**\*Draft\***

**SY2024-2025**

**SUGGESTED SAMPLE BOARD RESOLUTIONS**

**Please Note: ALL resolutions adopted for the *tentative budget adoption must be re-adopted at the final budget adoption.* This includes the full Travel and Related Expense Reimbursements, and the current year expenditures to-date.**

**TENTATIVE Budget Approval**

The Superintendent recommends approval to adopt the Tentative Budget for SY2024-2025:

BE IT RESOLVED that the TENTATIVE budget be approved for the SY2024-2025 using the SY2024-2025 state aid figures and the School Business Administrator/Board Secretary be authorized to submit the TENTATIVE budget to the Executive County Superintendent of Schools for approval in accordance with the statutory deadline, as follows:

“SAMPLE”

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | GeneralFund | SpecialRevenue | DebtService | TOTAL |
| 2024-2025 TotalExpenditures |  | $ 80,000,000 | $ 3,500,000 | $ 4,500,000 | $88,000,000 |
| Less: AnticipatedRevenues |  |  9,000 000 |  3,500,000 |  1,000,000 |  13,500,000 |
| Taxes to be Raised |  | $71,000,000 | * 0 -
 | $ 3,500,000 |  74,500,000 |

And to advertise said TENTATIVE budget in the \_\_\_\_\_\_\_\_\_\_\_\_\_\_ in accordance with the form required by the State Department of Education and according to law; and

BE IT FURTHER RESOLVED, that a public hearing be held at the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Board of Education located at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ on \_\_\_\_\_\_\_\_\_\_\_\_\_ at X:XX p.m. for the purpose of conducting a public hearing on the budget for the SY2024-2025.

**\*\*\*\*\*\*\*\* Use one or more of the below, as applicable and available \*\*\*\*\*\*\*\*\*\***

**Appropriation of SURPLUS**

BE IT RESOLVED that the Board of Education includes in the final budget an appropriation of surplus in the amount of $ .

**Use of BANKED CAP**

BE IT RESOLVED that the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Board of Education includes in the proposed budget the adjustment for banked cap in accordance with N.J.A.C. 6A:23A-10.1(b). The district has fully exhausted all eligible statutory spending authority and must increase the base budget in the amount of $\_\_\_\_\_\_\_\_\_\_\_\_\_ for the purpose of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The district intends to complete said purposes by June 2025.

**Adjustment for ENROLLMENT**

BE IT RESOLVED that the Board of Education includes in the final budget the adjustment for enrollment in the amount of $ . The district intends to utilize this adjustment for supplies and materials necessary for the additional students.

**Adjustment for HEALTH CARE COSTS**

BE IT RESOLVED that the Board of Education includes in the final budget the adjustment for increased costs of health benefits in the amount of $ . The additional funds will be used to pay for the additional increases in health benefit premiums.

**Adjustment for DEFERRED PENSION CONTRIBUTIONS**

BE IT RESOLVED that the Board of Education includes in the final budget the adjustment for the deferred PERS pension contributions and the additional interest incurred in the amount of $ . The district intends to utilize the adjustment for the purpose of paying any deferred PERS pension costs and/or additional interest charges.

**Adjustment for RESPONSIBILITY SHIFTED FROM/TO ANOTHER ENTITY**

BE IT RESOLVED that the Board of Education includes in the final budget the adjustment for an (increase/decrease) of costs associated with the transfer of responsibilities in the amount of

$ .

N.J.S.A. 18A:7F-38(f) allows the adjusted tax levy to be increased or decreased accordingly whenever the responsibility and associated cost of a school district activity is transferred to another school district or government entity.

**MAXIMUM TRAVEL**

Pursuant to N.J.A.C. 6A:23A-7.3, a board of education must establish a maximum dollar limit for travel expenditure, as defined in N.J.A.C. 6A:23A-7.1 et seq.,

BE IT RESOLVED that the Board of Education includes in the tentative budget a maximum travel expenditure in the amount of

$ .00 for SY2024-2025. The maximum travel expenditure amount for SY2023-2024 is $ .00, of which, $\_.00 has been spent and $ .00 is encumbered as of “Day/Month/Year”.

**TRAVEL AND RELATED EXPENSE REIMBURSEMENT**

WHEREAS, The Board of Education recognizes school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district;

AND, N.J.A.C. 6A:23A Subchapter 7 requires Board members to receive approval of these expenses by a majority of the full voting membership of the Board and staff members to receive prior approval of these expenses by the Superintendent of Schools and a majority of the full voting membership of the Board;

AND, a board of education may establish, for regular district business travel only, an annual school year threshold of $150 per staff member or district board of education member where prior Board approval shall not be required unless this annual threshold for a staff member is exceeded in a given school year (July 1 through June 30);

AND, travel and related expenses not in compliance with N.J.A.C. 6A:23A Subchapter 7 but deemed by the board of education to be necessary and unavoidable as noted on the approved Board of Education Out-of-District Travel and Reimbursement Forms;

NOW BE IT RESOLVED, the Board of Education approves all travel not in compliance with N.J.A.C. 6A:23A Subchapter 7 as being necessary and unavoidable as noted on the approved Board of Education Out-of-District Travel and Reimbursement Forms; and

BE IT FURTHER RESOLVED, the Board of Education includes in the tentative budget travel and related expense reimbursements in accordance with N.J.A.C. 6A:23A Subchapter 7, to a maximum expenditure of $ .00 for all staff and board members for SY2024-2025.

The School Business Administrator/Board Secretary shall track and record these costs to ensure that the maximum amount is not exceeded.

**CAPITAL RESERVE Deposit – Other Capital Projects**

BE IT RESOLVED that included in the general fund appropriations is $\_\_\_\_\_\_\_\_\_\_\_ for deposit into the Board of Education’s approved Capital Reserve Account for future funding of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards necessary to achieve the New Jersey Student Learning Standards.

**CAPITAL RESERVE Withdrawal – Other Capital Projects**

BE IT RESOLVED that included in the general fund appropriations, budget line 620 is a withdrawal from Capital Reserve – Other Capital Projects in the amount of $\_\_\_\_\_\_\_\_\_\_\_\_\_ for Other Capital Project costs of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The total cost of this project is $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

**CAPITAL RESERVE Withdrawal – Excess Costs**

BE IT RESOLVED that included in the general fund appropriations, budget line 620 is a withdrawal from Capital Reserve – Excess Costs and Other Capital Projects in the amount of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for excess costs of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The total costs of this school facility project is $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for which $\_\_\_\_\_\_\_\_\_\_\_\_\_was determined as the final eligible cost and within the facilities efficiency standards and the $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_was determined as excess costs and represents expenditures for construction elements or projects that exceed the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

**MAINTENANCE RESERVE Withdrawal**

BE IT RESOLVED that as per N.J.A.C. 6A:23A-14.2(d) the general fund appropriations include a $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ withdrawal from the Maintenance Reserve Account for use on required maintenance activities for a school facility as reported in the Comprehensive maintenance plan (CMP) pursuant to N.J.A.C. 6A:26-20.5.

**EMERGENCY RESERVE Withdrawal**

BE IT RESOLVEDthat the general fund appropriations include a $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ withdrawal from the Emergency Reserve Account for the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to improve school security in the district/or increase health benefits costs.

**TUITION RESERVE Withdrawal**

BE IT RESOLVED that the general fund appropriations include a $\_\_\_\_\_\_\_\_\_\_\_\_\_ withdrawal from the Tuition Reserve Account which were deposited into the account in SY2022-2023 and are now required to be withdrawn to pay tuition obligations in SY2024-2025.

**\*\*\*“UNCHANGED AFTER CONDUCTING THE PUBLIC HEARING”\*\*\***

**FINAL Budget Adoption – with all other resolutions re-adopted**

Adoption of the FINAL BUDGET as approved by the Interim Executive County Superintendent (unchanged)

WHEREAS, the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Board of Education adopted a TENTATIVE budget on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, and submitted it to the Executive County Superintendent of Schools for approval, and

WHEREAS, the TENTATIVE budget was approved by the Executive County Superintendent of Schools on \_\_\_\_\_\_\_\_\_\_, and

WHEREAS, the TENTATIVE budget was advertised in the legal section of the (Insert your paper name) on April \_\_\_ 2024, and

WHEREAS, the FINAL BUDGET was presented to the public during a public hearing held in the (insert the location name)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, NJ, on \_\_\_\_\_\_\_\_\_\_, April/May \_\_\_, 2024.

“SAMPLE”

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | GeneralFund | SpecialRevenue | DebtService | TOTAL |
| 2024-2025 TotalExpenditures |  | $ 80,000,000 | $ 3,500,000 | $ 4,500,000 | $88,000,000 |
| Less: AnticipatedRevenues |  |  9,000 000 |  3,500,000 |  1,000,000 |  13,500,000 |
| Taxes to be Raised |  | $71,000,000 | * 0 -
 | $ 3,500,000 |  $74,500,000 |

**(BOE to approve additional resolutions as applicable and available\*)**

* Appropriation of Surplus
* Use of Banked Cap
* Adjustment for Enrollment
* Adjustment for Health Care Costs
* Adjustment for Deferred Pension Contributions
* Adjustment for Responsibility Shifted From/To Another Entity
* Maximum Travel
* Travel and Related Expense Reimbursement SY2024-2025
* Capital Reserve Deposit – Other Capital Projects
* Capital Reserve Withdrawal – Other Capital Projects
* Capital Reserve Withdrawal – Excess Cost
* Maintenance Reserve Withdrawal
* Emergency Reserve Withdrawal
* Tuition Reserve Withdrawal

Availability of certain adjustments uncertain as of the publish date!

**\*\*\*“CHANGED AFTER CONDUCTING THE PUBLIC HEARING”\*\*\***

**FINAL Budget Adoption – with all other resolutions re-adopted**

Adoption of the FINAL BUDGET, with modifications to the TENTATIVE BUDGET approved by the Interim Executive County Superintendent

WHEREAS, the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Board of Education adopted a TENTATIVE budget on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, and submitted it to the Executive County Superintendent of Schools for approval, and

WHEREAS, the TENTATIVE budget was approved by the Executive County Superintendent of Schools on \_\_\_\_\_\_\_\_\_\_, and

WHEREAS, the TENTATIVE budget was advertised in the legal section of the (Insert your paper name) on April \_\_\_ 2024, and

WHEREAS, the FINAL BUDGET was presented to the public during a public hearing held in the (insert the location name)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, NJ, on \_\_\_\_\_\_\_\_\_\_, April/May \_\_\_, 2024.

WHEREAS, the Board of Education has now determined to make modifications to the Tentative Budget as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Budget Line  | Description  | Tentative Budget  | Final Budget  | Change  | Explanation  |
|   |   | $00.00  | $00.00  | $00.00  |   |
|   |   |   |   |   |   |
| TOTAL  |   | $00.00  | $00.00  | $00.00  |   |

NOW, THEREFORE, BE IT RESOLVED that in consideration of the above, the Board of Education hereby adopts the following FINAL Budget for SY2024-2025:

“SAMPLE”

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | GeneralFund | SpecialRevenue | DebtService | TOTAL |
| 2024-2025 TotalExpenditures |  | $ 80,000,000 | $ 3,500,000 | $ 4,500,000 | $88,000,000 |
| Less: AnticipatedRevenues |  |  9,000 000 |  3,500,000 |  1,000,000 |  13,500,000 |
| Taxes to be Raised |  | $71,000,000 | * 0 -
 | $ 3,500,000 |  $74,500,000 |

**(BOE to approve additional resolutions as applicable, and available)**

* Appropriation of Surplus
* Use of Banked Cap
* Adjustment for Enrollment
* Adjustment for Health Care Costs
* Adjustment for Deferred Pension Contributions
* Adjustment for Responsibility Shifted From/To Another Entity
* Maximum Travel
* Travel and Related Expense Reimbursement SY2024-2025
* Capital Reserve Deposit – Other Capital Projects
* Capital Reserve Withdrawal – Other Capital Projects
* Capital Reserve Withdrawal – Excess Cost
* Maintenance Reserve Withdrawal
* Emergency Reserve Withdrawal
* Tuition Reserve Withdrawal

Availability of certain adjustments uncertain as of the publish date!