

POLICY

MORRIS BOARD OF EDUCATION

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6220 BUDGET PREPARATION (M)

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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 budget shall:

- A. Be in accord with statutory and regulatory mandates of the federal government, the State legislature, the State Board of Education and the Board of Education.
- B. Provide sufficient resources for curriculum and instruction that are designed and shall be delivered in such a way that all pupils will have the opportunity to achieve the knowledge and skills defined by the core curriculum content standards, as well as locally defined standards.
- C. Reflect the priorities to be accomplished during the subsequent year, based on the needs identified through the district's planning process.
- D. Be prepared on forms prescribed by the commissioner of education and should be considered critically by each Board member during its preparation.
- E. Be developed to reflect the need for community support.

In order to ensure adequate time for the preparation and review of the proposed budget, the Board of Education directs the School Business Administrator/Board Secretary to develop a schedule of events associated with the development, presentation and adoption of the budget by the Board of Education. This calendar of events shall conform to all dates set out in statute and shall be reviewed and adopted by the Board of Education annually. The Superintendent or his/her designee shall prepare a tentative budget and shall confer with the Principals, department heads, Board committees and other district personnel, as necessary, to make the tentative budget in accordance with the above guidelines.

The Board of Education may call upon such key personnel to discuss those portions of the budget which concern them.

The budget should evolve primarily from the district's goals and schools' current needs, but shall also consider the data collected in long-range budget planning. In preparing



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budget requests, the responsible administrator shall include the following costs by program area for the following:

- A. Board of Education.
- B. Staff.
- C. Textbooks, equipment and supplies.
- D. Cost and maintenance of facilities and equipment.
- E. Other costs associated with the operation of each program.
- F. All other data as required by accounting standards of the State or the district.

The district's operating budget, when presented to the Board of Education for review, shall contain:

- A. Actual and proposed line item expenditures:
 - 1. The proposed expenditure for each line item requested for the ensuing year;
 - 2. The anticipated expenditure for each existing line item in the current school year;
 - 3. The actual expenditure for each then-existing line item from the immediately completed school year.
- B. Description of each line item.
- C. Actual and estimated pupil population:
 - 1. An estimate of the pupil population for the coming school year by grade;
 - 2. The current pupil population by grade;
 - 3. The prior year's pupil population by grade.
- D. Actual and estimated staff requirements:



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1. An estimate of the staff needed for the coming school year by grade and/or by subject;
 2. Actual staff for the current year by grade and/or by subject;
 3. Actual staff for the prior year by grade and/or by subject.
- E. Anticipated revenue by sources and amounts:
1. An estimate of the revenue needed for the coming school year;
 2. Revenues for the current year;
 3. Revenues from the prior year.
- F. Surplus:
1. Projected surplus for the current year, including accumulated surplus;
 2. Surplus from the prior year.
- G. All other expenses on the district level:
1. All other expenses projected for the coming year;
 2. All other expenses anticipated for the current year;
 3. All other expenses incurred in the preceding year.
- H. Projected impact on tax rate:
1. For the current year;
 2. From the preceding year.

The Board of Education may submit a separate budget proposal or proposals to the voters for additional general fund tax levies which may be in excess to that which has been determined necessary for all pupils to have an opportunity to achieve the core curriculum



content standards and a thorough and efficient education. The Board of Education shall adopt any such questions by a recorded roll call majority vote of the full Board.

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 with district residents. The community shall be notified of and encouraged to attend all Board of Education meetings at which preliminary budget discussions will be held. The legally required public hearing on the proposed budget shall be held after the budget has been approved by the County Superintendent of Schools and within the timelines prescribed by statutes.

The annual budget proposal must be adopted by a roll call majority vote of the full membership of the Board of Education. Once adopted, the proposal represents the position of the Board of Education, and all reasonable means shall be employed by the Board of Education to present and explain that position to all community residents and taxpayers.

The proposed budget as accepted by this Board of Education 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 and other forms of communication may be prepared and released to explain the annual school budget and will be distributed to district taxpayers, if the Board of Education deems it necessary.

The communication 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 significant changes in the budget;
- D. An explanation of the tax impact of the proposed budget.

All Board of Education members are expected to attend the public hearing on the budget; following this hearing, the Board of Education shall fix and determine by a recorded roll call majority vote of its full membership, the amount of money to be voted upon by the legal voters of the district.



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N.J.S.A. 18A:7F et seq.; 18A:22-7 et seq.
N.J.A.C. 6:20-2A.1 et seq.

Adopted: 12 January 2009

