

CHAPTER 53

AN ACT concerning school district accountability, revising various parts of the statutory law and supplementing Title 18A of the New Jersey Statutes.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

C.18A:55-3 School districts, conditions for receipt of State aid; efficiency standards.

1. As a condition of receiving State aid, a school district shall:
 - a. examine all available group options for every insurance policy held by the district, including any self-insurance plan administered by the New Jersey School Boards Association Insurance Group on behalf of districts, and shall participate in the most cost effective plans;
 - b. take steps to maximize the district's participation in the federal Universal Service Program (E-rate) and the ACT telecommunications program offered through the New Jersey Association of School Business Officials;
 - c. participate in the Alliance for Competitive Energy Services (ACES) Program offered through the New Jersey School Boards Association, unless the district is able to demonstrate to the commissioner that it receives goods or services at a cost less than or equal to the cost achieved by participants in the program;
 - d. take appropriate steps to maximize the district's participation in the Special Education Medicaid Initiative (SEMI) Program, with maximum participation defined by the commissioner; and
 - e. refinance all outstanding debt for which a 3% net present value savings threshold is achievable.

C.18A:22-8a "User-friendly" plain language budget summary forms for school districts; information; submission; availability.

2. a. The Commissioner of Education shall promulgate "user-friendly," plain language budget summary forms for the use of school districts. The commissioner shall also promulgate a procedure for the submission by each school district of the required budget summary form to the Department of Education following the approval of the budget.
- b. The plain language budget summary shall provide the public with information in summary form about the budget of the school district and shall include, in addition to an abbreviated version of the formal budget adopted by the school district, such statistical information as the commissioner determines to be useful for the public's understanding of the school district's fiscal matters and condition, and shall also include, but not be limited to, the following information for both the district's budget year and the prebudget year: all line items of appropriation aggregated by item type; the school tax rate; the equalized school tax rate; revenues by major category; the amount of available surplus; a description of unusual revenues or appropriations, with a description of the circumstances of the revenues or appropriations; and a list of shared service agreements in which the district is participating.
- c. The plain language budget summary shall be submitted to the Department of Education in such form as determined by the commissioner, and, upon its receipt of the summary, the department shall make the summary available to the public through an Internet website maintained by the department in an easily accessible location. The information on the web site shall be presented as data that can be downloaded by the public for comparative purposes using commonly-used software.

C.18A:22-8b Required promulgation of forms, procedures.

3. Not later than the first day of the sixth month next following the enactment of P.L.2007, c.53 (C.18A:55-3 et al.), the Commissioner of Education shall promulgate the “user friendly,” plain language budget summary forms and procedures required pursuant to section 2 of P.L.2007, c.53 (C.18A:22-8a).

C.18A:7F-5.3 Additional supporting documents for budget submissions relative to certain school employees.

4. a. In addition to other items prescribed by the Commissioner of Education pursuant to subsection c. of section 5 of P.L.1996, c.138 (C.18A:7F-5), the Commissioner of Education shall require a school district to submit annually with the budget, the following items as supporting documentation in regard to the superintendent of schools, the assistant superintendent of schools, the school business administrator, and any employee with an annual salary that exceeds \$75,000 who is not a member of a collective bargaining unit:

(1) a detailed statement of the employment contract terms for these school employees, including, but not limited to, the duration of the contract and all forms of compensation provided for under the contract;

(2) the annualized cost of all benefits provided to these school employees, including, but not limited to, all allowances, bonuses and stipends, and all contributions made by the school district towards the costs of health, dental, life and other types of insurance, medical and reimbursement plans, and retirement plans which exceed the contributions for the costs of these items made on behalf of a teaching staff member under a collective bargaining agreement with the board;

(3) a detailed statement of any benefits provided for in the employment contract with these school employees which are to be conferred after or upon the separation from the school district; and

(4) a detailed statement of any form of in-kind or other form of remuneration provided to these school employees which is not otherwise included in the employee’s salary or benefits.

b. The items required to be submitted pursuant to subsection a. of this section shall be provided for public inspection on the school district’s Internet site, if one exists, in a “user-friendly” format using plain language, and on the Department of Education’s Internet site in an easily accessible location. The Commissioner of Education shall promulgate a “user-friendly,” plain language format for the use of local districts for this purpose.

C.18A:11-11 Public notice required for alteration of contract terms of certain employees.

5. A board of education shall not renegotiate, extend, amend, or otherwise alter the terms of a contract with a superintendent of schools, assistant superintendent of schools, or school business administrator, unless notice is provided to the public at least 30 days prior to the scheduled action by the board. The board shall also hold a public hearing and shall not take any action on the matter until the hearing has been held. The board shall provide the public with at least 10 days’ notice of the public hearing.

C.18A:17-20.2a Required actions relative to early termination of superintendent’s employment contract.

6. a. Prior to a board of education entering an agreement for an early termination of an employment contract entered into with its superintendent of schools pursuant to the provisions of N.J.S.18A:17-15, that includes the payment of compensation to the superintendent as a condition of separation from service with the district, the board shall submit the agreement to the Commissioner of Education for approval. The agreement shall

be submitted by certified mail, return receipt requested. The commissioner shall evaluate the agreement and have the authority to disapprove the agreement if the payment of compensation as a condition of separation from service is found to be excessive. The determination of the commissioner shall be made within 30 days of receipt of the agreement.

As used in this subsection, "compensation" includes, but is not limited to, salary, allowances, bonuses and stipends, payments for accumulated sick or vacation leave, contributions toward the costs of health, dental, life and other types of insurance, medical reimbursement plans, retirement plans, and any in-kind or other form of remuneration.

b. The Commissioner of Education shall adopt regulations in accordance with the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), to establish the allowable parameters of early termination agreements.

C.18A:17-15.1 Required provision of superintendent's employment contract.

7. An employment contract entered into between a board of education and a superintendent of schools shall include a provision that explicitly states that in the event that the certificate of the superintendent is revoked the contract is null and void as of the date of the revocation.

C.18A:17-14.4 Compliance with requirements for income tax on compensation of administrators.

8. A school business administrator, or any other person designated by the board of education, shall certify to the Department of the Treasury that all documentation prepared for income tax related purposes, in regard to superintendents of schools, assistant superintendents of schools, and school business administrators, complies fully with the requirements of federal and State laws and regulations regarding the types of compensation which are required to be reported.

C.18A:23-2.1 Annual audit to assure income tax compliance on reporting compensation.

9. The annual audit conducted pursuant to N.J.S.18A:23-1 shall include test measures to assure that documentation prepared for income tax related purposes complies fully with the requirements of federal and State laws and regulations regarding the compensation which is required to be reported.

C.18A:6-38.1 Revocation of certificate on commissioner's recommendation; rules.

10. a. If the Commissioner of Education believes, based on information provided by the school district in which the certificate holder was employed, that the conduct of a superintendent, assistant superintendent or school business administrator warrants the revocation of the certificate held, the commissioner shall recommend such revocation to the Board of Examiners.

b. The State Board of Education shall promulgate rules pursuant to the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), under which the Board of Examiners may revoke a certificate pursuant to this section.

C.18A:6-38.2 Certification review under certain conditions.

11. If any condition exists within a school district that would authorize the appointment of a State monitor pursuant to the provisions of section 2 of P.L.2006, c.15 (C.18A:7A-55), the State Board of Examiners shall review the certification of the superintendent and school business administrator of the district.

C.18A:6-38.3 Noncompliance with GAAP, review of certification of administrator.

12. In the event that any school district is not in compliance with the GAAP system of double entry bookkeeping as required pursuant to the provisions of P.L.1989, c.266 (N.J.S.18A:4-14 et al.) within one year of the effective date of P.L.2007, c.53 (C.18A:55-3 et al.), the Commissioner of Education shall recommend to the Board of Examiners that the board review the certification of the district's school business administrator.

C.18A:26-8.2 "School leader" defined; training as part of professional development.

13. a. As used in this section, "school leader" means a school district staff member who holds a position that requires the possession of a chief school administrator, principal, or supervisor endorsement.

b. A school leader shall complete training on issues of school ethics, school law, and school governance as part of the professional development for school leaders required pursuant to State Board of Education regulations. The training shall be offered through a collaborative training model as identified by the Commissioner of Education, in consultation with the State Advisory Committee on Professional Development for School Leaders.

C.18A:7A-60 Additional powers of Commissioner of Education relative to performance of compliance audit; report.

14. a. In addition to the powers provided pursuant to P.L.2005, c.235 and P.L.1996, c.138 (C.18A:7F-1 et al.) or any other law, the Commissioner of Education may appoint an external entity, in accordance with State procurement laws, to perform a compliance audit of the spending of the district's general fund budget upon identification that the district may be spending State education funds for purposes that are not in compliance with State education law and regulation. The scope of the compliance audit shall be determined by the commissioner based upon the specific circumstances of the district.

b. The final report of a compliance audit conducted pursuant to subsection a. of this section shall include specific findings and recommendations, as applicable, and shall be submitted to the commissioner. The commissioner may use the audit report as evidence for the appointment of a State monitor pursuant to the provisions of subsection a. of section 2 of P.L.2006, c.15 (C.18A:7A-55).

c. The school district shall reimburse the Department of Education for the total cost of the compliance audit conducted pursuant to subsection a. of this section if the final audit report includes findings that the district has spent State education funds for purposes that are not in compliance with State education law and regulation.

C.18A:11-12 Definitions relative to travel; travel policy; procedures; compliance.

15. a. As used in this section:

(1) "Travel expenditures" means those costs paid by the school district using local, State, or federal funds, whether directly by the school district or by employee reimbursement, for travel by school district employees and district board of education members, to the following four types of travel events:

(a) "training and seminars" which means all regularly scheduled, formal residential or non-residential training functions, conducted at a hotel, motel, convention center, residential facility, or at any educational institution or facility;

(b) "conventions and conferences" which means general programs, sponsored by professional associations on a regular basis, which address subjects of particular interest to a

school district or are convened to conduct association business. The primary purpose of employee attendance at conferences and conventions is the development of new skills and knowledge or the reinforcement of those skills and knowledge in a particular field related to school district operations. These are distinct from formal staff training and seminars, although some training may take place at such events;

(c) “regular school district business” which means all regular official business travel, including attendance at meetings, conferences and any other gatherings which are not covered by the definitions included in subparagraphs (a) and (b) of this paragraph;

(d) “retreats” which mean meetings with school district employees and school board members, held away from the normal work environment at which organizational goals and objectives are discussed. If available, school district facilities shall be utilized for this type of event.

(2) School district travel expenditures include, but are not limited to, all costs for transportation, meals, lodging, and registration or conference fees to and for the travel event.

(3) School district travel expenditures include costs for all required training and all travel authorized in existing school district employee contracts and school board policies. This includes, but is not limited to, required professional development and other staff training, required training for new school board members, and attendance at specific conferences authorized in existing employee contracts.

(4) A school district shall not bear costs for car rentals, limousine services, and chauffeuring costs to or during the event, as well as costs for employee attendance for coordinating other attendees’ accommodations at the travel event.

b. A board of education shall implement a policy and procedures pertaining to travel expenditures for its employees and school board members that are in accordance with the provisions of this section.

c. A board of education shall ensure through its policy and procedures that all travel by its employees and board members is educationally necessary and fiscally prudent, and shall include the requirement that all school district travel expenditures are:

(1) directly related to and within the scope of the employee's or board member's current responsibilities and, for school district employees, the school district's professional development plan;

(2) for travel that is critical to the instructional needs of the school district or furthers the efficient operation of the school district; and

(3) in compliance with State travel payment guidelines as established by the Department of the Treasury and with guidelines established by the federal Office of Management and Budget; except that those guidelines that conflict with the provisions of Title 18A of the New Jersey Statutes shall not be applicable, including, but not limited to, the authority to issue travel charge cards. The board of education shall specify in its travel policy the applicable restrictions and requirements set forth in the State and federal guidelines including, but not limited to, types of travel, methods of transportation, mileage allowance, subsistence allowance, and submission of supporting documentation including receipts, checks or vouchers.

d. A board of education shall include in its travel policy a requirement for the employee or board member to submit to an appropriate party as designated, and within a timeframe specified by the board's policy, a brief report that includes the primary purpose for the travel and the key issues that were addressed at the event and their relevance to improving instruction or the operation of the school district.

e. A board of education shall require in its travel policy that detailed documentation be maintained on file in the school district which demonstrates compliance with the school board's travel policy including travel approvals, reports, and receipts for all school district funded expenditures, as appropriate.

f. For employees, a board of education shall require in its policy that travel occur only upon prior written approval of the chief school administrator and prior approval by a majority of the full voting membership of the board.

For regular business travel only, a school board may authorize in its travel policy an annual maximum amount per employee for regular business travel for which school board approval is not required.

g. For board members, a board of education shall require in its policy that travel occur only upon prior approval by a majority of the full voting membership of the board and that the travel be in compliance with section 4 of P.L.1991, c.393 (C.18A:12-24) and section 5 of P.L.2001, c.178 (C.18A:12-24.1).

h. A school board may also approve, at any time prior to the event, travel for multiple months as long as the school board approval, as detailed in school board minutes, itemizes the approval by event, total cost, and number of employees and school board members attending the event. General or blanket pre-approval for travel is not authorized. Approval shall be itemized by event, event total cost, and number of employees and school board members attending the event.

i. A board of education shall state in its policy that travel payments will be paid only upon compliance with this section and the school board's policy provisions and approval requirements. The policy shall state that the school board will not ratify or approve payments or reimbursements for travel after completion of the travel event.

j. An employee of the school board, a school board member, or organization, shall not receive an amount for travel and travel-related expenses in advance of the travel pursuant to N.J.S.18A:19-1 et seq.

k. A board of education shall require in its policy that a board member recuse himself from voting on travel if the board member, a member of his immediate family, or a business organization in which he has an interest, has a direct or indirect financial involvement that may reasonably be expected to impair his objectivity or independence of judgment.

l. A board of education shall require in its policy that a board member shall not: act in his official capacity in any matter in which he or a member of his immediate family has a personal involvement that is or creates some benefit to the school official or member of his immediate family; or undertake any employment or service, whether compensated or not, which may reasonably be expected to prejudice his independence of judgment in the execution of his official duties.

m. A board of education may, in its policy, exclude from the requirements of prior school board approval pursuant to subsection f. of this section any travel caused by or subject to contractual provisions, other statutory requirements, or federal regulatory requirements. The school board may not exclude such travel from the subsistence requirements pursuant to subsections n. and o. of this section and the annual maximum travel expenditure amount pursuant to subsection p. of this section.

n. A board of education shall provide in its policy that one-day trips that do not involve overnight lodging are not eligible for a subsistence payment or reimbursement except in limited circumstances authorized in Department of the Treasury guidelines.

o. A board of education shall provide in its policy that overnight travel is eligible for a subsistence payment or reimbursement as authorized in Department of the Treasury guidelines, except as otherwise superseded by the following:

(1) per diem payment or reimbursement for lodging and meals will be actual reasonable costs, not to exceed the federal per diem rates as established in the federal register for the current year;

(2) lodging expenses may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of the federal per diem rates. If the hotel at the site of the convention, conference, seminar, or meeting is no longer available, lodging may be paid for similar accommodations at a rate not to exceed the hotel rate for the event;

(3) receipts are required for hotel expenses. Meal expenses under the federal per diem allowance limits do not require receipts;

(4) in any case in which the total per diem reimbursement is greater than the federal per diem rate, except as stated in paragraph (2) of this subsection, the costs will be considered to be excessive and shall not be paid by school district funds;

(5) school districts shall patronize hotels and motels that offer special rates to government employees unless alternative lodging offers greater cost benefits; and

(6) payment or reimbursement is approved for the full cost of an official convention meal that the employee or school board member attends, when the meal is scheduled as an integral part of the convention or conference proceedings. If a meal is included in the registration fee, the allowance for the meal is not eligible for reimbursement.

p. Annually in the prebudget year, each district board of education shall establish by school board resolution, a maximum travel expenditure amount for the budget year, which the school district shall not exceed in that budget year. The school board resolution shall also include the maximum amount established for the prebudget year and the amount spent to date.

(1) The maximum school district travel expenditure amount shall include all travel in accordance with this section supported by local and State funds.

(2) A district board of education may elect to exclude travel expenditures to be supported by federal funds in the maximum travel expenditure amount. If federal funds are excluded from the established maximum school district travel expenditure amount, the board of education shall include in the board resolution, the total amount of travel supported by federal funds from the prior year, prebudget year, and projected for the budget year.

q. Each district board of education shall maintain separate accounting for school district travel expenditures as necessary, to ensure compliance with the school district's maximum travel expenditure amount. This may include, but need not be limited to, a separate or offline accounting of such expenditures or expanding the school district's accounting system. The tracking system shall be sufficient to demonstrate compliance with the board's policy and this section, and shall provide auditable information.

r. Any district board of education that violates its established maximum travel expenditure as set forth in subsection p. of this section, or that otherwise is not in compliance with the travel limitations set forth in this section may be subject to sanctions by the commissioner as authorized pursuant to N.J.S.18A:4-23 and N.J.S.18A:4-24, including reduction of State aid in an amount equal to any excess expenditure.

s. A person who approves any travel in violation of the school district's policy or this section shall be required to reimburse the school district in an amount equal to three times the cost associated with attending the event.

An employee or member of the board of education who travels in violation of the school district's policy or this section shall be required to reimburse the school district in an amount equal to three times the cost associated with attending the event.

t. The provisions of this section shall apply to the boards of trustees and employees of charter schools.

16. Section 2 of P.L.2006, c.15 (C.18A:7A-55) is amended to read as follows:

C.18A:7A-55 Appointment of State monitor in certain school districts; duties.

2. a. In addition to the powers provided pursuant to P.L.2005, c.235 and P.L.1996, c.138 (C.18A:7F-1 et al.) or any other law, the Commissioner of Education shall have the authority to appoint a State monitor and additional staff, as necessary, to provide direct oversight of a board of education's business operations and personnel matters if: the school district receives an adverse or a disclaimer of opinion by its independent auditor in the annual audit required pursuant to N.J.S.18A:23-1; or any two or more of the following circumstances apply to the school district:

(1) the school district ends the fiscal year with a deficit balance as calculated for budgetary purposes in the general fund, special revenue fund, or capital projects fund, with the exception of a capital projects fund deficit caused by the issuance of bond anticipation notes;

(2) the school district receives a qualified opinion by its independent auditor in the annual audit required pursuant to N.J.S.18A:23-1;

(3) the school district receives an adverse, disclaimer, or qualified opinion by its independent auditor under the single audit section for State or federal awards in the annual audit required pursuant to N.J.S.18A:23-1;

(4) the school district receives any audit findings by its independent auditor identified as material weaknesses in internal controls;

(5) the school district fails to develop and implement a plan acceptable to the commissioner or his designee to address a potential or actual deficit balance in the general fund, special revenue fund, or capital projects fund, with the exception of a capital projects fund deficit caused by the issuance of bond anticipation notes;

(6) the school district fails to implement a plan from the prior year which causes any findings from the independent auditor to be repeated;

(7) the school district is required to return federal funds once it is determined that the school district's expenditures are not in compliance with the grant requirements; or

(8) the school district submits the annual audit after the submission date required pursuant to N.J.S.18A:23-1.

b. The State monitor shall:

(1) oversee the fiscal management and expenditures of school district funds, including, but not limited to, budget reallocations and reductions, approvals of purchase orders, budget transfers, and payment of bills and claims;

(2) oversee the operation and fiscal management of school district facilities, including the development and implementation of recommendations for redistricting and restructuring of schools;

(3) ensure development and implementation of an acceptable plan to address the circumstances set forth in subsection a. of this section which resulted in the appointment of the State monitor. The plan shall include measurable benchmarks and specific activities to address the deficiencies of the school district;

(4) oversee all district staffing, including the ability to hire, promote, and terminate employees;

(5) have authority to override a chief school administrator's action and a vote by the board of education on any of the matters set forth in this subsection, except that all actions of the State monitor shall be subject to the education, labor, and employment laws and regulations, including the "New Jersey Employer-Employee Relations Act," P.L.1941, c.100 (C.34:13A-1 et seq.), and collective bargaining agreements entered into by the school district;

(6) attend all meetings of the board of education, including closed sessions; and

(7) meet with the board of education on at least a quarterly basis to discuss with the members of the board the past actions of the board which led to the appointment of the State monitor and to provide board members with education and training that address the deficiencies identified in board actions.

c. The Commissioner of Education shall notify the State Board of Education following the appointment of a State monitor pursuant to subsection a. of this section. The State monitor shall report directly to the commissioner or his designee on a weekly basis. The State monitor shall also report monthly to the board of education and members of the public at the regularly scheduled board of education meeting.

d. For purposes of the "New Jersey Tort Claims Act," N.J.S.59:1-1 et seq., the State monitor shall be considered a State officer.

e. The State monitor shall provide oversight in the school district until the commissioner determines that all remedial actions required under the plan have been implemented and the necessary local capacity and fiscal controls have been restored to school district operations.

f. The salary of the State monitor shall be fixed by the commissioner and adjusted from time to time as the commissioner deems appropriate. The school district shall assume the total cost of the State monitor and necessary additional staff appointed pursuant to subsection a. of this section.

17. Section 13 of P.L.1991, c.393 (C.18A:12-33) is amended to read as follows:

C.18A:12-33 Training program; requirements.

13. a. Each newly elected or appointed board member shall complete during the first year of the member's first term a training program to be prepared and offered by the New Jersey School Boards Association, in consultation with the New Jersey Association of School Administrators, the New Jersey Principals and Supervisors Association, and the Department of Education, regarding the skills and knowledge necessary to serve as a local school board member. The training program shall include information regarding the school district monitoring system established pursuant to P.L.2005, c.235, the New Jersey Quality Single Accountability Continuum, and the five key components of school district effectiveness on which school districts are evaluated under the monitoring system: instruction and program; personnel; fiscal management; operations; and governance.

The board member shall complete a training program on school district governance in each of the subsequent two years of the board member's first term.

b. Within one year after each re-election or re-appointment to the board of education, the board member shall complete an advanced training program to be prepared and offered by the New Jersey School Boards Association. This advanced training program shall include information on relevant changes to New Jersey school law and other information deemed appropriate to enable the board member to serve more effectively.

c. The New Jersey School Boards Association shall examine options for providing training programs to school board members through alternative methods such as on-line or other distance learning media or through regional-based training.

18. N.J.S.18A:22-8 is amended to read as follows:

Contents of budget; format.

18A:22-8. The budget shall be prepared in such detail and upon such forms as shall be prescribed by the commissioner and to it shall be annexed a statement so itemized as to make the same readily understandable, in which shall be shown:

a. In tabular form there shall be set forth the following:

(1) The total expenditure for each item for the preceding school year, the amount appropriated for the current school year adjusted for transfers as of February 1 of the current school year, and the amount estimated to be necessary to be appropriated for the ensuing school year, indicated separately for each item as determined by the commissioner;

(2) The amount of the surplus account available at the beginning of the preceding school year, at the beginning of the current school year and the amount anticipated to be available for the ensuing school year;

(3) The amount of revenue available for budget purposes for the preceding school year, the amount available for the current school year as of February 1 of the current school year and the amount anticipated to be available for the ensuing school year in the following categories:

(a) Total to be raised by local property taxes

(b) Total State aid

(i) Core curriculum standards aid

(ii) Special education aid

(iii) Transportation aid

(iv) Early childhood program aid

(v) Demonstrably effective program aid

(vi) Instructional supplement aid

(vii) Supplemental core curriculum standards aid

(viii) Distance learning network aid

(ix) Bilingual aid

(x) Other (detailed at the discretion of the commissioner)

(c) Total federal aid

(i) Elementary and Secondary Education Act of 1965 (20 U.S.C. s.2701 et seq.)

(ii) Handicapped

(iii) Impact Aid

(iv) Vocational

(v) Other (detailed at the discretion of the commissioner)

(d) Other sources (detailed at the discretion of the commissioner).

b. (Deleted by amendment, P.L.1993, c.117).

c. In the event that the total expenditure for any item of appropriation is equal to \$0.00 for: (1) the preceding school year, (2) the current school year, and (3) the amount estimated to be necessary to be appropriated for the ensuing school year, that item shall not be required to be published pursuant to N.J.S.18A:22-11.

d. The instruction function of the budget shall be divided at a minimum into elementary (K-5), middle school (6-8), and high school (9-12) cost centers, each of which shall be

further divided by the core curriculum content areas. The commissioner shall phase in these requirements as soon as practicable.

e. The budget as adopted for the school year pursuant to section 5 of P.L.1996, c.138 (C.18A:7F-5) shall be provided for public inspection on the school district's Internet site, if one exists, and made available in print in a "user-friendly" format using plain language. The Commissioner of Education shall promulgate a "user-friendly," plain language budget summary format for the use of school districts for this purpose.

19. This act shall take effect immediately.

Approved March 15, 2007.