

**SENATE, No. 2434**

**STATE OF NEW JERSEY**

**221st LEGISLATURE**

INTRODUCED JANUARY 29, 2024

**Sponsored by:**

**Senator ANDREW ZWICKER**

**District 16 (Hunterdon, Mercer, Middlesex and Somerset)**

**Senator VIN GOPAL**

**District 11 (Monmouth)**

**SYNOPSIS**

Provides tax levy cap adjustment for certain school districts experiencing reductions in State school aid.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 2/22/2024)**

1 AN ACT concerning the tax levy growth limitation for school  
2 districts and amending P.L.1996, c.138 and P.L.2007, c.62.

3

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

6

7 1. Section 5 of P.L.1996, c.138 (C.18A:7F-5) is amended to read  
8 as follows:

9 5. As used in this section, "cost of living" means the CPI as  
10 defined in section 3 of P.L.2007, c.260 (C.18A:7F-45).

11 a. Within 30 days following the approval of the Educational  
12 Adequacy Report, the commissioner shall notify each district of the  
13 base per pupil amount, the per pupil amounts for full-day preschool,  
14 the weights for grade level, county vocational school districts, at-  
15 risk pupils, bilingual pupils, and combination pupils, the cost  
16 coefficients for security aid and for transportation aid, the State  
17 average classification rate and the excess cost for general special  
18 education services pupils, the State average classification rate and  
19 the excess cost for speech-only pupils, and the geographic cost  
20 adjustment for each of the school years to which the report is  
21 applicable.

22 Annually, within two days following the transmittal of the State  
23 budget message to the Legislature by the Governor pursuant to  
24 section 11 of P.L.1944, c.112 (C.52:27B-20), the commissioner  
25 shall notify each district of the maximum amount of aid payable to  
26 the district in the succeeding school year pursuant to the provisions  
27 of P.L.2007, c.260 (C.18A:7F-43 et al.), and shall notify each  
28 district of the district's adequacy budget for the succeeding school  
29 year.

30 For the 2008-2009 school year and thereafter, unless otherwise  
31 specified within P.L.2007, c.260 (C.18A:7F-43 et al.), aid amounts  
32 payable for the budget year shall be based on budget year pupil  
33 counts, which shall be projected by the commissioner using data  
34 from prior years. Adjustments for the actual pupil counts of the  
35 budget year shall be made to State aid amounts payable during the  
36 school year succeeding the budget year. Additional amounts  
37 payable shall be reflected as revenue and an account receivable for  
38 the budget year.

39 Notwithstanding any other provision of this act to the contrary,  
40 each district's State aid payable for the 2008-2009 school year, with  
41 the exception of aid for school facilities projects, shall be based on  
42 simulations employing the various formulas and State aid amounts  
43 contained in P.L.2007, c.260 (C.18A:7F-43 et al.). The  
44 commissioner shall prepare a report dated December 12, 2007  
45 reflecting the State aid amounts payable by category for each

**EXPLANATION** – Matter enclosed in bold-faced brackets **[thus]** in the above bill is  
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 district and shall submit the report to the Legislature prior to the  
2 adoption of P.L.2007, c.260 (C.18A:7F-43 et al.). Except as  
3 otherwise provided pursuant to this subsection and paragraph (3) of  
4 subsection d. of section 5 of P.L.2007, c.260 (C.18A:7F-47), the  
5 amounts contained in the commissioner's report shall be the final  
6 amounts payable and shall not be subsequently adjusted other than  
7 to reflect the phase-in of the required general fund local levy  
8 pursuant to paragraph (4) of subsection b. of section 16 of  
9 P.L.2007, c.260 (C.18A:7F-58) and to reflect school choice aid to  
10 which a district may be entitled pursuant to section 20 of that act.  
11 The projected pupil counts and equalized valuations used for the  
12 calculation of State aid shall also be used for the calculation of  
13 adequacy budget, local share, and required local share. For 2008-  
14 2009, extraordinary special education State aid shall be included as  
15 a projected amount in the commissioner's report dated December  
16 12, 2007 pending the final approval of applications for the aid. If  
17 the actual award of extraordinary special education State aid is  
18 greater than the projected amount, the district shall receive the  
19 increase in the aid payable in the subsequent school year pursuant  
20 to the provisions of subsection c. of section 13 of P.L.2007, c.260  
21 (C.18A:7F-55). If the actual award of extraordinary special  
22 education State aid is less than the projected amount, other State aid  
23 categories shall be adjusted accordingly so that the district shall not  
24 receive less State aid than as provided in accordance with the  
25 provisions of sections 5 and 16 of P.L.2007, c.260 (C.18A:7F-47  
26 and C.18A:7F-58).

27 In the event that the commissioner determines, following the  
28 enactment of P.L.2007, c.260 (C.18A:7F-43 et al.) but prior to the  
29 issuance of State aid notices for the 2008-2009 school year, that a  
30 significant district-specific change in data warrants an increase in  
31 State aid for that district, the commissioner may adjust the State aid  
32 amount provided for the district in the December 12, 2007 report to  
33 reflect the increase.

34 b. Each district shall have a required local share. For districts  
35 that receive educational adequacy aid pursuant to subsection b. of  
36 section 16 of P.L.2007, c.260 (C.18A:7F-58), the required local  
37 share shall be calculated in accordance with the provisions of that  
38 subsection.

39 For all other districts, the required local share shall equal the  
40 lesser of the local share calculated at the district's adequacy budget  
41 pursuant to section 9 of P.L.2007, c.260 (C.18A:7F-51), or the  
42 district's budgeted local share for the prebudget year.

43 In order to meet this requirement, each district shall raise a  
44 general fund tax levy which equals its required local share.

45 No municipal governing body or bodies or board of school  
46 estimate, as appropriate, shall certify a general fund tax levy which  
47 does not meet the required local share provisions of this section.

1 c. Annually, on or before March 4, or on or before March 20 in  
2 the case of a school district with an annual school election in  
3 November, each district board of education shall adopt, and submit  
4 to the commissioner for approval, together with such supporting  
5 documentation as the commissioner may prescribe, a budget that  
6 provides for a thorough and efficient education. Notwithstanding  
7 the provisions of this subsection to the contrary, the commissioner  
8 may adjust the date for the submission of district budgets if the  
9 commissioner determines that the availability of preliminary aid  
10 numbers for the subsequent school year warrants such adjustment.

11 Notwithstanding any provision of this section to the contrary, for  
12 the 2005-2006 school year each district board of education shall  
13 submit a proposed budget in which the advertised per pupil  
14 administrative costs do not exceed the lower of the following:

15 (1) the district's advertised per pupil administrative costs for the  
16 2004-2005 school year inflated by the cost of living or 2.5 percent,  
17 whichever is greater; or

18 (2) the per pupil administrative cost limits for the district's  
19 region as determined by the commissioner based on audited  
20 expenditures for the 2003-2004 school year.

21 The executive county superintendent of schools may disapprove  
22 the school district's 2005-2006 proposed budget if he determines  
23 that the district has not implemented all potential efficiencies in the  
24 administrative operations of the district. The executive county  
25 superintendent shall work with each school district in the county  
26 during the 2004-2005 school year to identify administrative  
27 inefficiencies in the operations of the district that might cause the  
28 superintendent to reject the district's proposed 2005-2006 school  
29 year budget.

30 For the 2006-2007 school year and each school year thereafter,  
31 each district board of education shall submit a proposed budget in  
32 which the advertised per pupil administrative costs do not exceed  
33 the lower of the following:

34 (1) the district's prior year per pupil administrative costs; except  
35 that the district may submit a request to the commissioner for  
36 approval to exceed the district's prior year per pupil administrative  
37 costs due to increases in enrollment, administrative positions  
38 necessary as a result of mandated programs, administrative  
39 vacancies, nondiscretionary fixed costs, and such other items as  
40 defined in accordance with regulations adopted pursuant to section  
41 7 of P.L.2004, c.73. In the event that the commissioner approves a  
42 district's request to exceed its prior year per pupil administrative  
43 costs, the increase authorized by the commissioner shall not exceed  
44 the cost of living or 2.5 percent, whichever is greater; or

45 (2) the prior year per pupil administrative cost limits for the  
46 district's region inflated by the cost of living or 2.5 percent,  
47 whichever is greater.

- 1 d. (1) A district's general fund tax levy shall not exceed the  
2 district's adjusted tax levy as calculated pursuant to sections 3 and 4  
3 of P.L.2007, c.62 (C.18A:7F-38 and 18A:7F-39).
- 4 (2) (Deleted by amendment, P.L.2007, c.260).
- 5 (3) (Deleted by amendment, P.L.2007, c.260).
- 6 (4) Any debt service payment made by a school district during  
7 the budget year shall not be included in the calculation of the  
8 district's adjusted tax levy.
- 9 (5) (Deleted by amendment, P.L.2007, c.260).
- 10 (6) (Deleted by amendment, P.L.2007, c.260).
- 11 (7) (Deleted by amendment, P.L.2004, c.73).
- 12 (8) (Deleted by amendment, P.L.2010, c.44)
- 13 (9) Any district may submit at the annual school budget  
14 election, in accordance with subsection c. of section 4 of P.L.2007,  
15 c.62 (C.18A:7F-39), a separate proposal or proposals for additional  
16 funds, including interpretive statements, specifically identifying the  
17 program purposes for which the proposed funds shall be used, to the  
18 voters, who may, by voter approval, authorize the raising of an  
19 additional general fund tax levy for such purposes. In the case of a  
20 district with a board of school estimate, one proposal for the  
21 additional spending shall be submitted to the board of school  
22 estimate. Any proposal or proposals submitted to the voters or the  
23 board of school estimate shall not: include any programs and  
24 services that were included in the district's prebudget year net  
25 budget unless the proposal is approved by the commissioner upon  
26 submission by the district of sufficient reason for an exemption to  
27 this requirement; or include any new programs and services  
28 necessary for students to achieve the thoroughness standards  
29 established pursuant to subsection a. of section 4 of P.L.2007, c.260  
30 (C.18A:7F-46).
- 31 The executive county superintendent of schools may prohibit the  
32 submission of a separate proposal or proposals to the voters or  
33 board of school estimate if he determines that the district has not  
34 implemented all potential efficiencies in the administrative  
35 operations of the district, which efficiencies would eliminate the  
36 need for the raising of an additional general fund tax levy.
- 37 (10) Notwithstanding any provision of law to the contrary, if a  
38 district proposes a budget with a general fund tax levy and  
39 equalization aid which exceed the adequacy budget, the following  
40 statement shall be published in the legal notice of public hearing on  
41 the budget pursuant to N.J.S.18A:22-28, posted at the public  
42 hearing held on the budget pursuant to N.J.S.18A:22-29, and  
43 printed on the sample ballot required pursuant to section 10 of  
44 P.L.1995, c.278 (C.19:60-10):
- 45 "Your school district has proposed programs and services in  
46 addition to the core curriculum content standards adopted by the  
47 State Board of Education. Information on this budget and the

1 programs and services it provides is available from your local  
2 school district."

3 (11) Any reduction that may be required to be made to programs  
4 and services included in a district's prebudget year net budget in  
5 order for the district to limit the growth in its budget between the  
6 prebudget and budget years by its tax levy growth limitation as  
7 calculated pursuant to sections 3 and 4 of P.L.2007, c.62  
8 (C.18A:7F-38 and 18A:7F-39), shall only include reductions to  
9 excessive administration or programs and services that are  
10 inefficient or ineffective.

11 (12) A district that increases its tax levy pursuant to the  
12 provisions of section 3 of P.L.2007, c.62 (C.18A:7F-38) because  
13 the district experienced a reduction in State school aid in the 2023-  
14 2024 school year or the 2024-2025 school year pursuant to the  
15 provisions of subsection b. of section 4 of P.L.2018, c.67  
16 (C.18A:7F-68), or because it experienced a reduction in State  
17 school aid and is spending below adequacy pursuant to section 1 of  
18 P.L.2018, c.67 (C.18A:7F-70) in any school year after the 2024-  
19 2025 school year, shall not, in the budget year, reduce the:

20 (a) total number of teachers employed by the school district  
21 compared to the total number of teachers employed by the district in  
22 the prebudget year; or

23 (b) total amount of general fund appropriations for either  
24 instruction or support services compared to the same amounts  
25 appropriated in the prebudget year.

26 Notwithstanding the provisions of this paragraph to the contrary,  
27 a district may reduce either the total number of teachers employed  
28 by the district or the total amount of general fund appropriations for  
29 either instruction or support services if the commissioner approves  
30 the applicable reductions in the district's proposed budget. The  
31 commissioner may approve a reduction in a district's total number  
32 of teachers pursuant to this paragraph if the reduction is being made  
33 due to an anticipated decline in enrollment from the prebudget year.  
34 The commissioner may approve a reduction in a district's total  
35 amount of general fund appropriations for either instruction or  
36 support services if the reductions are deemed to not be detrimental  
37 to the provision of a thorough and efficient education.

38 e. (1) Any general fund tax levy rejected by the voters for a  
39 proposed budget that includes a general fund tax levy and  
40 equalization aid in excess of the adequacy budget shall be submitted  
41 to the governing body of each of the municipalities included within  
42 the district for determination of the amount that should be expended  
43 notwithstanding voter rejection. In the case of a district having a  
44 board of school estimate, other than a Type II district with a board  
45 of school estimate in which the annual election is in November, the  
46 general fund tax levy shall be submitted to the board for  
47 determination of the amount that should be expended. If the  
48 governing body or bodies or board of school estimate, as

1 appropriate, reduce the district's proposed budget, the district may  
2 appeal any of the reductions to the commissioner on the grounds  
3 that the reductions will negatively impact on the stability of the  
4 district given the need for long term planning and budgeting. In  
5 considering the appeal, the commissioner shall consider enrollment  
6 increases or decreases within the district; the history of voter  
7 approval or rejection of district budgets; the impact on the local  
8 levy; and whether the reductions will impact on the ability of the  
9 district to fulfill its contractual obligations. A district may not  
10 appeal any reductions on the grounds that the amount is necessary  
11 for a thorough and efficient education.

12 (2) Any general fund tax levy rejected by the voters for a  
13 proposed budget that includes a general fund tax levy and  
14 equalization aid at or below the adequacy budget shall be submitted  
15 to the governing body of each of the municipalities included within  
16 the district for determination of the amount that should be expended  
17 notwithstanding voter rejection. In the case of a district having a  
18 board of school estimate, other than a Type II district with a board  
19 of school estimate in which the annual election is in November, the  
20 general fund tax levy shall be submitted to the board for  
21 determination. Any reductions may be appealed to the  
22 commissioner on the grounds that the amount is necessary for a  
23 thorough and efficient education or that the reductions will  
24 negatively impact on the stability of the district given the need for  
25 long term planning and budgeting. In considering the appeal, the  
26 commissioner shall also consider the factors outlined in paragraph  
27 (1) of this subsection.

28 In addition, the municipal governing body or board of school  
29 estimate shall be required to demonstrate clearly to the  
30 commissioner that the proposed budget reductions shall not  
31 adversely affect the ability of the school district to provide a  
32 thorough and efficient education or the stability of the district given  
33 the need for long term planning and budgeting.

34 (3) In lieu of any budget reduction appeal provided for pursuant  
35 to paragraphs (1) and (2) of this subsection, the State board may  
36 establish pursuant to the "Administrative Procedure Act," P.L.1968,  
37 c.410 (C.52:14B-1 et seq.), an expedited budget review process  
38 based on a district's application to the commissioner for an order to  
39 restore a budget reduction.

40 (4) When the voters, municipal governing body or bodies, board  
41 of education in the case of a school district in which the annual  
42 school election has been moved to November pursuant to subsection  
43 a. of section 1 of P.L.2011, c.202 (C.19:60-1.1), or the board of  
44 school estimate authorize the general fund tax levy, the district shall  
45 submit the resulting budget to the commissioner within 15 days of  
46 the authorization.

1 f. (Deleted by amendment, P.L.2007, c.260).

2 g. (Deleted by amendment, P.L.2007, c.260).

3 (cf: P.L.2013, c.280, s.1)

4

5 2. Section 3 of P.L.2007, c.62 (C.18A:7F-38) is amended to read  
6 as follows:

7 3. a. Notwithstanding the provisions of any other law to the  
8 contrary, a school district shall not adopt a budget pursuant to  
9 sections 5 and 6 of P.L.1996, c.138 (C.18A:7F-5 and 18A:7F-6)  
10 with an increase in its adjusted tax levy that exceeds, except as  
11 provided in subsection e. of section 4 of P.L.2007, c.62  
12 (C.18A:7F-39), the tax levy growth limitation calculated as follows:  
13 the sum of the prebudget year adjusted tax levy and the adjustment  
14 for increases in enrollment multiplied by 2.0 percent, and  
15 adjustments for an increase in health care costs, increases in  
16 amounts for certain normal and accrued liability pension  
17 contributions set forth in sections 1 and 2 of P.L.2009, c.19  
18 amending section 24 of P.L.1954, c.84 (C.43:15A-24) and section  
19 15 of P.L.1944, c.255 (C.43:16A-15) for the year set forth in those  
20 sections, **[and,]** in the case of an SDA district as defined pursuant  
21 to section 3 of P.L.2000, c.72 (C.18A:7G-3), during the 2018-2019  
22 through the 2024-2025 school years, increases to raise a general  
23 fund tax levy to an amount that does not exceed its local share, in  
24 the case of a school district experiencing a reduction in State school  
25 aid in the 2023-2024 school year or the 2024-2025 school year  
26 pursuant to the provisions of subsection b. of section 4 of P.L.2018,  
27 c.67 (C.18A:7F-68), increases to raise a general fund tax levy in an  
28 amount equal to the school district's loss in State aid from the  
29 prebudget year, and, in the case of a school district that is  
30 experiencing a reduction in State school aid and is spending below  
31 adequacy pursuant to section 1 of P.L.2018, c.67 (C.18A:7F-70) in  
32 any school year after the 2024-2025 school year, increases to raise a  
33 general fund tax levy up to the amount necessary for the district to  
34 be spending at adequacy.

35 b. (1) The allowable adjustment for increases in enrollment  
36 authorized pursuant to subsection a. of this section shall equal the  
37 per pupil prebudget year adjusted tax levy multiplied by EP, where  
38 EP equals the sum of:

39 (a) 0.50 for each unit of weighted resident enrollment that  
40 constitutes an increase from the prebudget year over 1%, but not  
41 more than 2.5%;

42 (b) 0.75 for each unit of weighted resident enrollment that  
43 constitutes an increase from the prebudget year over 2.5%, but not  
44 more than 4%; and

45 (c) 1.00 for each unit of weighted resident enrollment that  
46 constitutes an increase from the prebudget year over 4%.

47 (2) A school district may request approval from the  
48 commissioner to calculate EP equal to 1.00 for any increase in



1 weighted resident enrollment if it can demonstrate that the  
2 calculation pursuant to paragraph (1) of this subsection would result  
3 in an average class size that exceeds 10% above the facilities  
4 efficiency standards established pursuant to P.L.2000, c.72  
5 (C.18A:7G-1 et al.).

6 c. (Deleted by amendment, P.L.2010, c.44)

7 d. (1) The allowable adjustment for increases in health care costs  
8 authorized pursuant to subsection a. of this section shall equal that  
9 portion of the actual increase in total health care costs for the  
10 budget year, less any withdrawals from the current expense  
11 emergency reserve account for increases in total health care costs,  
12 that exceeds 2.0 percent of the total health care costs in the  
13 prebudget year, but that is not in excess of the product of the total  
14 health care costs in the prebudget year multiplied by the average  
15 percentage increase of the State Health Benefits Program, P.L.1961,  
16 c.49 (C.52:14-17.25 et seq.), as annually determined by the  
17 Division of Pensions and Benefits in the Department of the  
18 Treasury.

19 (2) The allowable adjustment for increases in the amount of  
20 normal and accrued liability pension contributions authorized  
21 pursuant to subsection a. of this section shall equal that portion of  
22 the actual increase in total normal and accrued liability pension  
23 contributions for the budget year that exceeds 2.0 percent of the  
24 total normal and accrued liability pension contributions in the  
25 prebudget year.

26 (3) In the case of an SDA district, as defined pursuant to section  
27 3 of P.L.2000, c.72 (C.18A:7G-3), in which the prebudget year  
28 adjusted tax levy is less than the school district's prebudget year  
29 local share as calculated pursuant to section 10 of P.L.2007, c.260  
30 (C.18A:7F-52), the allowable adjustment for increases to raise a tax  
31 levy that does not exceed the school district's local share shall equal  
32 the difference between the prebudget year adjusted tax levy and the  
33 prebudget year local share.

34 (4) In the case of a school district that experiences a reduction in  
35 State school aid in the 2023-2024 school year or the 2024-2025  
36 school year pursuant to the provisions of subsection b. of section 4  
37 of P.L.2018, c.67 (C.18A:7F-68), the allowable adjustment for  
38 increases to raise a tax levy in an amount equal to the school  
39 district's loss in State aid pursuant to subsection b. of section 4 of  
40 P.L.2018, c.67 (C.18A:7F-68) shall equal the difference between  
41 the amount of State aid received by the school district in the  
42 prebudget year and the amount of State aid received by the school  
43 district in the budget year.

44 (5) In the case of a school district that is experiencing a  
45 reduction in State school aid and is spending below adequacy  
46 pursuant to section 1 of P.L.2018, c.67 (C.18A:7F-70) in any school  
47 year after the 2024-2025 school year, the allowable adjustment for  
48 increases to raise a tax levy up to the amount necessary for the

1 district to be spending at adequacy shall not exceed the difference  
2 between the sum from the budget year of the district's adequacy  
3 budget, as calculated pursuant to section 9 of P.L.2007, c.260  
4 (C.18A:7F-51), special education categorical aid as calculated  
5 pursuant to section 13 of P.L.2007, c.260 (C.18A:7F-55), and  
6 security categorical aid as calculated pursuant to section 14 of  
7 P.L.2007, c.260 (C.18A:7F-56), and the sum from the prebudget  
8 year of the district's equalization aid calculated pursuant to section  
9 11 of P.L.2007, c.260 (C.18A:7F-53), special education categorical  
10 aid as calculated pursuant to section 13 of P.L.2007, c.260  
11 (C.18A:7F-55), security categorical aid as calculated pursuant to  
12 section 14 of P.L.2007, c.260 (C.18A:7F-56), and the general fund  
13 tax levy.

14 e. (Deleted by amendment, P.L.2010, c.44)

15 f. The adjusted tax levy shall be increased or decreased  
16 accordingly whenever the responsibility and associated cost of a  
17 school district activity is transferred to another school district or  
18 governmental entity.

19 (cf: P.L.2018, c.67, s.6)

20

21 3. This act shall take effect immediately.

22

23

24

#### STATEMENT

25

26 This bill provides a tax levy cap adjustment for certain school  
27 districts that are experiencing State school aid reductions.

28 Under current law, a school district is generally prohibited from  
29 increasing its property tax levy by more than two percent compared  
30 to the previous school year. This limited increase is often referred  
31 to as a "tax levy growth limitation" or a "property tax cap."  
32 However, State law authorizes certain allowable adjustments to the  
33 general two percent limitation, thereby permitting a district to  
34 account for certain increases in items such as enrollment, health  
35 care costs, and certain normal and accrued liability pension  
36 contributions.

37 This bill would provide for an allowable adjustment to the tax  
38 levy growth limitation for a school district that experiences a  
39 reduction in State school aid in the 2023-2024 school year or the  
40 2024-2025 school year pursuant to the provisions of P.L.2018, c.67,  
41 which is commonly referred to as "S2." The amount of the  
42 allowable adjustment equals the difference between the amount of  
43 State aid received by the school district in the previous school year  
44 and the amount of State aid received by the school district in the  
45 2023-2024 school year or the 2024-2025 school year.

46 The bill would provide for another allowable adjustment for a  
47 school district that is experiencing a reduction in State school aid  
48 and is spending below adequacy in any school year after the 2024-

1 2025 school year. Under current law, a school district is considered  
2 to be spending below adequacy if its prebudget year spending  
3 (defined as the sum from the prior school year of equalization aid,  
4 special education categorical aid, security categorical aid, and the  
5 school district's tax levy) is below its projected adequacy spending  
6 (defined as the sum for the school year in which the budget will be  
7 implemented of its adequacy budget, special education categorical  
8 aid, and security categorical aid). For these districts, the allowable  
9 adjustment to the tax levy would be the amount necessary for the  
10 district to be spending at adequacy.

11 Finally, the bill prohibits any school district that increases its tax  
12 levy using the allowable adjustments established by the bill from  
13 reducing its teacher workforce or decreasing appropriations for  
14 instruction or support services. However, a district may reduce  
15 either its total number of teachers or the total amount of general  
16 fund appropriations for instruction or support services if the  
17 Commissioner of Education approves the applicable reductions in  
18 the district's proposed budget.