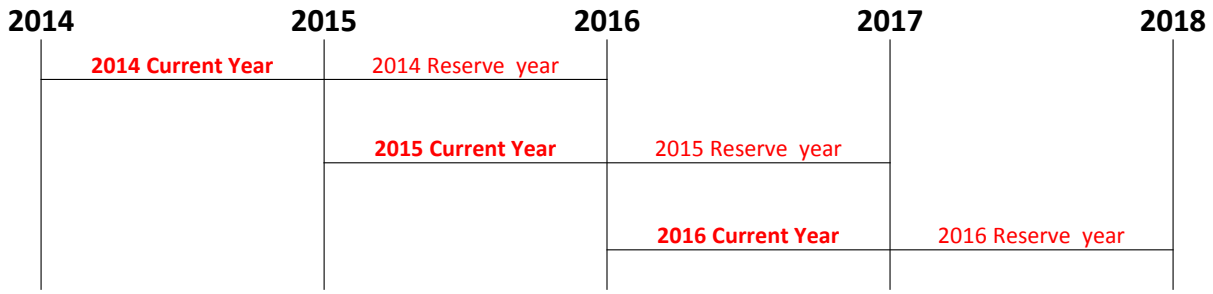
Finance Manual

EDMUNDS

THE BUDGET TIMELINE



As you can see, you are running two budgets at a time.

- Encumbrance: per TAD 85-1 and NJAC5:30-5.2 encumbrances are created when a purchase order is prepared. Note that in our system when a requisition is created , the funds show in the maintenance as requested. Once the requisition has been approved, then purchase order is created and the corresponding funds go from requested to encumber.

- All open purchase orders utilizing fiscal accounts (starting with the year) MUST be canceled by the end of the year unless permission has been received from the CFO or BA. However, under no circumstances will purchase orders remain open past March 1 of the following year. End of year encumbrances for dollar amounts beyond what can reasonably be expended by December 31 will NOT be accepted without prior approval of the BA or CFO.

- All prior year POs WILL be cancelled by the CFO March 1 of each year. This does not include POs that are written against a bond ordinance for an on-going project. A prior year PO CANNOT be used in the current year unless that item/service was purchased/performed in the prior year. If you are not sure whether or not a PO should still be used Treasury or Purchasing should be asked PRIOR to any purchase being made.

FLEXIBLE CHART OF ACCOUNTS

BUDGET ACCOUTS

Year - Fund - Use Code - Department - Object Code

6-01- 20-705- 042

VARIOUS TYPE OF APPROPRIATION ACCOUNTS

Year - Fund - Use Code - Department - Object Code

6-01-20-705-042

- Budget Accounts / Non Budget Accounts

Current Year 2016 =	6-01-20-701-042
Previous Year 2015 =	5-01-20-701-042
Next Year 2017 =	7-01-20-701-042

- Ordinances

Year – Ordinance #

General Capital =	G-04-55-9*15*-9*52*
Water Capital =	W-06-55-9*15*-9*53*
Sewer Capital =	S-08-55-9*14*-9*27*

- Trust

T-12 Trust Other
T-13 Open Space
T-14 Escrow
T-15 Animal Control
T-16 St. Unemployment Ins
T-17 Self Insurance
T-18 Development Fee
T-19 Housing Trust
T-20 rec Special acct
T-21 Public Assistance
T-23 CDBG
T-25 Local Public Agency

FCOA =“ FLEXIBLE CHART OF ACCOUNTS” – FUND CODES

Year - Fund - Use Code - Department - Object Code

6-01-20-705-042

- Current Fund = 6-01
- Payroll = 6-03
- General Capital = G-04
- Water Sewer Operating = 6-05
- Water Capital = W-06
- Sewer Capital = S-08
- Recreation Utility = 6-09
- Water Utility Assessment T = 6-10
- Trust = T-12 Trust Other, T-13 Open Space, T-14 Escrow, T-15 Animal Control, T-16State Unemployment Ins, T-17 Self Insurance, T-18 Development Fee, T-19 Housing Trust, T-20 rec Special acct, T-21 Public Assistance, T-23 CDBG and T-25 Local Public Agency

FCOA – USE CODE

Year - Fund - Use Code - Department - Object Code

6-01-20-705-042

- Use Code designated by the State
  - 20 = Administration/Finance
  - 21 = Land Use
  - 22 = Code Enforcement
  - 23 = Insurance
  - 25 = Public Safety
  - 26 = Public Works
  - 27 = Health / Human Services
  - 28 = Parks
  - 29 = Education / Library

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions Full-Time	Budgeted Positions Part-Time	% Difference Current v. Prior Year	$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water & Sewer Utility	Recreation Utility
20	General Government	63	8	-0.09%	$ (3,343)	$ 3,700,410	$ 3,697,067	$ 3,697,067				
21	Land-Use Administration	6	3	2.26%	9,076	401,525	410,601	410,601				
22	Uniform Construction Code	14	1	2.01%	26,977	1,341,367	1,368,344	1,368,344				
23	Insurance			0.68%	89,494	13,211,800	13,301,294	13,301,294				
25	Public Safety	118	47	0.47%	90,795	19,167,492	19,258,287	19,178,888	$ 79,399			
26	Public Works	112	11	4.21%	1,053,554	25,018,396	26,071,950	9,466,357	165,728		$ 16,439,865	
27	Health and Human Services	15	42	1.45%	16,893	1,168,197	1,185,090	1,185,090				
28	Parks and Recreation	34	112	1.88%	81,077	4,322,113	4,403,190	2,981,190		$ 700,000		$ 722,000
29	Education (including Library)	27	12	0.09%	2,878	3,165,198	3,168,076	3,168,076				
30	Unclassified	28	1	-22.33%	(240,000)	1,075,000	835,000	835,000				
31	Utilities and Bulk Purchases			3.19%	39,500	1,237,500	1,277,000	1,277,000				
32	Landfill / Solid Waste Disposal			0.00%	-	66,465	66,465	66,465				
35	Contingency				-	-	-	-				
36	Statutory Expenditures			4.81%	352,715	7,327,605	7,680,320	6,687,193			964,127	29,000
37	Judgements			-17.83%	(45,027)	252,470	207,443	207,443				
42	Shared Services	1	4	1.48%	7,181	485,566	492,747	492,747				
43	Court and Public Defender	10	2	-62.09%	(565,000)	910,000	345,000	345,000				
44	Capital			-7.41%	(638,000)	8,610,000	7,972,000	7,472,000		400,000	10,000	90,000
45	Debt			15.96%	357,574	2,239,806	2,597,380	1,131,478		475,000	990,902	
46	Deferred Charges				-	-	-	-				
48	Debt - Type I School District				-	-	-	-				
50	Reserve for Uncollected Taxes			0.00%	-	6,950,000	6,950,000	6,950,000				
55	Surplus General Budget				-	-	-					
	Total	428	243	0.63%	$ 636,344	$ 100,650,910	$ 101,287,254	$ 80,221,233	$ 245,127	$ 1,575,000	$ 18,404,894	$ 841,000

THE STATE BUDGET DOCUMENT

- New Jersey budgets are prepared on a “line item” basis as opposed to performance or program budgets. Line items are divided into two categories, “Salaries & Wages” and “Other Expenses”.
- Each major operating department of the local unit has a line item budget that is separated into these two categories, to the extend appropriate. Additional breakdown into sub-accounts is done for internal budgeting and general ledger purposes.

	CURRENT FUND - APPROPRIATIONS							
	8. GENERAL APPROPRIATIONS		Appropriated				Expended 2014	
	(A) Operations - within "CAPS"	FCOA	for 2015	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified BY All Transfers	Paid or Charged	Reserved
	General Government							
	Administrative & Executive							
1	Salaries & Wages	20-100-1	365,243.00	420,822.00		420,822.00	411,660.00	9,162.00
2	Other Expenses	20-100-2	7,936.00	7,950.00		7,950.00	7,859.00	91.00
	Cable Casting							
1	Salaries & Wages	20-100-1	2,500.00	8,000.00		8,000.00	8,000.00	
2	Other Expenses	20-100-2	13,450.00	13,450.00		13,450.00	13,040.00	410.00
	Environmental Commission							
2	Other Expenses	20-100-2	11,000.00	1,000.00		1,000.00	420.00	580.00
	Office of the Mayor							
1	Salaries & Wages	20-110-1	78,869.00	78,584.00		78,584.00	73,543.00	5,041.00
2	Other Expenses	20-110-2	3,800.00	3,800.00		3,800.00	3,325.00	475.00
	Office of the Clerk							
1	Salaries & Wages	20-120-1	343,101.00	325,470.00		325,470.00	324,031.00	1,439.00
2	Other Expenses	20-120-2	102,054.00	101,652.00		101,652.00	66,529.00	35,123.00
	Division of Treasury							
1	Salaries & Wages	20-130-1	286,670.00	347,488.00		347,488.00	326,231.00	21,257.00
2	Other Expenses	20-130-2	97,810.00	97,810.00		85,410.00	67,170.00	18,240.00
	Division of Management Information Systems							
1	Salaries & Wages	20-140-1	313,756.00	239,412.00		239,412.00	238,320.00	1,092.00
2	Other Expenses	20-140-2	217,151.00	205,176.00		225,576.00	219,057.00	6,519.00
			Sheet 12					

2014

2015

DIFFERENCE OF $20,400 DUE TO A TRANSFER BY RESOLUTION APPROVE BY COUNCIL

ABBREVIATED BUDGET ACCOUNT STATUS REPORT

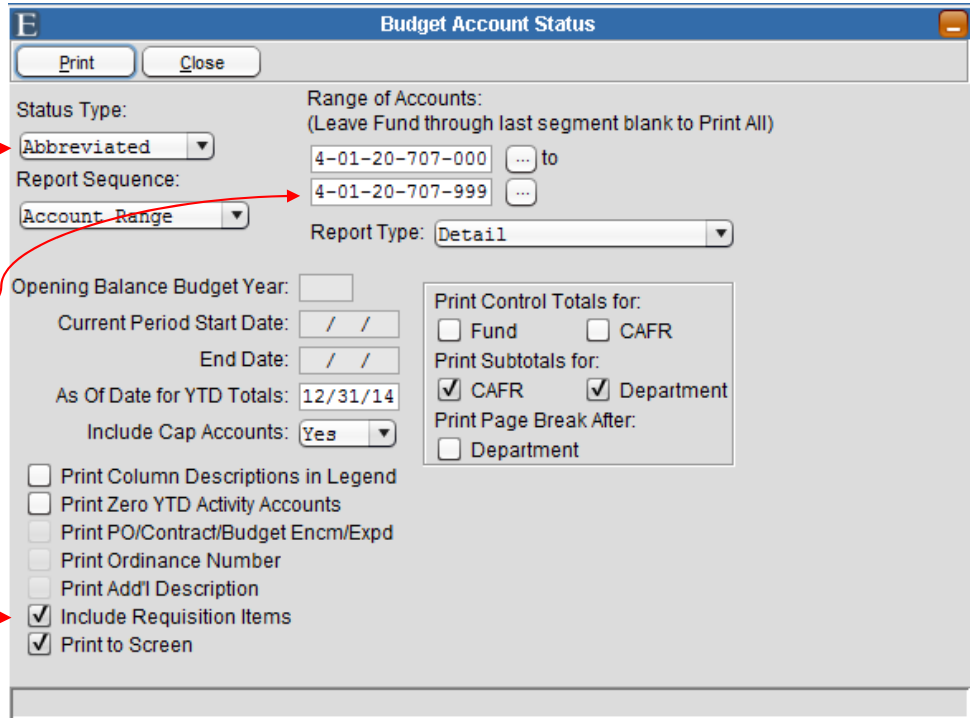
- EDMUNDS

  FINANCE

  BUDGET

  ACCOUNT STATUS

- Click on the arrow for Status Type and select Abbreviated.
- Type the range of accounts and date, leave all the other options as a default.
- Report Type : Detail
- Input the date of report 12/31/2014
- Check off "Include Requisition Items
- Default all other settings & Print



UNDERSTANDING THE REPORT

Adopted

Per Budget State Document

	for 2014	for 2014 By Emergency Appropriation	Total for 2014 As Modified BY All Transfers	Paid or Charged	Reserved
Salaries & Wages	239,412.00		239,412.00	238,320.00	1,092.00
Other Expenses	205,176.00		225,576.00	219,057.00	6,519.00

Abbreviated Budget Account Status: Print to Screen

Print | Close | Print Range | Search

April 21, 2016
10:33 AM

2014

Wayne Township
Abbreviated Budget Account Status

Page No: 1

Range of Accounts: 4-01-20-707-000 to 4-01-20-707-999 Include Cap Accounts: Yes Skip Zero Activity: Yes As Of: 12/31/14

Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Unexpended	Balance YTD	%Used
4-01-20-707-000	DIV OF MGMT INFO SYSTEMS							
4-01-20-707-010	SALARY & WAGE CONTROL							
4-01-20-707-011	SALARIES & WAGES	350,712.00	0.00	0.00	349,620.33	1,091.67	1,091.67	100
4-01-20-707-015	OTHER PAY	111,300.00-	0.00	0.00	111,300.00-	0.00	0.00	100
Control Total		239,412.00	0.00	0.00	238,320.33	1,091.67	1,091.67	100
4-01-20-707-020	OTHER EXPENSE CONTROL							
4-01-20-707-026	MAINTENANCE-PC NETWORK	10,150.00	0.00	6,820.33	1,187.02	8,962.98	2,142.65	79
4-01-20-707-027	MAINT CONTRACT-COPIERS/PRINTING	41,640.00	0.00	4,630.77	34,747.45	6,892.55	2,261.78	95
4-01-20-707-029	COMPUTER MAINTENANCE	9,350.00	0.00	0.00	14,591.17	5,241.17-	5,241.17-	156
4-01-20-707-036	OFFICE SUPPLIES	4,400.00	0.00	705.23	821.65	3,578.35	2,873.12	35
4-01-20-707-042	EDUCATION & TRAINING	760.00	5,000.00	0.00	1,309.00	4,451.00	4,451.00	23
4-01-20-707-053	REPLACEMENT EQUIPMENT	0.00	6,000.00	6,000.00	0.00	6,000.00	0.00	100
4-01-20-707-101	SOFTWARE SUPPORT - MIS	58,376.00	9,400.00	13,917.68	64,690.87	3,085.13	10,832.55-	116
4-01-20-707-102	SOFTWARE SUPPORT - FIRE	22,000.00	0.00	0.00	20,084.00	1,916.00	1,916.00	91
4-01-20-707-103	SOFTWARE SUPPORT - POLICE	58,500.00	0.00	600.00	48,951.45	9,548.55	8,948.55	85
Control Total		205,176.00	20,400.00	32,674.01	186,382.61	39,193.39	6,519.38	97
Department Total		444,588.00	20,400.00	32,674.01	424,702.94	40,285.06	7,611.05	98
CAFR Total		444,588.00	20,400.00	32,674.01	424,702.94	40,285.06	7,611.05	98
Fund Budgeted		444,588.00	20,400.00	32,674.01	424,702.94	40,285.06	7,611.05	98
Fund Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0
Fund Total		444,588.00	20,400.00	32,674.01	424,702.94	40,285.06	7,611.05	98
Final Budgeted		444,588.00	20,400.00	32,674.01	424,702.94	40,285.06	7,611.05	98
Final Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0

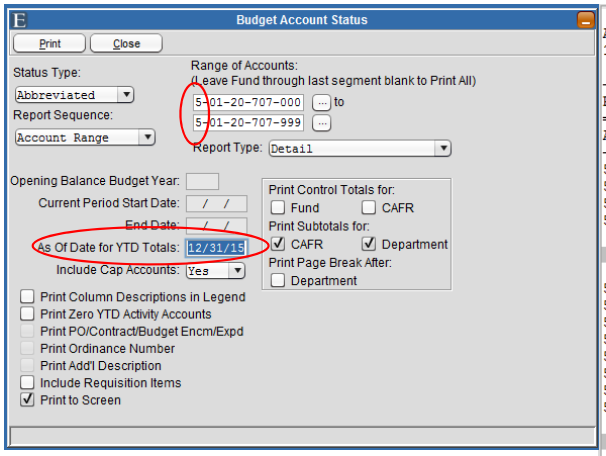
Transfers can only happen by approved resolution.

2014 Budget

Other Expense	
Adopted	205,176
Transfers in	20,400
Modified	225,576

UNDERSTANDING THE REPORT

	Per Budget State Document	FCOA	for 2015
	Division of Management Information Systems		
1	Salaries & Wages	20-140-1	313,756.00
2	Other Expenses	20-140-2	217,151.00
			Sheet 12



2015

April 21, 2016
10:19 AM

Wayne Township
Abbreviated Budget Account Status

Page No: 1

Range of Accounts: 5-01-20-707-000 to 5-01-20-707-999 Include Cap Accounts: Yes Skip Zero Activity: Yes As Of: 12/31/15

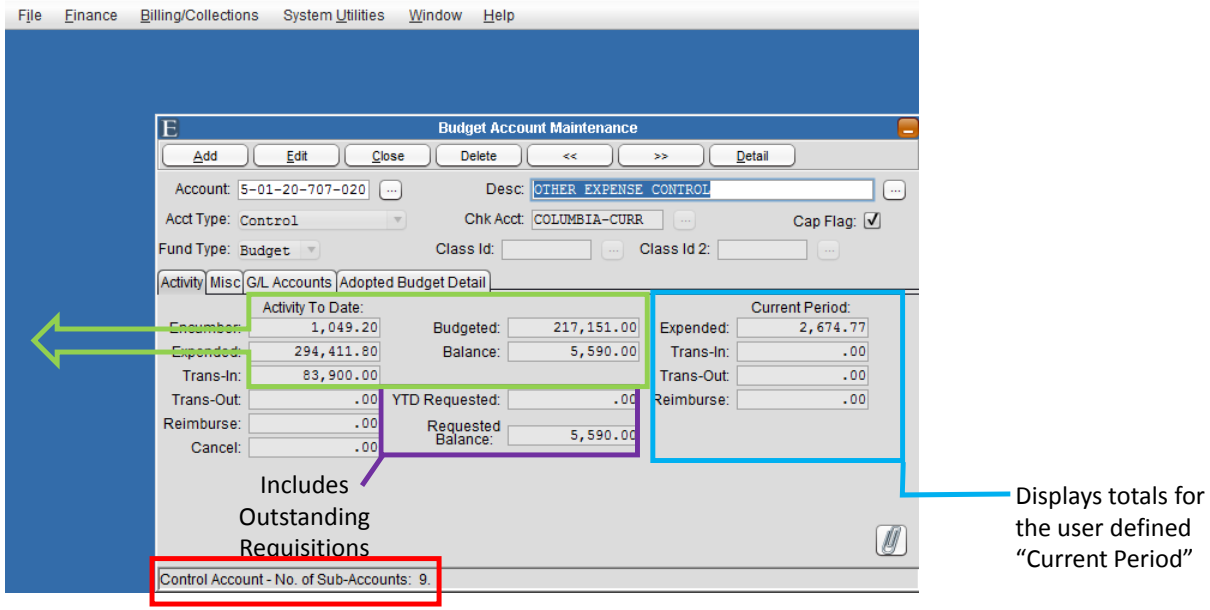
Account No	Description	Budgeted	Transfers	Encumber	Net Expd/Reimb	Unexpended	Balance	YTD %Used
5-01-20-707-000	DIV OF MGMT INFO SYSTEMS							
5-01-20-707-010	SALARY & WAGE CONTROL							
5-01-20-707-011	SALARIES & WAGES	425,156.00	0.00	0.00	409,799.76	15,356.24	15,356.24	96
5-01-20-707-015	OTHER PAY	111,400.00-	0.00	0.00	111,400.00-	0.00	0.00	100
Control Total		313,756.00	0.00	0.00	298,399.76	15,356.24	15,356.24	95
5-01-20-707-020	OTHER EXPENSE CONTROL							
5-01-20-707-026	MAINTENANCE-PC NETWORK	4,536.00	7,100.00	1,940.92	13,804.76	2,168.76-	4,109.68-	135
5-01-20-707-027	MAINT CONTRACT-COPIERS/PRINTING	35,025.00	0.00	9,219.15	18,629.40	16,395.60	7,176.45	80
5-01-20-707-029	COMPUTER MAINTENANCE	22,923.00	0.00	7,100.05	12,551.98	10,371.02	3,270.97	86
5-01-20-707-036	OFFICE SUPPLIES	4,400.00	0.00	0.00	1,860.40	2,539.60	2,539.60	42
5-01-20-707-042	EDUCATION & TRAINING	1,015.00	0.00	0.00	190.43	824.57	824.57	19
5-01-20-707-053	REPLACEMENT EQUIPMENT	0.00	76,800.00	76,800.00	0.00	76,800.00	0.00	100
5-01-20-707-101	SOFTWARE SUPPORT - MIS	149,252.00	0.00	15,539.05	142,095.24	7,156.76	8,382.29-	106
Control Total		217,151.00	83,900.00	110,599.17	189,132.21	111,918.79	1,319.62	100
Department Total		530,907.00	83,900.00	110,599.17	487,531.97	127,275.03	16,675.86	97
CAFR Total		530,907.00	83,900.00	110,599.17	487,531.97	127,275.03	16,675.86	97
Fund Budgeted		530,907.00	83,900.00	110,599.17	487,531.97	127,275.03	16,675.86	97
Fund Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0
Fund Total		530,907.00	83,900.00	110,599.17	487,531.97	127,275.03	16,675.86	97
Final Budgeted		530,907.00	83,900.00	110,599.17	487,531.97	127,275.03	16,675.86	97
Final Non-Budgeted		0.00	0.00	0.00	0.00	0.00	0.00	0
Final Total		530,907.00	83,900.00	110,599.17	487,531.97	127,275.03	16,675.86	97

MAINTENANCE SCREEN IN A CONTROL BUDGET LINE

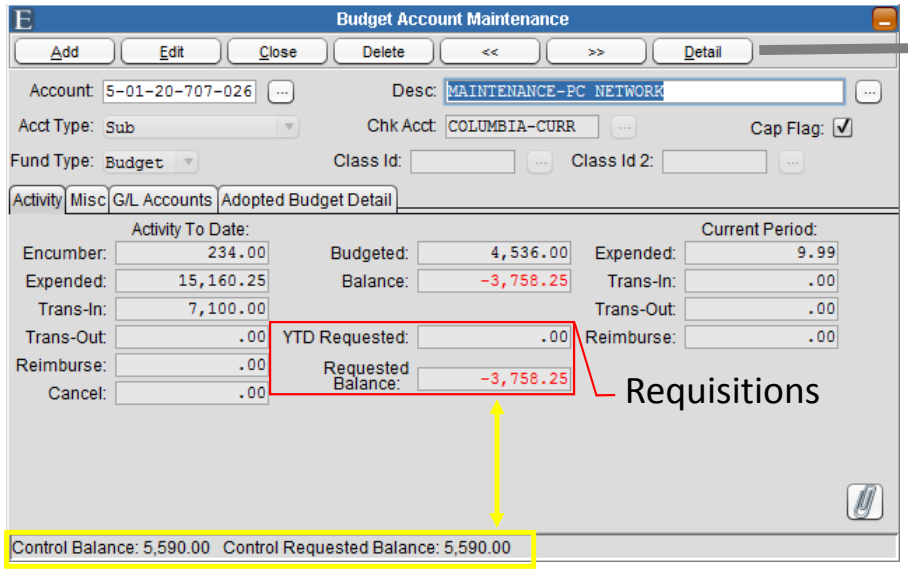
- Select Finance>Budget Account> Account Maintenance

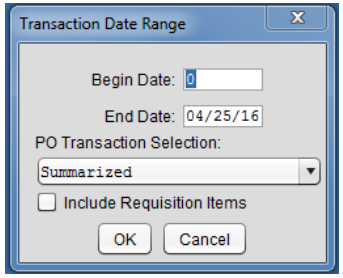
The purpose for this account is to display the summary totals for the range of accounts under the specific department in this case i.e. 707 OTHER EXPENSE CONTROL.

Note that in a CONTROL account no transactions can be process. Nor can run a detail report.



WHAT'S THE BALANCE ON MY BUDGET ACCT?





Budgeted	4,536
Plus: Trans In	7,100
	11,636
	11,636
Less: Encumber	-234 *
Expended	-15,160
Balance	-3,758

- note: if you cancel the amount encumber the balance available to spent increases.

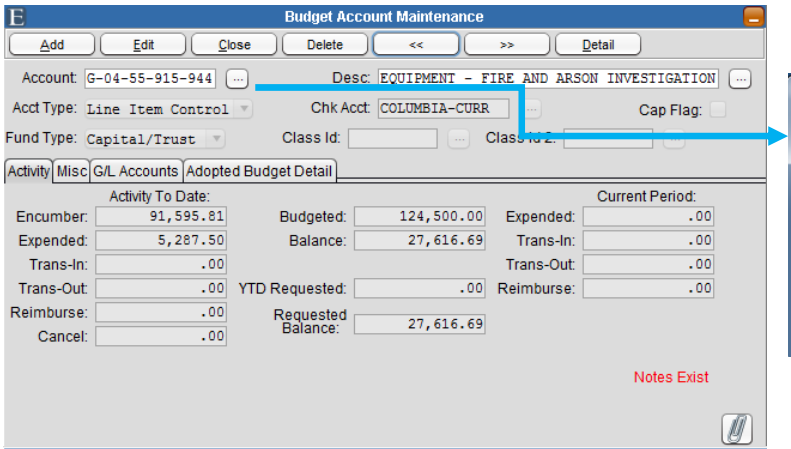
Transaction detail can be viewed for a particular account by clicking the **Detail** button on the toolbar.

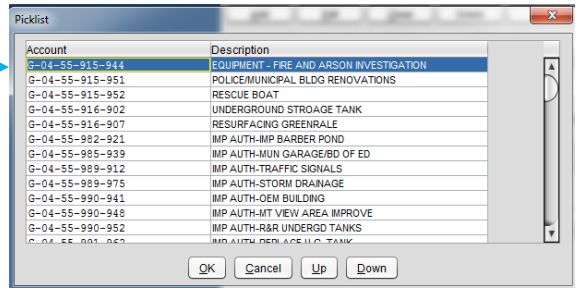
A date range may be entered for the transactions. Select the level of detail to be shown for PO transactions by using the drop down box in the **PO Transaction Selection** field. Check **Include Requisition Items** to see requisition activity on the report.

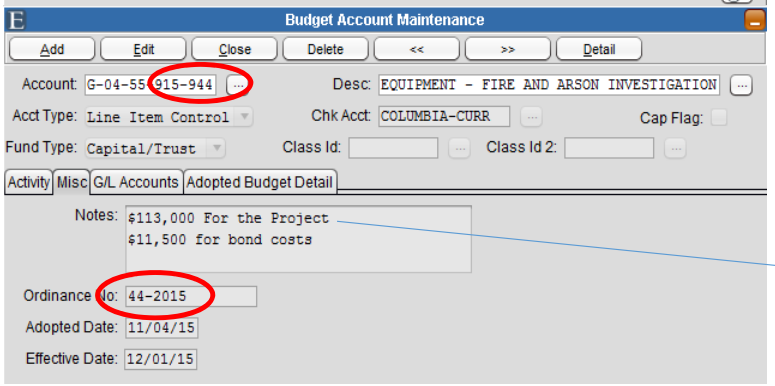
The Budget Detail Inquiry report will print to the screen.

WHAT IS THE BALANCE ON MY CAPITAL ORDINANCE?

G-04-55-915-944







Ord. 44-2015

Analysis for Edmunds

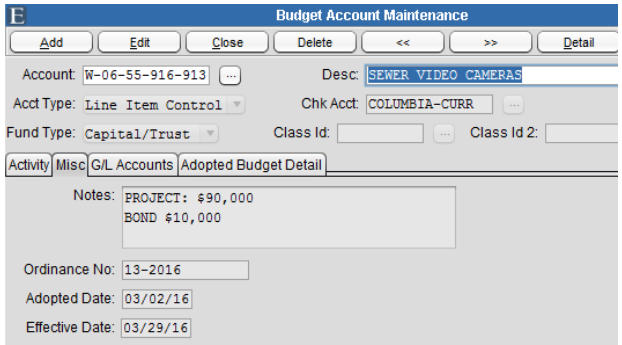
Adopted Ordinance	124,500
Less: Bond Cost	11,500
Balance for the Project	113,000

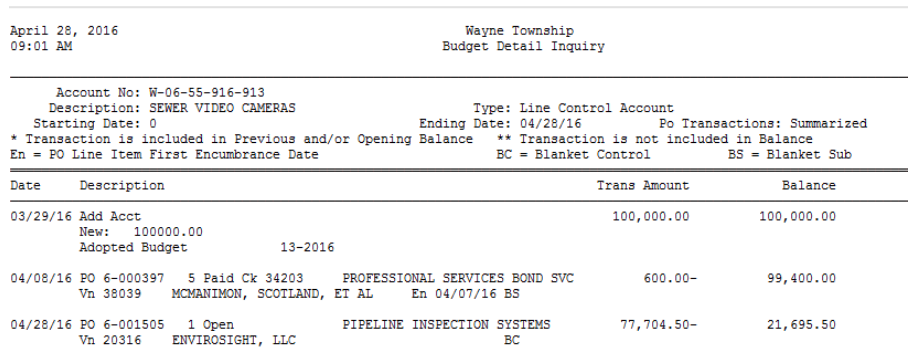
LEGAL NOTICE
ORDINANCE NO.44
2015
TOWNSHIP OF WAYNE
COUNTY OF PASSAIC
NEW JERSEY

BOND ORDINANCE PROVIDING AN APPROPRIATION OF $124,500 FOR THE ACQUISITION OF VARIOUS EQUIPMENT FOR WAYNE TOWNSHIP VOLUNTEER FIREFIGHTERS AND FOR THE DETECTIVE BUREAU'S ARSON INVESTIGATION SQUAD FOR AND BY THE TOWNSHIP OF WAYNE, IN THE COUNTY OF PASSAIC, NEW JERSEY AND AUTHORIZING THE ISSUANCE OF $118,275 BONDS OR NOTES OF THE TOWNSHIP FOR FINANCING PART OF THE APPROPRIATION.

Note that Capital/Trust type accounts may span multiple budget years

MAINTENANCE SCREEN FROM A REQUISITION TO AN OPEN PO





```
April 28, 2016                                          Wayne Township
09:01 AM                                            Budget Detail Inquiry

      Account No: W-06-55-916-913
     Description: SEWER VIDEO CAMERAS                    Type: Line Control Account
   Starting Date: 0                                 Ending Date: 04/28/16          Po Transactions: Summarized
* Transaction is included in Previous and/or Opening Balance   ** Transaction is not included in Balance
En = PO Line Item First Encumbrance Date                        BC = Blanket Control          BS = Blanket Sub

Date     Description                                                          Trans Amount          Balance

03/29/16 Add Acct                                                              100,000.00        100,000.00
         New:   100000.00
         Adopted Budget            13-2016

04/08/16 PO 6-000397   5 Paid Ck 34203     PROFESSIONAL SERVICES BOND SVC        600.00-         99,400.00
         Vn 38039    MCMANIMON, SCOTLAND, ET AL     En 04/07/16 BS

04/28/16 PO 6-001505   1 Open               PIPELINE INSPECTION SYSTEMS        77,704.50-         21,695.50
         Vn 20316    ENVIROSIGHT, LLC                                BC
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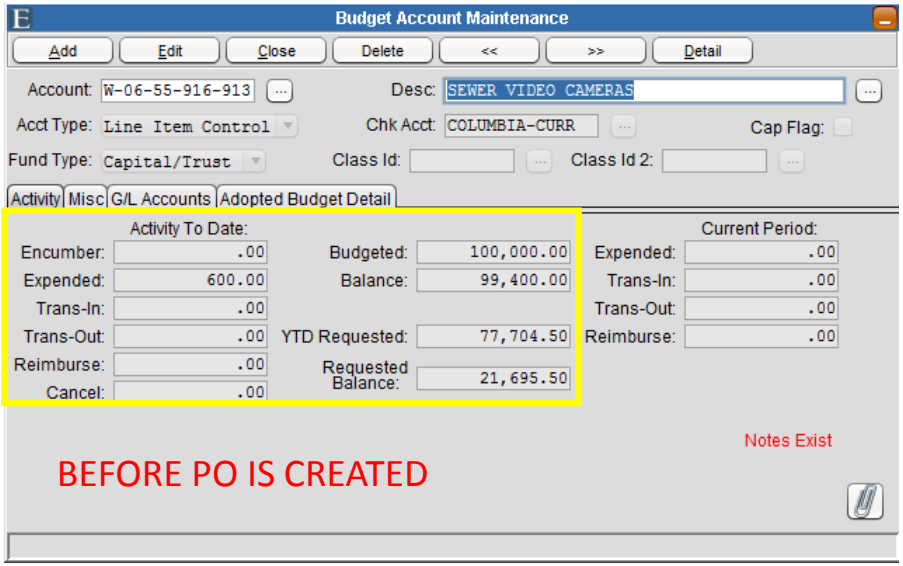
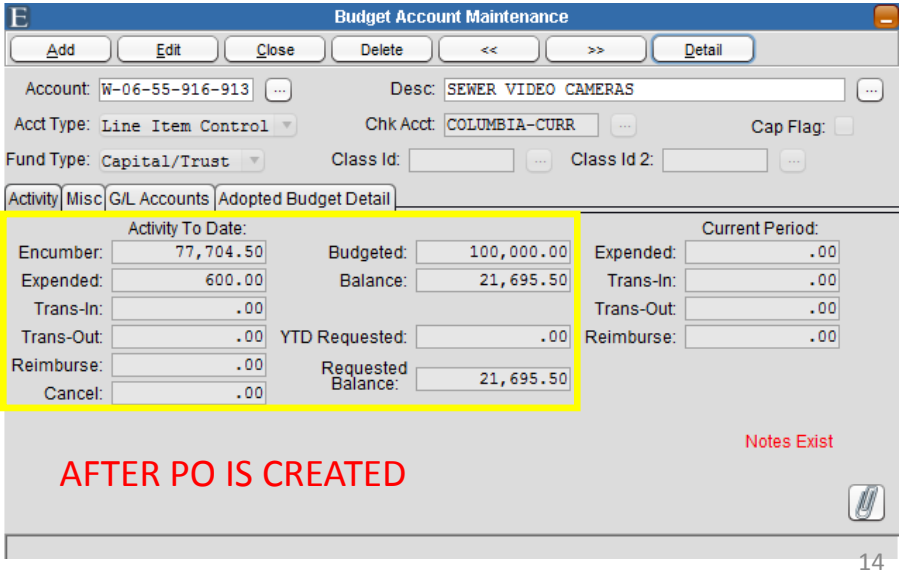
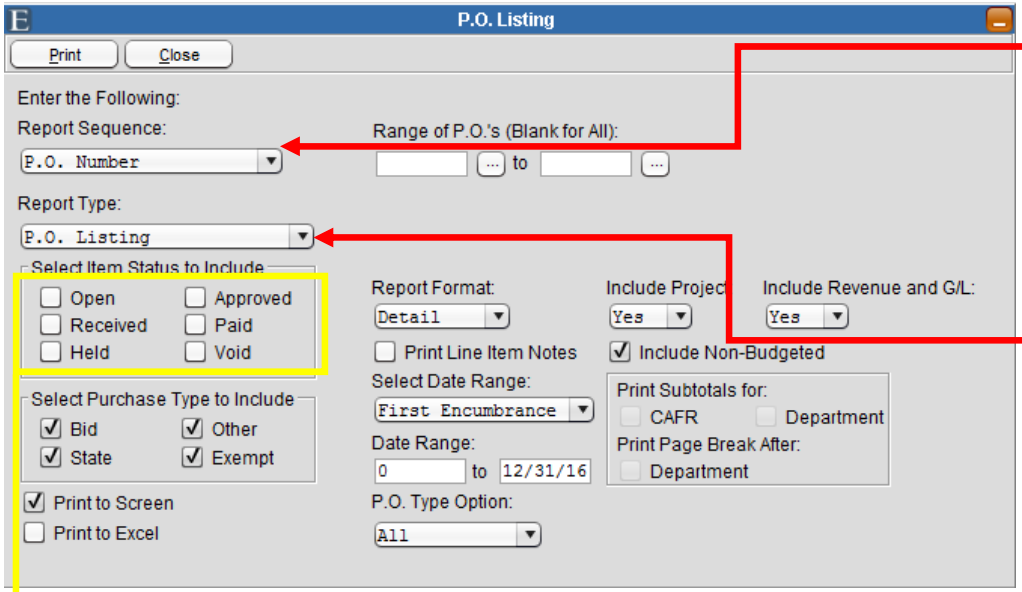
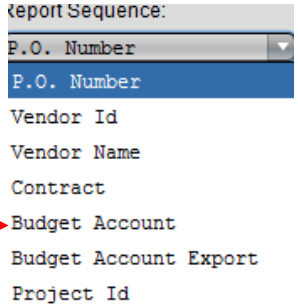


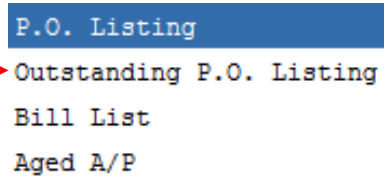


How to Run a PO Listing

Finance/AP/Purchase Order/PO Listing







Select as need it