

Date Issued October- 2002

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MANUAL FOR COMPLETING  
SCHOOL-BASED BUDGET DEVELOPMENT WORKPAPERS  
FISCAL YEAR 2003-2004

*INSTRUCTIONS FOR PREPARING THE SCHOOL-BASED BUDGET DEVELOPMENT  
WORKPAPERS FISCAL YEAR 2003-2004*

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**School Based Budget Development Work Papers  
Fiscal Year 2003-2004**

**Major Changes**

1. District central office administrators will provide a preliminary budget for fiscal year 2003-2004 to each school in the Department of Education’s Microsoft Excel format or an alternative district budget development work paper format. If the district uses an alternative format, it MUST include the information required by DOE’s Microsoft Excel work papers.
2. The Excel work papers for fiscal year 2003-2004 have only two sections; Kindergarten through Grade 12 and Categorical Programs, instead of the three sections that were required for fiscal year 2002-2003. All information related to Kindergarten from last year is now included with the other grades, 1-12.
3. The Excel work papers have been expanded to include a “Budget Import Summary” section. This section provides the budget in DOE’s chart of accounts format and aligns with the DOENET school-based budget software work papers. The summary is linked to various work papers and cells throughout the document and does not require any data input at the district or school level.
4. Work paper section X – “Additional Resources” is not available to any school for fiscal year 2003-2004. The only input allowed in work paper section X is to record the costs budgeted there for fiscal year 2002-2003. All costs included in section X in fiscal year 2002-2003 must be budgeted, if applicable, within work paper sections B through W.
5. All budgeted items must be based on each school’s needs as determined through the formal needs assessment called for in the Operating Plan. “Illustrative Budgets” will not be used as a guide for schools or in the review of the district-wide budget.
6. Upon receiving the preliminary school-based budget from the district’s central office, the school will have the opportunity to request revisions to the budget based on the school’s needs. Central office administrators, principals, School Management and Improvement Teams (SMIT, formerly the “School Management Team”) will be expected to discuss any changes sought and to provide documentation of how the change is connected to the instructional needs of students. If the central office rejects the requested revisions, the SMIT or central office may request the DOE’s Local Support Team (formerly the “School Review and Improvement Team) to mediate the disagreement.
7. Central office administrators must develop and maintain comprehensive supporting documentation for all school-based staff, salary, fringe benefit and non-salary costs that are not specifically detailed in the work papers. This information must be made available to school-based and department staff upon request.

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8. **Budget Summary and Revision Work sheet (NEW for FY 2003-2004)**

The department has developed an excel work sheet to summarize the school's K-12 budget in DOENET line item account format. This work sheet permits the district's central office to present the current year budget, the preliminary budget for fiscal year 2003-2004 and preliminary increases/(decreases) to the school.

The work sheet includes a section to be used by the school to request revisions to the preliminary budget. When this section (FTEs) and (Budget Amount) is completed, increases must be entered as positive numbers and decreases must be entered as (negative) numbers so that accurate computations follow.

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INTRODUCTION

The school-based budget development workpapers have been developed in a Microsoft Excel spreadsheet format. As you review the summary and supporting workpapers you will notice that various areas are protected and will not permit any data input.

**Do not alter the format of the workpapers – formulas and links will be erased and/or distorted.**

As noted previously, under the Major Changes for FY 2003-2004, there is a new budget summary that recasts the information on work papers B-1 through X into DOENET school-based budget chart of account format. This summary is for information purposes and does not require any data input. The summary provides a means of verifying that the DOENET school-based budget and Excel work papers are in agreement.

You will also notice that there is an overall budget summary for personnel and fringe benefit costs (Workpaper B) as well as summary and supporting workpapers for non-salary costs. The summary workpapers are linked to the supporting workpapers and do not require any data entry.

The summary and supporting work papers are designed with uniform formats and a single set of instructions. All figures should be rounded up to the nearest whole dollar.

For fiscal year 2003-2004 a separate school-based budget file has been developed for categorical program budgets. The instructions for completing the school-based budget for grades Kindergarten through 12 are as follows:

Completing the Cover page

To complete the cover page:

Enter the name of the district

Enter the name of the school

The workpaper program will automatically enter the current date

Once the information is on the cover page, it will be entered automatically on the remainder of the work papers.

To complete the summary of the school's budget:

Enter the sum of all categorical program budgets for fiscal year 2002-2003 and the projected budget for fiscal year 2003-2004. This information must agree with the sum of the amounts on the cover page of each of the categorical school-based budget file.

The totals from the school-based budget workpaper file (K-12) will automatically be entered upon the completion of all budget workpapers.

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When the work papers are completed, the principal, school management and improvement team chairperson, school district business administrator and superintendent must certify that the school-based budget, including all categorical programs, has been reviewed by them and that the budgets are prudent, reasonable and represent the needs of the school.

Work paper A - General Information:

This workpaper contains a brief overview of the program(s) and service(s) being provided in the school as well as those programs/services that will be included in an application for supplemental funding. It also includes a description of the basis for budgeting salary, fringe benefit and non-salary costs.

The workpaper provides an overview of the school's total current enrollment and projected enrollment for fiscal year 2003-2004 including self-contained categorical, kindergarten, and grade 1-12 programs.

To complete this work paper enter the:

School Type  
Grade Span  
Total Current Enrollment (As of October 15, 2002)  
Projected Enrollment for all self-contained categorical programs  
School's approved Whole School Reform model and cohort

For each funding source, enter an "X" next to its name.

For funding sources that are otherwise not listed, enter the funding source in "Other" and enter an "X" next to it.

At the bottom of the work paper is space for a brief overview of the school's program(s) and the basis for budgeting salary, fringe benefit and non-salary costs. The overview must also identify current budgeted positions that are vacant as well as new positions requested for fiscal year 2003-2004

The school should also identify and describe briefly any supplemental programs and/or services that will be requested as a supplementary need and their costs.

Kindergarten Program

The total budget amount for the kindergarten program for fiscal year 2002-2003 and the projected budget for fiscal year 2003-2004 is linked to the supporting work papers and does not require any input.

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Work Paper A - Kindergarten Program Contracted Salaries and Fringe Benefits

Enter the number of full-time-equivalent teachers and teacher aides, actual and projected salary and fringe benefit costs for fiscal years 2002-2003 and 2003-2004.

Work Paper C - Kindergarten Program Enrollment

Enter the total current and projected kindergarten enrollment.

Work Paper M-1 - Kindergarten Program Substitute and Stipend Costs

To complete supporting work paper M-1:

- Enter the topic/description of the professional development training and other duties
- Enter the number of staff members expected to attend the professional development courses in 2003-2004, and/or staff members performing additional duties
- Enter the number of hours for the professional development training and number of hours performing the additional duties
- Enter the hourly stipend/substitute costs for professional development training and other duties
- Enter the total amount budgeted for each functional area and category for FY 2002-2003

SUBSTITUTE COSTS DUE TO STAFF ILLNESS MUST BE BUDGETED AT THE DISTRICT-LEVEL.

STIPEND COSTS RELATED TO CHILD NUTRITION PROGRAM DUTIES SHOULD NOT BE INCLUDED IN THE SCHOOL-BASED BUDGET.

Work Paper N-1 - Kindergarten Program - Instruction

To complete the work papers for the categories of Purchased Prof. – Ed. Services, Purchased Technical Services and Other Purchased Services:

- Enter a description of the service
- Enter the estimated number of individuals receiving the service (if applicable),
- Enter the projected total cost
- Enter the total amount budgeted for these accounts for FY 2002-2003

To complete the work paper for the categories classroom supplies, workbooks & manipulatives, materials & supplies and furniture enter only the total amount budgeted

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for the category for fiscal year 2002-2003 and the amount budgeted for fiscal year 2003-2004.

NOTE: THE DISTRICT MUST PREPARE AND MAINTAIN FOR REVIEW COMPREHENSIVE SUPPORTING DOCUMENTATION FOR ALL CATEGORIES FOR WHICH ONLY SUMMARY AMOUNTS ARE INCLUDED IN THE SCHOOL BUDGET.

The supporting documentation must include but is not limited to the following:

- A category/item description
- The quantity of the number of items being purchased
- The estimated unit price, and
- The total cost

The work papers also include a category “Other Supplies” for any material or supply items that are not included within the general categories noted above. To complete this section of the work papers enter:

- A category/item description
- The number of items being purchased, and
- The estimated unit price.
- The total amount budgeted for the category “other supplies” for fiscal year 2002-2003

The formula contained in the work paper will calculate the total amount.

The work papers include an area to budget the purchase of computer supplies (consumable and non-consumable). IT SHOULD BE NOTED THAT COMPUTER EQUIPMENT WITH A PER UNIT PRICE OF LESS THAN \$2,000 SHOULD BE BUDGETED AS A SUPPLY ITEM NOT EQUIPMENT.

To complete this section enter:

- A category/item description
- The number of items being purchased, and
- The estimated unit price.
- The total amount budgeted for the category “other supplies” for fiscal year 2002-2003

The formula contained in the work paper will calculate the total amount.

The work paper is used to budget for the purchase of textbooks for regular instruction. Textbooks are categorized as “replacement” or “new”. The textbooks must be approved by the district as being aligned with the NJ Core Curriculum Content Standards.

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To complete this section enter the following information as either “replacement” or “new”:

- A category/item description
- Age level for the textbook being purchased
- Total costs of the purchase
- The total amount budgeted for the category for fiscal year 2002-2003

The work paper includes an area to budget the purchase of items classified in the department’s chart of accounts as “Other Objects”. To complete this section enter:

- A category/item description
- The number of items being purchased
- Age Level for the item being purchased
- The estimated amount
- The total amount budgeted for the category “other objects” for fiscal year 2002-2003

The formula contained in the work paper will calculate the total amount.

The work paper includes a section for the purchase of equipment to be used for the kindergarten program.

To complete this section of the work paper, enter:

- A category/item description
- Age level
- Quantity of the items being purchased
- Estimated Unit Price
- Amount budgeted for fiscal year 2002-2003

The formula contained in the work paper will calculate the total amount budgeted for fiscal year 2003-2004.

Grades 1 – 12 (as applicable)

Work paper B – Contracted Salaries & Fringe Benefits

Workpaper B summarizes the positions, the number of full-time-equivalent positions (FTE), current contractual salaries and fringe benefits, projected enrollments, projected full-time-equivalent positions, projected salaries and fringe benefits.

To complete the work paper enter summary totals for each position, including current budgeted vacancies as well as new positions budgeted for fiscal year 2003-2004.

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THE DISTRICT MUST MAINTAIN DETAILED SUPPORTING INFORMATION IN  
THE FORMAT PREVIOUSLY DISCUSSED.

The budgeted salary costs for current vacancies as well as anticipated vacant and new positions for fiscal year 2003-2004 should not exceed the second step on the applicable salary guide.

If the district is negotiating employee contracts the budgeted costs should include a factor for the anticipated settlement. The district should explain how the projected salaries were determined.

Salary and fringe benefit costs should be rounded up to the nearest whole dollar amount.

If the school does not have an applicable grade level or position, enter “zero”.

Work paper C – Enrollment and Class Size Information

Current enrollment (October 15, 2002) should be reported by grade level. The workpaper is also used to report class size and instructional group size for reading by grade level for 2002-2003 and 2003-2004. Enter “N/A” for grades not offered.

Work papers M and M-1 – Stipends and Substitute Costs

Workpaper M is the summary workpaper for budgeting stipend and substitute costs by functional areas. Work paper M is linked by functional area to the supporting workpaper (M-1). The summary will fill in automatically when M-1 is complete.

Work paper M-1 budgets professional development costs and payments for additional duties of school staff by function.

To complete supporting workpaper M-1:

- Enter the topic/description of the professional development training and other duties
- Enter the number of staff members attending the professional development courses for 2003-2004 or staff members performing additional duties
- Enter the number of hours for the professional development training and number of hours performing the additional duties
- Enter the hourly stipend/substitute costs for professional development training and other duties
- Enter the total amount budgeted for each functional area and category for FY 2002-2003

SUBSTITUTE COSTS DUE TO STAFF ILLNESS MUST CONTINUE TO BE BUDGETED AT THE DISTRICT-LEVEL.

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STIPEND COSTS RELATED TO CHILD NUTRITION PROGRAM DUTIES SHOULD NOT BE INCLUDED IN THE SCHOOL-BASED BUDGET.

The following workpapers are summary workpapers that are linked to the respective supporting workpapers (N-1 through W-1). Upon completion of the supporting workpapers the information will be linked to and automatically included on the summary pages. Therefore, no data entry is required on the summary workpapers.

- N - Non-Salary Costs – Instruction
- O - Non-Salary Costs – Attendance and Social Work Services
- P - Non-Salary Costs – Health Services
- Q - Non-Salary Costs – Other Support Services – Regular
- R - Non-Salary Costs – Improvement of Instructional Services
- S - Non-Salary Costs – Media Services/School Library
- T - Non-Salary Costs – Instructional Staff Training Services
- U - Non-Salary Costs – School Administration
- V - Non-Salary Costs – Security
- V - Non-Salary Costs – Transportation
- W - Non-Salary Costs – Equipment

Supporting workpapers (N-1, O-1, P-1, Q-1, R-1, S-1, T-1 and U-1) are used to budget the costs of purchased Professional Educational Services, Other Purchased Professional and Technical Services and Other Purchased Services by functional area. The workpapers require the same information, with minor exceptions. Therefore, the instructions for preparing these workpapers, with any noted exceptions are provided below.

To complete the various work papers:

- Enter a description of the type of service being rendered
- Enter the estimated number of individuals receiving the service (if applicable),
- Enter the projected total cost
- Enter the total amount budgeted for these accounts for FY 2002-2003

Supporting Work papers N-2, O-2, P-2, Q-2, R-2, S-2, T-2 and U-2, Materials and Supplies

The supporting workpapers are used to provide information and budget the costs of materials and supplies for each functional area for FY 2003-2004. The information required on the workpapers is the same, with some minor differences. Therefore, the instructions for completing the workpapers are provided below and when necessary any differences are explained.

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Each of the workpapers may include specific general categories (i.e. classroom supplies, workbooks & manipulatives, furniture, office supplies, training materials & supplies, etc.). For these categories the school must enter only the total amount budgeted for the category for fiscal year 2002-2003 and the amount budgeted for fiscal year 2003-2004.

NOTE: THE DISTRICT MUST PREPARE AND MAINTAIN FOR REVIEW COMPREHENSIVE SUPPORTING DOCUMENTATION FOR ALL CATEGORIES FOR WHICH ONLY SUMMARY AMOUNTS ARE INCLUDED IN THE BUDGET.

The supporting documentation must include but is not limited to the following information and be maintained for review.

- A category/item description
- The quantity of the number of items being purchased
- The estimated unit price, and
- The total cost

The workpapers also include a category “Other Supplies” for any material or supply items that are not included within the general categories noted above. To complete this section of the work papers enter:

- A category/item description
- The number of items being purchased, and
- The estimated unit price.
- The total amount budgeted for the category “other supplies” for fiscal year 2002-2003

The formula contained in the workpaper will calculate the total amount.

The workpapers include an area to budget the purchase of computer supplies (consumable and nonconsumable).

To complete this section enter:

- A category/item description
- The number of items being purchased, and
- The estimated unit price.
- The total amount budgeted for the category “computer supplies” for fiscal year 2002-2003

The formula contained in the work paper will calculate the total amount.

The workpapers include an area to budget the purchase of items classified in the department’s chart of accounts as “Other Objects”. To complete this section enter:

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- A category/item description
- The number of items being purchased, and
- The estimated unit price.
- The total amount budgeted for the category “other objects” for fiscal year 2002-2003

The formula contained in the work paper will calculate the total amount.

Workpaper N-2 – Textbooks

Work paper N-2 is used to budget for the purchase of textbooks for regular instruction. Textbooks are categorized as “replacement” or “new”. Textbooks must be approved by the district as being aligned with the NJ Core Curriculum Content Standards.

To complete this section enter the following information as either “replacement” or “new”:

- Enter a subject/content area/title of the textbooks requested
- Enter the grade level for which the textbooks are being purchased
- Enter the estimated price of each request
- Enter the total amount budgeted for textbooks for FY 2002-2003

Work papers V and V-1 – Security and Transportation

Workpaper V is the summary workpaper for the cost of supplies and materials for the security staff housed in the school and the budgeted costs for transportation for field trips that are detailed on workpaper V-1. Transportation to and from school is a part of the district wide budget and therefore, should not be included in the school budget.

To complete the security costs on workpaper V-1:

- Enter a category/item description of the materials or supplies being purchased
- Enter the quantity of the items being purchased, and the estimated unit price of the items
- Enter the amount budgeted for this account for FY 2002-2003

To complete the transportation costs on work paper V-1 the school must:

- Enter a description of the field trip and destination
- Enter the estimated cost per person or per bus, and the estimated number of persons attending or the number of busses
- Enter the amount budgeted for this account for FY 2002-2003

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Work papers W and W-1 - Equipment

Workpaper W is the summary page for workpaper W-1. Workpaper W-1 is used to budget the costs associated with the purchase of instructional and non-instructional equipment by functional area. Workpaper W is linked to the information on Workpaper W-1, therefore, no data entry is required on this workpaper.

**REMINDER: Equipment is defined as an item that retains its original shape, appearance and character; does not lose its identity through fabrication, under normal conditions can be expected to serve its purpose for at least one year and cost more than \$2,000.**

To complete work paper W-1:

- Enter a description of the equipment item being purchased
- Enter the quantity of the items being purchased, and the estimated unit price
- Enter the amount budgeted for this account for FY 2002-2003

Work papers X through X-3

**AS NOTED IN THE “MAJOR CHANGES” SECTION, SECTION X IS NOT TO BE USED TO BUDGET COSTS FOR FISCAL YEAR 2003-2004. THIS SECTION IS TO BE USED ONLY TO REPORT THOSE COSTS THAT WERE BUDGETED AS PART OF THE FY 2002-2003 BUDGET. THE SALARY AND NON-SALARY COSTS PREVIOUSLY BUDGETED IN WORK PAPER SECTION X MUST BE BUDGETED WITHIN THE PREVIOUSLY DESCRIBED WORK PAPER SECTION.**

Work paper X-1 – Salaries & Fringe Benefits

For fiscal year 2002-2003, to complete work paper X-1:

- Enter the position title
- Enter the account number the person is being charged to
- Enter the full-time equivalent position for FY 2002-2003
- Enter the salary for FY 2002-2003, and
- Enter the total amount of fringe benefits for the positions listed

**NOTE: As noted previously, enter only summary information on this workpaper.**

Work paper X-2 Professional Development/Purchased Services

Workpaper X-2 is used to budget the cost of stipends and substitutes related to professional development and other duties as well as the cost of purchased services. To complete workpaper X-2:

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- Enter a topic/description of the professional development, other duties or a description of the service being purchased
- Enter the account number being charged
- Enter the total amount budgeted for stipend/substitute cost for fiscal year 2002-2003

Work paper X-3 – Materials and Supplies, Other Objects and Equipment

The workpaper includes specific general categories (i.e. teaching supplies, furniture, office supplies). For these categories only enter the total amount budgeted for the category for fiscal year 2002-2003.

The work papers also include a category “Other Supplies” for any material or supply items that are not included above. To complete this section of the work papers enter:

- A category/item description
- The total amount budgeted for the category “other supplies” for fiscal year 2002-2003

The work papers include an area to budget the purchase of computer supplies (consumable and nonconsumable).

To complete this section enter:

- A category/item description
- The total amount budgeted for the category for fiscal year 2002-2003

The work papers include an area to budget the purchase of items classified in the department’s chart of accounts as “Other Objects”. To complete this section enter:

- A category/item description
- The total amount budgeted for the category “other objects” for fiscal year 2002-2003

DEFINITIONS

As used in this manual, unless the context clearly indicates otherwise, the following words shall have these meanings:

“Abbott district,” means one of the following 28 urban districts in district factor group A and B specifically identified in the appendix to Raymond Abbott, et al. V. Fred G. Burke, et al. decided by the New Jersey Supreme Court on June 5, 1990 (119 N.J. 287,394) as follows:

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Asbury Park City, Bridgeton City, Burlington City, Camden City, East Orange City, Elizabeth City, Garfield City, Gloucester City, Harrison Town, Hoboken City, Irvington Township, Jersey City, Keansburg Borough, Long Branch City, Millville City, New Brunswick City, Newark City, City of Orange Township, Passaic City, Paterson City, Pemberton Township, Perth Amboy City, Phillipsburg Town, Pleasantville City, Trenton City, Union City, Vineland City, and West New York Town, and the following districts not included above but designated Abbott districts pursuant to P.L. 1999, c.110, Neptune Township and Plainfield, and such other districts as may qualify in the future. Abbott district shall not include a charter school located within any of these districts;

“Department” means the New Jersey Department of Education;

“Developer” means an expert or team of experts that has effectively integrated research-based programs and strategies to develop a Department-approved whole school reform model;

“School-based budget” means a school budget for an individual school that includes the instructional and support, staffing, programs and services designated for that school site.