

LOSAP BUDGET APPROPRAITION — TIMING

The Division has received many inquiries regarding the process of budgeting for LOSAP. The confusion may be a result of the fact that for a municipality:

- LOSAP is approved in November at the general election.
- The program commences the following January.
- Awards are made to qualifying volunteers after the close of the program year which for most municipalities is the next fiscal year..

This could lead to the belief that the appropriation could be made in the year that the funds are to be actually awarded. However, the enabling statute at *N.J.S.A. 40A:14-185(3)(g)* is clear:

In the case of a municipality or county, appropriations for length of service award programs shall commence with the budget immediately following enactment of such program.

For a fire district the requirement is different:

In the case of a fire district, the budget to be voted on at the time of the public question to establish a length of service award program shall include the first year's appropriation for funding such program, which appropriation, if the public question is defeated, shall be removed from the budget.

Should you have any questions, please contact the Division.