

LFN 2014-14

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Local Finance Notice

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Distribution

Local Authorities
Housing Authorities
RMA's/Auditors

2015 Authority Budget Submission

Local authority budget documents for fiscal years beginning after December 31, 2014 are now available on the [Division of Local Government Services website](#). Users can view and download the following items:

- Budget Form Excel Workbook (financial pages and informational schedules)
- Budget Package Word Document (certifications, resolutions, informational questionnaires)
- 2015 Budget Instructions

The budget documents for [housing authorities](#) differ from those for all other [authorities](#). There is a separate Local Finance Notice for Fire Districts and their budget documents.

The Budget Package is comprised of a Word Document and Excel Workbook and includes all related forms and numbered pages that make up the complete budget document. Please be sure to download both files. All pages and schedules are numbered and must be assembled in the order detailed in the 2015 Authority Budget Instructions available on the Division's website.

Each local authority is required to submit its budget on the forms provided by the Division. The budget document has changed significantly from the prior year form. **Any authority that submits a budget for a fiscal year beginning after December 31, 2014 on an outdated form will be required to re-submit the budget on the correct form. Authority budgets for fiscal years beginning after December 13, 2014, will NOT be approved by the Division if they are prepared on an outdated form.**

The Division requires all authorities to be enrolled in GovConnect. Authority personnel can contact the GovConnect Help Desk at egg@dca.state.nj.us or 609-943-4724 to register for GovConnect if not already registered.

Effective February 1, 2013, P.L. 2011 c.167 (N.J.S.A. 40A:5A-17.1) requires all authorities to maintain an Internet website or a webpage on their municipality's (or county's) website that contains certain information as described in the statute. Please review the statute and page 2 of [Local Finance Notice 2013-7](#) to verify that all required content is displayed on the authority's website or webpage. An authorized officer of the authority must certify on the budget form that the authority's website or webpage complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1. **No authority budget will be approved unless its website is fully compliant with N.J.S.A. 40A:5A-17.1.**

Budget Information

Standardized budget forms provide an efficient and successful budget process. The presentation ensures that the ensuing year's proposed operations are fully disclosed. It is imperative that each authority prepare its fiscal year budget according to each type of operation provided by the authority pursuant to N.J.A.C. 5:31-2.1(j). The 2015 budget form allows up to six operations to be listed on one budget document. **There is no need to prepare or submit separate budget packages for each operation provided by the authority since they are now consolidated on a single budget form.**

All preparers should make a detailed review of the forms and the 2015 budget instructions before attempting to complete them. In the Excel workbook, input is only permitted in yellow highlighted cells. The data entered into these cells will carry through to the remainder of the document. **Do not attempt to enter any data into cells that are not highlighted or attempt to change any formulas in the document. This will interfere with the function of the workbook and will result in an incomplete and/or incorrectly prepared budget.**

The budget submission date is established pursuant to statute and has been codified in N.J.A.C. 5:31-2.3 requiring each authority to transmit two certified copies of the introduced annual budget to the Director of the Division of Local Government Services at least sixty (60) days prior to the end of the current fiscal year. In addition, each authority must submit **both** the Excel budget file and a pdf copy of the complete budget package to authoritiesunit@dca.state.nj.us with the name of the authority in the subject line.

No authority budget shall be finally adopted until the Director approves same. The budget shall be adopted no later than the beginning of the authority's fiscal year. Two certified copies of the budget as adopted, including pages C-6 and C-7, must be transmitted to the Director within ten days after adoption. In addition, each authority must submit **both** the Excel budget file and a pdf copy of the adopted budget to authoritiesunit@dca.state.nj.us with the name of the authority in the subject line.

If you have difficulties in downloading the material from the Division's website, contact the Division at (609) 943-4724. If you need assistance completing the forms, the Bureau of Authority Regulation is available to assist you and may be reached at (609) 984-0132 or by e-mail at dlgs@dca.state.nj.us with the subject heading "Authority Budget Submission" or "Housing Authority Budget Submission".

Approved: Thomas H. Neff, Director

Table of Weblinks

Document	Internet Address
Authority Budget Form Workbook	http://www.nj.gov/dca/divisions/dlgs/programs/au_docs/ab2015bd.xlsx
Authority Budget Package	http://www.nj.gov/dca/divisions/dlgs/programs/au_docs/ab2015pkg.doc
Authority Budget Instructions	http://www.nj.gov/dca/divisions/dlgs/programs/au_docs/budget_instructions.doc
Housing Auth. Budget Form Workbook	http://www.nj.gov/dca/divisions/dlgs/programs/au_docs/ha2015bd.xlsx
Housing Auth. Budget Package	http://www.nj.gov/dca/divisions/dlgs/programs/au_docs/ha2015pkg.doc
Housing Auth. Budget Instructions	http://www.nj.gov/dca/divisions/dlgs/programs/au_docs/ha_budget_instructions.doc
LFN 2013-7	http://www.nj.gov/dca/divisions/dlgs/lfns/13/2013-7.pdf