

Pleasantville School District Pleasantville, New Jersey

2015-2016

BUDGET HANDBOOK

Prepared by:
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Director of Finance/Assistant Board Secretary

Dr. Garnell Bailey, Superintendent of Schools
Dr. Lester Richens, State Appointed Monitor
Dennis Mulvihill, Business Administrator/Board Secretary

To: Administrators

From: Elisha Thompkins, Jr./Director of Finance

Re: Budget Booklet

Date: 11/27/2014

In 2014-2015, the districts' budget required significant reductions. This has not changed going into the 2015-2016. We will require a significant tightening of our belts. Therefore, the district will have to address each of the schools needs by assessing each and every program based on a required need compared to a desired need. The State of New Jersey has determined that there will no longer be Abbott Districts. In fact, they have coined the phrase "former Abbotts". Therefore, we need to be cognizant of the flat funding or reduced funding as we begin the budget process.

The budget is a living document for the district. It expresses the goals of the district. It is, in my opinion, one of the most important documents that you, as an administrator, are responsible to develop. You will live with it for at least two years.

Please take the time to read the information, especially the SPECIAL DIRECTIONS, which is on the next page. Preparation is 2/3rds of the process.

We've successfully dealt with S1701 during the past two budget cycles. However, the \$1,701 is more significant in the 2015-2016 school years. Our current administration costs have and will exceed the state requirement. So, I recommend that we prepare ourselves for potential cuts beginning from the top down. Given the aforementioned limitation, we may need to reduce administrative staffing at central administration and at the school levels. We will plan on anticipating receiving the same level of state aid as we did for 2014-2015. However, our projections remain cautiously optimistic. Considering that a new administration is taking office in January, we need a very conservative budget for this upcoming year. There may be many potential changes in the near future.

Transfer requirements remain very restrictive. As in the past there is a 10% cap as defined by the state.

In addition, the New Accountability regulations are in effect and will have a significant impact on the practices and procedures in the office. For one, any encumbered purchase order that exceeds 10% of the original amount requires a new purchase order to be prepared and processed for the difference. It is extremely important when purchase orders are processed that staff has called for the actual cost of the items, as well as the anticipated shipping costs. I would strongly urge you to contact your budget analyst for any immediate questions or concerns that you may have. Outline below are your analyst by location:

Daile White
Catherine Manning
Dennis Mulvihill, Kirsten Canuso

High School
South Main, General Fund
Washington Avenue

Brendon Smith
Elisha Thompkins
William Marsh/Kirsten Canuso
Robert Bloom, Kirsten Canuso
Mark Delcher/Elva Thomas
Daile White
Brendon Smith
Carol Reynolds

Leeds Avenue
Overall budget, Student Services
Facilities Budget
Technology Budget
Human Resource
Middle School
North Main, Decatur
Curriculum and Instruction

This year we will not be sending budget analyst to your schools. You will be entrusted to maintain a complete detailed breakdown in all expenditures you have budgeted and be prepared to explain personnel and program cost.

Creativity continues to remain our mantra!

Remember, building a budget is a TEAM effort. We are all in this together. As always, I am available for questions, discussions and suggestions. Please do not hesitate to contact me.

Thank you.

SPECIAL DIRECTIONS

Budget caps will be determined in January.

BE PREPARED WITH THE FOLLOWING

1. The total budget you are responsible for is to remain flat. A copy of your budget summary as of July 1, 2014 has been available in the Edu-Met System.
2. Requested items as identified on the budget sheets for each line item **must be prioritized** (using the code 1-must have; 2-would like to; 3-wish list).
3. Budgets will remain **zero based minus 15%**. All requests are to be very specific and identified how they relate to the curriculum (example: 25 grade 1 handwriting books).
4. Cost per pupil for miscellaneous purchase (pencils, pens, paper, etc.) is to be identified on a separate line. This number must be realistic!
5. Any request for “new” or increase in monies or time for positions will need to be identified and justified on the form attached. In doing so does not necessarily guarantee that it will make it into the budget.
6. Re-configuration of staffing may be necessary. Please be prepared to justify each and every position in your building/programs. This request is important and helps determine staffing

and placement so please take particular care in preparing this information. A list of all current staff members, class sizes and/or # of students serviced by specials, speech, PT, OT, Resource Room and BSI is to be prepared and remitted with the budget package.

If you are interested in meeting to review any information prior to development of your budget, please call me.

2014-2015 BUDGET PREPARATION CALENDAR

December 2, 2014	Budget Handbook and Preparation Packages distributed to all Principals, Directors and Managers
December 22, 2014	Budgets due to Business Office
December 23, 2014	Business Administrator will meet with Principals, Directors, and Managers to review budgets and recommend revisions if Necessary
January 9, 2015	Meet with Central Administration to discuss district initiatives
January 12, 2015	Superintendent and Business Administrator will meet to review budgets to to prepare draft of budget for Board Member review
January BOE Meeting	Draft Appropriations Budget Presentation to Board of Education
Month of January	Discussion of Budget revisions from January BOE meeting and revenues if available.

Tentative Dates based up State Calendar

End of January	Submission of proposed budget (Appropriations and Revenues) to Board for review (if revenue figures are received from the state)
February 12	Business Office budget key-in for the DOE net
February 26	Submission of tentative budget to County Office for Review
March 10, 2015	Public Hearing required by statute – <i>Special Meeting may be required.</i>

Please note: Dates may change due to calendar prepared by the State Department of Education

BUDGET DEVELOPMENT PROCEDURES

Process for Developing Budget to be presented to the Board of Education

The school district budget is viewed as the educational and financial plan of the school district. This “living” document is essential to the success of both the instructional and non-instructional programs. The following procedure has been established to ensure that the Board of Education is presented a budget that meets the needs of students, staff and administration of the Pleasantville School District.

BUDGET RESPONSIBILITIES

PRINCIPALS/DIRECTORS (Instructional) are responsible for completing the budget forms for their office, guidance office (if applicable), regular education programs, co-curricular and athletics (if applicable), contracted services (i.e. maintenance contracts, copier leases), and facilities improvements. Please use the excel spreadsheets that you all have in your possession from the past years. **PRINCIPALS ARE TO MEET WITH THE DIRECTOR OF CURRICULUM AND INSTRUCTION PRIOR TO THE SUBMISSION OF THE BUDGET TO DISCUSS CURRICULUM REVISIONS, NEW TEXTBOOKS SERIES, NEW CLASS OFFERINGS AND THE ESTIMATED COSTS, ETC.**

IF IT ISN'T IN THE BUDGET – IT WILL NOT HAPPEN. In addition principals and directors will review a list of staff of their respective building and make any corrections as necessary, as well as providing information for **new or extended hours** for positions.

The **Director of Student Services** is responsible for submitting budget sheets for the Office of Student Services, special education programs, staffing by program and location, and all contracted services (i.e. OT/PT, etc.). In addition, the Director of Student Services is responsible for submitting budget sheets for textbooks and supplies needed in special education program, out-of-district placements with approximate tuition costs, estimated transportation costs (in and out of district), IDEA PSH Part B and PSH. **INCLUDED SHOULD BE PROPOSALS FOR EXTENDED SUMMER PROGRAMS PROVIDED IN-HOUSE BY PLEASANTVILLE BOARD OF EDUCATION; NEW PROGRAM OFFERINGS AND PLANS FOR BRINGING STUDENTS BACK TO THE DISTRICT AT ALL GRADE LEVELS.**

The **Director of Curriculum and Instruction** is responsible for submitting budget sheets for staff development, staff reporting to the Superintendent, Technology, Basic Skills/Reading Recovery Program, the NCLB grant and the curriculum office. It is also the responsibility of the Director of Curriculum and Instruction to **meet with each principal and the Director of Student Services prior to submission of their budgets to discuss curriculum needs and the impact on budgets.** Principals and Directors will need to incorporate these needs into their budget.

The Facilities Coordinator is responsible for submitting budget sheets for staffing (maintenance/custodial), contracted maintenance, supplies and facility's needs. **THE FACILITIES COORDINATOR WILL MEET WITH EACH PRINCIPAL AND DIRECTOR NO LATER THAN DECEMBER 17, 2014 TO REVIEW FACILITY ITEMS TO BE INCLUDED IN THE BUDGET. This will include any requested renovations and alterations to classrooms, which require state approval.** However, please note that the request in itself does not necessarily guarantee that it will make it into the budget.

The Business Administrator/Board Secretary is responsible for completing budget sheets for all costs related to the business function of the district. This is to include accountant, legal, board of education members' dues and expenses, architect fees, election expenses, utility expenses, costs for social security and pension, costs for property and employee insurance and coordinates salaries with staff listings. The Business Administrator/Board Secretary is also responsible for submitting budget sheets for the cost of the operation of the business office.

The Superintendent is responsible for budget sheets for the cost of the operations of the Superintendent's office, as well as costs for communications and programs for community awareness.

Budget Books are to include the following sections:

1. Budget Summary (completed listing of line item account numbers and totals)
2. Budget Request (Individual line item account numbers by school location)
3. Request Justifications
4. Staff List (Request Justification for new staff is to be included in this section behind list)

ALL BUDGET BOOKLETS ARE TO BE COMPLETED IN AN EXCEL FORMAT. THIS HAS BEEN PROVIDED TO YOU.

Initially remit one hard copy and email a file to thompkins.elisha@pps-nj.us. Please keep a copy for your own files. Additional copies may be requested after recommended revisions are completed.

BUDGET FORMS

Individuals who are responsible for submitting budgets for their programs will utilize the appropriate budget forms.

Budget Summary – Summary of individual line item accounts. Please use the monthly budget summary report by location for your accounts. August's is included in your packet.

Budget Request – Individual line item accounts detailed (one line item per form).

Request Justification – Sample has been provided. Please make copies as necessary.

Staffing – Provide a list of all staff in your building by the following categories. If employee is hourly please indicate hours per day. Also, include the number of students in each grade/class and/or the number of students serviced each period.

1. **Administration**
2. **Secretarial**
3. **Classroom Teachers Regular Instruction**
4. **Classroom Teacher Special Education by Program**
5. **Classroom Aides by Program**
6. **Lunch Room Aides (not food service employees)**

Please Note:

- **Custodial/Maintenance/Grounds will be provided by Mr. William Marsh**
- **Food Service employees will be provided by Mrs. Ilene Ivy**
- **Supervisor of Student Services will be required to submit a listing of all staff according to program, including office staff. This will be compared to the list provided by the Principals/Supervisors.**

TIMELINES

See Budget Preparation Calendar.

MISCELLANEOUS BUDGET PROCEDURES

1. ACCOUNTS

A. 15-000-240-340-School Location – **TECHNICAL SERVICES**

B. 15-190-100-610A-School Location **SUPPLIES**

1. Consumables
2. Cost of a singular item less than \$2000.00

C. 15-190-100-610-School Location **TECHNOLOGY**

1. Computer Equipment under \$2,000
2. Software
3. Toner Cartridges
4. Computer Supplies

D. 15-190-100-640-School Location Number **TEXTBOOKS**

1. Hardcover books
 2. Binding
 3. Shipping
- E.** 15-100-100-731-School Location Number **EQUIPMENT** (please call for program number)
1. Cost of singular item is \$2000.00 or more
 2. Retains its original shape, appearance and character
 3. Does not lose its identity through fabrication or incorporation into a different or more complex unit or substance
 4. Is non-expendable
 5. Serves its principal purchase for at least one year
- F.** 15-100-100-731A-School Location Number **COMPUTER EQUIPMENT OVER \$2000 for a singular item**
- G.** Facilities Improvement - Various
Please call if item requested is not listed
1. 11-000-262-420-School Location Number
 - a. tile (\$3,500 per classroom)
 - b. electrical/plumbing
 2. 11-000-262-420-School Location Number
 - a. Painting
 - b. Blinds/shades
 - c. Drop ceilings
 3. 11-000-262-610-School Location
 - a. hand dryers
 - b. playground mulch
- H.** 20-276-200-300 AND 20-460-200-300- School Location **AVA COMMISSION**
\$4.79/student
- I.** 15-190-100-420A-School Location Number – **Instructional Equipment Repair**
(this is the *sixth* year for this account and can no longer be considered new, it should include musical equipment (except marching band) as well as all AVA equipment. High School AVA equipment should use 15-000-222-420-01).
- J.** 15-000-240-280 - School Location – please budget \$1,000 per administrator in your building. (High School –4 (A.D., Director of Student Services, Principal and

Assistant Principal); Middle School – 2; S. Main – 2 (Principal in location 3, Supervisor of Student Services in location 7); Washington – 2; Walls – 2)

2. QUESTIONS/TECHNICAL ASSISTANCE

All questions and request for technical assistance with regards to the budgeting process should be directed to the business administrator.

The business office will provide the necessary costs for each copy machines.

CHART OF ACCOUNTS FOR DETAILED APPROPRIATIONS

What do the numbers mean?

The Chart of Accounts is the means by which financial data is captured during the actual operation of the district, recorded, and then analyzed to produce required reports. This is the mechanism by which the independent auditors assess whether purchase orders have been charged to the appropriate accounts. This has become more regulated, especially with the restriction on administrative costs. The Pleasantville Board of Education uses a chart of account that has five categories. As an example 15-190-100-340-085. These numbers are representative of the numbers which appear on your monthly Budget Summary Report.

15 Fund	190 program	100 function	340 object	085 location
Fund	-	15		Current Expenses
Fund	-	12		Capital Outlay
Fund	-	20		Grants
Program	-	000		Undistributed
Program	-	110		Kindergartens
Program	-	120		Grades 1-5
Program	-	130		Grades 6-8
Program	-	140		Grades 9-12
Program	-	150		Homebound Instruction – Reg.
Program	-	190		Regular Educations
Program	-	204-		Various Special Educations
		219		Instructional Accounts
Program	-	230		Basic Skills/Reading Recoveries
Program	-	240		Bilingual
Program	-	401		Co-Curricular
Program	-	402		Athletics
Function	-	100		Instruction
Function	-	213		Health
Function	-	216		Related Services (Speech)
Function	-	217		Extraordinary (one-on-one aides)
Function	-	218		Guidance
Function	-	219		CST
Function	-	221		Improvement Instructions
Function	-	222		Media
Function	-	223		Staff Development
Function	-	230		General Administrations

Function	-	240	School Administrations
Function	-	261	Maintenance (Restricted Account)
Function	-	262	Custodial/Maintenance
Function	-	266	Grounds
Function	-	270	Transportation
Function	-	290	Business Office/Technology
Function	-	291	Unallocated Benefits
Function	-	310	Food Service
Object	-	100/106	Salaries
Object	-	320	Purchase Ed. Services
Object	-	340	Purchase Tech. Services
Object	-	420A	Repairs/Maintenance
Object	-	580	Travel/Workshops
Object	-	610	Computer Supplies/Equipment (under \$2000)
Object	-	610A	Supplies
Object	-	890	Miscellaneous (field trips/dues, etc.)
Location	-	050	High School
Location	-	055	Middle School
Location	-	234	Curriculum
Location	-	434	Special Education
Location	-	334	Technology
Location	-	232	Superintendent
Location	-	351	Business Office
Location	-	352	Facilities
		50	Facilities High School
		55	Facilities Middle School
		95	Facilities South Main
		85	Facilities N. Main
		60	Facilities Washington
		80	Facilities Leeds

(Required for M-1 Reporting)

The use of the correct line item from the Chart of Accounts is extremely important to the district as a whole. Any order received throughout the year without an account number will be returned. If you are unsure of an account, please call the business office or refer to your submitted budget.

