



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

2023-24 Budget Q&A Office of School Finance

A. General

A1 Where are the 2023-24 Budget Guidelines and other information related to the 2023-24 budget process posted on the department's website?

All information related to the 2023-24 budgeting process is posted on the Department website under [School Finance District-wide Budget](#).

A2 When are board resolutions required with submission of the budget?

A board resolution is required for every district to approve and submit the budget. Board resolutions are also required, as applicable, for requested use of banked cap; early payoff of deferred 2009 PERS contributions; submission of separate proposals; creation of, or withdrawals from, a capital reserve; and approval of additional funds (tax levy, surplus or reserve) to spend above a previously approved referendum. Also, districts are required to submit board resolutions for any additional surplus appropriated during the current year as reflected on lines 3 or 5 of the recapitulation of balances.

A3 How does a district user get login access to the budget software?

Sign-on and password for district users of the budget program will be assigned by the district Homeroom Administrator. Please refer to the link entitled "Homeroom Administrator Manual" on the [NJDOE Homeroom portal](#) for the guidance regarding the homeroom administrator login. The budget software is named "Budget Statement" in the homeroom administrator system.

From the login screen (*on the [homeroom portal](#) select the item called Budget*), district users will need to select the login level as "District" and then enter the 2-digit county ID, 4-digit district ID, web user ID, and web user password. Once this information is entered, select the "log on" button to access the program.

A4 How does a county user get login access to the budget software?

Email budget@doe.nj.gov, and an Office of School Finance employee will help set up a county-level login ID and Password.

From the login screen (*on the [homeroom portal](#) select the item called Budget*), county

users will need to select the login level as “County” and then enter the web user ID, and web user password. Once this information is entered, select the “log on” button to access the program. This will open a list of all the counties. Click on the county name and click the “Choose” button. Then click on the district name and click the “Choose” button. This will open the budget of the selected district.

- A5 When selecting the “Export to Excel” option, why don’t the formulas export to Excel? Also, why doesn’t the number format export?

The “Export to Excel” function is purely a data dump of the data that is contained in the budget software database, it is not a working representation of the data flow and calculations being done behind the scenes in Oracle. Consequently, there are no formulas to export, as the software is not using Excel for the calculations. Same for formatting; it is a data dump, and users must format this output for their own purposes.

- A6 Must a district user initialize the budget screens when they first access the software?

No. The screens do not require initialization on the first access to the budget software system. However, there is a particular order of precedence that should be followed in order to have correct and complete information flow across screens. Please refer to section II-C in the [Budget Guidelines and Electronic Data Collection Manual](#) for the sequencing details.

B. Election Calendar

- B1 Is the election calendar posted on the department’s web page?

Yes. It is posted on the [School Finance District-wide Budget site](#), under the heading “2023-2024 Budget Statement – Other Items”.

- B2 Can a district board of education advertise the proposed 2023-24 budget before Executive County Superintendent approval?

No. Commissioner approval for advertising without ECS approval, pursuant to *N.J.A.C. 6A:23A-9.1* subsection (b), has not been given for the 2023-24 budget year. ECS approval must be received prior to the advertisement of the public hearing.

- B3 Has the 2023 April school election date been changed from the third Tuesday in April?

Yes. The April school election date will be Tuesday, April 25, 2023. Districts were notified of the change in [December 2022 broadcast](#).

C. ‘Budget’ Tab of The Budget Software

- C1 Why doesn’t the Audsum data show in the revenue, appropriations and

recapitulation of balances screens of the budget software?

The budget software shows only district-certified Audsum data. The district should log in to the Audsum program and certify the data. It takes a few seconds to do. The data will appear in the budget software the next time the budget software is accessed.

C2 Why am I not able to access the revenue or appropriation screen – the system keeps searching and searching?

Although the NJDOE has fully tested the operations of the software prior to release, it is not possible to simulate the operations of all internet browsers in use at school district administrative offices. If users are having issues with screens not loading, then it is suggested that another internet browser be used instead (for example, use Chrome instead of Firefox). If still having an issue, then delete the browsing history. This will clear any residual connections that might interfere with creating a new session.

C3 Why doesn't the budget software allow entry of an amount in some lines in the revenue and appropriations screens, but allows entry in other lines?

For some revenue and appropriation lines, data entry is performed on other detail screens and then it flows to the revenues and appropriations screens. This avoids double-entry of the same information. The "Sub-Title" columns on the revenue and appropriations screens contain an explanation when amounts flow from other screens.

For example, data entry for the 2023-24 column of the Facilities Acquisition and Construction services cost center is performed on the capital projects screen, from which data will flow into appropriation lines 76000 to 76240 (excluding line 76210, which is entered on the appropriations screen). See the table below.

Table 1. Sample of Sub-Title Column.

Line Number	Line Description	Sub-Title
76000	Salaries	23-24 entry on cap proj screen
76005	Unused Vacation Payment to Terminated/Retired Staff	23-24 entry on cap proj screen
76020	Legal Services	23-24 entry on cap proj screen
76040	Architectural/Engineering Services	23-24 entry on cap proj screen
76060	Other Purchased Prof. and Tech. Services	23-24 entry on cap proj screen
76080	Construction Services	23-24 entry on cap proj screen
76100	Supplies & Materials	23-24 entry on cap proj screen
76120	Land and Improvements	23-24 entry on cap proj screen
76140	Lease Purchase Agreements – Principal	23-24 entry on cap proj screen
76160	Bldgs. Other than Lease Purchase Agreements	23-24 entry on cap proj screen
76180	Infrastructure	23-24 entry on cap proj screen
76200	Other Objects	23-24 entry on cap proj screen

Line Number	Line Description	Sub-Title
76210	Assessment for Debt Service on SDA Funding	facilities acquisition and construction services
76240	Capital Outlay – Transfer to Capital Projects	23-24 entry on cap proj screen
76260	Total Facilities Acquisition and Construction Services	Facilities acquisition and construction services

C4 On the appropriations screen, why is the Explanation column, for explanations of amounts with greater than 4% increases or decreases, not accessible for some lines?

The explanation column can only be accessed for the appropriation lines which are the “advertised” level, which are the subtotal and total lines, not for individual lines. Make sure the line being selected is an advertised line. In the detailed appropriations grid of the Budget Guidelines and Electronic Data Collection Manual, section III-C-ii, there is a column which indicates the lines that are advertised.

C5 Why doesn’t the budgeted fund balance in the revenue screen match the amount on the recapitulation of balances?

The screens for recap of balances and additional excess surplus must be completed in a particular order, and also saved after opening the screens, in order for the amounts to calculate and flow to revenue and appropriations properly. Please refer to section II-C of the Budget Guidelines and Electronic Data Collection Manual under “Accessing the System”, item number 2. Edits make sure the amounts in these tables are all in agreement before the district can submit the budget to the county office.

Also note that multiple lines from recap of balances are added together and total to the budgeted fund balance amount. Refer to the detailed line instructions in the recap of balances section of the Budget Guidelines and Electronic Data Collection Manual for the flow of lines.

C6 On the recapitulation of balances it appears that an incorrect balance was loaded in the 2021-22 column. How can this be corrected?

The data in the 2021-22 column is drawn directly from the district Audsum submission. Any corrections must be done in the Audsum program. Districts may correct the June 30, 2022 Audsum by working with the auditor to de-certify, correct, and re-certify the Audsum. As soon as Audsum is corrected and re-certified by the district, the recap of balances will reflect the correction.

C7 Where does a district reflect in the 2023-24 budget software additional revenue realized in 2022-23 from the sale of property or some other unanticipated unrestricted revenue source not originally anticipated in the district’s 2022-23 budget certified for taxes, but realized as of February 1, 2023?

Additional or excess unrestricted general fund revenues realized as of February 1 should be reflected in the revision of the 2022-23 budget (middle column) and on line 3 of the recap of balances, as applicable. Additional revenues would be either reflected as an increase in the applicable revenue and corresponding decrease in budgeted fund balance (and therefore revenue line 580 and line 3 of recap would equal the net of the original budgeted fund balance and additional unrestricted revenue realized), or if spending was increased, as an increase in the applicable revenue and corresponding appropriations in the 2022-23 budget (middle column) with no change to budgeted fund balance.

However, if no fund balance was originally budgeted for 2022-23 or if the net amount above would result in less than zero, then the additional revenue realized with no offsetting increase in appropriations would have to be recognized as a positive amount on recap line 6 (since a number less than zero cannot be entered on revenue line 580 or line 3 of recap of balances).

- C8 Where does a district reflect in the 2023-24 budget additional or excess unrestricted general fund revenue realized after February 1, 2023 or anticipated to be realized by June 30, 2023?

Additional or excess unrestricted general fund revenues already realized after February 1 or anticipated to be realized by June 30, 2023 should be reflected on line 6, middle column, on the recapitulation of balances screen.

- C9 Why is the ID column on the Detail of Capital Project Fund Balance screen blocked?

The first column on the screen ("ID") is generated by the program once the other fields have been entered and saved for a project. This is not a field for user entry.

- C10 Why is the budget software calculating excess surplus on the Appropriation of Excess Surplus screen when the ACFR did not have excess surplus?

First, check the amounts of the balances in the Audsum fund balance lines to ensure that they are on the proper lines. If fund balances are not on the proper lines in Audsum then they will not display in the proper category in the Recap of Balances, which will affect the calculation of excess surplus in the budget software.

Second, check if the district has Extraordinary Aid and Nonpublic Transportation Aid as adjustments for the audited excess surplus calculation at June 30, 2022. These items are not permanent, without-end adjustments. Because of the timing of the receipt of these amounts, the district is allowed to exclude these from the June 30, 2022 excess surplus calculation. The district has the ability to spend these amounts in the 2022-23 budget. If these are not estimated to be spent in the 2022-23 budget, then the Additional Excess Surplus calculation of the budget software catches this in the test of the estimated June 30, 2023 fund balances and forces this to be budgeted as surplus in the 2023-24 year.

If the district adjusted their budget in 2022-23 for these amounts, it would be recorded on

the line 3 of recap and in the appropriations for the planned uses. If the district plans to use this after February 1 and before June 30, it would be recorded on line 5 of recap and should be reviewed carefully by the county office to ensure that it will be used by year end. If the district is not planning to spend this money during 2022-23, then the additional excess surplus calculation will force it to be budgeted as fund balance in 2023-24 because it is fund balance in excess of 2% as of June 30, 2023.

C11 Why doesn't the Preschool Education Aid (PEA) on revenue line 760 agree to the amount of PEA in the state aid printout?

The amount of the PEA provided to the district is listed on the state aid printout NET on line B-1. This amount is **not loaded** into the budget software, due to the fact that districts must enter the PEA revenue into the PEA screens by PEA project (half-day 3-year, full-day 3-year, etc.). The amounts entered on the PEA screen will then populate revenue line 760 for 2023-24 PEA. Edit number 87 checks to ensure that the amount recorded by the district as PEA revenue is not greater than the amount of the current year aid allocation.

For further details on the recording of PEA, please refer to the revenue guidance in the budget guidelines under "state sources – special revenue fund", and to the guidance for completion of the PEA screens.

C12 Are funds in Emergency Reserve available to budget in the 2023-24 proposed budget?

Emergency Reserve is generally restricted to fund unanticipated general fund expenses, and generally requires Commissioner approval for withdrawal. In limited circumstances Emergency Reserve funds may be budgeted into 2023-24 budget, pursuant to *N.J.S.A. 18A:7F-41* and *N.J.A.C. 6A:23A-14.4* subsection (a)1. The two circumstances where Commissioner approval is not needed for withdrawal from Emergency Reserve are:

- For withdrawals necessary to meet an increase in total health care costs in excess of 4 percent, for which the district did not receive an automatic adjustment for health care costs. Health care costs include medical insurance and prescription drug insurance costs.
- For withdrawals to finance school security improvements, if the withdrawal is included in the original budget certified for taxes.

In all other circumstances, withdrawals from Emergency Reserve require Commissioner approval, including withdrawals for school security improvements that were not included in the original budget certified for taxes. Districts should refer to the [Emergency Reserve guidance](#) for more details.

C13 How should a district clear out a \$1 remaining fund balance in debt service fund, which was left over from rounding of prior year amounts?

Pursuant to *N.J.A.C. 6A:23A-8.6*, any debt service surplus funds must be used to offset

property taxes. If a \$1 fund balance remains after all debt service has been retired, then the district may make a negative adjustment of \$1 on the Other line of the next year's A4F to eliminate the fund balance and provide a property tax offset. The \$1 adjustment would then offset the fund balance.

D. SFRA and Estimated Tuition Calculations

D1 Is the cost of cash in lieu of health benefits taken into consideration when calculating the health care cost adjustment?

No. *N.J.A.C. 6A:23A-11.3*, Adjustment for Increase in Health Care Costs, defines eligible costs as "medical insurance and prescription drug insurance." Accordingly, payments in lieu of health care coverage are not budgeted as medical insurance; rather payments in lieu of coverage are recorded in object 290 (other employee benefits) and not in object code 270 (health benefits). Payments to employees in lieu of health benefits coverage should not be recorded as health benefits costs.

D2 On the Health Care Costs adjustment screen, Line E "SHBP percentage increase" is pre-populated with 15.1%. Is this the correct % increase?

Pursuant to *N.J.S.A. 18A:7F-38* subsection (d), the allowable health care cost adjustment cannot exceed the average percentage increase of the State Health Benefits Program (SHBP), as determined annually by the Division of Pensions and Benefits. The average percentage change of SHBP was received from the Division of Pensions and Benefits was an increase of 15.1%.

Health benefits are defined as group health and prescription only. It does not include dental, vision, life or any other additional employee benefit offered by the district. For use in 2023-24, the average percentage increase of the SHBP is 15.1 percent. Therefore, the maximum adjustment is the increase in health care costs that exceeds two percent but not greater than 15.1 percent, or a maximum of 13.1 percent.

D3 If a district has unused 2023-24 cap, what must be done to bank this amount for 2024-25?

There is nothing a district needs to do.

The Banked Cap report in the 2023-24 software shows the calculation of banked cap to be available in 2024-25. The calculation compares the district's total cap amount to the district's actual levy raised. The difference will be the amount the district will bank from 2023-24 for use in 2024-25 through 2026-27. The amount of the carry-forward is displayed on the last line of the banked cap report in the 2023-24 budget software. Note that any unused cap from 2020-21 will expire in 2023-24 and not be available for carry-forward into 2024-25.

D4 Does a district have to exhaust all banked cap prior to sending a separate question

to the voters?

No.

- D5 Does a district have to exhaust all eligible 2023-24 cap adjustments prior to requesting use of banked cap in its 2023-24 proposed budget?

Yes. A district must fully exhaust all eligible budget year cap adjustments prior to requesting use of banked cap.

- D6 Does a district have to exhaust all eligible cap adjustments prior to sending a separate proposal to the voters?

No. This has never been a requirement under CEIFA or SFRA.

There is a requirement to fully exhaust all current year cap adjustments before requesting use of banked cap.

- D7 Can a district put out in a separate proposal only a portion of a cost of the program, anticipating remaining funds to be generated by the program itself?

No. The full cost of the program must be in the separate proposal. (*N.J.A.C. 6A:23A-12.13* subsection (a)(5)).

- D8 Can a district put out its entire extracurricular and/or co-curricular program on a separate proposal?

No. Extracurricular and co-curricular programs are part of a T&E education. Districts, however, may put out new or expanded program/activities, as well as existing programs/activities if the base budget maintains sufficient funding in these areas to ensure a T&E education. For example, a new athletic team or even an existing feeder program for a varsity team may be put out as a separate proposal if the base budget maintains a base level of spending for extracurricular activities consistent with the adequacy model.

- D9 Is a November separate question for this budget year, or next budget year?

A November 2023 separate proposal is for 2023-24. Budgets are for one year, and the budget being determined in November 2023 is the 2023-24 budget. The question cannot say that the funds are for 2024-25. If the question is approved in November 2023 by the voters, the A4F is revised and the entire amount approved is included in the 2023-24 levy and raised from the taxpayers in the February and May tax bills of the 2023-24 year.

- D10 If there is a 2 percent cap on tax levy, then why is the increase in general fund tax levy greater than 2 percent?

The statutory levy cap at *N.J.S.A. 18A:7F-38* includes a 2 percent increase over the prior year general fund levy, plus allowable adjustments for enrollment increases, health care

cost increases, deferred pension cost increases, increases or decreases for shift in responsibility, increases in SDA district local share, and use of banked cap. The cap is not a hard 2 percent cap, as there are allowable adjustments.

The adjustment for enrollment increases requires no entry by districts, and is calculated on the Prebudget Year Levy and Enrollment Adjustment report, with the adjustment amount reflected on line P. Pursuant to *N.J.S.A. 18A:7F-38* subsection (b) and *N.J.A.C. 6A:23A-11.2* subsection (c), a district may request approval from the Commissioner to calculate enrollment at 100% of the DOE projected increase if the district can demonstrate that the current enrollment adjustment calculation would result in an average class size that exceeds 10% above the facilities efficiency standards pursuant to 18A:7G-1. The adjustment for increases to SDA district local share is calculated by the department and loaded into the tax levy cap calculation on line G. The other cap adjustments require entry in the budget to properly calculate on individual reports in the software for each adjustment, and they are reflected on separate lines on the Tax Levy Cap report.

- D11 On the Estimated Tuition Rate Calculation page, entering alternate ADE changes the district choice allocations entered in section 2. Is something wrong in the software?

If the ADE is going to be changed from the preloaded amount, it must be changed in Section I first, then the district choice allocations in section II can be entered. It is an ordering issue in the software. When the ADE is updated to district-prepared numbers, this changes the ratio amounts. This then causes the recalculation of the dollar amounts spread to all the programs in sections II, II and IV for the newly calculated ratios, which will overwrite the amounts entered by the district in the "district choice" section.

- D12 The ADE numbers on the tuition calculations don't agree to a School Register report for the enrollment and attendance. Is there another report that is being used?

The numbers in the Register Summary and those preloaded into the budget software are not expected to match, since the Register Summary tallies are actual ADE counts for 2021-22, and the ADE counts shown in the budget software are estimates for 2023-24 calculated from the linear trend derived from the 2019-20 and 2021-22 counts. Please see *N.J.A.C. 6A:23A-17.1* subsection (f)(1) and the Budget Guidelines and Electronic Data Collection Manual section III-D-ii for more details.

- D13 As a regular receiving district, what is the maximum amount of estimated tuition that may be charged to the sending districts?

Pursuant to *N.J.A.C. 6A:23A-17.1(f)*, the maximum amount of tuition per pupil that may be charged is the estimated cost per student from the Estimated Tuition Rate Calculation report in the budget software.

Districts may enter into tuition agreements for amounts per pupil that are less than the maximum, if mutually agreed upon. If entering into agreements for a lesser per pupil tuition amount, consideration should be given to the possibility of tuition adjustments after

the certification of tuition rates in the second subsequent year. A lesser estimated rate in the tentative agreement could lead to a larger adjustment in a future year, unless there is a possibility of adjustments being forgiven by the receiving district.

D14 Why does the Tax Levy Cap report show \$0 on line A for the prior year levy?

The amount on Line A of the Tax Levy Cap report is calculated on the SFRA report entitled Prebudget Year Levy and Enrollment Adjustment report. If the Prebudget Year Levy and Enrollment Adjustment report has not been opened to calculate the amount, then zero will show on Line A of the Tax Levy Cap Report. Please refer to the budget guidelines instructions for the Tax Levy Cap report for the list of screens that must be completed for the Tax Levy Cap report to fully calculate.

D15 How is the cap adjustment calculated for health benefits savings under P.L.2020, c.44?

The amount of the adjustment for health benefits savings under P.L. 2020, c.44 is calculated based on data entered by the district in the Chapter44 software in the homeroom portal. A report showing the calculation is included in the budget software in a link at the bottom of the Minimum Tax Levy screen and the bottom of the Prebudget Year Levy and Enrollment Adjustment screen, entitled "Click Here to View PDF of Chapter 44 Health Benefits Savings Adjustment Calculation". This report is released in the budget software with the state aid.

E. Enrollment

E1 How is the ASSA projected enrollment growth calculated?

It is a rolling average based on the district's actual resident enrollment as reported on the ASSA from the past five years. The calculation is included on the ENR page of the district's state aid printouts.

E2 How is the weighted resident enrollment number calculated?

Per *N.J.S.A. 18A:7F-37* " Weighted resident enrollment " means weighted resident enrollment as calculated pursuant to section 8 of P.L.2007, c.260 (C.18A:7F-50) and as projected by the Commissioner.

On the state aid printout ENR, line S shows the calculation of the weighted resident enrollment number.

E3 What enrollment is used for calculating estimated tuition?

The Average Daily Enrollment is calculated in accordance with *N.J.A.C. 6A:23A-17.1*, using numbers from the School Register Summary. Estimated Average Daily Enrollment (EADE) is calculated by the square of the growth rate to the district's Average Daily Enrollment (ADE) from two years prior to the budget year. The growth rate is derived from the district's ADE

from two years and four years prior to the budget year. The growth rate is limited to a maximum (for positive growth) of 10% and a minimum (for negative growth) of -10%.

E4 What enrollment is used on the projected enrollment screen?

Districts enter the projected enrollments in the on-roll, sent to other districts, received from other districts and sent to APSSD columns. These entries are used to calculate the projected resident enrollment for the district. The column for prior year resident enrollment is calculated from entries in the district's most recent ASSA.

E5 What enrollment is used in the per pupil cost calculations?

The number of on-roll students is used as the denominator in the per pupil calculations, as in the Taxpayers Guide to Education Spending. For the proposed budget year column, the numbers are calculated from entry on the Projected Enrollment screen of the budget software. For the current year revised budget column, the numbers are calculated from district entry in the most recent ASSA. The current year original budget column uses numbers from the Projected Enrollment report in the original budget for the current year. The two columns for prior years' actual data use average daily enrollment as reported in the School Register Summary. See Appendix A to the budget guidelines for the enrollment lines used in the calculation.

E6 What enrollment is used in the administrative cost limits calculation?

As in the per pupil cost calculation, the number of on-roll students is used as the denominator in the administrative cost limits calculation. For the proposed budget year column, the numbers are calculated from entry on the Projected Enrollment screen of the budget software. For the current year revised budget column, the numbers are calculated from district entry in the most recent ASSA. The lines referenced in the enrollment section of the administrative cost limits screen are the advertised enrollment report lines.

F. Supporting Documentation

F1 The software will not save changes to the "Protecting our Investment" category on the Statement of Priorities screen. Why is this happening?

There is a 4,000 character limit for entry in each box on the Statement of Priorities screen. If the explanation entered is more than 4,000 characters, then the data will not save.

F2 In attempting to enter data for the Employee Benefit Detail Screen for an interim SBA that will not receive any funds for unused sick days or vacation days, the software will not save data entry with \$0 on these lines. How is this issue resolved?

Zeros may be entered for amounts in the payout of unused vacation and unused sick lines; however, a description must be entered in the description column or the system will generate an error message at the top of the screen which reads "Payout of sick days

description cannot be empty.”

F3 Does the Employee List screen require that the district list each and every employee in the district and list all the information in bold print for each employee?

No, district users should not enter all district employees in the Employee List. The employee list screen should be populated with the names and the contractual salary and benefit information for the following employees:

- superintendent,
- assistant superintendent(s),
- school business administrator, and
- any employee with an annual salary that exceeds \$75,000 who is not a member of a collective bargaining unit.

The information entered in this screen will then populate the appropriate user-friendly budget summary forms.

F4 How is administrative spending defined?

The department defines administration in a manner consistent with the chart of accounts used for accounting purposes. These costs include general and school administration, central services, and administrative information technology. Judgments against the school district are **not** included in the determination of total administrative spending. Appendix A of the Budget Guidelines and Electronic Data Collection Manual provides a detailed explanation of the budget line items included in the calculation, as does the supporting documentation item entitled Administrative Cost Limit.

F5 On the Administrative Cost Limit screen, why are no unallocated benefits shown?

For the unallocated benefits to calculate, the district must have entered benefits in the appropriations lines for unallocated benefits, entered enrollments in the projected enrollment screen, and opened the Per Pupil Costs report. This will provide all the necessary items for the calculation of the unallocated benefits in the Administrative Cost Limit screen.

F6 On the Administrative Cost Limit Report, in the Subtotal-Benefits section, how are the amounts for allocated and unallocated benefits calculated?

If the district has used any of the allocated benefits accounts in the appropriations grid in the administrative cost centers, then these show on the “allocated” line on the support doc.

The amount on the “unallocated” line on the support doc is a calculation which takes the unallocated benefits recorded in appropriations in function 291 and spreads them to the administrative cost centers based on the salaries recorded in the administrative cost

centers in the appropriations screen. Appendix A of the budget guidelines details out the calculation of the amount. For the unallocated benefits to calculate, the district user needs to run the Per Pupil Costs report on the Supporting Documentation menu first. That will create the percentage needed to allocate the benefits.

In the regional limit column, the numbers are calculated by taking the per pupil amount of the district's region, times the enrollment in the bottom section of the administrative cost limit support doc (which are calculated from entries on the enrollment data entry screen), times the state average percentage of the individual lines in these cost centers to the total administrative costs. This is to provide an estimate of administrative costs for a district of the same size. Please refer to section III-E-iv of the Budget Guidelines and Electronic Data Collection Manual for a more detailed description of how this supporting documentation item functions.

F7 On the Administrative Cost Limit screen, why is the regional limit column empty?

For the regional limit column to calculate, the district must first enter enrollments on the Projected Enrollment screen.

F8 How is a line of data entry to be deleted from the Unusual Revenues and Appropriations screen?

To delete a row of data entry on the Unusual Revenues and Appropriations screen, go to the line on the support doc where the entry was made and choose the line. Click on the row of entry to be deleted, then click the "Remove Row" button. This will cause the data on this line to show with a strikethrough line over the text. Click the "Save Data" button to save the deletion, then click the "Reload Page" button. The line is now deleted.

G. Edits

G1 Why are edit numbers 58, 59, 80, 81, 82, 83, 84, and 85 failing when entry has been made on the Unusual Revenue screen for these lines?

These edits are testing that if an amount is entered on the listed line on the revenue screen (on the budget tab), that an explanation has been entered on the revenue screen (on the budget tab) in the explanation column for that line.

Entries are only made on the unusual revenue and appropriation screen for items that are outside the normal course of operating a school district. These edits do not require that entry is made on the unusual revenues screen.

H. County Review and Approval

H1 The county office has provided review comments before approval for advertising, but the budget software will not accept data entry to make the changes. Why is data entry blocked?

In order to make corrections to the budget for advertising, the district will need to uncheck the “Ready for Review” box on the County Review and Approval tab in the “For Advertising or Board of School Estimate” section. The review status of both the ECBO and ECS must be blank in this section for this box to be available to be unchecked.

- H2 The budget has been advertised as approved by the Executive County Superintendent, but there are changes needed to the budget after the public hearing. How is this done in the budget software?

The district must contact the county office to receive access to data entry. In screen two, section 3 “Results of Public Hearing” on the County Review and Approval screen, for changes needed after the public hearing, the district must check box B in section 3 to certify that changes were needed after the public hearing. Then the ECS or ECBO must check the box entitled “ECS or ECBO – Budget Changes Needed” to open up the budget for data entry. When the district user has made the necessary budget changes, then the district user should go the County Review and Approval screen and check the “Ready for Review” box in section 3. The district must also complete the “budget changes from public hearing worksheet” found on the [Finance website](#).

- H3 The budget approved after the public hearing is the same as the version that was advertised. Is there any data entry to be performed in the budget software?

On the County Review and Approval screen, in the Results of Public Hearing section, the district must check box A to certify that the budget approved by the Executive County Superintendent for advertising was adopted as approved after the public hearing. No other entry is required in the software unless the district has a separate proposal that is presented to the voters.

I. Printable PDF File

- I1 How can the district access the 2013-14 through 2022-23 Printable PDF files?

The Printable PDF files for the 2013-14 through 2022-23 budgets are saved in the district’s State Aid Notices folder in the homeroom portal. This is the same folder where the district’s annual state aid notices are posted. The file names for the printable PDF files are “FY##_Budget_xxxx.pdf” where the “##” is the fiscal year end and the “xxxx” is the 4-digit LEA code.

Table 2. Printable PDF file names

Fiscal Year	File Name
2013-14	FY14_Budget_xxxx.pdf
2014-15	FY15_Budget_xxxx.pdf
2015-16	FY16_Budget_xxxx.pdf
2016-17	FY17_Budget_xxxx.pdf
2017-18	FY18_Budget_xxxx.pdf
2018-19	FY19_Budget_xxxx.pdf

2019-20	FY20_Budget_xxxx.pdf
2020-21	FY21_Budget_xxxx.pdf
2021-22	FY22_Budget_xxxx.pdf
2022-23	FY23_Budget_xxxx.pdf

J. Modifications After Original Budget Certified for Taxes

J1. After the budget cycle has been completed, the district has discovered that not enough funds were budgeted for debt service for the 2023-24 year. How does the district raise enough funds to pay the debt service during the 2023-24 year?

There are two options that the district may use to raise the cash for the under-budgeted 2023-24 debt service payments. Since the 2023-24 budget has already been advertised, public hearings held, and taxes certified there is no authority at this point to change the 2023-24 debt service budget revenues and appropriations in the budget software original budget.

- 1) If the district has a balance in the capital reserve, the district may transfer capital reserve money to debt service during 2023-24 by board resolution, pursuant to *N.J.A.C. 6A:23A-14.1* subsection (h)(7).

- 2) The district may borrow the cash from the general fund to pay the debt service costs, and then raise the additional debt service levy in the 2024-25 A4F. This is not a transfer (which would be a moving of money over to debt service without paying it back, which is prohibited), this is a temporary interfund loan receivable for use of cash only so that the principal and interest payments can be made in 2023-24 out of the debt service fund. This would be recorded in the general fund as debit to Interfund Loans Receivable (10-131) and credit to cash (10-101), and recorded in the debt service fund as a debit to cash (40-101) and credit to Interfund Loan Payable (40-401). Another entry in the debt service fund to debit a tax levy receivable (40-121) and credit tax levy revenue (40-1210) is recorded so that a deficit in the debt service fund would not be shown in the 2023-24 statement of revenues and expenses, and to reflect the levy that will be raised in 2024-25 to cover this. The levy is then recorded in the 2024-25 A4F on the “received too late for 2023” line and raised by the municipality in 2024-25.