

SPECIAL EMERGENCY APPROPRIATIONS

(5-Year)

Under the provisions of NJS 40A:4-53, a municipality may adopt an ordinance authorizing special emergency appropriations at any time during the year for the following purposes:

- a. Preparation of an approved tax map
- b. Preparation and execution of a complete revaluation program or any program to update and make current any previous revaluations program when ordered by the county board of taxation
- c. Revision and codification of ordinances
- d. Preparation of master plan or plans, when required to conform to the planning laws of the State
- e. Preparation of drainage maps for flood control purposes
- f. Preliminary engineering studies and planning necessary for the installation and construction of a sanitary sewer system
- g. Municipal Consolidation Act (PL 1977, c. 435)
- h. Contractually required severance liabilities resulting from the layoff or retirement of employees, when the total liability is in excess of ten (10) percent of the amount to be raised by taxes for municipal purposes in the fiscal year in which the layoffs or retirements take place
- i. Preparation of a sanitary or storm system map

After the adoption of an ordinance for special emergency appropriations, the local unit shall, by 2/3 vote of the full governing body, adopt a resolution, pursuant to NJS 40A:4-55, setting forth:

- a. The amount appropriated
- b. Provision for the borrowing of money and the issuance of "Special Emergency Notes", which may be renewed from time to time, but at least 1/5 of all such notes, and the renewals, shall mature and be paid in each year, so that all notes shall have matured and have been paid no later than the last day of the fifth year following the date of the emergency resolution. The provisions of this chapter relating to tax anticipation notes shall apply to special emergency notes.
- c. A local unit may finance such appropriation from surplus funds available or borrow money in the manner prescribed above. Where any appropriation is financed from surplus available, at least 1/5 of the amount thereof shall be included in each annual budget until the appropriation has been fully provided for.

NOTE: Special emergencies referred to above do not require the approval of the Director of the Division of Local Government Services; however, the resolutions must be filed with the Division.

Under the provisions of NJS 40A:4-54, a municipality may adopt a resolution authorizing special emergency appropriations to cover the cost of extraordinary expense for the repair, reconstruction of streets, roads or bridges, or other public property damaged by flood or hurricane where such expense was not foreseen at the time of adoption of the budget. A municipality may adopt a resolution authorizing special emergency appropriations to cover the cost of extraordinary expense for the repair and reconstruction of private property damaged by flood or hurricane in accordance with rules and regulations promulgated by the Department of Community Affairs for a Municipal Natural Disaster Relief Grant Program authorized pursuant to section 2 of P.L. 1999, c. 366 (C.40:48-9.15).

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(3-year special emergency)

Under the provisions of NJS 40A:4-55.1, a municipality may adopt ordinances to authorize special emergency appropriations to cover the cost of extraordinary expenses for the repair or reconstruction of streets, roads or bridges damaged by snow, ice, frost, or floods. Such ordinance is valid only if it is approved by the Local Finance Board pursuant to NJS 40A:4-55.5.

Under the provisions of NJS 40A:4-55.13, a special emergency appropriation may be made by the municipality through the adoption of a resolution after adoption of the annual budget for costs arising from a public emergency caused by civil disturbances.

Under the provisions of P.L. 2002, c.22, a local unit may adopt a resolution declaring a special emergency and authorizing appropriations for the purpose of funding obligations to satisfy accumulated deficits of employee group insurance programs. No such resolution shall be effective unless and until it is approved by the Director of the Division of Local Government Services.

“Special emergency notes” may be authorized and renewed by the adoption of a resolution approved by a 2/3 vote of the full governing body, but at least 1/3 of all notes and renewals shall mature and be paid in each year. This appropriation may also be financed from surplus funds, but at least 1/3 of the amount of the appropriation must be included in each annual budget until fully provided for pursuant to NJS 40A:4-55.4 and 40A:55.16.

FORM OF SPECIAL EMERGENCY RESOLUTION – NJS 4A:4-53, 54, 55.1 and 55.13
(3-year and 5-year Special Emergencies)

WHEREAS, it has been found necessary to make an Emergency Appropriation to meet certain extraordinary expenses incurred, or to be incurred, by STATE PURPOSE and,
WHEREAS, NJS40A:_____ provides that it shall be lawful to make such appropriation, which appropriation and/or the “special emergency notes” issued to finance the same shall be provided for in succeeding annual budgets by the inclusion of an appropriation of at least one-fifth or one-third of the amount authorized pursuant to this act.
NOW, THEREFORE BE IT RESOLVED, (by not less than two-thirds of all governing body members affirmatively concurring) that in accordance with the provisions of NJS 40A:4-55:

1. An emergency appropriation is hereby made for INSERT TITLE OF APPROPRIATION in the total amount of \$_____.
2. That the emergency appropriation shall be provided for in the budgets of the next succeeding years by the inclusion of not less than \$_____ (must be at least one-fifth or one-third of the total amount).
3. That an “emergency note”, not in excess of the amount authorized pursuant to law, be provided.
4. That such note shall be executed by STATE NAME AND TITLE OF CHIEF FINANCIAL OFFICER and TITLE OF “SUCH OTHER OFFICER”.
5. That said note shall be dated _____ 20__, may be renewed from time to time provided that such note and any renewals shall mature and be paid in the amount of not less than one-fifth or one-third of the total amount appropriated by this resolution in each year after the authorization. INSERT FURTHER DETAIL, i.e. PLACE OF PAYMENT
6. That the statement required by the Local Finance Board has been filed with the Clerk and a copy will be transmitted to the Director of the Division of Local Government Services
7. That two (2) certified copies of this resolution will be filed with the Director of the Division of Local Government Services; however, no approval is required from the Division.