

POLICY

Board of Education Bernards Township

File Code: M 6220
BUDGET PREPARATION

The annual budget is the financial plan to facilitate the effective functioning of the educational and operational components of the District.

Preparation of Budget Document

It is the obligation of the Board of Education to adopt an annual school budget which will provide for a thorough and efficient program of education in accordance with statute. The Superintendent and Business Administrator are responsible for the preparation of the annual school budget. They shall have the responsibility to:

1. Consult with the principals regarding the mandated long and short term needs for staffing, supplies, and equipment. In estimating class size for staffing needs, all students on each grade level who potentially could be included in a class for all or part of the day will be counted, except for mainstreamed students who join a class with a teacher or instructional aide. Children of staff members will only be considered for enrollment in a specific school if their enrollment does not require the creation of an additional section based on actual enrollment and confirmed intentions of enrollment on a specified date in June of each year. For purposes of budgeting for staffing, the Superintendent will attempt to establish class size in grades K-2 at 22 or fewer students, and in grades 3-5 at 25 or fewer students. These are to be considered guidelines only, and may be exceeded as necessary;
2. Consider the assets, obligations, and plans of the District;
3. Recommend budget and fiscal considerations;
4. Recommend procedures for the monitoring of expenditures;
5. Recommend revenue options; and
6. Perform such other tasks as requested by the Finance Committee in preparing the budget documents.

The Superintendent and the Business Administrator shall present the budget draft for Finance Committee review by December 1st. The Board shall receive the tentative budget by February 1st. The Board will submit its proposed budget to the County Superintendent, in the authorized budget format, by the date required by law.

POLICY - Continued

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Budget Hearing and Communication

The annual school budget is the legal basis on which the school tax rate is established and it is an important means of communication within the school organization and with District residents. 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 the law, at which time the Superintendent and the Finance Committee will outline the scope and intentions of the proposed budget.

The proposed budget as adopted by the Board shall be set forth in detail, using the form prescribed by the State Department of Education, and shall be made available to the public as required by law. In addition, a brochure may be published to explain the annual school budget and be distributed to District taxpayers, if the Board of Education deems it appropriate. The brochure should include a summary of the proposed expenditures and anticipated revenues; general information which may enable District taxpayers to understand the proposed budget; and an explanation of significant changes in the budget.

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.
Cross reference: Policy #6422

ADOPTED: July 25, 2005

LEGAL CITATIONS UPDATED: March 3, 2011