



Top Five Things to Know About: Budget Process

1. Temporary and Emergency Temporary Appropriations

- Temporary Budget is adopted within the first 30 days of the fiscal year
- Temporary Budget is for the first three months of the fiscal year
- Beyond temporary budget, an Emergency Temporary Appropriation must be adopted by resolution
- Temporary Budget is simple majority vote
- Emergency Temporary Appropriation is 2/3 vote of full membership

2. Procedures for Adoption of the Budget

- Introduction and approval
- Public Advertising
- Public Hearing
- Amendments and Public Hearing (required)
- Adoption

3. Local Examination (if permitted under N.J.A.C. 5:30-7)

- Governing body and CFO assume responsibility of the Director in approving the budget
- CFO must certify and the governing body must adopt a resolution certifying that the budget complies with all relevant statutes
- Governing body may request by resolution the Division to examine the budget prior to the introduction of the budget

4. Budget Amendments after Budget Adoption

- Chapter 159
- Change Title & Text
- Emergencies
- Dedication by Rider
- Transfers

5. Budget Administration

- Review monthly budget reports

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