

# Defeated Budgets 2019-20Sample Letters from Executive County Superintendent to Municipality

The following are sample letters to be sent by April 17, 2019 from the Executive County Superintendent to the municipality(ies) of districts with defeated budgets. To expedite the process, the following lists all possible scenarios and the corresponding letter.

Sample Letter #1: Defeated Base Budget

* no separate question, and
* base budget ballot question greater than minimum general fund tax levy

Sample Letter #2: Defeated Base Budget

* no separate question, and
* base budget ballot question at the minimum general fund tax levy

Sample Letter #3: Defeated Base Budget

* defeated separate question, and
* base budget ballot question greater than minimum general fund tax levy

Sample Letter #4 Defeated Base Budget

* defeated separate question, and
* base budget ballot question at the minimum general fund tax levy

Sample Letter #5: Defeated Base Budget

* passed separate question, and
* base budget ballot question greater than minimum general fund tax levy

Sample Letter #6: Defeated Base Budget

* passed separate question, and
* base budget ballot question at the minimum general fund tax levy

## Sample Letter #1Defeated Base, no Separate Question, Base Budget Ballot Question Greater than Minimum General Fund Tax Levy

April 17, 2019

***(Municipal Clerk)***

***(Municipality)***

***(Street)***

***(City, State Zip)***

RE: **(*School District)***

Dear ***(Municipal Clerk)***:

 Based on unofficial election results, it appears that the general fund tax levy for the base budget of the ***(School District name)*** School District has been defeated by the voters at the annual school election. In order to facilitate the municipal review process set forth in *N.J.S.A.* 18A:22-37, the local board of education has been *encouraged* to present an official copy of its 2019-20 budget and required supporting documentation to the municipal governing body by Thursday, April 18, 2019 (two days after the election). Pursuant to *N.J.S.A.* 18A:22-37, the board is *required* to present these materials by Wednesday, April 24, 2019 (two days after official certification of election results).

 The municipal governing body must consult with the board of education as soon as possible. I will contact the municipal and school district officials to review defeated budget procedures and, where appropriate, provide assistance to the parties in resolving the budgetary issues prior to formal action by the governing body.

 If either the board of education or municipal governing body, or both, will have a majority present at the meeting, then the meeting must be publicly announced and advertised according to the “Open Public Meetings Act” by the body(ies) with the majority present.

 It is the responsibility of the municipal governing body to certify the taxes to the County Board of Taxation. The municipal governing body may certify the original amount which appeared on the ballot or may certify a reduced amount, which, however may not be less than the local share required by *N.J.S.A.* 18A:7F-5. The law contains a required local share which results in a minimum tax levy in the amount of $***(enter amount of minimum levy)*** for the ***(School District name)***. If the amount on the ballot was greater than the minimum tax levy, the municipal governing body may certify that amount or a reduced amount as follows:

1. Reductions of general fund tax levy, and corresponding reductions in general fund appropriations or increases in general fund revenues may be made for an amount equal to or less than the difference between the tax levy proposed to the voters and the above listed minimum tax levy.

 If the governing body(ies) decide to certify a reduced base budget amount, it is important they identify the specific line item(s) to be reduced. Additionally, where a budget includes a general fund tax levy and equalization aid that was proposed at, or is reduced to, a level below the district’s adequacy budget, the governing body must, pursuant to *N.J.A.C.* 6A:23A-9.7(a)(5)(iii), provide a specific written explanation and document for each line item reduced why each reduction will not adversely affect the district’s ability to provide a thorough and efficient education and maintain stability given the need for long term planning and budgeting.

 The municipal body’s decision must be in the form of a resolution and should be forwarded, **no later than Monday, May 20, 2019 to:**

1. Board of Education, and
2. Executive County Superintendent of Schools.

It is essential that your resolution certifying the tax levies contain at least the following information:

### General Fund

1. original general fund tax levy on the ballot for base budget, and
2. amount of reduction to general fund tax levy for base budget (if appropriate), and
3. amount of general fund tax levy being certified by the municipal government for base budget, and
4. a statement identifying the specific line-item reductions and increases in budgeted revenues and the supporting reasons for each reduction or increase, and
5. a statement certifying that the revised budget is sufficient to provide a thorough and efficient education, and
6. in cases of budgets including a general fund tax levy and equalization aidbelow the adequacy amount, a specific written explanation as to how each reduction made will not adversely affect the district’s ability to provide T&E and maintain stability.

 Enclosed is a memorandum containing important information regarding the defeated budget review process. **If your municipality will be involved in any type of budget application for restoration before the Commissioner, you should familiarize yourself with this memorandum and provide it to your municipal attorney as soon as possible.**

If I can be of any further assistance, please feel free to contact my office.

Sincerely,

Executive County Superintendent of Schools

Letter 1

Enclosure (Municipal Letter Attachment)

c: Mayor

 Municipal Attorney

 Chief School Administrator

 School Business Official

 School Board Attorney

 Paula Bloom, Division of Field Services

## Sample Letter #2Defeated Base, no Separate Question, Base Budget Ballot Question at Minimum General Fund Tax Levy

April 17, 2019

***(Municipal Clerk)***

***(Municipality)***

***(Street)***

***(City, State Zip)***

RE: **(*School District)***

Dear ***(Municipal Clerk)***:

 Based on unofficial election results, it appears that the general fund tax levy for the base budget of the ***(School District name)*** School District has been defeated by the voters at the annual school election. In order to facilitate the municipal review process set forth in *N.J.S.A.* 18A:22-37, the local board of education has been *encouraged* to present an official copy of its 2019-20 budget and required supporting documentation to the municipal governing body by Thursday, April 18, 2019 (two days after the election). Pursuant to *N.J.S.A.* 18A:22-37, the board is *required* to present these materials by Wednesday, April 24, 2019 (two days after official certification of election results).

 The municipal governing body must consult with the board of education as soon as possible. I will contact the municipal and school district officials to review defeated budget procedures and, where appropriate, provide assistance to the parties in resolving the budgetary issues prior to formal action by the governing body.

 If either the board of education or municipal governing body, or both, will have a majority present at the meeting, then the meeting must be publicly announced and advertised according to the “Open Public Meetings Act” by the body(ies) with the majority present.

 It is the responsibility of the municipal governing body to certify the taxes to the County Board of Taxation. The municipal governing body **must** certify the original amount which appeared on the ballot since the amount on the ballot was the minimum tax levy to meet the required local share under *N.J.S.A.* 18A:7F-5. The law contains a required local share which results in a minimum tax levy in the amount of $***(enter amount of minimum levy)*** for the ***(School District name)***.

 The municipal body’s decision must be in the form of a resolution and should be forwarded, **no later than Monday, May 20, 2019 to**:

1. Board of Education, and
2. Executive County Superintendent of Schools.

It is essential that your resolution certifying the tax levies contain at least the following information:

###  General Fund

1. amount of general fund tax levy being certified by the municipal government for base budget, and
2. a statement certifying that the revised budget is sufficient to provide a thorough and efficient education.

 Enclosed is a memorandum containing important information regarding the defeated budget review process.

If I can be of any further assistance, please feel free to contact my office.

Sincerely,

Executive County Superintendent of Schools

Letter 2

Enclosure (Municipal Letter Attachment)

c: Mayor

 Municipal Attorney

 Chief School Administrator

 School Business Official

 School Board Attorney

 Paula Bloom, Division of Field Services

## Sample Letter #3Defeated Base, Defeated Separate Question, Base Budget Ballot Question greater than Minimum General Fund Tax Levy

April 17, 2019

***(Municipal Clerk)***

***(Municipality)***

***(Street)***

***(City, State Zip)***

RE: **(*School District)***

Dear ***(Municipal Clerk):***

 Based on unofficial election results, it appears that the general fund tax levy for the base budget and additional spending proposal(s) of the ***(School District name)*** School District have been defeated by the voters at the annual school election. In order to facilitate the municipal review process for the base budget as set forth in *N.J.S.A.* 18A:22-37, the local board of education has been *encouraged* to present an official copy of its 2019-20 budget and required supporting documentation to the municipal governing body by Thursday, April 18, 2019 (two days after the election). Pursuant to *N.J.S.A.* 18A:22-37, the board is *required* to present these materials by Wednesday, April 24, 2019 (two days after official certification of election results).

 The municipal governing body must consult with the board of education as soon as possible. I will contact the municipal and school district officials to review defeated budget procedures and, where appropriate, provide assistance to the parties in resolving the budgetary issues prior to formal action by the governing body.

 If either the board of education or municipal governing body, or both, will have a majority present at the meeting, then the meeting must be publicly announced and advertised according to the “Open Public Meetings Act” by the body(ies) with the majority present.

 It is the responsibility of the municipal governing body to certify the taxes to the County Board of Taxation. The municipal governing body may certify the original amount which appeared on the ballot or they may certify a reduced amount, which, however may not be less than the local share required by *N.J.S.A.* 18A:7F-5. The law contains a required local share which results in a minimum tax levy in the amount of $***(enter amount of minimum levy)*** for the ***(School District name)***. If the amount on the ballot was greater than the minimum tax levy, the municipal governing body may certify that amount or a reduced amount as follows:

1. Reductions of general fund tax levy, and corresponding reductions in general fund appropriations or increases in general fund revenues may be made for an amount equal to or less than the difference between the tax levy proposed to the voters and the above listed minimum tax levy.

 If the governing body(ies) decide to certify a reduced base budget amount, it is important they identify the specific line item(s) to be reduced. Additionally, where a budget includes a general fund tax levy and equalization aid that was proposed at, or is reduced to, a level below the district’s adequacy budget, the governing body must, pursuant to *N.J.A.C.* 6A:23A-9.7(a)(5)(iii), provide a specific written explanation and document for each line item reduced why each reduction will not adversely affect the district’s ability to provide a thorough and efficient education and maintain stability given the need for long term planning and budgeting.

 Under *N.J.S.A.* 18A:7F-5(d), any district may submit to the voters at the annual school budget election a separate proposal or proposals for additional general fund tax levy, including interpretive statements specifically identifying the purposes. If a separate question (or questions) is approved by a majority of the voters, the municipal governing body must certify such amounts as part of the overall general fund tax levy notwithstanding rejection of the base budget question by local voters. If a separate question (or questions) is rejected by the voters, the decision of the voters is final and no application for restoration can be made to the Commissioner for amounts contained in a separate question which was rejected by the voters.

 The certification of the general fund tax levy included on the A4F - Certificate of Taxes shall include the sum total of amounts approved by the voters or determined by the municipality for the base budget and each additional spending proposal approved by the voters.

 The municipal body’s decision must be in the form of a resolution and should be forwarded, **no later than Monday, May 20, 2019 to**:

1. Board of Education, and
2. Executive County Superintendent of Schools.

It is essential that your resolution certifying the tax levies contain at least the following information:

###  General Fund

1. original general fund tax levy on the ballot for base budget, and
2. amount of reduction to general fund tax levy for base budget (if appropriate), and
3. amount of general fund tax levy being certified by the municipal government for base budget, and
4. a statement identifying the specific line-item reductions and increases in budgeted revenues and the supporting reasons for each reduction or increase, and
5. a statement certifying that the revised budget is sufficient to provide a thorough and efficient education, and
6. in cases of budgets including a general fund tax levy and equalization aidbelow the adequacy amount, a specific written explanation as to how each reduction made will not adversely affect the district’s ability to provide T&E and maintain stability, and
7. additional general fund tax levy separately approved by the voters.

 Enclosed is a memorandum containing important information regarding the defeated budget review process. **If your municipality will be involved in any type of budget application for restoration before the Commissioner, you should familiarize yourself with this memorandum and provide it to your municipal attorney as soon as possible.**

If I can be of any further assistance, please feel free to contact my office.

Sincerely,

Executive County Superintendent of Schools

Letter 3

Enclosure (Municipal Letter Attachment)

c: Mayor

 Municipal Attorney

 Chief School Administrator

 School Business Official

 School Board Attorney

 Paula Bloom, Division of Field Services

## Sample Letter #4Defeated Base, Defeated Separate Question, Base Budget Ballot Question at the Minimum General Fund Tax Levy

April 17, 2019

***(Municipal Clerk)***

***(Municipality)***

***(Street)***

***(City, State Zip)***

RE: **(*School District)***

Dear ***(Municipal Clerk)***:

 Based on unofficial election results, it appears that the general fund tax levy for the base budget and additional spending proposal(s) of the ***(School District name)*** School District have been defeated by the voters at the annual school election. In order to facilitate the municipal review process for the base budget as set forth in *N.J.S.A.* 18A:22-37, the local board of education has been *encouraged* to present an official copy of its 2019-20 budget and required supporting documentation to the municipal governing body by Thursday, April 18, 2019 (two days after the election). Pursuant to *N.J.S.A.* 18A:22-37, the board is *required* to present these materials by Wednesday, April 24, 2019 (two days after official certification of election results).

 The municipal governing body must consult with the board of education as soon as possible. I will contact the municipal and school district officials to review defeated budget procedures and, where appropriate, provide assistance to the parties in resolving the budgetary issues prior to formal action by the governing body.

 If either the board of education or municipal governing body, or both, will have a majority present at the meeting, then the meeting must be publicly announced and advertised according to the “Open Public Meetings Act” by the body(ies) with the majority present.

 It is the responsibility of the municipal governing body to certify the taxes to the County Board of Taxation. The municipal governing body must certify the original amount which appeared on the ballot since the amount on the ballot was the required minimum tax levy to meet the local share under *N.J.S.A.* 18A:7F-5. The law contains a required local share which results in a minimum tax levy in the amount of $***(enter amount of minimum levy)*** for the ***(School District name).***

 Under *N.J.S.A.* 18A:7F-5(d), any district may submit to the voters at the annual school budget election a separate proposal or proposals for additional general fund tax levy, including interpretive statements specifically identifying the purposes. If a separate question (or questions) is approved by a majority of the voters, the municipal governing body must certify such amounts as part of the overall general fund tax levy notwithstanding rejection of the base budget question by local voters. If a separate question (or questions) is rejected by the voters, the decision of the voters is final and no application for restoration can be made to the Commissioner for amounts contained in a separate question which was rejected by local voters.

 The certification of the general fund tax levy included on the A4F - Certificate of Taxes shall include the sum total of amounts approved by the voters or determined by the municipality for the base budget and each additional spending proposal passed by the voters.

 The municipal body’s decision must be in the form of a resolution and should be forwarded, **no later than Monday, May 20, 2019 to**:

1. Board of Education, and
2. Executive County Superintendent of Schools.

It is essential that your resolution certifying the tax levies contain at least the following information:

###  General Fund

1. amount of general fund tax levy being certified by the municipal government for base budget, and
2. a statement certifying that the revised budget is sufficient to provide a thorough and efficient education, and
3. additional general fund tax levy separately approved by the voters.

Enclosed is a memorandum containing important information regarding the defeated budget review process.

If I can be of any further assistance, please feel free to contact my office.

Sincerely,

Executive County Superintendent of Schools

Letter 4

Enclosure (Municipal Letter Attachment)

c: Mayor

 Municipal Attorney

 Chief School Administrator

 School Business Official

 School Board Attorney

 Paula Bloom, Division of Field Services

## Sample Letter #5Defeated Base, Passed Separate Question, Base Budget Ballot Question greater than Minimum General Fund Tax Levy

April 17, 2019

***(Municipal Clerk)***

***(Municipality)***

***(Street)***

***(City, State Zip)***

RE: **(*School District)***

Dear ***(Municipal Clerk)***:

 Based on unofficial election results, it appears that the general fund tax levy for the base budget of the ***(School District name)*** School District has been defeated by the voters at the annual school election. In order to facilitate the municipal review process set forth in *N.J.S.A.* 18A:22-37, the local board of education has been *encouraged* to present an official copy of its 2019-20 budget and required supporting documentation to the municipal governing body by Thursday, April 18, 2019 (two days after the election). Pursuant to *N.J.S.A.* 18A:22-37, the board is *required* to present these materials by Wednesday, April 24, 2019 (two days after official certification of election results).

 The municipal governing body must consult with the board of education as soon as possible. I will contact the municipal and school district officials to review defeated budget procedures and, where appropriate, provide assistance to the parties in resolving the budgetary issues prior to formal action by the governing body.

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1. Reductions of general fund tax levy, and corresponding reductions in general fund appropriations or increases in general fund revenues may be made for an amount equal to or less than the difference between the tax levy proposed to the voters and the above listed minimum tax levy.

 If the governing body(ies) decide to certify a reduced base budget amount, it is important they identify the specific line item(s) to be reduced. Additionally, where a budget includes a general fund tax levy and equalization aid that was proposed at, or is reduced to, a level below the district’s adequacy budget, the governing body must, pursuant to *N.J.A.C.* 6A:23A-9.7(a)(5)(iii), provide a specific written explanation and document for each line item reduced why each reduction will not adversely affect the district’s ability to provide a thorough and efficient education and maintain stability given the need for long term planning and budgeting.

 The municipal body’s decision must be in the form of a resolution and should be forwarded, **no later than Monday, May 20, 2019 to**:

1. Board of Education, and
2. Executive County Superintendent of Schools.

It is essential that your resolution certifying the tax levies contain at least the following information:

###  General Fund

1. original general fund tax levy on the ballot for base budget, and
2. amount of reduction to general fund tax levy for base budget (if appropriate), and
3. amount of general fund tax levy being certified by the municipal government for base budget, and
4. a statement identifying the specific line-item reductions and increases in budgeted revenues and the supporting reasons for each reduction or increase, and
5. a statement certifying that the revised budget is sufficient to provide a thorough and efficient education, and
6. in cases of budgets including a general fund tax levy and equalization aidbelow the adequacy amount, a specific written explanation as to how each reduction made will not adversely affect the district’s ability to provide T&E and maintain stability, and
7. additional general fund tax levy separately approved by the voters.

 Enclosed is a memorandum containing important information regarding the defeated budget review process**. If your municipality will be involved in any type of budget application for restoration before the Commissioner, you should familiarize yourself with this memorandum and provide it to your municipal attorney as soon as possible.**

If I can be of any further assistance, please feel free to contact my office.

Sincerely,

Executive County Superintendent of Schools

Letter 5

Enclosure (Municipal Letter Attachment)

c: Mayor

 Municipal Attorney

 Chief School Administrator

 School Business Official

 School Board Attorney

 Paula Bloom, Division of Field Services

## Sample Letter #6Defeated Base, passed Separate Question, Base Budget Ballot Question at the Minimum General Fund Tax Levy

April 17, 2019

***(Municipal Clerk)***

***(Municipality)***

***(Street)***

***(City, State Zip)***

RE: **(*School District)***

Dear ***(Municipal Clerk)***:

 Based on unofficial election results, it appears that the general fund tax levy for the base budget of the ***(School District name)*** School District has been defeated by the voters at the annual school election. In order to facilitate the municipal review process set forth in *N.J.S.A.* 18A:22-37, the local board of education has been *encouraged* to present an official copy of its 2019-20 budget and required supporting documentation to the municipal governing body by Thursday, April 18, 2019 (two days after the election). Pursuant to *N.J.S.A.* 18A:22-37, the board is *required* to present these materials by Wednesday, April 24, 2019 (two days after official certification of election results).

 The municipal governing body must consult with the board of education as soon as possible. I will contact the municipal and school district officials to review defeated budget procedures and, where appropriate, provide assistance to the parties in resolving the budgetary issues prior to formal action by the governing body.

 If either the board of education or municipal governing body, or both, will have a majority present at the meeting, then the meeting must be publicly announced and advertised according to the “Open Public Meetings Act” by the body(ies) with the majority present.

 It is the responsibility of the municipal governing body to certify the taxes to the County Board of Taxation. The municipal governing body must certify the original amount which appeared on the ballot since the amount on the ballot was the required minimum tax levy to meet the local share under *N.J.S.A.* 18A:7F-5. The law contains a required local share which results in a minimum tax levy in the amount of $***(enter amount of minimum levy)*** for the ***(School District name)***.

 The municipal body’s decision must be in the form of a resolution and should be forwarded, **no later than Monday, May 20, 2019 to**:

1. Board of Education, and
2. Executive County Superintendent of Schools.

It is essential that your resolution certifying the tax levies contain at least the following information:

###  General Fund

1. amount of general fund tax levy being certified by the municipal government for base budget, and
2. a statement certifying that the revised budget is sufficient to provide a thorough and efficient education, and
3. additional general fund tax levy separately approved by the voters.

 Enclosed is a memorandum containing important information regarding the defeated budget review process.

If I can be of any further assistance, please feel free to contact my office.

Sincerely,

Executive County Superintendent of Schools

Letter 6

Enclosure (Municipal Letter Attachment)

c: Mayor

Municipal Attorney

Chief School Administrator

School Business Official

School Board Attorney

Paula Bloom, Division of Field Services