

DEDICATION BY RIDERS

For Municipalities and Counties

AUTHORITY: N.J.S.A. 40A:4-39 Dedication by Rider

a. In the budget of any local unit, dedicated revenues anticipated during the fiscal year from any dog tax, dog license, solid fuel license, sinking fund for term bonds, bequests, federal grant, motor vehicle fine dedicated to road repairs, relocation costs deposited into a revolving relocation assistance fund established pursuant to section 2 of P.L. 1987, c98 (C. 20:4-4.1a) and, subject to the prior written consent of the director, other items of like character when the revenue is not subject to reasonably accurate estimate in advance, may be included in said budget by annexing to said budget a statement in substantially the following form:

“The dedicated revenues anticipated during the year 20__ from (here insert one or more of the sources above, as the case may be) are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirements.”

b. Dedicated revenues included in accordance with this section shall be available for expenditure by the local unit as and when received in cash during the fiscal year. The inclusion of such dedicated revenues shall be subject to the approval of the director, who may require such explanatory statements or data in connection therewith as he deems advisable for the information and protection of the public.

PROCEDURE:

The resolution must provide that the revenue is dedicated under the provisions of N.J.S.A. 40A:4-39, specifically addressing that it is required by law to be applied to a specific purpose. The Deputy Attorney General has advised that the courts have indicated that revenue dedication is an affirmative legislative act; thus specific enabling legislation must be provided for in the resolution. **A local ordinance, by itself, does not satisfy the above requirement.**

The resolution must clearly state that the revenues are not subject to accurate estimate in advance; if they are, they should be anticipated in the regular budget, pursuant to N.J.S.A. 40A:4-36.

The resolution must show the governing body’s vote and be manually certified and sealed by the clerk, in his/her own handwriting.

If parts of paragraph 1 and 2 of the above matter are unclear, an explanation from the local government or a legal opinion from the local unit’s attorney may be required. If the resolution does not satisfy all the above criteria, the Director may deny the resolution.

**Sample Resolution
Dedication by Rider**

**(Insert name of governmental unit) of (Insert name of county)
Resolution Number**

A RESOLUTION REQUESTING PERMISSION FOR THE DEDICATION
BY RIDER FOR **(INSERT NAME/TYPE OF TRUST FUND)**
REQUIRED BY **(INSERT STATUTORY AUTHORITY)***

WHEREAS, permission is required of the Director of the Division of Local Government Services for approval as a dedication by rider of revenues received by a municipality when the revenue is not subject to reasonably accurate estimates in advance; and'

WHEREAS, insert **statutory authority** provides for receipt of **insert source of funds** by the municipality to provide for the operating costs to administer this act; and,

WHEREAS, N.J.S.A. 40A:4-39 provides the dedicated revenues anticipated from the **insert name/type of trust fund** are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement:

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the **insert type of governmental unit** of **insert name of governmental unit**, County **of insert name of county**, New Jersey as follows:

1. The Governing Body does hereby request permission of the Director of the Division of Local Government Services to pay expenditures of the **insert name/type of trust fund and statutory authority**.
2. The Clerk of the **insert name of governmental unit**, County of **insert county name** is hereby directed to forward two certified copies of this Resolution to the Director of the Division of Local Government Services.

Adopted this ____ day of _____, 20__ and
certified as a true copy of an original.

Municipal Clerk

- Resolution MUST include reference to enabling resolution.

COMMONLY APPROVED DEDICATION BY RIDER LISTING

Abandoned & Vacant Property Code Enforcement NJSA 40:48-2.12s

(Abandoned Property Maintenance) Emergency Demolition Fund NJSA 40:48-2.5b

Accumulated Absences Liability Trust Fund (NJAC 5:30-15)

Affordable Housing Trust Fund (NJSA40A: 12A-3 et seq.)

Animal Control Fees

Attorney Identification Program (NJSA 40A: 4-22.2) County

Board of Recreation Commission (NJS 40:12-1 et seq.)

Commodity Resale System (NJAC 5:34-7.17)

Developer's Escrow Fund (NJS 40:55D-53.1)

Developers Fees – Housing Trust Funds (PL 1985 c.222 and NJS 52:27D-320)

Disposal of Forfeited Property (NJS 2C:64-6)

Donations – Acceptance of Bequests and Gifts (NJS 40A:5-29) Must indicate specific use of funds.

Electronic Receipts Fees (NJAC 5:30-9)

Homeless Trust Fund (NJS 22A:4-17) County

Joint Insurance Refunds (PL 1996, c. 113 and NJS 40A: 10-36.2)

Mobile video recording systems NJSA 39:4-50(h)(3)(i)

Municipal Alliance on Alcohol and Drug Abuse (NJS 40A:5-29 Program Contributions)

Municipal Public Defender (PL 1997, Chapter 256; NJS 2B:12-28)

Older Americans Act – Program Contributions (NJSA 40A:5-29)

Open Space Recreation and Farmland and Historic Preservation Trust Fund (NJS 40:12-15.2)

Outside Employment of Off-Duty Municipal Officers LFN 2000-14

Parking Offenses Adjudication Act (NJS 39:4-139.9)

Personal Attendant Services Program – Cost Share Collection (NJSA 30:4G-13 et seq.)

COMMONLY APPROVED DEDICATION BY RIDER LISTING

Recreation Trust - Fee Programs (PL 1999, Chapter 292 and NJS 40:48-2.56)

Recycling Program (PL 1981 Chapter 278 amended by PL 1987, Chapter 102)

Sanitary Landfill Facilities Closure and Contingency Fund NJS 13:1A, NJAC 7:26-2A.9g

Self-Insurance Program (NJS 40A:10-1 et seq.)

Storm Recovery trust Fund (PL2013, c.271 and NJS 40A: 4-62.1)

Subscription Busing Trust Fund (NJSA 18A:39-1.2)

Tourism Improvement and Development District Act Fees (PL 1992, Chapter 165)

Unemployment Compensation Insurance

Uniform Construction Code Enforcement Fees (Regular) [NJS 52:27D-124e et seq.]

Uniform Construction Code Enforcement (Third Party) [NJS 52:27D-119 et seq.]

Uniform Fire Safety Act Penalty Moneys (NJS 52:27D-192 et seq.)

Workmen's Compensation Insurance Fund (NJS 40A:10-13)