



New Jersey Department of Education, Office of Fiscal Policy and Planning Dates for 2024 Budget Procedures Pursuant to P.L. 2024, c. 12

This 2024 School Election and Budget Procedures Calendar includes the timeline for budget procedures pursuant to P.L. 2024, c. 12, and for revisions to budget pursuant to the new cap adjustment authorized by P.L. 2024, c. 13. Only districts impacted by these two statutes will need to utilize this calendar to submit a revised 2024-25 budget.

Timeline for Budgets Changed Pursuant to P.L. 2024, c. 12:

| District Action | Date | Description of Action | Description of Date | Statutory Reference |
|--|-------------------------------------|---|---|---|
| Adoption and Filing of Revised Budget | No later than Friday, July 5, 2024 | Districts must prepare an itemized budget and submit the budget to the executive county superintendent of schools, which is the Commissioner's designee. | No later than Friday, July 5, 2024 | <i>N.J.S.A.</i> 18A:7F-5 and 18A:7F-6, amended pursuant to P.L. 2024, c. 12 |
| Budget Approval by Executive County Superintendent | No later than Friday July 12, 2024 | Last day for executive county superintendent to approve the budget statement to be advertised. The budget must be approved by the executive county superintendent prior to advertisement. | Prior to advertisement | <i>N.J.A.C.</i> 6A:23A-9.1 |
| Notice of Public Hearing | No later than Monday, July 15, 2024 | Last day to advertise for public hearing on revised budget. The board of education shall cause notice of such public hearing and the statement annexed to the budget to be published at least once in at least one newspaper published in the district and if no newspaper is published therein, then in at least one newspaper circulating in said district not less than four days prior to the date fixed for such public hearing. | Not less than 4 days prior to the public hearing date | <i>N.J.S.A.</i> 18A:22-10, 18A:22-11, and 18A:22-12, amended pursuant to P.L. 2024, c. 12 |

| District Action | Date | Description of Action | Description of Date | Statutory Reference |
|--|-------------------------------------|--|---|--|
| Public Hearing on Budget | No later than Friday, July 19, 2024 | Last date to hold public hearing on revised budget. Public hearing may not be held until the executive county superintendent of schools has approved the budget and the budget and meeting date have been posted and advertised in at least one newspaper. | No later than Friday, July 19, 2024 | <i>N.J.S.A.</i> 18A:22-10, amended pursuant to P.L. 2024, c. 12. |
| User-Friendly Budget Posting to District Website | No later than Monday, July 22, 2024 | The budget as adopted for the school year shall be provided for public inspection on the district's internet site, if one exists, and made available in print within 48 hours after the public hearing on the budget. | Within 48 hours after the public hearing on the budget | <i>N.J.A.C.</i> 6A:23A-8.1(c), amended pursuant to P.L. 2024, c. 12. |
| Deadline to Adopt Budget | No later than Monday, July 22, 2024 | Last day to adopt budget. <i>Note:</i> The gap of time between the public hearing and the adoption date allows the board additional time to meet to adopt the budget after the public hearing on the budget has been held. To clarify, this gap does not give the board statutory authority to make changes to the advertised budget which were not specifically discussed in detail at the public hearing. Any revenue and appropriation changes that were not discussed specifically and in detail at the public hearing shall not be included in the adopted budget. | At or after the public hearing, no later than Monday, July 22, 2024 | <i>N.J.S.A.</i> 18A:22-32, amended pursuant to P.L. 2024, c. 12. |
| Board of Education - Determination of Budget | No later than Monday, July 22, 2024 | Last day for the board of education of a Type II district with a board of school estimate to adopt a budget. | At or after the public hearing, no later than Monday, July 22, 2024 | <i>N.J.S.A.</i> 18A:22-26, amended pursuant to P.L. 2024, c. 12. |
| Board of School Estimate - Determination of Budget | No later than Monday, July 22, 2024 | Last day for the board of school estimate of a Type II district with a board of school estimate to adopt a separate proposal and adopt a tax certificate for the budget. | At or after the public hearing, no later than Monday, July 22, 2024 | <i>N.J.S.A.</i> 18A:22-26, amended pursuant to P.L. 2024, c. 12. |

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|--|------------------------|---|--------------------------------------|--|
| Non-tenured Teaching Staff; Offer of Employment or Notice of Termination | Monday, July 22, 2024 | Last day for each board of education in the state to give to each non-tenured teaching staff member either a contract of employment or written notice if employment will not be offered. | On or before July 22, 2024 | <i>N.J.S.A.</i> 18A:27-10, amended pursuant to P.L. 2024, c. 12. |
| Board of Education - Certification of the Amount Fixed and Determined | Tuesday, July 23, 2024 | Last day for board of education of a Type II district not having a board of school estimate to certify the amount fixed and determined by the school board to the county board of taxation. The amount(s) so certified shall be included in the taxes assessed, levied and collected. | No later than Tuesday, July 23, 2024 | <i>N.J.S.A.</i> 18A:22-33, amended pursuant to P.L. 2024, c. 12. |