

CENTER FOR
GOVERNMENT SERVICES

Financial Management

COURSES FOR NEW JERSEY LOCAL
GOVERNMENT || SPRING 2018 SCHEDULE



RUTGERS
Continuing Studies

FINANCIAL MANAGEMENT PROGRAM

This series of courses is designed to train municipal and county finance personnel in the responsibility of everyday fiscal operations. All eight courses are required for the state designation of Certified Municipal Finance Officer. For complete certification requirements for Certified Municipal Finance Officers, see N.J.S.A. 40A:9-140.1-3.

Municipal finance officers, treasurers, clerks, purchasing agents, tax collectors, commissioners of finance, governing body members, other municipal officials, and interested citizens are invited to enroll in the courses as long as the prerequisites are satisfied.

Final examinations are administered and the passing grade is 80% in all courses. Failure requires students to re-take the course.

Certificates are awarded upon satisfactory completion of each course, which is defined as attendance at 80 percent of the class hours, a passing grade, and full payment of fees.

PREREQUISITE INFORMATION

Prerequisite to the Accounting Courses in the Certified Municipal Finance Officer Program

A prerequisite of basic accounting knowledge is required to ensure that students are adequately prepared to successfully complete the program. A minimum of six credits in Introduction to Financial Accounting and Managerial Accounting (Accounting 101 and 102) at the college level, or completion of the Introduction to Accounting course, is required prior to attendance in the Current Fund I and subsequent accounting courses. An opportunity to “test out” has been included for individuals whose experience with accounting principles has prepared them to meet the demands of the curriculum. If you are interested in testing out of the Introduction to Accounting course, please call 732-932-3640 X632 to make arrangements. There is a \$150 fee for administration of the examination.

PROGRAM COURSES

Introduction to Accounting – 18 Hours

Prerequisite: None

This course has been added to the Certified Municipal Finance Officers’ Program to ensure that students are adequately prepared to successfully complete the program. This course is applicable to those who do not possess six credits in Introduction to Financial Accounting and Managerial Accounting (Accounting 101 and 102) at the college level. Successful completion is required prior to attendance in Current Fund I and subsequent accounting courses.

Municipal Finance Administration – 26 Hours

Prerequisite: None

This course is designed to provide a foundation for an understanding of New Jersey local government fiscal affairs. Major areas of instruction cover the institutional framework of local government in New Jersey, the state’s role in supervision and assistance, property tax administration and assessment administration, municipal caps, municipal budgeting and execution, municipal purchasing, treasury management and flexible chart of accounts.

Municipal Budget Process – 30 Hours

Prerequisite: None

This course acquaints the student with the full budget cycle, with special emphasis on the budget’s role as a tool for effective municipal management. Legal requirements concerning the adoption and execution of the official budget are examined, with particular attention to the roles of various municipal officials and the administrative techniques involved. Preparation of departmental budget requests, budget review and cuts, revenues and appropriations, and new budget techniques are covered. Attention is also given to the flexible chart of accounts. Accounting and auditing principles are briefly discussed.

Municipal Current Fund Accounting 1 – 24 Hours

Prerequisite: Municipal Budget Process

This course in fund accounting in New Jersey is designed to prepare the local government finance official for the more advanced accounting courses offered. The student is introduced to basic fund accounting terminology and work sheet preparation, as well as the flexible chart of accounts.

Municipal Current Fund Accounting 2 – 33 Hours

Prerequisite: Municipal Current Fund Accounting 1

This course is designed for those who have responsibility for local government finance. The course covers the application of the principles and theories for the complete municipal accounting cycle.

Municipal Capital and Trust Fund Accounting – 39 Hours

Prerequisites: Municipal Current Fund Accounting 1 and 2

This course provides students with an opportunity to work on accounting processes and problems during class under the instructor’s supervision. Principles of assessment, trust fund accounting, general capital fund accounting, and theory of capital budgeting are also covered.

Municipal Utility Fund Accounting – 33 Hours

Prerequisite: Municipal Capital and Trust Fund Accounting

This course gives students an opportunity in class to work on utility fund accounting processes and problems under the instructor’s supervision. Course topics include purpose and scope of utility funds, the utility operating fund, capital budgeting, the utility capital fund, and utility assessment fund.

Principles of Financial Management – 28 Hours

Prerequisite: Municipal Utility Fund Accounting

This course emphasizes sound financial management practices for finance directors, treasurers, and registered municipal accountants. Elements of financial organization, reporting, planning, debt, pension, investment, insurance administration, and collective bargaining are reviewed through case studies. This is the only course in the sequence required for the issuance of the Certified Municipal Finance Officer certification for Registered Municipal Accountants licensed by the State of New Jersey. See N.J.S.A. 40A:9-140 for details.

Preparation of Annual Financial Statements – 39 Hours

Prerequisites: All accounting courses

This course is designed to teach students the skills necessary to complete an annual financial statement. The course is open only to those students who have completed Municipal Current Fund 1 and 2, Municipal Capital and Trust Fund Accounting, and Municipal Utility Fund Accounting. The course is built around the actual preparation of an annual financial statement by the student. In addition, specific information such as filing deadlines, statutory requirements, the role of the finance officer, and other issues are reviewed.

County Fiscal Operations - 33 Hours

Prerequisites: All accounting courses

Those wishing to become Certified County Finance Officers must successfully complete the County Fiscal Operations course. The course covers county government structure, state role in operations, legislative process, PERS, PFRS & deferred compensation, budgeting, CAPs, tax equalization, trust funds and grant accounting, capital finance, Local Bond Law, debt administration and reporting, treasury management, accounting, audit and financial reporting, audit requirements, and public procurement.

Certified Municipal Finance Officers' Examination Review: Statutes & Accounting Sections - 14 Hours Each

These two courses provide examinees with a thorough review of all aspects of prior financial management coursework in preparation for the state certification examination. Course material is supplied prior to the course; therefore, early registration is suggested. Those planning to take the exam must make application to the NJ Department of Community Affairs, Division of Local Government Services, 30 days in advance of the exam date.

RMA Review Courses - 6 Hours Each

These five courses are intensive reviews for those preparing for the Registered Municipal Accountant Examination. The sessions teach both theory and process through accounting problems and questions from prior RMA examinations. Each module is approved for 7 CPE credits in Yellow Book Governmental Accounting by the Board of Accountancy under Rutgers University sponsor number 703.

INTRODUCTION TO ACCOUNTING

\$553 18 HOURS

FM-2101-SP18-1

New Brunswick
Rutgers University
Center for Government Services
303 George Street
6th Floor, Classroom B
Mon/Tue+/Thurs*, 6 Sessions
January 4*, 8, 11*, 16+, 18*, 22
6:30 p.m. – 9:30 p.m.
Suzanne Veitengruber
CMFO/RMC

FM-2101-SP18-2

Morris Plains/Parsippany
Morris County Public Safety Training Academy
500 West Hanover Avenue
Saturday, 5 Sessions
January 6, 13, 20, 27, February 3
9:00 a.m. – 1:00 p.m.
Dawn Babcock
Chief Finance Officer
Town of Newton

FM-2101-SP18-3

Cherry Hill
Public Library
Multicultural Room
Thursday, 5 Sessions
February 1, 8, 15, 22, March 1
5:45 p.m. – 8:45 p.m.
Sharon Smith,
CPA/RMA/CMFO
Assistant Controller
Cherry Hill

MUNICIPAL FINANCE ADMINISTRATION

\$805 26 HOURS

FM-2102-SP18-1

Morris Plains/Parsippany
Morris County Public Safety Training Academy
500 West Hanover Avenue
Thursday, 7 Sessions
January 11, 18, 25, February 1, 8, 15, 22
5:30 p.m. — 9:15 p.m.
Jason Gabloff
Chief Financial Officer
Township of Millburn & Joseph A. Kovalcik, Jr.
Director of Finance & Treasurer, Morris County

FM-2102-SP18-2

Mays Landing
Atlantic Cape Community College, Rutgers Building Q
5100 Black Horse Pike
Room 101A
Tuesday, 6 Sessions
January 30, February 6, 13, 20, 27, March 6
5:15 p.m. – 9:30 p.m.
Cynthia Lindsay
Comptroller/Assistant CFO
Atlantic City

FM-2102-SP18-3

New Brunswick
Rutgers University
Center for Government Services
303 George Street
6th Floor, Classroom B
Mon/Thurs*, 8 Sessions
February 22*, 26, March 1*, 5, 8*, 12, 15*, 19
6:15 p.m. – 9:30 p.m.
Suzanne Veitengruber
CMFO/RMC

**MUNICIPAL BUDGET
PROCESS**

\$932 30 HOURS

FM-2103-SP18-1
New Brunswick
Rutgers University
Center for Government
Services
303 George Street
6th Floor, Classroom B
Wednesday, 6 Sessions
February 21, 28
March 7, 14, 21, 28
10:00 a.m. – 4:00 p.m.
Suzanne Veitengruber
CMFO/RMC

FM-2103-SP18-2
Wayne
Municipal Building
Health Room 2
475 Valley Road
Wed+/Thurs*/Fri
9 Sessions
February 14+, 23,
March 1*, 7+, 16, 22*, 29*,
April 4+, 11+
12:30 p.m. – 4:30 p.m.
Alan P. Negreann
Administrator/CFO
River Edge Borough

FM-2103-SP18-3
Mays Landing
Atlantic Cape Community
College, Rutgers Building Q
5100 Black Horse Pike
Room 101A
Tuesday, 7 Sessions
March 13, 20, 27,
April 3, 10, 17, 24
5:15 p.m. – 9:30 p.m.
Cynthia Lindsay
Comptroller/Assistant CFO
Atlantic City

**MUNICIPAL CURRENT
FUND ACCOUNTING 1**

\$754 24 HOURS

FM-2104-SP18-1
New Brunswick
Rutgers University
Center for Government
Services
303 George Street
6th Floor, Classroom B
Tuesday, 6 Sessions
January 23, 30,
February 6, 13, 20, 27
6:00 p.m. – 10:00 p.m.
Jill Goldy, CPA
CFO/Comptroller
City of Perth Amboy

FM-2104-SP18-2
Morris Plains/Parsippany
Morris County Public Safety
Training Academy
500 West Hanover Avenue
Wed/Thur*, 7 Sessions
January 10, 17, 24, 31,
February 7, 15*, 21
5:30 p.m. – 10:00 p.m.
Joseph Costantino
Fiscal Officer
Office of Temporary
Assistance
Morris County

FM-2104-SP18-3
Ridgefield Park
Municipal Building
234 Main Street
Conference Room
Tues/Thur*, 7 Sessions
February 27,
March 1*, 13, 15*, 20, 22*,
April 3
3:30 p.m. – 7:00 p.m.
Robert Benecke
Benecke Economics

**MUNICIPAL CURRENT
FUND ACCOUNTING 2**

\$980 33 HOURS

FM-2105-SP18-1
New Brunswick
Rutgers University
Center for Government
Services
303 George Street
6th Floor, Classroom B
Tuesday, 8 Sessions
March 6, 20, 27,
April 3*, 10, 17, 24,
May 1*
6:00 p.m. – 10:00 p.m.
5:30 p.m.– 10:00 p.m.*
Jill Goldy, CPA
CFO/Comptroller
City of Perth Amboy

FM-2105-SP18-2
Morris Plains/Parsippany
Morris County Public Safety
Training Academy
500 West Hanover Avenue
Wednesday, 9 Sessions
March 7, 14, 21, 28,
April 4, 11, 18, 25,
May 2
5:30 p.m. – 10:00 p.m.
Joseph Costantino
Fiscal Officer
Office of Temporary
Assistance, Morris County

FM-2105-SP18-3
Ridgefield Park
Municipal Building
234 Main Street
Conference Room
Mon+/Tues/Wed^/Thur*
9 Sessions
April 5*, 17, 19*, 24, 26*
May 1, 3*, 7+, 9^
3:30 p.m. – 7:00 p.m.
3:30 p.m. – 7:30 p.m. +/^
Robert Benecke
Benecke Economics

**MUNICIPAL CAPITAL
& TRUST FUND
ACCOUNTING**

\$1192 39 HOURS

FM-2106-SP18-1
New Brunswick
Rutgers University
Public Safety Building
55 Commercial Avenue
2nd Floor, Classroom 205B
Thursday, 10 Sessions
January 18, 25,
February 1, 8, 15, 22,
March 1, 8, 15, 22
5:30 p.m. – 9:30 p.m.
Douglas A. Petix, CPA
Chief Finance Officer
City of New Brunswick

FM-2106-SP18-2
Sewell
Rowan College at
Gloucester County
Instructional Center
1400 Tanyard Road
Wed/Sat*, 9 Sessions
February 7, 14, 21, 24*, 28,
March 7, 10*, 14, 21
5:00 p.m. – 9:00 p.m.
9:00 a.m. – 2:30 p.m.*
Stefanie DeSantis, CPA, RMA
Manager
Bowman & Company, LLP
Voorhees

PLEASE PHOTOCOPY THIS FORM FOR MULTIPLE REGISTRATIONS

Mail registration form and payment to:

FINANCIAL MANAGEMENT PROGRAM
RUTGERS CENTER FOR GOVERNMENT SERVICES

303 George Street, Suite 604
New Brunswick, NJ 08901-2020
or fax to 732-932-3586

GENERAL INFORMATION

If home or employer information has changed since your last registration, check here.

Last Name _____

First Name _____ Middle Initial _____

Gender Female Male

Employer _____

Title _____

Business Address

Street _____

City _____

State _____ Zip _____

Home Address

Street _____

City _____

State _____ Zip _____

Phone Numbers (required – check box for preferred)

Mobile _____ Home _____

Business _____ Extension _____

E-mail Addresses (required – check box for preferred)

Business _____

Home _____

COURSE INFORMATION

I wish to register for:

Course Title _____

Course ID _____ Fee _____

Course Location _____

Course Title _____

Course ID _____ Fee _____

Course Location _____

Course Title _____

Course ID _____ Fee _____

Course Location _____

Prerequisite Course(s) (if applicable) _____

Completion Date _____ Location _____

PAYMENT INFORMATION

Check or voucher must accompany registration form. Make check or voucher payable to Rutgers, The State University of New Jersey. Mail to above address.

In accordance with University policies, credit card information is no longer accepted on registration forms. Students paying course fees with a credit card must register on-line at: <http://cgs.rutgers.edu>. Click on the red "Register Now" button.

There is \$25 fee for course withdrawals, transfers and/or returned checks.

MUNICIPAL UTILITY FUND ACCOUNTING

\$1004 33 HOURS

FM-2107-SP18-1
Howell Township
 Municipal Building
 Cafeteria
 4567 Highway #9 North
 Wednesday, 11 Sessions
 February 21, 28,
 March 7, 14, 21, 28,
 April 4, 11, 18, 25,
 May 2
 6:30 p.m. – 9:30 p.m.
 Jeffrey Filiatreault, RMA
 Chief Financial Officer
 Township of Howell (Retired)

FM-2107-SP18-2
Morris Plains/Parsippany
 Morris County Public Safety
 Training Academy
 500 West Hanover Avenue
 Monday, 11 Sessions
 March 5, 12, 19, 26,
 April 2, 9, 16, 23, 30,
 May 7, 14
 5:30 p.m. – 8:30 p.m.
 David Hollberg
 Manager/CFO
 Township of Pequannock

FM-2107-SP18-3
Sewell
 Rowan College at
 Gloucester County
 Instructional Center
 1400 Tanyard Road
 Wed/Sat*, 8 Sessions
 March 28, 31*,
 April 4, 11, 18, 25,
 May 2, 9
 5:00 p.m. – 9:00 p.m.
 9:00 a.m. – 2:00 p.m.*
 Stefanie DeSantis, CPA, RMA
 Manager
 Bowman & Company, LLP
 Voorhees

PRINCIPLES OF FINANCIAL MANAGEMENT

\$879 28 HOURS

FM-2108-SP18-1
New Brunswick
 Rutgers University
 Center for Government
 Services
 303 George Street
 6th Floor, Classroom A
 Saturday, 4 Sessions
 January 20, 27,
 February 3, 10
 8:30 a.m. – 4:00p.m.
 Jill Goldy, CPA
 CFO/Comptroller
 City of Perth Amboy

FM-2108-SP18-2
Morris Plains/Parsippany
 Morris County Public Safety
 Training Academy
 500 West Hanover Avenue
 Thursday, 7 Sessions
 March 15, 22, 29,
 April 5, 12, 19, 26
 5:30p.m. – 9:30 p.m.
 Jason Gabloff
 Chief Financial Officer
 Township of Millburn &
 Joseph A. Kovalcik, Jr.
 Director of Finance &
 Treasurer, Morris County

PREPARATION OF ANNUAL FINANCIAL STATEMENTS

\$1,198 39 HOURS

FM-2109-SP18-1
New Brunswick
 Rutgers University
 Center for Government
 Services
 303 George Street
 6th Floor, Classroom A
 Tuesday, 10 Sessions
 January 9, 16, 23, 30,
 February 6, 13, 20, 27,
 March 6, 13
 5:30 p.m. – 9:30 p.m.
 William Homa, CPA, RMA,
 CMFO, CTC, QPA
 Finance Director
 Township of Cedar Grove

FM-2109-SP18-2
Morris Plains/Parsippany
 Morris County Public Safety
 Training Academy
 500 West Hanover Avenue
 Wednesday, 10 Sessions
 January 31,
 February 7, 21, 28,
 March 7, 14, 21, 28,
 April 11, 18
 4:30 p.m. – 8:30 p.m.
 Jon Rheinhardt
 CMFO, CCFO, CTC, QPA
 Administrator
 Borough of Wharton

CMFO EXAM REVIEW: STATUTES SECTION #
 \$507 14 HOURS

FM-2110-SP18-1
New Brunswick
 Rutgers University
 Center for Government
 Services
 303 George Street
 6th Floor, Classroom A
 Saturday, 2 Sessions
 April 21, 28
 8:30 a.m. – 4:00 p.m.
 Jill Goldy, CPA
 CFO/Comptroller
 City of Perth Amboy

CMFO EXAM REVIEW: ACCOUNTING SECTION #
 \$495 14 HOURS

FM-2111-SP18-1
New Brunswick
 Rutgers University
 Center for Government Svcs.
 303 George Street
 6th Floor, Classroom A
 Saturday, 2 Sessions
 April 7, May 19
 8:30 a.m. – 4:30 p.m.
 William Homa
 CPA, RMA, CMFO,
 CTC, QPA
 Finance Director
 Township of Cedar Grove

REGISTRATION INFORMATION

Courses are scheduled during the fall, spring and summer semesters throughout the state. Announcements containing specific course information are available each semester and may be found on the Center's website: www.cgs.rutgers.edu

Enrollment: A student may enroll in a CGS course in several different ways. Mail-in registrations, faxed registrations, in-person registrations at the CGS offices, and on-line registrations (with credit card or e-check only) are accepted prior to the start of the course. Before a student is officially enrolled in a course, payment must be authorized or secured, and the student must meet all prerequisites associated with the course. A student who has a delinquent account with CGS will not be permitted to enroll in any additional CGS courses until the delinquency is resolved. Students may now register online with a credit card or e-check. Go to <http://cgs.rutgers.edu> and click on the "Register Now" link in the left column.

To ensure that course materials are available the first session of the course, it is strongly recommended that all students register at least one week prior to the course start date.

In-person registrations at the course location at the first class are considered "walk-ins." Walk-ins are accepted but not encouraged and will be assessed a \$15 late registration fee. In addition, walk-in students must complete an "Agreement-to-Pay Form" and will be contacted by CGS immediately after the first class. Walk-ins must make full payment of all fees or provide a valid purchase order within five business days of the first class. Walk-ins on financial hold will not be permitted to complete their registration until the delinquency is resolved.

Course Fees and Payment: Payment for a student's participation in a course can be obtained using any of the following three methods:

- 1) Credit card payment by mail, in-person or fax (Visa, Master card, Discover or American Express) AVAILABLE ONLY THROUGH ONLINE REGISTRATION at <http://cgs.rutgers.edu>
- 2) Check or money order payment by mail or in person
- 3) Authorized voucher/purchase order received via mail or fax.

Actual course fees vary per course as courses have different hours of instructional time and the cost of study materials are dissimilar. Upon receipt of a completed registration form and payment, a class space is reserved for the student. Confirmation letters regarding registration will not be sent.

Special Needs Students: Students with special needs are encouraged to contact CGS so that appropriate accommodations may be made.

Financing: If financing is needed, apply for the Sallie Mae Smart Option Student Loan as soon as possible at www.salliemae.com/00262990.

Continuing Education Loans are available from the Rutgers Federal Credit Union. Contact them at: www.rutgers.fcu.org for information.

Late Fees: Students are required to register for classes before the date of the first class session. Any student who attempts to register on (or after) the day of the first class will be considered a late registrant and will be assessed a \$15 late fee for the processing of the registration.

Returned Check Fee Policy: There is a \$25 fee for all returned checks. Failure to pay the fee will prevent future course registrations and the withholding of the course certificate.

Withdrawals/Transfers: All requests to change registration status, either by withdrawal or transfer, must be submitted in writing at least 2 business days before the course start date and will incur a \$25 processing fee. Withdrawals will be refunded, minus the \$25 fee. Failure to notify CGS within the time frame will result in forfeiture of all fees.

Course Cancellation Policy: The Center reserves the right to cancel any course or seminar. CGS will notify all students enrolled in a course that has been cancelled and the information will be posted on the CGS website. Students will be given the choice of receiving a full refund for courses cancelled by CGS or exercising the option to enroll in the same or another course in this or the following semester. In the event there is a difference in course fees between the course that was cancelled and the alternate course, an adjustment will be made. A student may not select an alternative course that has a prerequisite if the prerequisite has not been met.

Education Credit: Selected courses in the CGS program qualify for continuing education credit toward renewal of professional licenses and academic credit. The CGS website lists the specific courses where continuing education credit is available.

CPE Continuing Education Credit: Selected courses in the CGS program are approved by the New Jersey State Board of Accountancy for CPE credit under Rutgers sponsor #703.

Certificates: Certificates are mailed to students after the successful completion of each course, which is defined as 80% attendance of the class hours, a passing grade (if an examination is required) and full payment of all fees. A permanent record of courses taken is maintained by Rutgers. Certificates will not be issued to students if any fees are outstanding or delinquent.

SERVING NEW JERSEY FOR SIXTY YEARS

The Center for Government Services (CGS) is affiliated with the Rutgers Division of Continuing Studies and was formerly a part of the Edward J. Bloustein School of Planning and Public Policy. The Center was established in 1991 from the consolidation of the Bureau of Government Research (created in 1950) and the Department of Government Services.

The organization's mission is to improve the knowledge, competency and professionalism of state and municipal officials and employees and has performed that function for over 60 years. It has trained thousands of public sector officials in a variety of areas affecting public services. The areas include municipal finance, housing inspection and code enforcement, education facilities management, public purchasing, planning and zoning and municipal administration (i.e. municipal clerks and registrars) to name a few.

The Center trains approximately 8,000 individuals each year through 18 separate programs, over 150 separate courses and 850 individual sessions. Courses are held through-out the state during the year. Participants in the Center's programs are taught by practicing professionals whose expertise reflects both theoretical and practical considerations.

CGS collaborates with a variety of partners that provide funding for training. It also has extensive relationships with professional advisory bodies to ensure that the training reflects state-of-the-art knowledge.

The Center has been frequently designated by the New Jersey legislature to offer state mandated training for municipal officials. As a result, it is often called upon to certify that participants in its programs have demonstrated the competence and skills to perform their duties and responsibilities in a professional manner that is appropriate for public services and consistent with the standards for high quality public services. It continues to be the focus for public sector training in New Jersey.

CONTACT INFORMATION

Center for Government Services
Rutgers, The State University of New Jersey
303 George Street, Suite 604
New Brunswick, NJ 08901-2020
732-932-3640, fax: 732-932-3586
www.cgs.rutgers.edu

SAVE THE DATE!

RUTGERS UNIVERISTY
49TH ANNUAL
PUBLIC PURCHASING
EDUCATIONAL FORUM

May 2 & 3, 2018

Golden Nugget Hotel
Atlantic City

More details to follow.

RUTGERS

Continuing Studies

CENTER FOR GOVERNMENT SERVICES

Rutgers, The State University of New Jersey

303 George Street, Suite 604

New Brunswick, NJ 08901-2020