



Separate Proposals Presented to Voters at One Special Election Per Year

General Information

On September 4, 2024, Governor Murphy signed bill S2837 into law at P.L. 2024, c.60, authorizing school districts without a board of school estimate to submit to the voters of the district at a special school election a separate proposal or proposals for permission to raise additional funds for the subsequent school budget year beyond the district's authorized tax levy for that year. Under previous law at *N.J.S.A. 18A:7F-5(d)9* and *18A:7F-39*, a school district could only submit a separate proposal to voters for permission to raise additional funds for the budget year above the district's authorized tax levy at the annual school election. The revised law now permits districts to submit proposals to voters at a special school election date once during a school year to raise such additional funds for the subsequent school budget year. Special school elections may occur in January, March, September, or December, pursuant to *N.J.S.A. 19:60-2*. The board of education must give the municipal clerk(s) and the county board of elections no less than 60 days' notice, in writing, of its intention to hold a special election. Dates for the special elections and the notification dates are published annually in the budget election calendar posted in the [Budget Information section of the Office of School Finance website](#). Districts must have any separate proposals reviewed and approved by the county office prior to submitting them to the municipal clerk for a special election. Appendix D-4 to the Budget Guidelines has been created for use in the county office review of the separate proposals to be included at a special election. Districts should work with their county office to have the questions reviewed and approved prior to the 60-day submission deadline.

A proposal or proposals submitted to the voters to increase the tax levy at a special election for the subsequent budget year, as with those submitted with the annual budget, shall not include any programs or services necessary for students to achieve the New Jersey Student Learning Standards. All proposals to increase the tax levy shall include interpretive statements specifically identifying the program purposes for which the proposed funds shall be used and a clear statement on whether approval will affect only the current year or result in a permanent increase in the levy. The proposals for the special election shall be submitted and approved pursuant to *N.J.S.A. 18A:7F-5* and *18A:7F-39*, and *N.J.A.C. 6A:23A-12.1*.

Separate Proposals for the Subsequent Budget at a Special Election

Districts without a board of school estimate may submit to the voters at a special election separate proposal(s) for additional funds for the subsequent budget year. A special election for separate proposals may be used only once during a school year. The wording of separate proposal(s) to the voters for additional funds require interpretative statements specifically identifying the program purposes for which the proposed funds will be used. In addition, the wording of the separate proposal(s) must include

a clear statement on whether the approved proposal will be a permanent increase in the tax levy or an adjustment for the budget year only.

Separate proposal(s) at a special election to increase the tax levy for the subsequent budget year shall require approval of a majority of affirmative votes. If defeated by the voters, it is a final determination without appeal. The municipality does not have the authority to reinstate any amount of the failed question.

A district may not include the following types of programs or services in a separate proposal at a special election:

1. Programs and services required to meet the New Jersey Student Learning Standards.
2. Capital outlay projects necessary for health and safety.
3. Programs and services previously included in the pre-budget year except with approval by the Executive County Superintendent that reallocation is required to maintain or achieve T&E or that such programs and services are not necessary for T&E.

Districts considering submission of an additional spending proposal at a special election should review *N.J.S.A. 18A:7F-5 subsection (d)(9)*, *N.J.S.A. 18A:7F-39*, and *N.J.A.C. 6A:23A-12.1*. Separate proposals must be submitted to the county office for review and approval prior to transmittal to the municipal clerk and county board of elections and must be adopted by the district board of education. If the separate proposal involves personnel, the specific positions in the question must be documented in the PCR for county office review. Appendix D-4 to the Budget Guidelines has been created for use in the county office review of the separate proposals to be included at a special election. The Executive County Superintendent may prohibit the submission of a separate proposal to the voters at a special election if he/she determines that the school district has not implemented all potential efficiencies in the administrative operations of the school district, which would eliminate the need for raising additional general fund levy.

Also, *N.J.S.A. 18A:7-8 subsection (m)* requires the school district to certify and provide written documentation to the Executive County Superintendent that the school district has made efforts to enter into shared arrangements with other districts or local governmental units for the provision of administrative, business, purchasing, transportation, and other required school district services and participates in such arrangements unless such shared arrangements would not result in cost savings or would result in additional expenses for the district.

The separate proposal amounts approved by the local voters at a special election must be reported as part of the subsequent budget certified for taxes. That is, the next annual budget program must include any approved additional proposals from a prior special election. There is a new screen beginning in the 2025-26 budget software to collect information regarding questions for the budget year passed at a prior special election. The budget will reflect the total approved tax levies for these separate proposals on new revenue line 112, the detailed appropriations merged with base budget appropriations, and other data as required on the state prescribed budget statement. Only approved separate proposal amounts from prior special elections will be included in the subsequent budget tax levy revenue and related appropriations. Questions that fail the vote at a special election will not be entered into the subsequent budget. Districts will also be required to submit to the county office an itemized accounting for the approved separate proposals from a special election. The A4F that is produced by the budget program

will have a new line to reflect the amount passed by the voters at a special election, to be completed by the district and used by the tax authorities for certification and raising of the taxes. The A4F prepared with the original budget must be submitted to the municipal clerk and county tax board by May 19 each year.