

SPRINGFIELD PUBLIC SCHOOLS
Springfield, New Jersey 07081

POLICY: BUDGET PLANNING, PREPARATION AND ADOPTION

The budget is the financial reflection of the educational plan for the district. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the district. The Chief School Administrator and School Business Administrator are directed to take into consideration the following criteria in developing budget items:

- A. District resources must be used to produce the most positive effect on the pupils' opportunity to gain a sound basic education.
- B. The budget shall be in accord with statutory and regulatory mandates of the federal government, the state legislature, the state board of education and the local board of education.

In reviewing budget proposals, the Board will consider priorities to be accomplished during the subsequent year based on the needs identified through the district's planning process. The budget shall be prepared on forms prescribed by the Commissioner of Education and should be considered critically by each Board Member after its preparation and presentation to the Board.

In order to ensure adequate time for the preparation and review of the proposed budget, the Board directs the Chief School Administrator to develop a schedule of events associated with the presentation and adoption of the budget. The Chief School administrator shall present the tentative budget of expenditures to the Board by January 1 and tentative revenues as soon as practicable. In the preparation of this tentative budget, the School Administrator shall confer with the principals, department heads, Board committees and other district personnel as necessary to make the tentative budget realistic. The Board may call upon such key personnel to discuss those portions of the budget which concern them.

The budget should evolve primarily from the schools' current needs, but shall also consider the data collected in long-range budget planning. In preparing budget requests, the responsible administrator shall include the following costs by program areas:

- A. Staff
- B. Textbooks, equipment and supplies
- C. Cost and maintenance of facilities and equipment
- D. Other costs associated with the operation of each program.

When the Board considers the district's proposed budget the following information should be a part of the budget document or be available for Board consideration:

- A. The proposed expenditure for each line item requested for the ensuing year;
- B. The anticipated expenditure for each existing line item in the current school year,
- C. The actual expenditures for each then-existing line item from the immediately completed school year
- D. A description of each line item with appropriate account numbers;
- E. The current pupil population by grade and an estimate of the pupil population for the coming school year by grade and/or by subject;
- F. An estimate of the staff needed for the coming school year by grade and/or by subject.
- G. Actual staff for the current year;
- H. Anticipated revenue by sources and amounts;
- I. Amount of surplus anticipated at the end of the current school year including accumulated surplus.
- J. All other expenses projected for the coming year, anticipated for the present year, and incurred in the preceding year, on the district level;
- K. Projected impact on tax rate.

Since the budget is the legal basis on which the school tax rate is established, the annual school budget process is an important means of communication within the school organization and the district residents. The community shall be notified of and encouraged to attend all Board meetings at which preliminary budget discussions will be held. The legally required public hearing on the proposed budget shall be held after the county superintendent of schools has approved the budget.

The annual budget proposal once adopted by the Board represents the position of the Board, and all reasonable means shall be employed by the Board to present and explain that position to all community residents and taxpayers.

The proposed budget as accepted by the Board shall be set forth in detail, using the form prescribed by the State Department of Education, and shall be made available to the public as required by law.

A brochure may be published to explain the annual budget and will be distributed to district taxpayers, if the Board of Education deems it necessary.

The brochure should include:

- a. A summary of the proposed expenditures and anticipated revenues;
- b. General information which may enable district taxpayers to understand the proposed budget better; for example, present and projected school enrollments and assessed valuations, state aid, and teachers' salaries;
- c. An explanation of significantly changes in the budget.

All members of the Board of Education are expected to attend the public hearing on the

budget.

The Board acknowledges the importance of spending as much as possible of its resources directly on classroom instruction and will strive to keep administrative costs at a level below that set by the state in order not to incur an administrative penalty and possibly, to qualify for a reward.

Legal References:

- N.J.S.A. 18A: 7A-25 Net current expense budget per pupil; increase by local district; certification
- N.J.S.A. 18A: 7A-27 Annual determination of appropriation by state and amounts payable to each county and district
- N.J.S.A. 18A: 7A-28 Proposed budgets for next school year of local boards; annual submission; review by commissioner
- N.J.S.A. 18A:7F-1 et seq. Comprehensive education Improvement and Financing Act of 1996
- N.J.S.A. 18A: 13-17 Submission of budget; annual regional school election
- N.J.S.A. 18A: 13-19 Items rejected at annual school election; certification to and by governing bodies
- N.J.S.A. 18A: 13-23 Apportionment of appropriations
- N.J.S.A. 18A: 14-2.1 Adjustment to school budget and election calendar
- N.J.S.A. 18A: 22-7 Preparation of budgets
- N.J.S.A. 18A: 22-8 Contents of budget; program budget system
- N.J.S.A. 18A: 22-9 Categories of expenditures; fixing
- N.J.S.A. 18A: 22-10 Fixing date, etc., for public hearing
- N.J.S.A. 18A: 22-11 Notice of public hearing
- N.J.S.A. 18A: 22-11 Contents of notice
- N.J.S.A. 18A: 22-13 Public hearing; objections, heard; etc.
- N.J.S.A. 18A: 22-23 Type II districts without board of school estimate; determination of appropriation
- N.J.S.A. 18A: 22-33 Submission of budget and authorization of tax (Type II districts)
- N.J.S.A. 19:60-1 School elections, adjustments, ballots
- N.J.A.C. 6:8-4.3(a) 10iii Evaluation of elements and standards (financial)
- N.J.A.C. 6:8-6.3(a) 7 State compensatory education preventive and remedial programs
- N.J.A.C. 6:8-8.3(b) Procedures for evaluation and certification (financial)
- N.J.A.C. 6:20-2.3 Budget and cost distribution records
- N.J.A.C. 6:20-2.13 Over expenditure of funds
- N.J.A.C. 6:20-2.14 Appropriation of free balance
- N.J.A.C. 6A:26-10.1 et seq. Purchase and Lease Agreements
- N.J.A.C. 6A:30-1/1 et seq/ Evaluation of the Performance of School districts

Abbott v. Burke, 149 NJ 195 (1999)

Cross References:

3160 Transfer of Funds between Line items
3320/3230 State funds, federal funds
3326 Payment for goods and services

Adopted: August 28, 1989

Revised: June 30, 1997

Revised: August 20, 2007