

## **NJSA 40A: 4-87**

### **CHAPTER 159 PROCEDURES**

A governing body must adopt a resolution requiring approval of the Director of the Division Of Local Government Services for the insertion of any special item of revenue from any public or private source which was unknown at the time of adoption of the annual budget. The resolution must include, at a minimum, the statutory reference, title and amount of the revenue and appropriation, and the date of adoption.

County governments must submit two (2) certified copies of the resolution along with the appropriate supporting documentation for the insertion of any revenue to the Division. Municipal governments need only submit the Chapter 159 certification form prepared by the Division for the insertion of any Federal and State grants.

Chapter 159 resolutions are not limited to grant in aid programs. Since the law reads “public or private” moneys, resolutions are also approved for private donations. Municipalities must send two (2) certified copies of the resolution adopted for this purpose and all supporting documentation to the Division for approval. In this instance, the supporting documentation should be a copy of the check or stub from the donor with a copy of the letter of transmittal or statement from the donor explicitly stating the intended use of the funds being donated. All donations must be offset with an appropriation pertinent to the donation. For example, a donation from a corporation for a Fourth of July celebration must be offset by an appropriation entitled “Celebration of Public Events – Other Expenses.”

If a local share for matching funds for grants is required, the amount and the source of the match must be stated in the resolution and included on the Division’s Chapter 159 form. For example, if the match is being provided by the non-spending appropriation, “Matching funds for grants,” it should be identified as such. Matching funds may also be provided by an emergency appropriation resolution.

**FORM OF RESOLUTION REQUESTING APPROVAL OF  
ITEMS OF REVENUE AND APPROPRIATION  
NJS 40A:4-87**

WHEREAS, NJS 40A:4-87 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the budget of any county or municipality when such item shall have been made available by law and the amount was not determined at the time of the adoption of the budget; and

WHEREAS, the Director may also approve the insertion of an item of appropriation for equal amount,

NOW, THEREFORE, BE IT RESOLVED, that the *FORM OF GOVERNING BODY* of the \_\_\_\_\_ of \_\_\_\_\_ in the County of \_\_\_\_\_, New Jersey, hereby requests the Director of the Division of Local Government Services to approve the insertion of an item of revenue in the budget of the year 20\_\_ in the sum of \$ \_\_\_\_\_, which is now available from \_\_\_\_\_ in the amount of \$ \_\_\_\_\_.

BE IT FURTHER RESOLVED, that the like sum of \$ \_\_\_\_\_ is hereby appropriated under the caption \_\_\_\_\_; and

BE IT FURTHER RESOLVED that the above is the result of funds from \_\_\_\_\_ in the amount of \$ \_\_\_\_\_.

Resolution No. \_\_\_\_\_

Offered by \_\_\_\_\_

Adopted \_\_\_\_\_

Seconded by \_\_\_\_\_

Municipal Clerk \_\_\_\_\_

I, \_\_\_\_\_, Municipal Clerk of the \_\_\_\_\_ of \_\_\_\_\_ in the County of \_\_\_\_\_ in the State of New Jersey, do hereby certify that the foregoing is a correct and true copy of a resolution adopted by the *FORM OF GOVERNING BODY* of the \_\_\_\_\_ of \_\_\_\_\_ in the County of \_\_\_\_\_ in the State of New Jersey.

**Resolution Requesting Approval of Items of Revenue and Appropriation**

**NJS 40A:4-87**

*(With matching funds for grants)*

WHEREAS, NJS 40A:4-87 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the budget of any county or municipality when such item shall have been made available by law and the amount thereof was not determined at the time of the adoption of the budget; and

WHEREAS, the Director may also approve the insertion of an appropriation for the equal amount;

*(Section 1)*

NOW, THEREFORE, BE IT RESOLVED, that the Governing BodyType of the \_\_\_\_\_ of \_\_\_\_\_, in the county of \_\_\_\_\_, New Jersey, hereby requests the Director of the Division of Local Government Services to approve the insertion of an item of revenue in the budget of the year 20\_\_ in the sum of \$ \_\_\_\_\_, which is now available as a revenue from \_\_\_\_\_.

Pursuant to the provision of the statute, and

*(Section 2)*

BE IT FURTHER RESOLVED that the like sum of \$ \_\_\_\_\_ is hereby appropriated under the caption \_\_\_\_\_; and

*(Section 3)*

BE IT FURTHER RESOLVED that the sum of \$ \_\_\_\_\_ representing the amount required for the municipality's share of the aforementioned undertaking or improvement appears in the budget of the year 20\_\_ under the caption \_\_\_\_\_ and is hereby appropriated under the caption of \_\_\_\_\_ and

*(Section 3a)*

BE IT FURTHER RESOLVED that the sum of \$ \_\_\_\_\_ be anticipated from the proceeds of an emergency resolution theretofore adopted providing for the municipality's share of said project or undertaking and the appropriation of the last named sum be added to and be supplementary to the appropriation provided in Section 2 above.

BE IT FURTHER RESOLVED that the above is a result of a State grant of \$ \_\_\_\_\_ from \_\_\_\_\_.

Resolution No. \_\_\_\_\_

Offered by \_\_\_\_\_

Seconded by \_\_\_\_\_

Adopted \_\_\_\_\_ and certified as a correct and true copy of an original.

\_\_\_\_\_  
Municipal Clerk

**NOTE:** This must be filed in duplicate and when Section 3 is used, the caption on the last line must be the same as the caption on the last line of Section 2. Section 3a applies where no appropriation is provided for the municipal share and the emergency resolution must accompany this resolution.