

## [N.J.A.C. 5:30-8.1](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

### ***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

## **§ 5:30-8.1 Electronic data processing systems for financial, revenue, and property tax accounting**

---

(a) Local units utilizing electronic data processing systems or services for financial, payroll, revenue, or property tax accounting, and equipment used for cash receipting purposes, are subject to the following provisions:

1. Local units procuring or upgrading systems or services shall ensure that they meet the following requirements:
  - i. Transaction recording and reporting elements shall provide audit trails and reports that meet generally accepted government accounting standards, requirements of audit, all relevant provisions of the Local Fiscal Affairs Law ([N.J.S.A. 40A:5-1](#) et seq.), and rules promulgated by the Local Finance Board and the Director of the Division of Local Government Services.
  - ii. For property tax accounting systems, the vendor or system owner, and the local unit's certified tax collector, shall certify that they have tested and found that any automated calculation of interest or penalty meets the appropriate requirements of [N.J.S.A. 54:4-1](#) et seq. and any local ordinance or resolution related thereto.
  - iii. For revenue accounting systems, the vendor or system owner, and the local unit chief financial officer, shall certify that they have tested and found that any automated calculation of billing, amount due, interest, or penalty meets the requirements of any statute or local unit ordinance or resolution for those revenues maintained by the system.
2. Each local unit shall adopt and maintain appropriate internal control practices related to password or other security controls to ensure integrity of transactions, creating and maintaining back-up files, and documentation of system operations.
3. The requirements of this section shall be subject to review by the local unit auditor as part of the annual review of internal controls.

## **History**

---

### **HISTORY:**

Repealed by R.1979 d.16, effective January 17, 1979.

See: 10 N.J.R. 529(a), 11 N.J.R. 59(a).

Text on uniform systems of accounting repealed.

Recodified by R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Text on mechanical and data processing accounting recodified from 8.6.

§ 5:30-8.1 Electronic data processing systems for financial, revenue, and property tax accounting

Repeal and New Rule, R.1998 d.307, effective June 15, 1998.

See: [30 N.J.R. 1123\(a\)](#), [30 N.J.R. 2204\(b\)](#).

Section was "Mechanical and data processing accounting".

Amended by R.2023 d.094, effective August 7, 2023.

See: [55 N.J.R. 256\(a\)](#), [55 N.J.R. 1690\(a\)](#).

Rewrote the section.

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

---

End of Document

## [N.J.A.C. 5:30-8.2](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

### ***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

## **§ 5:30-8.2 Recommended surety bond coverage for chief financial officers**

**(a)** Local units shall provide a fidelity bond with faithful performance coverage for the chief financial officer or other individual holding overall management responsibility for the local unit's finances. If coverage is being provided pursuant to the local unit's blanket fidelity bond, coverage pursuant to the blanket bond for the chief financial officer or other individual holding overall management responsibility for the local unit's finances shall be subject to the application of individual rating criteria and underwriting standards that consider the risk and potential liability presented by the individuals covered by the blanket bond as if the individuals were covered by an individual bond.

**(b)** As of January 1, 2024, the following schedule shall serve as the minimum basis for the bond amount:

**1.** The exposure index from which the amount of the bond is calculated, is at least 10 percent of the total revenues of the local unit, including, but not limited to:

- i.** "Pass through" revenues, such as property tax levies for municipalities;
- ii.** Current, trust, capital, and utility funds for municipalities or counties;
- iii.** Grants;
- iv.** Revenues from payments in lieu of property taxes (PILOTs);
- v.** All taxes other than property taxes collected by the municipality; and
- vi.** General and special purposes funds for each enterprise of an authority.

Exposure Index	Minimum Bond Amount
0-25,000	15,000-25,000
25,000-125,000	25,000-50,000
125,000-250,000	50,000-75,000
250,000-500,000	75,000-100,000
500,000-750,000	100,000-125,000
750,000-1,000,000	125,000-150,000
1,000,000-1,375,000	150,000-175,000
1,375,000-1,750,000	175,000-200,000
1,750,000-2,125,000	200,000-225,000
2,125,000-2,500,000	225,000-250,000
2,500,000-3,325,000	250,000-300,000
3,325,000-4,175,000	300,000-350,000
4,175,000-5,000,000	350,000-400,000
5,000,000-6,075,000	400,000-450,000
6,075,000-7,150,000	450,000-500,000
7,150,000-9,275,000	500,000-600,000
9,275,000-11,425,000	600,000-700,000
11,425,000-15,000,000	700,000-800,000
15,000,000-20,000,000	800,000-900,000
20,000,000-25,000,000	900,000-1,000,000

## § 5:30-8.2 Recommended surety bond coverage for chief financial officers

25,000,000-50,000,000	1,000,000-1,250,000
50,000,000-87,500,000	1,250,000-1,500,000
87,500,000-125,000,000	1,500,000-1,750,000

## History

---

### HISTORY:

R.1977 d.81, eff. March 10, 1977.

See: 9 N.J.R. 165(a).

Repealed by R.1979 d.16, effective January 17, 1979.

See: 10 N.J.R. 529(a), 11 N.J.R. 59(a).

Text on rules and regulations repealed.

Recodified by R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Text on unbudgeted school aid refunds recodified from 8.9.

Repealed by R.1992 d.426, effective October 19, 1992.

See: 24 N.J.R. 2766(a), 24 N.J.R. 3723(c).

Text on unbudgeted school aid refunds per P.L. 1977 c.15 repealed.

New Rule, R.2004 d.353, effective September 20, 2004.

See: [36 N.J.R. 2607\(a\)](#), [36 N.J.R. 4297\(a\)](#).

Amended by R.2023 d.094, effective August 7, 2023.

See: [55 N.J.R. 256\(a\)](#), [55 N.J.R. 1690\(a\)](#).

Rewrote the section.

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

## [N.J.A.C. 5:30-8.3](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

### ***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

#### **§ 5:30-8.3 Minimum surety bond coverage for tax collectors**

(a) Each tax collector and collector of utility rents shall be bonded with a surety bond, calculated as follows:

1. The minimum requirement for the surety bond of each tax collector shall be such percentage of the preceding year's tax duplicate for all tax levies as is required by the schedule set forth in this subsection, along with such percentage of the following revenues collected by the tax collector in the preceding year:

- i. Payments in lieu of taxes (PILOTs), if collected by the tax collector;
- ii. Local assessments; and
- iii. Any other revenues collected by the tax collector.

2. The minimum requirement for the surety bond of each collector of utility rents shall be such percentage of the preceding year's utility charges as is required by the schedule set forth in this subsection.

**3. Tax Levy or Utility Charges Minimum Bond Required**

Up to \$ 100,000	25% of the Levy
\$ 100,000 to \$ 250,000	\$ 25,000 + 8% of all over \$ 100,000
\$ 250,000 to \$ 500,000	\$ 37,000 + 6% of all over \$ 250,000
\$ 500,000 to \$ 750,000	\$ 52,000 + 4% of all over \$ 500,000
\$ 750,000 to \$ 1,000,000	\$ 62,000 + 2% of all over \$ 750,000
\$ 1,000,000 to \$ 2,000,000	\$ 67,000 + 1% of all over \$ 1,000,000
\$ 2,000,000 to \$ 5,000,000	\$ 77,000 + 1/2 % of all over \$ 2,000,000
\$ 5,000,000 and upwards	\$ 92,000 + 1/4 % of all over \$ 5,000,000

4. Local units are encouraged to utilize the following recommended amounts in lieu of the minimum amounts in order to provide a higher level of security of public funds:

Up to \$ 200,000	25% of the Levy
\$ 200,000 to \$ 350,000	\$ 50,000 + 8% of all over \$ 200,000
\$ 350,000 to \$ 500,000	\$ 62,000 + 6% of all over \$ 350,000
\$ 500,000 to \$ 1,000,000	\$ 71,000 + 4% of all over \$ 500,000
\$ 1,000,000 to \$ 2,500,000	\$ 91,000 + 2% of all over \$ 1,000,000
\$ 2,500,000 to \$ 5,000,000	\$ 121,000 + 1% of all over \$ 2,500,000
\$ 5,000,000 and upwards	\$ 146,000 + 1/2 % of all over \$ 5,000,000

(b) The following additional provisions shall apply to such surety bonds:

- 1. In fixing such minimum bond, the nearest even \$ 1,000 shall be used.
- 2. When the collector of taxes and the collector of utility charges is the same person, the minimum surety bond coverage shall be computed separately. The required amounts shall be combined in a single surety bond.

## § 5:30-8.3 Minimum surety bond coverage for tax collectors

3. The minimum coverage arrived at by use of the foregoing schedule shall be an overall minimum amount where there is more than one person in the office. The several persons handling funds should be bonded in accordance with their responsibility.
4. In any case where a municipality desires to substitute for the foregoing method any other method which it deems satisfactory and which complies with the provisions of the existing statutes, such substituted procedure, shall, if approved by the Local Finance Board, be deemed to comply with this chapter.
5. If coverage is being provided pursuant to the local unit's blanket fidelity bond, coverage under the blanket bond for the tax collector and collector of utility charges shall be subject to the application of individual rating criteria and underwriting standards that consider the risk and potential liability presented by the individuals covered by the blanket bond as if the individuals were covered by an individual bond.

## History

---

### HISTORY:

Repealed by R.1979 d.16, effective January 17, 1979.

See: 10 N.J.R. 529(a), 11 N.J.R. 59(a).

Text on books and forms repealed.

New Rule R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Amended by R.1998 d.307, effective June 15, 1998.

See: [30 N.J.R. 1123\(a\)](#), [30 N.J.R. 2204\(b\)](#).

Rewrote the section.

Amended by R.2023 d.094, effective August 7, 2023.

See: [55 N.J.R. 256\(a\)](#), [55 N.J.R. 1690\(a\)](#).

Rewrote (a)1 and added (b)5.

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

## [N.J.A.C. 5:30-8.4](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

### ***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

#### **§ 5:30-8.4 Minimum surety bond requirements for municipal courts**

**(a)** Every municipal court judge and municipal court administrator shall be bonded with a surety bond in a minimum amount in accordance with the following schedule:

Total Annual Receipts	Minimum Bond Required
\$ 1 to \$ 5,000	\$ 2,000
\$ 5,000 to \$ 10,000	\$ 2,000 + 30% of all over \$ 5,000
\$ 10,000 to \$ 20,000	\$ 3,500 + 25% of all over \$ 10,000
\$ 20,000 to \$ 50,000	\$ 6,000 + 15% of all over \$ 20,000
\$ 50,000 to \$ 100,000	\$ 10,500 + 12% of all over \$ 50,000
\$ 100,000 to \$ 200,000	\$ 16,500 + 8% of all over \$ 100,000
\$ 200,000 to \$ 500,000	\$ 24,500 + 5% of all over \$ 200,000
\$ 500,000 to \$ 1,000,000	\$ 39,500 + 2% of all over \$ 500,000
\$ 1,000,000 and up	\$ 49,500 + 1% of all over \$ 1,000,000

**(b)** Local units are encouraged to utilize the following recommended amounts in lieu of the minimum amount in order to provide a higher level of security of public funds.

\$ 1 to \$ 10,000	\$ 2,500
\$ 10,000 to \$ 25,000	\$ 2,500 + 30% of all over \$ 10,000
\$ 25,000 to \$ 50,000	\$ 5,500 + 25% of all over \$ 25,000
\$ 50,000 to \$ 100,000	\$ 11,750 + 15% of all over \$ 50,000
\$ 100,000 to \$ 200,000	\$ 19,250 + 12% of all over \$ 100,000
\$ 200,000 to \$ 500,000	\$ 31,250 + 8% of all over \$ 200,000
\$ 500,000 to \$ 1,000,000	\$ 47,250 + 5% of all over \$ 500,000
\$ 1,000,000 and up	\$ 72,250 + 2% of all over \$ 1,000,000

**(c)** The municipal judge and the municipal court administrator shall be bonded in such amount as may be deemed appropriate and adequate pursuant to the circumstances, the amount, including all assistants, to be not less than the minimum referred to at (a) above, and in every case where the minimum requirement applies, based on the volume of annual transactions, the municipal judge and the municipal court administrator shall be bonded in the amount of not less than \$ 1,000 each. If coverage is being provided pursuant to the local unit's blanket fidelity bond, coverage pursuant to the blanket bond for the municipal judge and the municipal court administrator shall be subject to the application of individual rating criteria and underwriting standards that consider the risk and potential liability presented by the individuals covered by the blanket bond as if the individuals were covered by an individual bond.

**(d)** In those cases where the minimum requirement, based on the volume of business of the Court, calls for an amount in excess of \$ 2,000, it may be appropriate to bond the municipal court judge and municipal court administrator, as the case may be, in an amount which shall be above the \$ 1,000 minimum required by statute to the nearest \$ 500.00 above said minimum.

## § 5:30-8.4 Minimum surety bond requirements for municipal courts

- (e) The municipal governing body may allocate the amount of the coverage as between the municipal judge, municipal court administrator, and other employees, in accordance with the financial responsibility of each officer with due regard to the \$ 1,000 minimum for each individual.
- (f) There shall be a recomputation as to the minimum bond requirement annually and if the bond presently in force is less than the minimum required by the above schedule, the bond shall be increased.
- (g) In all cases, however, a new bond shall be obtained at least every three years, coinciding with the term of office of the municipal court judge.

## History

---

### HISTORY:

Repealed by R.1979 d.16, effective January 17, 1979.

See: 10 N.J.R. 529(a), 11 N.J.R. 59(a).

Text on installation of systems repealed.

New Rule R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Amended by R.1998 d.307, effective June 15, 1998.

See: [30 N.J.R. 1123\(a\)](#), [30 N.J.R. 2204\(b\)](#).

Rewrote the section.

Amended by R.2023 d.094, effective August 7, 2023.

See: [55 N.J.R. 256\(a\)](#), [55 N.J.R. 1690\(a\)](#).

Rewrote (c).

NEW JERSEY ADMINISTRATIVE CODE  
Copyright © 2024 by the New Jersey Office of Administrative Law

## [N.J.A.C. 5:30-8.5](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

### **§ 5:30-8.5 Guidelines concerning receipt and custody of public funds**

---

(a) No officer of a local unit shall accept in receipt of the payment of any license, fee or other charge, a check in excess of the amount actually due.

(b) Under no circumstances shall said officer engage in the practice of cashing checks with public funds.

### **History**

---

#### **HISTORY:**

Repealed by R.1979 d.16, effective January 17, 1979.

See: 10 New Jersey Register 529(a), 11 New Jersey Register 59(a).

Text on instruction and consultation repealed.

New Rule R.1990 d.383, effective August 6, 1990.

See: 22 New Jersey Register 706(b), 22 New Jersey Register 2276(b).

Amended by R.1998 d.307, effective June 15, 1998.

See: [30 New Jersey Register 1123\(a\)](#), [30 New Jersey Register 2204\(b\)](#).

Deleted former (c).

Amended by R.2003 d.404, effective October 20, 2003.

See: [35 New Jersey Register 2427\(a\)](#), [35 New Jersey Register 4862\(b\)](#).

In (a), deleted "tax," preceding "license".

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

---

End of Document

## [N.J.A.C. 5:30-8.6](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

### **§ 5:30-8.6 Managing and accounting for outside employment of off-duty law enforcement officers**

---

(a) Each local unit that permits employment of off-duty law enforcement officers by outside entities or individuals shall adopt a formal policy relating to such employment. The policy shall provide for exercise of the local unit's authority to regulate outside employment of off-duty law enforcement officers and to set hourly compensation rates for law enforcement officers engaging in outside employment that is consistent with the Federal Fair Labor Standards Act (FLSA), [29 U.S.C. §§ 201](#) et seq., and other applicable laws, and any relevant provisions included in a collective negotiated agreement to which the local unit's law enforcement officers are subject. For purposes of this section, off-duty work or off-duty employment shall be work performed on behalf of an outside entity or individual performed outside of a law enforcement officer's regular shift or overtime.

(b) If an outside entity or individual utilizes off-duty law enforcement officers for police-related activities at assignments or projects, such as, but not limited to, security and traffic safety control, any payment by the outside entity or individual in connection therewith must be remitted directly to the local unit.

(c) Any rates or fees charged by a local unit for employment of off-duty law enforcement officers by outside entities or individuals shall be subject to the provisions of this section and incorporated into the local unit's formal policy regulating such off-duty employment. The rates or fees shall either be established by ordinance or resolution, as appropriate to the form of government, unless the hourly compensation paid to off-duty law enforcement officers is specified in a collective negotiated agreement. Such rates or fees shall not incorporate local unit costs other than those directly attributable to the provision of off-duty law enforcement officers for the project or event. Rates or fees charged by the municipality shall be itemized as follows:

1. Personnel;
2. Administrative;
3. Vehicle;
4. Equipment; and
5. Other costs.

(d) Subsection (c) above shall not be interpreted to require a local unit to charge a fee for each of the above categories. Charges for "Equipment" or "Other costs" shall be directly related to those goods or services not encompassed within the "Personnel," "Administrative," or "Vehicle" categories that are necessary for an off-duty law enforcement officer to effectively fulfill the duties of the off-duty employment; however, any costs relating to personnel, administration, vehicles, and equipment that are barred from being incorporated into the rate or fees charged for said categories pursuant to this section may not be included pursuant to the categories "Equipment" or "Other costs."

(e) Hourly compensation paid to off-duty law enforcement officers and payroll taxes attributable to the off-duty employment of law enforcement officers, along with any additional liability insurance that may be

## § 5:30-8.6 Managing and accounting for outside employment of off-duty law enforcement officers

required, are the only costs that may be charged as personnel-related costs. The cost of pension benefits, health benefits, and other fringe benefits that are part of base salary and employment shall be excluded from personnel costs charged to an outside entity or individual utilizing off-duty law enforcement officers for police-related activities.

- (f)** Administrative costs shall be limited to the scheduling of officers for off-duty employment, maintenance of time records, payroll processing, and billing.
1. If a third-party firm administers all, or a portion, of the contracting unit's program for off-duty employment of law enforcement officers, the contracting unit may only incorporate the amount billed by the third-party administrator for performing one or more of the above-referenced tasks.
  2. A contracting unit that directly administers all, or a portion, of a program for off-duty employment of law enforcement officers shall charge only up to the cost of hourly compensation for the lowest paid employee or employees that can efficiently perform the above-referenced tasks. Charges for staff may also include the prorated cost of payroll taxes and employer contribution toward worker's compensation insurance, pension benefits, health benefits, and other fringe benefits.
- (g)** Costs charged for use of a law enforcement vehicle shall not exceed the cost of operating the vehicle during the off-duty assignment, together with travel to and from the assignment. If the charge for use of a law enforcement vehicle exceeds the per-hour or per-mile rate, as applicable, established for police automobiles or motorcycles by the most recent Federal Emergency Management Agency's Schedule of Equipment Rates for reimbursement-eligible equipment costs pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, [42 U.S.C. §§ 5121](#), et seq., a written explanation and detailed calculation justifying the rate shall accompany the written itemized estimate issued pursuant to (h) below.
- (h)** In advance of the police-related activities being performed by the local unit's off-duty law enforcement officers, the outside entity or individual shall pay to the local unit the estimated cost of the police-related activities. The local unit shall issue a written itemized estimate to the outside entity or individual. Items charged pursuant to the "equipment" and "other costs" categories must be necessary to carry out the duties associated with the off-duty employment, and shall be specifically itemized and justified in the estimate. If a third-party firm administers the local unit's program pursuant to (f) above, the local unit may permit the third-party administrator to receive payment from the outside entity or individual in the amount of the written estimate, which the third-party administrator must pay over to the local unit in advance of the police-related activities being performed.
- (i)** If a contractor will be utilizing a local unit's off-duty law enforcement officers for purposes of traffic safety in performance of a contract awarded by the same local unit, the local unit may charge the cost of employing the off-duty law enforcement officers to the capital ordinance, grant, or other appropriation.
- (j)** A local unit shall establish a trust fund pursuant to [N.J.A.C. 5:30-3.3\(c\)](#)<sup>5</sup>, within which receipts from outside entities and individuals employing off-duty law enforcement officers charged by local units pursuant to (i) above, shall be deposited. Local units are not permitted to use "contra" accounting methods, where the local unit pays law enforcement officers for off-duty employment, along with any staff administering such employment, through the normal salary and wage budget line item and the funds paid by the outside entity or individual serve to reimburse the salary and wage budget line item.
- (k)** A local unit shall issue a written statement to the outside entity or individual no later than 30 days after the police-related activities were performed. The statement must show the law enforcement officers and vehicles assigned to the project, as well as itemized by the categories set forth at (c) above with a further breakdown of the component costs for each category. Any outstanding balance must be included with the statement, which shall also include any interest and penalties for which the outside entity or individual would be liable in the event of late payment.
- (l)** Outside entities and individuals employing off-duty law enforcement officers on a regular basis may be required to maintain a minimum balance in the trust fund equal to the average amount paid to assigned off-duty law enforcement officers within a specified time period, and the local unit may cease making off-duty law enforcement officers available for police-related activities until such time as the outside entity or

## § 5:30-8.6 Managing and accounting for outside employment of off-duty law enforcement officers

individual replenishes the minimum balance. In circumstances where the local unit is not requiring an outside entity or individual to maintain a minimum balance in the trust fund, any monies in the trust fund that exceed the cost of the police-related activities for an individual assignment or project shall be returned to the outside individual or entity within 30 days after conclusion of the assignment or project.

## History

---

### HISTORY:

Recodified by R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b).

Text on mechanical and data processing accounting recodified to 8.1.

New Rule R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Repealed by R.1998 d.307, effective June 15, 1998.

See: [30 N.J.R. 1123\(a\)](#), [30 N.J.R. 2204\(b\)](#).

Section was "Signatures on checks drawn upon the treasury of the local unit".

New Rule, R.2023 d.094, effective August 7, 2023.

See: [55 N.J.R. 256\(a\)](#), [55 N.J.R. 1690\(a\)](#).

Section was "Reserved".

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

## [N.J.A.C. 5:30-8.7](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

### **§ 5:30-8.7 Notice of occurrences**

---

It is the duty and responsibility of the chief financial officer to advise the Division of Local Government Services and the Department of Education, as appropriate, in any case where there might be a prospective default in the payment of principal or interest of any of the local unit's debt obligations.

### **History**

---

#### **HISTORY:**

Repealed by R.1990 d.383, effective August 6, 1990.

See: 22 New Jersey Register 706(b), 22 New Jersey Register 2276(b).

Text on tax bill receipting machine repealed.

New Rule R.1990 d.383, effective August 6, 1990.

See: 22 New Jersey Register 706(b), 22 New Jersey Register 2276(b).

Amended by R.1998 d.307, effective June 15, 1998.

See: [30 New Jersey Register 1123\(a\)](#), [30 New Jersey Register 2204\(b\)](#).

Rewrote the section.

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

## [N.J.A.C. 5:30-8.8](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

### **§ 5:30-8.8 Reporting requirements for long-term tax exemption projects**

(a) The annual financial statement required for municipalities by the Director pursuant to [N.J.S.A. 40A:5-12](#) shall include a schedule of "Long-Term Tax Exemption Projects." The schedule shall be subject to audit as part of the annual audit of the municipality performed pursuant to [N.J.S.A. 40A:5-4](#). The Director may require the schedule to be prepared and submitted on a computerized spreadsheet or through other computerized form or structure as the Director may specify, as well as, or in lieu of, a printed form.

(b) For each long-term tax exemption project, the schedule shall include the following information:

1. The name of the project;
2. The type of project;
3. An indication of whether the project is located in an approved redevelopment area;
4. An indication if the project is pursuant to an approved redevelopment plan;
5. The taxable value of the project;
6. The date of the financial agreement, date when the tax exemption commenced and the date when the exemption is scheduled to end;
7. The statutory basis for the exemption;
8. The basis for the calculation of the payment in lieu of taxation calculation;
9. For the fiscal year payment obligation represented by the Annual Financial Statement:
  - i. The full payment due under the agreement;
  - ii. The amount paid by the entity responsible for making the payment;
  - iii. The amounts, if any, paid to entities other than the municipality (that is, county, school district);
  - iv. For projects financed through Redevelopment Area Bonds or Revenue Allocation District bonds, the amount of payments pledged for debt service, any unpledged amount received by the municipality, amounts, if any, paid to entities other than the municipality, and any amount paid by the municipality from a debt reserve fund or remitted through a guarantee;
  - v. The net amount received by the municipality; and
  - vi. If no payment was required, the payment was not made, or a reduced payment was made, an explanation of the circumstances;
10. For such projects, indication if the required annual audit report was received from the urban renewal entity; and
11. Any other such information as the Director may determine necessary for a given project.

(c) The payment schedule of any project approved after September 21, 2009 shall be submitted to the Division of Local Government Services, pursuant to the filing requirements set forth at [N.J.S.A. 40A:5-12](#).

## § 5:30-8.8 Reporting requirements for long-term tax exemption projects

(d) For the purpose of this section, the term "project" means:

1. Any work or undertaking, as defined in the Long-Term Tax Exemption Law at N.J.S.A. 40A:20-3e, for which a tax exemption has been conveyed subject to a financial agreement between a municipality and an urban renewal entity;
2. A housing project financed by the New Jersey Housing and Mortgage Finance Agency, pursuant to [N.J.S.A. 55:14K-37](#);
3. Any work or undertaking involving the remediation of a "qualified real property" and the reuse of such properties for commercial, residential or other productive purposes, pursuant to the Environmental Opportunity Zone Act, N.J.S.A. 54:3-150 et seq.; or
4. Any work or undertaking as defined in the Redevelopment Area Bond Financing Law at [N.J.S.A. 40A:12A-64](#), or Revenue Allocation District Financing Act at [N.J.S.A. 52:27D-459](#) for which the municipality has entered into a financial agreement involving a payment in lieu of taxes or special assessment that is financed under those statutes.

## History

---

### HISTORY:

Repealed by R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Text on tax collector's course repealed.

New Rule R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Repealed by R.1998 d.307, effective June 15, 1998.

See: [30 N.J.R. 1123\(a\)](#), [30 N.J.R. 2204\(b\)](#).

Section was "Implementation of the Housing and Community Development Act of 1974".

New Rule, R.2009 d.279, effective September 21, 2009.

See: [40 N.J.R. 4656\(a\)](#), [41 N.J.R. 3407\(a\)](#).

Section was "Reserved".

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

## [N.J.A.C. 5:30-8.9](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

### **§ 5:30-8.9 Annual Financial Statement; reporting requirement for charitable funds**

---

(a) For a municipality's or county's current year property tax levy, the Annual Financial Statement shall report any charitable fund donations that are creditable toward the current year property tax levy as an offset to the same, including any spillover fund proceeds that may be credited toward the current year property tax levy. Pursuant to [N.J.A.C. 5:30-18.3](#), municipal or county charitable contributions shall be deposited into a dedicated trust fund without independent spending authority.

(b) For county and school district taxes payable by a municipality, the municipality's Annual Financial Statement shall reflect any offset resulting from a county or school district charitable fund, including any spillover fund proceeds.

### **History**

---

#### **HISTORY:**

Recodified by R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Text on unbudgeted school aid refunds recodified to 8.2.

New Rule R.1990 d.383, effective August 6, 1990.

See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Repealed by R.1998 d.307, effective June 15, 1998.

See: [30 N.J.R. 1123\(a\)](#), [30 N.J.R. 2204\(b\)](#).

Section was "Implementation of the Housing and Community Development Act of 1974; urban counties".

Special new rule, R.2018 d.188, effective September 21, 2018 (to expire June 28, 2019).

See: [50 N.J.R. 2247\(a\)](#).

Adopted concurrent new rule, R.2019 d.052, effective April 30, 2019.

See: [50 N.J.R. 2247\(a\)](#), [51 N.J.R. 828\(a\)](#).

Provisions of R.2018 d.188 adopted without change.

§ 5:30-8.9 Annual Financial Statement; reporting requirement for charitable funds

---

End of Document

## [N.J.A.C. 5:30-8.10](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

### **§ 5:30-8.10 Acceptance of third-party financial organization payments**

When authorized through bona fide "bank-by-phone" or "online banking" systems, local units are permitted to accept check-based payments made by banks or other financial organizations on behalf of individual persons when authorized by such persons and when such transactions provide payor information.

### **History**

#### **HISTORY:**

New Rule, R.1997 d.147, effective March 17, 1997.

See: [29 N.J.R. 4\(a\)](#), [29 N.J.R. 872\(a\)](#).

Amended by R.2023 d.094, effective August 7, 2023.

See: [55 N.J.R. 256\(a\)](#), [55 N.J.R. 1690\(a\)](#).

Section was "Acceptance of third party financial organization payments". Inserted "or 'online banking'" following "bank-by-phone", and substituted "check-based" for "check based".

NEW JERSEY ADMINISTRATIVE CODE  
Copyright © 2024 by the New Jersey Office of Administrative Law

---

End of Document

## [N.J.A.C. 5:30-8.11](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

### ***NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 30. LOCAL FINANCE BOARD > SUBCHAPTER 8. FINANCIAL ADMINISTRATION***

#### **§ 5:30-8.11 Stormwater utility reports**

---

(a) Any local unit that establishes a stormwater utility pursuant to [N.J.S.A. 40A:26B-1](#) et seq., shall submit, concurrent with the adoption of the local unit's annual budget, an annual stormwater utility report to both the Division of Local Government Services in the Department of Community Affairs and the Department of Environmental Protection. The stormwater utility report shall be certified by the chief financial officer.

(b) The stormwater utility report shall contain the following information for the local unit's prior and current budget years:

1. Service area of the local unit's stormwater utility;
2. Schedule of stormwater fees, other charges, and credits established by the local units, including whether the rate structure is individually calculated, tiered, or a uniform flat fee. If the rate structure is individually calculated, the calculation method shall be described;
3. Billing frequency and whether the local unit directly bills tenants of a property;
4. The number of properties that are subject to stormwater fees and other charges, including rights-of-way and easements regardless of whether or not they are assigned a lot and block number;
5. Total realized and anticipated revenues from stormwater fees and other charges;
6. The number of properties granted credits or exemptions from any fees or charges broken down by land use type, including, but not necessarily limited to, residential, commercial, industrial, and agricultural, along with the cumulative value of credits granted to properties of each land use type. The term "properties" shall include rights-of-way and easements regardless of whether or not they are assigned a lot and block number;
7. A breakdown of credits by the following types:
  - i. A property maintaining and operating a stormwater management system complying with the State and local stormwater management standards that were in place at the time the system was approved and that effectively reduces, retains, or treats stormwater onsite;
  - ii. A property that has installed and is operating and maintaining current stormwater best management practices that reduce, retain, or treat stormwater onsite and which are approved by the local unit establishing the stormwater utility; and
  - iii. Any property that has installed and is operating and maintaining green infrastructure that reduces, retains, or treats stormwater onsite and that exceeds any requirements for green infrastructure that may be applicable to that property pursuant to any rule or regulation adopted by the Department of Environmental Protection or the local stormwater control ordinance;
8. The percentage and amount of revenues from fees and other charges appropriated and spent on each of the following purposes:
  - i. Initial establishment of the stormwater utility;

## § 5:30-8.11 Stormwater utility reports

- ii. Administrative support;
  - iii. Capital expenditures, including planning, design, engineering, acquisition, construction, and improvement of the stormwater management system; and
  - iv. Any action required pursuant to any New Jersey Pollutant Discharge Elimination System Permit, including the following:
    - (1) Development and implementation of an asset management program for the stormwater management system, a stormwater management plan, and stormwater control ordinances pursuant to [N.J.S.A. 40:55D-93](#);
    - (2) Any long-term control plan to mitigate combined sewer overflows pursuant to State or Federal law, rule, regulation, permit, or consent decree;
    - (3) Other capital expenditures;
    - (4) Operation and maintenance expenditures of the stormwater management system;
    - (5) Shared services agreements with other local units;
    - (6) Monitoring, inspection, and enforcement activities related to stormwater management and mitigation; and
    - (7) Public education and outreach related to stormwater management;
  - 9. FCOA codes used for stormwater utility-related revenues and appropriations in the local unit's budget;
  - 10. All capital projects listed in the capital budget and program that are related to stormwater management and mitigation;
  - 11. Whether there is an asset management plan for the stormwater management system in place or one currently under development; and
  - 12. Methods of stormwater management-related public education and outreach that are being undertaken by the local unit.
- (c) The stormwater utility report shall contain the following information for the local unit's prior budget year:
- 1. A list of all fully implemented stormwater capital projects; and
  - 2. Broken down by land use type, the number of properties for which tax liens attributable to delinquent stormwater charges were sold, the number of properties for which delinquent stormwater charges remained unsold at tax sale and were struck off to the municipality, and the average arrearage amount.
- (d) The chief financial officer shall electronically submit a certified copy of the stormwater utility report to the Director of the Division of Local Government Services through the Division's Financial Automation Submission Tracking (FAST) system, together with all relevant information and documentation as prescribed in this section or as otherwise may be required by the Director or the Department of Community Affairs.

## History

---

### HISTORY:

New Rule, R.2023 d.094, effective August 7, 2023.

See: [55 N.J.R. 256\(a\)](#), [55 N.J.R. 1690\(a\)](#).