

LFN 2014-11

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Local Finance Notice

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Distribution

Chief Financial Officers

Electronic Filing Instructions: Insertion of Special Items of Revenues and Appropriations Pursuant to N.J.S.A. 40A:4-87

The Division continues to review its forms and work-flow processes; facilitating efficiency plus enhancing transparency by utilizing available technology. As part of this review, we have developed an electronic filing process for N.J.S.A. 40A:4-87 Insertion of Special Items of Revenues and Appropriations resolutions.

For the benefit of Municipalities and Counties, you will no longer be required to mail resolutions or forms for approval to the Director. Approvals will be expedited via an e-mail response, and reports will be generated and updated on the Division website immediately. The electronic filing form for Insertion of Special Items of Revenues and Appropriations (Ch. 159) can be found on the Division's web site under the DLGS Municipal and County Budget section at:

http://www.state.nj.us/dca/divisions/dlgs/resources/fiscal_docs/bud_forms/159electronic.xlsm.

The electronic submittal form should be accessed from the Division web site because the form will most likely be modified from time to time due to updates, new grants, fixes or other enhancements. Municipalities and Counties may no longer submit other versions of this form and must make sure to use the most current version in future years. The following steps should be followed:

- Before entering data on these forms you must enable macros in your version of Excel by clicking on the button at the top of the page. This will allow certain steps to be run in the background. For the most part, the balance of the data entry is the same as it has been in the past.
- You must select the Municipal or County unit from the drop down list.
- Enter the resolution date and number. This is the most critical step as the resolution number will determine the file name.
- Select the year type Calendar, State Fiscal or Transitional Year (it has been preset for calendar year) and enter the year for which the Ch. 159 Resolution was approved.

- Proceed to “Revenue” and choose a source from the drop down list by clicking on the drop down arrow. If source is not available on the list then select “Miscellaneous” and write source on the “Description” Line. After selecting the revenue source, proceed to select the “Appropriation” which should be the name of the program or grant (i.e. Click It or Ticket, Clean Communities, Recycling Tonnage etc.) by clicking on the drop down arrow. As with revenue sources, if the program or grant is not listed then select “Miscellaneous” and write program name in the “Description” line.
- If program requires a match (Cash) then enter the source of the match and amount. Please be advised that if grant requires a match and source is not listed then the Ch. 159 resolution will be denied by the Director.

The electronic submittal form can also be used for approval of title N.J.S.A. 40A:4-85 Change of Title and Text resolutions. Title N.J.S.A. 40A:4-85 is where the director may, at the request of the governing body make such correction of the title, text or amount of any item of appropriation appearing in the adopted budget only as shall be necessary to make said item of appropriation available for the specific purpose required by the local unit. There should be a “From” and “To” dollar amount and appropriation title entered for each appropriation that is being modified. The modifications to the appropriation amounts should balance so that there is a -0- change to the total budget.

We will no longer accept paper versions of the resolutions or forms. Therefore, we must now require an electronic signature. Be aware that electronic signatures are legally binding. The CFO must be the person to check the certification box and submit the document from his/her email address. The email address will serve to verify the identity of the person submitting the document. As such, we prefer that the CFO use his/her official government assigned email account. We will, however, accept transmissions from private email accounts where the identity can be verified.

Before submitting the forms you must place a check mark in the certification box (click with mouse). This is a required certification and is handled in the same manner as most internet transactions. Then enter the personal information for the Clerk and Chief Financial Officer (name, title, e-mail address and telephone). After completing the form please find the “Email” button at the top left hand corner of the form. If your e-mail account is MS Outlook then select the first button, if not MS Outlook then select the button below it. When that button is selected an email will be created that must be sent to the Division. If using MS Outlook, the Ch.159 form Excel file will be attached. Otherwise, you may be required to attach your Ch. 159 form to your email. Simply send that email and your Ch. 159 form will be filed.

Subject line of your emails should only contain the file name of the Ch. 159 resolution. Your Ch.159 file name can be found in cell N2 of your spreadsheet (for example 0001_159_11-06-2014_1234.xlsm). The first four digits is your muni code, the second three digits refers to the file type (159), next is the date of the resolution, and lastly is your resolution number. The end of the file is the file extension type of the Excel document, which should be an XLSM type, indicating that it is a macro-enabled file.

You may also attach the Resolution and back-up documentation if the insertion of special item of revenue is for a non-state or federal program. If the automated submit button does not respond to your version of the spreadsheet or email software you will need to save and send your Ch.159

form in the same manner as you have submitted your levy cap workbooks in the past. At the top left corner of the form is the proper file name. Include this file as an email attachment and send to 159_lgs@dca.state.nj.us.

Resolution file names should follow this example, 0001_87r_11-06-2014_1234-1.pdf. The first four digits is your muni code, the second three digits refers to the file type (87r), next is the date of the resolution, and lastly is your resolution number. Add a -1,-2,-3 after the resolution number to indicate additional documents you wish to add. The end of the file is the file extension type, such as, .pdf. We will accept most standard styles of files (Doc, pdf, xls, xlsx). If you have a different type of file, please call to find out if it is acceptable prior to emailing it in order to avoid a delay in the process.

An approval email will be returned to you after submitting your Ch.159 form. If Ch. 159 forms are denied then you will also receive an e-mail stating as to why it was denied. In such instances you may be asked for additional documentation such as an award letter, copy of checks etc. This email will verify that your document has been filed with the Division. A report will also be generated as another form of confirmation. Dates are also very easily verified in an automated process so please make sure that the Ch. 159 resolutions are adopted after the budget adoption date.

All previously submitted paper Ch. 159 certification forms, resolutions and documentation must be re-submitted through the electronic submission process so that we have one complete file.

Any questions should be directed to -

Mark Brodowski (technology issues) 609-633-2504 Mark.Brodowski@dca.state.nj.us

Jorge Carmona (accounting content issues) at 609-292-1430 jorge.carmona@dca.state.nj.us

Approved: Thomas H. Neff, Director