-640	X	X	-	
4640	Other Objects	11-204-100-800	X	X	-	
4660	Total Learning and/or Language Disabilities		X	X	-	
	Visual Impairments:					
5000	Salaries of Teachers	11-206-100-101	X	X	-	
5020	Other Salaries for Instruction	11-206-100-106	X	X	-	
5025	Unused Vacation Payment to Terminated/Retired Staff	11-206-100-199	X	X	-	
5040	Purchased Professional-Educational Services	11-206-100-320	X	X	-	
5060	Purchased Technical Services	11-206-100-340	X	X	-	
5080	Other Purchased Services (400-500 series)	11-206-100-500	X	X	-	
5100	General Supplies	11-206-100-610	X	X	-	
5120	Textbooks	11-206-100-640	X	X	-	
5140	Other Objects	11-206-100-800	X	X	-	
5160	Total Visual Impairments		X	X	-	
	Auditory Impairments:					
5500	Salaries of Teachers	11-207-100-101	X	X	-	
5520	Other Salaries for Instruction	11-207-100-106	X	X	-	
5525	Unused Vacation Payment to Terminated/Retired Staff	11-207-100-199	X	X	-	

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
5540	Purchased Professional-Educational Services	11-207-100-320	X	X	-	
5560	Purchased Technical Services	11-207-100-340	X	X	-	
5580	Other Purchased Services (400-500 series)	11-207-100-500	X	X	-	
5600	General Supplies	11-207-100-610	X	X	-	
5620	Textbooks	11-207-100-640	X	X	-	
5640	Other Objects	11-207-100-800	X	X	-	
5660	Total Auditory Impairments		X	X	-	
	Behavioral Disabilities:					
6000	Salaries of Teachers	11-209-100-101	X	X	-	
6020	Other Salaries for Instruction	11-209-100-106	X	X	-	
6025	Unused Vacation Payment to Terminated/Retired Staff	11-209-100-199	X	X	-	
6040	Purchased Professional-Educational Services	11-209-100-320	X	X	-	
6060	Purchased Technical Services	11-209-100-340	X	X	-	
6080	Other Purchased Services (400-500 series)	11-209-100-500	X	X	-	
6100	General Supplies	11-209-100-610	X	X	-	
6120	Textbooks	11-209-100-640	X	X	-	
6140	Other Objects	11-209-100-800	X	X	-	
6160	Total Behavioral Disabilities		X	X	-	
	Multiple Disabilities:					
6500	Salaries of Teachers	11-212-100-101	X	X	-	
6520	Other Salaries for Instruction	11-212-100-106	X	X	-	
6525	Unused Vacation Payment to Terminated/Retired Staff	11-212-100-199	X	X	-	
6540	Purchased Professional-Educational Services	11-212-100-320	X	X	-	
6560	Purchased Technical Services	11-212-100-340	X	X	-	
6580	Other Purchased Services (400-500 series)	11-212-100-500	X	X	-	
6600	General Supplies	11-212-100-610	X	X	-	
6620	Textbooks	11-212-100-640	X	X	-	
6640	Other Objects	11-212-100-800	X	X	-	
6660	Total Multiple Disabilities		X	X	-	
	Resource Room/Resource Center:					
7000	Salaries of Teachers	11-213-100-101	X	X	X	
7020	Other Salaries for Instruction	11-213-100-106	X	X	X	
7025	Unused Vacation Payment to Terminated/Retired Staff	11-213-100-199	X	X	X	
7040	Purchased Professional-Educational Services	11-213-100-320	X	X	X	
7060	Purchased Technical Services	11-213-100-340	X	X	X	
7080	Other Purchased Services (400-500 series)	11-213-100-500	X	X	X	
7100	General Supplies	11-213-100-610	X	X	X	
7120	Textbooks	11-213-100-640	X	X	X	
7140	Other Objects	11-213-100-800	X	X	X	
7160	Total Resource Room/Resource Center		X	X	X	
	Autism:					
7500	Salaries of Teachers	11-214-100-101	X	X	-	

X = Used by District Type  
 - = Not Used by District Type  
 O = Optional Use

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
7520	Other Salaries for Instruction	11-214-100-106	X	X	-	
7525	Unused Vacation Payment to Terminated/Retired Staff	11-214-100-199	X	X	-	
7540	Purchased Professional-Educational Services	11-214-100-320	X	X	-	
7560	Purchased Technical Services	11-214-100-340	X	X	-	
7580	Other Purchased Services (400-500 series)	11-214-100-500	X	X	-	
7600	General Supplies	11-214-100-610	X	X	-	
7620	Textbooks	11-214-100-640	X	X	-	
7640	Other Objects	11-214-100-800	X	X	-	
7660	Total Autism		X	X	-	
	Preschool Disabilities – Part-Time:					
8000	Salaries of Teachers	11-215-100-101	X	X	-	
8020	Other Salaries for Instruction	11-215-100-106	X	X	-	
8025	Unused Vacation Payment to Terminated/Retired Staff	11-215-100-199	X	X	-	
8040	Purchased Professional-Educational Services	11-215-100-320	X	X	-	
8060	Purchased Technical Services	11-215-100-340	X	X	-	
8080	Other Purchased Services (400-500 series)	11-215-100-500	X	X	-	
8100	General Supplies	11-215-100-600	X	X	-	
8120	Other Objects	11-215-100-800	X	X	-	
8140	Total Preschool Disabilities – Part-Time		X	X	-	
	Preschool Disabilities – Full-Time:					
8500	Salaries of Teachers	11-216-100-101	X	X	-	
8520	Other Salaries for Instruction	11-216-100-106	X	X	-	
8525	Unused Vacation Payment to Terminated/Retired Staff	11-216-100-199	X	X	-	
8540	Purchased Professional-Educational Services	11-216-100-320	X	X	-	
8560	Purchased Technical Services	11-216-100-340	X	X	-	
8580	Other Purchased Services (400-500 series)	11-216-100-500	X	X	-	
8600	General Supplies	11-216-100-600	X	X	-	
8620	Other Objects	11-216-100-800	X	X	-	
8640	Total Preschool Disabilities – Full-Time:		X	X	-	
	Home Instruction:					
9260	Salaries of Teachers	11-219-100-101	X	X	X	
9280	Other Salaries for Instruction	11-219-100-106	X	X	X	
9285	Unused Vacation Payment to Terminated/Retired Staff	11-219-100-199	X	X	X	
9300	Purchased Professional-Educational Services	11-219-100-320	X	X	X	
9320	Purchased Technical Services	11-219-100-340	X	X	X	
9340	Other Purchased Services (400-500 series)	11-219-100-500	X	X	X	
9360	General Supplies	11-219-100-610	X	X	X	
9380	Textbooks	11-219-100-640	X	X	X	
9400	Other Objects	11-219-100-800	X	X	X	
9420	Total Home Instruction		X	X	X	
	Extended School Year:					
9500	Salaries of Teachers	11-221-100-101	-	X	-	



<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
9520	Salaries of Supervisors of Instruction	11-221-100-102	-	X	-	
9540	Other Salaries for Instruction	11-221-100-106	-	X	-	
9545	Unused Vacation Payment to Terminated/Retired Staff	11-221-100-199	-	X	-	
9560	Purchased Professional-Educational Services	11-221-100-320	-	X	-	
9580	Purchased Technical Services	11-221-100-340	-	X	-	
9600	Other Purchased Services (400-500 series)	11-221-100-500	-	X	-	
9620	General Supplies	11-221-100-610	-	X	-	
9640	Textbooks	11-221-100-640	-	X	-	
9660	Other Objects	11-221-100-800	-	X	-	
9680	Total Extended School Year		-	X	-	
	Cognitive – Severe:					
10000	Salaries of Teachers	11-222-100-101	X	X	-	
10020	Other Salaries for Instruction	11-222-100-106	X	X	-	
10025	Unused Vacation Payment to Terminated/Retired Staff	11-222-100-199	X	X	-	
10040	Purchased Professional-Educational Services	11-222-100-320	X	X	-	
10060	Purchased Technical Services	11-222-100-340	X	X	-	
10080	Other Purchased Services (400-500 series)	11-222-100-500	X	X	-	
10100	General Supplies	11-222-100-610	X	X	-	
10120	Textbooks	11-222-100-640	X	X	-	
10140	Other Objects	11-222-100-800	X	X	-	
10150	Total Cognitive – Severe		X	X	-	
10300	Total Special Education – Instruction		X	X	X	X
	Basic Skills/Remedial					
11000	Salaries of Teachers	11-230-100-101	X	-	X	
11020	Other Salaries for Instruction	11-230-100-106	X	-	X	
11025	Unused Vacation Payment to Terminated/Retired Staff	11-230-100-199	X	-	X	
11040	Purchased Professional-Education Services	11-230-100-320	X	-	X	
11060	Purchased Technical Services	11-230-100-340	X	-	X	
11080	Other Purchased Services (400-500 series)	11-230-100-500	X	-	X	
11100	General Supplies	11-230-100-610	X	-	X	
11120	Textbooks	11-230-100-640	X	-	X	
11140	Other Objects	11-230-100-800	X	-	X	
11160	Total Basic Skills/Remedial – Instruction		X	-	X	X
	Bilingual Education – Instruction					
12000	Salaries of Teachers	11-240-100-101	X	-	X	
12020	Other Salaries for Instruction	11-240-100-106	X	-	X	
12025	Unused Vacation Payment to Terminated/Retired Staff	11-240-100-199	X	-	X	
12040	Purchased Professional-Education Services	11-240-100-320	X	-	X	
12060	Purchased Technical Services	11-240-100-340	X	-	X	
12080	Other Purchased Services (400-500 series)	11-240-100-500	X	-	X	
12100	General Supplies	11-240-100-610	X	-	X	
12120	Textbooks	11-240-100-640	X	-	X	

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12140	Other Objects	11-240-100-800	X	-	X	
12160	Total Bilingual Education – Instruction		X	-	X	X
	Vocational Programs – Local – Instruction					
13000	Salaries of Teachers	11-3XX-100-101	X	-	-	
13020	Other Salaries for Instruction	11-3XX-100-106	X	-	-	
13025	Unused Vacation Payment to Terminated/Retired Staff	11-3XX-100-199	X	-	-	
13040	Purchased Professional-Educational Services	11-3XX-100-320	X	-	-	
13060	Purchased Technical Services	11-3XX-100-340	X	-	-	
13080	Other Purchased Services (400-500 series)	11-3XX-100-500	X	-	-	
13100	General Supplies	11-3XX-100-610	X	-	-	
13120	Textbooks	11-3XX-100-640	X	-	-	
13140	Other Objects	11-3XX-100-800	X	-	-	
13160	Total Vocational Programs – Local –Instruction		X	-	-	X
	Regular Vocational Programs – Instruction					
14000	Salaries of Teachers	11-310-100-101	-	-	X	
14020	Other Salaries for Instruction	11-310-100-106	-	-	X	
14025	Unused Vacation Payment to Terminated/Retired Staff	11-310-100-199	-	-	X	
14040	Purchased Professional-Educational Services	11-310-100-320	-	-	X	
14060	Purchased Technical Services	11-310-100-340	-	-	X	
14080	Other Purchased Services (400-500 series)	11-310-100-500	-	-	X	
14100	General Supplies	11-310-100-610	-	-	X	
14120	Textbooks	11-310-100-640	-	-	X	
14140	Other Objects	11-310-100-800	-	-	X	
14160	Total Regular Vocational Programs – Instruction		-	-	X	
	Special Vocational Programs – Instruction					
15000	Salaries of Teachers	11-320-100-101	-	-	X	
15020	Other Salaries for Instruction	11-320-100-106	-	-	X	
15025	Unused Vacation Payment to Terminated/Retired Staff	11-320-100-199	-	-	X	
15040	Purchased Professional-Educational Services	11-320-100-320	-	-	X	
15060	Purchased Technical Services	11-320-100-340	-	-	X	
15080	Other Purchased Services (400-500 series)	11-320-100-500	-	-	X	
15100	General Supplies	11-320-100-610	-	-	X	
15120	Textbooks	11-320-100-640	-	-	X	
15140	Other Objects	11-320-100-800	-	-	X	
15160	Total Special Vocational Programs – Instruction		-	-	X	
15180	TOTAL VOCATIONAL PROGRAMS		-	-	X	X
	School-Sponsored Co/Extra Curricular Activities-Instruction					
17000	Salaries	11-401-100-100	X	X	X	
17005	Unused Vacation Payment to Terminated/Retired Staff	11-401-100-199	X	X	X	
17020	Purchased Services (300-500 series)	11-401-100-500	X	X	X	
17040	Supplies and Materials	11-401-100-600	X	X	X	
17060	Other Objects	11-401-100-800	X	X	X	

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17080	Transfers to Cover Deficit (Agency Funds)	11-401-100-930	X	X	X	
17100	Total School-Sponsored Co/Extra Curricular Activities – Instruction		X	X	X	X
	School-Sponsored Athletics – Instruction					
17500	Salaries	11-402-100-100	X	X	X	
17505	Unused Vacation Payment to Terminated/Retired Staff	11-402-100-199	X	X	X	
17520	Purchased Services (300-500 series)	11-402-100-500	X	X	X	
17540	Supplies and Materials	11-402-100-600	X	X	X	
17560	Other Objects	11-402-100-800	X	X	X	
17580	Transfers to Cover Deficit (Agency Funds)	11-402-100-930	X	X	X	
17600	Total School-Sponsored Athletics – Instruction		X	X	X	X
	Before/After School Programs – Instruction					
19000	Salaries of Teachers	11-421-100-101	X	-	-	
19020	Other Salaries of Instruction	11-421-100-106	X	-	-	
19040	Salaries of Teacher Tutors	11-421-100-178	X	-	-	
19060	Salaries of Reading Specialists	11-421-100-179	X	-	-	
19065	Unused Vacation Payment to Terminated/Retired Staff	11-421-100-199	X	-	-	
19080	Purchased Professional & Technical Services	11-421-100-300	X	-	-	
19100	Other Purchased Services (400-500 series)	11-421-100-500	X	-	-	
19120	Supplies and Materials	11-421-100-600	X	-	-	
19140	Other Objects	11-421-100-800	X	-	-	
19160	Total Before/After School Programs – Instruction		X	-	-	
	Before/After School Programs – Support Svcs					
19500	Salaries	11-421-200-100	X	-	-	
19505	Unused Vacation Payment to Terminated/Retired Staff	11-421-200-199	X	-	-	
19520	Purchased Professional and Technical Services	11-421-200-300	X	-	-	
19540	Purchased Services (400-500 series)	11-421-200-500	X	-	-	
19560	Supplies and Materials	11-421-200-600	X	-	-	
19580	Other Objects	11-421-200-800	X	-	-	
19600	Total Before/After School Programs – Support Svcs		X	-	-	
19620	Total Before/After School Programs		X	-	-	X
	Summer School – Instruction					
20000	Salaries of Teachers	11-422-100-101	X	-	-	
20020	Other Salaries of Instruction	11-422-100-106	X	-	-	
20040	Salaries of Teacher Tutors	11-422-100-178	X	-	-	
20060	Salaries of Reading Specialists	11-422-100-179	X	-	-	
20065	Unused Vacation Payment to Terminated/Retired Staff	11-422-100-199	X	-	-	
20080	Purchased Professional & Technical Services	11-422-100-300	X	-	-	
20100	Other Purchased Services (400-500 series)	11-422-100-500	X	-	-	
20120	General Supplies	11-422-100-610	X	-	-	
20140	Textbooks	11-422-100-640	X	-	-	
20160	Other Objects	11-422-100-800	X	-	-	
20180	Total Summer School – Instruction		X	-	-	

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	Summer School – Support Services					
20500	Salaries	11-422-200-100	X	-	-	
20505	Unused Vacation Payment to Terminated/Retired Staff	11-422-200-199	X	-	-	
20520	Purchased Professional and Technical Services	11-422-200-300	X	-	-	
20540	Purchased Services (400-500 series)	11-422-200-500	X	-	-	
20560	Supplies and Materials	11-422-200-600	X	-	-	
20580	Other Objects	11-422-200-800	X	-	-	
20600	Total Summer School – Support Services		X	-	-	
20620	Total Summer School		X	-	-	X
	Instructional Alternative Ed Program – Instruction					
21000	Salaries of Teachers	11-423-100-101	X	-	-	
21020	Other Salaries of Instruction	11-423-100-106	X	-	-	
21040	Salaries of Teacher Tutors	11-423-100-178	X	-	-	
21060	Salaries of Reading Specialists	11-423-100-179	X	-	-	
21065	Unused Vacation Payment to Terminated/Retired Staff	11-423-100-199	X	-	-	
21080	Purchased Professional & Technical Services	11-423-100-300	X	-	-	
21100	Other Purchased Services (400-500 series)	11-423-100-500	X	-	-	
21120	General Supplies	11-423-100-610	X	-	-	
21140	Textbooks	11-423-100-640	X	-	-	
21160	Other Objects	11-423-100-800	X	-	-	
21180	Total Instructional Alternative Ed Prog – Instruction		X	-	-	
	Instructional Alternative Ed Prog – Support Svcs					
21500	Salaries	11-423-200-100	X	-	-	
21505	Unused Vacation Payment to Terminated/Retired Staff	11-423-200-199	X	-	-	
21520	Purchased Professional and Technical Services	11-423-200-300	X	-	-	
21540	Purchased Services (400-500 series)	11-423-200-500	X	-	-	
21560	Supplies and Materials	11-423-200-600	X	-	-	
21580	Other Objects	11-423-200-800	X	-	-	
21600	Total Instructional Alternative Education Program–Support Svcs		X	-	-	
21620	Total Instructional Alternative Education Program		X	-	-	X
	Other Supplemental/At-Risk Programs– Instruction					
22000	Salaries of Teachers	11-424-100-101	X	-	-	
22020	Other Salaries of Instruction	11-424-100-106	X	-	-	
22040	Salaries of Teacher Tutors	11-424-100-178	X	-	-	
22060	Salaries of Reading Specialists	11-424-100-179	X	-	-	
22065	Unused Vacation Payment to Terminated/Retired Staff	11-424-100-199	X	-	-	
22080	Purchased Professional & Technical Services	11-424-100-300	X	-	-	
22100	Other Purchased Services (400-500 series)	11-424-100-500	X	-	-	
22120	General Supplies	11-424-100-610	X	-	-	
22140	Textbooks	11-424-100-640	X	-	-	
22160	Other Objects	11-424-100-800	X	-	-	
22180	Total Other Supplemental/At-Risk Programs– Instr.		X	-	-	

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	Other Supplemental/At-Risk Prog – Support Svcs					
22500	Salaries	11-424-200-100	X	-	-	
22505	Unused Vacation Payment to Terminated/Retired Staff	11-424-200-199	X	-	-	
22520	Purchased Professional and Technical Services	11-424-200-300	X	-	-	
22540	Purchased Services (400-500 series)	11-424-200-500	X	-	-	
22560	Supplies and Materials	11-424-200-600	X	-	-	
22580	Other Objects	11-424-200-800	X	-	-	
22600	Total Other Supplemental/At-Risk Prog – Support Svcs		X	-	-	
22620	Total Other Supplemental/At-Risk Programs		X	-	-	X
	Other Alternative Ed Program – Instruction					
23000	Salaries of Teachers	11-425-100-101	X	-	-	
23020	Other Salaries of Instruction	11-425-100-106	X	-	-	
23040	Salaries of Teacher Tutors	11-425-100-178	X	-	-	
23060	Salaries of Reading Specialists	11-425-100-179	X	-	-	
23065	Unused Vacation Payment to Terminated/Retired Staff	11-425-100-199	X	-	-	
23080	Purchased Professional & Technical Services	11-425-100-300	X	-	-	
23100	Other Purchased Services (400-500 series)	11-425-100-500	X	-	-	
23120	General Supplies	11-425-100-610	X	-	-	
23140	Textbooks	11-425-100-640	X	-	-	
23160	Other Objects	11-425-100-800	X	-	-	
23180	Total Other Alternative Ed Prog – Instruction		X	-	-	
	Other Alternative Ed Prog – Support Svcs					
23500	Salaries	11-425-200-100	X	-	-	
23505	Unused Vacation Payment to Terminated/Retired Staff	11-425-200-199	X	-	-	
23520	Purchased Professional and Technical Services	11-425-200-300	X	-	-	
23540	Purchased Services (400-500 series)	11-425-200-500	X	-	-	
23560	Supplies and Materials	11-425-200-600	X	-	-	
23580	Other Objects	11-425-200-800	X	-	-	
23600	Total Other Alternative Education Program–Support Svcs		X	-	-	
23620	Total Other Alternative Education Program		X	-	-	X
	Other Instructional Programs – Instruction					
25000	Salaries	11-4XX-100-100	X	X	X	
25005	Unused Vacation Payment to Terminated/Retired Staff	11-4XX-100-199	X	X	X	
25020	Purchased Services (300-500 series)	11-4XX-100-500	X	X	X	
25040	Supplies and Materials	11-4XX-100-600	X	X	X	
25060	Other Objects	11-4XX-100-800	X	X	X	
25080	Transfers to Cover Deficit (Agency Funds)	11-4XX-100-930	X	X	X	
25100	Total Other Instructional Programs – Instruction		X	X	X	X
	Community Services Programs/Operations					
27000	Salaries	11-800-330-100	X	X	X	
27005	Unused Vacation Payment to Terminated/Retired Staff	11-800-330-199	X	X	X	
27020	Purchased Services (300-500 series)	11-800-330-500	X	X	X	

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27040	Supplies and Materials	11-800-330-600	X	X	X	
27060	Other Objects	11-800-330-800	X	X	X	
27080	Transfers to Cover Deficit (Agency Funds)	11-800-330-930	X	X	X	
27100	Total Community Services Programs/Operations		X	X	X	X
	Undistributed Expenditures – Instruction					
29000	Tuition to Other LEAs within the State – Regular	11-000-100-561	X	-	-	
29020	Tuition to Other LEAs within the State – Special	11-000-100-562	X	-	-	
29040	Tuition to County Voc. School District-Regular	11-000-100-563	X	-	-	
29060	Tuition to County Voc. School District-Special	11-000-100-564	X	-	-	
29080	Tuition to CSSD & Regional Day Schools	11-000-100-565	X	-	-	
29100	Tuition to Priv. School for the Disabled W/I State	11-000-100-566	X	-	-	
29120	Tuition to Priv. Sch. Disabled & Other LEAs–Spl, O/S State	11-000-100-567	X	-	-	
29140	Tuition – State Facilities	11-000-100-568	X	-	-	
29160	Tuition – Other	11-000-100-569	X	-	-	
29165	Tuition to Non-resident Renaissance School	11-000-100-570	X	-	-	
29180	Total Undistributed Expenditures – Instruction		X	-	-	X
	Undistributed Expenditures –Attendance & Social Work					
29500	Salaries	11-000-211-100	X	X	X	
29520	Salaries of Drop-Out Prevention Officer/Coordinators	11-000-211-171	X	X	X	
29540	Salaries of Family Support Teams	11-000-211-172	X	X	X	
29560	Salaries of Family Liaisons/Comm. Parent Inv. Spec.	11-000-211-173	X	X	X	
29580	Salaries of Community/School Coordinators	11-000-211-174	X	X	X	
29585	Unused Vacation Payment to Terminated/Retired Staff	11-000-211-199	X	X	X	
29600	Purchased Professional and Technical Services	11-000-211-300	X	X	X	
29620	Other Purchased Services (400-500-series)	11-000-211-500	X	X	X	
29640	Supplies and Materials	11-000-211-600	X	X	X	
29660	Other Objects	11-000-211-800	X	X	X	
29680	Total Undistributed Expenditures – Attendance & Social Work		X	X	X	X
	Undistributed Expenditures – Health Services					
30500	Salaries	11-000-213-100	X	X	X	
30520	Salaries of Social Service Coordinators	11-000-213-175	X	X	X	
30525	Unused Vacation Payment to Terminated/Retired Staff	11-000-213-199	X	X	X	
30540	Purchased Professional and Technical Services	11-000-213-300	X	X	X	
30560	Other Purchased Services (400-500 series)	11-000-213-500	X	X	X	
30580	Supplies and Materials	11-000-213-600	X	X	X	
30600	Other Objects	11-000-213-800	X	X	X	
30620	Total Undistributed Expenditures – Health Services		X	X	X	X
	Undistributed Expenditures –Speech, OT, PT & Related Svcs					
40500	Salaries	11-000-216-100	X	X	X	
40505	Unused Vacation Payment to Terminated/Retired Staff	11-000-216-199	X	X	X	
40520	Purchased Professional – Educational Services	11-000-216-320	X	X	X	
40540	Supplies and Materials	11-000-216-600	X	X	X	

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40560	Other Objects	11-000-216-800	X	X	X	
40580	Total Undistributed Expend – Speech, OT, PT & Related Svcs		X	X	X	X
	Undistributed Expend – Other Supp. Serv. Students – Extra Serv.					
41000	Salaries	11-000-217-100	X	X	X	
41005	Unused Vacation Payment to Terminated/Retired Staff	11-000-217-199	X	X	X	
41020	Purchased Professional – Educational Services	11-000-217-320	X	X	X	
41040	Supplies and Materials	11-000-217-600	X	X	X	
41060	Other Objects	11-000-217-800	X	X	X	
41080	Total Undist. Expend. – Other Supp. Serv. Students – Extra. Serv.		X	X	X	X
	Undist. Expend.– Guidance					
41500	Salaries of Other Professional Staff	11-000-218-104	X	-	X	
41520	Salaries of Secretarial and Clerical Assistants	11-000-218-105	X	-	X	
41540	Other Salaries	11-000-218-110	X	-	X	
41545	Unused Vacation Payment to Terminated/Retired Staff	11-000-218-199	X	-	X	
41560	Purchased Professional – Educational Services	11-000-218-320	X	-	X	
41580	Other Purchased Professional & Technical Services	11-000-218-390	X	-	X	
41600	Other Purchased Services (400-500 series)	11-000-218-500	X	-	X	
41620	Supplies and Materials	11-000-218-600	X	-	X	
41640	Other Objects	11-000-218-800	X	-	X	
41660	Total Undist. Expend. – Guidance		X	-	X	X
	Undist. Expend. – Child Study Teams					
42000	Salaries of Other Professional Staff	11-000-219-104	X	X	X	
42020	Salaries of Secretarial and Clerical Assistants	11-000-219-105	X	X	X	
42040	Other Salaries	11-000-219-110	X	X	X	
42045	Unused Vacation Payment to Terminated/Retired Staff	11-000-219-199	X	X	X	
42060	Purchased Professional – Educational Services	11-000-219-320	X	X	X	
42080	Other Purchased Professional & Technical Services	11-000-219-390	X	X	X	
42100	Other Purchased Services (400-500 series)	11-000-219-500	X	X	X	
42120	Residential Costs	11-000-219-591	X	-	-	
42140	Misc. Purch. Svc. (400-500 series O/than Resid. Costs)	11-000-219-592	X	-	-	
42160	Supplies and Materials	11-000-219-600	X	X	X	
42180	Other Objects	11-000-219-800	X	X	X	
42200	Total Undist. Expend. – Child Study Teams		X	X	X	X
	Undist. Expend. – Improvement of Inst. Serv.					
43000	Salaries of Supervisor of Instruction	11-000-221-102	X	X	X	
43020	Salaries of Other Professional Staff	11-000-221-104	X	X	X	
43040	Salaries of Secretarial & Clerical Assist	11-000-221-105	X	X	X	
43060	Other Salaries	11-000-221-110	X	X	X	
43065	Unused Vacation Payment to Terminated/Retired Staff	11-000-221-199	X	X	X	
43080	Salaries of Facilitators, Math & Literacy Coaches	11-000-221-176	X	X	X	
43100	Purchased Prof. – Educational Services	11-000-221-320	X	X	X	
43120	Other Purch. Professional & Technical Services	11-000-221-390	X	X	X	

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43140	Other Purch. Services (400-500 series)	11-000-221-500	X	X	X	
43160	Supplies and Materials	11-000-221-600	X	X	X	
43180	Other Objects	11-000-221-800	X	X	X	
43200	Total Undist. Expend. – Improvement of Inst. Serv.		X	X	X	X
	Undist. Expend. – Edu. Media Serv./Sch. Library					
43500	Salaries	11-000-222-100	X	X	X	
43520	Salaries of Technology Coordinators	11-000-222-177	X	X	X	
43525	Unused Vacation Payment to Terminated/Retired Staff	11-000-222-199	X	X	X	
43540	Purchased Professional and Technical Services	11-000-222-300	X	X	X	
43560	Other Purchased Services (400-500 series)	11-000-222-500	X	X	X	
43580	Supplies and Materials	11-000-222-600	X	X	X	
43600	Other Objects	11-000-222-800	X	X	X	
43620	Total Undist. Expend. – Edu. Media Serv./Sch. Library		X	X	X	X
	Undist. Expend. – Instructional Staff Training Services					
44000	Salaries of Supervisor of Instruction	11-000-223-102	X	X	X	
44020	Salaries of Other Professional Staff	11-000-223-104	X	X	X	
44040	Salaries of Secretarial & Clerical Assist.	11-000-223-105	X	X	X	
44060	Other Salaries	11-000-223-110	X	X	X	
44065	Unused Vacation Payment to Terminated/Retired Staff	11-000-223-199	X	X	X	
44080	Purchased Professional – Educational Services	11-000-223-320	X	X	X	
44100	Other Purch. Professional & Technical Services	11-000-223-390	X	X	X	
44120	Other Purch. Services (400-500 series)	11-000-223-500	X	X	X	
44140	Supplies and Materials	11-000-223-600	X	X	X	
44160	Other Objects	11-000-223-800	X	X	X	
44180	Total Undist. Expend. – Instructional Staff Training Services		X	X	X	X
	Undist. Expend. – Support Serv. – Gen. Admin.					
45000	Salaries	11-000-230-100	X	X	X	
45020	Salaries of Attorneys	11-000-230-108	X	X	X	
45025	Salaries – Governance Staff (BOE Direct Reports Only)	11-000-230-109	X	X	X	
45030	Salaries of State Monitors	11-000-230-180	X	-	-	
45031	Repayment of Principal – NJDOE Loan	11-000-230-181	X	-	-	
45032	Interest Expense – NJDOE Loan	11-000-230-182	X	-	-	
45035	Unused Vacation Payment to Terminated/Retired Staff	11-000-230-199	X	X	X	
45040	Legal Services	11-000-230-331	X	X	X	
45060	Audit Fees	11-000-230-332	X	X	X	
45070	Expenditure & Internal Control Audit Fees	11-000-230-333	X	X	X	
45080	Architectural/Engineering Services	11-000-230-334	X	X	X	
45100	Other Purchased Professional Services	11-000-230-339	X	X	X	
45120	Purchased Technical Services	11-000-230-340	X	X	X	
45140	Communications/Telephone	11-000-230-530	X	X	X	
45160	BOE Other Purchased Services	11-000-230-585	X	X	X	
45180	Misc Purch Services (400-500 series, O/T 530 & 585)	11-000-230-590	X	X	X	



<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
45200	General Supplies	11-000-230-610	X	X	X	
45220	BOE In-House Training/Meeting Supplies	11-000-230-630	X	X	X	
45240	Judgments against the School District	11-000-230-820	X	X	X	
45241	Affordable Care Act – Employer Shared Responsibility Payment	11-000-230-821	X	X	X	
45242	Affordable Care Act – Information Reporting Penalties	11-000-230-822	X	X	X	
45260	Miscellaneous Expenditures	11-000-230-890	X	X	X	
45280	BOE Membership Dues and Fees	11-000-230-895	X	X	X	
45300	Total Undist. Expend. – Support Serv. – Gen. Admin.		X	X	X	X
	Undist. Expend. – Support Serv. – School Admin.					
46000	Salaries of Principals/Assistant Principals	11-000-240-103	X	X	X	
46020	Salaries of Other Professional Staff	11-000-240-104	X	X	X	
46040	Salaries of Secretarial and Clerical Assistants	11-000-240-105	X	X	X	
46060	Other Salaries	11-000-240-110	X	X	X	
46065	Unused Vacation Payment to Terminated/Retired Staff	11-000-240-199	X	X	X	
46080	Purchased Professional and Technical Services	11-000-240-300	X	X	X	
46100	Other Purchased Services (400-500 series)	11-000-240-500	X	X	X	
46120	Supplies and Materials	11-000-240-600	X	X	X	
46140	Other Objects	11-000-240-800	X	X	X	
46160	Total Undist. Expend. – Support Serv. – School Admin.		X	X	X	X
	Undistributed Expenditures – Central Services					
47000	Salaries	11-000-251-100	X	X	X	
47005	Unused Vacation Payment to Terminated/Retired Staff	11-000-251-199	X	X	X	
47020	Purchased Professional Services	11-000-251-330	X	X	X	
47025	Purchased Professional Services-Public Relations Costs	11-000-251-335	X	X	X	
47040	Purchased Technical Services	11-000-251-340	X	X	X	
47060	Misc. Purch. Services (400-500 Series, O/T 594)	11-000-251-592	X	X	X	
47080	Sale/Lease-back Payments	11-000-251-594	X	X	X	
47100	Supplies and Materials	11-000-251-600	X	X	X	
47120	Interest on Current Loans	11-000-251-831	X	X	X	
47140	Interest on Lease Purchase Agreements	11-000-251-832	X	X	X	
47160	Interest on Bond Anticipation Notes (BANs)	11-000-251-836	X	X	X	
47180	Other Objects	11-000-251-890	X	X	X	
47200	Total Undist. Expend. – Central Services		X	X	X	X
	Undist. Expend. – Admin. Info. Technology					
47500	Salaries	11-000-252-100	X	X	X	
47505	Unused Vacation Payment to Terminated/Retired Staff	11-000-252-199	X	X	X	
47520	Purchased Professional Services	11-000-252-330	X	X	X	
47540	Purchased Technical Services	11-000-252-340	X	X	X	
47560	Other Purchased Services (400-500 series)	11-000-252-500	X	X	X	
47580	Supplies and Materials	11-000-252-600	X	X	X	
47600	Other Objects	11-000-252-800	X	X	X	
47620	Total Undist. Expend. – Admin. Info. Tech.		X	X	X	X

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	Undist. Expend. – Required Maint. For School Facilities					
48500	Salaries	11-000-261-100	X	X	X	
48505	Unused Vacation Payment to Terminated/Retired Staff	11-000-261-199	X	X	X	
48520	Cleaning, Repair, and Maintenance Services	11-000-261-420	X	X	X	
48540	General Supplies	11-000-261-610	X	X	X	
48560	Other Objects	11-000-261-800	X	X	X	
48580	Total Undist. Expend. – Required Maint. For Sch. Facilities		X	X	X	
	Undist. Extend. – Custodial Services					
49000	Salaries	11-000-262-100	X	X	X	
49020	Salaries of Non-Instructional Aides	11-000-262-107	X	X	X	
49025	Unused Vacation Payment to Terminated/Retired Staff	11-000-262-199	X	X	X	
49040	Purchased Professional and Technical Services	11-000-262-300	X	X	X	
49060	Cleaning, Repair, and Maintenance Svc.	11-000-262-420	X	X	X	
49080	Rental of Land & Bldg. Oth. Than Lease Purch Agreement	11-000-262-441	X	X	X	
49100	Lease Purchase Pymts – Energy Savings Impr Prog	11-000-262-444	X	X	X	
49120	Other Purchased Property Services	11-000-262-490	X	X	X	
49140	Insurance	11-000-262-520	X	X	X	
49160	Miscellaneous Purchased Services	11-000-262-590	X	X	X	
49180	General Supplies	11-000-262-610	X	X	X	
49200	Energy (Natural Gas)	11-000-262-621	X	X	X	
49220	Energy (Electricity)	11-000-262-622	X	X	X	
49240	Energy (Oil)	11-000-262-624	X	X	X	
49260	Energy (Gasoline)	11-000-262-626	X	X	X	
49280	Other Objects	11-000-262-800	X	X	X	
49300	Interest – Energy Savings Impr Prog Bonds	11-000-262-837	X	X	X	
49320	Principal – Energy Savings Impr Prog Bonds	11-000-262-917	X	X	X	
49340	Total Undist. Expend. – Custodial Services		X	X	X	
	Care and Upkeep of Grounds					
50000	Salaries	11-000-263-100	X	X	X	
50005	Unused Vacation Payment to Terminated/Retired Staff	11-000-263-199	X	X	X	
50020	Purchased Professional and Technical Services	11-000-263-300	X	X	X	
50040	Cleaning, Repair, and Maintenance Svc.	11-000-263-420	X	X	X	
50060	General Supplies	11-000-263-610	X	X	X	
50080	Other Objects	11-000-263-800	X	X	X	
50100	Total Care and Upkeep of Grounds		X	X	X	
	Security					
51000	Salaries	11-000-266-100	X	X	X	
51005	Unused Vacation Payment to Terminated/Retired Staff	11-000-266-199	X	X	X	
51020	Purchased Professional and Technical Services	11-000-266-300	X	X	X	
51040	Cleaning, Repair, and Maintenance Svc.	11-000-266-420	X	X	X	
51060	General Supplies	11-000-266-610	X	X	X	
51080	Other Objects	11-000-266-800	X	X	X	

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51100	Total Security		X	X	X	
51120	Total Undist. Expend. – Oper. & Maint. Of Plant Serv.		X	X	X	X
	Undist. Expend. – Student Transportation Serv.					
52000	Salaries of Non-Instructional Aides	11-000-270-107	X	-	X	
52020	Sal. For Pupil Trans (Bet Home & Sch) – Reg.	11-000-270-160	X	-	X	
52040	Sal. For Pupil Trans (Bet Home & Sch) – Sp Ed	11-000-270-161	X	-	X	
52060	Sal. For Pupil Trans (Other than Bet. Home & Sch)	11-000-270-162	X	X	X	
52080	Sal. For Pupil Trans (Bet. Home & Sch) Non-Public	11-000-270-163	X	X	X	
52085	Unused Vacation Payment to Terminated/Retired Staff	11-000-270-199	X	X	X	
52100	Management Fee – ESC & CTSA Trans. Prog.	11-000-270-350	X	-	X	
52120	Other Purchased Prof. and Technical Serv.	11-000-270-390	X	X	X	
52140	Cleaning, Repair, & Maint. Services	11-000-270-420	X	X	X	
52160	Rental Payments – School Buses	11-000-270-442	X	X	X	
52180	Lease Purchase Payments – School Buses	11-000-270-443	X	X	X	
52200	Contract Serv.–Aid in Lieu Pymts–Non-Public Schools	11-000-270-503	X	-	-	
52220	Contract Serv–Aid in Lieu Pymts–Charter Sch Students	11-000-270-504	X	-	-	
52240	Contract Serv–Aid in Lieu Pymts–Choice Sch Students	11-000-270-505	X	-	-	
52245	Contract Serv- Aid in Lieu Pymts-Renaissance Sch	11-000-270-506	X	-	-	
52260	Contract Services (Bet. Home & Sch) –Vendors	11-000-270-511	X	-	X	
52280	Contr Serv (Oth. Than Bet Home & Sch) – Vend	11-000-270-512	X	X	X	
52300	Contr Serv (Bet. Home & Sch) – Joint Agreements	11-000-270-513	X	-	X	
52320	Contract Serv. (Sp Ed Stds) – Vendors	11-000-270-514	X	-	X	
52340	Contract Serv. (Sp Ed Stds) – Joint Agreements	11-000-270-515	X	-	X	
52360	Contract Serv. (Reg. Students) – ESCs & CTSAAs	11-000-270-517	X	-	X	
52380	Contract Serv. (Spl. Ed. Students) – ESCs & CTSAAs	11-000-270-518	X	-	X	
52400	Misc. Purchased Services – Transportation	11-000-270-593	X	X	X	
52420	General Supplies	11-000-270-610	X	X	X	
52440	Transportation Supplies	11-000-270-615	X	X	X	
52450	Fuel Costs Funded by Advertising Revenue	11-000-270-626	X	X	X	
52460	Other Objects	11-000-270-800	X	X	X	
52480	Total Undist. Expend. – Student Transportation Services		X	X	X	X
	<b>ALLOCATED BENEFITS</b>					
	Regular Programs – Instruction					
53000	Group Insurance	11-1XX-100-210	O	-	O	
53020	Social Security Contribution	11-1XX-100-220	O	-	O	
53040	T.P.A.F. Contributions – ERIP	11-1XX-100-232	O	-	O	
53060	Other Retirement Contributions – PERS	11-1XX-100-241	O	-	O	
53080	Other Retirement Contribution – ERIP	11-1XX-100-242	O	-	O	
53100	Other Retirement Contributions – Deferred PERS Pymt	11-1XX-100-248	O	-	O	
53120	Other Retirement Contribution – Regular	11-1XX-100-249	O	-	O	
53140	Unemployment Compensation	11-1XX-100-250	O	-	O	
53160	Workmen’s Compensation	11-1XX-100-260	O	-	O	

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53180	Health Benefits	11-1XX-100-270	O	-	O	
53200	Tuition Reimbursement	11-1XX-100-280	O	-	O	
53220	Other Employee Benefits	11-1XX-100-290	O	-	O	
53225	Unused Sick Payment to Terminated/Retired Staff	11-1XX-100-299	O	-	O	
53240	Total Regular Programs – Instruction		O	-	O	
	Special Programs – Instruction					
54000	Group Insurance	11-2XX-100-210	O	O	O	
54020	Social Security Contributions	11-2XX-100-220	O	O	O	
54040	T.P.A.F. Contributions – ERIP	11-2XX-100-232	O	O	O	
54060	Other Retirement Contributions – PERS	11-2XX-100-241	O	O	O	
54080	Other Retirement Contribution – ERIP	11-2XX-100-242	O	O	O	
54100	Other Retirement Contributions – Deferred PERS Pymt	11-2XX-100-248	O	O	O	
54120	Other Retirement Contribution – Regular	11-2XX-100-249	O	O	O	
54140	Unemployment Compensation	11-2XX-100-250	O	O	O	
54160	Workmen’s Compensation	11-2XX-100-260	O	O	O	
54180	Health Benefits	11-2XX-100-270	O	O	O	
54200	Tuition Reimbursement	11-2XX-100-280	O	O	O	
54220	Other Employee Benefits	11-2XX-100-290	O	O	O	
54225	Unused Sick Payment to Terminated/Retired Staff	11-2XX-100-299	O	O	O	
54240	Total Special Programs – Instruction		O	O	O	
	Vocational Programs – Instruction					
55000	Group Insurance	11-3XX-100-210	O	-	O	
55020	Social Security Contributions	11-3XX-100-220	O	-	O	
55040	T.P.A.F. Contributions – ERIP	11-3XX-100-232	O	-	O	
55060	Other Retirement Contributions – PERS	11-3XX-100-241	O	-	O	
55080	Other Retirement Contributions – ERIP	11-3XX-100-242	O	-	O	
55100	Other Retirement Contributions – Deferred PERS Pymt	11-3XX-100-248	O	-	O	
55120	Other Retirement Contributions – Regular	11-3XX-100-249	O	-	O	
55140	Unemployment Compensation	11-3XX-100-250	O	-	O	
55160	Workmen’s Compensation	11-3XX-100-260	O	-	O	
55180	Health Benefits	11-3XX-100-270	O	-	O	
55200	Tuition Reimbursement	11-3XX-100-280	O	-	O	
55220	Other Employee Benefits	11-3XX-100-290	O	-	O	
55225	Unused Sick Payment to Terminated/Retired Staff	11-3XX-100-299	O	-	O	
55240	Total Vocational Programs – Instruction		O	-	O	
	Other Instructional Programs – Instruction					
56000	Group Insurance	11-4XX-100-210	O	O	O	
56020	Social Security Contributions	11-4XX-100-220	O	O	O	
56040	T.P.A.F. Contributions – ERIP	11-4XX-100-232	O	O	O	
56060	Other Retirement Contributions – PERS	11-4XX-100-241	O	O	O	
56080	Other Retirement Contributions – ERIP	11-4XX-100-242	O	O	O	
56100	Other Retirement Contributions – Deferred PERS Pymt	11-4XX-100-248	O	O	O	

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56120	Other Retirement Contributions – Regular	11-4XX-100-249	O	O	O	
56140	Unemployment Compensation	11-4XX-100-250	O	O	O	
56160	Workmen’s Compensation	11-4XX-100-260	O	O	O	
56180	Health Benefits	11-4XX-100-270	O	O	O	
56200	Tuition Reimbursement	11-4XX-100-280	O	O	O	
56220	Other Employee Benefits	11-4XX-100-290	O	O	O	
56225	Unused Sick Payment to Terminated/Retired Staff	11-4XX-100-299	O	O	O	
56240	Total Other Instructional Programs – Instruction		O	O	O	
	Community Services Programs/Operations					
58000	Group Insurance	11-800-330-210	O	O	O	
58020	Social Security Contributions	11-800-330-220	O	O	O	
58040	T.P.A.F. Contributions – ERIP	11-800-330-232	O	O	O	
58060	Other Retirement Contributions – PERS	11-800-330-241	O	O	O	
58080	Other Retirement Contributions – ERIP	11-800-330-242	O	O	O	
58100	Other Retirement Contributions – Deferred PERS Pymt	11-800-330-248	O	O	O	
58120	Other Retirement Contributions – Regular	11-800-330-249	O	O	O	
58140	Unemployment Compensation	11-800-330-250	O	O	O	
58160	Workmen’s Compensation	11-800-330-260	O	O	O	
58180	Health Benefits	11-800-330-270	O	O	O	
58200	Tuition Reimbursement	11-800-330-280	O	O	O	
58220	Other Employee Benefits	11-800-330-290	O	O	O	
58225	Unused Sick Payment to Terminated/Retired Staff	11-800-330-299	O	O	O	
58240	Total Community Services Programs/Operations		O	O	O	
	Attendance and Social Work Services					
59000	Group Insurance	11-000-211-210	O	O	O	
59020	Social Security Contributions	11-000-211-220	O	O	O	
59040	T.P.A.F. Contributions – ERIP	11-000-211-232	O	O	O	
59060	Other Retirement Contributions – PERS	11-000-211-241	O	O	O	
59080	Other Retirement Contributions – ERIP	11-000-211-242	O	O	O	
59100	Other Retirement Contributions – Deferred PERS Pymt	11-000-211-248	O	O	O	
59120	Other Retirement Contributions – Regular	11-000-211-249	O	O	O	
59140	Unemployment Compensation	11-000-211-250	O	O	O	
59160	Workmen’s Compensation	11-000-211-260	O	O	O	
59180	Health Benefits	11-000-211-270	O	O	O	
58200	Tuition Reimbursement	11-000-211-280	O	O	O	
59220	Other Employee Benefits	11-000-211-290	O	O	O	
59225	Unused Sick Payment to Terminated/Retired Staff	11-000-211-299	O	O	O	
59240	Total Attendance and Social Work Services		O	O	O	
	Health Services					
59500	Group Insurance	11-000-213-210	O	O	O	
59520	Social Security Contributions	11-000-213-220	O	O	O	
59540	T.P.A.F. Contributions – ERIP	11-000-213-232	O	O	O	

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<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
59560	Other Retirement Contributions – PERS	11-000-213-241	O	O	O	
59580	Other Retirement Contributions – ERIP	11-000-213-242	O	O	O	
59600	Other Retirement Contributions – Deferred PERS Pymt	11-000-213-248	O	O	O	
59620	Other Retirement Contributions – Regular	11-000-213-249	O	O	O	
59640	Unemployment Compensation	11-000-213-250	O	O	O	
59660	Workmen’s Compensation	11-000-213-260	O	O	O	
59680	Health Benefits	11-000-213-270	O	O	O	
59700	Tuition Reimbursement	11-000-213-280	O	O	O	
59720	Other Employee Benefits	11-000-213-290	O	O	O	
59725	Unused Sick Payment to Terminated/Retired Staff	11-000-213-299	O	O	O	
59740	Total Health Services		O	O	O	
	Other Supp. Serv.- – Speech, OT, PT & Related Services					
60000	Group Insurance	11-000-216-210	O	O	O	
60020	Social Security Contributions	11-000-216-220	O	O	O	
60040	T.P.A.F. Contributions – ERIP	11-000-216-232	O	O	O	
60060	Other Retirement Contributions – PERS	11-000-216-241	O	O	O	
60080	Other Retirement Contributions – ERIP	11-000-216-242	O	O	O	
60100	Other Retirement Contributions – Deferred PERS Pymt	11-000-216-248	O	O	O	
60120	Other Retirement Contributions – Regular	11-000-216-249	O	O	O	
60140	Unemployment Compensation	11-000-216-250	O	O	O	
60160	Workmen’s Compensation	11-000-216-260	O	O	O	
60180	Health Benefits	11-000-216-270	O	O	O	
60200	Tuition Reimbursement	11-000-216-280	O	O	O	
60220	Other Employee Benefits	11-000-216-290	O	O	O	
60225	Unused Sick Payment to Terminated/Retired Staff	11-000-216-299	O	O	O	
60240	Total Other Supp. Serv. – Speech, OT, PT & Related Services		O	O	O	
	Other Supp. Serv. – Students- Extraordinary Services					
60500	Group Insurance	11-000-217-210	O	O	O	
60520	Social Security Contributions	11-000-217-220	O	O	O	
60540	T.P.A.F. Contributions – ERIP	11-000-217-232	O	O	O	
60560	Other Retirement Contributions – PERS	11-000-217-241	O	O	O	
60580	Other Retirement Contributions – ERIP	11-000-217-242	O	O	O	
60600	Other Retirement Contributions – Deferred PERS Pymt	11-000-217-248	O	O	O	
60620	Other Retirement Contributions – Regular	11-000-217-249	O	O	O	
60640	Unemployment Compensation	11-000-217-250	O	O	O	
60660	Workmen’s Compensation	11-000-217-260	O	O	O	
60680	Health Benefits	11-000-217-270	O	O	O	
60700	Tuition Reimbursement	11-000-217-280	O	O	O	
60720	Other Employee Benefits	11-000-217-290	O	O	O	
60725	Unused Sick Payment to Terminated/Retired Staff	11-000-217-299	O	O	O	
60740	Total Other Supp. Serv. – Students – Extraordinary Services		O	O	O	
	Other Supp. Serv. – Guidance					

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<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
61000	Group Insurance	11-000-218-210	O	-	O	
61020	Social Security Contributions	11-000-218-220	O	-	O	
61040	T.P.A.F. Contributions – ERIP	11-000-218-232	O	-	O	
61060	Other Retirement Contributions – PERS	11-000-218-241	O	-	O	
61080	Other Retirement Contributions – ERIP	11-000-218-242	O	-	O	
61100	Other Retirement Contributions – Deferred PERS Pymt	11-000-218-248	O	-	O	
61120	Other Retirement Contributions – Regular	11-000-218-249	O	-	O	
61140	Unemployment Compensation	11-000-218-250	O	-	O	
61160	Workmen’s Compensation	11-000-218-260	O	-	O	
61180	Health Benefits	11-000-218-270	O	-	O	
61200	Tuition Reimbursement	11-000-218-280	O	-	O	
61220	Other Employee Benefits	11-000-218-290	O	-	O	
61225	Unused Sick Payment to Terminated/Retired Staff	11-000-218-299	O	-	O	
61240	Total Other Supp. Serv. –Guidance					
	Other Supp. Serv. – Child Study Teams					
61500	Group Insurance	11-000-219-210	O	O	O	
61520	Social Security Contributions	11-000-219-220	O	O	O	
61540	T.P.A.F. Contributions – ERIP	11-000-219-232	O	O	O	
61560	Other Retirement Contributions – PERS	11-000-219-241	O	O	O	
61580	Other Retirement Contributions – ERIP	11-000-219-242	O	O	O	
61600	Other Retirement Contributions – Deferred PERS Pymt	11-000-219-248	O	O	O	
61620	Other Retirement Contributions – Regular	11-000-219-249	O	O	O	
61640	Unemployment Compensation	11-000-219-250	O	O	O	
61660	Workmen’s Compensation	11-000-219-260	O	O	O	
61680	Health Benefits	11-000-219-270	O	O	O	
61700	Tuition Reimbursement	11-000-219-280	O	O	O	
61720	Other Employee Benefits	11-000-219-290	O	O	O	
61725	Unused Sick Payment to Terminated/Retired Staff	11-000-219-299	O	O	O	
61740	Total Other Supp. Serv. – Child Study Teams					
	Improvement of Instruction Services					
62500	Group Insurance	11-000-221-210	O	O	O	
62520	Social Security Contributions	11-000-221-220	O	O	O	
62540	T.P.A.F. Contributions – ERIP	11-000-221-232	O	O	O	
62560	Other Retirement Contributions – PERS	11-000-221-241	O	O	O	
62580	Other Retirement Contributions – ERIP	11-000-221-242	O	O	O	
62600	Other Retirement Contributions – Deferred PERS Pymt	11-000-221-248	O	O	O	
62620	Other Retirement Contributions – Regular	11-000-221-249	O	O	O	
62640	Unemployment Compensation	11-000-221-250	O	O	O	
62660	Workmen’s Compensation	11-000-221-260	O	O	O	
62680	Health Benefits	11-000-221-270	O	O	O	
62700	Tuition Reimbursement	11-000-221-280	O	O	O	
62720	Other Employee Benefits	11-000-221-290	O	O	O	

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62725	Unused Sick Payment to Terminated/Retired Staff	11-000-221-299	O	O	O	
62740	Total Improvement of Instructional Services		O	O	O	
	Educational Media Services – School Library					
63000	Group Insurance	11-000-222-210	O	O	O	
63020	Social Security Contributions	11-000-222-220	O	O	O	
63040	T.P.A.F. Contributions – ERIP	11-000-222-232	O	O	O	
63060	Other Retirement Contributions – PERS	11-000-222-241	O	O	O	
63080	Other Retirement Contributions – ERIP	11-000-222-242	O	O	O	
63100	Other Retirement Contributions – Deferred PERS Pymt	11-000-222-248	O	O	O	
63120	Other Retirement Contributions – Regular	11-000-222-249	O	O	O	
63140	Unemployment Compensation	11-000-222-250	O	O	O	
63160	Workmen’s Compensation	11-000-222-260	O	O	O	
63180	Health Benefits	11-000-222-270	O	O	O	
63200	Tuition Reimbursement	11-000-222-280	O	O	O	
63220	Other Employee Benefits	11-000-222-290	O	O	O	
63225	Unused Sick Payment to Terminated/Retired Staff	11-000-222-299	O	O	O	
63240	Total Educational Media Services – School Library					
	Instructional Staff Training Services					
63500	Group Insurance	11-000-223-210	O	O	O	
63520	Social Security Contributions	11-000-223-220	O	O	O	
63540	T.P.A.F. Contributions – ERIP	11-000-223-232	O	O	O	
63560	Other Retirement Contributions – PERS	11-000-223-241	O	O	O	
63580	Other Retirement Contributions – ERIP	11-000-223-242	O	O	O	
63600	Other Retirement Contributions – Deferred PERS Pymt	11-000-223-248	O	O	O	
63620	Other Retirement Contributions – Regular	11-000-223-249	O	O	O	
63640	Unemployment Compensation	11-000-223-250	O	O	O	
63660	Workmen’s Compensation	11-000-223-260	O	O	O	
63680	Health Benefits	11-000-223-270	O	O	O	
63700	Tuition Reimbursement	11-000-223-280	O	O	O	
63720	Other Employee Benefits	11-000-223-290	O	O	O	
63725	Unused Sick Payment to Terminated/Retired Staff	11-000-223-299	O	O	O	
63740	Total Instructional Staff Training Services		O	O	O	
	Support Services – General Administration					
64500	Group Insurance	11-000-230-210	O	O	O	
64520	Social Security Contributions	11-000-230-220	O	O	O	
64540	T.P.A.F. Contributions – ERIP	11-000-230-232	O	O	O	
64560	Other Retirement Contributions – PERS	11-000-230-241	O	O	O	
64580	Other Retirement Contributions – ERIP	11-000-230-242	O	O	O	
64600	Other Retirement Contributions – Deferred PERS Pymt	11-000-230-248	O	O	O	
64620	Other Retirement Contributions – Regular	11-000-230-249	O	O	O	
64640	Unemployment Compensation	11-000-230-250	O	O	O	
64660	Workmen’s Compensation	11-000-230-260	O	O	O	

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64680	Health Benefits	11-000-230-270	O	O	O	
64700	Tuition Reimbursement	11-000-230-280	O	O	O	
64720	Other Employee Benefits	11-000-230-290	O	O	O	
64725	Unused Sick Payment to Terminated/Retired Staff	11-000-230-299	O	O	O	
64740	Total Support Services – General Administration		O	O	O	
	Support Services – School Administration					
65500	Group Insurance	11-000-240-210	O	O	O	
65520	Social Security Contributions	11-000-240-220	O	O	O	
65540	T.P.A.F. Contributions – ERIP	11-000-240-232	O	O	O	
65560	Other Retirement Contributions – PERS	11-000-240-241	O	O	O	
65580	Other Retirement Contributions – ERIP	11-000-240-242	O	O	O	
65600	Other Retirement Contributions – Deferred PERS Pymt	11-000-240-248	O	O	O	
65620	Other Retirement Contributions – Regular	11-000-240-249	O	O	O	
65640	Unemployment Compensation	11-000-240-250	O	O	O	
65660	Workmen’s Compensation	11-000-240-260	O	O	O	
65680	Health Benefits	11-000-240-270	O	O	O	
65700	Tuition Reimbursement	11-000-240-280	O	O	O	
65720	Other Employee Benefits	11-000-240-290	O	O	O	
65725	Unused Sick Payment to Terminated/Retired Staff	11-000-240-299	O	O	O	
65740	Total Support Services – School Administration		O	O	O	
	Support Services – Central Services					
66500	Group Insurance	11-000-251-210	O	O	O	
66520	Social Security Contributions	11-000-251-220	O	O	O	
66540	T.P.A.F. Contributions – ERIP	11-000-251-232	O	O	O	
66560	Other Retirement Contributions – PERS	11-000-251-241	O	O	O	
66580	Other Retirement Contributions – ERIP	11-000-251-242	O	O	O	
66600	Other Retirement Contributions – Deferred PERS Pymt	11-000-251-248	O	O	O	
66620	Other Retirement Contributions – Regular	11-000-251-249	O	O	O	
66640	Unemployment Compensation	11-000-251-250	O	O	O	
66660	Workmen’s Compensation	11-000-251-260	O	O	O	
66680	Health Benefits	11-000-251-270	O	O	O	
66700	Tuition Reimbursement	11-000-251-280	O	O	O	
66720	Other Employee Benefits	11-000-251-290	O	O	O	
66725	Unused Sick Payment to Terminated/Retired Staff	11-000-251-299	O	O	O	
66740	Total Support Services – Central Services		O	O	O	
	Support Services – Admin. Info. Technology					
67000	Group Insurance	11-000-252-210	O	O	O	
67020	Social Security Contributions	11-000-252-220	O	O	O	
67040	T.P.A.F. Contributions – ERIP	11-000-252-232	O	O	O	
67060	Other Retirement Contributions – PERS	11-000-252-241	O	O	O	
67080	Other Retirement Contributions – ERIP	11-000-252-242	O	O	O	
67100	Other Retirement Contributions – Deferred PERS Pymt	11-000-252-248	O	O	O	

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67120	Other Retirement Contributions – Regular	11-000-252-249	O	O	O	
67140	Unemployment Compensation	11-000-252-250	O	O	O	
67160	Workmen’s Compensation	11-000-252-260	O	O	O	
67180	Health Benefits	11-000-252-270	O	O	O	
67200	Tuition Reimbursement	11-000-252-280	O	O	O	
67220	Other Employee Benefits	11-000-252-290	O	O	O	
67225	Unused Sick Payment to Terminated/Retired Staff	11-000-252-299	O	O	O	
67240	Total Support Services – Admin. Info. Tech.		O	O	O	
	Operation and Maintenance of Plant Service					
68000	Group Insurance	11-000-260-210	O	O	O	
68020	Social Security Contributions	11-000-260-220	O	O	O	
68040	T.P.A.F. Contributions – ERIP	11-000-260-232	O	O	O	
68060	Other Retirement Contributions – PERS	11-000-260-241	O	O	O	
68080	Other Retirement Contributions – ERIP	11-000-260-242	O	O	O	
68100	Other Retirement Contributions – Deferred PERS Pymt	11-000-260-248	O	O	O	
68120	Other Retirement Contributions – Regular	11-000-260-249	O	O	O	
68140	Unemployment Compensation	11-000-260-250	O	O	O	
68160	Workmen’s Compensation	11-000-260-260	O	O	O	
68180	Health Benefits	11-000-260-270	O	O	O	
68200	Tuition Reimbursement	11-000-260-280	O	O	O	
68220	Other Employee Benefits	11-000-260-290	O	O	O	
68225	Unused Sick Payment to Terminated/Retired Staff	11-000-260-299	O	O	O	
68240	Total Operation and Maintenance of Plant Service		O	O	O	
	Student Transportation Services					
69000	Group Insurance	11-000-270-210	O	O	O	
69020	Social Security Contributions	11-000-270-220	O	O	O	
69040	T.P.A.F. Contributions – ERIP	11-000-270-232	O	O	O	
69060	Other Retirement Contributions – PERS	11-000-270-241	O	O	O	
69080	Other Retirement Contributions – ERIP	11-000-270-242	O	O	O	
69100	Other Retirement Contributions – Deferred PERS Pymt	11-000-270-248	O	O	O	
69120	Other Retirement Contributions – Regular	11-000-270-249	O	O	O	
69140	Unemployment Compensation	11-000-270-250	O	O	O	
69160	Workmen’s Compensation	11-000-270-260	O	O	O	
69180	Health Benefits	11-000-270-270	O	O	O	
69200	Tuition Reimbursement	11-000-270-280	O	O	O	
69220	Other Employee Benefits	11-000-270-290	O	O	O	
69225	Unused Sick Payment to Terminated/Retired Staff	11-000-270-299	O	O	O	
69240	Total Student Transportation Services					
	Facilities Acquisition & Construction Services					
70000	Group Insurance	11-000-400-210	O	O	O	
70020	Social Security Contributions	11-000-400-220	O	O	O	
70040	T.P.A.F. Contributions – ERIP	11-000-400-232	O	O	O	

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70060	Other Retirement Contributions – PERS	11-000-400-241	O	O	O	
70080	Other Retirement Contributions – ERIP	11-000-400-242	O	O	O	
70100	Other Retirement Contributions – Deferred PERS Pymt	11-000-400-248	O	O	O	
70120	Other Retirement Contributions – Regular	11-000-400-249	O	O	O	
70140	Unemployment Compensation	11-000-400-250	O	O	O	
70160	Workmen’s Compensation	11-000-400-260	O	O	O	
70180	Health Benefits	11-000-400-270	O	O	O	
70200	Tuition Reimbursement	11-000-400-280	O	O	O	
70220	Other Employee Benefits	11-000-400-290	O	O	O	
70225	Unused Sick Payment to Terminated/Retired Staff	11-000-400-299	O	O	O	
70240	Total Facilities Acquisition & Construction Services		O	O	O	
70260	TOTAL ALLOCATED BENEFITS		O	O	O	
	UNALLOCATED BENEFITS					
71000	Group Insurance	11-000-291-210	X	X	X	
71020	Social Security Contributions	11-000-291-220	X	X	X	
71040	T.P.A.F. Contributions – ERIP	11-000-291-232	X	X	X	
71050	TPAF/PERS – Special Assessments	11-000-291-233	X	X	X	
71060	Other Retirement Contributions – PERS	11-000-291-241	X	X	X	
71080	Other Retirement Contributions – ERIP	11-000-291-242	X	X	X	
71100	Other Retirement Contributions – Deferred PERS Pymt	11-000-291-248	X	X	X	
71120	Other Retirement Contributions – Regular	11-000-291-249	X	X	X	
71140	Unemployment Compensation	11-000-291-250	X	X	X	
71160	Workmen’s Compensation	11-000-291-260	X	X	X	
71180	Health Benefits	11-000-291-270	X	X	X	
71200	Tuition Reimbursement	11-000-291-280	X	X	X	
71220	Other Employee Benefits	11-000-291-290	X	X	X	
71225	Unused Sick Payment to Terminated/Retired Staff – mass severance	11-000-291-297	X	X	X	
71226	Unused Vacation Payment to Terminated/Retired Staff – mass severance	11-000-291-298	X	X	X	
71227	Unused Sick Payment to Terminated/Retired Staff	11-000-291-299	X	X	X	
71240	TOTAL UNALLOCATED BENEFITS		X	X	X	
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE BENEFITS		X	X	X	X
	Undistributed Expenditures – Food Services					
72000	Transfers to Cover Deficit (Enterprise Fund)	11-000-310-930	X	X	X	
72020	Total Undistributed Expenditures – Food Service		X	X	X	X
72120	Transfer of Property Sale Proceeds to Debt Service Reserve	11-000-520-934	X	-	-	X
72122	Transfer from General Fund Surplus to Debt Service to Repay CDL	11-000-520-936	X	X	X	X
72140	TOTAL UNDISTRIBUTED EXPENDITURES		X	X	X	X
72160	Increase in Sale/Lease-back Reserve	10-605	X	X	X	X
72180	Interest Earned on Maintenance Reserve	10-606	X	X	X	X
72200	Increase in Maintenance Reserve	10-606	X	X	X	X
72220	Increase in Current Expense Emergency Reserve	10-607	X	-	-	X

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72240	Interest Earned on Current Exp. Emergency Reserve	10-607	X	-	-	X
72245	Increase in Bus Advertising Reserve for Fuel Costs	10-610	X	X	X	X
72246	Increase in IMPACT Aid Reserve (General)	10-611	X	-	-	X
72247	Increase in IMPACT Aid Reserve (Capital)	10-612	X	-	-	X
72260	TOTAL GENERAL CURRENT EXPENSE		X	X	X	X
	CAPITAL OUTLAY					
	EQUIPMENT					
73000	Preschool	12-105-100-730	X	-	-	
73020	Kindergarten	12-110-100-730	X	-	-	
73040	Grades 1-5	12-120-100-730	X	-	-	
73060	Grades 6-8	12-130-100-730	X	-	-	
73080	Grades 9-12	12-140-100-730	X	-	X	
73100	Home Instruction	12-150-100-730	X	-	X	
	Special Education – Instruction:					
74000	Cognitive – Mild	12-201-100-730	X	X	-	
74020	Cognitive Moderate	12-202-100-730	X	X	-	
74040	Learning and/or Language Disabilities	12-204-100-730	X	X	-	
74060	Visual Impairments	12-206-100-730	X	X	-	
74080	Auditory Impairments	12-207-100-730	X	X	-	
74100	Behavioral Disabilities	12-209-100-730	X	X	-	
74120	Multiple Disabilities	12-212-100-730	X	X	-	
74140	Resource Room/Resource Center	12-213-100-730	X	-	X	
74160	Autism	12-214-100-730	X	X	-	
74180	Preschool Disabilities – Part-Time	12-215-100-730	X	X	-	
74200	Preschool Disabilities – Full-Time	12-216-100-730	X	X	-	
74220	Home Instruction	12-219-100-730	X	X	X	
74240	Extended School Year	12-221-100-730	-	X	-	
74260	Cognitive – Severe	12-222-100-730	X	X	-	
74280	Basic Skills/Remedial – Instruction	12-230-100-730	X	-	X	
74300	Bilingual Education – Instruction	12-240-100-730	X	-	X	
	Vocational Programs:					
75000	Vocational Programs – Regular Programs	12-310-100-730	-	-	X	
75020	Vocational Programs – Special Programs	12-320-100-730	-	-	X	
75040	Vocational Programs – Local – Instruction	12-3XX-100-730	X	-	-	
75060	At-Risk Programs	12-42X-100-730	X	-	-	
75080	School-Sponsored and Other Instructional Programs	12-4XX-100-730	X	X	X	
	Undistributed:					
75500	Undistributed Expenditures – Instruction	12-000-100-730	X	X	X	
75520	Undist. Expend. – Support Serv. – Students –Reg.	12-000-210-730	X	-	X	
75540	Undist. Expend. – Support Serv. – Students	12-000-210-730	-	X	-	
75560	Undist. Expend. – Supp Serv. – Related & Extra.	12-000-21X-730	X	X	X	
75580	Undist. Expend. – Support Serv. – Students – Spl.	12-000-219-730	X	-	X	

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75600	Undist. Expend. – Support Serv. – Inst. Staff	12-000-220-730	X	X	X	
75620	Undistributed Expenditures – Gen. Admin.	12-000-230-730	X	X	X	
75640	Undistributed Expenditures – School Admin.	12-000-240-730	X	X	X	
75660	Undistributed Expenditures – Central Services	12-000-251-730	X	X	X	
75680	Undistributed Expenditures – Admin. Info. Tech.	12-000-252-730	X	X	X	
75700	Undist. Expend. –Required Maint. For School Facilities	12-000-261-730	X	X	X	
75720	Undist. Expend. – Custodial Services	12-000-262-730	X	X	X	
75740	Undist. Expend. – Care and Upkeep of Grounds	12-000-263-730	X	X	X	
75760	Undist. Expend. – Security	12-000-266-730	X	X	X	
75780	Undist. Expend. Student Trans. – Non-Inst. Equip.	12-000-270-732	X	X	X	
75800	School Buses – Regular	12-000-270-733	X	-	X	
75820	School Buses – Special	12-000-270-734	X	X	X	
75840	Undistributed Expenditures – Non-Inst. Serv.	12-000-300-730	X	X	X	
75860	Special Schools (All Programs)	12-XXX-X00-730	X	X	X	
75880	TOTAL EQUIPMENT		X	X	X	X
	Facilities Acquisition and Construction Serv.					
76000	Salaries	12-000-400-100	X	X	X	
76005	Unused Vacation Payment to Terminated/Retired Staff	12-000-400-199	X	X	X	
76020	Legal Services	12-000-400-331	X	X	X	
76040	Architectural/Engineering Services	12-000-400-334	X	X	X	
76060	Other Purchased Prof. and Tech. Services	12-000-400-390	X	X	X	
76080	Construction Services	12-000-400-450	X	X	X	
76100	Supplies and Materials	12-000-400-600	X	X	X	
76120	Land and Improvements	12-000-400-710	X	X	X	
76140	Lease Purchase Agreements – Principal	12-000-400-721	X	X	X	
76160	Bldgs. Other than Lease Purchase Agreements	12-000-400-722	X	X	X	
76180	Infrastructure	12-000-400-780	X	X	X	
76200	Other Objects	12-000-400-800	X	X	X	
76210	Assessment for Debt Service on SDA Funding	12-000-400-896	X	X	X	
76220	Facilities Grant – Transfer to Special Revenue	12-000-400-930	-	-	X	
76240	Capital Outlay – Transfer to Capital Projects	12-000-400-932	X	X	X	
76260	Total Facilities Acquisition and Construction Serv.		X	X	X	X
76320	Capital Reserve – Transfer to Capital Projects	12-000-400-931	X	X	X	X
76340	Capital Reserve – Transfer to Debt Service	12-000-400-933	X	-	-	X
76360	Increase in Capital Reserve	10-604	X	X	X	X
76380	Interest Deposit to Capital Reserve	10-604	X	X	X	X
76385	IMPACT Aid Reserve (Capital) – Transfer to Capital Projects	12-000-400-938	X	-	-	X
76400	TOTAL CAPITAL OUTLAY		X	X	X	X
	SPECIAL SCHOOLS					
	Post-Secondary Programs – Instruction					
77000	Salaries of Teachers	13-330-100-101	-	-	X	
77020	Other Salaries for Instruction	13-330-100-106	-	-	X	

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77025	Unused Vacation Payment to Terminated/Retired Staff	13-330-100-199	-	-	X	
77040	Purchased Professional and Technical Services	13-330-100-300	-	-	X	
77060	Other Purchased Services (400-500 series)	13-330-100-500	-	-	X	
77080	General Supplies	13-330-100-610	-	-	X	
77100	Textbooks	13-330-100-640	-	-	X	
77120	Other Objects	13-330-100-800	-	-	X	
77140	Total Post-Secondary Programs – Instruction		-	-	X	X
	Post-Secondary Programs– Support Services					
77160	Salaries	13-330-200-100	-	-	X	
77165	Unused Vacation Payment to Terminated/Retired Staff	13-330-200-199	-	-	X	
77180	Personnel Services – Employee Benefits	13-330-200-200	-	-	X	
77200	Purchased Professional and Technical Services	13-330-200-300	-	-	X	
77220	Other Purchased Services	13-330-200-500	-	-	X	
77240	Supplies and Materials	13-330-200-600	-	-	X	
77260	Other Objects	13-330-200-800	-	-	X	
77280	Total Post-Secondary Programs – Support Services		-	-	X	X
77300	Total Post-Secondary Programs		-	-	X	X
	Summer School – Instruction					
77500	Salaries of Teachers	13-422-100-101	X	X	X	
77520	Other Salaries for Instruction	13-422-100-106	X	X	X	
77540	Salaries of Teacher Tutors	13-422-100-178	X	X	X	
77560	Salaries of Reading Specialists	13-422-100-179	X	X	X	
77565	Unused Vacation Payment to Terminated/Retired Staff	13-422-100-199	X	X	X	
77580	Purchased Professional and Technical Svc.	13-422-100-300	X	X	X	
77600	Other Purchased Services (400-500 series)	13-422-100-500	X	X	X	
77620	General Supplies	13-422-100-610	X	X	X	
77640	Textbooks	13-422-100-640	X	X	X	
77660	Other Objects	13-422-100-800	X	X	X	
77680	Total Summer School – Instruction		X	X	X	X
	Summer School – Support Services					
77700	Salaries	13-422-200-100	X	X	X	
77705	Unused Vacation Payment to Terminated/Retired Staff	13-422-200-199	X	X	X	
77720	Personal Services – Employee Benefits	13-422-200-200	X	X	X	
77740	Purchased Professional and Technical Svc.	13-422-200-300	X	X	X	
77760	Other Purchased Services (400-500 series)	13-422-200-500	X	X	X	
77780	Supplies and Materials	13-422-200-600	X	X	X	
77800	Other Objects	13-422-200-800	X	X	X	
77820	Total Summer School – Support Services		X	X	X	X
77840	Total Summer School		X	X	X	X
	Other Special Schools – Instruction					
78000	Salaries of Teachers	13-4XX-100-101	X	X	X	
78020	Other Salaries for Instruction	13-4XX-100-106	X	X	X	

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
78040	Salaries of Teacher Tutors	13-4XX-100-178	X	X	X	
78060	Salaries of Reading Specialists	13-4XX-100-179	X	X	X	
78065	Unused Vacation Payment to Terminated/Retired Staff	13-4XX-100-199	X	X	X	
78080	Purchased Professional and Technical Svc.	13-4XX-100-300	X	X	X	
78100	Other Purchased Services (400-500 series)	13-4XX-100-500	X	X	X	
78120	General Supplies	13-4XX-100-610	X	X	X	
78140	Textbooks	13-4XX-100-640	X	X	X	
78160	Other Objects	13-4XX-100-800	X	X	X	
78180	Total Other Special Schools – Instruction		X	X	X	X
	Other Special Schools – Support Services					
78200	Salaries	13-4XX-200-100	X	X	X	
78205	Unused Vacation Payment to Terminated/Retired Staff	13-4XX-200-199	X	X	X	
78220	Personnel Services – Employee Benefits	13-4XX-200-200	X	X	X	
78240	Purchased Professional and Technical Svc.	13-4XX-200-300	X	X	X	
78260	Other Purchased Services (400-500 series)	13-4XX-200-500	X	X	X	
78280	Supplies and Materials	13-4XX-200-600	X	X	X	
78300	Other Objects	13-4XX-200-800	X	X	X	
78320	Total Other Special Schools – Support Services		X	X	X	X
78340	Total Other Special Schools		X	X	X	X
	Accred. Even/Adult H.S. Post-Grad. – Inst.					
79000	Salaries of Teachers	13-601-100-101	X	-	X	
79020	Other Salaries for Instruction	13-601-100-106	X	-	X	
79040	Salaries of Teacher Tutors	13-601-100-178	X	-	X	
79060	Salaries of Reading Specialists	13-601-100-179	X	-	X	
79065	Unused Vacation Payment to Terminated/Retired Staff	13-601-100-199	X	-	X	
79080	Purchased Professional and Technical Svc.	13-601-100-300	X	-	X	
79100	Other Purchased Services (400-500 series)	13-601-100-500	X	-	X	
79120	General Supplies	13-601-100-610	X	-	X	
79140	Textbooks	13-601-100-640	X	-	X	
79160	Other Objects	13-601-100-800	X	-	X	
79180	Total Accred. Even/Adult H.S./Post-Grad. Inst.		X	-	X	X
	Accred. Even/Adult H.S. Post-Grad. Supp. Services					
79500	Salaries	13-601-200-100	X	-	X	
79505	Unused Vacation Payment to Terminated/Retired Staff	13-601-200-199	X	-	X	
79520	Personnel Services – Employee Benefits	13-601-200-200	X	-	X	
79540	Purchased Professional and Technical Svc.	13-601-200-300	X	-	X	
79560	Other Purchased Services (400-500 series)	13-601-200-500	X	-	X	
79580	Supplies and Materials	13-601-200-600	X	-	X	
79600	Other Objects	13-601-200-800	X	-	X	
79620	Total Accred. Even./Adult H.S./Post-Grad. Supp. Service		X	-	X	X
79640	Total Accred. Even./Adult H.S./Post-Grad.		X	-	X	X
	Adult Education –Local – Instruction					

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
80000	Salaries of Teachers	13-602-100-101	X	X	X	
80020	Other Salaries for Instruction	13-602-100-106	X	X	X	
80040	Salaries of Teacher Tutors	13-602-100-178	X	X	X	
80060	Salaries of Reading Specialists	13-602-100-179	X	X	X	
80065	Unused Vacation Payment to Terminated/Retired Staff	13-602-100-199	X	X	X	
80080	Purchased Professional and Technical Svc.	13-602-100-300	X	X	X	
80100	Other Purchased Services (400-500 series)	13-602-100-500	X	X	X	
80120	General Supplies	13-602-100-610	X	X	X	
80140	Textbooks	13-602-100-640	X	X	X	
80160	Other Objects	13-602-100-800	X	X	X	
80180	Total Adult Education – Local – Instruction		X	X	X	X
	Adult Education Local – Support Serv.					
80200	Salaries	13-602-200-100	X	X	X	
80205	Unused Vacation Payment to Terminated/Retired Staff	13-602-200-199	X	X	X	
80220	Personnel Services – Employee Benefits	13-602-200-200	X	X	X	
80240	Purchased Professional and Tech. Services	13-602-200-300	X	X	X	
80260	Other Purchased Services (400-500 series)	13-602-200-500	X	X	X	
80280	Supplies and Materials	13-602-200-600	X	X	X	
80300	Other Objects	13-602-200-800	X	X	X	
80320	Total Adult Education-Local-Support Serv.		X	X	X	X
80340	Total Adult Education – Local		X	X	X	X
	Vocational Evening-Local-Instruction					
81000	Salaries of Teachers	13-629-100-101	X	X	X	
81020	Other Salaries for Instruction	13-629-100-106	X	X	X	
81040	Salaries of Teacher Tutors	13-629-100-178	X	X	X	
81060	Salaries of Reading Specialists	13-629-100-179	X	X	X	
81065	Unused Vacation Payment to Terminated/Retired Staff	13-629-100-199	X	X	X	
81080	Purchased Professional and Technical Svc.	13-629-100-300	X	X	X	
81100	Other Purchased Services (400-500 series)	13-629-100-500	X	X	X	
81120	General Supplies	13-629-100-610	X	X	X	
81140	Textbooks	13-629-100-640	X	X	X	
81160	Other Objects	13-629-100-800	X	X	X	
81180	Total Vocational Evening-Local Instruction		X	X	X	X
	Vocational Evening – Local Support Serv.					
81200	Salaries	13-629-200-100	X	X	X	
81205	Unused Vacation Payment to Terminated/Retired Staff	13-629-200-199	X	X	X	
81220	Personnel Services – Employee Benefits	13-629-200-200	X	X	X	
81240	Purchased Professional and Technical Svc.	13-629-200-300	X	X	X	
81260	Other Purchased Services (400-500 series)	13-629-200-500	X	X	X	
81280	Supplies and Materials	13-629-200-600	X	X	X	
81300	Other Objects	13-629-200-800	X	X	X	
81320	Total Vocational Evening-Local-Support Serv.		X	X	X	X



<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
81340	Total Vocational Evening –Local		X	X	X	X
	Even.-Sch. Foreign-Born-Local-Inst.					
82000	Salaries of Teachers	13-631-100-101	X	-	X	
82020	Other Salaries for Instruction	13-631-100-106	X	-	X	
82040	Salaries of Teacher Tutors	13-631-100-178	X	-	X	
82060	Salaries of Reading Specialists	13-631-100-179	X	-	X	
82065	Unused Vacation Payment to Terminated/Retired Staff	13-631-100-199	X	-	X	
82080	Purchased Professional and Technical Svc.	13-631-100-300	X	-	X	
82100	Other Purchased Services (400-500 series)	13-631-100-500	X	-	X	
82120	General Supplies	13-631-100-610	X	-	X	
82140	Textbooks	13-631-100-640	X	-	X	
82160	Other Objects	13-631-100-800	X	-	X	
82180	Total Even.-Sch.-Foreign-Born-Local-Inst.		X	-	X	X
	Even.-Sch.-Foreign-Born-Local-Sup.Serv.					
82200	Salaries	13-631-200-100	X	-	X	
82205	Unused Vacation Payment to Terminated/Retired Staff	13-631-200-199	X	-	X	
82220	Personnel Services – Employee Benefits	13-631-200-200	X	-	X	
82240	Purchased Professional and Tech. Services	13-631-200-300	X	-	X	
82260	Other Purchased Services (400-500 series)	13-631-200-500	X	-	X	
82280	Supplies and Materials	13-631-200-600	X	-	X	
82300	Other Objects	13-631-200-800	X	-	X	
82320	Total Even.-Sch.-Foreign-Born-Local-Sup. Serv.		X	-	X	X
82340	Total Even.-Sch.-Foreign-Born-Local		X	-	X	X
	Adult Education Assessment Testing Centers					
83000	Salaries	13-640-200-100	X	-	X	
83005	Unused Vacation Payment to Terminated/Retired Staff	13-640-200-199	X	-	X	
83020	Supplies and Materials	13-640-200-600	X	-	X	
83040	Other Objects	13-640-200-800	X	-	X	
83060	Total Adult Education Assessment Testing Centers		X	-	X	X
83080	TOTAL SPECIAL SCHOOLS		X	X	X	X
84000	Transfer of Funds to Charter Schools	10-000-100-56X	X	-	-	X
84005	Transfer of Funds to Resident Renaissance Schools	10-000-100-571	X	-	-	X
84020	General Fund Contrib. to School-based Budget	10-000-520-930	X	-	-	X
84040	Budgeted Increase in Surplus for Tuition Calcs	10-000-550-905	-	X	X	X
84060	GENERAL FUND GRAND TOTAL		X	X	X	X
	SPECIAL REVENUE FUNDS					
84100	Local Projects	20-xxx-xxx-xxx	X	X	X	X
	State Projects:					
	PRESCHOOL EDUCATION AID					
	Instruction					
85000	Salaries of Teachers	20-218-100-101	X	-	-	
85020	Other Salaries for Instruction	20-218-100-106	X	-	-	

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
85025	Unused Vacation Payment to Terminated/Retired Staff	20-218-100-199	X	-	-	
85030	Purchased Professional-Educational Services	20-218-100-321	X	-	-	
85040	Other Purchased Services (400-500 series)	20-218-100-500	X	-	-	
85060	Tuition to Other LEAs Within State – Regular	20-218-100-561	X	-	-	
85080	General Supplies	20-218-100-600	X	-	-	
85100	Other Objects	20-218-100-800	X	-	-	
85120	Total Instruction		X	-	-	X
	Support Services					
86000	Salaries of Supervisors of Instruction	20-218-200-102	X	-	-	
86020	Salaries of Program Directors	20-218-200-103	X	-	-	
86040	Salaries of Other Professional Staff	20-218-200-104	X	-	-	
86060	Salaries of Secr. And Clerical Assistants	20-218-200-105	X	-	-	
86080	Other Salaries	20-218-200-110	X	-	-	
86100	Salaries of Community Parent Involvement Spec.	20-218-200-173	X	-	-	
86120	Salaries of Master Teachers	20-218-200-176	X	-	-	
86125	Unused Vacation Payment to Terminated/Retired Staff	20-218-200-199	X	-	-	
86140	Personnel Services – Employee Benefits	20-218-200-200	X	-	-	
86160	Purchased Educ. Services- Contracted Pre-K	20-218-200-321	X	-	-	
86180	Purchased Ed. Svcs – Head Start	20-218-200-325	X	-	-	
86200	Purchased Professional – Educational Services	20-218-200-329	X	-	-	
86220	Other Purchased Professional Services	20-218-200-330	X	-	-	
86240	Cleaning, Repair & Maintenance Services	20-218-200-420	X	-	-	
86260	Rentals	20-218-200-440	X	-	-	
86280	Contr. Trans. Serv. (Bet. Home & Sch)	20-218-200-511	X	-	-	
86300	Contr. Trans. Serv. (Field Trips)	20-218-200-516	X	-	-	
86320	Travel	20-218-200-580	X	-	-	
86330	Miscellaneous Purchased Services	20-218-200-590	X	-	-	
86340	Supplies and Materials	20-218-200-600	X	-	-	
86360	Other Objects	20-218-200-800	X	-	-	
86380	Total Support Services		X	-	-	X
	Facilities Acquisition and Construction Serv.					
87000	Instructional Equipment	20-218-400-731	X	-	-	
87020	Non-instructional Equipment	20-218-400-732	X	-	-	
87040	Total Facilities Acquisition and Construction Serv.		X	-	-	X
87060	Contribution to Charter Schools	20-218-100-56X	X	-	-	X
87065	Contribution to Renaissance Schools	20-218-100-571	X	-	-	X
87080	Transfer to General Fund	20-218-520-930	X	-	-	X
87100	TOTAL PRESCHOOL EDUCATION AID		X	-	-	X
	Other State Projects					
88000	Nonpublic Textbooks	20-xxx-xxx-xxx	X	-	-	X
88020	Nonpublic Auxiliary Services	20-xxx-xxx-xxx	X	X	-	X
88040	Nonpublic Handicapped Services	20-xxx-xxx-xxx	X	X	-	X

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
88060	Nonpublic Nursing Services	20-xxx-xxx-xxx	X	X	-	X
88080	Nonpublic Technology Initiative	20-xxx-xxx-xxx	X	X	-	X
88090	Nonpublic Security Aid	20-xxx-xxx-xxx	X	X	-	X
88100	Adult Education	20-xxx-xxx-xxx	X	-	X	X
88120	Vocational Education	20-xxx-xxx-xxx	X	-	X	X
88140	Other	20-xxx-xxx-xxx	X	X	X	X
88160	Contribution to SBB – Other State Projects	20-xxx-520-930	X	-	-	X
88180	Total Other State Projects		X	X	X	X
88200	Total State Projects		X	X	X	X
	Federal Projects:					
	Preschool Expansion Grant					
	Instruction					
88300	Salaries of Teachers	20-220-100-101				
88302	Other Salaries for Instruction	20-220-100-106				
88304	Other Purchased Services (400-500 series)	20-220-100-500				
88306	Tuition to Other LEAs Within State – Regular	20-220-100-561				
88308	General Supplies	20-220-100-600				
88310	Other Objects	20-220-100-800				
88320	Total Preschool Expansion Grant Instruction					
	Support Services					
88330	Salaries of Supervisors of Instruction	20-220-200-102				
88332	Salaries of Program Directors	20-220-200-103				
88334	Salaries of Other Professional Staff	20-220-200-104				
88336	Salaries of Secr. And Clerical Assistants	20-220-200-105				
88338	Other Salaries	20-220-200-110				
88340	Salaries of Community Parent Involvement Spec.	20-220-200-173				
88342	Salaries of Master Teachers	20-220-200-176				
88344	Personnel Services – Employee Benefits	20-220-200-200				
88346	Purchased Educ. Services- Contracted Pre-K	20-220-200-321				
88348	Purchased Ed. Svcs – Head Start	20-220-200-325				
88350	Purchased Professional – Educational Services	20-220-200-329				
88352	Other Purchased Professional Services	20-220-200-330				
88354	Cleaning, Repair & Maintenance Services	20-220-200-420				
88356	Rentals	20-220-200-440				
88358	Contr. Trans. Serv. (Bet. Home & Sch)	20-220-200-511				
88360	Contr. Trans. Serv. (Field Trips)	20-220-200-516				
88362	Travel	20-220-200-580				
88364	Miscellaneous Purchased Services	20-220-200-590				
88366	Supplies and Materials	20-220-200-600				
88368	Other Objects	20-220-200-800				
88380	Total Preschool Expansion Grant Support Services					
	Facilities Acquisition and Construction Serv.					

<b>2016-17 DETAILED APPROPRIATIONS GRID</b>						
<b>Line</b>	<b>Description</b>	<b>Acct. No.</b>	<b>Reg</b>	<b>SS</b>	<b>Voc</b>	<b>Advertised</b>
88382	Construction Services	20-220-400-450				
88384	Instructional Equipment	20-220-400-731				
88386	Noninstructional Equipment	20-220-400-732				
88390	Total Facilities Acquisition and Construction Services					
88395	Total Preschool Expansion Grant					
88500	Title I	20-xxx-xxx-xxx	X	X	X	X
88520	Title II	20-xxx-xxx-xxx	X	X	X	X
88540	Title III	20-xxx-xxx-xxx	X	X	X	X
88560	Title IV	20-xxx-xxx-xxx	X	X	X	X
88600	Title VI	20-xxx-xxx-xxx	X	X	X	X
88620	I.D.E.A. Part B (Handicapped)	20-xxx-xxx-xxx	X	X	X	X
88640	Vocational Education	20-xxx-xxx-xxx	X	X	X	X
88660	Adult Education	20-xxx-xxx-xxx	X	X	X	X
88680	Private Industry Council (JTPA)	20-xxx-xxx-xxx	X	-	X	X
88700	Other	20-xxx-xxx-xxx	X	X	X	X
88720	Contribution to SBB – Other Federal Projects	20-xxx-520-930	X	-	-	X
88740	Total Federal Projects		X	X	X	X
88760	TOTAL SPECIAL REVENUE FUNDS		X	X	X	X
	DEBT SERVICE FUNDS					
	Regular Debt Service					
89500	Principal Pymts Comm Approved Lease Purch Agreement	40-701-510-723	X	-	-	
89520	Commissioner Approved Lease Purchase Agreement	40-701-510-833	X	-	-	
89540	Interest on Early Retirement Bonds	40-701-510-835	X	-	-	
89560	Redemption of Principal – Early Retirement Bonds	40-701-510-910	X	-	-	
89585	Interest on Community Disaster Loan (CDL)	40-701-510-837	X	-	-	
89586	Principal on Community Disaster Loan (CDL)	40-701-510-912	X	-	-	
89600	Interest on Bonds	40-701-510-834	X	-	-	
89620	Redemption of Principal	40-701-510-910	X	-	-	
89640	Amounts Paid into Sinking Fund	40-701-510-920	X	-	-	
89660	Total Regular Debt Service		X	-	-	X
89940	Increase in Debt Service Reserve	40-608	X	-	-	X
89960	Interest Earned on Debt Service Reserve	40-608	X	-	-	X
89980	TOTAL DEBT SERVICE FUNDS		X	-	-	X
90000	TOTAL EXPENDITURES/APPROPRIATIONS		X	X	X	X

X = Used by District Type  
 - = Not Used by District Type  
 O = Optional Use

### iii. RECAP OF BALANCES

#### **Completion of the Recapitulation of Balances:**

All districts must complete the Recapitulation of Balances. The data entered on the detailed form will automatically create the Advertised Recapitulation of Balances report which is incorporated in the newspaper file and user friendly budget file. Data entered on this screen flows to the revenue and appropriation lines for reserve activity.

**General Fund (Unassigned) – Rows 1 through 8** - is general fund surplus other than that restricted for capital reserve, emergency reserve, adult education programs, maintenance, tuition certification, current expense emergency reserve, IMPACT Aid reserves, or legal reserve.

**General Fund (Restricted) Legal Reserves – Lines 9 through 19** – is used to report that portion of the general fund surplus which is legally restricted for specific purposes other than that restricted for capital reserve, emergency reserve, adult education programs, maintenance, tuition certification, IMPACT Aid reserve, and encumbrances. This would include reserves established for audited excess surplus, and restricted appropriations such as unspent funds from separate proposals and unspent advertising fees from school buses. It also includes the reserve for sale-leaseback of textbooks.

**General Fund (Restricted) Adult Education Reserve – Lines 20 through 25** - is used to report that portion of the general fund surplus that arose from the excess of receipts and donations, tuition fees or from any source other than local taxation over the actual cost of the maintenance and operation of the district's adult education program. N.J.S.A. 18A:50-6 requires that any surplus generated from the district's adult education program in a given year remain in a separate account and for the restricted fund balance to be utilized exclusively for carrying out a program of adult education during the ensuing year.

**General Fund (Restricted) Capital Reserve Account – Lines 26 through 38**- is used to report the restricted general fund balance related to an established capital reserve account under N.J.S.A. 18A:21-2, N.J.S.A. 18A:7G-31 amended, and N.J.A.C. 6A:23A-14.1. Pursuant to N.J.S.A. 18A:7F-41, deposits may be made to the capital reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.3(a) defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1 and June 30. Deposits may still be done at budget time. Line 38 is a memo line for the maximum amount of the reserve.

**General Fund (Restricted) Maintenance Reserve Account – Lines 39 through 47** – is used to report that portion of the general fund surplus, which is legally reserved for maintenance pursuant to N.J.A.C. 6A:23A-14.2. Pursuant to N.J.S.A. 18A:7F-41, deposits may be made to the maintenance reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.3(b) defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1 and June 30. Deposits may still be done at budget time.

**General Fund (Restricted) Tuition Reserve Account – Lines 48 through 52** - is used to report that portion of the general fund surplus legally restricted at year end for anticipated tuition adjustments upon certification of rates pursuant to N.J.A.C. 6A:23A-17.1(f)(8). The set-aside into a tuition reserve is a year-end activity and only applicable to certification of rates between formal sending/receiving districts. The maximum amount that may be restricted at year end during any contract year is 10 percent of the estimated tuition cost. In accordance with N.J.A.C. 6A:23A-17.1(f)(6) and (7), the certification of tuition rates occurs after two years. Upon certification of rates in the second year following the contract year, full appropriation of the applicable year's reserve must be liquidated; any remaining balance related to that year must be reserved and budgeted for tax relief. Prior to the second contract year, monies are not permitted to be withdrawn. Amounts legally reserved at June 30, 2015 will be preloaded from Audsum into Line 52 of the 2014-15 column of Recap and must be appropriated in the 2016-17 budget certified for taxes. The amount on line 52 in 2014-15 column may include surplus legally reserved for multiple years. (N/A for county vocational and special services school districts.)

**General Fund (Restricted) Current Expense Emergency Reserve – Lines 53 through 61**- is used to report the emergency reserve account balance. Pursuant to N.J.S.A. 18A:7F-41 and N.J.A.C. 6A:23A-14.4, a Current Expense Emergency Reserve account may be established by board resolution to be used to finance unanticipated general fund expenditures required for a thorough and efficient education. Unanticipated means reasonably unforeseeable and shall not include additional costs caused by poor planning. The maximum balance permitted at any time in this reserve is the greater of \$250,000 or 1% of the general fund budget not to exceed one million dollars. Deposits may be made to the emergency reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. N.J.A.C. 6A:23A-14.4 defines year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1 and June 30. Deposits may still be done at budget time.

Withdrawals during the budget year require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health costs greater than four percent. Entries on line 57 should be reviewed carefully. Line 58 is used to capture the budgeted withdrawal from the emergency reserve that would be required due to the district exceeding the maximum limit. There is an edit check that line 61 is not greater than the statutory limit.

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

(N/A for county vocational and special services school districts.)

**General Fund (Restricted) IMPACT Aid Reserve for General Expenses (Sections 8002 and 8003) – Lines 62 through 68** – is used to record reserved federal Impact Aid which was received under sections 8002 or 8003 of the Elementary and Secondary Education Act of 1965. Pursuant to N.J.S.A. 18A:7F-41, reserve deposits may be established in the district's original budget or by a transfer by two-thirds affirmative vote of the board membership between June 1 and June 30. Withdrawals may be in any subsequent year. Transfers to the reserve account shall not exceed the total amount

of the federal impact aid received in the fiscal year. The board may use the funds in the reserve for general fund, in a manner consistent with federal law. The total amount of funds on deposit in the reserve shall not be limited. (N/A for county vocational and special services school districts.)

**General Fund (Restricted) IMPACT Aid Reserve for Capital Expenses (Sections 8007 and 8008) – Lines 69 through 76** – is used to record reserved federal Impact Aid which was received under sections 8007 or 8008 of the Elementary and Secondary Education Act of 1965. Pursuant to N.J.S.A. 18A:7F-41, reserve deposits may be established in the district’s original budget or by a transfer by two-thirds affirmative vote of the board membership between June 1 and June 30. Withdrawals may be in any subsequent year. Transfers to the reserve account shall not exceed the total amount of the federal impact aid received in the fiscal year. The board may use the funds in the reserve for capital expenditures, in a manner consistent with federal law. The total amount of funds on deposit in the reserve shall not be limited. (N/A for county vocational and special services school districts.)

**Debt Service Fund – Lines 77 through 82** – is used to report the debt service fund balance. Under N.J.S.A. 18A:24-57 and N.J.A.C. 6A:23A-8.6, any debt service surplus funds must be appropriated to offset property taxes. There is an edit check to ensure that the estimated ending balance at June 30, 2017, on line 82, is zero. (N/A for county vocational and special services school districts.)

**Debt Service Fund (Restricted) for Debt Repayment- Lines 83 through 90** - is used by districts to account for the portion of the proceeds from the sale of district property that the district has elected to transfer to the debt service fund for the exclusive purpose of reducing outstanding debt obligations of the district, under N.J.S.A. 18A:7F-41. N.J.A.C. 6A:23A-14.4 defines property as land, buildings and other property that was incidental to the sale of land or a building. Districts should not anticipate a deposit at budget time unless the proceeds have been realized. Districts should include the withdrawal at budget time to offset the tax levy. Deposits may not be made to the reserve account if a district does not have any outstanding debt. The reserve must be liquidated within the lesser of five years from its inception or the remaining term on the obligations. Any remaining balance must be used for tax relief. (N/A for county vocational and special services school districts.)

**General Information:**

1. The 2014-15 column will be preloaded in the budget software with the information submitted in the 2014-15 audit summary (Audsum) on file with the department. Data entry is not permitted in this column. Only the beginning and ending balances will show in the 2014-15 column.
2. Corrections to the amounts that are preloaded in the 2014-15 column require the submission by the public school accountant of a corrected audit summary, and district certification of the resubmission. **All errors must be corrected immediately upon recognition.**

3. Amounts entered into Recapitulation of Balances will flow to the revenues and appropriations sections of the budget related to budgeted fund balance, deposits and withdrawals from the reserve accounts. They will also flow to the “Appropriation of Excess Surplus” calculation under the Budget tab. For the amounts to flow to the Excess Surplus calculation properly, the 2015-16 column must be completed before the Appropriation of Excess Surplus screen.
4. The “comments” column is available for districts to explain the amounts entered on the individual lines. Entry in this column is required for line 29, Increase in Capital Reserve- Designated Deposit, if an amount is entered in the 2016-17 column. A description of the designation of a capital reserve deposit must be explained.
5. The Recap of Balances information may be exported to PDF or Excel files by selecting the “**Export PDF**” or “**Export Excel**” buttons at the bottom of the screen. All lines in the report will be exported.
6. GASB Statement Number 54:  
Governmental Accounting Standards Board Statement No. 54 requires districts to first classify fund balance on whether resources are spendable, and then within the spendable category, on “the extent to which the government is bound to honor constraints on the specific purposes for which amount in the fund can be spent” (paragraph 50).

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

The department encourages interested parties to obtain the publication directly from GASB ([www.gasb.org](http://www.gasb.org)).

7. Fund Balance Transfers from Enterprise Funds to General Fund:  
An activity in which pricing is established at a level designed to recover costs as referenced by GASBS No. 34, paragraph 67c, would not accumulate fund balance/retained earnings beyond that required to maintain the activity. Accordingly, there is no support for transfers of fund balance/retained earnings among enterprise funds, or from an enterprise fund to the general fund, for this activity type in governmental GAAP. Furthermore, N.J.A.C. 6A:23A-1.2 provides a similar definition and regulations over the establishment of enterprise funds. There is no statutory or regulatory support for transfers from an enterprise fund to the general fund, neither for the purpose of funding the general operations of the school district, nor to another enterprise fund for any other purpose.



Regarding the accumulation of fund balance/retained earnings, in general, unless earmarked for an approved capital improvement or other long-term expenditure incurred for the sole benefit of the fund, the pricing policies should ensure that fund balance of an enterprise fund is not excessive.

Please note that pursuant to N.J.A.C. 6A:23A-16.10(e)(3), a district board of education shall apply deficits incurred for State and Federal Government grant projects, enterprise funds, such as the school lunch fund, trust and agency funds and student activity funds, to the balance or deficit of the general fund when such over expended projects and funds should have been balanced by expenditures from or transfers to that fund.

**Specific Information:**

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
1	<b>Unassigned</b>	
2	This line represents the beginning balance in 2015-16 for the Unassigned fund balance. This flows from the ending balance on line 8 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Unassigned fund balance. This flows from the ending balance on line 8 in the 2015-16 column.
3	The amount from line 3 of the 2015-16 budget's Recapitulation of Balances is preloaded on this line, but the line is open for data entry to adjust the amount for activity through 2/1/16. If additional balances have been budgeted in 2015-16 prior to 2/1, then key in the amount of 2015-16 budgeted fund balance from Unassigned as of 2/1/16. This includes any appropriations of surplus into the general fund from 7/1/15 to 2/1/16 in accordance with N.J.A.C. 6A:23A-13.3 with Commissioner approval. The amount entered here will be combined with the amounts on lines 4, 14, 16, and 22, and flow to revenue line 580 in the 2015-16 column.	Key in the amount of 2016-17 budgeted fund balance from Unassigned. The amount entered here will be combined with the amounts on lines 4, 14, 16, and 22, and flow to revenue line 580 in the 2016-17 column.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
4	The amount from line 4 of the 2015-16 budget's Recapitulation of Balances is preloaded on this line. This represents the amount of additional 2014-15 estimated surplus over 2% which was budgeted in 2015-16, from the calculation of Appropriation of Excess Surplus in the 2015-16 budget. The amount on this line will be combined with the amounts on lines 3, 14, 16, and 22, and flow to revenue line 580 in the 2015-16 column. No data entry is allowed.	This amount flows from the Appropriation of Excess Surplus screen, line D3. This represents the amount of additional 2015-16 estimated surplus over 2% which must be budgeted in 2016-17. The amount on this line will be combined with the amounts on lines 3, 14, 16, and 22, and flow to revenue line 580 in the 2016-17 column.
5	Key in the amount of additional balances expected to be appropriated from fund balance to the general fund between 2/1/16 and 6/30/16. Pursuant to N.J.A.C. 6A:23A-13.3(b), any amounts on this line must have Commissioner approval.	This line is not applicable in the 2016-17 column. No data entry is allowed.
6	Key in the amount of additional balances the district anticipates generating in the general fund between 2/1/16 and 6/30/16. This includes any excess revenues projected through 6/30/16, any unbudgeted general fund revenues, any appropriations expected to lapse as of 6/30/16, and any cancelled prior year open orders.	This line is not applicable in the 2016-17 column. No data entry is allowed.
7	Key in the amount of anticipated June 2016 transfers from general fund of any unanticipated revenue and/or unexpended line-item appropriation amounts to maintenance, capital, and/or current expense emergency reserves, pursuant to N.J.S.A. 18A:7F-41. The amount entered here must equal the total of the amounts entered on lines 36 + 46 + 60.	This line is not applicable in the 2016-17 column. No data entry is allowed.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
8	This line represents the estimated ending balance in 2015-16 for the Unassigned fund balance. This is calculated by the software from the amounts shown on lines 2 through 7.	This line represents the estimated ending balance in 2016-17 for the Unassigned fund balance. This is calculated by the software from the amounts shown on lines 2 through 7.
9	<b>Legal Reserve</b>	
10	This line represents the beginning balance in 2015-16 for the Legal Reserve. This flows from the ending balance on line 19 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Legal Reserve. This flows from the ending balance on line 19 in the 2015-16 column.
11	The amount from appropriation line 72160 in the original 2015-16 budget is preloaded onto this line. Update the amount to the 2015-16 increase in Sale-Leaseback Reserve as of 2/1/16. The amount entered here will flow to appropriation line 72160 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 increase in Sale-Leaseback Reserve. The amount entered here will flow to appropriation line 72160 in the 2016-17 column.
12	This amount from line 12 of the 2015-16 budget's Recapitulation of Balances is preloaded on this line, but the line is open for data entry to adjust the amount for activity through 2/1/16. Key in the amount of the 2015-16 budgeted increase in Other Legal Reserves as of 2/1/16.	Key in the amount of the budgeted 2016-17 increase in Other Legal Reserves.
13	The amount from revenue line 610 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from Sale-Leaseback Reserve as of 2/1/16. The amount entered here will flow to revenue line 610 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from the Sale-Leaseback Reserve. The amount entered here will flow to revenue line 610 in the 2016-17 column.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
14	This amount flows from the 2014-15 Audsum line 90031. This represents the amount of audited 2013-14 excess surplus over 2% which had to be budgeted in 2015-16. The amount on this line will be combined with the amounts on lines 3, 4, 16, and 22, and flow to revenue line 580 in the 2015-16 column. No data entry is allowed on this line.	This amount flows from the 2014-15 Audsum line 90030. This represents the amount of audited 2014-15 excess surplus over 2% which must be budgeted in 2016-17. The amount on this line will be combined with the amounts on lines 3, 4, 16, and 22, and flow to revenue line 580 in the 2016-17 column. No data entry is allowed on this line.
15	This amount flows from the 2014-15 Audsum line 90029. This represents the amount of the bus advertising revenue reserve to be withdrawn and used for fuel costs in 2015-16. The amount on this line will flow to revenue line 677 in the 2015-16 column. No data entry is allowed on this line.	This amount flows from the 2014-15 Audsum line 90028. This represents the amount of the bus advertising revenue reserve to be withdrawn and used for fuel costs in 2016-17. The amount on this line will flow to revenue line 677 in the 2016-17 column. No data entry is allowed on this line.
16	The amount from line 16 of the 2015-16 budget's Recapitulation of Balances is preloaded on this line, but the line is open for data entry to adjust the amount for activity through 2/1/16. Key in the amount of the 2015-16 withdrawal from Other Legal Reserves as of 2/1/16. The amount entered here will be combined with the amounts on lines 3, 4, 14, and 22, and flow to revenue line 580 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from Other Legal Reserves. The amount entered here will be combined with the amounts on lines 3, 4, 14, and 22, and flow to revenue line 580 in the 2016-17 column.
17	Key in the amount of additional balances to be appropriated from Legal Reserve to the general fund between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
18	Key in the amount of any additional balances the district anticipates generating in the Legal Reserve between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
19	This line represents the estimated ending balance in 2015-16 for the Legal Reserve. This is calculated by the software from the amounts shown on lines 10 through 18.	This line represents the estimated ending balance in 2016-17 for the Legal Reserve. This is calculated by the software from the amounts shown on lines 10 through 18.
20	<b>Adult Education Reserve</b>	
21	This line represents the beginning balance in 2015-16 for the Adult Education Reserve. This flows from the ending balance on line 25 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Adult Education Reserve. This flows from the ending balance on line 25 in the 2015-16 column.
22	The amount from line 22 of the 2015-16 budget's Recapitulation of Balances is preloaded on this line, but the line is open for data entry to adjust the amount for activity through 2/1/16. Key in the amount of the 2015-16 withdrawal from Adult Education Reserve as of 2/1/16. The amount entered here will be combined with the amounts on lines 3, 4, 14, and 16, and flow to revenue line 580 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from Adult Education Reserve. The amount entered here will be combined with the amounts on lines 3, 4, 14, and 16, and flow to revenue line 580 in the 2016-17 column.
23	Key in the amount of additional balances to be appropriated from Adult Education Reserve to the general fund between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
24	Key in the amount of additional balances the district anticipates generating in the Adult Education Reserve between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
25	This line represents the estimated ending balance in 2015-16 for the Adult Education Reserve. This is calculated by the software from the amounts shown on lines 21 through 24.	This line represents the estimated ending balance in 2016-17 for the Adult Education Reserve. This is calculated by the software from the amounts shown on lines 21 through 24.
26	<b>Capital Reserve</b>	

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
27	This line represents the beginning balance in 2015-16 for the Capital Reserve. This flows from the ending balance on line 37 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Capital Reserve. This flows from the ending balance on line 37 in the 2015-16 column.
28	The amount from line 28 of the 2015-16 budget's Recapitulation of Balances is preloaded on this line. This amount represents 2015-16 budgeted undesignated deposits to Capital Reserve. Increases to this account can only be made if the amounts were originally included in the certified budget. The amount preloaded here will be combined with the amount on line 29 and flow to appropriation line 76360 in the 2015-16 column.	Key in the amount of 2016-17 budgeted undesignated deposits to Capital Reserve. The amount entered here will be combined with the amount on line 29 and flow to appropriation line 76360 in the 2016-17 column.
29	The amount from line 29 of the 2015-16 budget's Recapitulation of Balances is preloaded on this line. This amount represents 2015-16 budgeted deposits to Capital Reserve which were designated for a specific purpose. Increases to this account can only be made if the amounts were originally included in the certified budget. The amount preloaded here will be combined with the amount on line 28 and flow to appropriation line 76360 in the 2015-16 column.	Key in the amount of 2016-17 budgeted deposits to Capital Reserve which are designated for a specific purpose. If an amount is entered here, a description of the designation <u>must</u> be entered in the "comments" column. The amount entered here will be combined with the amount on line 28 and flow to appropriation line 76360 in the 2016-17 column. A separate statement of purpose must be advertised for the designated deposit.
30	The amount from revenue line 340 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted interest income for the Capital Reserve as of 2/1/16. The amount entered here will flow to revenue line 340 and appropriation line 76380 in the 2015-16 column. It is mandatory that all related investment income be budgeted and deposited into the Capital Reserve account.	Key in the amount of the budgeted 2016-17 interest income on the Capital Reserve. The amount entered here will flow to revenue line 340 and appropriation line 76380 in the 2016-17 column. It is mandatory that all related investment income be budgeted and deposited into the Capital Reserve account.

RECAP LINE	INSTRUCTION 2015-16 COLUMN	INSTRUCTION 2016-17 COLUMN
31	The amount from revenue line 600 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from the Capital Reserve to fund local share less excess costs of projects, as of 2/1/16. The amount entered here will flow to revenue line 600 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from the Capital Reserve to fund local share less excess costs of capital projects. The amount entered here will flow to revenue line 600 in the 2016-17 column.
32	The amount from revenue line 620 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from the Capital Reserve to fund excess costs and other projects, as of 2/1/16. The amount entered here will flow to revenue line 620 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from the Capital Reserve to fund excess costs and other projects. The amount entered here will flow to revenue line 620 in the 2016-17 column. A separate "Statement of Purpose" must be included in the advertised budget for the amounts included on this line.
33	The amount from revenue line 855 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from the Capital Reserve transferred to the Debt Service Fund as of 2/1/16. The amount entered here will flow to revenue lines 625 and 855, and appropriation line 76340 in the 2015-16 column. (N/A for vocational and CSSD)	Key in the amount of the 2016-17 budgeted withdrawal from the Capital Reserve transferred to the Debt Service Fund. The amount entered here will flow to revenue lines 625 and 855, and appropriation line 76340 in the 2016-17 column. (N/A for vocational and CSSD)
34	<p>Key in the total of:</p> <ul style="list-style-type: none"> <li>• Amount following <u>approval</u> of LRFP, anticipated to be withdrawn by board resolution between 2/1/16 and 6/30/16 to fund local share less excess costs of approved projects.</li> <li>• Amount following <u>approval</u> of LRFP, anticipated to be transferred by board resolution between 2/1/16 and 6/30/16 to debt service to offset principal and interest payments for approved bonded projects in LRFP.</li> </ul>	This line is not applicable in the 2016-17 column. No data entry is allowed.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
35	Key in unanticipated investment income to be deposited into the Capital Reserve between 2/1/16 and 6/30/16. This line is only used to report anticipated unbudgeted increases limited to unanticipated investment income, since other increases to this account can only be made if the amounts were originally included in the certified budget.	This line is not applicable in the 2016-17 column. No data entry is allowed.
36	Key in anticipated June 2016 transfers to Capital Reserve of any unanticipated revenue and/or unexpended line-item appropriation amounts allowed from general fund pursuant to N.J.S.A. 18A:7F-41. The amount entered here, plus the amounts entered on lines 46 + 60, must equal the amount entered on line 7.	This line is not applicable in the 2016-17 column. No data entry is allowed.
37	This line represents the estimated ending balance in 2015-16 for the Capital Reserve. This is calculated by the software from the amounts shown on lines 27 through 36.	This line represents the estimated ending balance in 2016-17 for the Capital Reserve. This is calculated by the software from the amounts shown on lines 27 through 36.
38	Key in the amount of the local support required to implement the projects in the LRFP. The ending balance in the Capital Reserve on line 37 may not exceed this amount.	Key in the amount of the local support required to implement the projects in the LRFP. The ending balance in the Capital Reserve on line 37 may not exceed this amount.
39	<b>Maintenance Reserve</b>	
40	This line represents the beginning balance in 2015-16 for the Maintenance Reserve. This flows from the ending balance on line 47 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Maintenance Reserve. This flows from the ending balance on line 47 in the 2015-16 column.



<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
41	The amount from appropriation line 72200 in the original 2015-16 budget will be preloaded on this line. Update the amount to the 2015-16 budgeted deposits to Maintenance Reserve as of 2/1/16. The amount entered here will flow to appropriation line 72200 in the 2015-16 column.	Key in the amount of 2016-17 budgeted deposits to Maintenance Reserve. The amount entered here will flow to appropriation line 72200 in the 2016-17 column.
42	The amount from revenue line 330 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted interest income for the Maintenance Reserve as of 2/1/16. The amount entered here will flow to revenue line 330 and appropriation line 72180 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 interest income on the Maintenance Reserve. The amount entered here will flow to revenue line 330 and appropriation line 72180 in the 2016-17 column.
43	The amount from revenue line 630 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from the Maintenance Reserve as of 2/1/16. The amount entered here will flow to revenue line 630 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from the Maintenance Reserve. The amount entered here will flow to revenue line 630 in the 2016-17 column.
44	Key in the amount of additional balances to be appropriated from Maintenance Reserve between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
45	Key in the amount of additional balances the district anticipates generating in the Maintenance Reserve between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
46	Key in anticipated June 2016 transfers to Maintenance Reserve of any unanticipated revenue and/or unexpended line-item appropriation amounts allowed from general fund pursuant to N.J.S.A. 18A:7F-41. The amount entered here, plus the amounts entered on lines 36 + 60, must equal the amount entered on line 7.	This line is not applicable in the 2016-17 column. No data entry is allowed.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
47	This line represents the estimated ending balance in 2015-16 for the Maintenance Reserve. This is calculated by the software from the amounts shown on lines 40 through 46.	This line represents the estimated ending balance in 2016-17 for the Maintenance Reserve. This is calculated by the software from the amounts shown on lines 40 through 46.
48	<b>Tuition Reserve</b>	
49	This line represents the beginning balance in 2015-16 for the Tuition Reserve. This flows from the ending balance on line 52 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Tuition Reserve. This flows from the ending balance on line 52 in the 2015-16 column.
50	The amount from revenue line 640 in the original 2015-16 budget will be preloaded onto this line. This amount represents amounts deposited into the tuition reserve in June 2014 that were required to be withdrawn upon certification of tuition rates for the 2015-16 budget, and used to fund tuition adjustments. Amounts on this line will flow to revenue line 640 in the 2015-16 column.	Key in the amount required under N.J.A.C. 6A:23A-17.1(f) to be budgeted in 2016-17. This amount represents amounts deposited into the tuition reserve in June 2015 that are required to be withdrawn upon certification of tuition rates for the 2016-17 budget, and used to fund tuition adjustments. The amount budgeted on line 640 may only include up to the maximum actual adjustment based on DOE tuition certification. Amounts on this line will flow to revenue line 640 in the 2016-17 column.
51	The amount from revenue line 650 in the original 2015-16 budget will be preloaded onto this line. This amount represents amounts deposited into the tuition reserve in June 2014 that were required to be withdrawn upon certification of tuition rates for the 2015-16 budget, and were in excess of the amounts needed to fund tuition adjustments. Amounts on this line will flow to revenue line 650 in the 2015-16 column.	Key in the amount required under N.J.A.C. 6A:23A-17.1(f) to be budgeted in 2016-17. This amount represents amounts deposited into the tuition reserve in June 2015 that are required to be withdrawn upon certification of tuition rates for the 2016-17 budget, and are in excess of the amount needed to fund tuition adjustments. Amounts on this line will flow to revenue line 650 in the 2016-17 column.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
52	This line represents the estimated ending balance in 2015-16 for the Tuition Reserve. This is calculated by the software from the amounts shown on lines 49 through 51.	This line represents the estimated ending balance in 2016-17 for the Tuition Reserve. This is calculated by the software from the amounts shown on lines 49 through 51. This amount must be zero.
53	<b>Current Expense Emergency Reserve</b>	
54	This line represents the beginning balance in 2015-16 for the Current Expense Emergency Reserve. This flows from the ending balance on line 61 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Current Expense Emergency Reserve. This flows from the ending balance on line 61 in the 2015-16 column.
55	The amount from appropriation line 72220 in the original 2015-16 budget will be preloaded on this line. Increases to this account can only be made if the amounts were originally included in the certified budget, or in June. The amount preloaded here will flow to appropriation line 72220 in the 2015-16 column.	Key in the amount of 2016-17 budgeted deposits to Current Expense Emergency Reserve. The amount entered here will flow to appropriation line 72220 in the 2016-17 column
56	The amount from revenue line 320 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted interest income for the Current Expense Emergency Reserve as of 2/1/16. The amount entered here will flow to revenue line 320 and appropriation line 72240 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 interest income for the Current Expense Emergency Reserve. The amount entered here will flow to revenue line 320 and appropriation line 72240 in the 2016-17 column.
57	The amount from revenue line 660 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from the Current Expense Emergency Reserve as of 2/1/16. Withdrawals require Commissioner approval for emergency purposes. The amount entered here will flow to revenue line 660 in the 2015-16 column.	Key in the budgeted withdrawal from Current Expense Emergency Reserve in 2016-17. Only amounts for increases in health care costs in excess of 4% should be recorded here. All other withdrawals require Commissioner approval for emergency purpose. The amount entered here will flow to revenue line 660 in the 2016-17 column.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
58	The amount from revenue line 670 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from the Current Expense Emergency Reserve for amounts in excess of the statutory balance as of 2/1/16. The amount entered here will flow to revenue line 670 in the 2015-16 column.	Key in budgeted withdrawal from emergency reserve for amounts in excess of the statutory balance in 2016-17. The amount entered here will flow to revenue line 670 in the 2016-17 column.
59	Key in the amount of additional balances anticipated to be withdrawn from Current Expense Emergency Reserve between 2/1/16 and 6/30/16. Any amounts on this line must have Commissioner approval.	This line is not applicable in the 2016-17 column. No data entry is allowed.
60	Key in anticipated June 2016 transfers to Current Expense Emergency Reserve of any unanticipated revenue and/or unexpended line-item appropriation amounts allowed from general fund pursuant to N.J.S.A. 18A:7F-41. The amount entered here, plus the amounts entered on lines 36 + 46, must equal the amount entered on line 7.	This line is not applicable in the 2016-17 column. No data entry is allowed.
61	This line represents the estimated ending balance in 2015-16 for the Current Expense Emergency Reserve. This is calculated by the software from the amounts shown on lines 54 through 60.	This line represents the estimated ending balance in 2016-17 for the Current Expense Emergency Reserve. This is calculated by the software from the amounts shown on lines 54 through 60.
62 <i>(new section in 2016-17)</i>	<b>Impact Aid Reserve for General Expenses (Sections 8002 and 8003)</b>	
63	This line represents the beginning balance in 2015-16 for the Impact Aid Reserve for General Expenses fund balance. This flows from the ending balance on line 68 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Impact Aid Reserve for General Expenses fund balance. This flows from the ending balance on line 68 in the 2015-16 column.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
64	Increases to this account can only be made if the amounts were originally included in the certified budget, or in June. Key in the amount of 2015-16 budgeted deposits to Impact Aid Reserve for General Expenses. The amount entered here will flow to appropriation line 72246 in the 2015-16 column.	Key in the amount of 2016-17 budgeted deposits to Impact Aid Reserve for General Expenses. The amount entered here will flow to appropriation line 72246 in the 2016-17 column.
65	Key in the amount of the 2015-16 budgeted withdrawal from the Impact Aid Reserve for General Expenses as of 2/1/16. The amount entered here will flow to revenue line 672 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from the Impact Aid Reserve for General Expenses. The amount entered here will flow to revenue line 672 in the 2016-17 column.
66	Key in the amount of additional balances the district anticipates generating in the Impact Aid Reserve for General Expenses between 2/1/16 and 6/30/16. Increases to this account can only be made if the amounts were originally included in the certified budget, or in June.	This line is not applicable in the 2016-17 column. No data entry is allowed.
67	Key in the amount of additional balances to be appropriated from Impact Aid Reserve for General Expenses between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
68	This line represents the estimated ending balance in 2015-16 for the Impact Aid Reserve for General Expenses. This is calculated by the software from the amounts shown on lines 63 through 67.	This line represents the estimated ending balance in 2016-17 for the Impact Aid Reserve for General Expenses. This is calculated by the software from the amounts shown on lines 63 through 67.
69 <i>(new section in 2016-17)</i>	<b>Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)</b>	

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
70	This line represents the beginning balance in 2015-16 for the Impact Aid Reserve for Capital Expenses fund balance. This flows from the ending balance on line 76 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Impact Aid Reserve for Capital Expenses fund balance. This flows from the ending balance on line 76 in the 2015-16 column.
71	Increases to this account can only be made if the amounts were originally included in the certified budget, or in June. Key in the amount of 2015-16 budgeted deposits to Impact Aid Reserve for Capital Expenses. The amount entered here will flow to appropriation line 72247 in the 2015-16 column.	Key in the amount of 2016-17 budgeted deposits to Impact Aid Reserve for Capital Expenses. The amount entered here will flow to appropriation line 72247 in the 2016-17 column.
72	Enter the amount of the 2015-16 budgeted withdrawal from the Impact Aid Reserve for Capital Expenses transferred to the Capital Projects Fund as of 2/1/16. The amount entered here will flow to appropriation line 76385 in the 2015-16 column. The amount entered here will also be added to line 73 and the total will flow to revenue line 673 in the 2015-16 column.	Key in the amount of the 2016-17 budgeted withdrawal from the Impact Aid Reserve for Capital Expenses transferred to the Capital Projects Fund. The amount entered here will flow to appropriation line 76385 in the 2016-17 column. The amount entered here will also be added to line 73 and the total will flow to revenue line 673 in the 2016-17 column.
73	Key in the amount of the 2015-16 budgeted withdrawal from the Impact Aid Reserve for Capital Expenses to fund capital outlay, as of 2/1/16. The amount entered here will be added to line 72 and the total will flow to revenue line 673 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 withdrawal from the Impact Aid Reserve for Capital Expenses to fund capital outlay. The amount entered here will be added to line 72 and the total will flow to revenue line 673 in the 2016-17 column.
74	Key in the amount of additional balances the district anticipates generating in the Impact Aid Reserve for Capital Expenses between 2/1/16 and 6/30/16. Increases to this account can only be made if the amounts were originally included in the certified budget, or in June.	This line is not applicable in the 2016-17 column. No data entry is allowed.

RECAP LINE	INSTRUCTION 2015-16 COLUMN	INSTRUCTION 2016-17 COLUMN
75	Key in the amount of additional balances to be appropriated from Impact Aid Reserve for Capital Expenses between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
76	This line represents the estimated ending balance in 2015-16 for the Impact Aid Reserve for Capital Expenses. This is calculated by the software from the amounts shown on lines 70 through 75.	This line represents the estimated ending balance in 2016-17 for the Impact Aid Reserve for Capital Expenses. This is calculated by the software from the amounts shown on lines 70 through 75.
77 <i>(lines renumbered here to end)</i>	<b>Debt Service Fund</b>	
78	This line represents the beginning balance in 2015-16 for the Debt Service Fund's fund balance. This flows from the ending balance on line 82 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Debt Service Fund's fund balance. This flows from the ending balance on line 82 in the 2015-16 column.
79	The amount from revenue line 892 in the original 2015-16 budget will be preloaded onto this line. This represents debt service surplus funds that were appropriated to offset property taxes in the 2015-16 budget.	Key in the amount of debt service surplus funds that are appropriated to offset property taxes in the 2016-17 budget. The amount entered here will flow to revenue line 892 in the 2016-17 column.
80	Key in the amount of additional balances to be appropriated from Debt Service Fund's fund balance between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
81	Key in the amount of additional balances the district anticipates generating in the Debt Service Fund's fund balance between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.

<b>RECAP LINE</b>	<b>INSTRUCTION 2015-16 COLUMN</b>	<b>INSTRUCTION 2016-17 COLUMN</b>
82	This line represents the estimated ending balance in 2015-16 for the Debt Service Fund's fund balance. This is calculated by the software from the amounts shown on lines 78 through 81.	This line represents the estimated ending balance in 2016-17 for the Debt Service Fund's fund balance. This is calculated by the software from the amounts shown on lines 78 through 81. This balance must be zero.
83	<b>Debt Service Reserve for Debt Repayment</b>	
84	This line represents the beginning balance in 2015-16 for the Debt Service Reserve for Debt Repayment. This flows from the ending balance on line 90 in the 2014-15 column.	This line represents the beginning balance in 2016-17 for the Debt Service Reserve for Debt Repayment. This flows from the ending balance on line 90 in the 2015-16 column.
85	The amount from appropriation line 89940 in the original 2015-16 budget will be preloaded on this line. Update the amount to the 2015-16 budgeted withdrawal from the Debt Service Reserve for Debt Repayment as of 2/1/16. The amount entered here will flow to appropriation line 89940 in the 2015-16 column.	Key in the amount of 2016-17 budgeted deposits to Debt Service Reserve for Debt Repayment. The amount entered here will flow to appropriation line 89940 in the 2016-17 column.
86	The amount from revenue line 880 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted interest income for the Debt Service Reserve for Debt Repayment as of 2/1/16. The amount entered here will flow to revenue line 880 and appropriation line 89960 in the 2015-16 column.	Key in the amount of the budgeted 2016-17 interest income on the Debt Service Reserve for Debt Repayment. The amount entered here will flow to revenue line 880 and appropriation line 89960 in the 2016-17 column.
87	The amount from revenue line 894 in the original 2015-16 budget will be preloaded onto this line. Update the amount to the 2015-16 budgeted withdrawal from the Debt Service Reserve for Debt Repayment as of 2/1/16. The amount entered here will flow to revenue line 894 in the 2015-16 column.	Key in budgeted withdrawal from Debt Service Reserve for Debt Repayment in 2016-17. The amount entered here will flow to revenue line 894 in the 2016-17 column.



RECAP LINE	INSTRUCTION 2015-16 COLUMN	INSTRUCTION 2016-17 COLUMN
88	Key in the amount of additional balances to be appropriated from Debt Service Reserve for Debt Repayment between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
89	Key in the amount of additional balances the district anticipates generating in the Debt Service Reserve for Debt Repayment between 2/1/16 and 6/30/16.	This line is not applicable in the 2016-17 column. No data entry is allowed.
90	This line represents the estimated ending balance in 2015-16 for the Debt Service Reserve for Debt Repayment. This is calculated by the software from the amounts shown on lines 84 through 89.	This line represents the estimated ending balance in 2016-17 for the Debt Service Reserve for Debt Repayment. This is calculated by the software from the amounts shown on lines 84 through 89.

Id	Name	2014-15	2015-16	2016-17	Comments
1	UNASSIGNED				
2	Beginning Balance 7/1	\$5,240,553	\$3,957,308	\$3,957,308	
3	Less - Budgeted Withdrawal from Unassigned		\$0	\$0	
4	Less - Additional Excess Surplus Budgeted, from Support Doc		\$0	\$0	
5	Less - Additional Balance to be Appropriated 15-16 after Feb 1		\$0		
6	Plus - Additional Balance Anticipated 15-16 after Feb 1		\$0		
7	Less - Anticipated Transfers to Capital / Maintenance / Emergency Reserves, June 2016		\$0		
8	Ending Balance 6/30	\$3,957,308	\$3,957,308	\$3,957,308	
9	RESTRICTED - LEGAL RESERVE				
10	Beginning Balance 7/1	\$15,410,093	\$13,796,286	\$5,593,367	
11	Plus - Increase in Sale-Leaseback Reserve		\$0	\$0	
12	Plus - Increase in Other Legal Reserve		\$0	\$0	

**iv. PRESCHOOL EDUCATION AID (PEA)**

This is only to be completed by districts that receive Preschool Education Aid (PEA). Districts that do not receive PEA must leave this screen blank.

Amounts entered into this screen will automatically flow to the preschool lines in the 2016-17 revenue and appropriations screens in the **Budget** tab.

PEA reflects the cost of the child's placement in a district program, a licensed child care provider program, or a Head Start Program which provide high quality preschool

in accordance N.J.A.C. 6A:13A. Former Abbott districts and those former ECPA districts approved to expand their preschool program starting in 2008-09 must provide a full-day program for three- and four-year-old resident students. Other former ECPA and any former ELLI districts may provide either a half-day or a full-day program in accordance with their last department-approved preschool plan.

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

Districts receiving PEA should account for the full cost of the preschool program in fund 20, except for self-contained preschool disabled students and support services needed for preschool disabled students served in general education classrooms. Self-contained preschool disabled students and support services needed for preschool disabled students served in general education classrooms should be accounted for in the applicable special education cost centers of the general fund. There are three categories of preschool children which are funded by various state aids. The budgeting and accounting guidance for each category is included below:

Category	Funding Source	Budgeting and Accounting
Preschool General Education Children	Funded by PEA recorded as revenue in the special revenue fund	Special revenue fund 20
Preschool Disabled Inclusion Children	Funded by district K-12 base aid for elementary students in the form of equalization aid as well as special education categorical aid and security aid for each preschool disabled student enrolled.	<p>Special revenue fund 20 for the general education portion of the child’s education to be funded by a transfer from the general fund into the special revenue fund of the state aid received for these students for the general education portion of their education.</p> <p>The support services the children need related to their disabilities such as aides or other support services are to be recorded in the general fund.</p> <p>The preschool costs recorded in the special revenue fund are only to be the preschool general education costs for preschool general education children and preschool inclusion children.</p>

Category	Funding Source	Budgeting and Accounting
Preschool Disabled Children in Self-Contained Classrooms	District K-12 base aid for elementary students in the form of equalization aid as well as special education categorical aid and security aid for each preschool disabled student enrolled.	General fund for the full cost of educating a preschool child in a self-contained classroom recorded in the applicable program codes.

Further explanation of the funding and accounting for preschool program costs is posted at: <http://www.state.nj.us/education/finance/fp/af/AccountingClarificationMemorandum.pdf>

This form aligns the detailed accounts with the preliminary budgets submitted to the Division of Early Childhood Education. It is used to identify the detail of the intended uses of Preschool Education Aid. The Division of Early Childhood Education-approved 2016-17 preschool budget planning worksheet for full-day three-and four-year-old regular education students must be incorporated into the district-wide budget in fund 20 and is not subject to reallocation.

A transfer line to the general fund is included for those districts that received approval by the Commissioner to use PEA to support K-12 educational programs. Commissioner approval would only be granted if the preschool program has been fully implemented with high-quality elements and universal requirements met. An edit in the software prevents districts without Commissioner approval from using this line. Three description categories are included in the top portion to capture the number of regular education at-risk students serviced either in-district, at a provider program, or at a Head Start program. A special line is also included to capture the number of at-risk special education students served in general education classrooms.

The budgeted appropriations should be consistent with the costs included in the Preschool Program Plan update and Budget Planning Workbook and should include amounts for anticipated carryover. Districts receiving PEA should account for the full cost of the preschool program in fund 20, except for self-contained preschool disabled students and support services needed for preschool disabled students served in general education classrooms. Self-contained preschool disabled students and support services needed for preschool disabled students served in general education classrooms should be accounted for in the applicable special education cost centers of the general fund.

When the PEA screen is selected, the Programs List screen appears listing the available programs. The **Amount** column on the first screen shows the total that has been entered for each program:

All regular districts:

- Preschool – Half Day 3 yr.
- Preschool – Half Day 4 yr.
- Preschool – Full Day 3 yr.
- Preschool – Full Day 4 yr.
- Preschool – Full Day 3yr & 4yr

Select the program to be entered, and then click the “**Choose**” button. This will open the Preschool Education Aid Detailed Budget screen.

**Preschool Education Aid Programs list**

Please select one program and press the choose button.

Program	Amount
Preschool-Half Day 3Yr	\$0
Preschool-Half Day 4Yr	\$0
Preschool-Full Day 3Yr	\$0
Preschool-Full Day 4Yr	\$0
Preschool-Full Day 3Yr and 4Yr	\$9745476

PEA Detailed Budget Screen:

There are two data tables, one for revenues and enrollments, and the other for Appropriations. Enter the amounts for the selected program and click the “**Save Data**” button. There is an edit on the screen to ensure that total revenues entered for the program equals the total program budget. **Data entry will not be saved unless these two amounts agree.**

The potential PEA revenues include:

- GF Contribution – Regular - amount transferred from general fund for general education students and cost of students with disabilities in general education classrooms. Entry on this line will flow to revenue line 835 and appropriation line 2040.
- GF Contribution – Inclusion - amount transferred from general fund including the cost of additional services for these students captured in the special education cost centers in the general fund, plus an amount for regular education students, that is transferred from general fund. Entry on this line will flow to revenue line 836 and appropriation line 2060.
- Current Year PEA – current year funding for PEA that will be used to support the preschool program in 2016-17. Entry on this line will flow to revenue line 760.
- Prior Year PEA Carryover – the total amount of audited June 30, 2015 carryover (line (8) of the E-2 schedule of the June 30, 2015 CAFR), plus any anticipated carryover from 2015-16. Entry on this line will flow to revenue line 755.
- Tuition from Individuals – parent paid tuition for non-at-risk students. Entry on this line will flow to revenue line 725. \*
- Tuition from LEAs – tuition received from other LEAs. Entry on this line will flow to revenue line 730. \*

\* These two revenue accounts are included to capture tuition charged for preschool students. Revenue line 725 (Account 20-1310 Tuition Preschool) is used for tuition charged to students for whom the district was not eligible to receive PEA. Revenue line 730 (Account 20-1320 Tuition from LEAs – Preschool) is used for tuition charged to another school district for preschool students eligible to receive PEA.

**NOTE on recording funding for preschool:**

If total funding for preschool (general fund contributions, prior year carryover, tuition, and current year state aid) is greater than the budgeted appropriations for preschool, then the amount budgeted for current year preschool state aid should be reduced from the state aid allocation so that the budget is balanced. The amount of the state aid allocation which is not budgeted in revenue will be calculated on the “Carryover to 2017-18” line on the Additional Information form after the release of state aid. There is an edit to ensure that the amount calculated as carryover is not a negative amount, which will run after the state aid is released.

As a reminder, districts should review the original amounts anticipated as carryover and included in the certified 2015-16 budget and make any required amendments to the approved plan based on the results of the annual audit for differences in anticipated and actual carryover amounts. Amendments will be required to the 2015-16 plans if the audited carryover for PEA was less than the anticipated carryover.

Any additional June 30, 2015 PEA carryover identified through the audit that will not be included in the 2015-16 plan must be budgeted as carryover and incorporated into the 2016-17 plans. This form provides for the identification of carryover funds as a source of funding for the planned program.

To return to the programs list, click the “**Go to Programs List**” button.

To refresh the data to the last saved version, click the “**Reload Page**” button.

To access the summary page where the program data can be exported to PDF, click on the “**Summary**” button.

Preschool Education Aid Detailed Budget (To Be Completed By Regular Districts Only).

Provide the detailed budget for the program selected. Provide the amount of tuition and general fund contribution, if any, used to fund the current year program. Also key the number of students included in the program budget.

Program Name: **Preschool-Half Day 3Yr**

Program	Amount
GF Contribution - Regular:	\$0
GF Contribution - Inclusion:	\$0
Current Year PEA:	\$0
Prior Year PEA Carryover :	\$0
Tuition from Individuals :	\$0
Tuition from LEAs :	\$0
Total Revenues :	\$0
# of Students At-Risk in-district:	0
# of Students At-Risk in Providers:	0
# of Students At-Risk in Head Start:	0
# of Students Sp Ed inclusion :	0

Line No.	Description	Account Number	Amount Budgeted 2016-17
	<b>State Projects: Instruction - Preschool Education Aid</b>		
85000	Salaries of Teachers	20-218-100-101	\$0
85020	Other Salaries for Instruction	20-218-100-106	\$0

**Additional Information Screen:**

After all detail budgets have been entered, click the **“Go to Addl Info”** button. This will open the PEA Additional Information screen. The total budget for the detail programs will be shown. Data entry is required for the amounts to be transferred to Charter Schools, Renaissance Schools, or to General Fund. Click the **“Save Data”** button after data entry.

The line entitled **“Additional Information: Carryover to 2017-18”** is a memo line, on which will be calculated the amount of preschool education aid which has not been budgeted in 2016-17 and will carry forward for use in future budget years. The amount on this line is calculated as:

- a) the total revenues available for the preschool program including:
  1. current year PEA from the state aid allocation,
  2. audited prior year carryover from line (8) of the E-2 schedule in the June 30, 2015 CAFR (included on revenue line 755 with #3 below),
  3. any carryover from 2015-16 anticipated (included in revenue line 755 with #2 above),
  4. transfers from the general fund to the special revenue fund for preschool regular and inclusion items (revenue lines 835 and 836), and
  5. preschool tuition from individuals and from LEAs (revenue lines 725 and 730).
- b) LESS: total preschool appropriations budgeted in 2016-17 on line 87100.

There is an edit check (#180) to ensure the amount calculated on the **“Carryover to 2017-18”** line is not a negative amount.

To return to the programs list, click the **“Go to Programs List”** button.

To refresh the data to the last saved version, click the **“Reload Page”** button.

Provided below is a summary by program of the budgeted uses of Preschool Education Aid and related revenues. A detailed function and object level budget was completed for the amounts shown on these lines except for contribution to Charter Schools, contribution to Renaissance Schools, and for Transfer to General Fund (if approved by Division of Early Childhood Education), which must be entered below.

Program	Amount
Preschool-Half Day 3Yr	\$0
Preschool-Half Day 4Yr	\$0
Preschool-Full Day 3Yr	\$0
Preschool-Full Day 4Yr	\$0
Preschool-Full Day 3Yr and 4Yr	\$0
Contribution to Charter Schools	\$0
Contribution to Renaissance Schools	\$0
Transfer to General Fund	\$0
Grand Total:	\$0
Additional Information: Carryover to 2017-18	\$0

Note: Preschool costs are not included in school-based appropriations. School-based is for grades K-12.

### Transfers and Appropriation of Carryover

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

## v. CAPITAL PROJECTS AND RESERVE

The Capital Projects and Reserve screens are used to document a summary of each project and the detailed budget for each project, and the details of the fund balance in the capital projects fund at June 30, 2015.

### Capital Outlay Budget Restriction

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



### Capital Projects List screen

The Capital Projects List screen is an advertised report capturing summary level data for each capital outlay project budgeted in the 2016-17 appropriations column under the Facilities Acquisition and Construction Services function (400), including projects budgeted on line 76240, "Capital Outlay – Transfer to Capital Projects," and on line 76320, "Capital Reserve – Transfer to Capital Projects."

Click the "**Add Project**" button to open a data entry line for a project. List each project separately in the Description/Activity column. The "ID" column will be populated by the software when the data is saved. Enter the "Project Number" as identified in the Final Eligible Cost approval letter from DOE, or if not available, the LRF Project Number. If the project may be eligible for an SDA grant under EFCFA, select "Yes" in the column "Eligible for Grant", otherwise select "No". If the project is to augment a previously approved referendum pursuant to N.J.A.C. 6A:26, then select "Yes" in the column "Request to Exceed Referendum" and select the appropriate funding source from the drop down menu in the column. There are three sources to choose from; 1 is tax levy; 2 is surplus; and 3 is capital reserve withdrawal. The district will need to complete the required "statement of purpose," to be included in the advertised newspaper file, outside of the budget software. This column is only available if Yes is selected in the "request to exceed referendum" column.

Click the "**Save Data**" button to save the data entry.

If a project is to be deleted from the budget, click on the line to be deleted and then click the "**Delete Project**" button. An on-screen message will confirm that you wish to delete the project. Any detailed information entered on the Capital Projects Detail screen will also be deleted, and this is acknowledged by an on-screen message.

The data may be exported to Excel or PDF by clicking the "**Export Excel**" or "**Export PDF**" buttons, respectively. See the "**Note on Export Excel and Export PDF Files**" in Section II of this manual on renaming the files when you save them.

Click the "**Back**" option in the top right corner of the screen to return to the Capital Projects and Reserve menu.



Do not include equipment on this screen. See supporting documentation item “Equipment” for details of budgeted equipment.

Capital Projects List for District Back

District ID :

Name :

ID	Project Number	Description/Activity	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
1	1	ROD grant local share	Y	N	
2	Various	District-wide health & safety	N	N	

Capital Projects Detail Table screen

This screen is used to detail each capital outlay project by function/object. A list of all projects entered on the Capital Projects List screen is shown. Each of the items listed should be selected by highlighting the line and selecting the “choose” button. The Capital Project Detail Table screen will open, which is used to provide the detail of what is to be included in the detailed appropriations for that project. Key the amount budgeted for this project for each applicable appropriation line. The amounts keyed in this screen will flow to the appropriations screen for each line, in the 2016-17 column. Click the “Save Data” button to save the data entry before moving to another project.

The “Back” selection in the upper right corner will return the user to the previous screen, to choose another project for entry.

Capital Projects List in District

District ID :       Name :

(Please select one project and press choose button)

Project Number
test project 1
test2

Line	Description	Account Number	2016~17 Amount
76000	Salaries	12-000-400-100	\$0
76005	Unused Vacation Payment to Terminated/Retired Staff	12-000-400-199	\$0
76020	Legal Services	12-000-400-331	\$0
76040	Architectural/Engineering Services	12-000-400-334	\$0
76060	Other Purchased Prof. And Tech. Services	12-000-400-390	\$0
76080	Construction Services	12-000-400-450	\$100000
76100	Supplies and Materials	12-000-400-600	\$0
76120	Land and Improvements	12-000-400-710	\$0
76140	Lease Purchase Agreements - Principal	12-000-400-721	\$0
76160	Bldgs. Other than Lease Purchase Agreements	12-000-400-722	\$0
76180	Infrastructure	12-000-400-780	\$0
76200	Other Objects	12-000-400-800	\$0
76220	Facilities Grant - Transfer to Special Revenue	12-000-400-930	\$0
76240	Capital Outlay - Transfer to Capital Projects	12-000-400-932	\$0
76320	Capital Reserve - Transfer to Capital Projects	12-000-400-931	\$0
	Total for Project		\$100,000

Detail of Capital Project Fund Balance screen

The Detail of Capital Project Fund Balance screen is used to identify the detail of the amount reported in the Audsum as the unreserved capital projects fund balance at June 30, 2015. If a deficit balance is reported, a zero will appear in the line at the top of the screen.

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

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

For bonds issued prior to EFCFA (P.L. 2000, c. 72 enacted in July, 2000), unexpended balances may remain in the capital projects fund for six years after the time of issuance or sale. Within that time, if a new purpose of the funds is determined, the voters may approve the change in purpose via a ballot question. If no new purpose is identified, the unexpended balances may be transferred to either the general fund or the debt

service fund by board resolution. It is the department's policy that to meet the criteria of no new purpose, the district's budgeted appropriations and actual expenditures for the year of transfer can reflect no capital outlay spending. If any capital outlay items, including equipment purchases, are budgeted for or expended in the year of transfer, it is interpreted that the district had another capital purpose that should have been submitted to the voters for approval. After six years, if there is no new purpose for the unexpended funds, they must be transferred to either the general fund or the debt service fund by board resolution. Districts with unexpended balances from projects beyond the six year time frame should take action to transfer the balances to the general fund or debt service fund and anticipate the transfer as revenue on line 680 or line 845 or reflect as an additional balance anticipated in the recapitulation of balances on line 6 or line 81. This will be verified by the executive county superintendent during the budget review.

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

Use the “**Add Project**” button to open a data entry line. In the spaces provided, key the issue date of either the grant or bond, original project amount, whether the original purpose is complete, and the unexpended balance for each bonded project or project completed with grant funds as of June 30, 2015. The date is selected from a drop-down calendar. To navigate the calendar, either click on the arrows to scroll month-to-month, or click on the year for a list of years to drop down, and click on the month for a list of the months to drop down. The original project amount and unexpended balance should include all resources recorded and/or transferred into the capital projects fund. The unexpended balance cannot be greater than the original project amount. For each project, also report whether the original purpose of the project is complete by selecting Yes or No from the drop-down list. There will be an on-screen edit check that the total of the amounts entered agrees with the amount reported by the auditor, which also appears on the screen.

Click the “**Save Data**” button to save the data entry.

If a line is to be removed from the data entry screen, click on the line, then click on the “**Delete Project**” button. A deletion confirmation message will display on screen.

Detail of Capital Project Fund Balance

[Back](#)

Capital Projects Fund Unreserved Fund Balance 6/30/2015 Per Audit: \$ 452899

ID	Issue Date	Original Project Amount	Original Purpose Complete	Unexpended Balance
1	06/19/2002	\$1831735	Y	\$118186
2	06/19/2002	\$1613832	Y	\$91504
<i>Total</i>				\$209690

The Total number should be the same as Fund Balance Per Audit.

**vi. APPROPRIATION OF EXCESS SURPLUS**

This screen is used to calculate the amount of excess general fund surplus, if any, that under statute must be appropriated in the 2016-17 budget to fund 2016-17 appropriations. The calculation uses data from the recapitulation of balances, revenue and appropriation lines, and limited data entry.

The calculation of June 30, 2015 excess surplus was performed as part of the annual audit and the excess amount, if any, was reported to the department in the Audsum transmission.

For regular school districts, N.J.S.A. 18A:7F-7 defines the maximum surplus balance as \$250,000 or 2% of the general fund budget for the prebudget year, whichever is higher. Vocational districts are still subject to 3% or 6% maximum surplus balance, whichever is applicable.

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

Data entry is only required on lines A1 through A3 as follows:

- A1 "Federal Impact Aid Adjustment" – enter current year amount as described below.

A2 “Reserved Fund Balance – Purpose Beyond 2016-17” - enter the amount and the corresponding purpose of the funds for any legal reserve included in line 19 in the 2016-17 column on the recapitulation of balances that will not be appropriated in the 2016-17 budget. **A copy of the board resolution establishing the legal reserve and the departmental approval letter if established as of June 30, 2015 must be included in the budget package submission to the county office.**

A3 “School Bus Advertising Fee Adjustment” – enter the amount of any 2015-16 school bus advertising fees that will not be appropriated in the 2015-16 budget.

Line (A1) – The Impact Aid Adjustment only applies to districts receiving current year Federal Impact Aid. The amount that can be entered as an adjustment to expenditures is limited to the amount of Federal Impact Aid revenue received in the prebudget year that has not been transferred to the Impact Aid reserves pursuant to N.J.S.A. 18A:7F-41(c)3.

Line (A2) – Districts using this adjustment must submit a copy of the board resolution establishing the legal reserve with other budget materials to the county office. The executive county superintendent will review the resolution and any amounts keyed on this line for propriety. In most cases this line will not be applicable since most legal reserves require appropriation in the next budget year. If the reserve is established as of June 30, 2015, the district must provide a copy of the departmental approval per N.J.A.C. 6A:23A-16.2(j).

Line (A3) – N.J.S.A. 18A:39-31 requires that 50 percent of school bus advertising revenue be used to offset the fuel costs of providing pupil transportation services. If a district receives such revenue and is unable to utilize the offset for fuel costs, they must reserve the revenue for use on fuel costs in the subsequent year. Districts that set up a reserve for school bus advertising at June 30, 2015 may use the reserve as an adjustment to fund balance for purpose of calculating the estimated excess surplus. Line A3 is to be used for this purpose.

Click the “**Save Data**” button at the bottom of the screen to save the calculation, even if no data needs to be entered.

June 30, 2015 audited surplus will be appropriated in the 2016-17 budget as follows:

1. Recapitulation of balances line 14 (general fund legal reserve)
2. Revenue line 580

The budget software will flow the audited surplus to these lines automatically. The calculation of June 30, 2015 excess surplus was performed as part of the annual audit and the excess amount, if any, was reported to the department in the Audsum and preloaded on line (D1).

Line (D2) is used to adjust the calculation of additional excess surplus for the amount recorded in the audited Bus Advertising Reserve on audsum line 90028. No entry is allowed on this line.

The amount from line D3 will flow to the Recapitulation of Balances, line 4 in the 2015-16 column, and to the budgeted fund balance, revenue line 580.

Line	Name	Amount
A	Estimated General Fund Free Balance @ 6/30/16	\$1,739,998
A1	Federal Impact Aid Adjustment	\$0
A2	Reserved Fund Balance - Purpose beyond 2016-17 - Purpose:	\$0
A3	School Bus Advertising Fee Adjustment	\$0
A4	Adjusted Estimate @ 6/30/16 ((A)-(A1)-(A2)-(A3))	\$1,739,998
B	2015-16 General Fund Appropriations	\$8,274,081
B1	2014-15 Encumbrances in 2015-16 Appropriations	\$59,498
B2	2015-16 Transfer to Food Services to Cover Deficit	\$7,550
B3	2015-16 Appropriations Net of Encumbrances ((B)-(B1)-(B2))	\$8,207,033
	Regular Districts:	
C	Greater of 2% * B3 \$ 164141 or \$250,000	\$250,000
D	Excess General Fund Free Balance @ 6/30/16 ((A4)-(C))	\$1,489,998
D1	Excess General Fund Free Balance @ 6/30/15 (from the Audit)	\$0
D2	Bus Advertising Reserve to be Spent on Fuel	\$0
D3	Additional Excess General Fund Free Balance ((D)-(D1)-(D2))	\$1,489,998

**vii. SEMI**

This screen is used to calculate the amount of Medicaid revenue that must be budgeted under the Special Education Medicaid Initiative (SEMI).

In accordance with N.J.S.A. 18A:55-3, school districts are required to maximize their participation in SEMI. The accountability regulations (N.J.A.C. 6A:23A-5.3) include programmatic guidelines and standards for school districts to maximize participation in SEMI. A guidance memo will be issued by the Department explaining the SEMI participation requirements and calculation of the projected revenue. District specific information including estimated Medicaid-eligible/Special Education students and the projected revenue to be used in developing the 2016-17 budget will be distributed to each school district through the county office. Districts should reference the Department of the Treasury website for further details on this program and related guidance memos at <http://www.state.nj.us/treasury/administration/semi-mac/semi-mac.htm>.

Districts must recognize SEMI revenue in the original budget certified for taxes of at least 90 percent of the SEMI revenue projections provided by the Department, unless the district has requested and received a waiver or requested and received approval to record an alternative SEMI revenue amount. Projected SEMI revenue will be recorded on revenue line 540 "Medicaid Reimbursement" in the 2016-17 proposed budget from the calculations on this screen. There will be an edit check that the amount entered on revenue line 540 is no less than 90 percent of the revenue projection provided by the

Department, unless the district selects on the data entry screen that it has an approved waiver or received approval to use an alternative revenue projection for the 2016-17 budget year. If the box is checked in either of these sections of the data entry screen, the county approval letter and alternative revenue projection, if applicable, must be submitted to the executive county superintendent, and the amount of the alternate projection must be entered in the last cell of the screen. If a district is opting to budget more than the required 90% projected amount, check the box and enter the amount to be budgeted. No other data entry is required on this support document by the district. The revenue amount shown on the second line of the report is calculated as 100 percent of the Department calculated revenue projection. The revenue amount shown on the fourth line of the report is calculated as 90 percent of the second line.

To seek a waiver from the executive county superintendent for the requirements to maximize SEMI a district must show that as per the October 15, 2015 Special Education Student Count, they had 40 or fewer Special Education-Medicaid eligible students, or that efforts to participate in SEMI would not provide a cost benefit to the district. A district may also seek approval from the executive county superintendent to use its own projections of SEMI reimbursement revenue, upon demonstration that the numbers it used in calculating the projections are more accurate than the projections provided by the Department.

All waiver and alternative revenue requests must be submitted to the executive county superintendent no less than 45 days prior to the submission of the district's proposed budget. The executive county superintendent shall notify the district of the decision on the waiver application within 20 days of receipt of the waiver request. If districts have checked the waiver or alternative revenue box, a fatal edit in the software requires the county office to check the last box on the screen to indicate that the data has been reviewed and the waiver or alternate revenue projection have been granted. There is also a warning edit if the district checks the waiver received box and the district has an estimated Medicaid eligible/Special Education student count greater than 40.

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

Data Entry:

If a district has fewer than 40 SEMI-eligible students and has received a waiver from the county office, then the box "District has approved waiver" should be checked. Districts with waivers may still budget SEMI revenue in the budget by entering the amount to be budgeted in the cell of the screen entitled "Alternate Revenue Projection." This alternate amount will flow to revenue line 540.

If a district has prepared alternate revenue projection due to a phase-in plan for maximizing parental consent, then the box “Phase-in plan for maximizing parental consent was prepared by district” should be checked, and the amount of the alternate revenue projection entered in the “Alternate Revenue Projection” cell. This alternate amount will flow to revenue line 540.

If a district has prepared alternate revenue projection due to a revenue reduction analysis prepared by the district, then the box “Revenue reduction analysis was prepared by district” should be checked, and the amount of the alternate revenue projection entered in the cell on the screen entitled “Alternate Revenue Projection.” This alternate amount will flow to revenue line 540.

For districts with no waiver, no alternate revenue projection, and that are budgeting the 90% required amount, no data entry is required on this form. The screen should be opened and saved with no entry.

If a district opts to budget more than the 90% required amount, check the box on the line entitled “Districts may budget more than the 90% projected amount. If the district opts to budget more, check this box and enter the budgeted amount below.” Also enter the amount to be budgeted in the last cell of the screen “Alternate Revenue Projection.” This alternate amount will flow to revenue line 540.

For any district which has checked the boxes indicating that a waiver or alternate revenue projection have been approved, the executive county superintendent or executive county school business administrator must check the box on the last line of the report, indicating that this data has been reviewed.

A sample data entry screen for SEMI follows.



<input type="button" value="Save Data"/> <input type="button" value="Reload Page"/> <input type="button" value="Export PDF"/>	
Program	Amount
Estimated medicaid eligible/Special Ed. student count	108
Projected SEMI Revenue:	\$40,969
<b>Districts with Approved Waivers for 2016-17</b>	
District has approved waiver:	<input type="checkbox"/>
<b>If the box above is checked then no SEMI revenue is required to be budgeted in 2016-17. If no waiver has been received for 2016-17, continue to next section.</b>	
<b>Non-Waiver Districts:</b>	
90% of Projected SEMI Revenue:	\$36,872
<b>The district must budget at least 90% of projected SEMI revenue, unless one of the following conditions is met:</b>	
Phase-in plan for maximizing parental consent was prepared by the district:	<input type="checkbox"/>
Revenue reduction analysis was prepared by district:	<input type="checkbox"/>
<b>If a district is budgeting less than 90% of the projected SEMI revenue, then the district must submit the Department-approved documentation for the alternate revenue projection with the budget statement.</b>	
Districts may budget more than the 90% projected amount. If the district opts to budget more, check this box and enter the budgeted amount below.	<input type="checkbox"/>
Alternate Revenue Projection:	\$0
ECS or ECBO: Entry above for waiver or alternate revenue projection has been reviewed and approved	<input checked="" type="checkbox"/>
<input type="button" value="Save Data"/> <input type="button" value="Reload Page"/> <input type="button" value="Export PDF"/>	

**viii. SCHOOL BASED BUDGET**

School-based budgeting is maintained in the budget software. Districts that were required to submit school-based budgets in previous years are required to continue to do so for 2016-17. As such, those districts must enter school-based budget information into the budget software and complete the school-based budget screens. The school-based revenue and appropriation lines are on a single screen for each school.

General Overview of the School-Based Budget Completion Process

Beginning with the 1999-2000 budget year, certain districts were required to submit school-based budgets for their schools. A blended resource fund (fund 15), a subfund of the general fund, was created to allow budgeting of school-level appropriations and accounting for school-level expenditures. Revenues are recorded in fund 15 as operating transfers from the general fund (fund 11) and special revenue fund (fund 20).

Under NCLB, districts are encouraged to blend eligible funds for eligible schoolwide programs in Fund 15. Schoolwide status is determined on a school by school basis based on poverty levels and having an approved schoolwide program plan. Simply being a school in a district that prepares school-based budgets does not make the school

eligible to operate a schoolwide program. One of the requirements of implementing schoolwide programs is to integrate, whenever possible, all local, state and federal resources into one funding stream to upgrade the entire school. It is therefore important that districts are cognizant of the federal laws permitting blending of federal resources, particularly the Improving America's Schools Act of 1994 (IASA) P.L. 103-382, amendments to the Elementary and Secondary Education Act of 1965 (ESEA), Title I, Part A. ESEA was reauthorized by the No Child Left Behind Act of 2001 (NCLB) (P. L. No. 107-110 enacted January 8, 2002). Refer to <http://www2.ed.gov/nclb/landing.jhtml> and <http://www.nj.gov/education/grants/entitlement/nclb/> for details of NCLB. In addition, the United States Department of Education (USDOE) website ([www.ed.gov](http://www.ed.gov)) provides written guidance, program ideas and audit information on schoolwide programs. Included on this website is a document entitled "Non-Regulatory Guidance Title I Fiscal Issues: Maintenance of Effort, Comparability, Supplement, not Supplant, Carryover, Consolidating Funds in Schoolwide Programs Grantback Requirements Revised February 2008 at <http://www2.ed.gov/programs/titleiparta/fiscalguid.doc>.

The Every Student Succeeds Act (ESSA) was signed by President Obama on December 10, 2015. This measure reauthorizes the Elementary and Secondary Education Act (ESEA), and replaces the No Child Left Behind Act of 2001. The U.S. Department of Education will be working with states and districts to begin implementing the new law. See more information at <http://www.ed.gov/essa>. On page 981 of the budget at <http://docs.house.gov/billsthisweek/20151214/CPRT-114-HPRT-RU00-SAHR2029-AMNT1final.pdf> is this sentence: "funds provided in this Act for non-competitive formula grant programs authorized by the ESEA for use during academic year 2016-2017 shall be administered in accordance with the ESEA as in effect on the day before the date of enactment of the Every Student Succeeds Act." Based on this statement, accounts in the 2016-17 budget have not been changed from the 2015-16 accounts.

The basics of a schoolwide program are summarized below. The above resources should be referenced for more detailed and specific information relating to operating a schoolwide program.

NCLB permits a local educational agency (LEA) to consolidate and blend funds "together with other federal, state and local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area in which not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families" (NCLB §1114). The purpose is to increase the academic achievement for all students in the school by allowing schools to integrate their programs, strategies and resources.

A Title I targeted assistance program uses Title I, Part A funds only for the provision of supplementary educational services to eligible children who are failing, or at risk of failing, to meet state standards. In a Title I schoolwide program, a school is not required to provide supplementary services to identified children but instead can upgrade the entire educational program in the school.

In order to be eligible for a Title I schoolwide program, the school must be eligible for the Title I program; receive Title I, Part A funds; have at least 40 percent of the children enrolled in the school or residing in the school attendance area be from low-income families; comply with a year of planning; meet the nine essential program

components; and, be approved to operate a schoolwide program. To promote effective, long-term planning, a school can maintain its schoolwide program eligibility even if it drops below the 40 percent poverty threshold. However, the school must still meet Title I eligibility and receive Title I funds.

Title I eligibility is a prerequisite of schoolwide program eligibility. Without an approved schoolwide program, a school is not permitted to blend federal funds with state and local funds. Schoolwide programs are to be approved by the department. These ineligible schools may only blend state and local funds.

**Only eligible Title I schools receiving Title I funds may operate schoolwide programs.**

Only schools with approved schoolwide status may combine federal funds in their school-based budgets.

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

N.J.S.A. 18A:66-90 requires each public employer (district) to reimburse the State for the amount of TPAF, FICA and Medicare paid by the State on behalf of the district for contractual teacher salaries charged to federally funded programs. For 2016-17, districts must calculate and budget the amount due to the state 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 I 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. 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.

Districts should consult the schoolwide program resources referenced at the beginning of this section for guidance on which programs are blendable in a schoolwide program.

<u>Step</u>	<u>Description</u>
-------------	--------------------

Title 1, Part A: Basic

- 1 Complete the Title 1 Eligibility Step 4 tab in EWEG 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 Step 4 tab in EWEG 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 2016 pension rate and calendar year 2016 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:

TPAF	Not Available at Publication
FICA on Salaries <= \$118,500	6.20%
Medicare base rate	
Wages up to \$200,000	1.45%
Wages in excess of \$200,000	Additional 0.9%
- 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

Step

Description

the School-wide 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 School-Based Budget Menu section of the district-wide 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 tab in EWEG 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 tab in EWEG of the NCLB LEA Consolidated Formula Subgrant Application in the Title I column. This amount must be broken out by school in the Schoolwide Blended List by School tab within the Budget section of EWEG.

Other Federal funds eligible to be consolidated in a schoolwide program.

Other Federal program funds may also be blended in school-based budgets. Consult the schoolwide program reference materials included at the beginning of this section for which Federal revenues are permitted to be blended in a school-based budget. 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 district-wide budget software.

**Program**

**School Based  
Revenue Line**

Title II–Part A–Principal and Teacher  
Training and Recruiting

1160

<u>Step</u>	<u>Description</u>	
	Title IV – Part A – Safe and Drug Free	1170
	Title II – Part D – Technology	1180
	Title III-Part A-English Lang. Acquisition	1190
	Title V-Part A-Innovative Programs	1200
	Other Revenues From Federal Sources	1210

Districts submitting school-based budgets as part of their district-wide budget submission must select the **School-Based Budget** item from the **Budget** tab. From the sub-menu select the individual schools and enter the school-based revenue and appropriation data. The columns and functionality are the same as the Revenues screen, as discussed in Section III-C of this document, with the following addition. At the top of the screen are two methods by which users may navigate to another school to continue data entry:

- 1) In the top left corner of the screen is a link to “Click to Go Back to All schools (SBB) list.” Clicking this link will return the user to the school list, where another school can be selected.
- 2) In the top right corner of the screen is a drop-down box entitled “Choose Another School.” Select another school name in this drop-down box and the program will bring the user to the data entry screen for that school.

Revenues are recorded in fund 15 as operating transfers from the general fund (fund 11) and special revenue fund (fund 20). The budget software includes edits for agreement between the amounts entered in the school-based budget screens and the amounts on general fund line 84020 and special revenue fund lines 88160 and 88720, as applicable. Audited expenditure data for fund 15 for 2014-15 will be preloaded from Audsum into each school. The 2015-16 budget information will be preloaded into the 2015-16 column for each school. These amounts must be updated to reflect the revised budget as of February 1, 2016.

The amounts reported in the district-wide 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 entered and the revenue sources identified in order to determine the amounts to be reported in the district-wide 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 contains edit checks for agreement between the following lines of the district-wide detailed appropriations and the total of the amounts reported in the school-based blended resource fund revenues for 2016-17 and 2015-16:

	<u>District-wide</u>	<u>School-Based</u>
General Fund Contribution	Line 84020	Sum of Line 1110
Other State Projects	Line 88160	Sum of Line 1140
Other Federal Projects	Line 88720	Sum of Line 1220

School-Based Revenues

Original budget revenue data for 2015-16 will be preloaded into the 2015-16 column for each school. Districts must update this information to reflect the February 1, 2016 revised budget. The 2016-17 budget information must be entered by the district. The school-based budget revenue account grid follows this section.

<b>School-Based Budget Revenues Accounts</b>		
<u>Line</u>	<u>Budget Category</u>	<u>Account Number</u>
1100	Adjustment for Prior Year Encumbrances	
1110	General Fund Contribution	15-5200
1130	Other Restricted State Entitlements	15-32XX
1140	Total From Restricted State Sources	
	Revenues from Restricted Federal Sources:	
1150	Title I - Part A	15-4411 - 4416
1160	Title II - Part A - Principal & Teacher Training	15-4451 - 4455
1170	Title IV - Part A - Safe & Drug Free	15-4471 - 4474
1180	Title II - Part D – Technology	15-4451 - 4455
1190	Title III -Part A - English Language Acquisition	15-4491 - 4494
1200	Title V - Part A - Innovative Programs	15-4495 - 4499
1210	Other Revenues From Federal Sources	15-448X
1220	Total From Restricted Federal Sources	
1230	Total SBB Resources	

School-Based Appropriations

Audited expenditure data will be preloaded into the 2014-15 column for each school. Original budget appropriation data for 2015-16 will be preloaded into the 2015-16 column for each school. Districts must update this information to reflect the February 1, 2016 revised budget. The 2016-17 budget information must be manually entered by the district. The school-based budget appropriation account grid follows this section.

<b>School-Based Budget Appropriations Accounts</b>			
			<b>2016-2017</b>
<b>LINE NO.</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
		<b>Regular Programs – Instruction</b>	
2080		Kindergarten - Salaries of Teachers	15-110-100-101
2100		Grades 1-5 - Salaries of Teachers	15-120-100-101
2120		Grades 6-8 - Salaries of Teachers	15-130-100-101
2140		Grades 9-12 - Salaries of Teachers	15-140-100-101
		<b>Regular Programs - Undistributed Instruction</b>	
3000		Other Salaries for Instruction	15-190-100-106
3005		Unused Vacation Payment to Terminated/Retired Staff	15-1XX-100-199
3020		Purchased Professional-Educational Services	15-190-100-320
3040		Purchased Technical Services	15-190-100-340
3060		Other Purchased Services (400-500 series)	15-190-100-500
3080		General Supplies	15-190-100-610

School-Based Budget Appropriations Accounts			
2016-2017			
LINE NO.		DESCRIPTION	ACCOUNT NO.
3100		Textbooks	15-190-100-640
3120		Other Objects	15-190-100-800
3200		<b>TOTAL REGULAR PROGRAMS - INSTRUCTION</b>	
		<b>SPECIAL EDUCATION – INSTRUCTION</b>	
		<b>Cognitive - Mild:</b>	
3500		Salaries of Teachers	15-201-100-101
3520		Other Salaries for Instruction	15-201-100-106
3525		Unused Vacation Payment to Terminated/Retired Staff	15-201-100-199
3540		Purchased Professional-Educational Services	15-201-100-320
3560		Purchased Technical Services	15-201-100-340
3580		Other Purchased Services (400-500 series)	15-201-100-500
3600		General Supplies	15-201-100-610
3620		Textbooks	15-201-100-640
3640		Other Objects	15-201-100-800
3660		<b>Total Cognitive – Mild</b>	
		<b>Cognitive - Moderate:</b>	
4000		Salaries of Teachers	15-202-100-101
4020		Other Salaries for Instruction	15-202-100-106
4025		Unused Vacation Payment to Terminated/Retired Staff	15-202-100-199
4040		Purchased Professional-Educational Services	15-202-100-320
4060		Purchased Technical Services	15-202-100-340
4080		Other Purchased Services (400-500 series)	15-202-100-500
4100		General Supplies	15-202-100-610
4120		Textbooks	15-202-100-640
4140		Other Objects	15-202-100-800
4160		<b>Total Cognitive – Moderate</b>	
		<b>Learning and/or Language Disabilities:</b>	
4500		Salaries of Teachers	15-204-100-101
4520		Other Salaries for Instruction	15-204-100-106
4525		Unused Vacation Payment to Terminated/Retired Staff	15-204-100-199
4540		Purchased Professional-Educational Services	15-204-100-320
4560		Purchased Technical Services	15-204-100-340
4580		Other Purchased Services (400-500 series)	15-204-100-500
4600		General Supplies	15-204-100-610
4620		Textbooks	15-204-100-640
4640		Other Objects	15-204-100-800
4660		<b>Total Learning and/or Language Disabilities</b>	
		<b>Visual Impairments:</b>	
5000		Salaries of Teachers	15-206-100-101
5020		Other Salaries for Instruction	15-206-100-106
5025		Unused Vacation Payment to Terminated/Retired Staff	15-206-100-199
5040		Purchased Professional-Educational Services	15-206-100-320
5060		Purchased Technical Services	15-206-100-340
5080		Other Purchased Services (400-500 series)	15-206-100-500
5100		General Supplies	15-206-100-610
5120		Textbooks	15-206-100-640
5140		Other Objects	15-206-100-800
5160		<b>Total Visual Impairments</b>	
		<b>Auditory Impairments:</b>	
5500		Salaries of Teachers	15-207-100-101
5520		Other Salaries for Instruction	15-207-100-106
5525		Unused Vacation Payment to Terminated/Retired Staff	15-207-100-199



<b>School-Based Budget Appropriations Accounts</b>			
<b>2016-2017</b>			
<b>LINE NO.</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
5540		Purchased Professional-Educational Services	15-207-100-320
5560		Purchased Technical Services	15-207-100-340
5580		Other Purchased Services (400-500 series)	15-207-100-500
5600		General Supplies	15-207-100-610
5620		Textbooks	15-207-100-640
5640		Other Objects	15-207-100-800
5660		<b>Total Auditory Impairments</b>	
		<b>Behavioral Disabilities:</b>	
6000		Salaries of Teachers	15-209-100-101
6020		Other Salaries for Instruction	15-209-100-106
6025		Unused Vacation Payment to Terminated/Retired Staff	15-209-100-199
6040		Purchased Professional-Educational Services	15-209-100-320
6060		Purchased Technical Services	15-209-100-340
6080		Other Purchased Services (400-500 series)	15-209-100-500
6100		General Supplies	15-209-100-610
6120		Textbooks	15-209-100-640
6140		Other Objects	15-209-100-800
6160		<b>Total Behavioral Disabilities</b>	
		<b>Multiple Disabilities:</b>	
6500		Salaries of Teachers	15-212-100-101
6520		Other Salaries for Instruction	15-212-100-106
6525		Unused Vacation Payment to Terminated/Retired Staff	15-212-100-199
6540		Purchased Professional-Educational Services	15-212-100-320
6560		Purchased Technical Services	15-212-100-340
6580		Other Purchased Services (400-500 series)	15-212-100-500
6600		General Supplies	15-212-100-610
6620		Textbooks	15-212-100-640
6640		Other Objects	15-212-100-800
6660		<b>Total Multiple Disabilities</b>	
		<b>Resource Room/Resource Center:</b>	
7000		Salaries of Teachers	15-213-100-101
7020		Other Salaries for Instruction	15-213-100-106
7025		Unused Vacation Payment to Terminated/Retired Staff	15-213-100-199
7040		Purchased Professional-Educational Services	15-213-100-320
7060		Purchased Technical Services	15-213-100-340
7080		Other Purchased Services (400-500 series)	15-213-100-500
7100		General Supplies	15-213-100-610
7120		Textbooks	15-213-100-640
7140		Other Objects	15-213-100-800
7160		<b>Total Resource Room/Resource Center</b>	
		<b>Autism:</b>	
7500		Salaries of Teachers	15-214-100-101
7520		Other Salaries for Instruction	15-214-100-106
7525		Unused Vacation Payment to Terminated/Retired Staff	15-214-100-199
7540		Purchased Professional-Educational Services	15-214-100-320
7560		Purchased Technical Services	15-214-100-340
7580		Other Purchased Services (400-500 series)	15-214-100-500
7600		General Supplies	15-214-100-610
7620		Textbooks	15-214-100-640
7640		Other Objects	15-214-100-800
7660		<b>Total Autism</b>	
		<b>Preschool Disabilities - Part-Time:</b>	

<b>School-Based Budget Appropriations Accounts</b>			
<b>2016-2017</b>			
<b>LINE NO.</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
8000		Salaries of Teachers	15-215-100-101
8020		Other Salaries for Instruction	15-215-100-106
8025		Unused Vacation Payment to Terminated/Retired Staff	15-215-100-199
8040		Purchased Professional-Educational Services	15-215-100-320
8060		Purchased Technical Services	15-215-100-340
8080		Other Purchased Services (400-500 series)	15-215-100-500
8100		General Supplies	15-215-100-600
8120		Other Objects	15-215-100-800
8140		<b>Total Preschool Disabilities - Part-Time</b>	
		<b>Preschool Disabilities - Full-Time:</b>	
8500		Salaries of Teachers	15-216-100-101
8520		Other Salaries for Instruction	15-216-100-106
8525		Unused Vacation Payment to Terminated/Retired Staff	15-216-100-199
8540		Purchased Professional-Educational Services	15-216-100-320
8560		Purchased Technical Services	15-216-100-340
8580		Other Purchased Services (400-500 series)	15-216-100-500
8600		General Supplies	15-216-100-600
8620		Other Objects	15-216-100-800
8640		<b>Total Preschool Disabilities - Full-Time:</b>	
		<b>Cognitive - Severe:</b>	
10000		Salaries of Teachers	15-222-100-101
10020		Other Salaries for Instruction	15-222-100-106
10025		Unused Vacation Payment to Terminated/Retired Staff	15-222-100-199
10040		Purchased Professional-Educational Services	15-222-100-320
10060		Purchased Technical Services	15-222-100-340
10080		Other Purchased Services (400-500 series)	15-222-100-500
10100		General Supplies	15-222-100-610
10120		Textbooks	15-222-100-640
10140		Other Objects	15-222-100-800
10150		<b>Total Cognitive – Severe</b>	
10300		<b>TOTAL SPECIAL EDUCATION - INSTRUCTION</b>	
		<b>Basic Skills/Remedial – Instruction</b>	
11000		Salaries of Teachers	15-230-100-101
11020		Other Salaries for Instruction	15-230-100-106
11025		Unused Vacation Payment to Terminated/Retired Staff	15-230-100-199
11040		Purchased Professional-Educational Services	15-230-100-320
11060		Purchased Technical Services	15-230-100-340
11080		Other Purchased Services (400-500 series)	15-230-100-500
11100		General Supplies	15-230-100-610
11120		Textbooks	15-230-100-640
11140		Other Objects	15-230-100-800
11160		<b>Total Basic Skills/Remedial – Instruction</b>	
		<b>Bilingual Education – Instruction</b>	
12000		Salaries of Teachers	15-240-100-101
12020		Other Salaries for Instruction	15-240-100-106
12025		Unused Vacation Payment to Terminated/Retired Staff	15-240-100-199
12040		Purchased Professional-Educational Services	15-240-100-320
12060		Purchased Technical Services	15-240-100-340
12080		Other Purchased Services (400-500 series)	15-240-100-500
12100		General Supplies	15-240-100-610
12120		Textbooks	15-240-100-640
12140		Other Objects	15-240-100-800

<b>School-Based Budget Appropriations Accounts</b>			
		<b>2016-2017</b>	
<b>LINE NO.</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
12160		<b>Total Bilingual Education – Instruction</b>	
		<b>Vocational Programs - Local – Instruction</b>	
13000		Salaries of Teachers	15-3XX-100-101
13020		Other Salaries for Instruction	15-3XX-100-106
13025		Unused Vacation Payment to Terminated/Retired Staff	15-3XX-100-199
13040		Purchased Professional-Educational Services	15-3XX-100-320
13060		Purchased Technical Services	15-3XX-100-340
13080		Other Purchased Services (400-500 series)	15-3XX-100-500
13100		General Supplies	15-3XX-100-610
13120		Textbooks	15-3XX-100-640
13140		Other Objects	15-3XX-100-800
13160		<b>Total Vocational Programs - Local - Instruction</b>	
		<b>School-Spon. Cocurricular Actvts. - Inst.</b>	
17000		Salaries	15-401-100-100
17005		Unused Vacation Payment to Terminated/Retired Staff	15-401-100-199
17020		Purchased Services (300-500 series)	15-401-100-500
17040		Supplies and Materials	15-401-100-600
17060		Other Objects	15-401-100-800
17100		<b>Total School-Spon. Co/Extra Curricular Actvts. - Inst.</b>	
		<b>School-Spon. Athletics – Inst.</b>	
17500		Salaries	15-402-100-100
17505		Unused Vacation Payment to Terminated/Retired Staff	15-402-100-199
17520		Purchased Services (300-500 series)	15-402-100-500
17540		Supplies	15-402-100-600
17560		Other Objects	15-402-100-800
17600		<b>Total School-Spon. Athletics – Inst.</b>	
		<b>Before/After School Programs – Instruction</b>	
19000		Salaries of Teachers	15-421-100-101
19020		Other Salaries of Instruction	15-421-100-106
19040		Salaries of Teacher Tutors	15-421-100-178
19060		Salaries of Reading Specialists	15-421-100-179
19065		Unused Vacation Payment to Terminated/Retired Staff	15-421-100-199
19080		Purchased Professional & Technical Services	15-421-100-300
19100		Other Purchased Services (400-500 Series)	15-421-100-500
19120		Supplies and Materials	15-421-100-600
19140		Other Objects	15-421-100-800
19160		<b>Total Before/After School Programs – Instruction</b>	
		<b>Before/After School Programs – Support Services</b>	
19500		Salaries	15-421-200-100
19505		Unused Vacation Payment to Terminated/Retired Staff	15-421-200-199
19520		Purchased Professional & Technical Services	15-421-200-300
19540		Purchased Services (400-500 Series)	15-421-200-500
19560		Supplies and Materials	15-421-200-600
19580		Other Objects	15-421-200-800
19600		<b>Total Before/After School Programs – Support Services</b>	
19620		<b>Total Before/After School Programs</b>	
		<b>Summer School – Instruction</b>	
20000		Salaries of Teachers	15-422-100-101
20020		Other Salaries of Instruction	15-422-100-106
20040		Salaries of Teacher Tutors	15-422-100-178
20060		Salaries of Reading Specialists	15-422-100-179
20065		Unused Vacation Payment to Terminated/Retired Staff	15-422-100-199

<b>School-Based Budget Appropriations Accounts</b>			
<b>2016-2017</b>			
<b>LINE NO.</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
20080		Purchased Professional & Technical Services	15-422-100-300
20100		Other Purchased Services (400-500 Series)	15-422-100-500
20120		General Supplies	15-422-100-610
20140		Textbooks	15-422-100-640
20160		Other Objects	15-422-100-800
20180		<b>Total Summer School – Instruction</b>	
		<b>Summer School – Support Services</b>	
20500		Salaries	15-422-200-100
20505		Unused Vacation Payment to Terminated/Retired Staff	15-422-200-199
20520		Purchased Professional & Technical Services	15-422-200-300
20540		Purchased Services (400-500 Series)	15-422-200-500
20560		Supplies and Materials	15-422-200-600
20580		Other Objects	15-422-200-800
20600		<b>Total Summer School – Support Services</b>	
20620		<b>Total Summer School</b>	
		<b>Instructional Alternative Education Program - Instruction</b>	
21000		Salaries of Teachers	15-423-100-101
21020		Other Salaries of Instruction	15-423-100-106
21040		Salaries of Teacher Tutors	15-423-100-178
21060		Salaries of Reading Specialists	15-423-100-179
21065		Unused Vacation Payment to Terminated/Retired Staff	15-423-100-199
21080		Purchased Professional & Technical Services	15-423-100-300
21100		Other Purchased Services (400-500 Series)	15-423-100-500
21120		General Supplies	15-423-100-610
21140		Textbooks	15-423-100-640
21160		Other Objects	15-423-100-800
21180		<b>Total Instructional Alternative Education Program – Instruction</b>	
		<b>Instructional Alternative Education Program – Support Services</b>	
21500		Salaries	15-423-200-100
21505		Unused Vacation Payment to Terminated/Retired Staff	15-423-200-199
21520		Purchased Professional & Technical Services	15-423-200-300
21540		Purchased Services (400-500 Series)	15-423-200-500
21560		Supplies and Materials	15-423-200-600
21580		Other Objects	15-423-200-800
21600		<b>Total Instructional Alternative Education Program – Support Services</b>	
21620		<b>Total Instructional Alternative Education Program</b>	
		<b>Other Supplemental/At-Risk Programs - Instruction</b>	
22000		Salaries of Teachers	15-424-100-101
22020		Other Salaries of Instruction	15-424-100-106
22040		Salaries of Teacher Tutors	15-424-100-178
22060		Salaries of Reading Specialists	15-424-100-179
22065		Unused Vacation Payment to Terminated/Retired Staff	15-424-100-199
22080		Purchased Professional & Technical Services	15-424-100-300
22100		Other Purchased Services (400-500 Series)	15-424-100-500
22120		General Supplies	15-424-100-610
22140		Textbooks	15-424-100-640
22160		Other Objects	15-424-100-800
22180		<b>Total Other Supplemental/At-Risk Programs - Instruction</b>	
		<b>Other Supplemental/At-Risk Programs – Support Services</b>	
22500		Salaries	15-424-200-100
22505		Unused Vacation Payment to Terminated/Retired Staff	15-424-200-199
22520		Purchased Professional & Technical Services	15-424-200-300

<b>School-Based Budget Appropriations Accounts</b>			
			<b>2016-2017</b>
<b>LINE NO.</b>		<b>DESCRIPTION</b>	<b>ACCOUNT NO.</b>
22540		Purchased Services (400-500 Series)	15-424-200-500
22560		Supplies and Materials	15-424-200-600
22580		Other Objects	15-424-200-800
22600		<b>Total Other Supplemental/At-Risk Programs – Support Services</b>	
22620		<b>Total Other Supplemental/At-Risk Programs</b>	
		<b>Other Alternative Education Program - Instruction</b>	
23000		Salaries of Teachers	15-425-100-101
23020		Other Salaries of Instruction	15-425-100-106
23040		Salaries of Teacher Tutors	15-425-100-178
23060		Salaries of Reading Specialists	15-425-100-179
23065		Unused Vacation Payment to Terminated/Retired Staff	15-425-100-199
23080		Purchased Professional & Technical Services	15-425-100-300
23100		Other Purchased Services (400-500 Series)	15-425-100-500
23120		General Supplies	15-425-100-610
23140		Textbooks	15-425-100-640
23160		Other Objects	15-425-100-800
23180		<b>Total Other Alternative Education Program – Instruction</b>	
		<b>Other Alternative Education Program – Support Services</b>	
23500		Salaries	15-425-200-100
23505		Unused Vacation Payment to Terminated/Retired Staff	15-425-200-199
23520		Purchased Professional & Technical Services	15-425-200-300
23540		Purchased Services (400-500 Series)	15-425-200-500
23560		Supplies and Materials	15-425-200-600
23580		Other Objects	15-425-200-800
23600		<b>Total Other Alternative Education Program – Support Services</b>	
23620		<b>Total Other Alternative Education Program</b>	
		<b>Other Instructional Programs – Instruction</b>	
25000		Salaries	15-4XX-100-100
25005		Unused Vacation Payment to Terminated/Retired Staff	15-4XX-100-199
25020		Purchased Services (300-500 series)	15-4XX-100-500
25040		Supplies and Materials	15-4XX-100-600
25060		Other Objects	15-4XX-100-800
25100		<b>Total Other Instructional Programs - Instruction</b>	
		<b>Undistributed Expend. - Attend. &amp; Social Work</b>	
29500		Salaries	15-000-211-100
29520		Salaries of Drop-Out Prevention Officer/Coordinators	15-000-211-171
29540		Salaries of Family Support Teams	15-000-211-172
29560		Salaries of Family Liaisons/Community Parent Inv. Spec.	15-000-211-173
29580		Salaries of Community/School Coordinators	15-000-211-174
29585		Unused Vacation Payment to Terminated/Retired Staff	15-000-211-199
29600		Purchased Professional and Technical Services	15-000-211-300
29620		Other Purchased Services (400-500 series)	15-000-211-500
29640		Supplies and Materials	15-000-211-600
29660		Other Objects	15-000-211-800
29680		<b>Total Undistributed Expend. - Attend. &amp; Social Work</b>	
		<b>Undistributed Expenditures - Health Services</b>	
30500		Salaries	15-000-213-100
30520		Salaries of Social Services Coordinators	15-000-213-175
30525		Unused Vacation Payment to Terminated/Retired Staff	15-000-213-199
30540		Purchased Professional and Technical Services	15-000-213-300
30560		Other Purchased Services (400-500 series)	15-000-213-500
30580		Supplies and Materials	15-000-213-600

School-Based Budget Appropriations Accounts			
2016-2017			
LINE NO.		DESCRIPTION	ACCOUNT NO.
30600		Other Objects	15-000-213-800
30620		<b>Total Undistributed Expenditures - Health Services</b>	
		<b>Undist. Expend. – Guidance</b>	
41500		Salaries of Other Professional Staff	15-000-218-104
41520		Salaries of Secretarial and Clerical Assistants	15-000-218-105
41540		Other Salaries	15-000-218-110
41545		Unused Vacation Payment to Terminated/Retired Staff	15-000-218-199
41560		Purchased Professional - Educational Services	15-000-218-320
41580		Other Purchased Prof. and Tech. Services	15-000-218-390
41600		Other Purchased Services (400-500 series)	15-000-218-500
41620		Supplies and Materials	15-000-218-600
41640		Other Objects	15-000-218-800
41660		<b>Total Undist. Expend. – Guidance</b>	
		<b>Undist. Expend. - Improvement of Inst. Serv.</b>	
43000		Salaries of Supervisor of Instruction	15-000-221-102
43020		Salaries of Other Professional Staff	15-000-221-104
43040		Salaries of Secr and Clerical Assist.	15-000-221-105
43060		Other Salaries	15-000-221-110
43065		Unused Vacation Payment to Terminated/Retired Staff	15-000-221-199
43080		Salaries of Facilitators, Math & Literacy Coaches	15-000-221-176
43100		Purchased Prof- Educational Services	15-000-221-320
43120		Other Purch Prof. and Tech. Services	15-000-221-390
43140		Other Purch Services (400-500)	15-000-221-500
43160		Supplies and Materials	15-000-221-600
43180		Other Objects	15-000-221-800
43200		<b>Total Undist. Expend. - Improvement of Inst. Serv.</b>	
		<b>Undist. Expend. - Edu. Media Serv./Sch. Library</b>	
43500		Salaries	15-000-222-100
43520		Salaries of Technology Coordinators	15-000-222-177
43525		Unused Vacation Payment to Terminated/Retired Staff	15-000-222-199
43540		Purchased Professional and Technical Services	15-000-222-300
43560		Other Purchased Services (400-500 series)	15-000-222-500
43580		Supplies and Materials	15-000-222-600
43600		Other Objects	15-000-222-800
43620		<b>Total Undist. Expend. - Edu. Media Serv./Sch. Library</b>	
		<b>Undist. Expend. - Instructional Staff Training Serv.</b>	
44080		Purchased Professional - Educational Service	15-000-223-320
44100		Other Purchased Prof. and Tech. Services	15-000-223-390
44120		Other Purchased Services (400-500 series)	15-000-223-500
44140		Supplies and Materials	15-000-223-600
44160		Other Objects	15-000-223-800
44180		<b>Total Undist. Expend. - Instructional Staff Training Serv.</b>	
		<b>Undist. Expend. - Support Serv. - School Admin.</b>	
46000		Salaries of Principals/Assistant Principals	15-000-240-103
46020		Salaries of Other Professional Staff	15-000-240-104
46040		Salaries of Secretarial and Clerical Assistants	15-000-240-105
46060		Other Salaries	15-000-240-110
46065		Unused Vacation Payment to Terminated/Retired Staff	15-000-240-199
46080		Purchased Professional and Technical Services	15-000-240-300
46100		Other Purchased Services (400-500 series)	15-000-240-500
46120		Supplies and Materials	15-000-240-600
46140		Other Objects	15-000-240-800

School-Based Budget Appropriations Accounts			
		2016-2017	
LINE NO.		DESCRIPTION	ACCOUNT NO.
46160		<b>Total Undist. Expend. - Support Serv. - School Admin.</b>	
		<b>Undist. Expend. – Custodial Services</b>	
49020		Salaries of Non-Instructional Aides	15-000-262-107
49180		General Supplies	15-000-262-610
49340		<b>Total Undist. Expend. – Custodial Services</b>	
		<b>Undist. Expend. – Security</b>	
51000		Salaries	15-000-266-100
51005		Unused Vacation Payment to Terminated/Retired Staff	15-000-266-199
51020		Purchased Professional and Technical Services	15-000-266-300
51040		Cleaning, Repair, and Maintenance Services	15-000-266-420
51060		General Supplies	15-000-266-610
51080		Other Objects	15-000-266-800
51100		<b>Total Undist. Expend. – Security</b>	
51120		<b>Total Undist. Expend-Oper. &amp; Maint. of Plant Serv.</b>	
		<b>Undist. Expend. - Student Transportation Serv.</b>	
52280		Contr Serv(Oth. than Bet Home & Sch) - Vend	15-000-270-512
52480		<b>Total Undist. Expend. - Student Transportation Serv.</b>	
		<b>UNALLOCATED BENEFITS</b>	
71000		Group Insurance	15-000-291-210
71020		Social Security Contributions	15-000-291-220
71040		T.P.A.F. Contributions – ERIP	15-000-291-232
71060		Other Retirement Contributions – PERS	15-000-291-241
71080		Other Retirement Contributions – ERIP	15-000-291-242
71100		Other Retirement Contributions – Deferred PERS Payment	15-000-291-248
71120		Other Retirement Contributions – Regular	15-000-291-249
71140		Unemployment Compensation	15-000-291-250
71160		Workmen's Compensation	15-000-291-260
71180		Health Benefits	15-000-291-270
71200		Tuition Reimbursement	15-000-291-280
71220		Other Employee Benefits	15-000-291-290
71225		Unused Sick Payment to Terminated/Retired Staff- mass severance	15-000-291-297
71226		Unused Vacation Pmt to Terminated/Retired Staff- mass severance	15-000-291-298
71227		Unused Vacation Payment to Terminated/Retired Staff	15-000-291-299
71240		<b>TOTAL UNALLOCATED BENEFITS</b>	15-000-291-2XX
71260		<b>TOTAL PERSONAL SERVICES – EMPLOYEE BENEFITS</b>	
72140		<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	
72260		<b>TOTAL GENERAL CURRENT EXPENSE</b>	
		<b>EQUIPMENT</b>	
73020		Kindergarten	15-110-100-730
73040		Grades 1-5	15-120-100-730
73060		Grades 6-8	15-130-100-730
73080		Grades 9-12	15-140-100-730
		<b>Special Education - Instruction:</b>	
74000		Cognitive – Mild	15-201-100-730
74020		Cognitive – Moderate	15-202-100-730
74040		Learning and/or Language Disabilities	15-204-100-730
74060		Visual Impairments	15-206-100-730
74080		Auditory Impairments	15-207-100-730
74100		Behavioral Disabilities	15-209-100-730
74120		Multiple Disabilities	15-212-100-730
74140		Resource Room/Resource Center	15-213-100-730
74160		Autism	15-214-100-730

School-Based Budget Appropriations Accounts			
2016-2017			
LINE NO.		DESCRIPTION	ACCOUNT NO.
74180		Preschool Disabilities - Part-Time	15-215-100-730
74200		Preschool Disabilities - Full-Time	15-216-100-730
74260		Cognitive – Severe	15-222-100-730
74280		Basic Skills/Remedial – Instruction	15-230-100-730
74300		Bilingual Education – Instruction	15-240-100-730
75040		Vocational Programs - Local – Instruction	15-3XX-100-730
75060		At-Risk Programs	15-42X-100-730
75080		School-Sponsored and Other Instructional Program	15-4XX-100-730
75500		Undistributed Expenditures – Instruction	15-000-100-730
75520		Undist. Expend.-Support Serv.-Students - Reg.	15-000-210-730
75600		Undist. Expend.-Support Serv. - Inst. Staff	15-000-220-730
75640		Undistributed Expenditures - School Admin.	15-000-240-730
75760		Undistributed Exp. – Security	15-000-266-730
75880		<b>TOTAL EQUIPMENT</b>	
76400		<b>TOTAL CAPITAL OUTLAY</b>	
84060		<b>SCHOOL-BASED BUDGET GRAND TOTAL</b>	

**ix. SCHOOL BASED SUMMARY REPORT**

The school-based summary report totals the revenue and appropriation lines for all the schools into a single report. This represents the total combined fund 15 revenues and appropriations.

Using the buttons at the bottom of the screen, this report may be exported to PDF or to Excel.

**D. COMPLETING THE “CALCULATIONS” TAB**

**i. SFRA CALCULATIONS**

Overview

The school tax levy cap detailed in this Budget Guidelines and EDC Manual impacts local and regional school districts only.

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



section III.D.iii for the separate report to calculate the maximum permitted net budget for county special services school districts.

- The SFRA calculations section is not accessible by county special services school districts.

Pursuant to N.J.S.A. 18A:7F-38 and 39, local and regional districts (regular districts) shall not adopt a budget with an increase in their general fund tax levy that exceeds their tax levy growth limitation calculated as the prebudget year adjusted general fund tax levy plus the adjustment for increases in enrollment multiplied by two percent, plus adjustments for an increase in budgeted health care costs, plus an increase in normal and accrued pension liability costs (deferred pension), and plus or minus adjustments for responsibility shifted from/to another entity.

The automatic cap adjustments should always be completed to determine eligibility even if the district does not wish to use them to increase tax levy in the budget year. The department will calculate a district's banked cap from the eligible adjustments that a district does not use in the budget year. N.J.S.A. 18A:7F-39(e) permits districts to bank the difference between the maximum allowable amount to be raised by taxation for the current school budget year and the actual amount raised by taxation for the current school budget year. This banked cap amount may be used to increase the district tax levy cap in any of the next three budget years. (e.g. Cap not utilized in the 2014-15 budget year will be available to be carried into fiscal years 2015-16 through 2017-18.) The budget program includes a report that will calculate the district's banked cap available for use in the budget year. Districts must be at cap in the current year to request use of banked cap from prior years.

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

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

Additional spending proposal(s) requires the wording of the separate proposal(s) to include a clear statement on whether the approved proposal will be a permanent increase in the tax levy cap or an adjustment for the budget year only. Separate proposals to increase the tax levy require majority voter approval based on the number of people voting. Also, defeated separate proposals are not eligible for complete or partial restoration. The decision of the voters is final.

## 1. REPORT OF DISTRICT STATUS

The Report of District Status Above or At or Below Expected Local Levy is used to determine the district's responsibility regarding public notice and inspection. A sample of the worksheet follows this section. This calculation will not be available in the software until the release of state aid.

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

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

The calculation adds the 2016-17 proposed general fund tax levy from the revenues screen (line (A)) to the district's 2016-17 Equalization Aid from the revenues screen (line (B)) and compares that sum (line (C)) to the department calculated adequacy budget (line (D)), included in the state aid print out. If the result on line (E) is positive, the proposed budget exceeds the expected local levy; if zero or negative the proposed budget is at or below the expected local levy.

There is a narrative required when a district has a positive number on line E. The narrative is to be completed in the last line of the screen. This narrative is used to describe in specific detail the reasons why and to the extent that a district's proposed budget contains spending which exceeds its expected local levy. N.J.A.C. 6A:23A-8.2(b) requires districts to prepare this narrative statement and include it with the budget application and other materials for public inspection. Only districts whose proposed levy exceeds the district's expected local levy are required to complete this section. There is an edit that ensures districts spending in excess of the expected local levy have completed this narrative. After data entry of the narrative is completed, click the "**Save Data**" button.

The screen may be exported to Excel or PDF by selecting the buttons at the bottom of the screen.

**Report of District Status Above or At or Below Expected Local Levy**

Line	Name	Amount
	District Budgeted Adequacy Spending	
A	2016-17 General Fund Levy	\$11,033,884
B	Equalization Aid	\$810,011
C	Total Budgeted Adequacy Spending (A + B)	\$11,843,895
D	District Adequacy Budget	\$14,198,385
E	Excess Amount (C - D)	-\$2,354,490
	If E is:	
	Positive: Proposed Budget Exceeds expected local levy	
	Zero or negative: Proposed Budget is at or below the expected local levy	
	<b>Important Note: If Line E above is positive, then complete the explanation in the box below this statement:</b>	
	The school district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Briefly describe the programs that cause the proposed budget to exceed the expected local levy amount.	

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## 2. MINIMUM TAX LEVY

Data entry on this form is required for districts using funds in 2016-17 from a Community Disaster Loan (CDL) or Community Development Block Grant (CDBG). Data entry is only applicable to districts affected by Hurricane Sandy which received a CDL or CDBG and are electing to use some of it in 2016-17. All other districts require no data entry.

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

- 1) The district adequacy budget calculated by the DOE and preloaded on line (A) of the Minimum Tax Levy calculation or
- 2) The required local share calculated by the DOE based upon district property value and wealth and preloaded on line (B) of the Minimum Tax Levy calculation, or
- 3) The prebudget year general fund tax levy preloaded on line (C1) of the Minimum Tax Levy calculation and adjusted through line (C5).

The required minimum tax levy is automatically calculated on line (D) of the Minimum Tax Levy Calculation and the data used in the calculation is preloaded on the applicable lines (A) thru (C5), as calculated by the department. Decreases to the prior year levy are

for non-permanent separate proposals preloaded on line (C2), and Community Disaster Loan amounts used in 2016-17 as entered on line (C3). Increases to prior year levy are Community Disaster Loan and Community Development Block Grants budgeted in 2015-16, preloaded on line (C4).

There will be an edit check that the district's proposed budget includes a tax levy that equals or exceeds the minimum levy as calculated above. There will also be an edit check that the amount entered as the CDL and CDBG on line C3 is not greater than revenue lines 700 plus 565.

Minimum Tax Levy Calculation		
Line	Name	Amount
A	District Adequacy Budget	\$14,198,385
B	Required Local Share	\$10,344,857
C1	2015-16 General Fund Levy	\$11,140,358
	Less:	
C2	Non-Permanent Separate Proposals 2015-16	\$0
C3	CDL budgeted in 2016-17	\$0
	Plus:	
C4	CDL and CDBG budgeted in 2015-16	\$0
C5	Adjusted 2015-16 General Fund Levy	\$11,140,358
D	Minimum Tax Levy = Lesser of (A) or (B) or (C5)	\$10,344,857
	*Amount Shown on Line 100 or 110 in 2016-17 Must Equal or Exceed Line D	

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**3. PREBUDGET YEAR LEVY AND ENROLLMENT ADJUSTMENT**

There is no entry required on this form.

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

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

- Lines (A) through (F) calculate the 2015-16 per pupil tax levy. The calculation divides the 2015-16 adjusted tax levy (levy less non-permanent separate proposals, plus 2015-16 Community Disaster Loans and Community Development Block Grants for districts affected by Hurricane Sandy) by the 2015-16 DOE projected weighted enrollment.
- Lines (G) through (J) calculate the increase and percentage increase in DOE projected weighted enrollment from the prior year to the budget year.
- Lines (K) through (O) calculate the phase-in of the enrollment growth.  
Enrollment increases between 1 and 2.5 percent of the prior year equals 50%  
Enrollment increases > 2.5 and < or = 4 percent of the prior year equals 75%  
Enrollment increases > 4 percent of the prior year equals 100%
- Line (P) equals the enrollment adjustment, which is the projected per pupil tax levy multiplied by the phased-in enrollment growth (Line F x Line O)
- Line (Q) equals the prebudget year adjusted levy plus the calculated enrollment growth (Line D + Line P)
- Line (R) equals the prebudget year adjusted levy plus the calculated enrollment growth (Line Q) inflated by 2 percent. This amount is preloaded onto Line (A) of the Tax Levy Cap Calculation.

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

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

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

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

The class size and number of classrooms to be used as factors in determining the enrollment adjustment must agree with and be supported by the district enrollment as reported in the most recent New Jersey School Performance Report. Districts may update enrollment based upon district projections reported in the 2016-17 budget software but the district enrollment projection for the budget year would only be used to support class size increases for exceeding the facilities efficiency standards. It does not impact the DOE projected enrollment amount used to calculate the cap adjustment. In addition, documentation to support district enrollment projections must be provided if projected enrollment exceeds 1% of ASSA projections.

**Prebudget Year Levy and Enrollment Adjustment:**

Line	Name	Amount		
<b>Per Pupil 2015-16 Tax Levy:</b>				
A	2015-16 Tax Levy	\$11,140,358		
B	Plus 2015-16 CDL & CDBG	\$0		
C	Less 2015-16 Non-Permanent Separate Proposals	\$0		
D	Subtotal	\$11,140,358		
E	Projected 2015-16 WENR - DOE	980.0		
F	Per Pupil 2015-16 Tax Levy	\$11,368		
<b>Enrollment Factor:</b>				
G	Projected 2016-17 WENR - DOE	952.0		
H	Projected 2015-16 WENR - DOE	980.0		
I	Increase in enrollment	-28.0		
J	Percent Increase in Enrollment	-2.86%		
Number of Students in each category, weighted:		Students	Weight	Calculation
K	Less than or equal to 1%	0	0.00	0
L	Greater than 1% and less than or equal to 2.5%	0	0.50	0
M	Greater than 2.5% and less than or equal to 4%	0	0.75	0
N	Greater than 4%	0	1.00	0
	Subtotal	0		
O	Weighted increase in number of students	0		
P	Enrollment Adjustment	\$0		
Q	Prebudget year adjusted tax levy, including weighted increases for enrollment	\$11,140,358		
R	Prebudget year adjusted tax levy, including weighted increases for enrollment, inflated by 2%	\$11,363,165		

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#### 4. ADJUSTMENT FOR INCREASE IN HEALTH CARE COSTS

The adjustment for a budgeted increase in health care costs applies to regular districts with a projected increase in health care costs that exceeds two percent of the prebudget year. Pursuant to N.J.S.A. 18A:7F-38(d), the allowable adjustment cannot exceed the average percentage increase of the State Health Benefits Program (SHBP), as determined annually by the Division of Pensions and Benefits. The average percentage increase of SHBP is preloaded into the budget application. Health benefits are defined as group health and prescription only. It does not include dental, vision, life or any other additional employee benefit offered by the district. For use in 2016-17, the average percentage increase of the SHBP is 7.6 percent. Therefore the maximum adjustment is the increase in health care costs that exceeds two percent but not greater than 7.6 percent, or a maximum of 5.6 percent.

Districts must complete the “**Health Care Costs**” worksheet accessible from the SFRA Calculations menu of the budget software. The budget application will load the total amount budgeted for group health benefits recorded in object 270 for the budget year and the prebudget year original budget. Districts are required to deduct from the total group health insurance account on the data entry lines provided in the software at lines A2, A3, B2 and B3 any amount included for the following:

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

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

Click on the “**Save Data**” button to save the worksheet.

The health benefits worksheet will compare the net budgeted health care costs recorded under object code 270 in the district’s original 2015-16 budget, inflated by two percent, with the 2016-17 projected budgeted health care costs. The calculated increase will be capped at the SHBP percentage for the budget year.

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

- written verification or estimate, as applicable, of the rate increases for medical and prescription drug insurance from the insurance broker or insurer;
- summary schedule of invoices for the 12 months or four quarters, as applicable, prior to the adjustment request for medical and prescription drug insurance;
- actual cost, if available, or estimated cost of medical and prescription drug insurance for the budget year;

- summary schedule of medical and prescription insurance for the budget year and prebudget year including plan type (HMO, etc.), cost of coverage category (single, etc.), and number of employees in each plan category;
- reimbursement required by employees, if applicable;
- written assurance that health benefit invoices are reviewed at least quarterly or that personnel and payroll systems contain controls to ensure that coverage and payments are made only for current eligible employees; and
- for districts not participating in the SHBP, provide detailed analysis of the cost savings achieved from the current provider and documentation to support alternative insurers were examined at least once in the past three years pursuant to the requirements under N.J.S.A. 18A:55-3a.

Line	Name	Amount
<b>Total 2016-17 Health Care Costs:</b>		
A1	Health Benefits	\$1,725,000
A2	Less 2016-17 Dental and Vision costs included in object 270	\$94275
A3	Less 2016-17 Budgeted Withdrawal from Current Expense Emergency Reserve used for Health Care Costs	\$0
A4	Subtotal 2016-17 Health Care Costs	\$1,630,725
<b>Total 2015-16 Health Care Costs - Original Budget:</b>		
B1	Health Benefits	\$1,722,152
B2	Less 2015-16 Dental and Vision costs included in object 270	\$78191
B3	Less 2015-16 Budgeted Withdrawal from Current Expense Emergency Reserve used for Health Care Costs	\$0
B4	Subtotal 2015-16 Health Care Costs - Original Budget	\$1,643,961
C	Inflate 2015-16 Health Care Costs by 2%	\$1,676,840
D	Increase in Health Care Costs	\$0
E	SHBP percentage increase	7.6%
F	2015-16 Health Care Costs multiplied by average percentage increase in SHBP over 2%	\$92,062
G	Maximum Adjustment for Health Care Costs	\$0

## 5. ADJUSTMENT FOR DEFERRED PENSION CONTRIBUTIONS

This adjustment applies only to those districts which elected to defer payment on the 2008-09 PERS pension liability.

No data entry is required on this form.

Public Law 2009, Chapter 19 allowed districts to defer 50 percent of the district's 2008-09 PERS pension liability. The law also allows an automatic increase in the tax levy cap for increases in amounts of "certain normal and accrued liability pension contributions." N.J.S.A. 18A:7F-38 specifies the allowable adjustment for increases in the amount of normal and accrued liability pension contributions to equal "that portion of the actual increase in total normal and accrued liability pension contributions for the budget year that exceeds two percent of the total normal and accrued liability pension contributions in the prebudget year." Districts could first be eligible for this adjustment in the 2011-12 school year, when the repayment of the deferred PERS pension



contribution was required to begin. Lines are included in the benefits appropriations, object code 248, to collect the budgeted payments of the deferred PERS contribution amounts.

Amounts are calculated from the benefits recorded in object 248 in the appropriations screen, which are also shown on the Employee Benefits Summary Comparison Report for object 248. The amount to be recorded in object 248 is the amount of the deferred PERS pension contributions to be repaid in the applicable year, including both principal and interest.

Districts must submit detail necessary to support the amounts included in the adjustment, including but not limited to:

- Board resolution approving deferral of the 2008-09 PERS payment, including documentation of the total amount deferred; and
- Support for the amount of the deferral to be repaid during 2015-16 and 2016-17.
- If the district is budgeting early payoff amounts on the deferred PERS contributions, then a board resolution approving the early payment must be included with the budget documents.

Cap Adjustment for Normal and Accrued Liability Pension Contributions (Deferred Pension)		
Line	Name	Amount
A	2016-17 Eligible Pension Contributions	\$0
B	2015-16 Eligible Pension Contributions - Original Budget	\$0
C	2015-16 Contributions Inflated by 2%	\$0
D	Increase in Eligible Pension Contributions	\$0

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**6. ADJUSTMENT FOR RESPONSIBILITY SHIFTED FROM/TO ANOTHER ENTITY**

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

The district must complete the detailed data entry screen, on a separate line for each item where responsibility and the related cost has shifted. **“Responsibility Assumed by District/Cap Increase”** is used for cap increases for responsibilities assumed by the district which result in additional cost to the district. **“Responsibility Shifted To Another District or Entity”** is used for cap decreases for responsibilities transferred to another district or entity which result in reduced costs to the district.

Districts should submit detail to support the amounts included in the adjustment.

Adjustment for Responsibility Assumed by District (Cap Increase)

Click the **“Add Responsibility”** button to add a line.

Each line requires the following information:

- **No.** – This line number is assigned by the budget software. No data entry is needed in this column;
- **Entity Shifting Responsibility** – enter the name of the district that used to be responsible for the cost being shifted;
- **New Amount in 2016-17** – enter the dollar amount that is included in the district 2016-17 budget for the shifted responsibility;
- **Line Number Increased** – select from the drop-down list the appropriation line number which has been increased in the 2016-17 district budget for the new responsibility;
- **Description of Circumstances** - enter a narrative description of the circumstances, and the use of the additional funds in the 2016-17 budget.

The amounts entered will be totaled at the bottom of the screen. The total amount will be carried to the Tax Levy Cap Report, Line D, as a positive number.

Click on the **“Save Data”** button to save the worksheet. The new data may briefly disappear from the screen while the save process is working. Please be patient and allow the page to refresh.

Lines may be deleted from the calculation by selecting the line to be deleted then clicking the **“Delete Responsibility”** button. An on-screen message will confirm that the user wishes to delete the line.

Responsibility Assumed by District (Cap Increase)				
No	Entity Shifting Responsibility	New Amount in 2016~17	Line Number Increased	Description of Circumstances
<i>Total</i>		\$0		

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

Click the “**Add Responsibility**” button to add a line.

Each line requires the following information:

- **No.** – This line number is assigned by the budget software. No data entry is needed in this column;
- **Entity Taking Over Responsibility** – enter the name of the district that will now be responsible for the cost being shifted;
- **2015-16 Amount Not Recurring in 2016-17** – enter the dollar amount that has been removed from the district 2016-17 budget for the shifted responsibility, as a positive number;
- **Line Number Reduced** – select from the drop-down list the appropriation line number which has been reduced in the 2016-17 district budget for the shifted responsibility;
- **Description of Circumstances** - enter a narrative description of the circumstances for the reduction in the 2016-17 budget.

The amounts entered will be totaled at the bottom of the screen. The total amount will be carried to the Tax Levy Cap Report, Line E, as a negative number.

Click on the “**Save Data**” button to save the worksheet.

Lines may be deleted from the calculation by selecting the line to be deleted, then clicking the “**Delete Responsibility**” button. An on-screen message will confirm that the user wishes to delete the line.

Responsibility Assumed by District (Cap Decrease)				
No	Entity Taking Over Responsibility	2015~16 Amount not recurring in 2016~17	Line Number Reduced	Description of Circumstances
<i>Total</i>		\$0		

**7. CAP BANKING ELIGIBILITY**

N.J.S.A. 18A:7F-39 was amended in 2010, effective beginning in 2011-12, to allow a school district that has not been granted approval to exceed the tax levy cap by a separate proposal to “bank” the unused tax levy for use in any of the next three succeeding budget years.

The maximum allowable amount to be raised by taxation under N.J.S.A. 18A:7F-39 includes the 2 percent increase over a district’s prior year adjusted tax levy including enrollment adjustment, plus the automatic adjustments for increase in health care costs and increase in deferred pension costs, and plus or minus the adjustment for shift in responsibility to or from another district or entity. This will be compared to the levy raised on revenue line 100 “Local Tax Levy” to determine the amount of banked cap.

In order to determine banked cap the budget program requires all districts to complete the automatic adjustment worksheets to determine eligible amounts. The only line available for data entry is Line J, “Requested Use of Banked Cap in Current Year”. All other amounts are preloaded from prior year or calculated from other reports in the current year software.

In accordance with N.J.A.C. 6A:23A-10.3(b) **a district can request use of “banked cap” only after it has fully exhausted all eligible statutory spending authority in the budget year.** There is an edit to check that requested amounts are not entered unless the district is at cap. The code also requires districts requesting use of banked cap to submit a board resolution along with the minutes of the board meeting the “banked cap” request was discussed and adopted. The board resolution must contain the following:

- the need for and amount of the unused spending authority to be included in the base budget; and
- a statement that said need must be completed by the end of the budget year and cannot be deferred or incrementally completed over a longer period of time.

**Districts should only request the amount of banked cap needed to bring the tax levy cap worksheet to the amount of levy needed in the budget year.** There is an edit to check that revenue line 100 agrees to the tax levy cap if banked cap has been requested.

The banked cap from the earliest prebudget year must be used before the amount from a more recent year and should be entered on line J.

Unused bank amounts from 2013-14 will expire if not used in 2016-17. Line K reflects the amount expiring. Line M calculates the amount of banked cap which will be eligible for use in 2017-18.

Click on the “**Save Data**” button to save the worksheet.

### Cap Banking Eligibility

Line	Name	Generated in 2013-14	Generated in 2014-15	Generated in 2015-16	Generated in 2016-17
A	Prebudget Year Adjusted Tax Levy, including Weighted Increases for Enrollment, Inflated by 2%				
	<b>Cap Adjustments:</b>				
B	Increase in Health Care Costs				
C	Increase in Normal and Accrued Pension Contribution (Deferred Pension)				
D	Increase for Responsibility Assumed by District				
E	Decrease for Responsibility Shifted to Another District or Entity				
F	Tax Levy Cap				
G	Tax Levy				
G1	CDL and CDBG				
H	Banked Cap Available for Use in Next Three Years (Line F less Lines G and G1)				
I	Requested Use of Banked Cap in Prior Years				
J	Requested Use of Banked Cap in Current Year				
K	Amount Expiring 2016-17				
L	Available Banked Cap Carried Forward to Following Year				
M	Banked Cap Available for 2017-18				

Save Data | Export Excel | Export PDF

## 8. TAX LEVY CAP CALCULATION

No data entry is required on this form. Amounts are drawn from other reports in the software.

Pursuant to N.J.S.A. 18A:7F-38 and 39, local and regional districts (regular districts) shall not adopt a budget with an increase in their general fund tax levy that exceeds their tax levy growth limitation calculated as the prebudget year adjusted general fund tax levy plus the adjustment for increases in enrollment multiplied by two percent, plus

adjustments for an increase in budgeted health care costs, plus an increase in normal and accrued pension liability costs (deferred pension), and plus or minus adjustments for responsibility shifted from/to another entity.

This calculation cannot be done until these calculations are completed in the following order:

- Prebudget Year Levy and Enrollment Adjustment
- Health Care Costs
- Deferred Pension Contribution
- Responsibility Shifted To/From Another Entity
- Cap Banking Eligibility

This calculation summarizes the maximum amount of general fund tax levy a regular district may raise, excluding separate proposals. The calculation automatically pulls in each district’s prebudget year adjusted tax levy, including weighted increases for enrollment, inflated by 2 percent from the Prebudget Year Levy and Enrollment Adjustment screen. The calculation further pulls in any automatic cap adjustments and use of banked cap from the detail screens.

Regular districts are reminded that increases to cap as a result of automatic adjustments should be included in the final budget so that the department may calculate the amount of banked cap available for use in future years. The amount on line 100 of the budget must not exceed the tax levy cap on line (G) of the Tax Levy Cap Calculation, unless the result of a separate proposal passed by the voters. There is an edit to ensure that the tax levy on revenue line 100 does not exceed this cap.

**Tax Levy Cap Calculation**

Line	Name	Amount
A	Prebudget year adjusted tax levy, including weighted increases for enrollment, inflated by 2%	\$11,363,165
B	Adjustment for increase in health care costs	\$0
C	Adjustment for increase in certain normal and accrued liability pension contributions (pension deferral)	\$0
D	Adjustment for responsibility assumed by district	\$0
E	Adjustment for responsibility shifted to another district or entity	\$0
F	Use of Banked Cap	\$0
G	Tax Levy Cap = sum (A) through (F)	\$11,363,165
	Note:	
	2016-17 tax levy recorded on line 100 of the budgeted revenues cannot exceed the amount on line G above, unless the result of a merged separate proposal. Any additional levy increases must be proposed separately to the voters or board of school estimate and be supported by interpretive statements.	

Export Excel Export PDF

## 9. SEPARATE PROPOSALS SUMMARY

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

Separate proposal(s) to increase the tax levy shall require approval of a majority of affirmative votes. In the case of a school district with a board of school estimate, the separate proposal must be approved by a majority of a quorum. If defeated by the voters or board of school estimate, it is a final determination without appeal. The municipality does not have the authority to reinstate any amount of the failed question.

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

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

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

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

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

In addition to the regular advertised budget, the board of education will seek approval from the district's legal voters (or board of school estimate) to raise

an additional \$297,900 for the expansion of our existing music program. The additional levy will provide funds for four new teachers, two aides, supplies, textbooks, and the employee benefits related to the new positions. The taxes, if raised, will be used exclusively for this purpose. Approval of these taxes will result in a permanent increase in the district's tax levy. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

#### Data Entry:

Districts seeking additional funds from the voters or board of school estimate must submit the Separate Proposal Summary which documents the intended purpose(s) and amount(s) of any separate proposal(s) being submitted to the voters or board of school estimate.

To add a separate proposal, click on the “**Add Proposal**” button at the bottom of the screen. The “No.” column will be populated by the software when the data is saved. In the “Description of Separate Proposal” column, districts should enter a description of the separate proposal. In the “Amount” column enter the amount to be presented to the voters for this separate proposal. In the “Permanent or Budget Year Only” column, select from the drop-down menu the applicable option for this question. This column must be completed in order to save the entry on the screen. The “Voter Approved or Rejected” column will be used after the election (either April or November, as applicable to the district) to enter the results of the election for this question. Select from the drop-down menu the applicable election result.

Click the “**Save Data**” button to save any data entry before leaving the screen. Only questions that are to be included on the ballots should be included on this screen.

To remove a line from the screen, click on the line to highlight it, then click on the “**Delete Proposal**” button at the bottom of the screen. An on-screen message will ask you to confirm the deletion. Click “ok” to delete. Then use the “**Save Data**” button to save the change.

A sample of the Separate Proposal Summary follows this section.

The additional proposal amounts approved by the local voters or board of school estimate, pursuant to N.J.S.A. 18A:7F-39, must be submitted to the Commissioner both separately as proposed and approved and as part of the final overall budget certified for taxes. That is, the budget program must be updated to produce a formal state prescribed budget statement merging any approved additional proposals with the base budget amount. The merged budget will reflect the total approved tax levies, detailed appropriations and other data required on the state prescribed budget statement. Only **APPROVED** additional proposal amounts are to be included in the final budget tax levy revenue and related appropriations. Districts will also be required to submit an itemized accounting for the approved separate proposals.

If the board of education is presenting a separate proposal(s) to the voters or the Board of School Estimate, an additional certification must be submitted. The district will execute Statement A of the Budget Statement Certification-Separate Proposal if the



separate proposal was adopted as approved after the public hearing. Statement B is executed if after the public hearing: the separate proposal is revised; a separate proposal is initially developed and adopted; or the separate proposal is withdrawn from consideration. Samples of these statements are included in Section VI of this document.

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

**Separate Proposal Summary**

No	Description of Separate Proposal	Amount	Permanent Or Budget Year Only	Voter Approved or Rejected
<i>Total</i>		\$0		

**ii. ESTIMATED TUITION CALCULATIONS**

The estimated tuition calculation is a tool to assist regular districts in estimating tuition rates for both regular and special education students. County Vocational (CVSD) and Special Services (CSSD) School Districts must calculate the estimated tuition rate using forms provided by the Office of School Finance. Appropriation line 84040 (account 10-000-550-905 entitled “Budgeted Increase in Surplus for Tuition Calcs”) is available to CVSD and CSSD for use in budgeting an appropriation increase to maintain the legally permitted surplus balances as calculated in the projected tuition rate.

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

The certification of tuition rates occurs after two years. In the 2016-17 budget, districts are required to include any applicable tuition adjustment for the certification of 2014-15 rates. The software will require districts to withdraw tuition reserve amounts to correspond to the year of rate certification.

The budget software automatically calculates the estimated costs per pupil using the Average Daily Enrollment (ADE) from the School Register Summary as specified in N.J.A.C. 6A:23A-17.1 and prebudget year (2015-16) data. Direct costs are apportioned to the applicable program (e.g. line 2100-Grade 1-5 Teacher Salaries - is apportioned to the tuition costs for grades 1-5). Indirect or undistributed costs are allocated using ratios based on the ADE for each program to the total applicable ADE for the cost area. For example, undistributed instructional costs for regular programs are prorated among regular program cost centers (preschool through grade 12) based on the ratio of ADE for each cost center to the total. Other undistributed instructional program costs (e.g., function 240-school administration) are prorated among regular and special education program cost centers based on the ADE ratio of each cost center to the total.

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

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

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

Where:

**G** is the growth rate

**Y2** is the ADE two years prior to the budget year

**Y4** is the ADE four years prior to the budget year

The district choice allocation section of the Estimated Tuition "Rate for All Programs" screen may be used by districts that prefer an optional ratio allocation method of per pupil costs by program for Section II, instead of the standard program cost per pupil ratios generated.

The tuition data entry screen requires very little data entry if not using the optional allocation method. Receiving districts should send a copy of the applicable Estimated Tuition Reports to the sending districts with an official notification of the rate being charged for each category for the 2016-17 year. Receiving districts are required to file a letter of intent with the Division of Field Services, Office of School Finance to perform their own final tuition rate calculations using the forms A4-1 and A4-2.

The estimated tuition calculation reports (regular and special education) sum the applicable current year appropriations as contained in sections I, II, III, and IV of the reports to calculate the Net Total Tuition Costs. This amount is then inflated by the greater of 2.5 percent or CPI to equal the Grand Total. The cost per pupil is calculated by dividing the Grand Total by the ADE.

## Data Entry:

The estimated tuition calculation is accessed through the **Calculations** tab of the budget software. When the **Estimated Tuition Calculations** is chosen, two selections appear:

- 1.) Formulas for Selected Appropriations, and
- 2.) Rates for All Programs.

The “**Formulas for Selected Appropriations**” requires no data entry. This report provides the calculation of two amounts included in the rate calculation:

- Building Use Charge
- Allocated Costs – Other than Between Home and School

This screen should be opened before the "Rates for All Programs" screen, in order to initialize the calculations. Amounts are drawn from entry in the revenue and appropriations screens.

The "**Rates for All Programs**" provides the calculation of the estimated tuition rates. The first row is preloaded with the Average Daily Enrollment (ADE) figures from School Register Summary. The second row “ADE Entered by District” is used to enter the district’s projected ADE for the budget year only if different from the ADE preload **and can only be entered if agreed upon by the executive county superintendent during mediation of a disputed tuition rate**. A warning edit will appear on the Edit Report if the projection differs from the ADE. The software uses the ADE figures on the line entitled “ADE for Ratios” to calculate the ratios used in the program. If there is at least one change to the preloaded ADE figures, then all ADE data should be entered in row “ADE Entered by District”, even if it is the same as the preload. An on-screen message will warn the district that not all amounts have been entered:

**Please enter a value 'equal to' or 'greater than' 0 for ALL columns from 1-15 of 'ADE Entered By School District' row. Otherwise Enrollment section values will default to 'ADE From School Register' row values.**

If district ADE values have been entered and then the district wishes to return to using the preloaded ADE amount, the amounts should be deleted from the cells and the cells left blank on the “ADE Entered by District” row. If zeros are entered to clear out the data entry, the system takes this as zero data-entered ADE and saves this amount as zero in each cell.

Amounts in the optional District Choice Allocations section may be overwritten with district choice amounts. Warning edits on the screen will check to ensure the total of each row equals the amount from the detailed 2015-16 appropriations as shown in the “Total” column of that row. BEFORE entry for the district choice allocations in Section II, if district enrollments are to be entered, to be used instead of the preloaded ADE, then the enrollment entry must be done in Section I. If entry is made in the enrollment section the system will recalculate the ratios and overwrite any entry in Section II.

There are functions at the top of the screen to hide or show columns. This can be used to customize your view of the screen for data entry or for export. In the “**click to hide column**” function, select in the drop-down box the column you wish to hide from

view, then click on “**click to hide column**”. The selected column will no longer display on the screen. You may do this for multiple columns. Columns hidden using this function will not be included in the files created using Export to PDF or Export to Excel.

If you have hidden a column and wish to view it again, in the “**click to show column**” function, select in the drop-down box the column you wish to show, then click on “**click to show column**”. The selected column will now display.

Click on the “**Save Data**” button to save the calculations and any data entry.

Samples of the Estimated Tuition screens follow:

Estimated Tuition Calculation		
Formula's for Selected Appropriations		
FORMULA A - Building Use Charge		
Row Num #	Line No.	Amount
(A)	890	\$0
(B)	89600	\$0
(C)	89620	\$0
(D)	A1*	0.0%
(E)	A2*	\$0
(F)	Formula A* - Building Use Charge	\$0
<p>A1 = If (B) + (C) &lt;= 0 or (A) equals to 0, then 0%, otherwise ((A)/(B)+(C))</p> <p>A2 = (B) * (D)/100</p> <p>Formula A - Building Use Charge = If (B) - (E) &lt;= 0, then \$0, otherwise (B) - (E)</p>		
FORMULA B - Allocated Costs - Other than between Home and School		
Row Num #	Line No.	Amount
(A)	52000	0
(B)	52020	4,000
(C)	52040	1,000
(D)	52060	0
(E)	52080	1,000
(F)	52085	0
(G)	52100	0
(H)	52120	0
(I)	52140	0
(J)	52400	0
(K)	52420	0
(L)	52440	0
(M)	52450	0
(N)	52460	0
(O)	B1*	0.0%
(P)	Formula B* - Allocated Costs	0
<p>B1 = (D) / TOTAL((A) + (B) + (C) + (D) + (E) + (F))</p> <p>Formula B - Allocated Costs = (O) * TOTAL((G) + (H) + (I) + (J) + (K) + (L) + (M) + (N))</p>		

PLEASE BE SURE YOU ARE FINISHED UPDATING THE 2015-16 REVISED BUDGET APPROPRIATIONS BEFORE USING THIS SCREEN. IF YOU ENTER DISTRICT CHOICE ALLOCATIONS IN SECTION II, AND THEN YOU MAKE ADDITIONAL CHANGES TO THESE ACCOUNTS IN THE 2015-16 REVISED BUDGET APPROPRIATIONS, ALL ALLOCATIONS IN SECTION II WILL REVERT BACK TO THE ADE-BASED ALLOCATIONS THE NEXT TIME THIS SCREEN IS OPENED. ALSO BE SURE TO "SAVE DATA" AFTER USING THIS SCREEN.

[Click to Hide Column](#) - Enrollments [Click to Show Column](#) - Enrollments

Enrollments	Account	Line No	Total	Preschool/K	Grades 1-5	Grades 6-8	Grades 9-12	Cognitive-Mild
				01	02	03	04	05
ADE From School Register			141.8	37.2	85.8	18.8	0	
ADE Entered By District								
ADE For Ratios			141.8	37.2	85.8	18.8	0	
Ratio Reg Ed			141.8	0.2623	0.6051	0.1326	0	
Ratio Spec Ed			0					
Ratio All			141.8	0.2623	0.6051	0.1326	0	
<b>Section I</b>								
Direct Expenses			571,308	90,139	420,042	61,127	0	
Local Contrib - Transfer to Special Revenue			0	0				
Equipment			0	0	0	0	0	
<b>Section II District Choice Allocation</b>								
TOTAL VOCATIONAL PROGRAMS - LOCAL - INSTRUCTION	11-3XX-100-XXX/15-3XX-100-XXX	13160	0	0	0	0	0	0
TOTAL SCHOOL-SPON. CO/EXTRA CURR. ACTVTS. - INST	11-401-100-XXX/15-401-100-XXX	17100	11,000	2,885	6,656	1,459	0	0
TOTAL SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	11-402-100-XXX/15-402-100-XXX	17600	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS - INSTRUCTION	11-4XX-100-XXX/15-4XX-100-XXX	25100	0	0	0	0	0	0
TOTAL UNDIST. EXP.-SPEECH, OT, PT& RELATED SVCS	11-000-216-XXX	40580	40,000	10,492	24,204	5,304	0	0
Salaries of Other Professional Staff	11-000-219-104	42000	46,651	12,237	28,229	6,186	0	0
Salaries of Secretarial and Clerical Assistants	11-000-219-105	42020	13,374	3,508	8,093	1,773	0	0
Other Salaries	11-000-219-110	42040	0	0	0	0	0	0
Purchased Professional - Educational Services	11-000-219-320	42060	18,000	4,721	10,892	2,387	0	0
Other Purchased Prof. and Tech. Services	11-000-219-390	42080	0	0	0	0	0	0
Other Purchased Services (400-500 series)	11-000-219-500	42100	0	0	0	0	0	0

Save Data Export Excel Export PDF

iii. **MAXIMUM PERMITTED NET BUDGET WORKSHEET** (County Special Services Districts Only)

No data entry is required on this screen. Amounts are preloaded or drawn from entry on other screens. The worksheet is accessed through the **Calculations** tab of the budget software, and clicking **CSSD Net Budget Cap**.

Pursuant to N.J.S.A. 18A:46-31, a county special services district general fund budget exclusive of county contributions shall not exceed the prebudget year general fund budget exclusive of county contributions inflated by the higher of CPI or 3 percent, plus an enrollment factor. This report shows the calculation of the budget cap for special services districts. There is an edit (#100) to check that the submitted budget is not in excess of the cap amount.

**CSSD Net Budget Cap Worksheet 2016~17**

Title	Amount
Total General Fund Budget	
Less: County Contribution	
Less: Increase in Capital Reserve	
Total General Fund Budget(Item 1 - Item 2 - Item 3)	
2016-17 Maximum Permitted General Fund Budget	
Item 5 Less Item 4	

Export PDF Export Excel

## **E. COMPLETING THE SUPPORTING DOCUMENTATION TAB**

### **Listing of Supporting Documentation Items and Samples**

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

Statement of Priorities and Core Curriculum Content Standards	All Districts
Contract Information for Select Staff	All Districts
Per Pupil Costs	Regular, Vocational and CSSD Districts
Administrative Cost Limit	Regular Districts
Employee Benefits	All Districts
Shared Services	All Districts
Unusual Revenues and Appropriations	All Districts
Equipment	All districts except ESC

### **i. DISTRICT STATEMENT OF PRIORITIES AND CCCS**

#### **Statement of Priorities:**

This supporting documentation is used to illustrate a district's initiatives and priorities. It should be completed using the five categories of budget areas of focus. Each box allows 4,000 characters of input. An on-screen error will display if the entry exceeds 4,000 characters in an area. Districts should list in outline format the initiatives and priorities in the proposed budget for each of the following five categories:

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

It is recommended that districts include in the narrative the appropriation line numbers adjusted for each item listed in the outline.

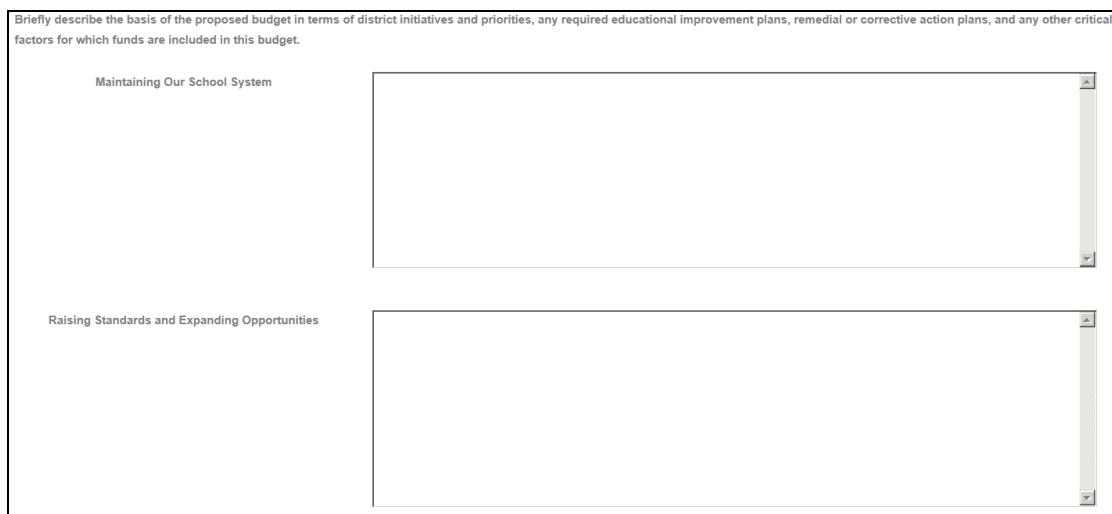
With the need to incorporate technology into classroom instruction to support the implementation of the Common Core Standards and ensure student readiness for the future, all districts should allocate funds within their annual budget for the creation and maintenance of their technology infrastructure. Districts are encouraged to include items that will ensure that the district's technology infrastructure, including the data

network, testing devices and peripheral equipment, meets or exceeds PARCC technology requirements for successful administration of the PARCC online assessments and digital learning (<http://www.parcconline.org/technology>). For questions regarding PARCC Technology Readiness, please contact the Office of Educational Technology at [PARCCTRT@doe.state.nj.us](mailto:PARCCTRT@doe.state.nj.us).

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

Maintaining Our School System

Raising Standards and Expanding Opportunities



**NOTE:** After the Statement of Priorities has been completed, districts must select the “**Save & Continue to CCCS**” button to move to the Core Curriculum Content Standards section of the supporting document. Data **must** be entered into each of the five sections on the Statements of Priorities Screen. An on-screen error will display if the “**Save & Continue to CCCS**” button is clicked and no entry has been made in all five of the entry boxes.

A sample completed Statement of Priorities is available on the department website: <http://www.nj.gov/education/finance/fp/dwb.shtml>

The link at the top of the screen “Click to generate Statement of Priorities and CCCS Summary” will generate the report with all sections in a separate window. From this window users may export each summary to a PDF format with separate links for the Statement of Priorities and the CCCS.

#### Core Curriculum Content Standards:

This supporting documentation item is also used to provide narrative information regarding new programs or enhancements to existing programs that will ensure the implementation of the nine Core Curriculum Content Standards and Common Core State Standards in the budget year.

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

<b>Content Standard</b>
Math
Science
English Language Arts (formerly Language Arts Literacy)
Social Studies
21 <sup>st</sup> Century Life & Careers
Visual & Performing Arts
Comprehensive Health & Physical Education
World Languages
Technology

Districts must complete a narrative for each standard. It is recommended that districts include in the narrative the appropriation line numbers adjusted for each item listed. Districts must click the “**Continue**” button at the bottom of the screen through the entire Core Curriculum Content Standards area, to reach the last screen where the “**Save CCCS Data**” button is available to save the data entry. After the button has been clicked, an on-screen message will confirm that the data has been saved.

The link at the top of the first screen for Statement of Priorities called “Click to generate Statement of Priorities and CCCS Summary” will generate the report with all sections in a separate window. From this window users may export the summary to a PDF format.

Briefly describe new programs or enhancements to existing programs that will ensure the implementation of the Core Curriculum Content Standards in the 2016-17 school year.

Math Info

Please continue to end of CCCS section to Save the data.

**ii. CONTRACT INFORMATION FOR SELECT STAFF**

General Information:

**NOTE:** Do not use the browser “**BACK ARROW**” on these screens, or the data will not refresh properly.

Pursuant to N.J.S.A. 18A:22-8a, districts are required to report budget information in user friendly budget summary forms, as promulgated by the department, and submit the user friendly budget information to the Department of Education and have it available to the public. In addition, pursuant to N.J.S.A. 18A:7F-5.3 and N.J.A.C.



6A:23A-8.1(d), a listing of salary and benefit information for select employees is a budget submission requirement and must also be available for public inspection on the school district's website, if one exists, and on the Department's website in a "user friendly" format. This information must be maintained on the district's website for the entire budget year with a visible link from the main page. Unless there were reporting errors made, this information does not get updated since it is collected using information effective as of January 1 of the prebudget year.

This supporting document was developed to capture the information required under N.J.S.A. 18A:22-8a at budget time in a standardized format. This is applicable to all operating types including regular, regional, County Vocational, County Special Services School Districts, Educational Service Commissions, and non-operating districts.

Additional information is collected on the data entry screen as support. The department will receive all the data entered into the data entry screen (see sample on next page). When the district selects "User Friendly Budget" on the software menu, the summary level of detail required for posting on the district web site will be created into the user friendly budget file in PDF format. See Section IV of this document for further details on the user friendly budget files.

The contractual salary and benefit information is required in the user friendly budget summary forms for the superintendent, assistant superintendent(s), school business administrator, and any employee with an annual salary that exceeds \$75,000 who is not a member of a collective bargaining unit. **Districts should complete each link on the Contract Information for Select Staff screen using contractual information in effect as of January 1 of the prebudget year.** This information is a snapshot as of January 1, 2016 and should not be updated for personnel changes subsequent to January 1, 2016.

Pursuant to the accountability laws, regulations and standards for review of certain administrator contracts (N.J.A.C. 6A:23A-3.1), certain benefits have been limited and/or are no longer permitted to be included in new administrator contracts that the executive county superintendent is required to review and approve under N.J.S.A. 18A:7-8(j). A Q&A regarding administrator contract review was distributed to district superintendents on July 12, 2011, and is posted on the department's website at [http://education.state.nj.us/broadcasts/2011/JUL/12/3503/Administrator%20Contracts%20Q&A%20\(7-11\).pdf](http://education.state.nj.us/broadcasts/2011/JUL/12/3503/Administrator%20Contracts%20Q&A%20(7-11).pdf)

#### Shared Services Agreements:

For districts with formal shared services agreement contracts for these positions, the district providing the shared services should list all of the employees, the salaries, and the benefits amounts. The employer district should report the shared position at the full dollar amount and full FTE, and in the column entitled "Shared?" should enter Yes, then enter the shared district's county and district names. If shared with multiple districts, the "Additional Comments" section on the Employee Benefit Detail screen for the employee should be used to enter more district names. The district(s) receiving services under a formal shared services contract should simply list "shared services agreement" in the column for "Employee Name", the "Job Title" column should state

the title of the position being shared with no “Base Annual Salary” provided. The amount being paid under the shared service agreement should be reported in the “Additional Comments” section. The contract beginning and ending dates, and the number of days cells must all be completed.

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



Teacher Contract Screen:

The amounts entered on the “**Teacher Contract**” screen will be used to calculate the excess paid to the employee over the teacher contract for the individual employees. This screen should be completed before the Employee Benefit Detail screen in order for the calculations to flow properly.

In the amount column enter the annual amount that would be paid by the district for a teacher, calculated as an average of the cost of coverage for a teacher based on the January 1, 2016 contract. These items must have annual dollar amounts entered.

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

**Health Insurance:** Enter the total annual amounts to be paid by the district for health insurance under the teacher contract. Prescription and vision are included in the “Other” category below. Average amounts for insurance for teachers must be entered on this screen.

**Dental Insurance:** Enter the total annual amounts to be paid by the district for dental insurance under the teacher contract. Average amounts for insurance for teachers must be entered on this screen.

**Life Insurance:** Enter the cost of annual premiums for life insurance paid by the district under the teacher contract. Average amounts for insurance for teachers must be entered.

**Other Insurance:** Enter the total annual amount paid by the district for all of the list below that apply to the teacher contract. Average amounts for insurance for teachers must be entered.

- Prescription**
- Vision**
- Workers Compensation**
- Supplemental Disability**
- Other**

**Retirement Plans:** Enter the total amounts to be paid by the district for retirement plans under the teacher contract.

Click the “**Save Data**” button to save the data entry.

Click the “**Back**” link in the top right corner of the screen to return to the Contract Information for Select Staff menu.

Teacher Contract Amount

Program name	Amount
Health Insurance(State Plan)	\$100
Health Insurance(Private Plan)	\$0
Health Insurance(Other Plan)	\$0
<b>TOTAL HEALTH INSURANCE</b>	<b>\$100</b>
Dental Insurance(State Plan)	\$0
Dental Insurance(Private Plan)	\$0
Dental Insurance(Other Plan)	\$0
<b>TOTAL DENTAL INSURANCE</b>	<b>\$0</b>
Life Insurance(Private Plan)	\$0
Life Insurance(Other Plan)	\$0
<b>TOTAL LIFE INSURANCE</b>	<b>\$0</b>
Other Insurance(Prescription)	\$0
Other Insurance(Vision)	\$0
Other Insurance(Workers Compensation)	\$0
Other Insurance(Supplemental Disability)	\$0
Other Insurance(Other 1)	\$0
Other Insurance(Other 2)	\$0
Other Insurance(Other 3)	\$0
<b>TOTAL INSURANCE</b>	<b>\$0</b>
Retirement Plan(Employees shares)	\$0
Retirement Plan(Annuity)	\$0
Retirement Plan(Trust Account)	\$0
Retirement Plan(Other 1)	\$0
Retirement Plan(Other 2)	\$0
Retirement Plan(Other 3)	\$0
<b>TOTAL RETIREMENT PLAN</b>	<b>\$0</b>

Employee List Screen:

Click the “**Add Employee**” button at the bottom of the screen to open a data entry line. The following cells are available for data entry:

**ID and District:** These cells are automatically populated by the software when the screen is saved. No entry is allowed.

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

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

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

The second job title box is for further details to be entered for these titles. For the positions of assistant superintendent and coordinator/director/manager/supervisor, enter the area of specialty in the second box. For the “other” employees, enter the employee’s job title in the second box. There is an on-screen edit that will require entry of Job Title II if “other” is selected in the “Job Title” column.

**Member of Collective Bargaining Unit (CBU):** Select from the drop-down menu either “Y” for yes or “N” for no, to indicate whether or not the employee is a member of a collective bargaining unit. Pursuant to N.J.S.A. 18A:7F-5.3, employees other than the Superintendent, Assistant Superintendent, and Business Administrator, with an annual salary that exceeds \$75,000 who are not a member of a collective bargaining unit, are required to be included in this collection. In the past, some districts have completed the form for all employees regardless of their status in a collective bargaining unit. This column will allow the Department to identify which employee salaries are not required to be posted under the law.

**Base annual salary:** Enter the contracted base salary that was in effect at January 1, 2016. For shared services agreements, see the section “Shared Services Agreements” above.

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

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

**Shared?:** Select from the drop-down menu either “Y” for yes or “N” for no, to indicate whether the employee’s time is shared with another district in a formal agreement. If yes, you must select the county code and district code of the other district from the drop-down menu, and enter the employee’s job description in that district. There are on-screen edits to ensure that the shared county, district and description are completed if “Y” is selected in the “Shared?” column. See the general information section above for a discussion of how to complete data for shared services agreements. The shared services arrangement should be described in the budget on the Supporting Documentation “Shared Services.”

<p><b>NOTE:</b> Districts must enter an amount in each of the following cells. An on-screen edit will ensure that entry has been made. Amounts entered in the “days” columns cannot be greater than 365.</p>
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**Contract Begin Date:** Select from the calendar the month, day and year that the contract begins, e.g. 7/1/2013. To navigate the calendar, either click on the arrows to scroll month-to-month, or click on the year for a list of years to drop down, and click on the month for a list of the months to drop down.

**Contract End Date:** Select from the calendar the month, day and year that the contract expires, e.g. 6/30/2016. To navigate the calendar, either click on the arrows to scroll month-to-month, or click on the year for a list of years to drop down, and click on the month for a list of the months to drop down. There is an on-screen edit to check that that contract ending date is later than the contract beginning date.

**Annual work days:** Enter the total number of contracted working days in the year for this employee. For example, a full-time employee would have a contract for 260 days. Enter one total number.

**Annual vacation days:** Enter the total number of vacation days allowed per year in the contract.

**Annual sick days:** Enter total number of sick days allowed per year in the contract.

**Annual personal days:** Enter total number of personal/administrative days allowed per year in the contract.

**Annual consulting days:** Enter the total number of consulting days allowed per year in the contract.

**Non-Working Days:** Enter the number of other days off not included in other categories above (e.g. advisory days where employee works in another location for a certain number of days per year). Enter zero if none. In the description column, enter a brief (25 character) description of these days.

Click the “**Save Data**” button to save the data entered. Note that if an error displays on the screen in red text, then the data entry has not been saved. Make data entry changes to clear the edit and then click the “**Save Data**” button again.

To delete a line of entry, click on the line to be deleted, then click the “**Delete Employee**” button. A confirmation message will appear on the screen. Select ok to delete the selected employee. Any detail entered on the Employee Benefit Detail screen for this employee will also be deleted. An on-screen message will confirm this. Click ok, and the line for the selected employee is deleted. After the line is deleted, make sure to click the “**Save Data**” button to save the change.

Click the “**Back**” link in the upper right corner of the screen to return to the previous menu.

Employee Contract List for District

District ID:  
Name:

ID	District	Name	Job Title	Job Title II	Member of CBU	Base Annual Salary	FTE	Shared?	Shared County	Shared District	District
1											

Save Data Add Employee Delete Employee Export Excel Export PDF

Employee Benefit Detail Screen:

A list of the employees entered on the “Employee List Screen” will show on the screen. Click on an employee, then click on the “**Choose**” button to access the data entry screen for the benefit details.

(Please select one employee and press choose button)

Name
test employee 1

choose

In the lines for the benefits information, place an annualized dollar amount and a description of the benefit and how it is calculated in the description column. For example, if the employee has a travel allowance of up to \$400 a month in the contract language of January 1, 2016, then the annualized amount is \$4,800 (\$400 x 12). It is the potential amount of this benefit that the employee could have claimed. If the contract language states that the employee is entitled to a maximum of \$10,000 in travel expenses to be reimbursed in a year, enter the \$10,000 as the potential amount of this benefit over a year's time. If the contract simply states that the district will cover a reasonable amount of travel expenses for the employee, calculate a reasonable estimate of the annual travel expenses for the employee and enter that amount. The district will be required to give an explanation in the description column of how this benefit is administered under the contract.

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

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

Fringe benefits such as the allowances, insurances, etc. must be calculated as an annual rate based on the January 1, 2016 contract. These must have annual amounts listed. For the retirement payouts, the calculation should be based on the amount of payout that would occur if the employee retired on January 1, 2016.

Allowances:

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

**Gasoline:** Enter the total amount allowable in the contract for a year unless this is part of travel expenses or included under mileage in the automobile category. In the

description column, enter a description of the gasoline benefits provided to the employee.

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

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

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

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

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

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

Bonuses:

**Meeting of professional merit goals:** Enter any extra amount of money awarded for meeting merit goals and criteria described in the contract and agreed upon by the board and employee, and approved by the executive county superintendent. Report the maximum allowable amount the person could receive at January 1, 2016 as per the contract. In the description column, enter a description of the merit goal provided to the employee. The amount recorded on this line must be for the contract in effect as of January 1, 2016.

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



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

Stipends:

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

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

For all insurance categories include a description of the coverage in the description section provided on the form. In the employee detail screen “Amount” column, enter the total annual amount of the district’s contribution for this employee in each insurance category based on the January 1, 2016 contract. These items must have annual dollar amounts entered.

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

The amount in the column “**Above Teacher Contract**” for these lines will be calculated based on entry in the Amount column compared to entry on the “**Teacher Contract**” data entry screen in the same category.

**Health Insurance:** Prescription and vision are included in the “Other” category below. Enter in the employee amount column the total annual amount to be paid by the district for health insurance for this employee. A description of the insurance must be included in the description section.

**Dental Insurance:** Enter in the employee amount column the total annual amount to be paid by the district for dental insurance for this employee. A description of the insurance must be included in the description section.

**Life Insurance:** Enter in the employee amount column the total annual amount of premiums to be paid by the district for life insurance for this employee. A description of the insurance must be included in the description section.

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

- Prescription**
- Vision**
- Workers Compensation**
- Supplemental Disability**
- Other**

Retirement Plan:

**Employee Share of Contribution to Pension Plan:** Enter the district's contribution to the plan for this employee's share of the state pension contribution. (**Note:** This is no longer allowed in new contracts under N.J.A.C. 6A:23A-3.1, but is included here to allow for contracts created before the change in administrative code.)

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

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

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

Contractual Post-Employment Benefits:

**Payout of Sick days:** Enter the total maximum amount allowed based on the payout that would occur if the employee retired/separated on January 1, 2016. e.g., if the contract allows for a maximum of 15 sick days to be paid to the employee at the end of their contract, and the employee has accrued 25 days, calculate the daily rate of pay multiplied by the 15 sick days for the employee amount. Districts must enter a description of the payout arrangement in the description column. There is an edit to ensure that a description of the arrangement is entered. If no payout is allowed, enter "not applicable" in the description field.

**Payout of Vacation days:** Enter the total maximum amount allowed based on the payout that would occur if the employee retired/separated on January 1, 2016. e.g., if the contract allows for a maximum of 20 vacation days to be paid to the employee at the end of their contract and the employee has accrued 25 days, calculate the daily rate of pay multiplied by the 20 vacation days for the employee amount. Districts must enter a description of the payout arrangement in the description column. There is an edit to ensure that a description of the arrangement is entered. If no payout is allowed, enter "not applicable" in the description field.

**Payout of Personal days:** Enter the total maximum amount allowed based on the payout that would occur if the employee retired on January 1, 2016. e.g., if the contract allows for a maximum of 5 personal/administrative days to be paid to the employee at the end of their contract and the employee has accrued 7 days, calculate the daily rate of pay multiplied by the 5 personal/administrative days for the employee amount. Districts must enter a description of the payout arrangement in the description column. If no payout is allowed, enter "not applicable" in the description field.

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

Any other or in-kind benefits:

**Buyback of sick time in cash:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 15 sick days to be paid to the employee at the end of the year, calculate the daily rate of pay multiplied by the 15 sick days for the employee amount. Enter a description of the buyback arrangement in the description column.

**Buyback of vacation time in cash:** Enter the total maximum amount allowed. e.g., if the contract allows for a maximum of 20 vacation days to be paid to the employee at the end of the year, calculate the daily rate of pay multiplied by the 20 vacation days for the employee amount. Enter a description of the buyback arrangement in the description column.

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

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

Comments

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

Employee Benefit Detail Table

District Name :  
Employee Name :

Benefit Category	Amount	Above Teacher Contract	Description
Automobile			
Gasoline			
Computer/Internet			
Cell Phone			
Meal/Travel			
Tuition			
Professional Membership Fees			
Other Allowances 1			
Other Allowances 2			
Other Allowances 3			
TOTAL ALLOWANCES			
Meeting of Performance Goals			
Longevity			
Other Bonus 1			
Other Bonus 2			
Other Bonus 3			
TOTAL BONUSES			
Other Stipends 1			
Other Stipends 2			
Other Stipends 3			
TOTAL STIPENDS			
Health Insurance(State Plan)		\$0	

### iii. PER PUPIL COST CALCULATIONS

**NOTE:** Data entry for the 2015-16 and 2016-17 appropriations and the enrollment screen should be completed before running this report.

The Advertised Per Pupil Cost Calculations report is generated automatically by the budget program based on data entry in the enrollment screen and the 2015-16 and 2016-17 columns of the appropriations screen. No entry is required on this screen. A sample of the report follows this section.

The first three columns, 2013-14 Actual Costs, 2014-15 Actual Costs, and 2015-16 Original Budget are downloaded by the department and act as the “draft” of the department’s 2016 Taxpayers’ Guide to Education Spending publication for each district’s review and comment. The per pupil costs calculations for the 2015-16 Revised Budget and 2016-17 Proposed Budget are calculated by the software using the 2015-16 revised appropriations and 2016-17 appropriations keyed in the Detailed Appropriations section of the 2016-17 budget and the 10/15/15 actual and 10/15/16 estimated enrollments shown in the Enrollments section of the 2016-17 budget.

The explanatory notes for the sixteen calculations presented for each year are included as Appendix A of this document. Total Budgetary 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 budgetary comparative per pupil cost, although all components are not shown.

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

The 2016-17 budget includes a warning edit if the district’s 2015-16 budgeted per pupil legal costs, revised as of February 1, 2016, exceeds 130 percent of the statewide average per pupil budget legal costs (using original 2015-16 budgets). This is to provide districts planning time for the implementation of the new procedures if the actual costs for year ended June 30, 2016 remain above 130 percent of the statewide per pupil average. The procedures are required if a district’s actual 2015-16 per pupil cost exceeds the 130 percent regulatory threshold unless evidence is provided that such procedures would not result in a reduction of costs.

Per Pupil Cost Calculations					
County :	District :				
Per Pupil Cost Calculations	2013~14 Actual Costs	2014~15 Actual Costs	2015~16 Original Budget	2015~16 Revised Budget	2016~17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	11,475	11,309	11,463	11,676	11,694
Total Classroom Instruction	7,631	7,544	7,670	7,765	7,810
Classroom-Salaries and Benefits	7,374	7,196	7,310	7,399	7,522
Classroom-General Supplies and Textbooks	178	264	274	278	229
Classroom-Purchased Services and Other	79	83	86	88	59
Total Support Services	1,295	1,276	1,320	1,341	1,348
Support Services-Salaries and Benefits	1,104	1,102	1,130	1,139	1,200
Total Administrative Costs	1,275	1,261	1,295	1,344	1,327
Administration Salaries and Benefits	1,069	1,061	1,070	1,079	1,081
Legal Costs	16	20	18	25	19
Total Operations and Maintenance of Plant	1,206	1,163	1,117	1,164	1,146
Operations and Maintenance-Salaries and Benefits	664	634	634	641	640
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	59	55	51	52	55
Total Equipment Costs	9	0	0	0	0
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	0	0	0	0	0
Employee Benefits as a percentage of salaries*	31.26%	30.63%	32.8%	32.82%	31.9%

Export PDF Export Excel

#### iv. ADMINISTRATIVE COST LIMIT

**NOTE:** The district must complete the appropriations for 2015-16 and 2016-17, the enrollments, and the Per Pupil Cost supporting documentation item before the administrative cost limit per pupil can be calculated.

Pursuant to N.J.S.A. 18A:7F-5(c), all regular non-vocational districts must submit a proposed 2016-17 budget to the executive county superintendent in which the advertised per pupil administrative cost does not exceed the lower of: (1) the district's adjusted, as of February 1, per pupil administrative cost for 2015-16 or; (2) the 2016-17 per pupil administrative cost limit for the district's region, inflated (regional limit). The per pupil administrative regional limits for 2016-17 are \$2,138 for the Northern region, \$1,990 for the Central region, and \$1,982 for the Southern region.

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

The 2015-16 Revised Budget column loads the 2015-16 appropriations updated as of February 1 as entered in the detailed appropriations screen. The enrollment data is calculated from the district's 10/15/15 ASSA data reported to the department. The 2015-16 Approved Change column is to be used **only** for districts that are requesting approval of the executive county superintendent to increase the 2015-16 base costs pursuant to N.J.A.C. 6A:23A-8.3(c). The 2016-17 Regional Limit column is calculated by equalizing the regional limit based on the district's projected enrollments. The 2016-17 Budget column draws the amounts from the district's data entered in the detailed appropriations and the district's projected enrollments as calculated on the Advertised Enrollment report.

Employee benefits are consolidated into two lines, allocated and unallocated.

### Data Entry:

The only data entry required on this supporting documentation item is if a district is requesting approval from the executive county superintendent to increase the base 2015-16 administrative costs. Pursuant to N.J.A.C. 6A:23A-8.3(c), districts under the regional limit may submit a request to exceed the district's adjusted February 1 per pupil administrative cost for the current year by up to 2.5% or the CPI, whichever is greater, by request to the executive county superintendent in writing prior to the due date of the budget submission. The 2015-16 Approved Change column must be completed with all written requests along with any applicable supporting documentation. The law allows the executive county superintendent to approve increases up to the rate of inflation; however, such approvals do not allow districts to exceed the applicable regional limit. Approvals will be granted with final budget approval and are only permitted for the following cost factors:

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

In the 2015-16 Approved Change column, the district should enter the amount of the total revised budget including the requested increase and the rationale for the needed increase. If the district is requesting an increase on any line, the user must data enter all applicable lines at the full dollar amount in the approval column, not just the lines or amounts for which approval is being sought. This is necessary as the calculation in the budget application will default to the revised column for all amounts even if just one amount is entered. The report will calculate the dollar and percentage increase from the 2015-16 revised budget and will calculate the incremental employee benefit cost resulting from an increase in a salary account which will sum into the unallocated benefit amount. The employee benefit percentage rate used is the unallocated employee benefit rate as calculated in the advertised per pupil cost report and defined in Appendix A of the Budget Guidelines.

Click the “**Save Data**” button to save the calculation.

The administrative cost limit calculation may be exported to PDF or to Excel by clicking the buttons at the bottom of the screen “**Export PDF**” or “**Export Excel**”.

### Budget Submission:

The district may not submit a budget in which the 2016-17 proposed per pupil administrative cost exceeds the lesser of either the prior year per pupil amount adjusted as of February 1 or the per pupil cost regional limit.

Budgets submitted to the executive county superintendent over the limit must be revised and resubmitted within the limit no later than five working days prior to the

last day to advertise for public hearing, through either a reduction in administrative costs and/or submission of a separate proposal for the excess costs. The Commissioner has the authority to develop the final administrative budget for advertising if the district does not comply.

Two edits will compare that the requested increase in the base is less than or equal to inflation and the per pupil cost regional limit. Another edit will compare that the administrative cost is less than or equal to the lesser of either the prior year adjusted as of February 1<sup>st</sup> or the per pupil cost regional limit.

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

### Shared Administrative Services

Arrangements for sharing the costs of administrative and other non-instructional personnel and related costs under joint agreements where the employees remain under the employment of one lead district would be accounted for in an internal service fund in the records of the lead district. Each of the "sharing" districts, including the employing lead district, should reflect their agreed-upon portion of the costs in the general fund. For the employing district, that cost would be budgeted as a salary expenditure. The "sharing" districts would account for the payments made to the lead district as a contracted service under the appropriate function. If the shared employees have employment contracts with each of the districts involved, each district's share of the employees' salary and related costs would be budgeted and expended against the appropriate salary and other accounts and there would be no need for any of the districts involved to establish an internal service fund.

- The district board of education providing the shared service shall allocate the costs on a user charge basis to all participating entities on an annual basis at a minimum.
- User charges should be reported by entities or funds being serviced by the internal service fund in the applicable line item account for the goods or services received.
- Sales and purchases of goods and services for a price approximating their external exchange value should be reported as revenues ("Services Provided to Other Funds"). The total user charges should approximate the total costs of the internal service fund.

For more information regarding internal service funds, please refer to the annual Audit Program, section II-70.

Administrative Cost	Account#	2015~16 Revised Budget	2015~16 Approved Change	Reason for Increase/Decrease	2016~17 Regional Limit	2016~17 Budget
<b>Undist. Expend. -Support Serv.-Gen. Admin.</b>						
Salaries	11-000-230-100	188,022.00	0.00		137,506.00	195,132.00
Other Purchased Professional Services	11-000-230-339	31,750.00	0.00		13,722.00	9,444.00
General Supplies	11-000-230-610	2,500.00	0.00		4,054.00	2,500.00
Salaries of Attorneys	11-000-230-108	0.00	0.00		648.00	0.00
General Admin. Salaries-Governance Staff (BOE Direct Reports Only)	11-000-230-109	0.00	0.00		0.00	0.00
Unused Vacation Payment to Terminated/Retired Staff	11-000-230-199	0.00	0.00		0.00	0.00
Legal Services	11-000-230-331	21,000.00	0.00		44,556.00	16,000.00
Audit Fees	11-000-230-332	21,000.00	0.00		16,912.00	21,000.00
Architectural/Engineering Services	11-000-230-334	200.00	0.00		10,815.00	7,500.00
Purchased Technical Services	11-000-230-340	2,340.00	0.00		3,090.00	2,340.00
Communications / Telephone	11-000-230-530	28,127.00	0.00		50,670.00	28,000.00
BOE Other Purchased Services	11-000-230-585	2,500.00	0.00		1,911.00	2,500.00
Misc. Purch Serv (400-500) [Other than 530 & 585]	11-000-230-590	36,333.00	0.00		34,140.00	36,175.00
BOE In-House Training/Meeting Supplies	11-000-230-630	980.00	0.00		382.00	250.00
Miscellaneous Expenditures	11-000-230-890	7,475.00	0.00		5,250.00	1,450.00

Save Data    Export PDF    Export Excel

Line details for the calculation include:

Administrative Cost	Account #	2015-2016 Revised Budget	2015-2016 Approved Change	Reason for Increase/Decrease	2016-2017 Regional Limit	2016-2017 Budget
<b>Undist. Expend. -Support Serv.-Gen. Admin.</b>						
Salaries	11-000-230-100	0	0		0	0
Salaries of Attorneys	11-000-230-108	0	0		0	0
Salaries of Governance Staff (BOE Direct Reports Only)	11-000-230-109	0	0		0	0
Unused Vacation Payment to Terminated/Retired Staff	11-000-230-199	0	0		0	0
Legal Services	11-000-230-331	0	0		0	0
Audit Fees	11-000-230-332	0	0		0	0
Architectural/Engineering Services	11-000-230-334	0	0		0	0
Other Purchased Professional Services	11-000-230-339	0	0		0	0
Purchased Technical Services	11-000-230-340	0	0		0	0
Communications / Telephone	11-000-230-530	0	0		0	0
BOE Other Purchased Services	11-000-230-585	0	0		0	0
Misc. Purch Serv (400-500) [Other than 530 & 585]	11-000-230-590	0	0		0	0
General Supplies	11-000-230-610	0	0		0	0
BOE In-House Training/Meeting Supplies	11-000-230-630	0	0		0	0
Miscellaneous Expenditures	11-000-230-890	0	0		0	0
BOE Membership Dues and Fees	11-000-230-895	0	0		0	0
<b>Subtotal - General Admin</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>



Administrative Cost	Account #	2015-2016 Revised Budget	2015-2016 Approved Change	Reason for Increase/Decrease	2016-2017 Regional Limit	2016-2017 Budget
<b>Undist. Expend.-Support Serv.-School Admin.</b>						
Salaries of Principals/Asst. Principals/Prog Dir	11-000-240-103	0	0		0	0
Salaries of Other Professional Staff	11-000-240-104	0	0		0	0
Salaries of Secretarial and Clerical Assistants	11-000-240-105	0	0		0	0
Other Salaries	11-000-240-110	0	0		0	0
Unused Vacation Payment to Terminated/Retired Staff	11-000-240-199	0	0		0	0
Purchased Professional and Technical Services	11-000-240-300	0	0		0	0
Other Purchased Services (400-500 series)	11-000-240-500	0	0		0	0
Supplies and Materials	11-000-240-600	0	0		0	0
Other Objects	11-000-240-800	0	0		0	0
<b>Subtotal - School Admin</b>		0	0		0	0
<b>Undist. Expend. - Central Services</b>						
Salaries	11-000-251-100	0	0		0	0
Unused Vacation Payment to Terminated/Retired Staff	11-000-251-199	0	0		0	0
Purchased Professional Services	11-000-251-330	0	0		0	0
Purchased Professional Services – Public Relations Costs	11-000-251-335	0	0		0	0
Purchased Technical Services	11-000-251-340	0	0		0	0
Misc. Purchased Services (400-500) [O/T 594]	11-000-251-592	0	0		0	0
Sale/Lease-back Payments	11-000-251-594	0	0		0	0
Supplies and Materials	11-000-251-600	0	0		0	0
Interest on Current Loans	11-000-251-831	0	0		0	0
Miscellaneous Expenditures	11-000-251-890	0	0		0	0
<b>Subtotal - Central Services</b>		0	0		0	0
<b>Undist. Expend. - Admin Info Tech</b>						
Salaries	11-000-252-100	0	0		0	0
Unused Vacation Payment to Terminated/Retired Staff	11-000-252-199	0	0		0	0
Purchased Professional Services	11-000-252-330	0	0		0	0
Purchased Technical Services	11-000-252-340	0	0		0	0
Other Purchased Services (400-500 series)	11-000-252-500	0	0		0	0
Supplies and Materials	11-000-252-600	0	0		0	0

Administrative Cost	Account #	2015-2016 Revised Budget	2015-2016 Approved Change	Reason for Increase/Decrease	2016-2017 Regional Limit	2016-2017 Budget
Other Objects	11-000-252-800	0	0		0	0
<b>Subtotal - Admin Info Tech</b>		0	0		0	0
<b>Benefits:</b>						
Allocated		0	0			0
Unallocated		0	0			0
Subtotal – Benefits		0	0		0	0
<b>Total Administrative Costs</b>		0	0		0	0
<b>Enrollment for Per Pupil Calculation:</b>						
From Enrollment Section of the Advertised Budget:						
Line 11: On Roll Regular Full Time		0	0		0	0
1/2 of Line 12: On Roll Regular Shared Time		0	0		0	0
Line 21: On Roll Special Full Time		0	0		0	0
1/2 of Line 22: On Roll Special Shared Time		0	0		0	0
From Enrollment Projection Report:						
Less Line 35 & 36: Charter Schools and Renaissance Schools		0	0		0	0
<b>Total Enrollment for Per Pupil Calculation</b>		0	0		0	0
<b>Total Administrative Costs per Pupil</b>		0	0		0	0

**v. EMPLOYEE BENEFITS**

Data entry is required on the “Total Employee Share” in the health benefits summary at the bottom of the screen (Line B). The amount of the employee share from the 2015-16 original budget on file at the department is preloaded into the 2015-16 column. This amount must be updated to the revised amount as of February 1, 2016.

The employee benefits screen summarizes the allocated and unallocated employee benefits from the appropriations screen by object code. The screen also collects the total amount of employee withholding for health benefits costs in each budget year, required by P.L. 2011, c.78. The amount of withholding from data entry is combined with the district budgeted health benefit costs to disclose the total amount of employee health benefits at the bottom of the Employee Benefits screen.

Health care costs budgeted in appropriations object 270 should be recorded net of employee withholding. The amount of employee withholding should be reported on the data entry screen in the 2015-16 and 2016-17 columns, on line B. There are edits to ensure that amounts are entered on Line B for total employee share.

Click on the “**Save**” button to save the data entered.

The “**Reload Page**” button will refresh the screen to the last saved version.

The employee benefits summary may be exported to PDF by clicking the button “**Export PDF**”.

	Object	2014-15 Expenditures	2015-16 Appropriations	2016-17 Appropriations
Group Insurance	210	\$0	\$0	\$0
Social Security Contribution	220	\$108,021	\$107,955	\$110,000
T.P.A.F. Contribution - ERIP	232	\$0	\$0	\$0
T.P.A.F./PERS-Special Assessment	233	\$0	\$0	\$0
Other Retirement Contributions - PERS	241	\$106,423	\$125,000	\$125,000
Other Retirement Contributions - ERIP	242	\$0	\$0	\$0
Other Retirement Contributions - Deferred PERS Pymt	248	\$0	\$0	\$0
Other Retirement Contributions - Regular	249	\$4,918	\$5,300	\$7,388
Unemployment Compensation	250	\$0	\$0	\$0
Workmen's Compensation	260	\$80,024	\$80,024	\$77,500
Health Benefits	270	\$1,563,914	\$1,720,701	\$1,725,000
Tuition Reimbursement	280	\$30,000	\$37,000	\$37,000
Other Employee Benefits	290	\$136,769	\$113,562	\$106,000
Unused Sick Payment to Terminated/Retired Staff - Mass Severance	297	\$0	\$0	\$0
Unused Vacation Payment to Terminated/Retired Staff - Mass Severance	298	\$0	\$0	\$0
Unused Sick Payment to Terminated/Retired Staff	299	\$0	\$0	\$0
<b>Totals</b>		<b>\$2,030,069</b>	<b>\$2,189,542</b>	<b>\$2,187,888</b>
<b>Health Benefits Summary</b>				
A District Share			\$1,720,701	\$1,725,000
B Total Employee Share			\$295,189	\$375,000
C Total Health Benefits Costs			\$2,015,890	\$2,100,000

Districts have the option of allocating direct benefits to the applicable programs and functions. The expanded reporting is summarized to the object level for comparison purposes. P.L. 2010, c. 2 established a minimum contribution to be made by employees toward their health and prescription coverage, at 1.5% of the employee's salary, in contracts with start dates after May 21, 2010. P.L. 2011, c. 78 changed the employee contribution and benefit provisions. Above is a summary of the total health benefits costs for the district, showing district and employee shares.

**vi. SHARED SERVICES**

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

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

To facilitate the approval of the annual budget, all payments from a county vocational school district or a county special services school district to a County Board of Chosen Freeholders must be budgeted and supported by a shared services agreement and cost savings estimate that has been filed with the Division of Local Government Services and the executive county superintendent, as required by N.J.S.A. 40A:65-4. An explanatory memo dated April 16, 2015 was provided to county vocational school districts and county special services school districts.

At the bottom of the screen click the “**Add Row**” button to add a data entry row. In the column “Shared Service Category Type”, select the type of shared service from the drop-down list. The list includes the following selections:

- Business Services
- Superintendent and Assistant Sup.
- Transportation Services, including Fuel
- Purchasing
- Municipal/Public Works
- Curriculum Services
- Professional Staff Development
- Technology Services
- Insurance Coverage and Benefits
- Special Education Services
- Custodial and Maintenance Services
- Nursing Services
- Food Services
- Social Worker/Psychologist
- Recycling
- Banking
- Staffing – Other
- Other

The same category may be selected multiple times if there are multiple arrangements. In the “Shared Service Category Description” column enter a description of the shared service arrangement. Data entry will wrap in this cell. An explanation must be entered for the category. An on-screen error will prompt the user to enter text in the description field if this is blank. The “Amount Saved (Optional)” column is used to record the amount saved by the shared services arrangement. Entry in this column is optional.

Data lines may be deleted by selecting the line, then clicking the “**Remove Row**” button at the bottom of the page. After confirming the deletion, a save data message will appear on the screen. The “**Reload Page**” button will refresh the page to the last saved version.

The “**Export PDF**” and “**Export Excel**” buttons will export the shared services page to a PDF document or an Excel document, respectively.

This information is automatically incorporated into the user friendly budget file in PDF format by selecting under the report menu “User Friendly Budget”. See Section IV of this document for further details on the user friendly budget files. See Section III-E-iv for a discussion of how to record costs for shared administrative services in the budget.

Shared Service Category Type	Shared Service Category Description	Amount Saved(Optional)

Save Data Add Row Remove Row Reload Page Export PDF Export Excel

**vii. UNUSUAL REVENUES AND APPROPRIATIONS**

Pursuant to N.J.S.A. 18A:22-8a, districts are required to report budget information in user friendly budget summary forms, as promulgated by the department, and submit the user friendly budget information to the Department of Education and have it available to the public. A listing of unusual revenues and appropriations included in the 2016-17 budget is a requirement of the user friendly budget information. This supporting documentation item is used to capture this information at budget time in a standardized format.

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

The screen will show a list of all revenue and appropriation lines and descriptions, and the 2016-17 amounts entered in the revenue and appropriations screens. The first button on the page is “**Reload Page**”. Selecting this button will refresh the page from the revenues and appropriations, and revert to the last saved version of the data entry on the supporting documentation page. The “**Summary**” button will open a summary page which will show all the unusual revenues and appropriations which have been entered in this supporting documentation item. From the summary page, the entered data may be exported to a PDF file.

To enter unusual revenue and appropriation items, highlight the line which includes the unusual amount, and click the “**Choose**” button. This will open the Unusual Revenues and Appropriations Details screen which will allow entry regarding the unusual amounts on the selected line. On the detail screen, select the “**Add Row**” button to open a data entry line to describe the unusual amount. Complete the columns for Source, Amount and Explanation. Data entry in the text fields will wrap in the cells. The amount entered cannot be more than the balance in the selected line in the revenue or appropriation screen, which is displayed at the top of the screen. An on-screen edit will test this. Click the “**Save Data**” button to save the data entered. To delete a row of entry, click on the row to highlight it, then click the “**Remove Row**” button. This will format the row with ~~strike through~~ font. After removing the row, the “**Save Data**” button must be clicked to save the deletion. Click the “**Reload Page**” button to refresh the page to the last saved version and show the deletion.

This information is automatically incorporated into the user friendly budget file in PDF format by selecting under the report menu “UFB/Advertised Budget.” See Section IV for further details on the user friendly budget files.

Select the revenue or appropriation line which includes the unusual item. Click on the "Choose" button and on the next screen enter the details regarding the unusual item.

Line Number	Account	Description	Amount
100	10-1210	Local Tax Levy	0
185	10-13XX	Tuition (only for FY13 Budget)	0
190	10-1300	Total Tuition	0
300	10-1XXX	Unrestricted Miscellaneous Revenues	0
340	10-1XXX	Interest Earned on Capital Reserve Funds	0
370		SUBTOTAL - REVENUES FROM LOCAL SOURCES	0
420	10-3121	Categorical Transportation Aid	0
430	10-3131	Extraordinary Aid	0
440	10-3132	Categorical Special Education Aid	0
470	10-3177	Categorical Security Aid	0
500	10-3XXX	Other State Aids	0
520		SUBTOTAL - Revenues from State Sources	0
560	18-4522	Education Jobs Fund	0
570		SUBTOTAL - Revenues from Federal Sources	0
580	10-303	Budgeted Fund Balance - Operating Budget	0
715		Actual Revenues (Over)/Under Expenditures	0
720		TOTAL OPERATING BUDGET	0
745	20-1XXX	Total Revenues from Local Sources	0
765	20-32XX	Other Restricted Entitlements	0
770		TOTAL REVENUES FROM STATE SOURCES	0
775	20-4411-4416	Title I	0
780	20-4451-4455	Title II	0

Reload Page		Save Data		Add Row		Remove Row	
Line number: 120		Account: 10-12XX		Total rev/approp amount: 120			
Description: Other Local Governmental Units - Unrestricted							
SOURCE			AMOUNT		EXPLANATION		
Reload Page		Save Data		Add Row		Remove Row	

**viii. EQUIPMENT**

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

Appropriations for 2016-17 equipment must be entered in the appropriations screen before completing this supporting documentation item. There are on-screen edits to ensure that the details entered in this supporting documentation item agree to the appropriations amounts.

The first screen lists all the equipment lines included in the budget document, with the amounts entered in the appropriations and school-based screens. Column 1 shows the line number and column 2 shows the account description. Column 3 shows the account number. Column 4 shows the amount entered in the 2016-17 appropriations screen for each line. Column 5 shows the 2016-17 school-based appropriations for each line number. Column 6 shows the total appropriation amount, which is the sum of the district-wide and school-based amounts. The first button on the page is “**Reload Page**”. Selecting this button will refresh the page from the appropriations, and revert to the last saved version of the data entry on the supporting documentation page. The “**Summary**” button will open a summary page which will show all the equipment

details which have been entered in this supporting documentation item. From the summary page, the entered data may be exported to a PDF or an Excel file.

To enter equipment data, click on the specific equipment line to highlight it and then click on the “**Choose**” button.

Select the equipment line which includes the item. Click on the "Choose" button and on the next screen enter the details regarding that equipment.

Line Number	Description	Account	2016-17 District - Wide Appropriation	2016-17 School - Based Appropriation	Total Appropriation Amount
73000	Preschool	12-105-100-730	\$0	\$0	0
73020	Kindergarten	12-110-100-730	\$0	\$0	0
73040	Grades 1-5	12-120-100-730	\$0	\$0	0
73060	Grades 6-8	12-130-100-730	\$0	\$0	0
73080	Grades 9-12	12-140-100-730	\$0	\$0	0
73100	Home Instruction	12-150-100-730	\$0	\$0	0
74000	Cognitive - Mild	12-201-100-730	\$0	\$0	0
74020	Cognitive - Moderate	12-202-100-730	\$0	\$0	0
74040	Learning and/or Language Disabilities	12-204-100-730	\$0	\$0	0
74060	Visual Impairments	12-206-100-730	\$0	\$0	0
74080	Auditory Impairments	12-207-100-730	\$0	\$0	0
74100	Behavioral Disabilities	12-209-100-730	\$0	\$0	0
74120	Multiple Disabilities	12-212-100-730	\$0	\$0	0
74140	Resource Room/Resource Center	12-213-100-730	\$0	\$0	0
74160	Autism	12-214-100-730	\$0	\$0	0
74180	Preschool Disabilities - Part-Time	12-215-100-730	\$0	\$0	0
74200	Preschool Disabilities - Full-Time	12-216-100-730	\$0	\$0	0

Once a line is chosen, on the next screen entitled “Equipment Details” enter descriptions and amounts of the equipment budgeted on that appropriation line. Click the “**Add Row**” button to open a data entry line. In the “Equipment” column, enter a description of the equipment. The data entry will wrap in the cell. In the second column “Amount”, enter the amount budgeted for this equipment. In the third column, select from the drop-down box either “New” or “Replacement”, to indicate whether this item is being budgeted as a new piece of equipment or a replacement of an existing piece of equipment. If multiple equipment items are being budgeted to the same account, use the “**Add Row**” button to create a separate line on the data entry screen for each item in that account. The total of the detail amounts entered must agree to the amount from the appropriations screen, which is displayed at the top of the screen. There is an on-screen edit to ensure that the amounts agree. Click the “**Save**” button to save the data entry. You must have amounts that agree for the data entry to be saved. Use the “**Remove Row**” button to delete a row of data on this screen. The deleted line will show with ~~struckthrough~~ font. Then select the “**Save**” button to save the deletion, and then the “**Reload Page**” button for the line disappear from the screen. The “**Reload Page**” button will refresh the screen to the last saved version.



Equipment Details

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Reload Page Add Row Remove Row Save

Line number: 73040
Account: 12-120-100-730

Total Appropriations amount: 0
Description: Grades 1-5

EQUIPMENT	AMOUNT	NEW/Replacement

Reload Page Add Row Remove Row Save

**F. COMPLETING THE ENROLLMENT TAB**

The enrollment screen reflects categories in ASSA required to implement the School Funding Reform Act of 2008 (SFRA).

The information shown in the enrollment screen is obtained from the applicable year's Application for State School Aid (ASSA) with corresponding district projections for the 10/15/16 enrollments. Although data is presented and requested for preschool enrollments and adult high school, resident enrollment does not include preschool or adult high school students. The information in the advertised report as of 10/15/14 and 10/15/15 is updated by the budget program using the ASSA line references given parenthetically below. District projections as of 10/15/16 for regular and vocational district budgets will be calculated by the budget program using the data entered in the enrollment projection data entry screen. Samples of the projected enrollments data entry screens follow this section. Special services districts will key projected enrollments in four categories – on roll special full-time and on roll special shared-time, and on roll regular full-time and on roll regular shared-time. The regular program lines are only used for those CSSD districts that run expanded programs to include alternative school programs.

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

The projected number of renaissance school students should be entered on line (36) of columns (A) and (B) on the projected enrollments screen. Renaissance school students are included in the corresponding enrollment categories in addition to reporting on line (36). The data on line (36) allows for the accurate calculation of a district's per-pupil costs.

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

The data entry screen has collapsed the expanded reporting of the various categories of enrollment data included in the 10/15/15 ASSA summary report to the level of detail that will be needed to calculate district projected resident enrollment and district projected weighted resident enrollments. Key the 10/15/16 projections of enrollment on the appropriate line in the appropriate column, using the 10/15/15 report as a reference.

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

The information regarding students sent to CSSDs appears on a separate line in the 10/15/15 ASSA summary report as well as being included in the special education lines in the sent column. When keying 10/15/16 projections, include these pupils only on the detail line provided for sent to CSSD. The budget program will calculate the change in enrollment from 10/15/15 for each line of data keyed and compare the calculated percentage change to the enrollment growth rate used in the DOE state aid calculations. The downloaded 10/15/15 data that will be used in these calculations will be adjusted accordingly to remove the CSSD students from the special education counts.

County vocational districts should include only out-of-county pupils in the received full and received shared column. This differs from the instructions for completion of the ASSA. However, when calculating resident enrollment, the department eliminates in-county students reported on the ASSA. The budget program does not. It subtracts the number of students keyed as received from the number keyed as on-roll when calculating the resident students. If in-county students are reported in the received columns, an

incorrect projected resident enrollment will be calculated. For part-time post-secondary students, county vocational schools should report 10/15/16 projections and the actual 10/15/15 count since Part-Time Post-Secondary students are not currently collected in the ASSA. Consistent with the School Register Summary reporting, Part-Time Post-Secondary students should be reported using full-time equivalents (FTE). For this purpose an FTE is 12 credit hours. Therefore, a student enrolled in a 3-credit program has an FTE of .25; 6 credits an FTE of .5; and 9 credits an FTE of .75. Students with 12 or more credits during the school year should be reported as Full-Time Post-Secondary.

If an amount entered causes the resident enrollment calculation in column H to be less than zero, the cell will not accept the data entry and will revert back to the last saved item in that cell.

The “**Save Data**” button must be selected to save the entry on the screen. The “**Export Excel**” button will export the enrollment table to an Excel file and the “**Export PDF**” button will export the enrollment table to a PDF file.

There are on-screen edits to check that the number of students entered in the received columns are less than the number of students entered in the on-roll columns for that line, for both full and shared time. If this edit is triggered, the edit will display on the screen and the data entry will revert back to the last amount stored in the cell.

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

The 2016-17 advertised enrollment data is created from entries on the enrollment page. The advertised enrollment data for 2014-15 and 2015-16 are preloaded in the budget report from the ASSA system. Descriptions of the advertised enrollment lines are:

<b>Line</b>	<b>Title</b>	<b>ASSA References</b>
11	Pupils on Roll – Regular - Full Time	Total regular full-time pupils on roll, excluding adult high school and post-graduate (on-roll full: line 18 less 15, 16 & 17 plus 37 (voc))
12	Pupils on Roll – Regular – Shared Time	Total regular shared-time pupils on roll (on-roll shared: line 18 less 15, 16 & 17 plus 37 (voc))
13	Accredited Adult High School	Total full-time and part-time accredited adult high school (on-roll full: lines 16 & 17)
21	Pupils on Roll – Special – Full Time	Total special education full-time pupils on roll (on-roll full: line 28)
22	Pupils on Roll – Special – Shared Time	Total special education shared-time pupils on roll (on-roll shared: line 28)
30	Post-Secondary Full Time	Total full-time post-secondary pupils on-roll (on-roll full (vocational only): line 38)
40	Private School Placements	Total private school placements (line 39)

<b>Line</b>	<b>Title</b>	<b>ASSA References</b>
50	Contracted Preschool Programs	Total reported as sent to contracted preschool programs on the ASSA
51	Pupils Sent to Other Districts – To Regular Programs	Total full-time and ½ of shared-time regular sent excluding adult high school and post-graduate (sent-full: line 18 less 15, 16 & 17 plus sent-shared: ½ of total of line 18 less 15, 16 & 17)
52	Pupils Sent to Other Districts – to Special Education Programs	Total full-time and ½ of shared-time special ed sent including students sent to regional day schools (sent-full: line 28 plus ½ sent shared line 28 plus sent to RDS line 28)
60	Pupils Received	Total pupils received excluding adult high school and post-graduate (received-full: line 39 less 15, 16 & 17 plus ½ received-shared line 39)
70	Pupils in State Facilities	Total pupils in state facilities (lines 45 through 50)

Regular District – Enrollment													
Line	Subtitle	A	B	C	D	E	F	G	H	I	J	K	L
Short								Private Schools	10/15/2016	10/15/2015	10/15/2016	10/15/2016	
	Enrollment	OnRoll		Sent		Received		for the	Resident	Resident	Increase	Increase %	
	Categories	Full	Shared	Full	Shared	Full	Shared	Disabled	Students	Students	(Decrease)	(Decrease %)	Explanation
C1	Half Day Preschool - 3 YR	0	-	0	-	0	-	-	-	-	-		-
C2	Half Day Preschool - 4 YR	0	-	0	-	0	-	-	-	-	-		-
D1	Full Day Preschool - 3 YR	0	0	0	0	0	0	-	-	-	-		-
D2	Full Day Preschool - 4 YR	0	0	0	0	0	0	-	-	-	-		-
C3	Half Day Preschool - 3 YR (Contr. Presch. Prg.)	-	-	0	-	-	-	-	-	-	-		-
C4	Half Day Preschool - 4 YR (Contr. Presch. Prg.)	-	-	0	-	-	-	-	-	-	-		-
D3	Full Day Preschool - 3 YR (Contr. Presch. Prg.)	-	-	0	0	-	-	-	-	-	-		-
D4	Full Day Preschool - 4 YR (Contr. Presch. Prg.)	-	-	0	0	-	-	-	-	-	-		-
3	Half Day Kindergarten	0	-	0	-	0	-	-	-	-	-		-
4	Full Day Kindergarten	0	0	0	0	0	0	-	-	0	0	0.00%	
5	Grades 1-5	0	0	0	0	0	0	-	-	0	0	0.00%	
6	Grades 6-8	0	0	0	0	0	0	-	-	0	0	0.00%	
7	Grades 9-12	0	0	0	0	0	0	-	-	-	-		
8	Adult High School	0	-	-	-	-	-	-	-	-	-		-

Regular District – Enrollment													
Line	Subtitle	A	B	C	D	E	F	G	H	I	J	K	L
Short								Private Schools	10/15/2016	10/15/2015	10/15/2016	10/15/2016	
	Enrollment	OnRoll		Sent		Received		for the	Resident	Resident	Increase	Increase %	
	Categories	Full	Shared	Full	Shared	Full	Shared	Disabled	Students	Students	(Decrease)	(Decrease %)	Explanation
9	Subtotal	-	-	-	-	-	-	-	-	0	0	0.00%	
10	Sp Ed – Elementary	0	0	0	0	0	0	0	-	0	0	0.00%	
11	Sp Ed - Middle School	0	0	0	0	0	0	0	-	0	0	0.00%	
12	Sp Ed - High School	0	0	0	0	0	0	0	-	0	0	0.00%	
19	Sent to CSSD – Elementary	-	-	0	-	-	-	-	-	0	0	0.00%	
20	Sent to CSSD - Middle School	-	-	0	-	-	-	-	-	0	0	0.00%	
21	Sent to CSSD - High School	-	-	0	-	-	-	-	-	0	0	0.00%	
22	Subtotal	-	-	-	-	-	-	-	-	0	0	0.00%	
23	County Vocational – Regular (Out-of-County Only)	-	-	0	0	-	-	-	-	0	0	0.00%	
25	Total	-	-	-	-	-	-	-	-	0	0	0.00%	
29	Regional Day School Students – Elementary	-	-	0	-	-	-	-	-	-	-		
30	Regional Day School Students - Middle School	-	-	0	-	-	-	-	-	-	-		
31	Regional Day School Students - High School	-	-	0	-	-	-	-	-	-	-		
32	State Facilities	-	-	-	-	-	-	-	0	-	-		-

Regular District – Enrollment													
Line	Subtitle	A	B	C	D	E	F	G	H	I	J	K	L
Short								Private Schools	10/15/2016	10/15/2015	10/15/2016	10/15/2016	
	Enrollment	OnRoll		Sent		Received		for the	Resident	Resident	Increase	Increase %	
	Categories	Full	Shared	Full	Shared	Full	Shared	Disabled	Students	Students	(Decrease)	(Decrease %)	Explanation
33	Total Resident Enrollment	-	-	-	-	-	-	-	-	0	0	0.00%	
35	Charter Schools	0	0	-	-	-	-	-	-	-	-	-	-
36	Renaissance Schools	0	0	-	-	-	-	-	-	-	-	-	-

**Vocational District – Enrollment:**

DOE Growth Rate: 0.949%		Acceptable range from : -0.051% to 1.949%								
Line	Subtitle	A	B	E	F	H	I	J	K	L
Short						10/15/2016	10/15/2015	10/15/2016	10/15/2016	
	Enrollment	OnRoll		Received		Resident	Resident	Increase	Increase %	
	Categories	Full	Shared	Full	Shared	Students	Students	(Decrease)	(Decrease %)	Explanation
6	Grades 6-8	0	0	0	0	-	-	-		-
7	Grades 9-12	0	0	0	0	-	-	-		-
8	Adult High School	0	-	-	-	-	-	-		-
9	Subtotal	-	-	-	-	-	-	-		-
10	Sp Ed - Elementary	0	0	0	0	-	-	-		
11	Sp Ed - Middle School	0	0	0	0	-	-	-		
12	Sp Ed - High School	1	0	0	0	+1	572	-571	-99.83	
22	Subtotal	+1	-	+0	-	+1	+572	-571	-99.83	
23	County Vocational - Regular	0	0	0	0	+0	1547	-1547	-100.00%	
24	County Vocational - F.T. Post-Secondary	0	-	0	-	-	-	-		-
25	Total	+1	-	+0	-	+1	+2119	-2118	-99.95%	
32	Total Resident Enrollment	-	-	-	-	+1	+2119	-2118	-99.95%	
34	County Vocational - P.T. Post-Secondary	-	-	-	-	0	0	0	0.00%	

Save Data Export Excel Export PDF



**County Special Services District – Enrollment:**

Line_No	Subtitle	Actual 10/15/2014	Actual 10/15/2015	Estimated 10/15/2016
1	Pupils on Roll - General Full Time	0.0	0.0	0
2	Pupils on Roll - General Shared Time	0.0	0.0	0
3	Pupils on Roll - Special Full Time	420.0	406.0	0
4	Pupils on Roll - Special Shared Time	6.0	4.0	0

Save Data

Export Excel

Export PDF

## **G. COMPLETING THE TAX LEVY CERTIFICATION TAB**

### **i. A4F**

#### **GENERAL INSTRUCTIONS FOR COMPLETION**

Completion of the A4F is included as part of the budget program. Based on your district type, the software will display the appropriate data entry screens to complete the A4F. Non-regional districts will be given a Form A (Certification) to complete, and regional districts (including the districts that have merged with non-operating districts) will be required to complete both a Form A and a Form B (Tax Allocations to Municipalities). In order for the “**Estimated Tax Rate Info**” worksheet under the “**Tax Levy Certification**” tab to be completed districts must first complete the A4F forms in the budget software.

**For districts with an April election, the A4F should not be filed with the Municipal Clerk or Tax Assessor prior to the school election.**

**For districts with a November election that submit separate proposals to the voters, the original A4F must be submitted by May 19<sup>th</sup> and then if the separate proposal is passed at the November election, the A4F must be revised to incorporate the passed separate proposal and the revised A4F submitted within 15 days after the November election.**

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

The board secretary should complete one Form A as follows:

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

1. The local tax levies entered in the 2016-17 column of the revenues section of the budget on lines 100 (general fund), and 860 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (col. 2). Line 861 (debt service premerge) is applicable only to the 13 districts merged with non-operating districts. Line 862 (debt service repayment of CDL) is only applicable to districts that received a Community Disaster Loan related to Hurricane Sandy and have been approved by the municipality to make payment(s) to FEMA during the 2016-17 fiscal year.
2. Column 3, Balance of Levy from 2015-16 to be Raised in 2016 will be blank for districts with April elections. For districts with November elections, the amount of the passed November 2015 question from column 7 of the 2015-16 A4F will be preloaded here.

3. Complete column 4, Amount in Col. 2 to be Raised in 2016 Tax Levy by inserting the same figures that appear in column 2 on lines 1, 2, 3 and 4. The software will calculate the total amount appearing on line 5.
4. The amounts entered in column 4 on lines 1, 2, 3 and 4 will appear on the appropriate line in column 5, Total 2016 Tax Levy with Deferral. The software will calculate the total amount appearing on line 5. Enter on line 6 “Tax Certification of prior year received too late for 2015 levy” any amount certified by the Commissioner which was too late for the 2015 tax levy. Enter on line 7 “Other” any adjustments which are not part of the 2016-17 school budget such as an amount necessary to correct a prior year's tax levy. The software will calculate the grand total amount appearing on line 8 “Grand Total” as the total of lines 5, 6, and 7.
5. Column 6, Amount in Col. 2 Deferred to 2017 Levy should be blank.
6. Column 7, November Election Separate Question to be Raised in 2017, is used for districts with November elections which have a passed separate question at the election. For the initial certification in May 2016, this column must be left blank. If a November separate question is passed by the voters, then the total amount of the passed November separate question must be entered here after the election. A revised A4F form containing the passed November separate proposal must be submitted to the personnel listed in item 8 below, within 15 days after the election.
7. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign). The “**Export PDF**” button will create the version of the form with the signature lines.
8. One copy should be distributed to each of the following:

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

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

1. The local tax levies entered in the 2016-17 column of the revenues section of the budget on lines 100 (general fund) and 860 (debt service) will appear on the related line in Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted (column 2). Line 861 (debt service premerge) is applicable only to the 13 districts merged with non-operating districts. Line 862 (debt service repayment of CDL) is only applicable to districts that received a Community Disaster Loan related

to Hurricane Sandy and have been approved by the municipality to make payment(s) to FEMA during the 2016-17 fiscal year.

2. Preloaded on lines 1, 2, 3 and 4 in Balance of Levy from 2015-16 to be Raised in 2016 (column 3), will be the remainder of the 2015-16 tax levy to be raised in 2016. The amounts will agree with those from column 6 of the A4F for the 2015-16 school year for the respective line as transmitted to the department, plus the amount of any passed November 2015 separate proposals from column 7 of the 2015-16 A4F.
3. Complete column 4, Amount in col. 2 to be Raised in 2016 Levy, after consulting with your municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT, less the column 7 amount. An on-screen edit will ensure that the amount entered on the general fund line is at least 50% of column 2 less column 7. **Data entry will not be saved until the on-screen edit is passed.**
4. The software will calculate the amounts for lines 1 through 5 in columns 5 and 6 based on the amounts shown on those lines in columns 3 and 4. The amount shown in column 5, Total 2016 Tax Levy with Deferral is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. Enter on line 6 “Tax Certification of prior year received too late for 2015 levy” any amount certified by the Commissioner which was too late for the 2015 tax levy. Enter on line 7 “Other” any adjustments which are not part of the 2016-17 school budget such as an amount necessary to correct a prior year's tax levy. Line 8 “Grand Total” is calculated by the software as the sum of lines 5 through 7.
5. Column 7, November Election Separate Question to be Raised in 2017, is used for districts with November elections which have a passed separate question at the election. For the initial certification in May 2016, this column must be left blank. If a November separate question is passed by the voters, then the total amount of the passed November separate question must be entered here after the election. A revised A4F form containing the passed November separate proposal must be submitted to the personnel listed in item 8 below, within 15 days after the election.
6. The board secretary should complete and sign the certification in the lower left-hand corner. The “**Export PDF**” button will create the version of the form with the signature lines.
7. The municipal clerk should complete and sign the certification in the lower right-hand corner.
8. One copy should be distributed to each of the following:

County Board of Taxation  
Local Assessor  
NJ Division of Local Government Services  
Bureau of Financial Regulation and Assistance  
PO Box 803

Trenton, NJ 08625-0803  
Municipal Clerk  
Executive County Superintendent  
School District

**REGIONAL SCHOOL DISTRICTS (including the districts that merged with non-operating districts)**

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

**Form B**

1. The 2016-17 Tax Allocation to Municipalities Within a Regional District (Form B) must be completed first. The 2016-17 Tax Allocation to Municipalities screen requires entry in three columns, Percentage Share (column 2), Adjustment – Prior Year Tax Levy Certification Received too Late for 2015-16 (column 7), and Adjustment – Other (column 8). All other data is calculated by the software. A separate line will appear on the screen for each of the member municipalities of the regional district. Enter in column 2 the tax levy percentage share for each member from the "2016-17 Municipal Percentage Shares of Regional School District Tax Levy" printout. The total of the member percentage shares must equal 100% or data entry will not be able to be saved on this screen. Using the percentage shares entered and the local tax levies entered in the revenues section on lines 100, 860 and 862, the software will calculate each member municipality's share of the general fund and debt service tax levies. For the debt service levy premerge entered on line 861 the software will allocate the entire amount to the former receiving district, as recommended by the executive county superintendents and approved by the Commissioner in the merge approvals.
2. Enter in column 7 "Adjustment-Prior Year Tax Certification Received too Late for 2015-16" the total of any amount certified by the Commissioner which was too late for the 2015 tax levy. Enter in column 8 "Adjustment – Other" any adjustments which are not part of the 2016-17 budget such as an amount necessary to correct a prior year's tax levy. These additional amounts should be allocated using 2015-16 municipal percentage shares. These same amounts will be detailed in column 5 of Form A for the member municipality on lines 6 (Tax Cert/Prior Yr) and 7 (Other), respectively. The data entered in these columns will flow to lines 6 and 7 on Form A.
3. Once the data entry on Form B is complete, click the "**Save Data**" button at the bottom of the screen. Form B may be exported to either Excel or PDF by using the buttons at the bottom of the screen.
4. To access Form A for each municipality, click the link in the "A4F Form A" column for the individual municipality.

## Form A

Form A must be completed for each member municipality. When a member municipality Form A link is selected from the Form B screen, a Form A will appear for the selected member. The information in column 2, Tax Levy Certified by Board of School Estimate, Municipality, Commissioner or Voted is drawn from the amounts calculated by the software in the 2016-17 Form B screen.

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

- a. Column 3, Balance of Levy from 2015-16 to be Raised in 2016 will be blank for districts with an April election. For districts with November elections, the amount of the passed November 2015 question from column 7 of the 2015-16 A4F will be preloaded here.
- b. Complete column 4, Amount in Col. 2 to be Raised in 2016 Tax Levy by entering the same figures that appear in column 2 on lines 1, 2, 3 and 4. The software will calculate the total amount appearing on line 5 "Totals".
- c. The amounts entered in column 4 on lines 1, 2, 3 and 4 will appear on the appropriate line in column 5, Total 2016 Tax Levy with Deferral. The software will calculate the total amount appearing on line 5 "Totals". On line 6 "Tax certification of prior year received too late for 2015 levy" will be the amount from Form B for any amount certified by the Commissioner which was too late for the 2015 tax levy. On line 7 "other" will be the amount from Form B for any adjustments which are not part of the 2016-17 school budget such as an amount necessary to correct a prior year's tax levy. The software will calculate the grand total amount appearing on line 8 "Grand Total" as the total of lines 5, 6, and 7.
- d. Column 6, Amount in Col. 2 Deferred to 2017 Levy should be blank.
- e. Column 7, November Election Separate Question to be Raised in 2017, is used for districts with November elections which have a passed separate question at the election. For the initial certification in May 2016, this column must be left blank. If a November separate question is passed by the voters, then the total amount of the passed November separate question must be entered here after the election. A revised A4F form containing the passed November separate proposal must be submitted to the personnel listed in item g below, within 15 days after the election.
- f. The "**Export PDF**" button on Form A will create the version of the form with the signature lines. The board secretary should complete and sign the certification in the lower left-hand corner (municipal clerk does not sign). This button will not be available until the budget is approved by the county office.
- g. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

County Board of Taxation  
NJ Division of Local Government Services

Bureau of Financial Regulation and Assistance  
PO Box 803  
Trenton, NJ 08625-0803  
Executive County Superintendent  
School District

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

Municipal Clerk  
Local Assessor

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

- a. Preloaded on lines 1, 2, 3 and 4 in Balance of Levy from 2015-16 to be Raised in 2016 (column 3), will be the remainder of the 2015-16 tax levy to be raised in 2016. The amounts will agree with those from column 6 of the A4F for the 2015-16 school year for the respective line as transmitted to the department.
- b. Complete column 4, Amount in col. 2 to be Raised in 2016 Tax Levy, after consulting with the member municipality's municipal clerk. THE AMOUNT FOR THE GENERAL FUND MUST BE AT LEAST 50% OF THE COLUMN 2 AMOUNT, less the column 7 amount. An on-screen edit will ensure that the amount entered is at least 50% of the amount in column 2 less column 7. Data entry will not be saved until the on-screen edit is passed.
- c. The software will calculate the amounts for lines 1 through 5 in columns 5 and 6 based on the amounts on those lines in columns 3 and 4. The amount shown in column 5, Total 2016 Tax Levy with Deferral is the sum of columns 3 and 4 for the applicable lines. The amount shown in column 6 is the result of column 2 minus column 4 for the applicable line. On line 6 "Tax certification of prior year received too late for 2015 levy" will be any amount certified by the Commissioner which was too late for the 2015 tax levy from Form B. On line 7 "other" will be any adjustments which are not part of the 2016-17 school budget such as an amount necessary to correct a prior year's tax levy, from Form B. Line 8 "Grand Total" is calculated by the software as the sum of lines 5 through 7.
- d. Column 7, November Election Separate Question to be Raised in 2017, is used for districts with November elections which have a passed separate question at the election. For the initial certification in May 2016, this column must be left blank. If a November separate question is passed by the voters, then the total amount of the passed November separate question must be entered here after the election. A revised A4F form containing the passed November separate proposal must be submitted to the personnel listed in item g below, within 15 days after the election.
- e. The "**Export PDF**" button will create the version of the form with the signature lines. The board secretary should complete and sign the certification in the lower left-hand corner. This button will not be available until the budget is approved by the county office.

- f. The municipal clerk of each member municipality should complete and sign the certification in the lower right-hand corner of his/her municipality's Form A.
- g. One copy of the regional district's Form B and all constituent municipalities' Form A should be distributed to each of the following:

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

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

Municipal Clerk  
Local Assessor

**NOTE:** At the bottom of the Form A screen is a button “Go To Form B”. If there is an on-screen error at the top of Form A, then this button will not bring the user to Form B, but will stay on the current screen. This allows entry to be completed on Form A before leaving the screen. Any entry on the screen is not saved if there is an error message displayed at the top of the screen.

### **PRINTING THE A4F**

From the A4F Form A screen, select the “**Export PDF**” button at the bottom of the screen. This will create a PDF file formatted with the signature lines for the board secretary and the municipal clerk. This can be generated once the budget is approved by the county office.

### **A4F FOR CONSOLIDATED SCHOOL DISTRICTS**

The board secretary should complete both Form A and Form B by referencing section C above, Regional School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2016 (fiscal or split-year basis). For consolidated school districts, the percentage shares referred to for completion of the 2016-17 Tax Allocation to Municipalities (Form B) should be obtained from the County Board of Taxation, pursuant to N.J.S.A. 18A:8-37 and 54:4-49. Districts should submit a copy of their budgets to their County Board of Taxation, so that the apportionment calculations can be performed. Upon completion, the County Board of Taxation will distribute a form to the consolidated districts within their county that contains the net valuation, apportionment share, debits and credits, and total school tax due from each constituent municipality. The district will use this data to complete Form B of the A4F.



**A4F FOR DISTRICTS WITH DEFEATED BUDGETS**

The A4F should not be filed with the municipal clerk or tax assessor until action has been taken by the municipality or the Commissioner. The budget data contained in the budget program should be updated to reflect the budget based on the tax levy being certified by the municipality. The board secretary should complete and distribute copies of Form A and Form B (if necessary) by following the appropriate instructions above.

**A4F FOR TYPE I AND TYPE II DISTRICTS WITH A BOARD OF SCHOOL ESTIMATE**

The board secretary should complete only Form A by referencing section B above, Type II School Districts Without a Board of School Estimate, Non-Regional Districts Which Budget for Grades K-12 and Constituent Districts of Regional High School Districts, and following the instructions applicable to the manner in which the tax levy amounts are to be raised in 2016 (fiscal or split-year basis). Distribution of the A4F is limited to the school district and the executive county superintendent.

**A4F Form B:**

Tax Levy Certification - Form B
New Jersey Department of Education Office of School Finance 2016~17
2016~17 Tax Allocations To Municipalities Within A Regional District

Member Municipalities	Percentage Share	General Fund	Debt Service	Debt Service-Premerge	Debt Service - Repayment of CDL	Adjustment - Prior Year Tax Certification Received too Late for 2015~16	Adjustment - Other	A4F Form A
member 1	70.00000000%	0	0	0	0	0	0	Form A
member 2	20.00000000%	0	0	0	0	0	0	Form A
member 3	10.00000000%	0	0	0	0	0	0	Form A
<b>Total</b>	<b>100.0000000%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## A4F Form A:

Tax Levy Certification - Form A						
New Jersey Department of Education Office of School Finance Certificate and Report of School Taxes 2016~17 School Year						
County			District :			
Accounts	Tax Levy Certified by:	Balance of levy	Amt in Col 2	TOTAL 2016	Amt in Col 2	November Election
	Board of School Estimate	from 2015~16 to be	to be Raised in	TAX LEVY	Deferred to	Separate Question
	or Municipality/Commissioner	Raised in 2016	2016 Tax Levy	WITH DEFERRAL	2017 Levy	to be raised in 2017
	or Voted					
(1)	(2)	(3)	(4)	(5)	(6)	(7)
General Fund	11,033,884	0	11,033,884	11,033,884	0	0
Debt Service	172,082	0	172,082	172,082	0	0
Debt Service - PreMerge	0	0	0	0	0	0
Debt Service - Repayment of CDL	0	0	0	0	0	0
<b>TOTALS</b>	<b>11,205,966</b>	<b>0</b>	<b>11,205,966</b>	<b>11,205,966</b>	<b>0</b>	<b>0</b>
Tax certification of prior year received too late for 2015 levy				0		
OTHER*				0		
<b>GRAND TOTAL</b>				<b>11,205,966</b>		

A printable pdf version of the A4F can be generated once your budget is County Approved.

### ii. ESTIMATED TAX RATE INFORMATION

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

**NOTE: The A4F data entry must be completed before this screen can be completed. This screen uses the tax levy amounts from column 5 of the A4F form.**

Data entry on this screen is only required if the district is revising the Estimated Net Taxable Valuation and/or the Estimated Equalized Valuation. The preloaded estimates as of October 1, 2015 were obtained from the Department of Treasury and are posted at <http://www.state.nj.us/treasury/taxation/lpt/lptvalue.shtml>. If a district has a more recent estimate of the net taxable valuation and the equalized valuation amounts, they may enter them in columns B and H, respectively, along with the date of the estimates. Entry in columns B and H will flow automatically to columns E and K, respectively. If the district is not changing these valuation estimates, then all that is required is to open the screen and click the “**Save Data**” button.

Member municipalities are listed in the first column. If the district is a regular district, there will be the single municipality. Regional districts will see a line for each member municipality in the regional school district.

School Tax Rate Based on Estimated Net Taxable Valuation:

Without Repayment of Debt or Adjustments

- Column A uses the general fund tax levy from line 1 of column 5 of the Certification of Taxes form A4F for the general fund school levy.
- Column B1 is preloaded with the net taxable valuation received from the Department of Treasury, and column B2 is preloaded with the date of the estimated valuation, 10/1/15. Districts may overwrite the amount and date with a more recent estimate if they have one.
- Column C is calculated as column A divided by column B1, multiplied by 100. This is the estimated general fund school tax rate.

With Repayment of Debt and Adjustments

- Column D uses the total tax levy from line 8 of column 5 of the Certification of Taxes form A4F for the total school levy.
- Column E is populated with the same information from column B.
- Column F is calculated as column D divided by column E1, multiplied by 100. This is the estimated total school tax rate.

School Tax Rate Based on Equalized Valuation:

Without Repayment of Debt or Adjustments

- Column G uses the general fund tax levy from line 1 of column 5 of the Certification of Taxes form A4F for the general fund school levy.
- Column H1 is preloaded with the equalized valuation received from the Department of Treasury, and column H2 is preloaded with the date of the estimated valuation, 10/1/15. Districts may overwrite the amount and date with a more recent estimate if they have one.
- Column I is calculated as column G divided by column H1, multiplied by 100. This is the estimated equalized general fund school tax rate.

With Repayment of Debt and Adjustments

- Column J uses the total tax levy from line 8 of column 5 of the Certification of Taxes form A4F for the total school levy.
- Column K is populated with the same information from column H.
- Column L is calculated as column J divided by column K1, multiplied by 100. This is the estimated equalized total school tax rate.

Estimated Tax Rate Information								
County : /				District				
Estimated 16-17 School Tax Rate								
Without Repayment of Debt or Adjustments				With Repayment of Debt and Adjustments				
General Fund School Levy	Estimated Net Taxable Valuation		Estimated 16-17 General Fund School Tax Rate	Total School Levy	Estimated Net Taxable Valuation		Estimated 16-17 Total School Tax Rate	
A	B		C	D	E		F	
Member Municipalities	B1	B2(Date)	(A/B1)*100		E1	E2(Date)	(D/E1)*100	
	11,033,884	715,982,670	10/01/2015	1.5411	11,205,966	715,982,670	10/01/2015	1.5651

Estimated Tax Rate Information							
District :							
Estimated 16-17 Equalized School Tax Rate							
Without Repayment of Debt or Adjustments			With Repayment of Debt and Adjustments				
General Fund School Levy	Estimated Equalized Valuation		Estimated 16-17 Equalized General Fund School Tax Rate	Total School Levy	Estimated Equalized Valuation		Estimated 16-17 Equalized Total School Tax Rate
G	H		I	J	K		L
	H1	H2(Date)	(G/H1)*100		K1	K2(Date)	(J/K1)*100
11,033,884	771,220,704	10/01/2015	1.4307	11,205,966	771,220,704	10/01/2015	1.4530

## H. COMPLETING THE EDIT REPORT TAB

Selecting the “Edit Report” tab will run the edit tests on the data entry in the budget software. This report may take a few seconds to load. All fatal edits (noted with “Fatal” in red font in the Type column) must be cleared before a district will be able to submit the budget to the executive county superintendent for review. The edits labeled as “Warning” will not prevent a district from submitting a budget to the county office, but must be reviewed to ensure that data entry in the noted area is proper. Some of the warning edits are there to provide information to the county offices for the review process. A list of the edits is included at [Appendix B](#) of this document.

## I. COMPLETING THE COUNTY REVIEW AND APPROVAL TAB

All fatal edits must be cleared before the district will be able to submit the budget to the executive county business official (ECBO) and executive county superintendent (ECS) for review and approval. There will be a message at the top of the screen if all fatal edits have not been cleared, “Please go to the 'Edit Report page' and clear the errors.”

There are five separate boxes on the series of three screens on this tab:

### Screen 1:

- 1) For Advertising or Board of School Estimate

Screen 2:

- 2) After Advertising Prior to Public Hearing, or After Board of School Estimate
- 3) Results of Public Hearing

Screen 3:

- 4) For April Election Districts – Changes for Defeated Budgets or Passed Separate Questions
- 5) For November Election Districts – Changes for Separate Questions

**Screen 1 – Section 1: For Advertising or Board of School Estimate**

All districts must complete screen 1 “For Advertising or Board of School Estimate”.

When the district is ready to submit the budget for executive county superintendent review for advertising, or when Vocational or County Special Services districts are ready to submit the budget to the county office for review, check the box “Ready for Review” on the “District” line in the “For Advertising or Board of School Estimate” section. Checking of the box indicates that the district superintendent approves submission of the budget. The “Date” box will populate automatically when the page is saved. Districts with public hearings should enter the planned date of the public hearing in the next box. If the district does not hold public hearings, this box should be left blank. Use the arrows to navigate the calendar to the proper month and click on the date. Districts may use the “Comments” box to provide any additional information they wish to communicate to the county office. Click the “**Save**” button to save the data entry on the screen.

When the “Ready for Review” box is checked, the district user will no longer be able to perform data entry on all other screens. If changes are to be made, the district user must un-check this box and save the screen.

The ECBO will not have access to the review line until the district has checked the “Ready for Review” box on the district line. Once the ECBO has checked either box “Review Started” or “Approved”, the district will be blocked from performing any additional data entry in the budget software, including the district line on this screen, until the ECBO has unchecked the box. The ECBO may use the “Comments” box to provide any additional information they wish to communicate to the district. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed in the budget details, the ECBO must un-check all boxes on the ECBO line, save, and then the district must un-check the “ready for review” box on the district line and save.

The ECS will not have access to the review line until the ECBO has checked the “Approved” box on the ECBO line. Once the ECS has checked either box “Review Started” or “Approved”, the district and the ECBO will be blocked from performing any additional data entry in the budget software, including the lines on this screen, until the ECS has unchecked the box. The ECS may use the “Comments” box to provide any additional information they wish to communicate to the district or the ECBO. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed in the budget details, the ECS must un-check the box on the ECS line and save, then the ECBO must un-check the box on the ECBO line and save, then the district must un-check the “ready for review” box on the district line and save.

After the ECS has checked the “Approved” box on this page, a link will appear in the bottom right corner of the screen to move to the next section “**Go To Public Hearing >>**”. This link will bring the user to screen 2 with the next two sections for the review process. There will be no more entry needed in screen 1 after ECS approval for advertising or board of school estimate. Any further changes to the budget will be addressed in later sections of the county review and approval form.

In the top right corner of the screen is a link to “Advertising or Board of School Estimate History”. Every time the “Save” button is used by a district or county user, the content of all the boxes on the screen is stored in this file with a date stamp. This provides a complete history of the changes on this page during the review process.

The “**Reload Page**” button will refresh the page to the last saved version.

The screenshot shows a web form titled "County Review and Approval". At the top, there are input fields for "County" and "District:". Below these are two buttons: "Reload Page" and "Save". To the right of these buttons is a blue link: "Advertising or Board of School Estimate History".

The main section is titled "FOR ADVERTISING OR BOARD OF SCHOOL ESTIMATE:". It contains three rows of form elements:

- District:** Includes a "Ready for Review" checkbox, a "Date:" field, a "Planned Date of Public Hearing:" input field, and a "Comments:" text area.
- ECBO Preliminary Review:** Includes "Review Started" and "Approved" checkboxes, a "Date:" field, and a "Comments:" text area.
- ECS Review:** Includes "Review Started" and "Approved" checkboxes, a "Date:" field, and a "Comments:" text area.

Below the ECBO and ECS sections are "Reload Page" and "Save" buttons. At the bottom right of the form area is a blue link: "Go to Public hearing >>".

**Screen 2 – Section 2: After Advertising Prior to Public Hearing, or After Board of School Estimate**

For districts which advertised, if after advertising but before the public hearing changes are needed to the budget information, then this section of the county review and approval form will be used to open the data entry and document county office review of the changes. If no changes are needed between advertisement and public hearing, then this section is not applicable and should be skipped.

For districts which have a board of school estimate, where the board of school estimate proposed changes to the original budget, this section of the county review and approval form will be used to open the data entry, and document county office review of the changes. If no changes are needed from the board of school estimate review, then this section is not applicable and can be skipped.

In order for data entry to be opened for the district user to make changes, the executive county superintendent or the executive county business official must check the box “ECS or ECBO – Budget Changes Needed” in the “After Advertising and Prior to Public Hearing, or After BSE” section. The date will populate after the screen is saved. Click the “Save” button to save the change.

After the “ECS or ECBO – Budget Changes Needed” box has been checked and saved, the data entry screens will be available to the district user. After the district has made the necessary changes and passed all fatal edits, the district user should check the box “Ready for Review” on the “District” line in the “After Advertising and Prior to Public Hearing, or After BSE” section. Checking of the box indicates that the district superintendent approves submission of the revised budget. The “Date” box will populate automatically when the page is saved. Districts may use the “Comments” box to provide any additional information they wish to communicate to the county office. Click the “**Save**” button to save the data entry on the screen.

When the “Ready for Review” box is checked, the district user will no longer be able to perform data entry on all other screens. If changes are to be made, the district user must un-check this box and save.

The ECBO will not have access to the review line until the district has checked the “Ready for Review” box on the district line. Once the ECBO has checked either box “Review Started” or “Approved”, the district will be blocked from performing any additional data entry in the budget software, including the district line on this screen, until the ECBO has unchecked the box. The ECBO may use the “Comments” box to provide any additional information they wish to communicate to the district. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed in the budget details, the ECBO must un-check the boxes on the ECBO line, save, and then the district must un-check the “ready for review” box on the district line and save.

The ECS will not have access to the review line until the ECBO has checked the “Approved” box on the ECBO line. Once the ECS has checked either box “Review Started” or “Approved”, the district and the ECBO will be blocked from performing any additional data entry in the budget software, including the lines on this screen, until the ECS has unchecked the box. The ECS may use the “Comments” box to provide any additional information they wish to communicate to the district or the ECBO. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed in the budget details, the ECS must un-check the box on the ECS line and save, then the ECBO must un-check the box on the ECBO line and save, then the district must un-check the “ready for review” box on the district line and save.

After the ECS has checked the “Approved” box in this section, any further changes to the budget will be addressed in later sections of the county review and approval form.

In the top right corner of the screen is a link to “Public Hearing Status History”. Every time the “**Save**” button is used by a district or county user, the content of all the boxes on the screen is stored in this file with a date stamp. This provides a complete history of the changes on this page during the review process.

The “**Reload Page**” button will refresh the page to the last saved version.

In the bottom left corner of the screen, below section 3, is a link “Go to Advertising or Board of School Estimate” which will bring the user back to screen 1.

		<a href="#">Reload Page</a>	<a href="#">Save</a>	<a href="#">Public Hearing status history</a>	
AFTER ADVERTISING AND PRIOR TO PUBLIC HEARING, OR AFTER BSE:					
ECS or ECBO - Budget Changes Needed:	<input type="checkbox"/>	Date:			
District:	Ready for Review <input type="checkbox"/>	Date:		Comments:	<input type="text"/>
Checking of this box constitutes district superintendent approval of this budget submission.					
ECBO Preliminary Review:	Review Started <input type="checkbox"/>	Approved <input type="checkbox"/>	Date:	Comments:	<input type="text"/>
ECS Review:	Review Started <input type="checkbox"/>	Approved <input type="checkbox"/>	Date:	Comments:	<input type="text"/>

### **Screen 2 – Section 3: Results of Public Hearing**

This section is applicable to those districts which hold public hearings. Other districts should leave this section blank.

The district will need to check either statement A or B in the “Results of Public Hearing” section to indicate the results of the public hearing. Districts must send to the executive county superintendent a copy of the board resolution approving the budget. If no changes are required as a result of the public hearing, the district should check box A, and no more entry is required in this section. If changes are required as a result of the public hearing, then Box B should be selected, and the county office notified that changes are needed.

In order for data entry to be opened for the district user to make changes, the executive county superintendent or the executive county business official must check the box “ECS or ECBO – Budget Changes Needed for Final Preparation” in the “Results of Public Hearing” section. The date will populate after the screen is saved. Click the “**Save**” button to save the change.

After the “ECS or ECBO – Budget Changes Needed” box has been checked and saved, the data entry screens will be available to the district user. After the district has made the necessary changes and passed all fatal edits, the user should check the box “Ready for Review” on the “District” line in the “Results of Public Hearing” section. Checking of the box indicates that the district superintendent approves submission of the revised budget. The “Date” box will populate automatically when the page is saved. Districts should use the “Comments” box to provide information regarding the changes made to the budget. Click the “**Save**” button to save the data entry on the screen.

When the district “Ready for Review” box is checked, the district user will no longer be able to perform data entry on all other screens. If changes are to be made, the user must un-check this box and save.

The ECBO will not have access to the review line until the district has checked the “Ready for Review” box on the district line. Once the ECBO has checked either box “Review Started” or “Approved”, the district will be blocked from performing any additional data entry in the budget software, including the district line on this screen, until the ECBO has unchecked the box. The ECBO may use the “Comments” box to provide any additional information they wish to communicate to the district. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed



in the budget details, the ECBO must un-check the boxes on the ECBO line, save, and then the district must un-check the “ready for review” box on the district line and save.

The ECS will not have access to the review line until the ECBO has checked the “Approved” box on the ECBO line. Once the ECS has checked either box “Review Started” or “Approved”, the district and the ECBO will be blocked from performing any additional data entry in the budget software, including the lines on this screen, until the ECS has unchecked the box. The ECS may use the “Comments” box to provide any additional information they wish to communicate to the district or the ECBO. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed in the budget details, the ECS must un-check the box on the ECS line and save, then the ECBO must un-check the box on the ECBO line and save, then the district must un-check the “ready for review” box on the district line and save.

After the ECS has checked the “Approved” box in this section, or after the district has checked statement A that no changes were needed, a link will appear in the bottom right corner of the screen to move to the next section “**Go To Election Results >>**”. This link will bring the user to screen 3 with the next two boxes for the review process. There will be no more entry needed in screen 2 after ECS approval or district certification that no changes were needed. Any further changes to the budget will be addressed in later sections of the county review and approval form. In the bottom left corner of the screen is a link “Go to Advertising or Board of School Estimate” which will bring the user back to screen 1.

In the top right corner of the screen is a link to “Public Hearing Status History”. Every time the “**Save**” button is used by a district or county user, the content of all the boxes on the screen is stored in this file with a date stamp. This provides a complete history of the changes on this page during the review process.

The “**Reload Page**” button will refresh the page to the last saved version.

RESULTS OF PUBLIC HEARING:					
District - Select Statement A or B:					
A: I certify that the 2016-17 budget approved by the Executive County Superintendent was adopted as approved after the public hearing.				<input checked="" type="checkbox"/>	
B: I certify that the 2016-17 budget was revised either by reallocating resources to other line items or by revising the total amount after the approval by the Executive County Superintendent and adopted after the public hearing, and all changes are reflected in the school district budget statement.				<input type="checkbox"/>	
ECS or ECBO - Budget Changes Needed for Final Preparation				<input type="checkbox"/>	Date:
District:	Ready for Review	<input type="checkbox"/>	Date:	Comments:	<input type="text"/>
Checking of this box constitutes district superintendent approval of this budget submission.					
ECBO Preliminary Review:	Review Started	<input type="checkbox"/>	Approved	<input type="checkbox"/>	Date: Comments: <input type="text"/>
ECS Review:	Review Started	<input type="checkbox"/>	Approved	<input type="checkbox"/>	Date: Comments: <input type="text"/>
<a href="#">&lt;&lt; Go to Advertising or Board of School Estimate</a>		<input type="button" value="Reload Page"/> <input type="button" value="Save"/>		<a href="#">Go to Elections Results &gt;&gt;</a>	

### **Screen 3 – Section 4: For April Election Districts, Changes for Defeated Budgets or Separate Questions**

This section is applicable to districts with April elections. All other districts should leave this section blank.

After the April election, districts must answer the questions on the first two lines in this section by selecting Yes, No or N/A from the drop-down menu.

- Was a separate question passed at the April election?
- Was the budget passed at the April election?

If no changes are needed to the budget as a result of the April election, the data entry ends here. No further changes are needed and budget is complete.

In order for data entry to be opened for the district user to make changes for a defeated budget or for a passed separate question, the executive county superintendent or the executive county business official must check the box “ECS or ECBO – Budget Changes Needed for Defeated Budget or Passed Separate Question” in the “For April Election Districts” section. The date will populate after the screen is saved. Click the “**Save**” button to save the change.

After the “ECS or ECBO – Budget Changes Needed for Defeated Budget or Passed Separate Question” box has been checked and saved, the data entry screens will be available to the district user. After the district has made the necessary changes and passed all fatal edits, the user should check the box “Ready for Review” on the “District” line in the “For April Election Districts” section. Checking of the box indicates that the district superintendent approves submission of the budget. The “Date” box will populate automatically when the page is saved. Districts should use the “Comments” box to provide information regarding the changes made to the budget. Click the “**Save**” button to save the data entry on the screen.

When the “Ready for Review” box is checked, the district user will no longer be able to perform data entry on all other screens. If changes are to be made, the user must un-check this box and save.

The ECBO will not have access to the review line until the district has checked the “Ready for Review” box on the district line. Once the ECBO has checked either box “Review Started” or “Approved”, the district will be blocked from performing any additional data entry in the budget software, including the district line on this screen, until the ECBO has unchecked the box. The ECBO may use the “Comments” box to provide any additional information they wish to communicate to the district. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed in the budget details, the ECBO must un-check the boxes on the ECBO line, save, and then the district must un-check the “ready for review” box on the district line and save.

The ECS will not have access to the review line until the ECBO has checked the “Approved” box on the ECBO line. Once the ECS has checked either box “Review Started” or “Approved”, the district and the ECBO will be blocked from performing any additional data entry in the budget software, including the lines on this screen, until the ECS has unchecked the box. The ECS may use the “Comments” box to provide any additional information they wish to communicate to the district. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically. If changes are needed in the budget

details, the ECS must un-check the box on the ECS line and save, then the ECBO must un-check the box on the ECBO line and save, then the district must un-check the “ready for review” box on the district line and save.

In the bottom left corner of the screen is a link “<<Go to Public Hearing” which will bring the user back to screen 2.

In the top right corner of the screen is a link to “Election Results- Status History”. Every time the “Save” button is used by a district or county user, the content of all the boxes on the screen is stored in this file with a date stamp. This provides a complete history of the changes on this page during the review process.

The “Reload Page” button will refresh the page to the last saved version.

FOR APRIL ELECTION DISTRICTS - CHANGES FOR DEFEATED BUDGETS:

Reload Page Save Election Results - Status History

District - Was Separate Question Passed at April Election? N/A

District - Was Budget Passed at April Election?

ECS or ECBO - Budget Changes Needed for Defeated Budget or Passed Separate Question  Date:

District: Ready for Review  Date: Comments:

Checking of this box constitutes district superintendent approval of this budget submission.

ECBO Preliminary Review: Review Started  Approved  Date: Comments:

ECS Review: Review Started  Approved  Date: Comments:

### **Screen 3 – Section 5: For November Election Districts, Changes for Separate Questions**

This section is applicable to districts with November elections which have separate questions proposed to the voters. All other districts should leave this section blank.

After the November election, districts with separate questions must answer the question on the first line in this section by selecting Yes or No from the drop-down menu:

- Was the separate question passed at the November election?

If no changes are needed to the budget as a result of the November election, the data entry ends here. No further changes are needed.

In order for data entry to be opened for the district user to make changes for a passed November separate question, the executive county superintendent or the executive county business official must check the box “ECS or ECBO – Budget Changes Needed for Passed November Separate Proposal” in the “For November Election Districts” section. The date will populate after the screen is saved. Click the “Save” button to save the change.

After the “ECS or ECBO – Budget Changes Needed for Passed November Separate Proposal” box has been checked and saved, the data entry screens will be available to the district user. After the district has made the necessary changes and passed all fatal edits, the user should check the box “Ready for Review” on the “District” line in the “For November

Election Districts” section. Checking of the box indicates that the district superintendent approves submission of the budget. The “Date” box will populate automatically when the page is saved. Districts should use the “Comments” box to provide information regarding the changes made to the budget. Click the “**Save**” button to save the data entry on the screen.

When the “Ready for Review” box is checked, the district user will no longer be able to perform data entry on all other screens. If changes are to be made, the user must un-check this box and save.

The ECBO will not have access to the review line until the district has checked the “Ready for Review” box on the district line. Once the ECBO has checked either box “Review Started” or “Approved”, the district will be blocked from performing any additional data entry in the budget software, including the district line on this screen, until the ECBO has unchecked the box. The ECBO may use the “Comments” box to provide any additional information they wish to communicate to the district. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically when the page is saved. If changes are needed in the budget details, the ECBO must un-check the boxes on the ECBO line, save, and then the district must un-check the “ready for review” box on the district line and save.

The ECS will not have access to the review line until the ECBO has checked the “Approved” box on the ECBO line. Once the ECS has checked either box “Review Started” or “Approved”, the district and the ECBO will be blocked from performing any additional data entry in the budget software, including the lines on this screen, until the ECS has unchecked the box. The ECS may use the “Comments” box to provide any additional information they wish to communicate to the district. Click the “**Save**” button to save the data entry on the screen. The “Date” box will populate automatically when the page is saved. If changes are needed in the budget details, the ECS must un-check the box on the ECS line and save, then the ECBO must un-check the box on the ECBO line and save, then the district must un-check the “ready for review” box on the district line and save.

In the bottom left corner of the screen is a link “<<Go to Public Hearing” which will bring the user back to screen 2.

In the top right corner of the screen is a link to “Election Results- Status History”. Every time the “**Save**” button is used by a district or county user, the content of all the boxes on the screen is stored in this file with a date stamp. This provides a complete history of the changes on this page during the review process.

The “**Reload Page**” button will refresh the page to the last saved version.

**FOR NOVEMBER ELECTION DISTRICTS - CHANGES FOR SEPARATE QUESTIONS:**

District - Was Question Passed at November Election?

ECS or ECBO - Budget Changes Needed for Passed November Separate Proposal  Date:

**District:** Ready for Review  Date:

Comments:

Checking of this box constitutes district superintendent approval of this budget submission.

**ECBO Preliminary Review:** Review Started  Approved  Date:

Comments:

**ECS Review:** Review Started  Approved  Date:

Comments:

[<< Go to Public hearing](#)

## SECTION IV

### UFB/ADVERTISED FILE

#### A. USER-FRIENDLY BUDGET (UFB)

This tab will not be available until the release of State Aid.

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

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

The law and regulations (N.J.A.C. 6A:23A-8.1) requires the “user-friendly” budget to include, but not be limited to the following information: all line items aggregated by item type; the school tax rate; the equalized school tax rate; revenues by major category; the amount of available surplus; a description of unusual revenues or appropriations, with a description of the circumstances of the revenues and appropriations; and a list of shared services agreements in which the district is participating. In addition, N.J.S.A. 18A:7F-5.3 requires the “user-friendly” budgets to include detailed contract terms and benefits (in effect as of January 1, 2016) for the superintendent, assistant superintendent, the school business administrator, and any employee with an annual salary that exceeds \$75,000 who is not a member of a collective bargaining unit. This information is also required to be submitted to the executive county superintendent with the annual budget.

The 2016-17 budget software will automatically create the user-friendly budget files (in PDF format) that are required to be posted, upon data entry of non-budgetary information in three supporting documentation items. For all components of the user-friendly budget, the software includes items for completion of the report to be posted. A list of these items is included below. Supporting documentation items are provided for the listing of unusual revenues and appropriations, contract information for select staff, shared service agreements, and estimated tax rate disclosure. The estimated tax rate calculation under the tax levy certification tab calculates the school tax rate and equalized school tax rates as published based upon district data entry. In addition, the recapitulation of balances report in the software has been condensed for advertising as well as for the user-friendly budget.

After all fatal edits have been cleared, districts can select the user-friendly budget on the UFB/Advertised Budget tab to create the PDF file.

Included in the user-friendly budget file are the following reports:

- Advertised Enrollments
- Advertised Revenues
- Advertised Appropriations
- Advertised Recapitulation of Balances
- Per Pupil Costs
- Unusual Revenues and Appropriations
- Shared Services
- Estimated Tax Rate Information
- Contract Information for Select Staff
- Advertised Blended Resource Statement (school-based budget districts only)

## **CONTRACTUAL SALARY AND BENEFITS SUMMARY FORM**

### General information:

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

The collection of this information is included on the **Supporting Documentation** tab of the budget software, under "**Contract Information for Select Staff**". Employees to be included in the worksheet are:

- the superintendent of schools,
- the assistant superintendent of schools,
- the school business administrator, and
- any employee with an annual base salary that exceeds \$75,000 who is not a member of a collective bargaining unit.

For all information provided in the 2016-17 worksheet, districts must use the language of whatever contract was in effect as of January 1, 2016. Supply the information for all employees in these categories who were employed at that time.

In the amount columns of the worksheet, the information must be reported as an annualized amount based on the contract in effect January 1, 2016. The number entered should represent the maximum amount that the employee could be paid in each salary/benefit category in a year.

### Definitions:

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

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

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

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

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

### **Creating the User-Friendly Budget File with the Budget Software**

To generate the User Friendly Budget Summary for posting:

1. Make sure your district has passed the Edit Report with no fatal errors.
2. On the County Review and Approval tab, in the section entitled "For Advertising or Board of School Estimate" the "Ready for Review" box must be checked.
3. On the "UFB/Advertised Budget" Tab, select "User Friendly Budget" to take you to the next screen to generate the output.
4. Select "Click to generate PDF version of the User Friendly Budget Summary." NOTE: the output will appear in a new window, and (depending upon your browser) may be hidden behind your active window.
  - a. You can review your district's User Friendly Budget Summary report in this new window, using the scroll bar on the right to move through the document.
  - b. To save this report for posting to your district's website and for distribution purposes, select "File – Save as" from the menu in this new window.

## **B. ADVERTISED FILE FOR NEWSPAPERS**

This tab will not be available until the release of State Aid.

All edits must be cleared and the budget marked as "ready for review" on the first page of the County Review and Approval tab before the district will be able to create the advertised file for newspapers.

The advertised file does not apply to and is not accessible from the report menu by county vocational and special services school districts.



Included in the advertised file for newspapers are the following reports:

- Advertised Enrollments
- Advertised Revenues
- Advertised Appropriations
- Advertised Recapitulation of Balances
- Per Pupil Costs
- Capital Projects Summary
- Advertised Blended Resource Statement (school-based budget districts only)

The advertised enrollment report is comprised of three enrollment columns. The first two columns are preloaded amounts from ASSA. The third column is calculated from entries made on the Enrollment tab in the budget software.

On the revenues report, six transfer lines to other funds (lines 835 & 836, transfers from general fund to special revenue, line 855, transfers from capital reserve to debt service, line 72120 transfer property sale proceeds to debt service reserve, line 72122 transfer from general fund surplus to debt service to repay CDL, and line 87080 preschool education aid transfer to general fund) are subtracted from the bottom of the advertised revenues report for a new grand total, net of transfers.

The advertised appropriations section of the budget (function level) is a summary of the information contained in the unadvertised section detailed appropriations (object level.) With the budget program, there is no data entry screen for the advertised appropriations. This report is created from the entries made on the appropriations screen. Transfer lines to other funds (lines 2040/2060, local contribution to special revenue fund, line 76340, transfers from capital reserve to debt service, line 72120, transfer of property sale proceeds to debt service reserve, and line 87080, transfers from preschool education aid to general fund) are subtracted from the bottom of the advertised appropriations report for a new grand total, net of transfers.

The recapitulation of balances report in the software has been condensed for advertising.

The advertised school-based statement reflects summary totals of the revenues and appropriations reported in the school-based budgets.

### **Creating the Advertised File with the Budget Software**

To create the advertised file for newspapers:

1. On the “UFB/Advertised Budget” Tab, select Advertised Budget.
2. At the bottom of the page click on the link “Click to generate Advertised Budget Summary.” This will open a separate window and may take a few seconds to calculate.
3. The window will display the advertised file in HTML format. The file can be saved by selecting “File - Save As” from the menu at the top of the screen. The report is designed as landscape-oriented on legal size paper. Please make sure to adjust your page setup before printing this document.

If the toolbar is not visible for the user to select “File – Save As”, then the toolbar must be enabled. Use “Alt-F” on the keyboard to open the menu bar. Thereafter the user can select the “View” menu option and select the menu bar option, so that when the screen opens the next time the menu bar will show.

Another option to use if the menu bar does not appear, is to use “Alt-S” to save the output page.

## SECTION V

### PRINTING

Selecting the “Printable PDF” tab will take users to a screen where they will be able to reproduce the contents of each of the individual Budget screens as separate tables within a single document in PDF format for ease of sharing and printing. Once on this screen, users will first see a description of what is to be created, as well as some cautions and advice on settings necessary to ensure smooth production of the PDF. To create the PDF, users will click on the hyperlink “Click to generate the PDF” embedded in the text.

#### Detailed Budget Report Printable PDF

This will generate a PDF file reporting all data currently entered for this district by category. Note this is a detailed file reporting many categories at the individual line level and is for review purposes; it is not a User Friendly Budget summary or an Advertised Budget and must not be treated as such. Be aware this file can exceed one hundred pages in length and requires legal-sized paper for printing. This report will take several seconds to generate. Depending on your browser settings, the report may open in your browser, or your browser may require that you save the file to your PC.

For all users, it is important for Adobe Reader to permit the browser to use a pop-up for displaying results; therefore, if after selecting the above "Click to generate the PDF" link you do not have a pop-up appearing at the bottom of your screen, please proceed with the following:

- 1) Open Adobe Reader
- 2) Select "Edit" menu on the toolbar and click on "Preferences"
- 3) In the open Preferences window, select "Internet" under Categories
- 4) Under "Web Browser Options" click to remove the checkmark next to "Display PDF in browser"
- 5) Click "OK"
- 6) Return to the Budget webpage and select again "Click to generate the PDF"

**SECTION VI**

**MISCELLANEOUS SAMPLE REPORTS**

**A. SAMPLE OF DISTRICT BUDGET STATEMENT CERTIFICATIONS**

State of New Jersey  
Department of Education  
Office of School Finance

**2016-2017 DISTRICT BUDGET  
STATEMENT OF CERTIFICATION - SEPARATE PROPOSAL(S)**

DISTRICT \_\_\_\_\_

COUNTY \_\_\_\_\_

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

**STATEMENT A**

I certify that the 2016-2017 separate proposal(s) approved as to form and accuracy by the Executive County Superintendent of Schools was (were) adopted as approved after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

**STATEMENT B  
(Check one)**

( ) I certify that the 2016-17 separate proposal(s) was(were) revised after the approval by the Executive County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached interpretative statement and itemized accounting.

or

( ) I certify that the 2016-17 separate proposal(s) was(were) initially developed and adopted after the public hearing and said proposal(s) is(are) reflected on the attached interpretative statement and itemized accounting.

or

( ) I certify that the 2016-17 separate proposal(s) was (were) withdrawn from consideration after the approval by the Executive County Superintendent of Schools and after the public hearing.

\_\_\_\_\_  
Chief School Administrator

\_\_\_\_\_  
Secretary, Board of Education

I have reviewed the 2016-17 budget statement additional certification for separate proposal(s) and related materials after the public hearing and have determined that the above executed certification is correct and approved.

\_\_\_\_\_  
Executive County Superintendent

\_\_\_\_\_  
Date

## **B. SAMPLE BALLOT QUESTIONS**

### **REGULAR GENERAL FUND LEVY - BASE BUDGET**

RESOLVED, That there should be raised for General Funds \$ Line 100 in 2016-17 for the ensuing School Year (2016-17)

### **SEPARATE PROPOSAL FOR ADDITIONAL FUNDS**

RESOLVED, That there should be raised an additional \$ \_\_\_\_\_ for General Funds in the same school year (2016-17). These taxes will be used exclusively for district wording regarding purpose or purposes for additional funds. Approval of these taxes will or will not result in a permanent increase in the district's tax levy. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

## **C. SAMPLE STATEMENT OF PURPOSE FOR CAPITAL RESERVE WITHDRAWALS/ DEPOSITS FOR EXCESS COSTS AND OTHER CAPITAL PROJECTS (NON- REFERENDUM PROJECTS)**

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

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

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

**Samples of the Capital Reserve Statement of Purpose follow:**

**Capital Reserve Withdrawal - Excess Costs**

Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$ Line 620 or portion of Line 620 that is excess costs for excess costs of district wording to describe the specific facilities project and purpose. The total cost of this school facility project is \$ total cost of the project for which \$ final eligible cost of the project was determined as the final eligible cost and within the facilities efficiency standards and the \$ amount of excess costs was determined as excess costs and represent expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

**Capital Reserve Withdrawal - Other Capital Projects**

Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$ Line 620 or portion of Line 620 that is for other capital projects for other capital project costs of district wording to describe the specific project(s) and purpose. The total costs of this project is \$ total cost of the other capital project(s) which represent expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

**Capital Reserve Deposit**

Included in the general fund appropriations is \$ Line 76360 amount or \$ portion of line 76360 which is for a designated use for deposit into the board of education’s approved Capital Reserve Account for future funding of district wording to state and describe specific project and purpose. This deposit is for excess costs of the stated school facilities project or an other capital project and represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards necessary to achieve the core curriculum content standards.

**D. SAMPLE ADVERTISED STATEMENT FOR USE OF SURPLUS, CAPITAL RESERVE, AND/OR TAX LEVY FOR APPROVED REFERENDUM PROJECT(S)**

Districts may use the April school election to receive voter approval for use of capital reserve and/or surplus for a previously approved referendum project(s). Approval may be obtained through the original budget certified for taxes, which must include a statement in the advertised budget. The budget software will not produce this statement of purpose.

## **Sample Statement for Additional Funds for Referendum Projects**

### **Capital Reserve Funds**

Included in the general fund budget is \$ Line 620 or portion of line 620 for excess cost to be withdrawn from the board of education's approved Capital Reserve Account to supplement the approved date of referendum referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The additional Capital Reserve funds are needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

### **Surplus**

Included in the general fund budget is \$ Line 580 or portion of line 580 for excess cost of the board of education's surplus funds to supplement the approved date of referendum referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The use of surplus funds is needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

### **Tax Levy**

Included in the general fund budget is \$ Line 100 or portion of line 100 for excess cost to be raised in additional tax levy to supplement the approved date of referendum of \$ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The additional tax levy is needed in addition to the approved \$ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

## SECTION VII

### **DEFEATED/REDUCED BUDGET PROCEDURES OVERVIEW**

In the event of a budget defeat, prepare the revised budget reflecting the tax levy reduction that was certified for taxes, and submit the revised budget and other budget materials and the board of education's resolution concerning the reduced budget to the executive county superintendent within 15 days after the local governing body or Board of School Estimate takes action, pursuant to N.J.S.A. 18A:7F-5(e)(4). In addition, copies of the local governing body's or Board of School Estimate's resolution shall be submitted.

Pursuant to N.J.S.A. 18A:7F-5(e)4, districts will submit the final budget and the A4F to the county office within 15 days after the budget was certified for taxes. The budget data submitted should be that budget based on the tax levy certified by the municipality, regardless as to whether an application for restoration of reductions will be made to the Commissioner. The county office will perform its required review of the amended budget.

Districts will be requested to submit a budget reflecting revisions resulting from the Commissioner's decision on any budget reduction application for restoration following the certification of taxes.

All base budgets that have been defeated by the voters are submitted to the governing body of each of the municipalities included within the district. N.J.S.A. 18A:7F-5(e), as amended, provides for action on the voter defeat or board of school estimate reduction of a proposed budget that differs based on the status of the proposed budget either above or below the district's expected local levy.

#### **Proposed base budgets over the expected local levy**

Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation reductions and/or through increases in estimated revenues. Any reductions may be appealed on the grounds that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations. A district may not appeal any reductions on the grounds that the amount is necessary for a thorough and efficient education.

#### **Proposed base budgets at or below the expected local levy**

Reductions may be made by the municipality(ies) or board of school estimate to the certified tax levy through appropriation reductions and/or through increases in estimated revenues. Any



reductions may be appealed on the grounds that the amount is necessary for a thorough and efficient education or that the reductions will negatively impact on the stability of the district given the need for long term planning and budgeting. In considering the appeal, the Commissioner will consider enrollment increases or decreases within the district; the history of voter approval or rejection of district budgets; the impact on the local levy; and whether the reductions will impact on the ability of the district to fulfill its contractual obligations.

### **Decisions on defeated separate proposals**

Separate proposals are considered final with no appeal to the municipal governing body or the Commissioner. Proposals not passed by the voters or approved by the board of school estimate may not be executed through modifications to the base budget or through the appropriation of surplus. The stated purpose of the defeated separate proposal may be executed in the budget year through donations or contributions from an external source but the donation cannot bind the district board of education for future funding of the initial project/purpose. For example, the donor may not stipulate that the board of education must match the same amount in funds in the subsequent year.

All districts with defeated voter budgets or board of school estimate reductions of the proposed budget should reference N.J.A.C. 6A:23A-9.7, "Procedures following voter defeat of proposed budget", for the procedures to be followed, including the timetable for submission of materials to the county office, the municipal governing body(ies), and the Commissioner. Information on post-election procedures is also contained in the election calendar posted at <http://www.state.nj.us/education/finance/fp/dwb.shtml>.

Districts should access the budget program and review the Report of District Status Above or Below Expected Local Levy to determine the status of the budget after reduction.

Listed below are the materials that must be submitted to the municipal governing body(ies) and the executive county superintendent of schools within two days of the certification of the election results in the event of a budget defeat. These materials will be used by the municipal governing body(ies) in the review of the defeated budget. Under N.J.S.A. 18A:22-37, May 19, 2016 is the last day for the governing body of a district with an April election, after consultation with the board of education, to determine and certify to the county board of taxation the amount of money necessary for school purposes to be raised by taxation for the 2016-17 school year. In the event that such certification is not made or there is a failure to agree among constituent members of a regional school district on the amount that should be certified by that date, it is the Commissioner's responsibility to review the defeated budget and determine the amount necessary to provide a thorough and efficient system of public education in the district for the 2016-17 year.

## **Defeated Budget Information**

It is the responsibility of the board of education pursuant to N.J.A.C. 6A:23A-9.7(a)1, to present to the municipal governing body(ies) and the executive county superintendent, within two days of the certification of election results, the proposed School District Budget Statement which was defeated by the voters, along with the following information:

- A complete line-item budget listing each item by code and line description, including actual expenditures for the previous school year, actual budgeted amount for the current school year, proposed budgeted amount for the ensuing school year as proposed to the voters the advertised budget for the ensuing school year, and all supporting documentation and narrative explanations;
- A copy of the annual progress report, if applicable, submitted to the Commissioner pursuant to Q.S.A.C.;
- A copy of the district's most recent annual audit;
- An explanation of any action(s) to reallocate, direct additional expenditures, and so forth, taken by the Commissioner, or the executive county superintendent on behalf of the Commissioner, or a statement to the effect that no such actions were taken;
- Numbers of professional and nonprofessional staff, during the current school year and projected for the ensuing school year, together with reasons for any increase or decrease;
- Pupil enrollment by grade for the district as of the preceding June 30, the last day prior to the preceding October 16, and as projected for October of the ensuing school year;
- Salary schedules for all employees;
- Number of schools and classrooms in each school;
- Tuition received or paid during previous school year, anticipated for the current school year and projected for the ensuing school year;
- A substantiation of need for any proposed capital projects and/or deposits into the capital reserve, including documentation of the projects' inclusion in the LRFPP;
- Any information required for submission to the executive county superintendent pursuant to N.J.A.C. 6A:23A-9.7 not specifically enumerated above;
- Applicable portions of The Taxpayer's Guide to Education Spending and New Jersey School Performance Report; and
- Any other documentary materials or records the executive county superintendent may suggest based on specific circumstances in the district.

IN ADDITION, IT IS RECOMMENDED THAT THE FOLLOWING MATERIALS BE INCLUDED:

- Copies of additional spending proposals, if any, indicating which were approved and which were rejected by the voters;
- Rationale for any new positions;
- Rationale for any new programs;
- Rationale for any new and replacement equipment; and
- Rationale for any major line item increases or decreases.

For Type I districts, the above materials must be submitted to the board of school estimate along with the other budget materials for use in its determination of the amount that should be certified for taxes.