

# REGULATION

## PATERSON SCHOOL DISTRICT

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Budget Preparation

### R 6220 BUDGET PREPARATION

The annual school district budget will be prepared in accordance with the following procedure.

#### A. Responsibility

1. The Superintendent with the Business Administrator is responsible for the administration and coordination of all budget preparation activities and will be guided by the budget planning forecasts prepared in accordance with Policy No. 6210.
2. Each Principal in consultation with the School Management and Improvement Teams will assess the educational needs of the pupils, collect and evaluate the requests for funds submitted by the teaching and support staff members in his/her building, and compile an estimate of the total building needs for the next budget year. The estimate will be submitted to the Business Administrator or designee.
3. Each central office administrator will assess the needs of the program operation for which he/she is responsible (such as staff recruiting, facilities maintenance, transportation, capital improvements) and will prepare an estimate of the program needs for the next budget year. The estimate will be submitted to the Business Administrator or designee.

#### B. Priorities

1. All estimates submitted to the Business Administrator or designee in accordance with ¶A2 and ¶A3 will be reasonably detailed and supported by appropriate documentation to justify the expenditures requested. The administrators charged with estimating budgetary needs will be guided by these cost priorities, listed in order of descending importance.
  - a. Staffing adequate to achieve district's instructional objectives,
  - b. Supplies and equipment adequate to achieve district's instructional objectives,
  - c. Maintenance of current facilities and programs,
  - d. New staff members to improve or expand the current program,



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- e. New supplies and equipment to improve or expand the current instructional program, and
  - f. New instructional programs.
2. The Superintendent and Business Administrator will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator. The Business Administrator or designee will:
- a. Compare budget requests with inventory to determine whether requested resources are presently available;
  - b. Analyze budget requests on a district-wide basis to determine whether requested resources can be shared; and
  - c. Analyze budget requests for staffing requirements and convert those requirements to dollar equivalents.

### C. Form

The tentative budget shall contain:

1. The total expenditure for each item for the preceding school year, the amount appropriated for the current school year adjusted for transfers as of the date specified by the New Jersey Department of Education of the current school year, and the amount estimated to be necessary to be appropriated for the ensuing school year, indicated separately for each item as determined by the Commissioner;
2. The amount of the surplus account available at the beginning of the preceding school year, at the beginning of the current school year and the amount anticipated to be available for the ensuing school year;
3. The amount of revenue available for budget purposes from the preceding school year, the amount available for the current school year as of the date specified by the New Jersey Department of Education and the amount anticipated to be available for the ensuing school year in the following categories as applicable:



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- a. Revenues to be raised by local sources;
  - b. Revenues from State Aid;
  - c. Revenues from Federal Aid;
  - d. Revenues from intermediate sources;
  - e. Other sources of revenue.
4. Transfers between current expense and capital outlay for the preceding school year, the current school year as of the date specified by the New Jersey Department of Education of that year and transfers anticipated for the ensuing school year.
  5. A presentation of the pupil population for the current school year and immediate past school year as reported in the application for State School Aid, and an estimate of the anticipated pupil population for the next school year; and
  6. An estimate of staff composition by numbers in each administrative, instructional, and educational services area for the next school year.
  7. All budgetary and accounting systems used in the school district must be in accordance with double entry bookkeeping and Generally Accepted Accounting Principles as included in statutes and administrative code.

### D. Timeline

The Business Administrator will start the budget development process in May for the fiscal year budget commencing first year from July's fiscal year start. All administrators will receive budget instruction and formats prior to schools year end close. Preliminary budgets shall be due to the School Business Administrator September 15<sup>th</sup> of each school year. The School Business Administrator will submit the tentative budget recommendations to the Superintendent in accordance with the budget timeline established by the New Jersey Department of Education and the Board. The proposed expenditures and anticipated revenues in the tentative budget will be supported by sufficient explanatory information to enable the Superintendent and Board to determine their validity.

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