

6230 BUDGET HEARING

The annual budget adopted by the Board of Education and approved by the Executive County Superintendent represents the Board's position on the allocation of resources required to operate a thorough and efficient system of education. All reasonable means shall be employed by the Board to present and explain that position to residents and taxpayers of the community. A public budget hearing will be conducted in accordance with law. Each member of the Board and each district administrator shall be sufficiently acquainted with the budget and its underlying purposes to answer questions from members of the public.

The approved budget will be made available to the public in the form and at the places required by law. A simplified form of the budget may also be prepared annually and may be sent to each district resident, each parent(s) or legal guardian(s) of a student in public school, and representative of community organizations and distributed to each person attending the annual budget hearing.

The simplified budget may include the expenditure in each major category of current expense, capital items, and debt service; any anticipated change in tax rates; a summary of anticipated receipts; information that voters may use in comparing budget provisions in this school district with those in comparable districts; brief explanations of significant increases and decreases from the preceding budget and important transfers of expenditures from one classification to another; and a letter of transmittal from the Board.

N.J.S.A. 18A:7A-51; 18A:22-10 et seq.; 18A:22-37 et seq.

Adopted: 17 September 2014



6220 BUDGET PREPARATION

The annual budget is the financial plan for the effectuation of the educational plan for the district; its preparation is, therefore, one of the most important functions performed by the Board of Education. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis of every member of the Board during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process.

The annual school district budget and supporting documentation shall be prepared in accordance with the provisions of N.J.S.A. 18A:7F et seq. and N.J.A.C. 6A:23A-8.1 et seq. The Board will obtain approval of the local funding for a non-referendum capital project (school facility project or other capital project) in accordance with the provisions of N.J.A.C. 6A:23A-8.4.

The Board will submit its proposed budget and supporting documentation as prescribed by the Commissioner to the Executive County Superintendent for approval.

The budget will be presented to the Board of Education to allow adequate time for review and adoption. The budget should evolve primarily from the needs of the individual school as expressed by the Building Principal and the district educational program as expressed by the central administrative staff and be compatible with approved district plans.

The Board shall include in the budget application to the Executive County Superintendent a complete reporting of revenues and appropriations and other requirements pursuant to N.J.S.A. 18A:22-8 and N.J.S.A. 18A:7F-5 through 63.

The Board, upon submission of its budget application to the Executive County Superintendent or by the statutory submission date, whichever is earlier, shall make available upon request for public inspection all budget and supporting documentation contained in the budget application and all other documents listed in N.J.A.C. 6A:23A-8.1 once the budget application has been submitted to the Executive County Superintendent for approval.



POLICY

LAUREL SPRINGS BOARD OF EDUCATION

FINANCES
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Budget Preparation

The budget as adopted for the school year pursuant to N.J.S.A. 18A:7F-5 shall be provided for public inspection on the district's Internet site, if one exists, and made available in print in a "user-friendly" plain language budget summary format in accordance with the provisions of N.J.A.C. 6A:23A-8.1(c).

All budgetary and accounting systems used in the school district must be in accordance with double entry bookkeeping and Generally Accepted Accounting Principles as required in N.J.A.C. 6A:23A-16.1 et seq.

N.J.S.A. 18A:7F et seq.; 18A:22-7 et seq.
N.J.A.C. 6A:23A-8.1 et seq.; 6A:23A-16.1 et seq.

Adopted: 17 September 2014



R 6220 BUDGET PREPARATION

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

A. Responsibility

1. The Superintendent and School Business Administrator/Board Secretary 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. The Principal will assess the educational needs of the students, 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 Superintendent.
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 Superintendent and School Business Administrator/Board Secretary.

B. Priorities

1. All estimates submitted to the Superintendent and School Business Administrator/Board Secretary 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 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.



2. The Superintendent and School Business Administrator/Board Secretary will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator. The Superintendent or School Business Administrator/Board Secretary 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:
 - 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 student 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 student 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 School Business Administrator/Board Secretary 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.

Issued: 17 September 2014



District Name: Laurel Springs School District (2540)

2022-23 Mid-Year Budget Review Questions

Enrollment

1. What is the current status of enrollment in your district? Our current enrollment is 188. **Our enrollment stays consistent, fluctuating between 180-200 students.**
2. Will a change in enrollment affect programs or staffing going forward? **Not foreseen**
3. When was the last time the district had a demographic study/enrollment projection completed?

Facilities

1. Is the district planning major renovations or upgrades to facilities? **Our district is planning to explore possibilities for new HVAC, Roof, and Solar projects.**
 - a. If yes, will your plans include projects affecting the safety and security of students and staff? Please list all projects. **The possibility of a new roof lends to the notion of including a vestibule/ visitor containment area.**

Budget/Fiscal

1. What is the status of your collective bargaining agreement(s)? The current contract runs from 2021-2024. (3 years)
 - a. Percent increase? **3.2%, 3.2%, 3%**
 - b. If the increase is above the County average, what changes have you incorporated into your budget to accommodate the higher increase? **We are below the County average of 3.53%.**
 - c. Any issues/savings with health Insurance in the district? **The district's agreement follows all State applicable laws. No know issues.**
2. If your district experienced a reduction in state aid this year, how is your plan to account for the reduction going? **The district did not experience a reduction in State Aid for the 22.23 School year.**
 - a. Have there been any modifications to that plan? **Not applicable.**
3. Do you anticipate an increase or decrease in State Aid for 2023-24? **Not foreseen**
 - a. What has the district administration done or what does it plan to do to accommodate this change in State Aid? **The district is building the 2023-24 based on flat funding. If there was a reduction in State Aid, the district would be forced to look at reducing staff.**
 - b. If your district expects an increase, does your Board anticipate that it will be used to reduce taxes? **If the district were to receive an increase in State Aid, administration would evaluate student need first. If student needs are met, then the district would look to apply the aid increase to an offset of taxes.**
4. Given that transportation costs have increased in 22/23, what budget changes were necessary to accommodate the increases? **We are a walking school district. With a small number of OOD placements our funds budgeted should cover the limited amount of transportation needed.**

10. Reserve Accounts.

a. Which reserve accounts does the district have?

- I. Capital, (Y/N) **Yes**
- II. Maintenance, (Y/N) **No**
- III. Emergency, (Y/N) **No**
- IV. Tuition (Y/N) **Yes**

b. Did you add to the reserve account(s) in June 2022? **No additions were made.**

I. If so, which accounts and how much? **Not Applicable.**

c. Did you withdraw from reserve accounts for 2022-23? **Yes.**

II. If so, how much and for what purpose? **\$ 600,000 for tuition. \$ 10,000 for Excess Costs and Other Projects and \$ 24,635 transferred to Debt Service Fund.**

d. What are your plans for 2023-24? **No initial discussions have taken place yet regarding any Capital Reserve activity.**

11. Did you have any ACFR Findings/Recommendations? **Not applicable.**

a. If yes, what is the status of your Corrective Action Plan? (CAP)

12. What is the district process for a timely entitlement grant "draw-down" process in general? **The goal of the district is to request reimbursement the 15th of the month following the month of disbursement.**

13. If you used the Federal ESSER I, II, or III Grants to offset ongoing costs in your district budgets, what effect will it have on your ability to balance your FY 23/24 budget and beyond? **The district believes that there will be little impact due to our standing with our Undesignated Reserves.**

a. Please discuss the status of any unspent ESSER/ARP funds as well as your draw down and whether you are on track to spend all of your funds. **We plan to utilize unspent ESSER/ARP funds to provide increased guidance services and to provide tutoring and extra-curricular clubs at no cost to our families.**

b. Also, have any of your plans to spend the money changed based on the post-pandemic information in your district? **Currently no major plan changes.**

14. How many unfilled positions do you have, and how will you cover the vacancies? **N/A We will look to increase guidance services for next year.**

Special Education

1. How is the district providing for compensatory services missed during COVID?

Our district took great efforts during COVID to continue to provide education and therapy sessions to our students. Sessions were held virtually with the therapists and special education teachers. When the

Preschool

1. Does your district have a preschool program? Yes
2. How many classrooms _____ **1** _____
3. If so, how many 3 year ___ **4 AM** ___ 4 year ___ **10 PM** ___ or are they blended (total number) **14 PM** _
4. How many vacant seats _____
5. Are you willing to take other preschoolers? **Not at this time.**
6. Do you have a waiting list? **No**
7. Do you plan to expand the number of your classrooms? **Not at this time.** If so, how many? _____ when _____
8. If you have, are you willing to share positions for example Master Teacher ___ **N/A** _____
 - a. If so what positions _____

Other

Are there any issues facing the district not discussed in the above questions? **N/A**

District: Laurel Springs

Completed by: Ryan Mahlman and William H. Thompson

Date: 12/7/2022