

Budgeting in the Municipal World

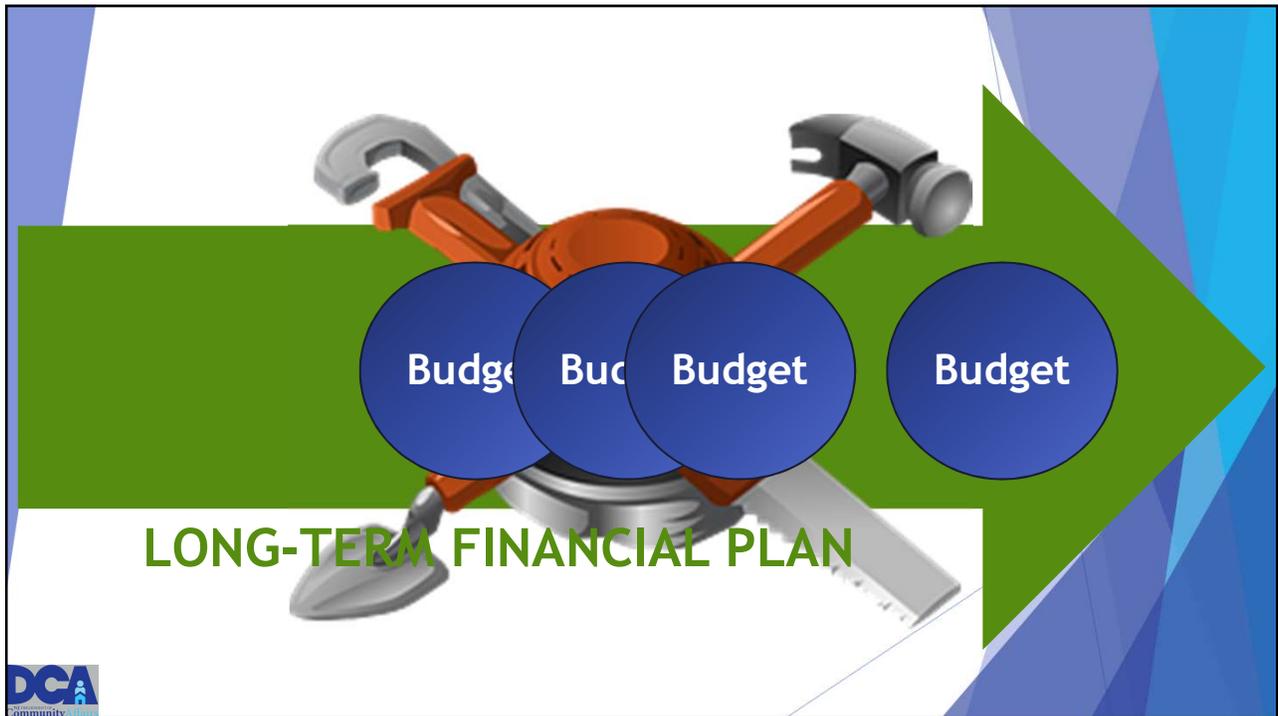
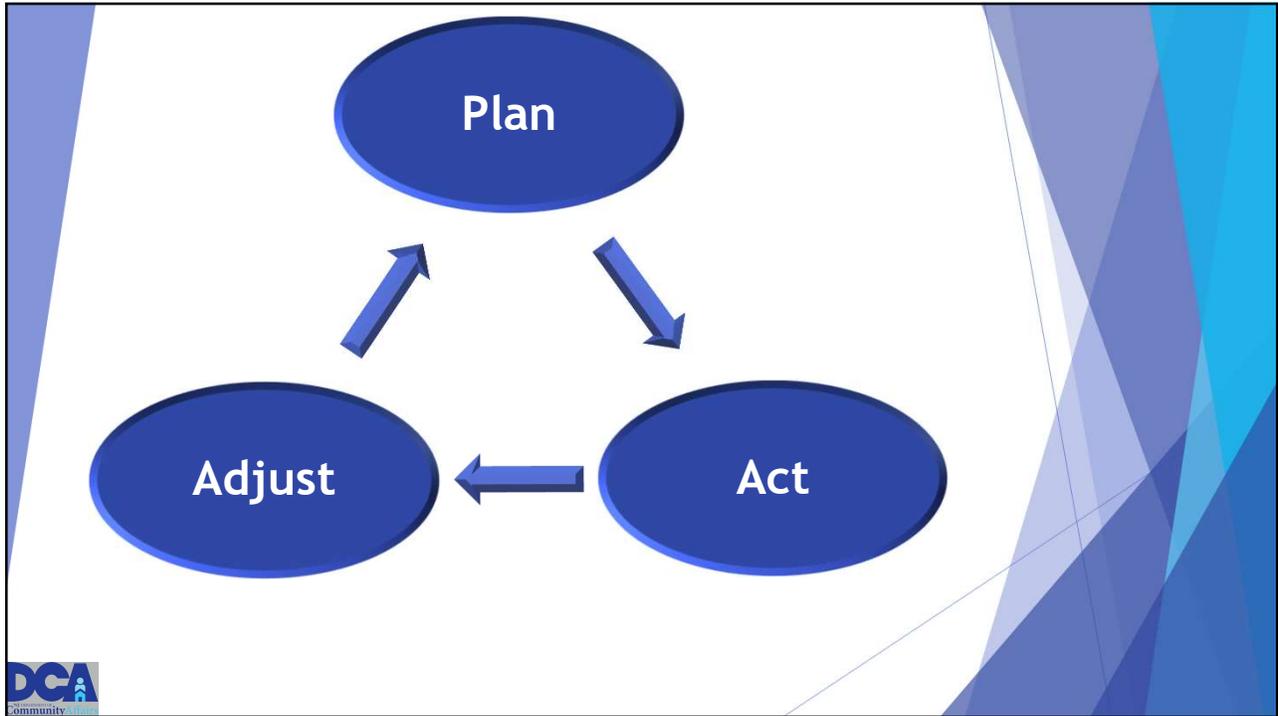
Presenter:

Michele E. Meade, Municipal Technical Advisor & Procurement Specialist
NJ League of Municipalities Orientation of Elected Officials - January 11, 2020



What is a Budget?





The Budget Process



BUDGET CALENDAR	
Spring - Summer	Preliminary Estimates
Early Fall	Department Proposals
Late Fall	Management Review
January	Final Review and Recommendation

Budget Deadline	Local Budget Law
Transmission to governing body	January 15
Temporary Budget	January 30
Introduction and approval	February 10
Public hearing and adoption	March 20



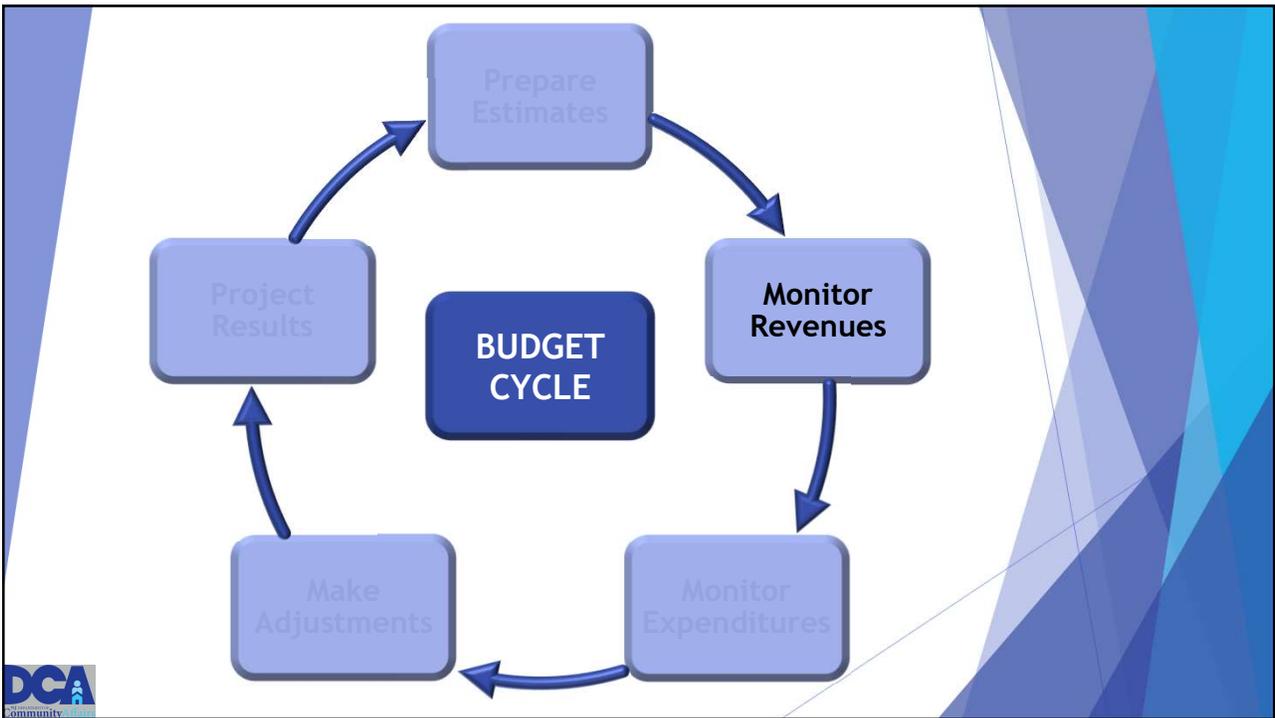


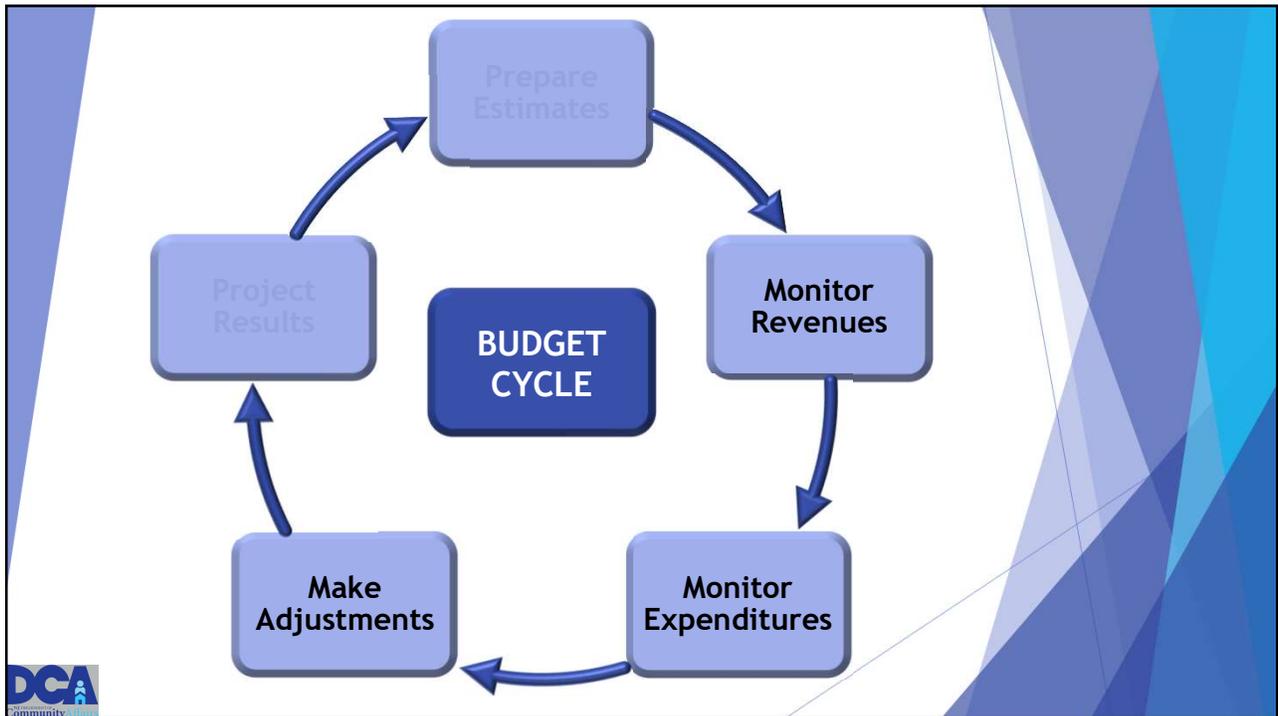
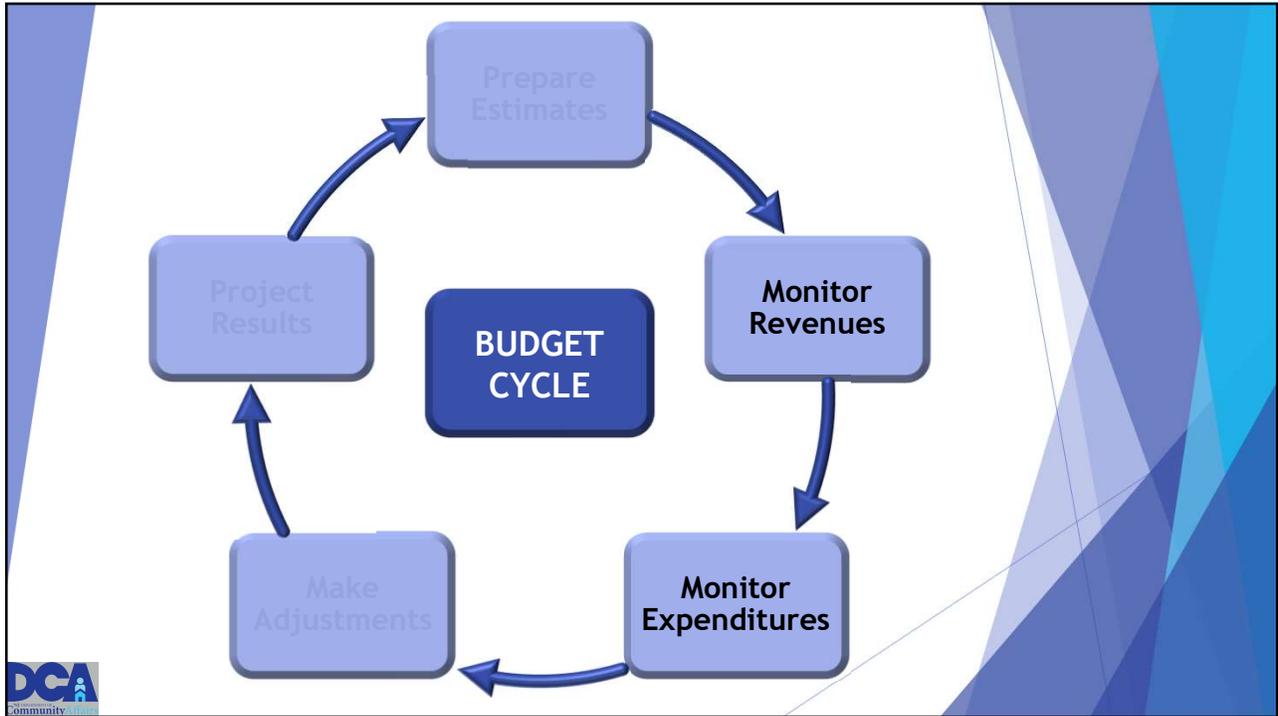


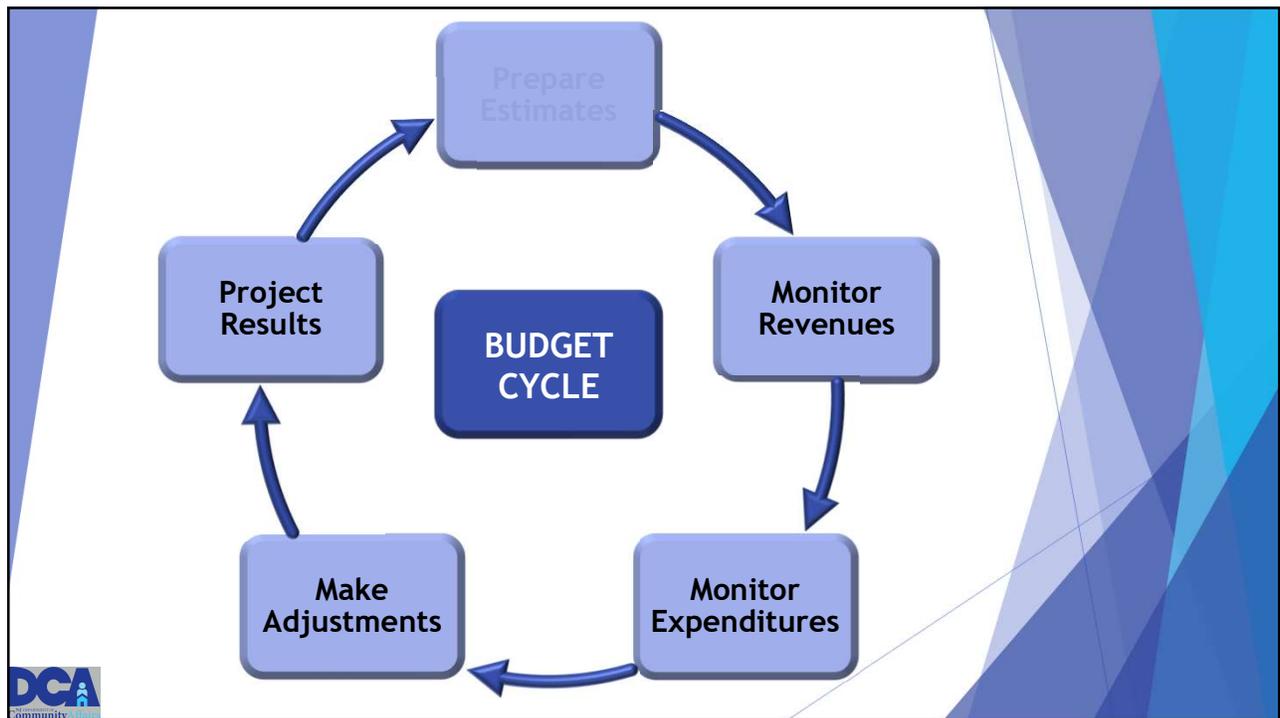
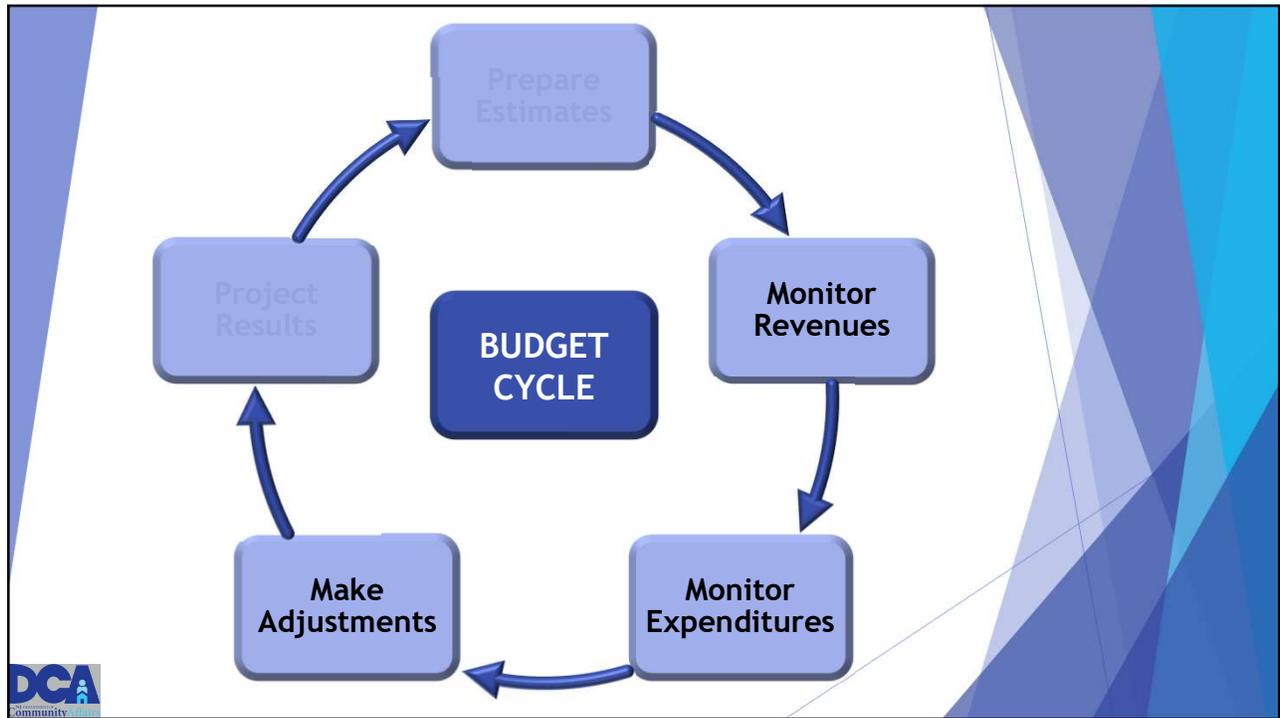


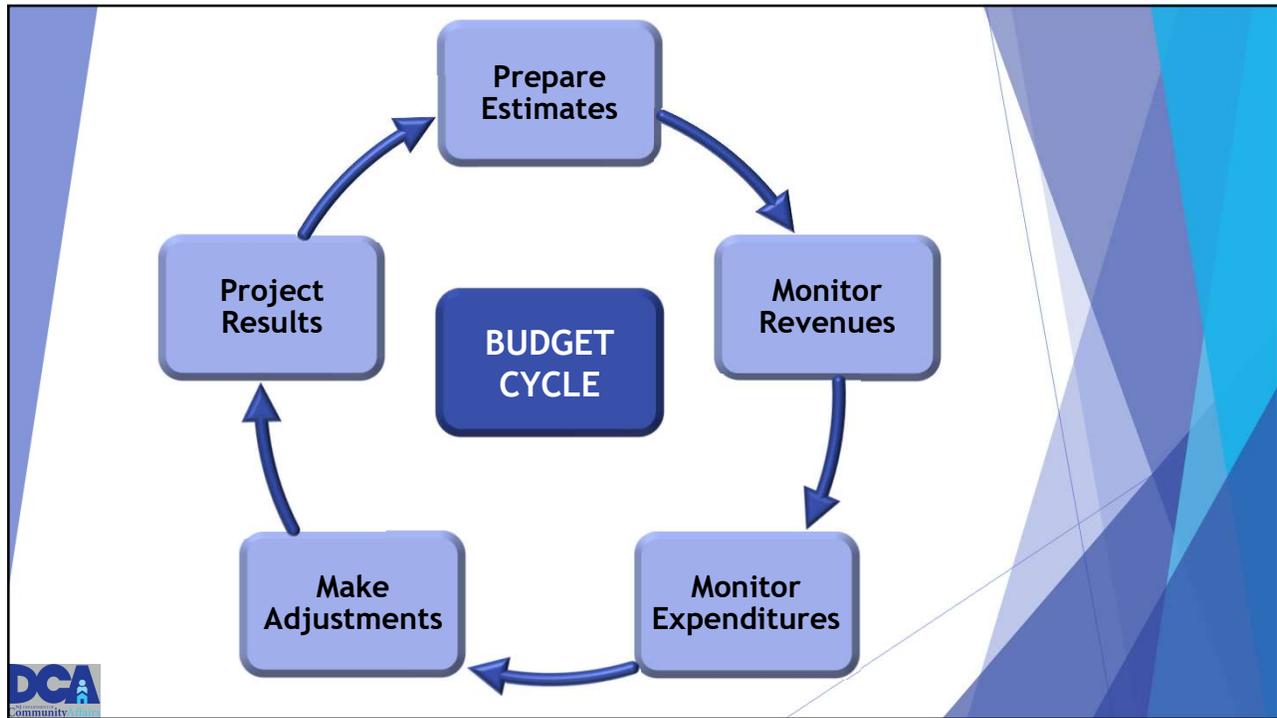


A Continuous Process

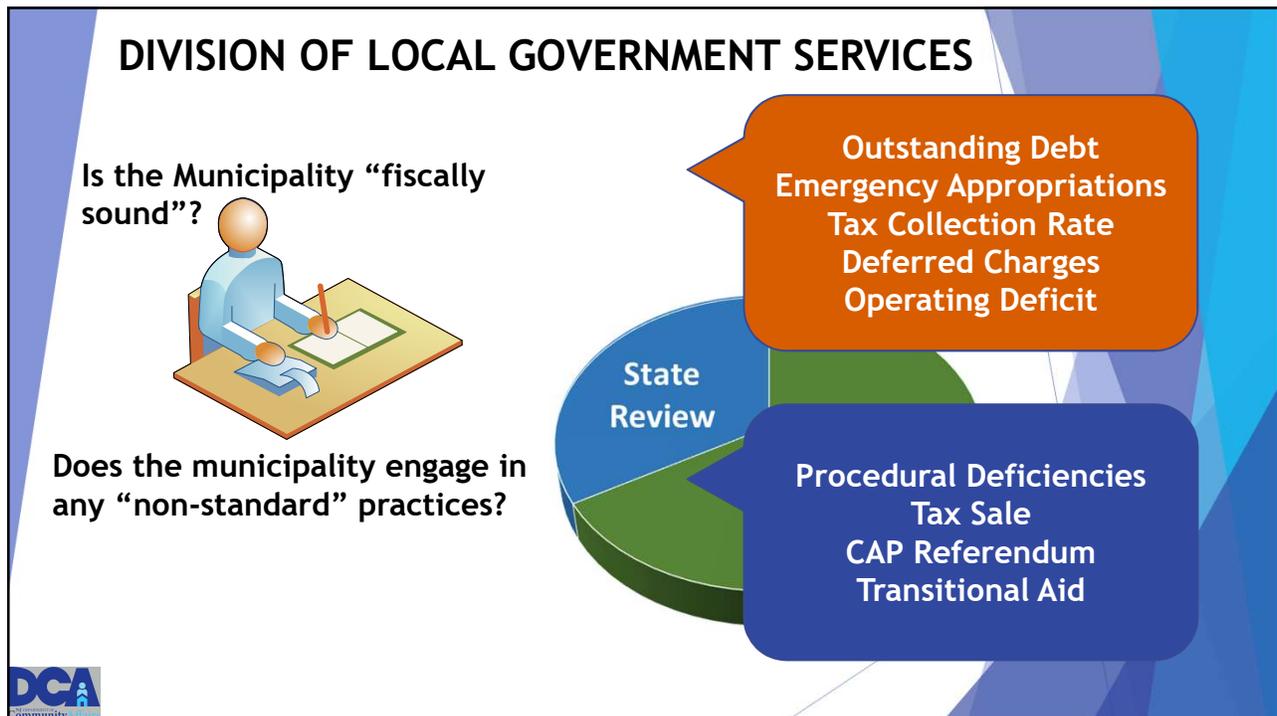
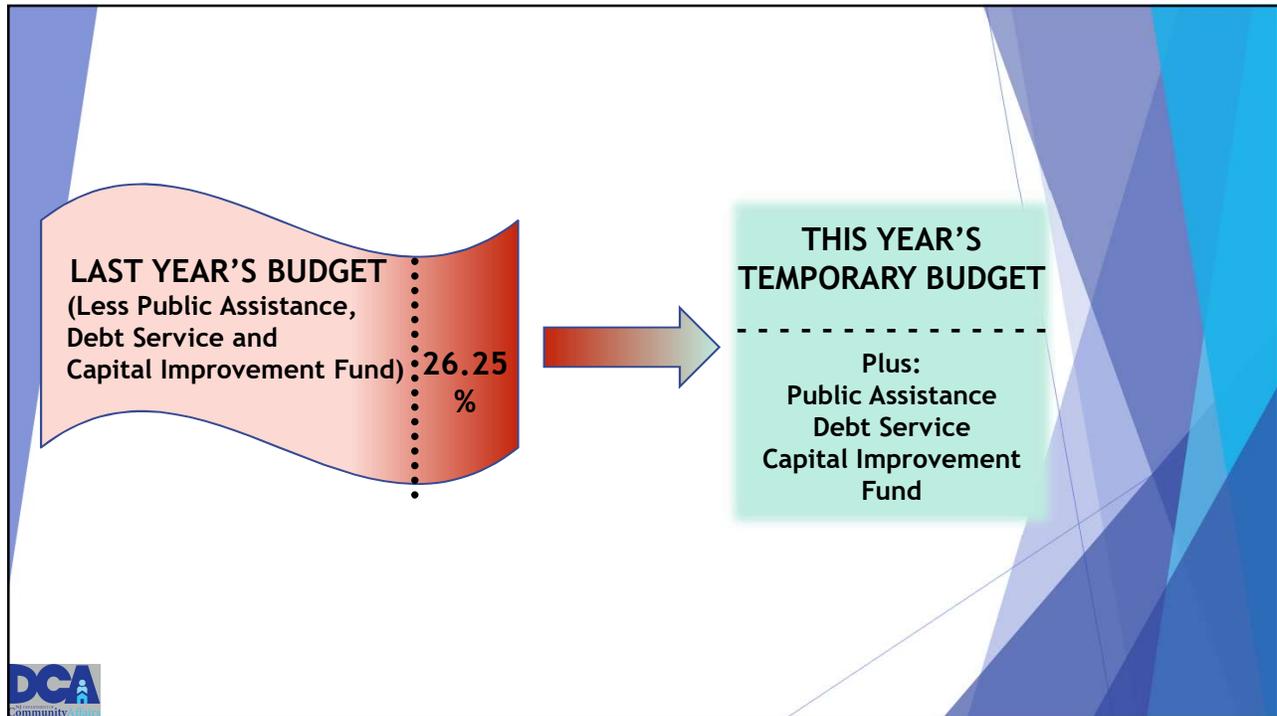








Local Budget Law

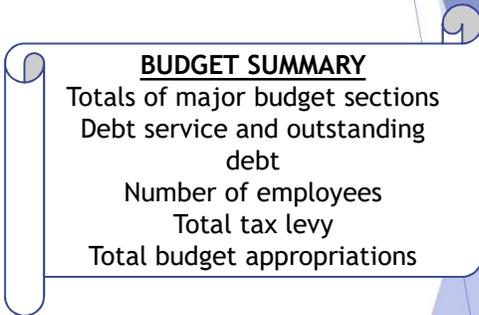




BUDGET CERTIFICATION

- ✓ Revenue estimates are reasonable and accurate
- ✓ Required appropriations are properly budgeted
- ✓ Budget is within “CAPS”
- ✓ All items are included and arranged according to the Local Budget Law
- ✓ The budget has been properly introduced and advertised
- ✓ Complies with Local Finance Board regulations

DCA
Community

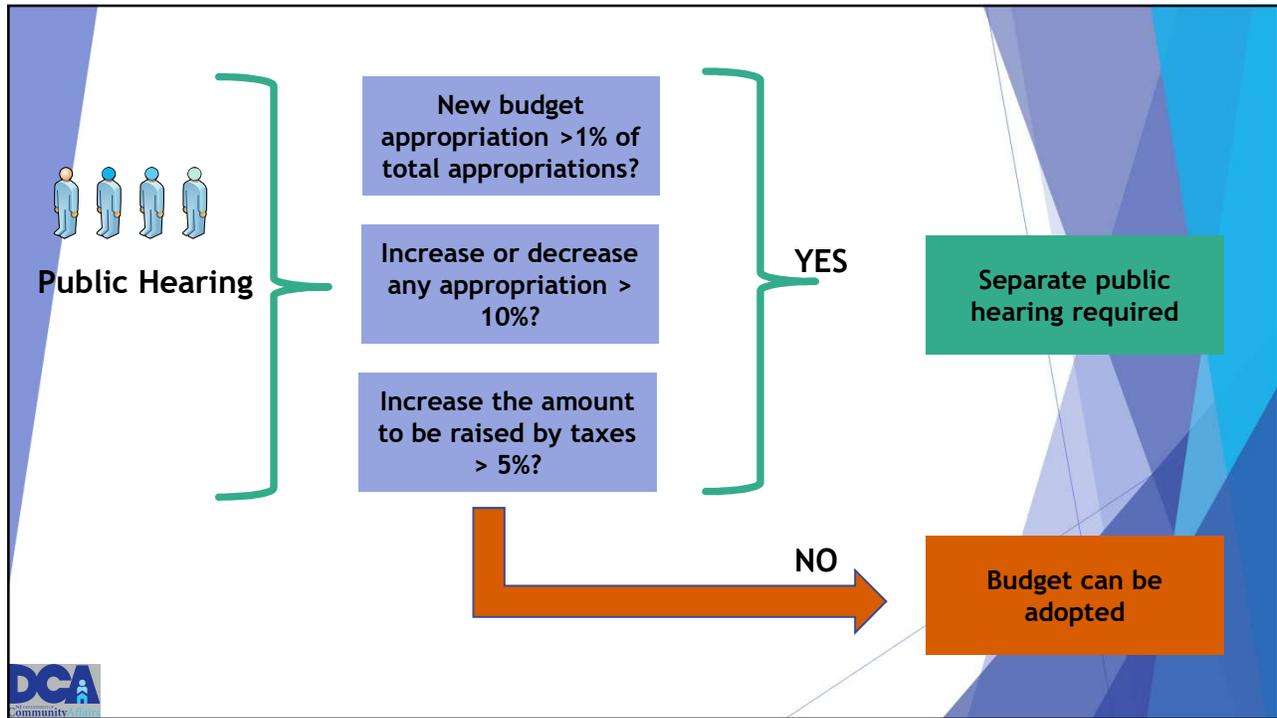


BUDGET SUMMARY

- Totals of major budget sections
- Debt service and outstanding debt
- Number of employees
- Total tax levy
- Total budget appropriations

COMPLETE BUDGET DOCUMENT

DCA
Community



State Budget Document

DCA
Community

2017 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2017 BUDGET)

MUNICIPALITY: _____ COUNTY: _____

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; border-bottom: 1px solid black;">_____</td> <td style="width: 30%; border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="text-align: center;">Mayor's Name</td> <td style="text-align: center;">Term Expires</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Municipal Officials</th> </tr> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="text-align: center;">Municipal Clerk</td> <td style="text-align: center;">Date of Orig. Appt.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="text-align: center;">Tax Collector</td> <td style="text-align: center;">Cert. No.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="text-align: center;">Chief Financial Officer</td> <td style="text-align: center;">Cert. No.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="text-align: center;">Registered Municipal Accountant</td> <td style="text-align: center;">Lic. No.</td> </tr> <tr> <td style="border-bottom: 1px solid black;">_____</td> <td style="border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="text-align: center;">Municipal Attorney</td> <td></td> </tr> </table>	_____	_____	Mayor's Name	Term Expires	Municipal Officials		_____	_____	Municipal Clerk	Date of Orig. Appt.	_____	_____	Tax Collector	Cert. No.	_____	_____	Chief Financial Officer	Cert. No.	_____	_____	Registered Municipal Accountant	Lic. No.	_____	_____	Municipal Attorney		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Governing Body Members</th> </tr> <tr> <th style="width: 70%;">Name</th> <th>Term Expires</th> </tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> <tr><td style="border-bottom: 1px solid black;">_____</td><td style="border-bottom: 1px solid black;">_____</td></tr> </table>	Governing Body Members		Name	Term Expires	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
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Official Mailing Address of Municipality

 Fax #: _____

Please attach this to your 2017 Budget and Mail to:
 Division of Local Government Services
 Department of Community Affairs
 PO Box 803
 Trenton, NJ 08625

Division Use Only

Municode: _____

Public Hearing Date: _____



2017 MUNICIPAL BUDGET

Municipal Budget of the _____ of _____, County of _____ for the Fiscal Year 2017.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the _____ day of _____, 2017 and that public advertisement will be made in accordance with the provision of N.J.S. 40A:4-5 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ day of _____, 2017

_____	Clerk
_____	Address
_____	Address
_____	Phone Number

<p>It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.</p> <p>Certified by me, this _____ day of _____, 2017</p> <p style="text-align: center;">Registered Municipal Accountant</p> <p style="text-align: center;">Address _____</p> <p style="text-align: center;">Address _____ Phone Number _____</p>	<p>It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.</p> <p>Certified by me, this _____ day of _____, 2017</p> <p style="text-align: center;">Chief Financial Officer</p>
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DO NOT USE THESE SPACES

<p style="text-align: center;">CERTIFICATION OF ADOPTED BUDGET</p> <p style="text-align: center; font-size: small;">(Do not advertise this Certification form)</p> <p style="font-size: x-small;">It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.</p> <p style="text-align: center; font-size: x-small;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2017 By: _____</p>	<p style="text-align: center;">CERTIFICATION OF APPROVED BUDGET</p> <p style="font-size: x-small;">It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79</p> <p style="text-align: center; font-size: x-small;">STATE OF NEW JERSEY Department of Community Affairs Director of the Division of Local Government Services</p> <p>Dated: _____ 2017 By: _____</p>
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MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the _____ of _____, County of _____ for the Fiscal Year 2017

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2017;

Be It Further Resolved, that said Budget be published in the _____

In the issue of _____, 2017

The Governing Body of the _____ of _____ does hereby approve the following as the Budget for the year 2017:

RECORDED VOTE
(Insert last name)

Abstained {

Ayes {

Nays {

Absent {

Notice is hereby given that the Budget and Tax Resolution was approved by the _____ of the _____, County of _____, on _____, 2017.

A hearing on the Budget and Tax Resolution will be held at _____, on _____, 2017 at _____

_____ o'clock (A.M.) at which time and place objections to said Budget and Tax Resolution for the year 2017 may be presented by taxpayers or other interested persons. (P.M.) (Cross out one)



EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2017
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}	
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}	
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated _____ % Percent of Tax Collections	
4. Total General Appropriations (Item 9, Sheet 29)	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax (Item 6(c), Sheet 11)	



EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Swimming Pool Utility
Budget Appropriations - Adopted Budget				
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations				
Expenditures:				
Paid or Charged (including Reserve for Uncollected Taxes)				
Reserved				
Unexpended Balances Canceled				
Total Expenditures and Unexpended Balances Canceled				
Overexpenditures*				

**Explanations of Appropriations for
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages." Some of the items included in "Other Expenses" are:
 Materials, Supplies and non-bondable equipment.
 Repairs and maintenance of buildings, equipment, roads, etc.
 Contractual services for garbage and trash removal, fire hydrant repair services, aid to volunteer fire companies, etc.
 Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

*See Budget Appropriation Items so marked to the right of column "Expended 2016 Reserved."



EXPLANATORY STATEMENT (continued)
 BUDGET MESSAGE

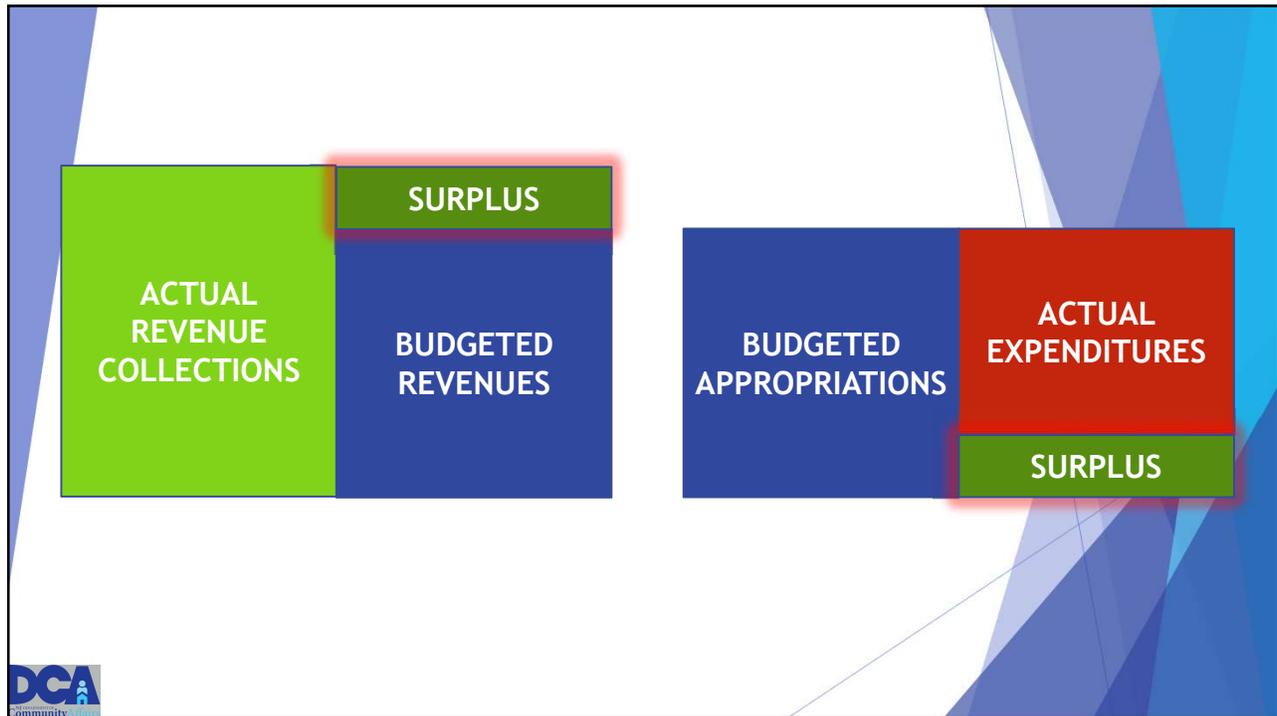
Estimated tax rate
 Tax levy cap
 Appropriations cap
 Appropriations split between inside and outside the cap

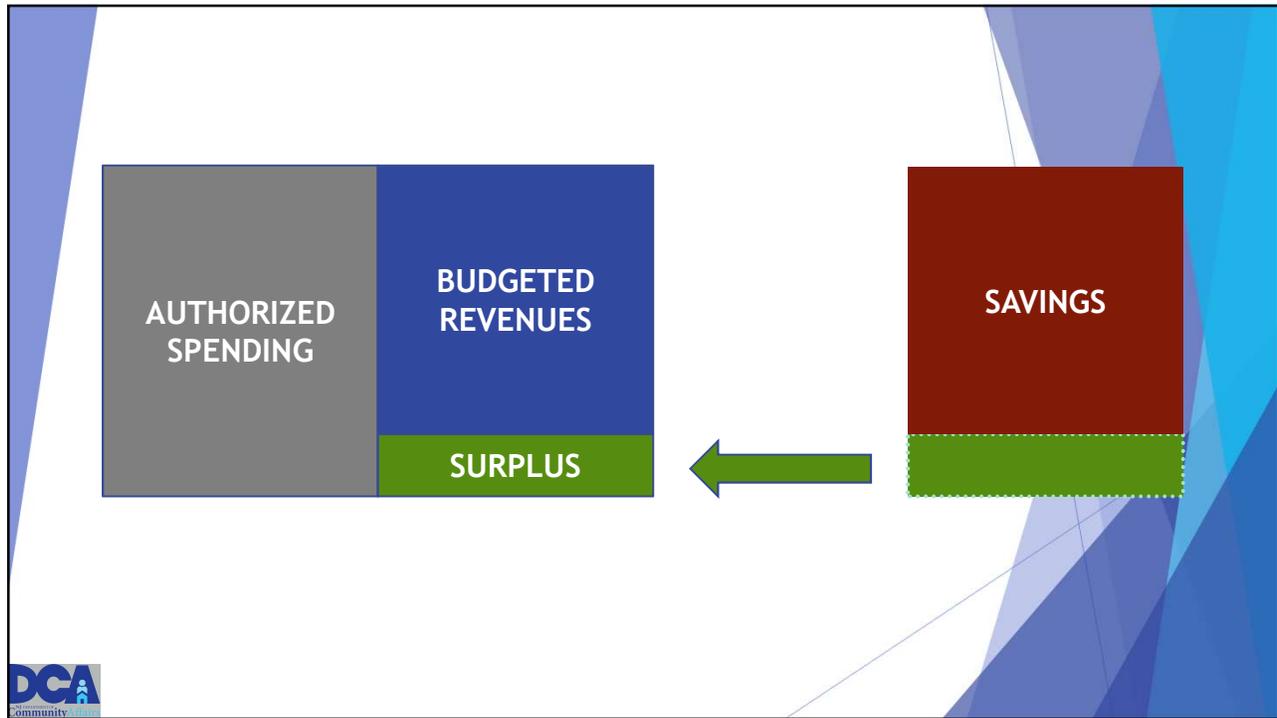


CURRENT FUND - ANTICIPATED REVENUES - (Continued)				
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2016
		2017	2016	
Summary of Revenues	xxxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, # 1)	08-101			
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, # 2)	08-102			
3. Miscellaneous Revenues:	xxxxxx	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001			
Total Section B: State Aid Without Offsetting Appropriations	09-001			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Shared Service Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001			
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004			
Total Miscellaneous Revenues	13-089			
4. Receipts from Delinquent Taxes	15-499			
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199			
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190			XXXXXXXXXXXX
b) Addition to Local School District Tax	17-191			XXXXXXXXXXXX
b) Minimum Library Tax	17-192			XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	40002-00			
7. Total General Revenues	40000-00			



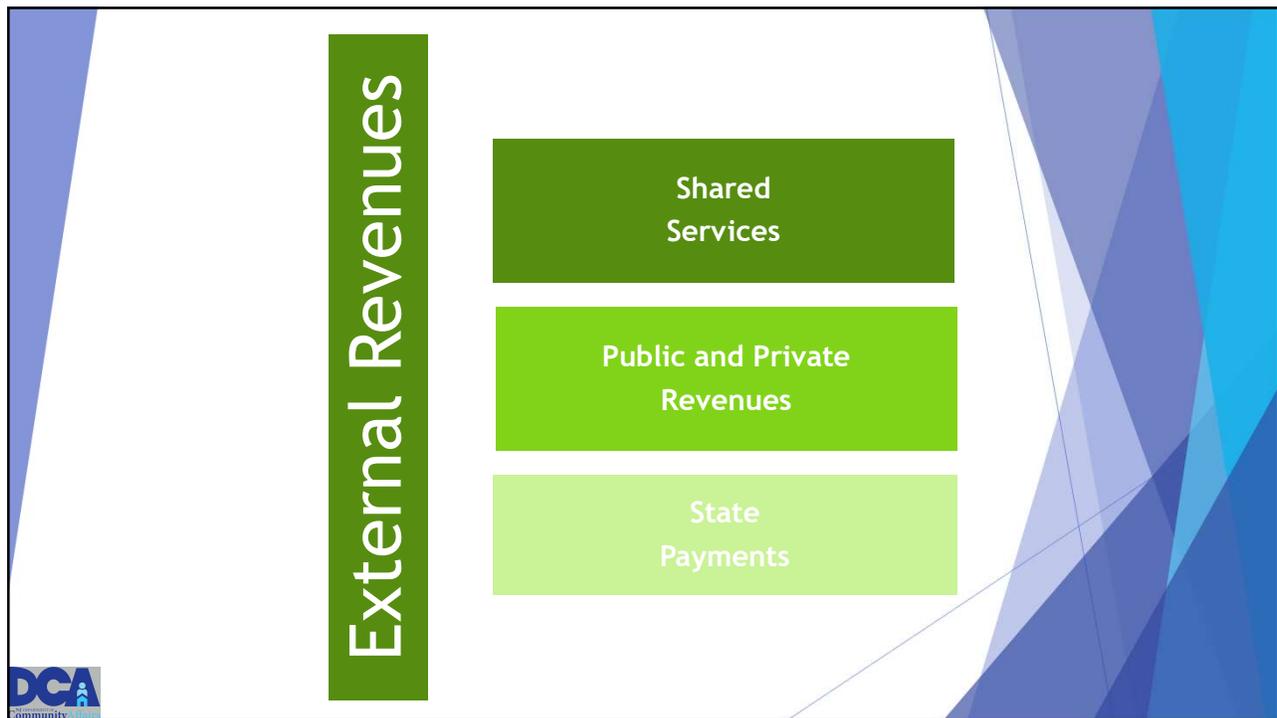
Sheet 11





CURRENT FUND - ANTICIPATED REVENUES - (Continued)

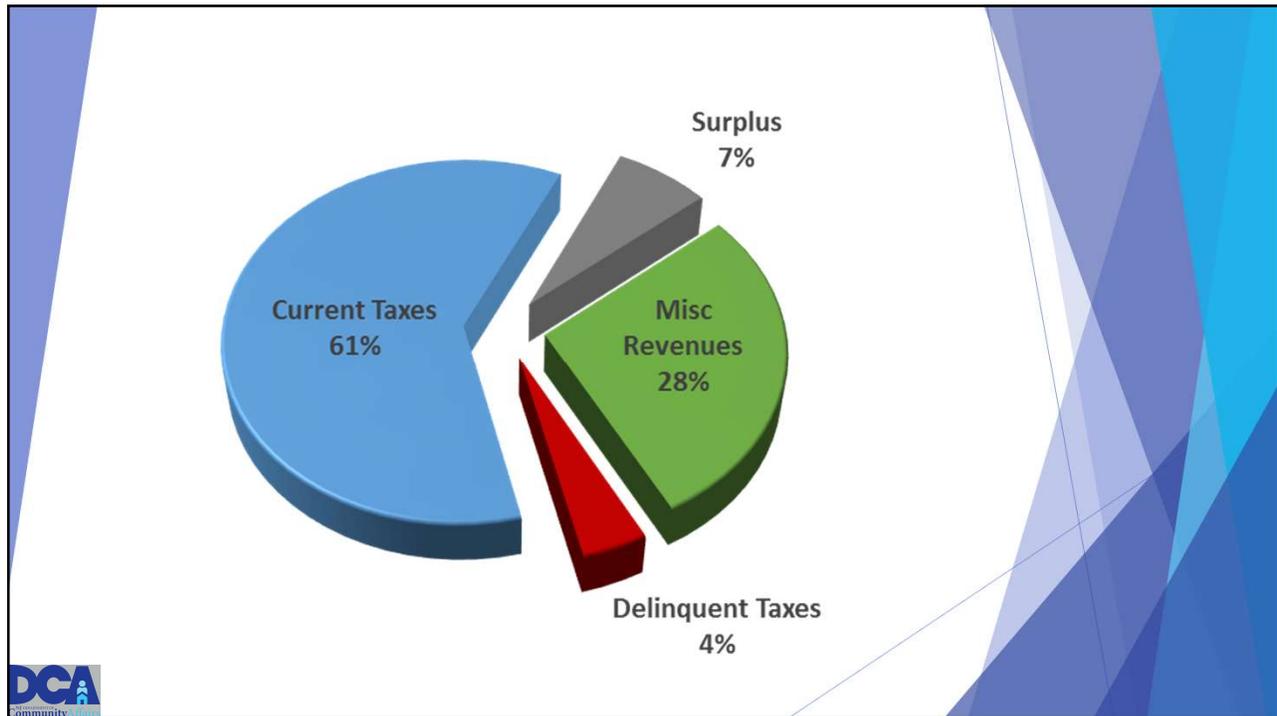
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2016
		2017	2016	
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, # 1)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, # 2)	08-101			
3. Miscellaneous Revenues:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section A: Local Revenues	08-001			
Total Section B: State Aid Without Offsetting Appropriations	09-001			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Shared Service Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
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Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004			
Total Miscellaneous Revenues	13-099			
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5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199			
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190			xxxxxxxxxxx
b) Addition to Local School District Tax	17-191			xxxxxxxxxxx
b) Minimum Library Tax	17-192			xxxxxxxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	40002-00			
7. Total General Revenues	40000-00			

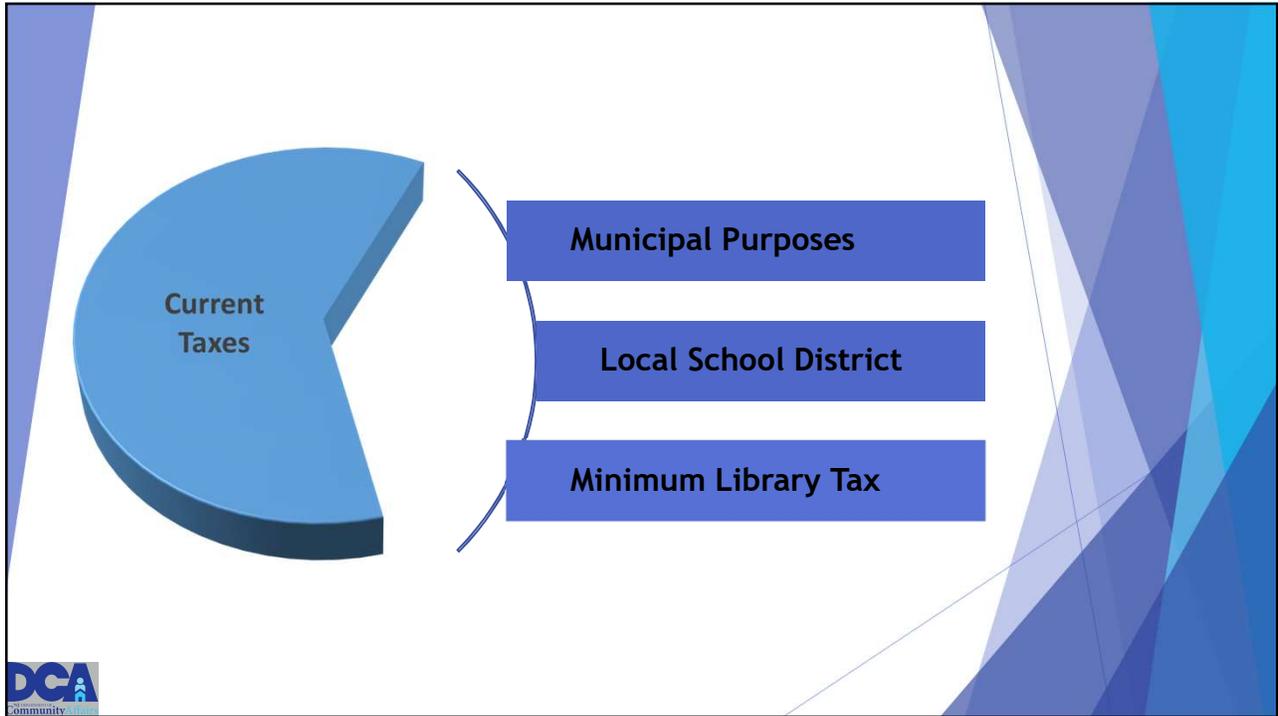


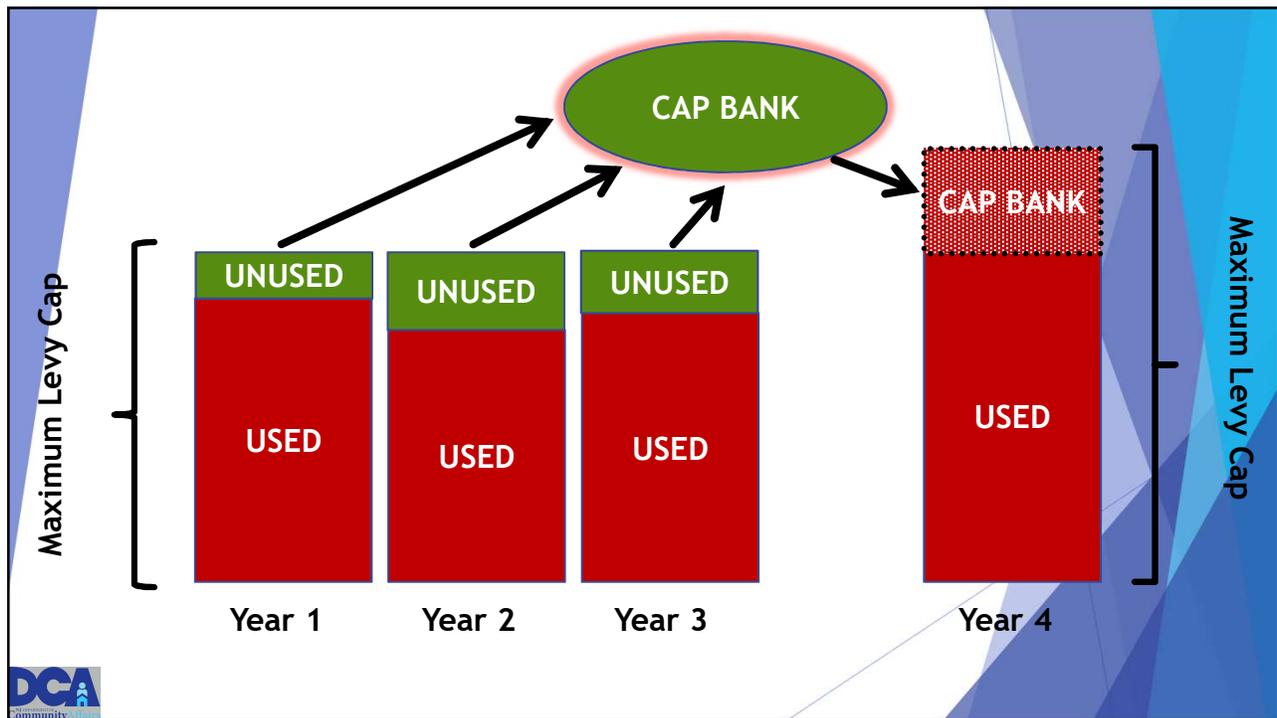
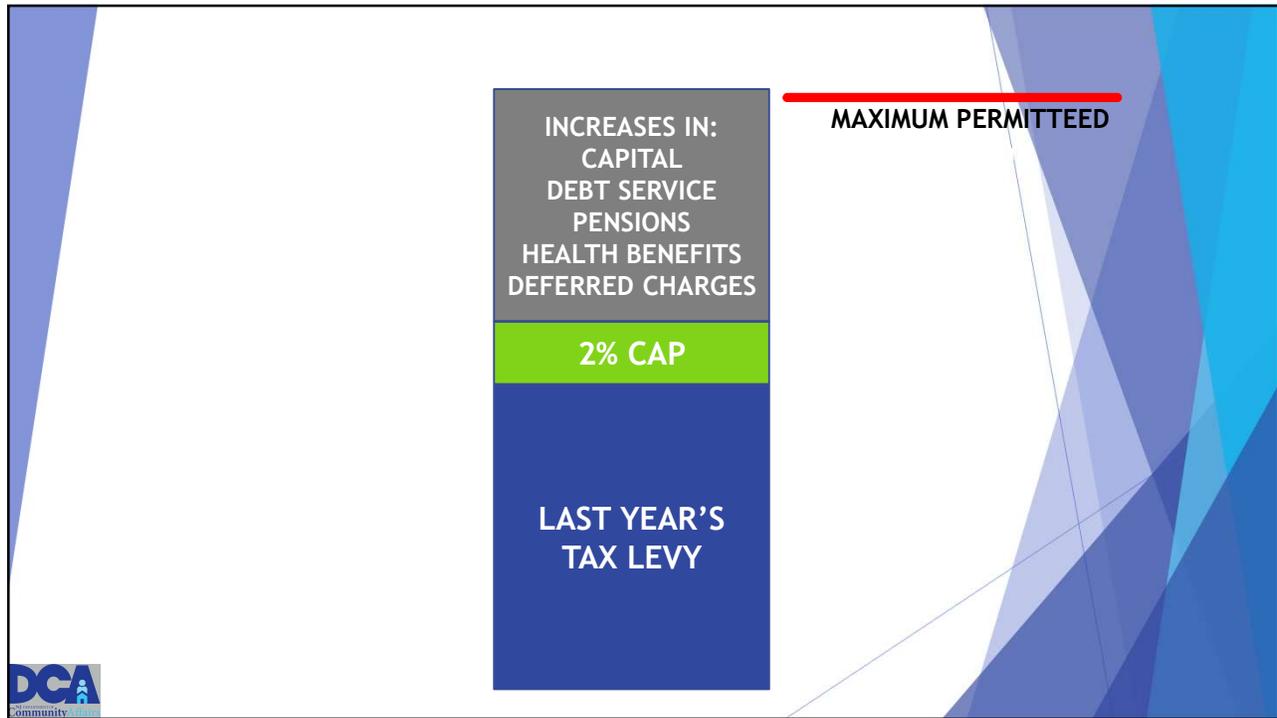
CURRENT FUND - ANTICIPATED REVENUES - (Continued)

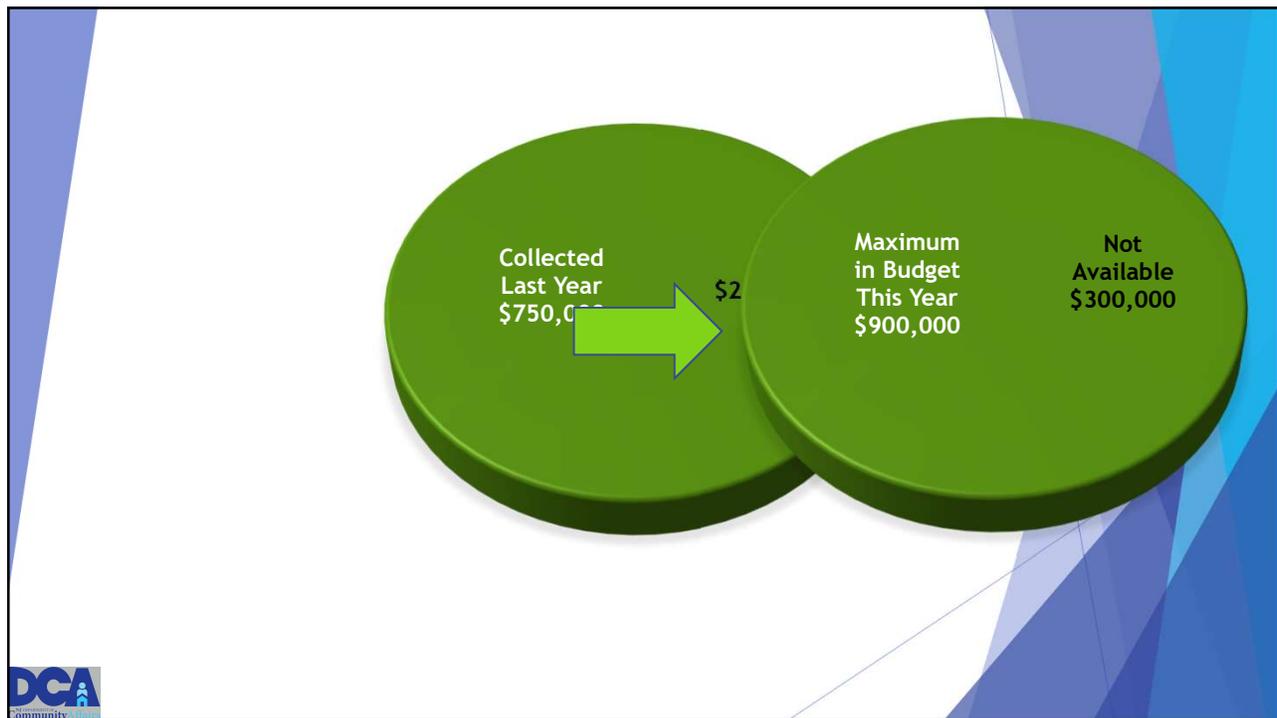
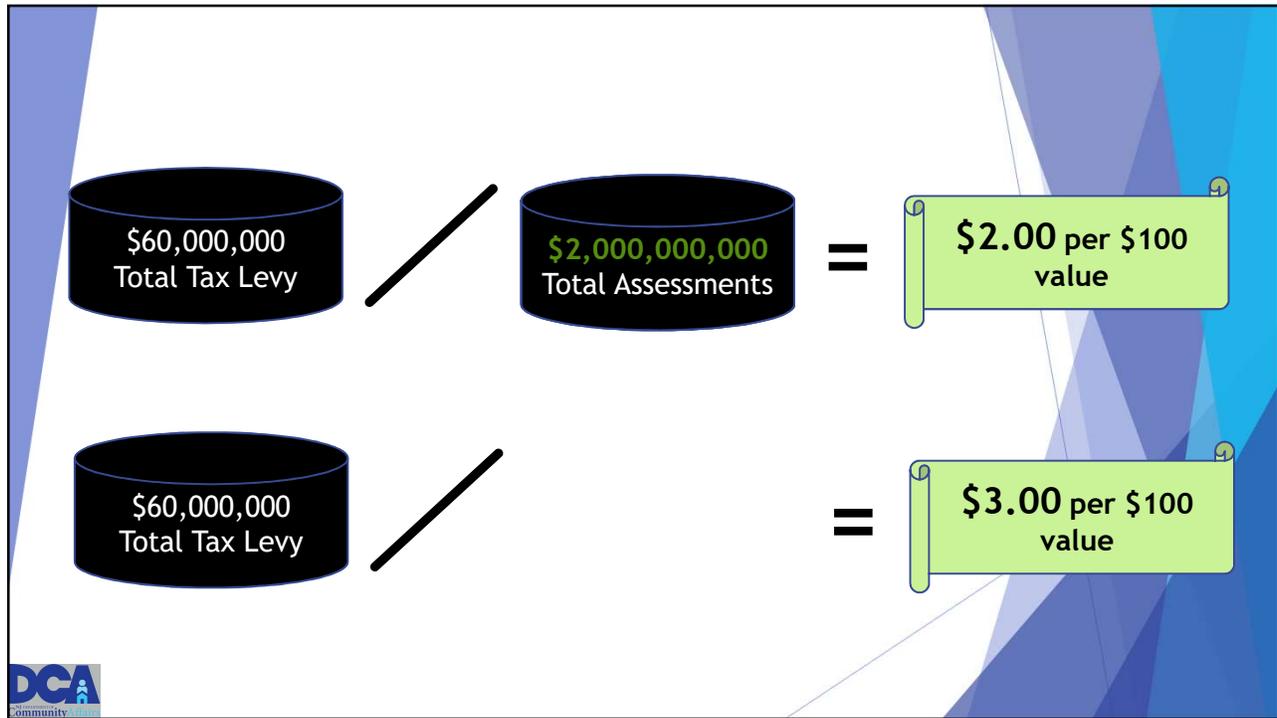
GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2016
		2017	2016	
Summary of Revenues	xxxxxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, # 1)	08-101			
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, # 2)	08-102			
3. Miscellaneous Revenues:	xxxxxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001			
Total Section B: State Aid Without Offsetting Appropriations	09-001			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Shared Service Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
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Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004			
Total Miscellaneous Revenues	13-089			
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6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190			XXXXXXXXXX
b) Addition to Local School District Tax	17-191			XXXXXXXXXX
b) Minimum Library Tax	17-192			XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	40002-00			
7. Total General Revenues	40000-00			

Sheet 11









CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2016	
		for 2017	for 2016	for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00						
	xxxxxxx						
(a) Operations - Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	xxxxxxx						
Uniform Construction Code	xxxxxxx						
Shared Service Agreements	xxxxxxx						
Additional Appropriations Offset by Revs.	xxxxxxx						
Public & Private Progs Offset by Revs.	xxxxxxx						
Total Operations - Excluded from "CAPS"	60023-00						
(C) Capital Improvements	60002-77						
(D) Municipal Debt Service	60003-00						xxxxxxxxxxx
(E) Deferred Charges - Excluded from "CAPS"	xxxxxxx						
(F) Judgements	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local District School Purposes	60008-00						xxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxx			xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899			xxxxxxxxxxx			xxxxxxxxxxx
Total General Appropriations	30000-00						



CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2016	
		for 2017	for 2016	for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
Administrative & Executive							
Salaries and Wages	20-100-1						
Other Expenses	20-100-2						
Human Resources							
Salaries and Wages	20-105-1						
Other Expenses	20-105-2						
Information Technology							
Salaries and Wages	20-140-1						
Other Expenses	20-140-2						
Township Clerk							
Salaries and Wages	20-120-1						
Other Expenses	20-120-2						
Financial Administration							
Salaries & Wages	20-130-1						
Other Expenses	20-130-2						
Audit Services							
Other Expenses	20-135-2						

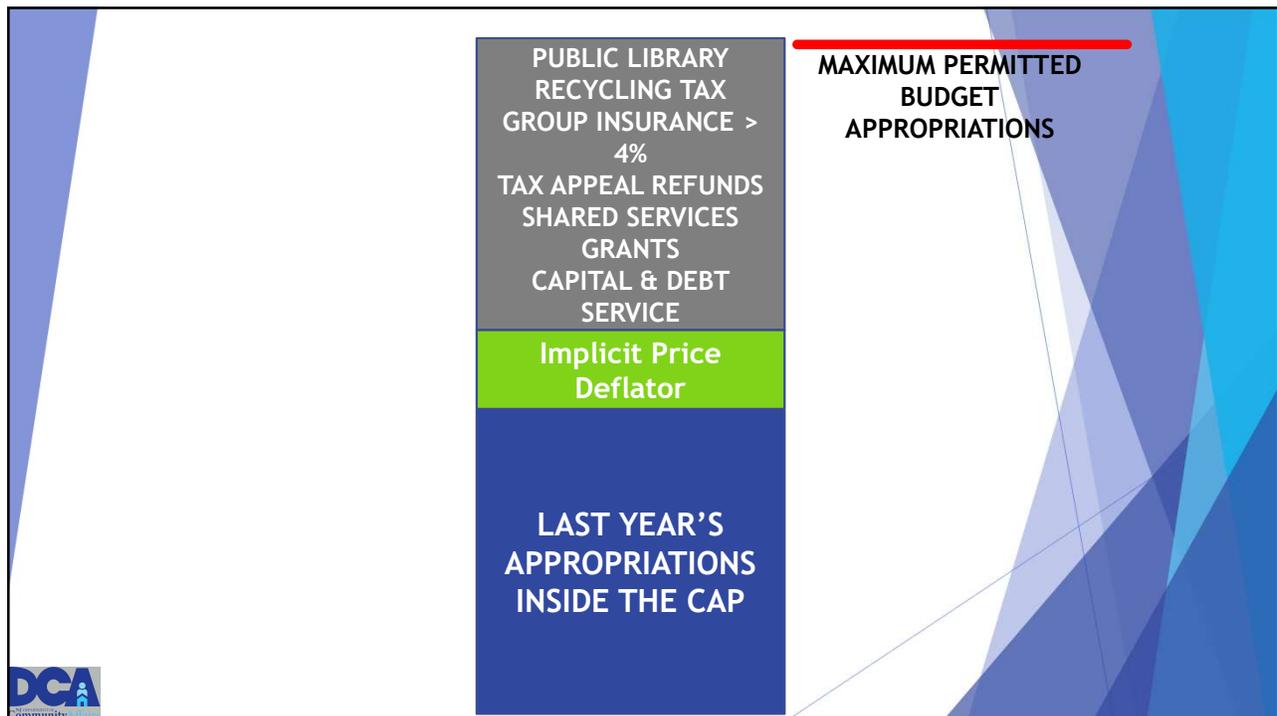


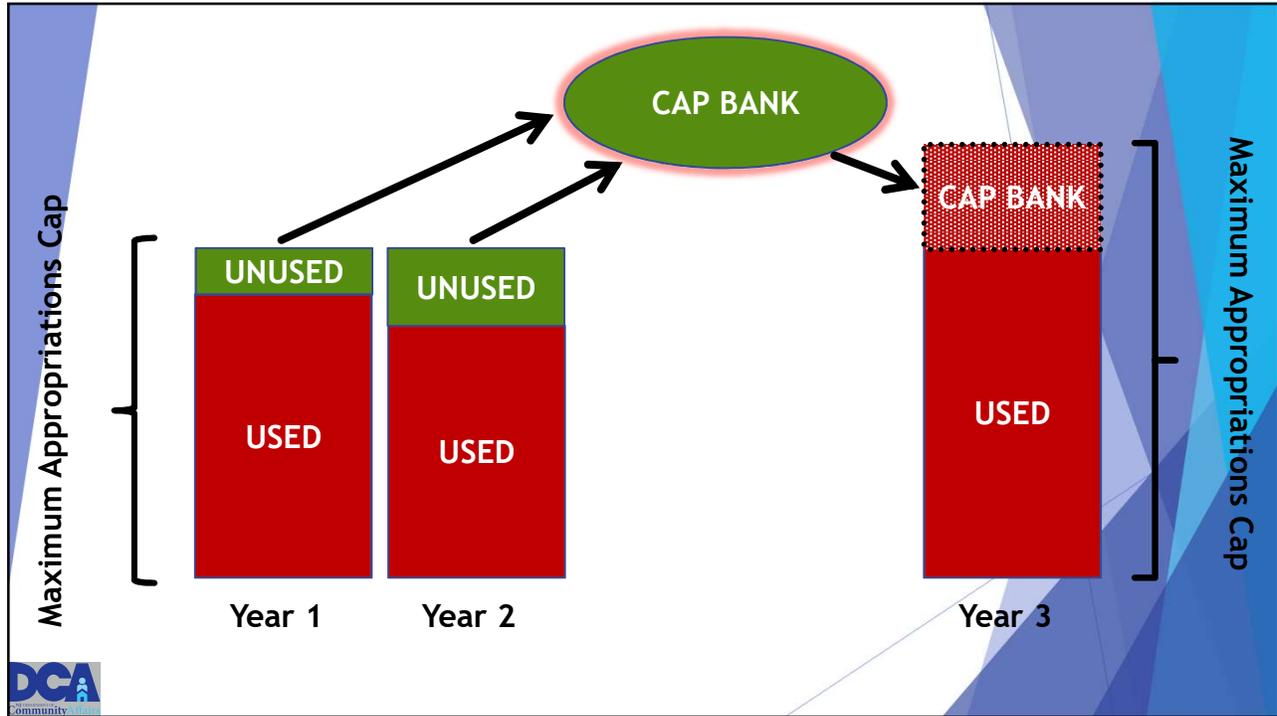
CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2016	
		for 2017	for 2016	for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Employees' Retirement System	36-471						
Social Security System (O.A.S.I.)	36-472						
Consolidated Police and Firemen's Pension	36-474						
Police and Firemen's Retirement System	36-475						
Defined Contribution Retirement Plan	36-476						
Public Employees' Retirement - ERI							
Police and Firemen's Retirement - ERI							
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	30004-00						
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00						



CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2016	
		for 2017	for 2016	for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00						
(a) Operations - Excluded from "CAPS"	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Other Operations	xxxxxx						
Uniform Construction Code	xxxxxx						
Shared Service Agreements	xxxxxx						
Additional Appropriations Offset by Revs.	xxxxxx						
Public & Private Progs Offset by Revs.	xxxxxx						
Total Operations - Excluded from "CAPS"	60023-00						
(C) Capital Improvements	60002-77						
(D) Municipal Debt Service	60003-00						xxxxxxxxxxx
(E) Deferred Charges - Excluded from "CAPS"	xxxxxx						
(F) Judgements	37-480			xxxxxxxxxxx			xxxxxxxxxxx
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local District School Purposes	60008-00						xxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxx			xxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899			xxxxxxxxxxx			xxxxxxxxxxx
Total General Appropriations	30000-00						







DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2016
		2017	2016	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Water Utility Capital Surplus	08-506			
Reserve to Pay Debt Service	08-507			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Utility Revenues	91107-00	-	-	-

*Note: Use pages 30,31and 32 for water utility only.
All other utilities use sheets 33, 34 and 35.

Sheet 31

DCA Community logo is present in the bottom left corner.

DEDICATED WATER UTILITY BUDGET - (continued) * Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2016	
		for 2017	for 2016	for 2016 By Emergency Appropriation	Total for 2016 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payment On Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
Water Supply Loan Repayment	55-525						xxxxxxxxxxx


Sheet 32

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2016
	2017	2016	
Assessment Cash			
Deficit (General Budget)			
Total Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2016 Paid or Charged
	2017	2016	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total Assessment Appropriations			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	Anticipated		Realized in Cash in 2016
	2017	2016	
Assessment Cash			
Deficit Water Utility Budget			
Total Water Utility Assessment Revenues			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	Appropriated		Expended 2016 Paid or Charged
	2017	2016	
Payment of Bond Principal			
Payment of Bond Anticipation Notes			
Total Water Utility Assessment Appropriations			


Sheet 37

SECTION 2 - UPON ADOPTION FOR YEAR 2017
(Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be It Resolved by the _____ of the _____, County of _____, that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) _____ (Item 2 below) for municipal purposes, and
- (b) _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) _____ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) _____ Minimum Library Levy

Abstained

RECORDED VOTE
(Insert last name)

Ayes

Nays

Absent

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2017. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as

1. General Revenues

Surplus Anticipated	08-100	\$0.00
Miscellaneous Revenues Anticipated	40004-10	0.00
Receipts from Delinquent Taxes	15-499	0.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	0.00
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICT ONLY:		
Item 6, Sheet 41	07-195	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	0.00
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
4. To Be Added to the Certificate for Amount to be Raised by Taxation for Schools in Type II School Districts Only: Item 6(b), Sheet 11 (N.J.S. 18A:9-3)	07-191	0.00
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY		0.00
Total Revenues	40000-10	\$0.00



Sheet 41

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	xxxxxxx	xxxxxxxxxxxxxxxx
Within "CAPS"	xxxxxxx	xxxxxxxxxxxxxxxx
(a&b) Operations Including Contingent		
(e) Deferred Charges and Statutory Expenditures - Municipal		
(g) Cash Deficit		
Excluded from "CAPS"	xxxxxxx	xxxxxxxxxxxxxxxx
(a) Operations - Total Operations Excluded from "CAPS"		
(c) Capital Improvements		
(d) Municipal Debt Service		
(e) Deferred Charges - Municipal		
(f) Judgements		
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		
(g) Cash Deficit		
(k) For Local District School Purposes		
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)		
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)		
Total Appropriations		

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2017. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2017 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2017, _____, Clerk



Sheet 42

COUNTY/MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in	APPROPRIATIONS	Appropriated		Expended 2016	
		2017	2016	Cash in 2016		for 2017	for 2016	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation	xxxxxx	xxxxxx	xxxxxx	xxxxxx
					Salaries & Wages				
					Other Expenses				
Interest Income	54-113				Maintenance of Lands for Recreation and Conservation	xxxxxx	xxxxxx	xxxxxx	xxxxxx
					Salaries & Wages				
					Other Expenses				
Reserve Funds:					Historic Preservation	xxxxxx	xxxxxx	xxxxxx	xxxxxx
					Salaries & Wages				
					Other Expenses				
					Acquisition of lands for Recreation and Conservation				
					Acquisition of Farmland				
					Down Payment on Improvements				
					Debt Service	xxxxxx	xxxxxx	xxxxxx	xxxxxx
					Payment of Bond Principal				xxxxxx
					Payment of Bond Anticipation Notes and Capital Notes				xxxxxx
					Interest on Bonds				xxxxxx
					Interest on Notes				xxxxxx
					Reserve for Future Use				
Total Trust Fund Revenues:	54-299				Total Trust Fund Appropriations				

Summary of Program	
Year Referendum Passed/Implemented:	\$ _____
Rate Assessed:	\$ _____
Total Receipts to date:	\$ _____
Total Expended to date:	\$ _____
Total Acreage Preserved to date:	_____ (Acres)
Recreation land preserved in 2015:	_____ (Acres)
Farmland preserved in 2015:	_____



Sheet 43

Annual List of Change Orders Approved Pursuant to N.J.A.C 5:30-11

Contracting Unit : _____ Year Ending: _____

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

- 1.
- 2.
- 3.
- 4.

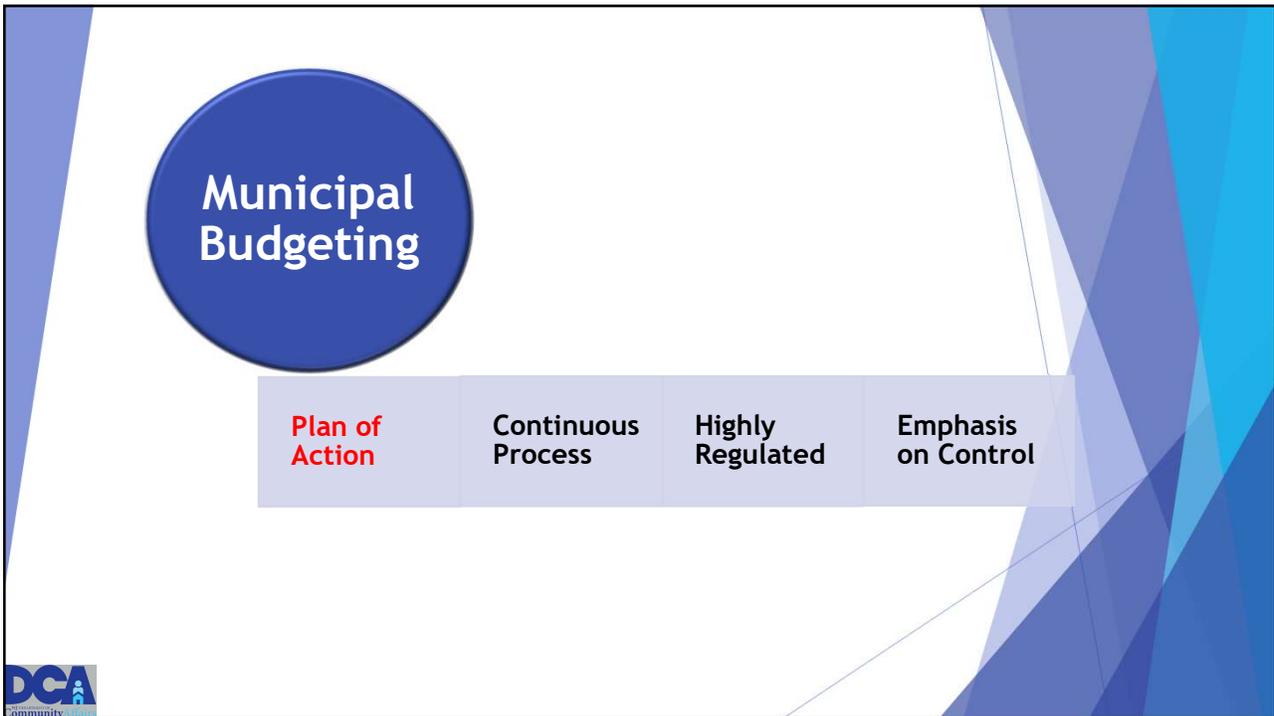
For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)
 If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

_____ Date

_____ Clerk of the Governing Body



Sheet 44



Municipal Budgeting

Plan of Action	Continuous Process	Highly Regulated	Emphasis on Control
----------------	---------------------------	------------------	---------------------

DCA Community

This slide features a blue circle with the text 'Municipal Budgeting'. Below it is a horizontal bar divided into four segments: 'Plan of Action', 'Continuous Process' (highlighted in red), 'Highly Regulated', and 'Emphasis on Control'. The DCA Community logo is in the bottom left corner.

Municipal Budgeting

Plan of Action	Continuous Process	Highly Regulated	Emphasis on Control
----------------	--------------------	-------------------------	---------------------

DCA Community

This slide features a blue circle with the text 'Municipal Budgeting'. Below it is a horizontal bar divided into four segments: 'Plan of Action', 'Continuous Process', 'Highly Regulated' (highlighted in red), and 'Emphasis on Control'. The DCA Community logo is in the bottom left corner.

Municipal Budgeting

Plan of Action	Continuous Process	Highly Regulated	Emphasis on Control
----------------	--------------------	------------------	----------------------------



Thank you!

DIVISION OF LOCAL GOVERNMENT SERVICES

