

Larkins, Jeannette

From: Naples, Susan <[REDACTED]>
Sent: Wednesday, July 24, 2024 11:02 AM
To: [REDACTED]
Cc: Corso, Dave; Schiff, Jorden; Gregory, Robert; Trueba, Tina; Michael Citta
Subject: School Year 24-25 District Budget
Attachments: 20240724095357898.pdf

Follow Up Flag: Follow up
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Please see attached.

Susan R. Naples

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Acting Commissioner

July 24, 2024

Ms. Kathy Eagan, President
Toms River Regional School District Board of Education
1144 Hooper Avenue
Toms River, NJ 08753

Dear Ms. Eagan,

As of this writing, the Toms River Regional School District Board of Education has not adopted its annual budget for the 2024-2025 school year. The final adoption deadline was July 22, 2024. Therefore, I have no choice but to exercise my delegated powers, pursuant to N.J.S.A. 18A:7-1, et seq., and N.J.A.C. 6A:23A-1.1, to adopt a 2024-2025 budget for the Toms River Regional School District.¹

On July 3, 2024, your district submitted, and my office approved, a tentative budget for the 2024-2025 school year. Your board scheduled a public hearing and vote on that tentative budget for July 17, 2024, but during that meeting removed those items from the board's agenda. The board has not had a meeting since July 17, 2024 and thus has failed to adopt a budget for the 2024-2025 school year.

As a result of the board's failure to adopt a budget, as required by N.J.S.A. 18A:7F-5 and 7F-6, I am adopting that July 3, 2024 budget for the district without any reductions or reallocations, including a general fund tax levy of \$193,201,141. This figure is to be used by the district to submit a requisite "Certificate of and Report of School Taxes" (Form A4F) to the district's tax authorities. The following lists pertinent facts of the budget, as reported by the district to the Department in the FY25 budget software:

1. Total projected resident enrollment of 14,382 students, an increase of 0.8% over 2023-2024.

¹ Regulations at N.J.A.C. 6A:23A-1.1 require the financial accountability of district boards of education and ensure that each district board of education adopts an annual budget that provides all potential efficiencies and administrative operations. In addition, these rules set forth the roles of the Commissioner of Education and the Executive County Superintendent in overseeing the district board of education budgeting and expenditures. Regulation further provides that the ECS has been delegated the powers, tasks and duties that support efficiency of district operations in accordance with N.J.S.A. 18A:7F-43 et seq. and N.J.S.A. 18A:7-1 and 8.

2. \$264,585,974 Total Operating Budget, an increase of 6.9% over 2023-2024.
3. \$8,065,955 in Total Revenues from Federal Sources, a decrease of 55.37% from 2023-2024. More than two-thirds of that decrease stems from the expiration of ARP ESSER funds.
4. \$1,259,209 in Stabilized School Budget Aid, pursuant to P.L.2024, c.13.
5. A general fund tax levy of \$193,201,141, inclusive of the full 9.9% increase permitted pursuant to P.L.2024, c.13.
6. \$69,749,965 appropriated for Total Regular Programs – Instruction (Account 11-1XX-100-XXX), a 2.8% increase over 2023-2024.
7. \$9,383 in Total Classroom Instruction costs per pupil, a 2.8% increase over 2023-2024.

The failure of your district to adopt a budget within the timeframe required by law is a serious matter and potentially bears upon your ethical responsibilities under *N.J.S.A. 18A:12-24.1(a)* “...to uphold and enforce all laws, rules and regulations of the State Board of Education, and court orders pertaining to schools.” I am taking this action out of necessity to ensure an operating budget to deliver resources necessary for a thorough and efficient system of education for the students of the Toms River Regional School District.

Sincerely,



Susan Naples
Interim Executive County Superintendent
Ocean County Office of Education

- c: Dave Corso, Assistant Commissioner, Finance and Business Services
Jordan Schiff, Interim Assistant Commissioner, Field Support and Services
Robert Gregory, Executive Director, Field Support and Services
Tina Trueba, Executive County Business Official
Michael Citta, Superintendent