

REGULATION

BAYONNE SCHOOL DISTRICT

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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 are 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 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 or her building, and compile an estimate of the total building needs for the next budget year. The estimate will be submitted to the School Business Administrator on a date selected each year.

3. Each central office administrator 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 School Business Administrator on a date selected each year.

B. Priorities

1. All estimates submitted to the School Business Administrator 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,



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- 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/Assistant Superintendent/School Business Administrator will review all estimates for budget allocations and, as necessary, discuss justifications and possible alternatives with the originating administrator. The Superintendent and School Business Administrator 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 amounts budgeted for proposed expenditures by funds, functions, and objectives;
- 2. The corresponding amounts budgeted by fund, function, and program, that were actually expended in the last completed fiscal



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year and the amounts that were anticipated in the budget for the current fiscal year;

3. All revenue anticipated for the fiscal year for which the budget is prepared, classified as to funds and sources of income and including only those revenues that can be reasonably anticipated excluding contingency revenues;

4. The fund balance (surplus) anticipated at the end of the current fiscal year, which will be carried forward as a beginning balance for the succeeding fiscal year;

5. Explanatory schedules supporting the proposed expenditures and anticipated revenues, including a summarizing statement;

6. 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

7. An estimate of staff composition by numbers in each administrative, instructional, and educational services area for the next school year.

D. Timeline

The Board Secretary/School Business Administrator will submit the tentative budget recommendations to the Superintendent in accordance with the budget timeline. 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.

E. Adjustments

Any change in budget allocation made to the proposed budget prior to its adoption by the Board of Education shall be reported to the Board Secretary/School Business Administrator, who shall



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notify the administrator who submitted the affected estimate.
That administrator shall notify the staff members who submitted
the affected budget request.

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