PREPARATION OF THE SUPPORTING DOCUMENTATION PACKET

A. Listing of Supporting Documentation Items and Samples

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

Document Number	Document Description	Completed by
	Cover page summarizing the district budget status	All Districts
(1)	A statement of initiatives and priorities and description of programs and services in excess of the maximum T&E amount.	All Districts
(2)	A description of new programs or enhancements that ensure the implementation of the Core Curriculum Content Standards.	Regular and Vocational
(3)	A schedule of budgeted positions for the current year and the budget year.	All Districts
(4)	A description of the capital outlay budget.	All Districts
(5)	A calculation of the amount of general fund free balance available for appropriation in 2003-04 (not applicable for Abbott districts)	Regular and Vocational
(6)	A listing of tuition information to support tuition revenues and tuition appropriations.	All Districts
(7)	A budget summary review form.	All Districts
(8)	Recapitulation of Selected 2003-04 Revenues.	All Districts
(9)	Excess general fund free balance calculations.	Regular and Vocational
(10)	For Level II and Level III districts, a summary of funds included in the budget to correct identified deficiencies.	Level II, Level III
(11)	For Level II and Level III districts, a summary, by account number, of the amounts budgeted to implement the corrective action plans.	Level II, Level III
(12)	A listing, by project, of withdrawals from the capital reserve account and a summary of deposits into the account.	All Districts
(13)	Eliminated	
(14)	A summary of funds appropriated in the base budget for non-remote and non-public busing.	Regular and Vocational
(15)	The detail by intended use of Early Childhood Program Aid.	Regular
(16)	The detail by school of the intended uses of Demonstrably Effective Program Aid.	Regular and Vocational

(17)	The detail by intended use of Distance Learning Network Aid.	All Districts
(18)	The detail by intended use of Instructional Supplement Aid.	Regular and Vocational
(19)	The detail by issuance and status of the amount reported as 6/30/02 audited unreserved capital projects fund balances.	Regular

B. Instructions for Completion

Special attention must be given to the completion of the Supporting Documentation packet. With its inclusion in the budget program, edit checks are incorporated and will produce error messages if failed. As with the other budget data, districts will submit a paper version of the Supporting Documentation packet to the county office for the interim steps throughout the approval process. The county office will not accept any budget documents for review and approval that have not been generated by the budget program and do not indicate that edits were run and no fatal errors were detected.

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

Specific instructions for completing each supporting documentation is below followed by a sample of the printed report.

Cover Page

The budget program will not allow access to the spending growth limitation adjustment, cap banking adjustment, or separate proposal screens unless an X has been placed next to the applicable spending growth limitation adjustment/cap banking/separate proposal status line. It is recommended that districts access those screens in the preliminary stages of budget preparation to determine their eligibility for cap banking, or a statutory or Commissioner spending growth limitation adjustment.

To determine the total amount of a district's "unused cap" to "bank" for use in the subsequent year's budget, all districts (except Abbott districts) are required to fill out all five statutory SGLA worksheets. There will be an edit to check that an X has been entered for the statutory SGLAs. Only those districts requesting a Commissioner SGLA, banked cap, or separate proposal should reflect Xs on those lines. All other data shown on the paper version of the cover page will be produced by the budget program.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE

2003-2004

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

_____
DISTRICT

DISTRICT STATUS

_____ Abbott District
_____ DFGA District
_____ Level II District
_____ Level III District

BUDGET STATUS

$ _____ Budgeted Per Pupil Regular spending _____ Exceeds Maximum
_____ Within T & E Range
_____ At or Below Minimum

$ _____ Total Excess Spending

DISTRICT BUDGET DATA

$ _____ Maximum Permitted Net Budget (MPNB) before Adjustments
$ _____ Statutory Spending Growth Limitation Adjustments
$ _____ Adjustment for Use of Banked Cap
$ _____ Commissioner Spending Growth Limitation Adjustments
$ _____ Maximum Permitted Net Budget per Net Budget Cap Worksheet
$ _____ Separate Proposal(s) – Voters or Board of School Estimate Amount
$ _____ Minimum Tax Levy
$ _____ Proposed Base Budget Tax Levy

_____ Projected 2003-04 WENR – District
_____ Projected 2003-04 Resident Enrollment – District
_____ Projected 2003-04 WENR – DOE
_____ Projected 2003-04 Resident Enrollment – DOE
_____ Projected 2002-03 WENR – District
_____ Projected 2002-03 Resident Enrollment – District
_____ Projected 2002-03 WENR – DOE
_____ Projected 2002-03 Resident Enrollment – DOE

<u>Supporting Documentation Item 1</u> – District Statement of Priorities

Supporting Documentation Item 1a –

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

Supporting Documentation Item 1b –

Supporting documentation item 1b is to be used to describe in specific detail the reasons why and to the extent that a district's proposed budget contains spending which exceeds its maximum T&E amount. N.J.A.C. 6A:23-8.7(b)2 requires districts to prepare this narrative statement and include it with the budget application and other materials for public inspection.

Only districts whose proposed spending exceeds the T&E maximum are required to complete this section. There is an edit that ensures districts spending in excess of the T&E maximum as determined on the Report of District Status Within the T&E Range have completed supporting documentation item 1b.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
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2003-2004

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

_____
DISTRICT

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

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

1b. District Statement of Programs and Services in Excess of the Maximum T&E Budget

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 Maximum T&E amount.

Supporting Documentation Item 2 – Core Curriculum Content Standards

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

The Office of Academic and Professional Standards has modified N.J.A.C. 6A:8 pending board adoption. Districts can access http://www.nj.gov/njded/cccs/02/drafts for details regarding the proposed and existing core curriculum content standards. Districts should use the existing standards until board approval and adoption of the proposed guidance.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
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2003-2004

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

_____
DISTRICT

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

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

	Content Standards	New Programs/Enhancements
1	Math	
2	Science	
3	Language Arts Literacy	
4	Social Studies	
5	Cross Content Workplace Readiness	
6	Visual & Performing Arts	
7	Comprehensive Health & P.E.	
8	World Language	
9	Interdisciplinary Tools	

Supporting Documentation Item 3 – Budgeted FTEs

Supporting documentation item 3 is used to document the changes in budgeted full-time and part-time FTEs in comparison to the FTEs included in the current year budget. Enter in the current budget columns the number of full and part-time FTEs on the applicable line. The full-time column is used for full-time employees in terms of FTE for each applicable function and the part-time column is used to report the FTE of the part-time employee for the particular function.

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

Security guards must be separately reported from other operations and maintenance personnel. This is a district-wide staffing schedule.

Abbott districts should include positions included in the blended resource school-based budgets in the lines for general fund positions. More detailed staffing information for those blended resource budgets will be collected as part of the school-based budget data collection. Abbott districts should also reference the separate manual, Budget Guidelines Addendum for Abbott Districts.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
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ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

3. Budgeted Full-Time Equivalents (FTE)

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

FUNCTION/ OBJECT	POSITIONS	FULL TIME			PART TIME		
		Current	Budget +/-	Separate Proposals	Current	Budget +/-	Separate Proposals
100-101	Teachers – General Fund						
100-101	Teachers – Special Revenue Fund						
100-106	Classroom Aides – General Fund						
100-106	Classroom Aides – Special Revenue						
211-100	Attendance & Social Work Services						
213-100	Health Services						
216-100	Related Services						
217-100	Extraordinary Services						
218-104	Guidance – Professional						
218-105 & 110	Guidance – Support						
219-104	Child Study Team						
219-105 & 110	Child Study Team – Support						
221-102 & 104	Supervisors & Other Professionals						
221-105 & 110	Improvement of Instruction – Support						
222-100	Media Services/Technology						
223-102 & 104	Prof. Development – Professionals						
223-105 & 110	Prof. Development – Support						
230-100	General District Administrators						
230-100	Gen. Administration – Professionals						
230-100	Gen. Administration – Support						
240-103	Principals/Assistant Principals						
240-104	School Admin. – Other Professionals						
240-105 & 110	School Admin. – Support						
26X-100	Operations & Maint.–Security Guards						
26X-100	Operations & Maintenance – Other						
270-107,108,109	Transportation						
290-100	Bus & Other Supp. – Administrators						
290-100	Bus & Other Supp. – Professionals						
290-100	Bus & Other Supp. – Support						
200-100	Support Staff – Special Revenue						
Various	Other						
	Total						

Supporting Documentation Item 4 – Capital Outlay Projects

Supporting documentation item 4 has been enhanced to include a summary of each project (4a) and the detailed budget for each project (4b).

> ***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, the amended finance and business services rules included a provision (N.J.A.C. 6A:23-8.4) to ensure capital outlay budgets are spent as approved by the voters or board of school estimate. Pursuant to this section, a district board of education is restricted from transferring funds from capital outlay accounts (excluding equipment) detailed on supporting documentation item 4a and b to current expense accounts without a written request and approval from the county superintendent upon demonstration of hardship.

Supporting Documentation Item 4a

Supporting document item 4a is now an advertised report capturing summary level data for each capital outlay project budgeted in the 2003-04 appropriations column under the Facilities Acquisition and Construction Services function (400), including projects budgeted on line 8326, "Capital Outlay – Transfer to Capital Projects, and on line 8335, "Capital Reserve – Transfer to Capital Projects." List each project separately in the Project Description/Activity column. Enter the "Project Number" as identified in the Final Eligible Cost approval letter from DOE, or if not available, the LRFP Project Number. Complete the Dollar Amount column by entering the amount included in the advertised budget for that particular project. If the project is eligible for an EDA grant under EFCFA, enter an "X" in column 4. If the project is eligible for a grant, budget only the estimated local share of the project in column 3.

A running total of the sum of the dollar amounts entered is calculated by the computer. There will be an edit check with that total for agreement with the amount included in the budget on lines 8330, "Total Facilities Acquisition and Construction Services" and 8335, "Capital Reserve-Transfer to Capital Projects." **Do not include equipment.** Districts requesting spending growth limitation adjustments for capital outlay expenditures must submit the additional materials described in Section II.

Supporting Documentation Item 4b

Supporting documentation 4b is used to detail each capital outlay project by function/object. When selected, a screen will appear that contains the information keyed for each of the projects on 4A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for that project. Key the amount included for this project for each applicable summary line. A fatal edit has been added to agree the total amounts entered by project for each line of supporting documentation item 4B to the total for each line in the 2003-04 detailed appropriations.

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2002-2003

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

_____
DISTRICT

4a. **Advertised Capital Outlay Projects**

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. **If the project is eligible for a grant, budget only the local share of the project and enter an "X" in column 4. Include all projects budgeted on the two transfer lines to capital projects fund (Line 8326 and Line 8335).** Complete a detailed budget for each project.

Do not include equipment.

Project Description/ Activity	Project Number	Dollar Amount	Eligible for Grant

Total _____

New Jersey State Department of Education
Division of Finance
2003-2004

Annual School District Budget Statement Supporting Documentation

_____

District

4b. Capital Outlay Projects - Detailed Budget

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

Line	Description	Account Number	2003-04 Amount
8240	Salaries	12-000-400-100	_____
8250	Legal Services	12-000-400-331	_____
8260	Other Purchased Prof. And Tech. Services	12-000-400-390	_____
8270	Construction Services	12-000-400-450	_____
8280	General Supplies	12-000-400-610	_____
8290	Land and Improvements	12-000-400-710	_____
8300	Lease Purchase Agreements – Principal	12-000-400-721	_____
8310	Bldgs. Other than Lease Purchase Agreements	12-000-400-722	_____
8320	Other Objects	12-000-400-800	_____
8325	Facilities Grant - Transfer to Special Revenue	12-000-400-930	_____
8326	Capital Outlay - Transfer to Capital Projects	12-000-400-932	_____
8335	Capital Reserve - Transfer to Capital Projects	12-000-400-931	_____
	Total for Project		_____

Supporting Documentation Item 5 – 3% General Fund Balance

Supporting documentation item 5 is used to calculate the district's estimated June 30, 2003 general fund unreserved, undesignated fund balance that is available for appropriation in the district's 2003-04 proposed budget. This amount is calculated on line (D).

Pursuant to the amended finance and business services rules (N.J.A.C. 6A:23-8.6(b)), beginning in 2003-04 a district can budget general fund unreserved fund balance as revenue in its proposed budget only if its estimated ending current year unreserved fund balance is more than 3 percent of the proposed budget or $75,000, whichever is greater. The calculation is automatic and supporting documentation item 5 does not require any data entry. This report is not applicable to Abbott and county special services districts.

There will be an edit check that the amount budgeted on the recapitulation of balances line 1660 column 2 is not greater than the amount calculated on supporting documentation item 5 line (D). Audited excess surplus or other reserved fund balances preloaded from Audsum in column 4 (adult ed programs) or column 6 (legal reserves) of the recapitulation of balances must still be appropriated in the 2003-04 budget (line 121).

In addition, this supporting documentation can be used throughout the budget year as the basis for adhering to N.J.A.C. 6A:23-8.6(b)1, which states that a district may not transfer unreserved general fund balance during the year if the transfer will cause the general fund unreserved fund balance to fall below the greater of 3 percent of the proposed budget year general fund appropriations or $75,000, without county superintendent approval. A written request and detailed justification must be submitted to the county superintendent for consideration of such approvals during the year in which the board certifies:

1. the purpose for appropriation of the additional fund balance is necessary to implement the CCCS and ensure a thorough and efficient education and cannot be postponed until the next fiscal year;

2. all possible reallocations from other line-item accounts have been analyzed and made; and

3. a thorough analysis of anticipated future expenditures and revenue has been completed and supports the board's determination that the remaining unreserved fund balance will enable the district to operate for the remainder of the fiscal year in a fiscally solvent and prudent position.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE

2003-2004

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

_____

DISTRICT

5. Amount of General Fund Free Balance Available for Appropriation in 2003-04

The calculation of 3% general fund balance at June 30, 2004 is as follows:

2003-04 General Fund Budget (From line 9470, col. 4)	_____	(A)
Greater of .03 x (A) $_____ or $75,000	_____	(B)
Estimated Unreserved General Fund Balance @ 6/30/03 (From line 1655 col. 2)	_____	(C)
Calculate (C) less (B)	_____	(D)

Line (D) represents the amount of estimated unreserved undesignated 6/30/03 general fund balance that can be appropriated in the 2003-04 budget (recap of balances line 1660, Col. 2).

If (D) above is less than or equal to zero, unreserved general fund balance budgeted in 2003-04 (recap of balances line 1660, Col. 2) must be zero.

Line (B) represents 3% of budget year general fund appropriations.

Supporting Documentation Item 6 – Tuition

Supporting Documentation Item 6A –

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

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

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

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

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

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

NEW JERSEY STATE DEPARTMENT OF EDUCATION
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2003-2004

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

_____
DISTRICT

6A1. Tuition - Regular Receiving

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

Anticipated Revenue for Students Received
(To be completed by Regular and Vocational Districts Only)

(1) District Name	(2) Program	(3) Number of Students	(4) Calculated Rate Per Pupil	(5) Tuition Rate Per Pupil	(6) Subtotal (3) x (5)	(7) P/Y Tuition Adjustment	(8) Revenue Amt (6) +/- (7)	(9) Date of Formal Agreement	(10) Explanation
						TOTAL	$		

6A2. Tuition - Regular Sending

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

Anticipated Appropriations for Students Sent
(To be completed by Regular Districts Only)

(1) District Name	(2) Program	(3) Number of Students	(4) Tuition Rate Per Pupil	(5) Subtotal (3) x (4)	(6) P/Y Tuition Adjustment	(7) Approp Amt (5) +/- (6)	(8) Date of Formal Agreement
						TOTAL	$

Supporting Documentation Item 6B –

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

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

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

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

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

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

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

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

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

N.J.A.C. 6A:23-4.2 revised the estimated tuition rate calculation for private schools to calculate a per diem rate for 2002-03 and beyond. Therefore the preloaded estimated tuition rate is a per diem rate and the district must enter the number of applicable days to calculate the total estimated tuition cost. The district will have the option of entering a different per diem rate than the preloaded amount.

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

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

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

_____
DISTRICT

6B1. **Tuition-Special Education Receiving**
Information should be keyed by special education classification.

ANTICIPATED REVENUE FOR STUDENTS RECEIVED

(1) Program	(2) # of Students	(3) Calculated Tuition Rate Per Pupil	(4) Tuition Rate Per Pupil	(5) Subtotal (2) X (4)	(6) Explain
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Sub-Total **$** _____

Prior Year Adjustment _____ _____
Resource Center Services _____ _____
Extraordinary Services _____ _____

Total **$** _____

6B2. **Tuition-Special Education Sending** (To be Completed by Regular Districts Only)
The total dollar amounts must agree with the district budget statement.

ANTICIPATED APPROPRIATIONS FOR STUDENTS SENT

(1) District Name	(2) Pro-gram	(3) # of Stud	(4) Tuition Rate Per Pupil	(5) Enroll-ed Days	(6) Subtot 3*4*5	(7) P/Y Tuit Adjust -ment	(8) Extra-ordi-nary Service	(9) Re-source Room Serv	(10) Extend -ed School Year	(11) Aprop. Amt. (6+/-7+8+9+10)
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

TOTAL $ _____

Supporting Documentation Item 7A/B – Budget Summary Review

Supporting documentation items 7A/7B is used to provide a comparison of 2002-03 and 2003-04 general fund appropriations and to explain fluctuations greater than 10 percent.

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

The software will automatically draw the 2002-03 and 2003-04 base budget figures from columns 3 and 4 of the detailed appropriations. A column is provided for the amount of 2001-02 encumbrances included in the 2002-03 revised appropriations amount. The detail of the amount entered on line 408 of the advertised revenues for Adjustment for Prior Year Encumbrances must be keyed on the appropriate line in the 2001-02 Encumbrances column. The total of this column will be edited for agreement with the amount preloaded on line 408, column 3. The software will subtract the encumbrance amount from the 2002-03 Revised Appropriations amount to calculate the 2002-03 Net of Encumbrances column amounts.

Any 2003-04 budgeted appropriations that are included in a separate proposal (outside the base budget) must be keyed on the appropriate line in the 2003-04 Separate Proposals column. The total of this column will be edited for agreement with the itemized accounting(s) entered under the separate proposal data entry menu.

The software will sum the 2003-04 Appropriations Budgeted and 2003-04 Separate Proposals columns to calculate the 2003-04 Appropriations Total. It will also calculate the 2003-04 Dollar Change and % Increase or (Decrease).

Two columns of space are provided for all lines to provide an explanation of the changes. Although the program will allow an explanation on each line, only those increases and decreases greater than 10% will be included in the printed Supporting Documentation packet produced by the computer.

A separate column, 2003-04 School Based Budgets, is included for Abbott districts; please refer to the Abbott Addendum for additional information and sample of the Abbott supporting documentation item 7a/b.

7a. Budget Summary Review

District _____

Program Description (1)	2002-03 Revised 1 Appropriations- (2)	2001-02 Encumbrances 2 (3)	2002-03 Net of Encumbrances (4)	2003-04 Appropriations Budgeted (5)	2003-04 Separate Proposals (6)	2003-04 Total Appropriations- (7)	2003-04 Dollar Increase (Decrease) (8)	2003-04 Percent Increase (Decrease) (9)
GENERAL CURRENT EXPENSE								
Regular Programs - Instruction								
Special Education – Instruction								
Basic Skills/Remedial – Instruction								
Bilingual Education – Instruction								
Vocational Programs - Local – Instruction								
School-Sponsored Cocurricular								
School-Sponsored Athletics –Instruction								
Other Instructional Programs – Instruction								
Community Service Programs/Operations								
Undistributed Expenditures:								
Instruction								
Attendance & Social Work								
Health Services								
Other Support Serv-Students-Regular								
Other Support Serv-Students-Rel & Extra								
Other Support Serv-Students-Special Ed								
Improvement of Instruction Services								
Educational Media/Library								
Instructional Staff Training								
Support Services-General Admin								
Support Services-School Admin								
Increase in Maintenance Reserve								
Operation and Maintenance of Plant Srv								
Student Transportation Services								
Increase in Sale/Lease-back Reserve								
Business/Other Support Services								
Employee Benefits								
Food Services								

Program Description (1)	2002-03 Revised 1 Appropriations- (2)	2001-02 Encumbrances 2 (3)	2002-03 Net of Encumbrances (4)	2003-04 Appropriations Budgeted (5)	2003-04 Separate Proposals (6)	2003-04 Total Appropriations- (7)	2003-04 Dollar Increase (Decrease) (8)	2003-04 Percent Increase (Decrease) (9)
Total Undistributed Expenditures								
TOTAL GENERAL CURRENT EXPENSE								
CAPITAL OUTLAY								
Increase in Capital Reserve								
Interest Deposit to Capital Reserve								
Equipment								
Facilities Acquisition/Construction								
Capital Reserve – Transfer to Capital Project								
Capital Reserve – Transfer to Debt Service								
TOTAL CAPITAL OUTLAY								
TOTAL SPECIAL SCHOOLS								
Transfer to Charter Schools								
GENERAL FUND GRAND TOTAL								

Revised 1 As of 2/1/02

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

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SUPPORTING DOCUMENTATION

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7b. **Budget Summary Review Form**

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

Program Description (from col. (1) preceding page)	2003-04 Increase (Decrease) Greater than 10% (from col. (9) preceding page)	Explanation

<u>Supporting Documentation Item 8</u> – Recapitulation of Selected Revenues

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

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

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

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

8. RECAPITULATION OF SELECTED REVENUES

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

8a. General Fund

1. Tuition (10-1300)

Tuition from Individuals (10-1310)(regular district)	$ _____	
Tuition from Other LEAs Within the State (10-1320) (regular dist.)	_____	
Tuition from Individuals (10-1320)(special services/vocational)	_____	
Tuition from Other Sources (10-1330)(special services/vocational)	_____	
Tuition from Summer School (10-1340)(special services/vocational)	_____	
Tuition from Other LEAs Outside the State (10-1330)(regular dist.)	_____	
Tuition from Other Sources (10-1340)(regular district)	_____	
Tuition from Summer School (10-1350)(regular district)	_____	
Budget Line #200 (for reg) Line #220 (for ss, voc)		$ _____

2. Other Restricted Miscellaneous General Fund Revenues (10-1XXX) $ _____

_____ _____

Budget Line #252 $ _____

3. Unrestricted Miscellaneous General Fund Revenues

Investment Income	$ _____	
Interest Income on Bond Proceeds	_____	
_____	_____	
Budget Line # 253		$ _____

4. Other State Aids $ _____

_____ _____

Budget Line #360 $ _____

8b. Special Revenues

1. Restricted Local Projects

_____ $ _____

Budget Line # 420 $ _____

2. Other State Restricted Entitlements

Nonpublic Textbooks (20-3231)	$ _____	
Nonpublic Auxiliary Services (20-3232 thru 3235)	_____	
Nonpublic Handicapped Services (20-3236 thru 3238)	_____	
Nonpublic Nursing Services (20-3239)	_____	
General Vocational Education (20-3260)	_____	
Adult and Continuing Education (20-3270)	_____	
Evening School for Foreign-Born (20-3280)	_____	
Other: _____	_____	
Budget Line # 430		$ _____

3. Other Federal Aid $ _____

_____ _____

Budget Line # 500 _____ $ _____

<u>Supporting Documentation Item 9</u> – Excess Surplus

Supporting documentation item 9 is used to calculate the amount of excess general fund surplus, if any, that under statute must be either appropriated in the 2003-04 budget to fund 2003-04 appropriations or transferred in 2002-03 to the capital reserve account or maintenance reserve account pursuant to EFCFA (N.J.S.A. 7G-31). The calculation is automatic using data from the recapitulation of balances, revenue and appropriation lines. Data entry is only required on lines A1 and A2 as follows:

A1 "Impact Aid Adjustment" – enter the unbudgeted amount

A2 "Reserved Fund Balance" – Purpose Beyond 2003-04" - enter the amount and the corresponding purpose of the funds for any legal reserve included in column 6 on the recapitulation of balances that will not be appropriated in the 2003-04 budget. **A copy of the board resolution establishing the legal reserve must be included in the budget package submission to the county office.**

June 30, 2002 audited surplus must be appropriated for tax relief in the 2003-04 budget as follows:

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

The calculation of 6/30/02 excess surplus amounts was performed as part of the annual audit and the excess amount, if any, was reported to the department in the Audsum diskette and preloaded on supporting documentation item #9 (line (D1)). An edit will be performed to verify that at least the amount on line (D1) is included on line 121, column 4 of the budget as Budgeted Fund Balance.

The calculation of additional excess at June 30, 2003 that can be transferred to the capital reserve account or maintenance reserve account in 2002-03 is calculated on supporting documentation item 9 line (D2). Any transfers of this amount must be included on the recapitulation of balances line 1653, column 2, "Anticipated excess general fund balance transfers during FY 02-03."

An edit will be performed to verify that at least the amount on line (D) is included on revenue line 121, column 4, and/or recapitulation of balances line 1653, column 2.

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

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

The calculation of the 6% excess at June 30, 2003 is as follows:

(A) Estimated General Fund Free Balance @ 6/30/03 (From line 1650 col. 2 + col. 4 + col. 6)	$_____
(A1) Impact Aid Adjustment	$(_____)
(A2) Reserved Fund Balance – Purpose beyond 2003-04 Purpose_____	$(_____)
(A3) Adjusted Estimate @ 6/30/03 ((A)-(A1)-(A2))	$_____
(B) 2002-03 General Fund Appropriations (Line 9470, col. 3)	$_____
(B1) 2001-02 Encumbrances in 2002-03 Appropriations (Line 408, col. 3)	$(_____)
(B2) 2002-03 Appropriations Net of Encumbrances ((B)-(B1))	$_____

Districts with 2002-03 General Fund Appropriations ≤ $100 million:

(C) Greater of .06 x (B2) $_____ or $75,000	$_____
(D) Excess General Fund Free Balance @ 6/30/03 ((A3)-(C)) If (C) is greater than (A3) enter -0- and stop here.	$_____
(D1) Excess General Fund Free Balance @ 6/30/02 (from the Audit)	$_____(a)(b)
(D2) Additional Excess General Fund Free Balance ((D)-(D1) If (D1) is greater than (D) enter -0-.	$_____ (a)

Districts with 2002-03 General Fund Appropriations > $100 million:

(C) 3% of 2002-03 General Fund Appropriations in excess of $100 million (B2) minus $100,000,000 x .03 $_____ plus $6,000,000	$_____
(D) Excess General Fund Free Balance @ 6/30/03 ((A3)-(C)) If (C) is greater than (A3) enter -0- and stop here.	$_____
(D1) Excess General Fund Free Balance @ 6/30/02 (from the Audit)	$_____(a)(b)
(D2) Additional Excess General Fund Free Balance ((D)-(D1)) If (D1) is greater than (D) enter -0-.	$_____ (a)

(a) Actual Appropriation in Budget (Line 121, Col. 4 plus Line 1653, Col. 2) Must Equal or Exceed the Sum of these Amounts

(b) Actual Appropriation in Budget (Line 121, Col. 4) Must Equal or Exceed this Amount

<u>Supporting Documentation Item 10</u> – Corrective Action Plans of Level II and III Districts

Are used to document the funds included in the budget to implement the corrective action plans of Level II and Level III districts. Only such districts can access the screens for these supporting documentation items. The Items are inter-related and every program/strategy listed on Item 10 is further detailed by account number in Item 11. All Level II and Level III districts must complete Items 10 and 11.

Item 10 is completed first. Key each program/strategy listed in the corrective action plan by directive in the external review team report and funding source. When keying the code, use the corresponding code per the external review team report for directives. If a program/strategy is funded by more than one source, a separate line must be completed for each source between local/state, federal, or other. Local/state sources are general fund revenues such as tax levy, core curriculum standards aid, and other state formula aid. Federal sources are restricted grants from federal funds accounted for in the special revenue fund, regardless of whether the funds are channeled through the state. Examples would be Title I, Title VI, or IDEA grants. Other sources are restricted state or local grants accounted for in the special revenue fund, such as a Character Education grant or a restricted donation from a corporation or local organization. All corrective action plan funds must be listed. A pop-up screen appears in the funding source field with the choices of Local/State, Federal, and Other that must be highlighted and selected. A running total of the amounts entered in the total amount appropriated column will be displayed.

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LEVEL II AND LEVEL III DISTRICTS ONLY

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10. Summary of funds included in the budget to implement the corrective action plan.

PROGRAM/ STRATEGY	CODE	DIRECTIVE/IMPROVEMENT	FUNDING SOURCE	TOTAL AMOUNT APPROPRIATED
			GRAND TOTAL	

<u>Supporting Documentation Item 11</u> – Corrective Action Plans of Level II and III Districts

Are used to document the funds included in the budget to implement the corrective action plans of Level II and Level III districts. Only such districts can access the screens for these supporting documentation items. The Items are inter-related and every program/strategy listed on Item 10 is further detailed by account number in Item 11. All Level II and Level III districts must complete Items 10 and 11.

When **Item 11** is selected from the supporting documentation data entry menu, the completed item 10 screen will appear. Each of the items listed should be selected by highlighting the line and using the enter key. A new screen will appear that is used to provide the detail by account number of the line selected. The account number field is used to record the minimum outline account number of the appropriation. The description of that account is entered in the description field. The objective field is used to cross reference the appropriation to the applicable objective of the corrective action plan. The total dollars budgeted for that account under that program/strategy is entered in the amount field. This process is repeated until the running total displayed on the screen of the amounts entered in the amount field equals the amount shown in the budget summary box as the total amount appropriated for that strategy. Agreement of these amounts will be included as an edit check. When documentation of a program/strategy is completed, escape to exit. The listing of programs/strategies from Item 10 will appear on the screen. The next line of Item 10 should be highlighted and selected and the same process followed until all of the lines on Item 10 are documented.

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LEVEL II AND LEVEL III DISTRICTS ONLY

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BUDGET SUMMARY

11. Level II and Level III districts complete Item 11 for each area listed in Item 10. Complete a separate form for each program/strategy/required program by funding source. Instructional and support activities related to the same program/strategy are considered individual components for budget purposes.

PROGRAM/STRATEGY #:

LIST TOTAL BUDGET FOR PROGRAM/STRATEGY LISTED ABOVE

ACCOUNT NUMBER*	DESCRIPTION	OBJECTIVE NUMBER(S)	AMOUNT

*From unadvertised detail of appropriations **TOTAL** _____

Supporting Documentation Item 12 – Capital Reserve

General Information on Capital Reserve Accounts

EFCFA provided for the establishment of a capital reserve account by October 15, 2000 and significantly changed the rules regarding capital reserve account deposits and withdrawals. Under EFCFA, capital reserve funds must be used to implement the local needs of capital projects in a district's approved long-range facility plan (LRFP). Funds in the account may not exceed the amount of local support required to implement the projects in the approved LRFP; amount of such local support must be updated annually in the Quality Assurance Assessment Review (QAAR). On October 19, 2001, the department issued detailed procedures for recording and accounting for capital reserves and EDA grants and should be referenced for additional information. This can be obtained at www.nj.gov/njded/finance/fp/af/.

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

Districts that have applied for one of the three types of Commissioner spending growth limitation adjustments may not deposit any excess surplus funds into capital reserve.

Deposits

Upon submission of the district's LRFP, the district may deposit funds into the capital reserve account to meet the local needs of its LRFP at any time by board resolution through the:

1. transfer of undesignated, unreserved general fund balance; or
2. transfer of excess undesignated, unreserved general fund balance that is anticipated to be deposited in 2002-03 in the 2003-04 budget certified for taxes. Line 1653 of the Recapitulation of Balances should be used to enter the amount transferred. Supporting Documentation 9 (line D2) calculates the maximum allowable transfer amount.

Audited excess undesignated, unreserved general fund balance may not be deposited into a capital reserve account and must be reserved and designated in the subsequent year's budget pursuant to N.J.A.C. 6A:23-8.6(c).

A district may also appropriate funds in its 2003-04 budget to supplement the capital reserve account to meet the local needs of its LRFP submitted to the department. As required under EFCFA, line 23 (line 24 for Abbott districts and Line 3 for CSSD) was

added to the net budget cap worksheet to exclude the capital reserve appropriation (line 7690) from cap.

Withdrawals for Local $ Needs in Approved LRFP

Upon approval of the district's LRFP, a district may withdraw funds from the capital reserve account at any time by board resolution to fund the local needs less excess costs of an approved school facilities project. Any such withdrawals cannot be transferred to current expense. Withdrawal of capital reserve for excess costs of an approved school facilities project or for costs to fund an "other capital project" require voter, or board of school estimate, approval. The amount of withdrawal for excess costs or "other capital projects" must be presented in a separate *Statement of Purpose* in the advertised budget. (See D.3. of section I for a sample *Statement of Purpose*). Accordingly, revenue line 130 is used to record a budgeted withdrawal from capital reserve for local share less excess costs and revenue line 132 is used to record a budgeted withdrawal from capital reserve for excess costs and "other capital projects."

A withdrawal from capital reserve used to augment a project funded with EDA grant monies should be transferred to fund 30 on appropriation line 8335. The actual transfer should not occur until the district receives a signed EDA grant agreement. By board resolution, capital reserve funds may be used in non-referendum projects for an increase in local share that is not the result of excess costs (ex: bids higher than estimated for eligible spaces). Capital reserve may not be withdrawn by board resolution for excess costs (costs beyond the efficiency standards) without voter approval.

Only funds in a capital reserve account in existence prior to EFCFA (prior to July 18, 2000) can be withdrawn before receiving approval of the district's LRFP and such withdrawals must be for the original purpose deposited. If the original purpose no longer exists then the money is considered available to fund the district's LRFP.

Withdrawals for Debt Service

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

Optional Voter Approval Upon Deposit

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

Supporting documentation 12a

Supporting documentation item 12a is used to collect information regarding the 2003-04 budgeted withdrawals of the capital reserve by project to implement the local needs in a district's approved LRFP. Spaces are provided to describe the capital project, enter the final eligible cost and corresponding withdrawal amount, enter the excess costs and corresponding withdrawal amount, and enter the project's total cost. Completion of supporting documentation 12a is required for all withdrawals from capital reserve on lines 130 and 132, including withdrawals budgeted on appropriation line 8335 as a transfer to the capital projects fund. Any amounts withdrawn for excess costs or for "other capital projects" must be included as a separate *Statement of Purpose* in the advertised budget, unless voter approval for the purpose was obtained at the time of deposit (See 12b below). The amount on supporting documentation 12a for withdrawal for eligible costs must equal revenue line 130 and the withdrawal amount for excess costs and "other capital projects" must equal revenue line 132. Withdrawals of pre-EFCFA capital reserve funds designated for a specific purpose and withdrawals for a transfer to debt service should be budgeted on line 130.

Supporting documentation 12b

Supporting documentation item 12b collects information on the budgeted deposit in the capital reserve account to ensure the total amount in the reserve following the deposit is not greater than the total local funds needed to implement a district's approved LRFP. Funds can be deposited into a capital reserve upon submission to the department of a district's LRFP.

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

The amount deposited (designated and undesignated), estimated interest earnings and withdrawals will be added to the 6/30/03 capital reserve estimated balance from the recapitulation of balances line 1655, column 3, to ensure the deposit does not increase the account above the total local amount needed to implement the approved LRFP. The deposit (designated and undesignated) must agree with appropriation line 7690 and earnings on the reserve must agree with revenue line 251 and the new appropriation line 7695. There will be an edit check to ensure that the estimated balance at 6-30-04 agrees to the recapitulation of balances line 1670, column 3.

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12a. Capital Reserve Withdrawals

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

Capital Project Narrative Description(s):

_____
_____
_____
_____
_____

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

12b. Capital Reserve Deposit(s)

A. Estimated Balance at 6-30-03: _____
B. Undesignated Deposit: _____
C. **Optional** Designated Deposit for Specific Purpose: _____

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

_____
_____
_____
_____
_____

D. Budgeted Deposits (B + C): _____
E. Estimated Interest: _____
F. Budgeted Withdrawals (Sum of withdrawals above) _____
G. Estimated Balance at 6-30-04 (A+D+E-F) _____
H. Max. Local Amt of Reserve from Annual QAAR: _____

Supporting Documentation Item 14 – Pupil Transportation

Supporting documentation item 14 is used to identify the amounts included in the base budget for the provision of pupil transportation services pursuant to N.J.S.A. 18A:39-1.1 and includes the collection of amounts included in the base budget for the transportation of non-public students, both remote and non-remote. (This item does not apply to county special services school districts and is not accessible by those districts.)

This item should be completed by all regular and vocational districts, not just those registering for a statutory growth limitation adjustment for pupil transportation costs. It will be used to summarize the actual non-remote transportation costs for comparison with the amount calculated under N.J.A.C. 6A:23-8.8(b) as well as collect the information on non-public transportation required by the department.

The software will automatically draw the 2003-04 amounts included in the base budget on lines 7210 through 7340 from the detailed appropriations data entry form and lines 241 and 242 from the revenues data entry form into the Total 2003-04 Base Budget Transportation Amount column. Districts should key the costs related to the provision of the aforementioned non-remote public services and remote and non-remote non-public services included in the base budget on the related appropriation line in the applicable column provided. The software will calculate the difference between the 2003-04 Amount Budgeted and the amounts keyed in the three columns (Non-Remote Public Amount Included in Column 1, 2003-04 Non-Remote Non-Public Amount Included in Column 1, and Remote Non-Public Amount Included in Column 1) and display that figure in the 2003-04 Public Remote Amount column.

The software will not allow districts to key amounts in the data entry columns that when added together exceed the amount budgeted. This will also be an edit check performed by the budget program. The program will calculate the total of the amounts keyed as non-remote. Spaces are also provided to detail the amounts budgeted as revenues in column 4 of the revenues section from interagency agreements with municipalities included on line 192.

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14. **Non-Remote & Non-Public Busing** (To be Completed by Regular and Vocational Districts Only)

Identify the funds appropriated in the base budget related to public and non-public non-remote busing. Also detail funds appropriated related to non-public remote busing in the column provided and offsetting revenues received through interagency agreements.

		(1)	(2)	(3)	(4)	(5)	(6)
	Undistributed Expenditures	**Total 2003-04 Base Budget Transpor-tation Amount**	**Non-Remote Public Amt. Included In Column 1**	**Non-Remote Non-Public Amt. Included In Column 1**	**Remote Non-Public Amt. Included In Column 1**	**2003-04 Public Remote Amount (1) – (2) – (3) – (4)**	**Total 2003-04 Non-Remote Costs Budgeted (2) + (3)**
Line No.	Student Transportation Services						
7210	Sal. For Pupil Trans. (Bet. Home & Sch.)-Reg.	$	$	$	$	$	$
7220	Sal. For Pupil Trans. (Bet. Home & Sch.)-Spl. Ed.						
7230	Sal. For Pupil Trans. (Oth. Than Bet. Home & Sch.)						
7241	Management Fee-ESC & CTSA Transp. Programs						
7242	Other Purch. Prof. And Technical Services						
7250	Cleaning, Repair, and Maint. Services						
7251	Rental Payments – School Buses						
7252	Lease Purchase Payments-School Buses						
7260	Contract. Serv. (Bet. Home & Sch.)-Vendors						
7270	Contract. Serv. (Oth. Than Bet. Home & Sch.)-Vend.						
7280	Contract. Serv. (Bet. Home & Sch.)-Joint Agrmnts.						
7290	Contract. Serv. (Spl. Ed. Students)-Vendors						
7300	Contract. Serv. (Spl. Ed. Students)-Joint Agrmnts.						
7301	Contract. Serv. (Reg. Students)-ESCs & CTSAs						
7302	Contract. Serv. (Spl. Ed. Students)-ESCS & CTSAs						
7303	Contract. Serv.-Aid in Lieu of Payments						
7310	Misc. Purchased Serv.-Transportation						
7320	Supplies and Materials						
7340	Miscellaneous Expenditures						
7350	Total	$	$	$	$	$	$
Offsetting Revenues							
192	Interagency Agreements						
241	Transportation Fees from Individuals (Parent Paid)						
242	Transportation Fees from Other LEA's						
Total Offsetting Revenues		$					

Supporting Documentation Item 15 – Early Childhood Program Aid

Supporting documentation item 15 is used to identify the detail of the intended uses of early childhood program aid. Refer to Coding Appropriations for directions on budgeting early childhood program appropriations. The budgeted appropriations should be consistent with the FY 2003-04 projected costs included in the Early Childhood Operational Plan of non-Abbott districts or the Three-Year Preschool Operational Plan and One-Year Programmatic Budget for Abbott districts and should include the amount of any anticipated carryover of prior year early childhood program aid. Data is entered on two forms.

When 15A is selected, "Summary by Program and Services," a data entry form appears listing lines for the following:

- Preschool
- Kindergarten
- Grades 1 – 3
- Abbott preschool 3 and 4 yr olds – only applicable to Abbott districts.
- Other
- Transfers to charter schools,
- Contribution to WSR – only applicable to Abbott districts

Enter the total of the instruction, support services, and facilities acquisition and construction appropriations for each program/service included in the detailed appropriations on lines 13010 to 13290. Three "Other" lines are available for other early childhood programs and services; districts must type a description of the program/service over "Other" and enter an amount. **Districts that have met all the statutory requirements for full-day K and preschool and still have ECPA funds available, may use ECPA to fund programs for grades 1-3 on the line provided.**

Abbott districts should reference the separate Abbott Addendum to the Budget Guidelines for additional guidelines and the crosswalk from the operational plan/budgets to supporting documentation 15.

A running total of the amounts keyed on 15A is shown. There will be an edit check that this amount equals the total of the ECPA prior year carryover (line 421) and current year entitlement on line 425, the amount transferred from the general fund on line 511, the budgeted interest earned on the capital reserve account (line 512), and the amount of withdrawal from capital reserve (line 513). Except in the limited situation of a DOE approved lease purchase agreement of five years or less for the construction of early childhood facilities, **there should be no capital reserve funds in the 2003-04 budget. No deposits into the ECPA capital reserve are allowed. Interest on any remaining capital reserve funds allowed should be budgeted on line 512 and used for early childhood programs and services.**

The object level detailed budget for each of the programs/services amounts keyed on 15A for Preschool, Kindergarten, Grades 1 – 3, Abbott Preschool and "other" must be reported on 15B. No 15B is required for the amounts keyed on 15A for transfers to charter schools or contribution to WSR. When selected, a screen will appear that contains the information

keyed for each of those programs/services on 15A. Each of the items listed should be selected by highlighting the line and using the enter key. A screen will appear that is used to key the amount, if any, of prior year ECPA carryover that is being anticipated to fund the 2003-04 program as well as the number of teachers and aides included in the program budget. The staffing information is keyed in FTEs. Press ESC to advance. A screen will appear that is used to provide the detail of what is included on the detailed appropriations for that program/service. Key the amount included for this program for each applicable summary line.

For Abbott districts, three appropriation lines were added in 2002-03 for contracted early childhood transportation services; between home and school on line 13185; wrap around service on line 13186; and field trips on line 13190. Non-Abbott districts only have access to the contracted early childhood transportation services for field trips.

Transfers and Appropriation of Carry-Over

After the start of the budget year, substantive line-item transfers and any appropriation of prior year carryover not anticipated in the original budget certified for taxes, requires departmental approval. Instructions and forms are provided on the web site at www.nj.gov./njded/finance/fp/af/.

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DISTRICT

15a. Early Childhood Program Aid (To Be Completed By Regular Districts Only)

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

Program	Amount
Preschool – Half Day 3Yr.**	_____
Preschool – Half Day 4 Yr.**	_____
Preschool – Full Day 3 Yr.**	_____
Preschool – Full Day 4 Yr.**	_____
Kindergarten – Half Day*	_____
Kindergarten – Full Day*	_____
Grades 1 – 3	_____
Preschool – Abbott Full Day 3 Yr. & 4 Yr.	_____
Other	_____
Other	_____
Other	_____
Contribution to Charter Schools (13292)	_____
Contribution to WSR-Current Year ECPA	_____
Contribution to WSR-Prior Year ECPA Carryover	_____
Total	_____

* For Abbott school districts, kindergarten programs are to be included in the school-based budget of the school containing the classrooms.

** For Abbott school districts, preschool budgets are prepared for combined 3-year and 4-year old children. Abbott districts should use the line titled "Preschool – Abbott Full Day 3 Yr. & 4 Yr." for the combined budgets.

NEW JERSEY STATE DEPARTMENT OF EDUCATION
DIVISION OF FINANCE

2003-2004

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

_____
DISTRICT

15b. Early Childhood Detailed Budget (To be Completed by Regular Districts Only)
Provide the detailed budget for the program summary amounts shown in item 15a, including the amount of prior year ECPA carryover, if any, used to fund the current year program.

Enter the number of teachers and instructional aides included in the program budget

Program: _____ **Number of Teachers** _____

Prior Year ECPA Carryover Amount $ _____ **Number of Aides** _____

Line Number	Description		Account Number	Amount Budgeted
	Instruction			
13010	Salaries of Teacher		20-211-100-101	
13020	Other Salaries for Instruction		20-211-100-106	
13030	Purchased Professional & Technical Svcs.		20-211-100-300	
13040	Other Purchased Services (400-500 series)		20-211-100-500	
13050	General Supplies		20-211-100-610	
13060	Textbooks		20-211-100-640	
13070	Other Objects		20-211-100-800	
13080	**Total Instruction**			
	Support Services			
13090	Salaries of Program Directors		20-211-200-102	
13100	Salaries of Supervisors of Instruction		20-211-200-103	
13110	Salaries of Other Professional Staff		20-211-200-104	
13120	Salaries of Secretaries and Clerks		20-211-200-105	
13130	Other Salaries		20-211-200-110	
13140	Personal Services – Employee Benefits		20-211-200-200	
13145	Purchased Educational Services-Contracted Pre-k		20-211-200-321	
13150	Other Purchased Professional-Educational Services		20-211-200-329	
13160	Other Purchased Professional Services		20-211-200-330	
13170	Purchased Technical Services		20-211-200-340	
13180	Rentals		20-211-200-440	
13185	Contr Trans Serv (Bet. Home & Sch)		20-211-200-511	
13186	Contr Trans Serv (Wrap Around Serv)		20-211-200-512	
13190	Contr Trans Serv (Field Trips)		20-211-200-516	
13200	Travel		20-211-200-580	
13210	Other Purchased Services (400-500 series)		20-211-200-590	
13220	Supplies and Materials		20-211-200-600	
13230	Other Objects		20-211-200-890	
13240	**Total Support Services**			
	Facilities Acquisition and Construction			
13270	Instructional Equipment		20-211-400-731	
13280	Noninstructional Equipment		20-211-400-732	
13290	**Total Facilities Acquisition and Construction**			
13300	**TOTAL PROGRAM BUDGET**			

Supporting Documentation Item 16 – DEPA

Supporting documentation item 16 is used to identify the detail of the intended uses of demonstrably effective program aid. The budgeted appropriations should be consistent with the FY 2003-04 projected costs included in the district's school level operational plan and should include the amount of any anticipated carryover of prior year DEPA. Refer to Coding Appropriations for directions on budgeting DEPA appropriations and Appendix C of this manual for descriptions of demonstrably effective programs and services.

N.J.S.A. 18A:7F-18a requires the use of demonstrably effective program aid at the location where the aid is generated. In accordance with the amended finance and business services rules (N.J.A.C. 6A:23-5) beginning in 2003-04, detailed budgets by DEP program/strategy are no longer required in the district budget statement. Instead, a summary total of each DEP program/strategy by school is entered on 16a in the new data entry field added to capture this amount. Detailed DEP school budgets are still required and entered on 16c. In prior years the summary reports, 16a, 16a1, and 16b, were created from the data entered in 16c1 and 16c2. This entire section has been updated to eliminate the need to budget each program/strategy by school. Only two data entry screens and reports are applicable in 2003-04, 16a and 16c. The total of each DEP program/strategy by location is entered on 16a and the detailed budget for each school is entered on 16c.

When 16a is selected, a listing of the schools in your district and a central office location will appear. When a school location is highlighted and selected, another screen will appear that contains a listing of the demonstrably effective programs/strategies that is used to highlight and select a program/strategy that is used at that location. Not all possible selections appear on the screen.

When the program/strategy is selected data entry is required to key a description of the program. After the description is keyed, move the cursor to the right to key in the total dollar amount budgeted for the program/strategy at this location. Repeat the process until all strategy/programs have been identified for that location. For each location, a program/strategy may only be used once. If an incorrect item is chosen in error, highlight the program/strategy that was selected in error and press enter. The menu of possible choices will appear. A replacement can be chosen from the menu or the first choice on the menu "delete this program" may be highlighted and selected to delete the program. When all program/strategies have been selected for a location, press ESC, and select a new school. Repeat the process until all program/strategies have been selected for all schools. When this process is complete, press ESC until the software returns you to the 16c menu.

To enter the detailed budgets for each school, highlight and select the menu choice 16c, the detailed Budget for the school level plan. A listing of the schools for which program/strategy information has been keyed will appear. Highlight and select a school. The program will advance you to the next screen which is used to report the following information for that location:

- amount of current year DEPA
- amount of prior year DEPA carryover
- number of teachers and number

- number of aides

There will be an edit check that the total of amounts keyed as DEPA carryover agrees with the amount shown in the advertised revenues section on line 422. A new edit has been added to ensure that the total amount of programs/strategies entered by school in 16a agrees with the amount entered in the detailed budget by school. Edit checks are included that the amount budgeted by location for current year DEPA equals the amount generated by the school. These location edits will appear in a separate report. **Any district receiving DEPA must submit a copy of the 16c edit report to the county office along with the other budget materials.**

The staffing information on 16c is keyed in FTEs. When this information is keyed, press ESC and the budget program will advance you to the next data entry form. This form is used to provide the detail of what is included on lines 13410 to 13690 of the detailed appropriations for that school. A running total of the amounts keyed is shown. There will be edit checks that the total of the amounts keyed on 16c for each object line agrees with the amounts shown on lines 13410 to 13690 of the detailed appropriations. List separately the budgeted transfer of demonstrably effective program aid to charter schools using program/strategy code 999. This amount is provided by the department based on projected enrollments at the schools.

Transfers and Appropriation of Carry-Over

After the start of the budget year, substantive line-item transfers and any appropriation of prior year carryover not anticipated in the original budget certified for taxes, requires departmental approval. Instructions and forms are provided on the web site at www.nj.gov./njded/finance/fp/af/.

DEP 2003-04 Codes

Project Code	Demonstrably Effective Program/Service
101	Increasing collaboration in learning
102	Providing instruction based on individual student needs, strengths and interests
103	Involving parents/families in their children's education
104	Developing school/community/business partnerships
105	Developing school/college partnerships
106	Implementing school-based management/shared decision making
107	Implementing school choice by utilizing optional school designs
108	Developing meaningful and challenging curricula for all students
109	Aligning instruction with performance-based levels of achievement
110	Modern Red Schoolhouse
111	Increasing school time for meaningful learning
112	Reducing class size
113	Raising staff expectations for student learning
114	Integrating technology into instruction
115	Providing integrated human services to support student success
116	Accelerated Schools
117	Coalition of Essential Schools
118	Comer School Development Program
119	Success for All
120	Communities for Learning
121	Providing professional development opportunities
122	Alternative schools
123	Community schools
124	Parent education programs
125	Job training programs
126	Training institutes to improve homework response
127	Telephone tutorial programs
128	Teleconference and video tutoring programs
129	HSPA/GEPA/ESPA before school/after school preparation programs
130	Other approved WSR models
199	Other (Must be approved)
999	Transfer to Charter Schools

DIVISION OF FINANCE

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ANNUAL SCHOOL DISTRICT BUDGET STATEMENT
SUPPORTING DOCUMENTATION

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DISTRICT

16a. Demonstrably Effective Program Aid

- Program/Strategy/Description Location Detail

Program Code	Program Name	Location	Program Description	Amount

ANNUAL SCHOOL DISTRICT BUDGET STATEMENT

SUPPORTING DOCUMENTATION

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DISTRICT

16c. **Demonstrably Effective Program Detailed Budget – School Level Plan** (Regular and Vocational Districts Only)
Provide the detailed location budget for the school allocation amount for DEPA expenditures. Continue the process for each location. Indicate the funding source (current year DEPA or prior year carryover). The total amount budgeted in these fields on all forms will be edited against the amounts budgeted on lines 422 (DEPA P/Y Carryover) and 426 (DEPA Current Year). The current year amount budgeted for each location will also be edited against the current year allocation for that location. **Include the number of teachers and aides for each program.**

Location: _____

Current Year DEPA $_____ **Prior Year DEPA $** _____

Number of Teachers _____ **Number of Aides** _____

Line #	Description		Account #	Amt Budgeted
	Instruction			
13410	Salaries of Teacher		20-212-100-101	
13420	Other Salaries for Instruction		20-212-100-106	
13430	Purchased Professional & Technical Svcs.		20-212-100-300	
13440	Other Purchased Services (400-500 series)		20-212-100-500	
13420	General Supplies		20-212-100-610	
13460	Textbooks		20-212-100-640	
13470	Other Objects		20-212-100-800	
13480	**Total Instruction**			
	Support Services			
13490	Salaries of Program Directors		20-212-200-102	
13500	Salaries of Supervisors of Instruction		20-212-200-103	
13510	Salaries of Other Professional Staff		20-212-200-104	
13520	Salaries of Secretaries and Clerks		20-212-200-105	
13534	Other Salaries		20-212-200-110	
13540	Personal Services – Employee Benefits		20-212-200-200	
13550	Personal Professional-Educational Services		20-212-200-320	
13560	Other Purchased Professional Services		20-212-200-330	
13570	Purchased Technical Services		20-212-200-340	
13580	Rentals		20-212-200-440	
13590	Contr Trans Serv (Other than Bet. Home & Sch		20-212-200-516	
13600	Travel		20-212-200-580	
13610	Other Purchased Services (400-500 series)		20-212-200-590	
13620	Supplies and Materials		20-212-200-600	
13630	Other Objects		20-212-200-890	
13640	**Total Support Services**			
	Facilities Acquisition and Construction			
13660	Buildings		20-212-400-720	
13670	Instructional Equipment		20-212-400-731	
13680	Noninstructional Equipment		20-212-400-732	
13690	**Total Facilities Acquisition and Construction**			
13682	Contribution to Charter Schools		20-212-100-56X	
13690	**TOTAL BUDGET**			

<u>Supporting Documentation Item 17</u> – Distance Learning Network Aid

Supporting Documentation Item 17 is used to identify the detail of the intended uses of distance learning network aid including any carryover funds. Refer to Coding Appropriations for allowable uses of these restricted funds.

Key in the spaces provided a description and related dollar amount for each intended use (e.g. purchase of software, professional development, etc.). List separately the budgeted transfer of distance learning network aid to charter schools. This amount is provided by the department based on projected enrollments at the schools. Also list separately that amount included in the school-based budgets of Abbott schools. This amount should agree with the amount reported on line 13891. A running total of the amounts keyed will appear. There will be an edit check that the total equals the total of the amounts included on lines 423 and 427 for prior year carryover and current year distance learning network aid.

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DIVISION OF FINANCE

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DISTRICT

17. **District Statement of Planned Uses of Distance Learning Network Aid**

Describe below the activities planned with the funds budgeted for the distance learning network aid. Provide total budgeted dollars for each activity.

Description	Dollar Amount
	$
Total	$ _____

<u>Supporting Documentation Item 18</u> – Instructional Supplement Aid

Supporting Documentation Item 18 is used to identify the detail of the intended uses of instructional supplement aid including any carryover funds. Key in the spaces provided a description and related dollar amount for each intended use (demonstrably effective program/service). Refer to Coding Appropriations for allowable uses of these restricted funds.

List separately the budgeted transfer of instructional supplement aid to charter schools. This amount is provided by the department based on projected enrollments at the schools. A running total of the amounts keyed will appear. There will be an edit check that the total equals the total of the amounts included on lines 424 and 428 for prior year carryover and current year instructional supplement aid.

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ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

_____
DISTRICT

(To be Completed by Regular and Vocational Districts Only)

18. **District Statement of Planned Uses of Instructional Supplement Aid**

Describe below the activities planned with the funds budgeted for the instructional supplement aid. Provide total budgeted dollars for each activity.

Description	**Dollar Amount**
	$_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
	_____
Total	**$_____**

Supporting Documentation Item 19 – Unexpended Bond Proceeds

Supporting documentation 19 is used to identify the detail of the amount reported on the Audsum diskette as the unreserved capital projects fund balance at June 30, 2002. If a deficit balance is reported, a zero will appear.

In the spaces provided, key the issue date, original issue amount, and unexpended balance amount for each bond issue or certificate of participation issue comprising that balance. For each issue, also report whether the original purpose of the project is complete by keying a Y for Yes or N for No. The budget software will not accept any other letter. A running total of the unexpended balance amounts keyed will appear. There will be an edit check that this amount agrees with the amount reported by the auditor, which also appears on the screen.

Under EFCFA (N.J.S.A. 18A:7G-5(o)), unexpended balances from bond proceeds for projects approved under EFCFA and built 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-5(p)), 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 bonds issued prior to EFCFA, unexpended balances may remain in the capital projects fund for six years after the time of issuance or sale. Within that time, if a new purpose of the funds is determined, the voters may approve the change in purpose via a ballot question. If no new purpose is identified, the unexpended balances may be transferred to either the general fund or the debt service fund by board resolution. It is the department's policy that to meet the criteria of no new purpose, the district's budgeted appropriations and actual expenditures for the year of transfer can reflect no capital outlay spending. If any capital outlay items, including equipment purchases, are budgeted for or expended in the year of transfer, it is interpreted that the district had another capital purpose that should have been submitted to the voters for approval. After six years, if there is no new purpose for the unexpended funds, they must be transferred to either the general fund or the debt service fund by board resolution. Districts with unexpended balances from projects beyond the six year time frame should take action to transfer the balances to the general fund or debt service fund and anticipate the transfer as a revenue on line 140 or line 540 or reflect as an additional balance anticipated in the recapitulation of balances on line 1640. This will be verified by the county superintendent during the budget review.

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DIVISION OF FINANCE

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ANNUAL SCHOOL DISTRICT BUDGET STATEMENT SUPPORTING DOCUMENTATION

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DISTRICT

(To be Completed by Regular Districts Only)

19. Detail of Unexpended Bond Proceeds

Provide detail (by bond issue or certificate of participation issue) of the June 30, 2002 capital projects fund unreserved fund balance.

Capital Projects Fund Unreserved Fund Balance – 6/30/02 Per Audit $_____

Issue or Sale Date	Original Issue Amount	Original Purpose Complete (Y or N)	Unexpended Balance Amount
		Total	**$**

3. MISC SAMPLE REPORTS AND BUDGET REVIEW CHECKLIST

A. Employee Benefits Summary Comparison Report

	Ob-Ject	2001-02 Expenditures	2002-03 Appropriations	2003-04 Appropriations
Group Insurance	210	10110+10220+10330+10440+10610+10720+10830+10940+11110+11220+11330+11440+11610+11720+11830+11940+12110+12220+12330+12440+12610	10110+10220+10330+10440+10610+10720+10830+10940+11110+11220+11330+11440+11610+11720+11830+11940+12110+12220+12330+12440 12610	10110+10220+10330+10440+10610+10720+10830+10940+11110+11220+11330+11440+11610+11720+11830+11940+12110+12220+12330+12440+12610
Social Security Contributions	220	10120+10230+10340+10450+10620+10730+10840+10950+11120+11230+11340+11450+11620+11730+11840+11950+12120+12230+12340+12450+12620	10120+10230+10340+10450+10620+10730+10840+10950+11120+11230+11340+11450+11620+11730+11840+11950+12120+12230+12340+12450+12620	10120+10230+10340+10450+10620+10730+10840+10950+11120+11230+11340+11450+11620+11730+11840+11950+12120+12230+12340+12450+12620
T.P.A.F. Contributions - ERIP	232	10130+10240+10350+10460+10630+10740+10850+10960+11130+11240+11350+11460+11630+11740+11850+11960+12130+12240+12350+12460+12630	10130+10240+10350+10460+10630+10740+10850+10960+11130+11240+11350+11460+11630+11740+11850+11960+12130+12240+12350+12460+12630	10130+10240+10350+10460+10630+10740+10850+10960+11130+11240+11350+11460+11630+11740+11850+11960+12130+12240+12350+12460+12630
Other Retirement Contributions – Regular	241	10140+10250+10360+10470+10640+10750+10860+10970+11140+11250+11360+11470+11640+11750+11860+11970+12140+12250+12360+12470+12640	10140+10250+10360+10470+10640+10750+10860+10970+11140+11250+11360+11470+11640+11750+11860+11970+12140+12250+12360+12470+12640	10140+10250+10360+10470+10640+10750+10860+10970+11140+11250+11360+11470+11640+11750+11860+11970+12140+12250+12360+12470+12640
Other Retirement Contributions - ERIP	242	10150+10260+10370+10480+10650+10760+10870+10980+11150+11260+11370+11480+11650+11760+11870+11980+12150+12260+12370+12480+12650	10150+10260+10370+10480+10650+10760+10870+10980+11150+11260+11370+11480+11650+11760+11870+11980+12150+12260+12370+12480+12650	10150+10260+10370+10480+10650+10760+10870+10980+11150+11260+11370+11480+11650+11760+11870+11980+12150+12260+12370+12480+12650
Unemployment Compensation	250	10160+10270+10380+10490+10660+10770+10880+10990+11160+11270+11380+11490+11660+11770+11880+11990+12160+12270+12380+12490+12660	10160+10270+10380+10490+10660+10770+10880+10990+11160+11270+11380+11490+11660+11770+11880+11990+12160+12270+12380+12490+12660	10160+10270+10380+10490+10660+10770+10880+10990+11160+11270+11380+11490+11660+11770+11880+11990+12160+12270+12380+12490+12660
Workmen's Compensation	260	10170+10280+10390+10500+10670+10780+10890+11000+11170+11280+11390+11500+11670+11780+11890+12000+12170+12280+12390+12500+12670	10170+10280+10390+10500+10670+10780+10890+11000+11170+11280+11390+11500+11670+11780+11890+12000+12170+12280+12390+12500+12670	10170+10280+10390+10500+10670+10780+10890+11000+11170+11280+11390+11500+11670+11780+11890+12000+12170+12280+12390+12500+12670

Employee Benefits Summary Comparison Report (cont.)

Health Benefits	270	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12400+12510+12680	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12400+12510+12680	10180+10290+10400+10510+10680+10790+10900+11010+11180+11290+11400+11510+11680+11790+11900+12010+12180+12290+12400+12510+12680
Tuition Reimbursement	280	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12410+12520+12690	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12410+12520+12690	10190+10300+10410+10520+10690+10800+10910+11020+11190+11300+11410+11520+11690+11800+11910+12020+12190+12300+12410+12520+12690
Other Employee Benefits	290	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12420+12530+12700	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12420+12530+12700	10200+10310+10420+10530+10700+10810+10920+11030+11200+11310+11420+11530+11700+11810+11920+12030+12200+12310+12420+12530+12700
Totals		12720	12720	12720

Districts have the option of allocating direct benefits to the applicable programs and functions.
The expanded reporting is summarized to the object level for comparison purposes.

B. Sample Letters of Transmittal

Sample Letter of Transmittal for Regular Districts

I. LETTER OF TRANSMITTAL Date of Transmittal: _____

( ) Original

( ) Revised _____

Date of Revision

To the County Superintendent of Schools:

The Board of Education of _____, County of _____ submits herewith the proposed budget statement which has been tentatively adopted for the 2003-04 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

This proposed budget includes sufficient funds to implement the proposed planning process as described in this district's Annual Report pursuant to N.J.S.A. 18A:7A-11 and to provide curriculum and instruction which will enable all students to achieve the Core Curriculum Content Standards.

_____ _____

Chief School Administrator Secretary, Board of Education

_____ _____

County Superintendent Date

II. APPROVAL TO ADVERTISE THE PROPOSED BUDGET

I have reviewed this budget statement using the budget review checklist and have determined that all information submitted herein which is verifiable from records on file in my office is consistent with such records. This budget statement is approved for advertising purposes. **Such advertisement and the sample ballot must include the prescribed statement regarding additional spending.**

_____ _____

County Superintendent Date

** Additional language will appear if district proposed base budget includes regular education spending as calculated in the District Status Within the T&E Range report in excess of $8,728 per pupil.

Sample Letter of Transmittal for County Vocational School District

I. LETTER OF TRANSMITTAL Date of Transmittal: _____

( ) Original

( ) Revised _____

Date of Revision

To the County Superintendent of Schools:

The Board of Education of _____, County of _____ submits herewith the proposed budget statement which has been tentatively adopted for the 2003-04 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

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

_____ _____

Chief School Administrator Secretary, Board of Education

_____ _____

County Superintendent Date

Sample Letter of Transmittal for County Special Services School District

I. LETTER OF TRANSMITTAL Date of Transmittal: _____

( ) Original

( ) Revised _____

Date of Revision

To the County Superintendent of Schools:

The Board of Education of _____, County of _____ submits herewith the proposed budget statement which has been tentatively adopted for the 2003-04 school year. This action has been duly authorized and appears in the minutes of the Board of Education.

_____ _____

Chief School Administrator Secretary, Board of Education

_____ _____

County Superintendent Date

C. Sample Of District Budget Statement Certifications

State of New Jersey
Department of Education
Division of Finance

2003-04 DISTRICT BUDGET
STATEMENT OF CERTIFICATION

DISTRICT _____ COUNTY _____

After the hearing and adoption of the budget, the district will send this budget statement certification to the County Superintendent of Schools. Sign the statement pertinent to your district.

STATEMENT A

I certify that the 2003-04 budget approved by the County Superintendent of Schools for advertising was adopted as approved after the public hearing.

_____ _____
Chief School Administrator Secretary, Board of Education

STATEMENT B

I certify that the 2003-04 budget was revised either by reallocating resources to other line items or by revising the total amount after the approval for advertising by the County Superintendent of Schools and adopted after the public hearing, and all changes are reflected on the attached School District Budget Statement.

_____ _____
Chief School Administrator Secretary, Board of Education

I have reviewed the revised 2003-04 budget adopted after the public hearing and have determined that the budget is approved.

_____ _____
County Superintendent Date

State of New Jersey
Department of Education
Division of Finance

2003-04 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 County Superintendent of Schools.

STATEMENT A

I certify that the 2003-04 separate proposal(s) approved as to form and accuracy by the County Superintendent of Schools for advertising was adopted as approved after the public hearing.

_____ _____
Chief School Administrator Secretary, Board of Education

STATEMENT B
(Check one)

_____ I certify that the 2003-04 separate proposal(s) was(were) revised after the approval for advertising by the 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 2003-04 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 2003-04 separate proposal(s) was(were) withdrawn from consideration after the approval for advertising by the County Superintendent of Schools and after the public hearing.

_____ _____
Chief School Administrator Secretary, Board of Education

I have reviewed the 2003-04 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.

_____ _____
County Superintendent Date

D. Sample Ballot Questions

REGULAR GENERAL FUND LEVY - BASE BUDGET

RESOLVED, That there should be raised for General Funds $ Line 150 column 4 for the ensuing School Year (2003-04)

SEPARATE PROPOSAL FOR ADDITIONAL FUNDS

RESOLVED, That there should be raised an additional $_____ for General Funds in the same school year (2003-04). These taxes will be used exclusively for district wording regarding purpose or purposes for additional funds. These proposed additional expenditures are in addition to those necessary to achieve the Core Curriculum Content Standards.

E. 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:26-9.1(e), 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" 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 S*tatement of Purpose* when the "Prepare Diskette for Advertised Budget for Newspapers" is selected on the report menu. A district must develop the statement and include the following required elements pursuant to N.J.A.C. 6A:26-9.1(e)3iii): a statement of purpose for the capital project that the withdrawal/deposit will fund; amount requested for withdrawal/deposit; and 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:26-9.1(c). If this method of approval is obtained the reserve deposit is restricted for the approved purpose and can be withdrawn at any time for such purpose by board resolution.

SAMPLES OF THE CAPITAL RESERVE *STATEMENT OF PURPOSE* follow:

Capital Reserve Withdrawal - Excess Costs

Included in budget line 132, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is $ Line 132 or portion of Line 132 that is excess costs for excess costs of district wording to describe the specific facilities project and purpose. The total cost of this school facility project is $ total cost of the project for which $ final eligible cost of the project was determined as the final eligible cost and within the facilities efficiency standards and $ amount of excess costs was determined as excess costs and represent expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Capital Reserve Withdrawal - Other Capital Projects

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

Capital Reserve Deposit

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

F. Sample Advertised Statement for Use of Surplus or Capital Reserve 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 does not produce the advertised statement when the "Prepare Diskette for Advertised Budget for Newspapers" is selected on the report menu.

SAMPLE STATEMENT FOR ADDITIONAL FUNDS FOR REFEREDUM PROJECTS

Capital Reserve Funds

Included in the general fund budget is $ Line 132 or portion of line 132 for excess cost to be withdrawn from the board of education's approved Capital Reserve Account to supplement the approved date of referendum referendum of $ amount of local share in approved referendum for district wording to state and describe specific project and purpose. The additional Capital Reserve funds are needed in addition to the approved $ amount of local share in approved referendum for the capital projects because of district detailed description and reason needed to exceed the original approved amount.

Surplus

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

Tax Levy

Included in the general fund budget is $ Line 150 or portion of line 150 for excess cost to be raised in additional tax levy to supplement the approved date of referendum 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.

G. Budget Review Checklist

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

2003-04
BUDGET REVIEW CHECKLIST

DISTRICT _____

COUNTY _____

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

( ) 1. All budget and supporting documents have been prepared and submitted using the department provided computer program as detailed in the Budget Guidelines.

( ) 2. The budget and supporting documents produced by the budget program submitted for review and approval contains the four digit transmittal code and indicates that edits were run and no errors were detected.

( ) 3. The printed date appearing on the Supporting Documentation packet produced by the budget program agrees with the date appearing on the budget submitted for review and approval.

( ) 4. The budget data transmitted agrees with the approved budget following the appropriate procedures as outlined in the Budget Guidelines and reflects the budget data that was certified for taxes. In cases where the district obtained approval for additional spending via separate proposals, the base budget and approved additional amounts have been merged and the amount appearing on Item 26 of the Net Budget Cap Worksheet agrees with the Separate Proposal Summary.

( ) 5. The district categorization of revenues as restricted and unrestricted revenues detailed in Item 8 of the Supporting Documentation packet is correct.

( ) 6. If a District's proposed spending exceeds the T&E maximum, supporting documentation 1a has been completed.

( ) 7. If the Supporting Documentation cover page indicates that a district is requesting use of cap banking, a spending growth limitation adjustment or separate proposal for additional funds, the district has submitted the related materials.

( ) 8. If the Supporting Documentation cover page indicates that a district is requesting use of banked cap, all eligible spending growth limitation adjustments are requested and fully utilized. Also, the district submitted a board resolution and a district statement that the need for the use of banked cap will be completed by the end of the budget year.

( ) 9. The additional supporting documentation required in Appendix E for review of the district's estimated surplus balances has been submitted and reviewed. If additional fund balance was identified in the review, the district budget has been revised accordingly to appropriate the additional fund balance in its proposed 2003-04 budget.

( ) 10. The total net budget does not exceed the maximum permitted net budget figure appearing on Item 26 of the Net Budget Cap Worksheet (Item 27 for Abbotts; Item 6 of county special services districts).

( ) 11. Districts requesting a separate proposal(s) for funds from the voters or board of school estimate have submitted the interpretive statement(s) and itemized accounting(s) in the proper form and in an accurate manner.

( ) 12. The state facilities tuition amount agrees with the amount on the State Facilities Tuition Notice.

( ) 13. Appropriations have been provided for an adult high school program when the district has reported adult high school enrollment on the 2003-04 Application for State School Aid.

( ) 14. If the changes in the proposed budget were recommended by the office of the county superintendent after review, pursuant to law and regulation, the office of the county superintendent consulted with the chief school administrator and district board of education concerning the recommended changes.

( ) 15. The enrollment estimates for October 15, 2003 appear to be reasonable and the related county superintendent certification statement has been signed.

( ) 16. Those districts applying for a Commissioner spending growth limitation adjustment have properly appropriated excess surplus.

( ) 17. Those districts reflecting legal reserves with purposes beyond 2003-04 have provided sufficient support for those amounts and their propriety has been challenged by the county superintendent.

( ) 18. The notice of public hearing and sample ballot submitted by the district contains the appropriate questions in the correct amounts. For those districts with proposed budgets in excess of the maximum T&E amount, the sample ballot and notice of public hearing contains the statutory additional wording.

( ) 19. Districts reflecting a withdrawal of capital reserve for excess costs or other capital projects on Supporting Documentation 12 have included a separate statement of purpose in the advertised budget. (The additional wording is not required on the actual ballot.)

( ) 20. Any amounts budgeted in debt service for lease purchase principal and interest payments are included on the listing of approved agreements provided by the Division of Finance. Districts appearing on that list have properly budgeted those payments in debt service.

( ) 21. The district has provided the required supporting documentation and meets the criteria for the spending growth limitations included in the calculation of its maximum permitted net budget.

( ) 22. The district has applied for all applicable spending growth limitation adjustments and completed all forms.

( ) 23. The staffing information submitted on Supporting Documentation Item 3 is reasonable and comparable to appropriation lines in the budget.

( ) 24. The budgeted uses of Early Childhood Program Aid as documented on Supporting Documentation Item 15 are appropriate.

( ) 25. Early Childhood Program Aid has not been transferred to DEPA nor used for educationally meritorious programs.

( ) 26. **The <u>only</u> amounts remaining in the ECPA Capital Reserve are for approved lease purchase agreements.**

( ) 27. The budgeted uses of Demonstrably Effective Program Aid as documented on Supporting Documentation Item 16 are appropriate. **The district has submitted the separate warning edit report for Item 16c.** The warning edits for 16c regarding the allocation of Demonstrably Effective Program Aid at the school level are appropriate (i.e., due to closed schools, etc.).

( ) 28. The budgeted uses of Distance Learning Network Aid as documented on Supporting Documentation Item 17 are appropriate.

( ) 29. The budgeted uses of Instructional Supplement Aid as documented on Supporting Documentation Item 18 are appropriate.

( ) 30. The district has taken the appropriate measures for the unexpended bond and COP proceeds identified in Supporting Documentation Item 19 as remaining from pre-EFCFA issues beyond the six year time frame.

( ) 31. Those districts with resident students included in the projected attendance figures for charter schools have properly budgeted the transfer of general fund support and restricted entitlements.

( ) 32. Those districts receiving ECPA, DEPA, Instructional Supplement Aid, or Distance Learning Network Aid in 2001-02 have properly incorporated any carryover amounts as shown in the June 30, 2002 CAFR into their 2002-03 or 2003-04 spending plans for those restricted formula aids.