

CENTER FOR
GOVERNMENT SERVICES

Financial Management

COURSES FOR NEW JERSEY LOCAL
GOVERNMENT || SPRING 2020 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, 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.

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 all fees.

PREREQUISITE INFORMATION

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

A prerequisite of basic accounting knowledge has been added to the CMFO curriculum in order to ensure that students are adequately prepared to successfully complete the program. A minimum of six credits in college level accounting, or completion of the Introduction to Accounting course, is now required prior to attendance in the Current Fund I and subsequent 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 848-932-4739 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 accounting at the college level. Successful completion of this course 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 RMAs. Elements of financial organization, reporting, planning, debt, pension, investment, insurance administration, and collective bargaining are reviewed through case studies.

Preparation of Annual Financial Statements – 39 Hours

Prerequisites: All accounting courses

This course is designed to teach the skills necessary to complete an AFS. The course is open only to those students who have completed Municipal Current Fund 1 & 2, Municipal Capital and Trust Fund Accounting, and Municipal Utility Fund Accounting. The course demonstrates the actual preparation of an annual financial statement. 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 this course. It 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

These two courses provide examinees with a thorough review of all aspects of prior financial management coursework in preparation for sitting 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.

Maintaining Municipal General Ledgers - 6 Hours

This six-hour, hands-on seminar is designed to walk CFO's through the steps involved in closing out a municipality's general ledger, including year end non-cash journal entries. DCA/DLGS has approved CMFO/CCFOs 5 continuing education contact hours in Accounting.

RMA Review Courses - 7 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

\$572 18 HOURS

FM-2101-SP20-1

Morris Plains/Parsippany

Morris County Public Safety Training Academy
500 West Hanover Avenue
Saturday, 6 Sessions
January 11, 18, 25,
February 1, 8, 15
9:30 am – 12:30 pm
Dawn Babcock, CMFO
Chief Finance Officer
Newton (retired)

FM-2101-SP20-2

New Brunswick

Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 120
Monday/Thursday*
6 Sessions
March 16, 19*, 23, 26*, 30
April 2*
6:30 p.m. – 9:30 p.m.
Suzanne Veitengruber
CMFO/RMC

FM-2101-SP20-3

Cherry Hill

Public Library
Multi-Cultural Room
Wednesday, 6 Sessions
February 5, 12, 19, 26,
March 4, 18
5:45 p.m. – 8:45 p.m.
James D'Auria
Administrator/CFO
Borough of Runnemede

MUNICIPAL FINANCE ADMINISTRATION

\$831 26 HOURS

FM-2102-SP20-1

Morris Plains/Parsippany

Morris County Public Safety Training Academy
500 West Hanover Avenue
Wednesday, 9 Sessions
January 8, 15, 22, 29,
February 12, 19, 26,
March 11, 18
5:30 p.m. – 8:30 p.m.
Joseph Kovalcik, CMFO
Mahwah Township

FM-2102-SP20-2

Mays Landing

Atlantic Cape Community College, Building Q (Rutgers)
5100 Black Horse Pike
Room 101B
Thursday, 6 Sessions
January 30,
February 6, 13, 20, 27,
March 5
5:15 p.m.— 9:30 p.m.
Cynthia Lindsay
Assistant Director
NJ Division of Local Government Services

FM-2102-SP20-3

New Brunswick

Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 124
Monday/Thursday*
8 sessions
February 13*, 20*, 24, 27*,
March 2, 5*, 9, 12*
6:15 p.m. – 9:30 p.m.
Suzanne Veitengruber
CMFO/RMC

**MUNICIPAL BUDGET
PROCESS**

\$964 30 HOURS

FM-2103-SP20-1
New Brunswick
Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 148
Wednesday, 6 Sessions
February 19, 26,
March 4, 11, 18, 25
10:00 a.m. – 4:00 p.m.
Suzanne Veitengruber
CMFO/RMC

FM-2103-SP20-2
Mays Landing
Atlantic Cape Community
College, Building Q (Rutgers)
5100 Black Horse Pike
Room 101B
Thursday, 7 Sessions
March 19, 26,
April 2, 9, 16, 23, 30
5:15 p.m. – 9:30 p.m.
Cynthia Lindsay
Assistant Director
NJ Division of
Local Government Services

FM-2103-SP20-3
Morris Plains/Parsippany
Morris County Public Safety
Training Academy
500 West Hanover Avenue
Tuesday, 10 Sessions
January 14, 28,
February 4, 11, 25,
March 3, 10, 17, 24, 31
5:30 p.m. – 8:30 p.m.
Jason Gabloff, CMFO
Millburn Township
Joseph Kovalcik, CMFO
Mahway Township

**MUNICIPAL BUDGET
PROCESS**

(Cont'd.)

FM-2103-SP20-4
Hackensack
Bergen County
Administration Building
One Bergen County Plaza
4th Floor Learning Center
Monday/Tuesday*
9 Sessions
January 27,
February 3, 10, 18*, 24,
March 2, 9, 16, 23
5:00 p.m. – 8:30 p.m.
Joseph Luppino, CPA
Treasurer/CFO
Bergen County

**MUNICIPAL CURRENT
FUND ACCOUNTING 1**
\$784 24 HOURS

FM-2104-SP20-1
New Brunswick
Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 148
Tuesday, 6 Sessions
January 21, 28,
February 4, 11, 18, 25
6:00 p.m. – 10:00 p.m.
Jill Goldy, CPA
CFO/Comptroller
Perth Amboy

**MUNICIPAL CURRENT
FUND ACCOUNTING 2**

\$1,013 33 HOURS

FM-2105-SP20-1
New Brunswick
Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 148
Tuesday, 8 Sessions
March 3, 10, 24, 31*,
April 7, 14, 21, 28*
6:00 p.m. – 10:00 p.m.
5:30 p.m. – 10:00 p.m.+
Jill Goldy, CPA
CFO/Comptroller
Perth Amboy

**MUNICIPAL CAPITAL
& TRUST FUND
ACCOUNTING**

\$1,237 39 HOURS

FM-2106-SP20-1
New Brunswick
Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 150
Thursday, 10 Sessions
January 23, 30,
February 6, 13, 20, 27,
March 5, 12, 19, 26
5:30 p.m. – 9:30 p.m.
Douglas A. Petix, CPA
Chief Finance Officer
New Brunswick

FM-2106-SP20-2
Morris Plains/Parsippany
Morris County Public Safety
Training Academy
500 West Hanover Avenue
Tuesday, 10 Sessions
April 7, 14, 21, 28,
May 5, 12, 19, 26,
June 2, 9
5:30 p.m. – 9:30 p.m.
Jason Gabloff, CMFO
Millburn Township
Joseph Kovalcik, CMFO
Mahway Township

FM-2106-SP20-3
Howell Township
Municipal Building
4567 Highway #9 North
Training Room
Monday, 13 Sessions
January 27,
February 3, 10, 24,
March 2, 9, 16, 23, 30,
April 6, 20, 27
May 4
6:30 p.m. – 9:30 p.m.
Jeffrey Filiatreault, RMA
Chief Financial Officer
Township of Howell (Retired)

PLEASE COPY FOR MULTIPLE REGISTRATIONS

NOTE ADDRESS CHANGE

Mail registration form and payment to:
FINANCIAL MANAGEMENT PROGRAM
RUTGERS CENTER FOR GOVERNMENT SERVICES

Rutgers Lifelong Learning Center
3 Rutgers Plaza, 3rd Floor
New Brunswick, NJ 08901
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 payable to Rutgers, the State University of New Jersey. Mail to the 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 online at:

<http://cgs.rutgers.edu>.

Click on the red "Register Now" button.

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

**MUNICIPAL UTILITY FUND
ACCOUNTING**

\$1,040 33 HOURS

FM-2107-SP20-1

Morris Plains

Morris County Public Safety
Training Academy
500 West Hanover Avenue
Monday/Tuesday*
10 Sessions
January 6, 13, 27,
February 3, 10, 18*, 24,
March 9, 16, 23
5:00 p.m. – 8:30 p.m.
David W. Hollberg
Manager/CFO (retired)
Pequannock

FM-2107-SP20-2

Waretown

Ocean County Fire &
First Aid Training Center
200 Volunteer Way
Friday, 10 Sessions
March 13, 20, 27,
April 3, 10, 17, 24,
May 8, 22, 29
12:30 p.m. – 4:00 p.m.
David W. Hollberg
Manager/CFO (retired)
Pequannock

**PRINCIPLES OF FINANCIAL
MANAGEMENT**

\$907 28 HOURS

FM-2108-SP20-1

New Brunswick

Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 124
Saturday, 4 Sessions
January 18, 25,
February 1, 8
8:30 p.m. – 4:00 p.m.
Jill Goldy, CPA
CFO/Comptroller
Perth Amboy

FM-2108-SP20-2

Morris Plains/Parsippany

Morris County Public Safety
Training Academy
500 West Hanover Avenue
Wednesday, 9 Sessions
April 15, 22, 29,
May 13, 20, 27,
June 10, 17, 24
5:30 p.m. – 8:30 p.m.
Joseph Kovalcik, CMFO
Mahway Township

**PREPARATION OF ANNUAL
FINANCIAL STATEMENTS**

\$1,249 39 HOURS

FM-2109-SP20-1

New Brunswick

Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 150
Tuesday, 10 Sessions
January 7, 14, 21, 28,
February 4, 11, 18, 25,
March 3, 10
5:30 p.m. – 9:30 p.m.
William Homa
CPA, RMA, CMFO,
CTC, QPA
Finance Director
Township of Cedar Grove

FM-2109-SP20-2

Cherry Hill

Public Library
Multi-Cultural Room
Wednesday/Saturday+
9 Sessions
February 12, 19*, 26,
March 4, 7+^, 18, 25*,
April 1, 8
6:00 p.m. – 9:00 p.m.
9:30 p.m. – 4:00 p.m.*
9:30 p.m. – 12:30 p.m.^
Sharon Smith, CPA, RMA
Chief Financial Officer
Toms River

FM-2109-SP20-3

Morris Plains

Morris County Public Safety
Training Academy
500 West Hanover Avenue
Mon/Wed*, 10 Sessions
March 30,
April 1*, 6, 8*, 13, 20, 27, 29*,
May 4, 11
5:00 p.m. – 9:00 p.m.
David W. Hollberg
Manager/CFO (retired)
Pequannock

**CMFO EXAM REVIEW:
STATUTES SECTION #**

\$527 14 HOURS

FM-2110-SP20-1

New Brunswick

Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 144
Saturday, 2 Sessions
April 18,
May 2
8:30 a.m. – 4:00 p.m.
Jill Goldy, CPA
CFO/Comptroller
Perth Amboy

**CMFO EXAM REVIEW:
ACCOUNTING SECTION #**

\$499 14 HOURS

FM-2111-SP20-1

New Brunswick

Rutgers University
Lifelong Learning Center
3 Rutgers Plaza
Room 144
Saturday, 2 Sessions
April 4, 25
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 registrations be received 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 already on financial hold will not be permitted to complete their registration unless 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 (Visa, MasterCard, 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 or purchase order

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. 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 checks that are returned to CGS. 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 certain 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 University 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 throughout 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.

NEW CONTACT INFORMATION

Center for Government Services
Rutgers Lifelong Learning Center
3 Rutgers Plaza, 3rd Floor
New Brunswick, NJ 08901
www.cgs.rutgers.edu
ldemian@docs.rutgers.edu
848-932-4739
fax: 732-932-3586
www.cgs.rutgers.edu

ONLINE REGISTRATION

You may register online and pay with a credit card or by e-check. Go to <http://cgs.rutgers.edu/> and click on the "Register Now" link in the left hand column.

SAVE THE DATE! RUTGERS

**Center for
Government Services**

51st Annual

**Public Purchasing
Educational Forum**

**April 29 & 30, 2020
Golden Nugget Hotel
Atlantic City**



Continuing Studies

CENTER FOR GOVERNMENT SERVICES

Rutgers, The State University of New Jersey

3 Rutgers Plaza, Lifelong Learning Center

New Brunswick, NJ 08901

**NOTE CHANGES IN ADDRESS,
TELEPHONE NUMBER AND
CONTACT INFORMATION.**