

April 14, 2015

Re: User Friendly Budget Forms and Instructions Available On-Line

Dear Mayor:

The Local Finance Board has adopted N.J.A.C. 5:30-3.8, a rule which requires municipalities to incorporate a user-friendly budget into their introduced (approved) and adopted annual municipal budgets. This regulation was required by a 2007 law. The excel-based "user-friendly" budget form, which seeks to present municipal budgets in a more easily comprehensible format for the average citizen, has been approved by the Director of the Division of Local Government Services and is now live on the website. Please review Local Finance Notice 2015-09 (<http://www.nj.gov/dca/divisions/dlgs/lfns/15/2015-09.pdf>).

Commencing with Adopted Calendar Year 2015 budgets, each municipality must complete the User-Friendly Budget form as part of the annual municipal budget. Calendar Year municipalities are encouraged but not obligated to complete the form for their introduced (approved) 2015 budgets, but must do so for each introduced as well as adopted budget moving forward.

Municipalities with State Fiscal Year budgets must complete a User-Friendly Budget for both their introduced and adopted SFY2016 municipal budgets.

If your municipality has not already adopted its CY2015 budget, please submit the User-Friendly Budget form to the Division with the adopted budget. For those CY2015 municipalities that adopt their budgets by April 10, 2015, the User-Friendly Budget Form shall be submitted to the Division after transmittal of the adopted CY2015 budget, but NO LATER than May 10, 2015.

The municipal User-Friendly Budget form is available at http://www.state.nj.us/dca/divisions/dlgs/programs/mc_bud_docs/Municipal%20User-Friendly%20Budget%20Form%20-%20Final.xlsm

Detailed instructions on completing the form can be found at http://www.state.nj.us/dca/divisions/dlgs/programs/mc_bud_docs/Municipal%20User-Friendly%20Budget%20Instructions.pdf.

The notice of adoption for N.J.A.C. 5:30-3.8 is available at [http://www.nj.gov/dca/divisions/dlgs/resources/rules_docs/R.2015%20d.031%20\(47%20NJR%200462\(a\)\).pdf](http://www.nj.gov/dca/divisions/dlgs/resources/rules_docs/R.2015%20d.031%20(47%20NJR%200462(a)).pdf)

Also, for CY2015 budgets adopted on or before Friday May 1, the Division has extended the deadline for submitting the user-friendly budget form for the adopted CY2015 budget to May 8.

For questions concerning the form, email dlgs@dca.nj.gov with the subject heading "UFB Technology Issue" for technical questions or "UFB Content Issue" for content-related questions, or dial the phone number referenced the Instructions. The Division asks that the Instructions and Local Finance Notice 2015-09 be reviewed thoroughly before assistance is sought.

Very truly yours,

William G. Dressel, Jr.
Executive Director