

REGULATION

FINANCES

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~~BUDGET PREPARATION REVENUES~~

R 6220 ~~BUDGET PREPARATION REVENUES~~

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

A. Responsibility

1. The Superintendent 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 central office administrator and principal will assess the needs of the program operation for which he or 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 Superintendent on or before October 30.

B. Priorities

1. All estimates submitted to the Superintendent in accordance with ¶A2 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 sustain the current instructional program,
 - b. Supplies and equipment adequate to sustain the current instructional program,
 - c. Maintenance of current facilities and programs,
 - d. New staff members to improve or expand the current program,
 - e. New supplies and equipment to improve or expand the current instructional program, and
 - f. New instructional programs.
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2. The Superintendent will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator.

C. Form

1. The tentative budget shall contain:
 - ~~a1.~~ 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;
 - ~~b2.~~ 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;
 - ~~c3.~~ The amount of revenue available for budget purposes from the preceding school year, the amount available for the current school year and the amount anticipated to be available for the ensuing school year in the following categories as applicable:
 - a. Total to be raised by local sources:
 - (1) Tuition
 - (2) Miscellaneous
 - (3) Interest Income
 - (4) Unrestricted Miscellaneous Revenue
 - (5) Federal and State Grants Administered for District**
 - ~~b. Total Federal Aid~~
 - ~~(1) Elementary and Secondary Education Act of 1965~~

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~~(2) — Handicapped (I.D.E.A.)~~

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~~(3) — Vocational~~

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~~(4) — Other~~

- d. Other sources (detailed at the discretion of the Commissioner or the Board).
- 24. An estimate of staff composition by numbers in each administrative, instructional, and educational services area for the next school year.
- 35. All budgetary and accounting systems used in the Commission must be in accordance with double entry bookkeeping and Generally Accepted Accounting Principles as included in statutes and administrative code.

D. Timeline

- 1. The representative assembly shall annually, on or before March 8, adopt a budget for the ensuing fiscal year, which shall contain the estimated cost of providing each service or program, and submit such budget within three days of adoption to the County Superintendent for approval.
- 2. By January 15 prior to the adoption of the budget the Board shall notify each member Board of Education of the fees to be charged for each service and program for the ensuing school year and of the method by which the Commission expenses shall be funded.

The Commission expenses may be paid from one or more of the following sources:

- a. Unappropriated balances from the prebudget year;
 - b. Anticipated surpluses to be generated by fees for programs or services;
 - c. Payments by member districts;
 - d. Anticipated miscellaneous revenues.
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3. If payments shall be made member districts to pay for all or part of the Commission expenses, each member district's share shall be determined as the proportion which the total public school enrollment in the Commission on the last school day prior to October 16 of the year in which the budget is made bears to the total public school enrollment for all member districts on the last school day prior to October 16 or in any manner agreed to by two-thirds of the members of the representative assembly. Payment of the member district's share of the commission expense, when so determined, shall be an obligation of a member school district, and payments shall be made during the school year for which such budget shall have been made in a manner determined by the representative assembly.

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