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there is significantly greater public interest in the performance of the public official's duties. Accordingly, deliberations on that category of advisory requests should normally be held in open public session.

In summary, the Executive Commission on Ethical Standards may hold a closed session to discuss complaints and investigations into complaints prior to holding a formal hearing on them provided that it passes the resolution required by N.J.S.A. 10:4-13. The discussions of the Commission concerning the issuance of advisory opinions and the facts on which those opinions are to be based may not be held in closed session under the exception in the act for investigations into violations or possible violations of the law. In certain circumstances, however, these discussions may relate to material allowed to be discussed in closed session under section 10:4-12(b) (3) which allows a public body to exclude the public from that portion of a meeting at which it discusses "any material the disclosure of which constitutes an unwarranted invasion of individual privacy . . ." Whether the discussion relates to such material, however, must be determined on a case-by-case basis.

Very truly yours,
WILLIAM F. HYLAND
Attorney General

By: MICHAEL A. SANTANIELLO
Deputy Attorney General

1. Of course, where a request for an opinion received from a third party is in essence a complaint or is treated as a complaint by the Commission, it like other complaints, would fall under the exception for investigations of violations or possible violations of the law.

February 9, 1977

JOHN F. LAEZZA, *Director*
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Department of Community Affairs
363 West State Street
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FORMAL OPINION 1977—No. 3

Dear Director Laezza:

You have raised a series of questions concerning the interpretation of the Local Government Cap Law, N.J.S.A. 40A:4-45.1 *et seq.* (P.L. 1976, c. 68). This law was enacted as experimental legislation to limit spending by municipalities and counties without constraining them to the point where it is impossible to provide necessary governmental services (Section 1).

I

The most pressing questions that you have raised concern the statutory scheme

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as a whole. First you have asked whether a county is prohibited from increasing its final appropriation by more than 5% over the previous year's appropriation or whether it is only prohibited from increasing its county tax levy by more than 5% over the previous year's tax levy subject to certain specified modifications. Section 2 of the statute provides that:

"Beginning with the tax year 1977 municipalities other than those having a municipal purpose tax levy of \$0.10 or less per \$100.00 and counties shall be prohibited from increasing their final appropriations by more than 5% over the previous year except within the provisions set forth hereunder."

Section 4 of the statute provides that:

"In the preparation of its budget, a county may not increase the county tax levies to be apportioned among its constituent municipalities in excess of 5% of the previous year's tax levy, subject to the following modifications:

"a. The amount of revenue generated by the increase in valuations within the county based solely on applying the preceding year's county tax rate to the apportionment valuation of new construction or improvements within the county and such increase shall be levied in direct proportion to said valuation;

"b. Capital expenditures funded by any source other than the county tax levy;

"c. An increase based upon an ordinance declaring an emergency according to the definition provided in N.J.S. 40A:4-46 approved by at least two-thirds of the board of chosen freeholders of the county and, where pertinent, approved by the county executive;

"d. All debt service;

"e. Expenditures mandated after the effective date of this act pursuant to State or Federal law."

An initial reading of these two sections reveals an inherent inconsistency in which Section 2 seems to limit the final appropriation of a county for a particular year to 5% over the prior year's appropriation and Section 4 places the 5% limitation on the county tax levy to be apportioned among a county's constituent municipalities subject to certain specific modifications. However, it is a generally accepted principle of construction that when a reading of the literal terms of a statute leads to contradictory or incongruous results, a reasonable construction consistent with its underlying purpose should be preferred. *Schierstead v. Brigantine*, 29 N.J. 220, 230-31 (1959); *In re Petition of Gardiner*, 67 N.J. Super. 435, 444 (App. Div. 1961). In this case, the descriptive language in Section 2 generally outlines the purposes of the act to limit municipal and county spending, and the language, "except within the provisions set forth hereunder," suggests that Section 2 is dependent on separate sections for its force and effect. Accordingly, Section 4 provides the operative language of the statute, and specifically limits increases in county tax levies subject to a series of modifications. To the extent of any inconsistency between the descriptive language of Section 2 and the operative language of Section 4, the operative language should govern

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the implementation of the spending limitation consistent with the legislative design.

This conclusion is buttressed by the fact that if the statute were to be read so as to limit expenditures by counties on the basis of their final appropriations, the modifications set forth in Section 4 would be inapplicable, since they refer only to the limits on county tax levies. This would result in defeating the legislative goal to provide enough flexibility for counties to provide necessary services (Section 1) contrary to the legislative purpose and, therefore, cannot be presumed to be what the Legislature intended. See *Albert F. Ruehl Co. v. Bd. of Trustees of Schools for Indus. Ed.*, 85 N.J. Super. 4 (Law Div. 1964). Thus, it is our opinion that the Act does not prohibit a county from increasing its final appropriation by more than 5% over the previous year's appropriation but, rather, only prohibits a county from increasing its county tax levy by more than 5% over the previous year's tax levy subject to certain modifications.

II

You have also asked whether appropriations for the transfer of funds by a municipality to a board of education pursuant to N.J.S.A. 40:48-17.1 and 17.3 are to be included within the limitation on municipal spending. N.J.S.A. 40:48-17.1 and 17.3 authorize municipalities to appropriate funds derived from unappropriated surplus revenues or unappropriated anticipated receipts to the boards of education of the local school districts serving them. This raises the question of whether local government expenditures for school district costs are to be included within the limitation on local government spending.

Within the past seventeen months the Legislature, with the approval of the Governor, has enacted laws limiting state government spending, N.J.S.A. 52:9H-5 *et seq.*, (P.L. 1976, c. 67, approved August 18, 1976), municipal and county spending, N.J.S.A. 40A:4-45.1 *et seq.*, (P.L. 1976, c. 68, approved August 18, 1976), and school district spending, N.J.S.A. 18A:7A-25 (P.L. 1975, c. 212, § 25, approved September 30, 1975). Since these statutes were passed as part of an overall legislative plan to limit government spending, the statutes must be considered together in construing the meaning of the provisions therein. See *Giles v. Gassert*, 23 N.J. 22 (1957). It cannot be presumed, moreover, that these statutes were intended to be duplicative. See *State v. Madewell*, 117 N.J. Super. 392 (App. Div. 1971), *aff'd* 63 N.J. 506 (1973). Since school district costs are subject to a separate statutory spending limitation, N.J.S.A. 18A:17A-25, it is reasonable to assume that the Legislature intended to exclude such costs from a second limitation on spending imposed by N.J.S.A. 40A:4-45.1 *et seq.*, (P.L. 1976, c. 68).

III

Your next inquiry concerning the general schematic framework of the statute raises the question as to how the modifications are to be treated for the purpose of calculating the "cap" or lid figure for final appropriations for municipalities and for tax levies for counties. The purpose of the modifications is to exclude from the limitation on spending amounts raised as a result of increases in valuations due to new construction or improvements, amounts raised through sources other than the local property tax and amounts deemed to be necessary to provide local governments with sufficient flexibility to provide emergency services and to participate in state or federal programs through which they can receive financial aid. Thus, the modifications are to be construed as exclusions from the act both in computing the base figure from the previous year to which the 5% is applied to arrive at the "cap" figure and in deter-

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mining the expenses to be included within that amount for the current fiscal year, as demonstrated in the following equations:

Cap appropriation, which is the present year's final appropriation - modifications = 5% (previous year's final appropriation - modifications) + (previous year's final appropriation - modifications)

Cap tax levy, which is the present year's tax levy - modifications = 5% (previous year's tax levy - modifications) + (previous year's tax levy - modifications).

Otherwise, there would be no point of comparison between the two years.

In light of the previous answers, the answer to your question concerning the definition of "final appropriations" as used in Section 3 becomes clear. Please be advised that the term "final appropriations" as used in Section 3 refers to the final line item of appropriations in a municipal budget minus any appropriations for school costs covered within the limitation on spending in N.J.S.A. 18A:7A-25, but including all expenses excluded in subsections 3(a) through (i). As stated previously, the preceding year's costs excluded pursuant to the subsections are then subtracted from the preceding year's final appropriation, the 5% is computed and added to that amount to determine the amount permissible for the new year's final appropriation minus any modifications excluded pursuant to the subsections.

IV

Your next series of questions concerns the interpretation and application of the modifications included in the subsections to sections 3 and 4 of the act. First, you have asked whether the words "general tax rate of the municipality" as used in section 3(a) refer to the municipal tax rate or the aggregate municipal, county and school tax rate. Section 3(a) of the statute excludes from the limitation on municipal spending imposed by the law:

"The amount of revenue generated by the increase in its valuations based solely on applying the preceding year's general tax rate of the municipality to the assessed value of new construction or improvements . . . :

Similarly, section 4 (a) excludes from the limitation on the county tax levies:

"The amount of revenue generated by the increase in valuations within the county based solely on applying the preceding year's county tax rate to the apportionment valuation of new construction or improvements within the county and such increase shall be levied in direct proportion to said valuation . . ."

The purpose of these two provisions is to exclude from the limitation on local government spending expenditures equal to amounts generated by the increase in property valuations due to new construction and improvements. Thus, the act restrains local governments from increasing spending where such increases require increased local property tax rates, but does not restrain expenditures of income from these new sources. If the words "general tax rate of the municipality" as used in Section 3(a) were intended to mean the municipal tax rate plus the county tax rate plus the education tax rate, the act would provide a double exclusion for a portion of the amounts

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generated from these new sources. Counties would be able to exclude from their limitation the proportion of monies generated by the increase in valuations due to new construction and improvements within the county and attributable to the county tax rate pursuant to section 4(a), and municipalities would be able to exclude from their limitation all monies generated by the increase in valuations due to new construction and improvements attributable to both the county and municipal rate within their territory pursuant to section 3(a). The result would be to permit aggregate spending in excess of the amount generated by the increase in valuations due to new construction and improvements. Since this would be inconsistent with the purposes of the act, it is reasonable to conclude that the Legislature intended municipalities to exclude from their spending ceilings only those amounts generated by increased valuations attributable to the municipal tax rate.

Moreover, this conclusion is reinforced by our opinion that school expenditures are excluded from the local government spending limitation. Since school expenditures are subject to a cap in N.J.S.A. 18A:7A-25 and are not within the limitation on local government spending, it seems reasonable that local governments should not have the advantages of spending for non-school purposes monies generated by increased valuations attributable to the school tax rate free from the limitation on spending. Thus, in construing the provisions consistent with the purposes of the act and the statutory scheme as a whole, it must be concluded that the words "general tax rate of the municipality" as used in section 3(a) refer to the municipal tax rate, or tax rate that raises revenue for municipal expenses.

V

Your next question concerns the interpretation of section 3(b), which excludes from the limitation on municipal spending:

"Capital expenditures funded by any source other than the local property tax, and programs funded wholly or in part by Federal or State funds, in which the financial share of the municipality is not required to increase the final appropriations by more than 5% . . ."

Specifically, you have asked what types of expenditures may be excluded as "programs funded wholly or in part by Federal or State funds, in which the financial share of the municipality is not required to increase the final appropriations by more than 5% . . .". This provision was intended to exclude from the spending limitation all expenditures for programs funded either wholly by federal or state funds or partly by local matching funds upon which receipt of federal or state funds is conditioned. Implicit in this provision is an underlying legislative policy to encourage and enable local governments to participate fully in this type of program free of the local government spending restriction. Thus, consistent with this purpose, the words, "in which the financial share of the municipality is not required to increase the final appropriations by more than 5%" appear merely to be a restatement of the overall legislative policy that federal and state aid and required local matching shares shall not be subject to the 5% local government spending limitation. Accordingly, it is our opinion that it was the probable legislative intent in the enactment of this modification to exclude from the local government spending limitation all expenditures of federal and state aid money as well as all local matching expenditures necessary to secure federal or state aid for municipal governments.

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VI

Your next series of questions concerns the interpretation of section 3(c) and 4(c), which exclude from the limitation on local government spending certain types of emergency appropriations. Section 3(c) excludes from the limitation on a municipality's final appropriation:

"... An increase based upon an ordinance declaring an emergency situation according to the definition provided in N.J.S. 40A:4-46 approved by at least two-thirds of the governing body and approved by the Local Finance Board; provided, however, any such emergency authorization shall not exceed 3% of current and utility operating appropriations made in the budget adopted for that year"

Similarly, section 4(c) excludes from the limitation on county tax levies:

"... An increase based upon an ordinance declaring an emergency according to the definition provided in N.J.S. 40A:4-46 approved by at least two-thirds of the board of chosen freeholders of the county and, where pertinent, approved by the county executive"

Specifically, you have asked whether section 3(c) may be interpreted in a manner to allow for the declaration of an emergency by a resolution of a municipal governing body and that such a resolution need only be approved by the Director of Local Government Services as chairman of the Local Finance Board. Also, you have asked whether emergency appropriations in excess of 3% of current and utility operating appropriations in a fiscal year must be included in the limitation on municipal spending for the next succeeding fiscal year.

The express terms of these modifications dealing with emergency appropriations by counties and municipalities pose serious problems for the sound implementation of the law. The requirement for the adoption of an ordinance in Section 4(c) rather than a resolution is apparently inapplicable to counties and is in need of legislative revision. In Section 3(c) the requirement for the adoption of an ordinance rather than a resolution declaring an emergency and the requirement of approval by the Local Finance Board will cause serious delays before an emergency appropriation can be approved. Consequently, in the event of a true emergency where time is of the essence, local governments will be seriously hampered in their ability to respond. In addition, where emergency appropriations in any one fiscal year exceed the statutory ceiling of 3% of current and utility operating appropriations for that year, such appropriations must be included within the next fiscal year's spending limit. In the event this forces a municipality to exceed its following year's 5% "cap" limit, the municipality is in effect unable to provide the monetary resources necessary for such an emergency.

Although these conclusions appear to severely limit the ability of local governments to deal with emergency situations under the act, the legislative intent as to the meaning of these provisions must be ascertained from its express terms. *Lane v. Holderman*, 23 N.J. 304 (1957); *State v. Community Distributors, Inc.*, 123 N.J. Super. 589 (Law Div. 1973), *aff'd* 64 N.J. 479 (1974). This literal construction of the act is further reinforced by the fact that it departs from the existing statutory scheme

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for emergency appropriations set forth in N.J.S.A. 40A:4-48, 49. N.J.S.A. 40A:4-48 provides that emergency appropriations not causing the aggregate of such emergency appropriations for that year to exceed 3% of the current and utility operating appropriations can be made if the governing body adopts a resolution by not less than a 2/3 vote of its full membership declaring an emergency. Where such an appropriation will cause the aggregate to exceed 3% of the current and utility operating appropriations for that year, N.J.S.A. 40A:4-49 additionally requires approval of the appropriation by the *Director* of Local Government Services. If the Legislature had intended to allow for the use of a resolution in this instance and to permit approval by the Director of Local Government Services, it could have stated its purpose in unequivocal terms. Consequently, it must be concluded that the departure from the procedure established in Title 40A was purposeful and designed to further restrict local government spending for emergencies.

You are therefore advised that under the express terms of section 3(c), only emergency appropriations passed pursuant to an *ordinance* declaring an emergency situation approved by at least 2/3 of the governing body and the Local Finance *Board* may be excluded from the limitation on municipal spending provided that such emergency appropriations in any one year do not exceed 3% of current and utility operating appropriations for that year. Those emergency appropriations approved in excess of 3% of current and utility operating appropriations for that year must be included within the limitation on municipal spending for the next succeeding fiscal year. You are also advised that since the requirement of an ordinance is clearly inapplicable to a county government under the terms of section 4(c), only emergency appropriations passed pursuant to a resolution declaring an emergency approved by at least 2/3 of the board of chosen freeholders and, where pertinent, approved by the county executive can be excluded from the limitation on county tax levies.

VII

You have also asked whether appropriations for cash deficits generated by utilities and for cash deficits in assessment programs are to be excluded from the limitation on municipal spending. Section 3(d) excludes from the spending limitation all "debt service." Section 3(e) excludes "[a]mounts required for funding a preceding year's deficit." The "debt service" exclusion was apparently intended to avoid jeopardizing the ability of local governments to satisfy bonded indebtedness under the Local Government Cap Law and to preserve their credit ratings. The section 3(e) exclusion apparently was intended by the legislature to exempt from the spending limitation amounts necessary to fund deficits from preceding years created by the failure of local governments to realize anticipated revenues.

When a municipally owned public utility operates at a deficit, the municipality is required by law to appropriate monies to finance that deficit. N.J.S.A. 40A:4-35. This type of expenditure was in all likelihood intended to be excluded under section 3(e) so that appropriations made to cover the preceding year's deficit will not occasion cuts in other governmental services in the following year. Similarly, where there are cash deficits in assessment programs due to the failure to collect special assessment monies, we are informed that municipalities must often appropriate additional funds to cover debt service on improvements that would ordinarily be financed by the special assessments. Since the municipality is in fact financing the previous year's deficit created by its failure to collect all assessments, the appropriation should be excluded from the spending limitation under section 3(e). Moreover, since the appropriation is designed to satisfy debt service, it can also be excluded under section 3(d).

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VIII

Your next series of questions concern the interpretation of Sections 3(g) and 4(e) which exclude "[e]xpenditures mandated after the effective date of this act pursuant to State or Federal Law." Specifically, you have asked whether expenditures due to the increase in rates allowed by the Public Utilities Commission or caused by the de-control of fuel oil prices by the federal government, the increase in Workmen's Compensation Insurance rates, the increase in pensions costs due to higher actuarial projections and the cost of court judgments should be excluded from the limitations on local government spending under these sections.

The purpose of the Local Government Cap Law is to limit increases in local government spending to 5% over the previous year's expenditures, except where specifically authorized, and to restrain increases in local property taxes. The exclusion for "[e]xpenditures mandated after the effective date of this act pursuant to State or Federal law" was intended to exclude expenditures for programs required by newly enacted legislation in order to avoid the harsh result of forcing local governments to cut other services to provide funds for newly created programs not included in previous budgets. It could be argued that increased expenditures for already existing mandated programs due to rate increases permitted or mandated by state or federal administrative agency decisions or otherwise will likewise cause the harsh result of forcing local governments to cut other services in order to provide for the increased expenditure while remaining within the 5% "cap," and that consequently such costs should be excluded since they are caused by "mandated" rate increases permitted after the effective date of the Local Government Cap Law. However, along that same line of reasoning, it is impossible to distinguish between situations where price or rate increases due to administrative agency action cause increased expenses for mandated programs and where ordinary, uncontrolled inflationary prices cause such increases. While both types of increased expenditures will occur after the effective date of the Local Government Cap Law, they are mandated by the preexisting state or federal legislation and are indirect consequences of maintaining the preexisting activity.

Moreover, if inflationary costs of preexisting programs were construed to be excluded, all expenditures for state or federal programs should likewise be excluded because, while the legislation may preexist the Local Government Cap Law, the expense must only occur after its effective date. Under this approach the Local Government Cap Law would limit only the small proportion of expenditures arising out of local initiatives. Since this construction would nullify the significance of the words "after the effective date of this act," an interpretation that gives meaning to all the words in the provision should be preferred. *Board of Education of Hackensack v. Hackensack*, 63 N.J. Super. 560 (App. Div. 1960). Also it cannot be presumed that the Legislature intended to have the exclusion cover such a broad category of expenditures so as to nullify the expressed purpose of the law to limit the spiraling costs of local government and provide property tax relief. Thus, in order to avoid undermining the expressed legislative purpose to limit local government spending, the language of these provisions must be interpreted strictly to exclude only those expenditures for mandatory programs enacted after the effective date of the Cap Law.

While this strict construction may cause local governments serious difficulty in preparing their budgets and may force reductions in existing services to provide for inflationary costs of mandatory programs, these problems must be resolved by further legislative action. Within constitutional limitations, it is the responsibility and exclusive domain of the Legislature to determine the priority to be given the act's conflicting policies of limiting local government spending and providing necessary gov-

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ernment services and to authorize any relief deemed appropriate. Indeed, the Legislature apparently anticipated the difficulties the conflicting policies would cause when it declared the act be "experimental" legislation to be reviewed at the end of three years (Section 1), and in recognition of its policy making responsibility, amendatory legislation has already been introduced.*

Based upon this reasoning, it must be concluded that a court judgment requiring local government expenditures will not necessarily be an exception to the Local Government Cap Law. The underlying basis of the judgment must be reviewed to determine whether or not the underlying obligation itself would fall within a modification to the Cap Law, and if it does not, then the mere fact that the obligation has taken the form of a judgment would not serve to exempt the expense from the limitation on government spending. Any other result would enable local governments to circumvent and frustrate the intent of the law by refraining from paying lawful obligations that would otherwise be within the cap limitation until they are reduced to court judgment.

IX

Next you have asked whether the line item appropriation "Deferred Charges to Future Taxation - Unfunded" should be excluded from the spending limitation under sections 3(d) and 4(d), excluding debt service. Capital improvements not financed through notes or bonds are financed by a local government's general revenues through an appropriation in the budget for capital deferred charges under the title "Deferred Charges to Future Taxation - Unfunded." Just as with capital improvements financed through the issuance of notes or bonds, the process for an appropriation for this purpose is initiated by the passing of an ordinance authorizing the issuance of debt for capital purposes. The local government would then have the option of borrowing on a permanent or temporary basis from an outside source or of borrowing against its own reserves.

For the purposes of this act it would be illogical to assume a legislative intent to distinguish between situations where local governments borrow through the issuance of notes and bonds to pay for capital projects and where they borrow against their own reserves to cover such costs. On the contrary, a construction excluding "debt service" in its narrow generally accepted sense but not capital deferred charges would encourage local governments to borrow through notes and bonds, paying high interest rates in order to have capital expenses excluded from their spending limitation. The legislature cannot be presumed to have intended a result contrary to good reason and inconsistent with its essential purpose of limiting governmental spending. See *State v. Provenzano*, 34 N.J. 318, 322 (1961). Moreover, the purpose of the statute should not be frustrated by an unduly narrow interpretation of the phrase, "debt service," within the context of the act. See *Cammarata v. Essex County Park Commission*, 26 N.J. 404 (1958). Accordingly, it is our opinion that the appropriation for capital deferred charges was within the legislative contemplation of the debt service exclusion. See *Dvorkin v. Dover Tp.*, 29 N.J. 303 (1959).

X

Your last question concerns the administration of the Act. Specifically, you have asked whether the Division of Local Government Services has the authority to promulgate a timetable through regulations in order to allow for the referendum process described in Section 3(i) within the budget timetable provided in the Local Budget Law, N.J.S.A. 40A:4-1 *et seq.* For the following reasons, please be advised that the

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Local Government Board and the Director of the Division of Local Government Services have the authority to promulgate such regulations.

While the statute does not expressly authorize any state agency to administer and enforce the law, the Director of the Division of Local Government Services supervises the local budget process pursuant to the Local Budget Law, N.J.S.A. 40A:4-1 *et seq.*, assuring that the timetables therein are followed and certifying that the budgets comply with the law, N.J.S.A. 40A:4-78. It is, therefore, implicit in this legislative scheme that the Division of Local Government Services will also be the agency with the responsibility of enforcing the local government spending limitation. See *East Orange v. Bd. of Water Commissioners of East Orange*, 73 N.J. Super. 440, 455 (Law Div. 1962), *aff'd* 40 N.J. 334 (1963).

The statute also does not expressly authorize any state agency to promulgate regulations interpreting the law or allowing for its practical administration. Nevertheless, under the Administrative Procedure Act, an agency should adopt an administrative rule whenever it makes "any statement of general applicability and continuing effect that implements or interprets law or policy or describes the organization, procedure or practice requirements of any agency," N.J.S.A. 52:14B-2(e). See N.J.S.A. 52:14B-3. Not only is such authority implied as a power necessary for the administration of the act, see *Boller Beverages, Inc. v. Davis*, 38 N.J. 138, 154 (1962), K. C. Davis, 1 *Administrative Law Treatise* § 5.03 (1958), C. O. Sands, 2A *Sutherland Statutory Construction* § 55.04 (4th Ed.); but proper administrative procedure, and perhaps even basic fairness, requires that agency interpretations and procedures should be the subject of agency regulations in order to apprise the public of their obligations under them. *R.H. Macy & Co., Inc. v. Director, Division of Taxation*, 41 N.J. 3, 4 (1963); *Mazza v. Cavicchia*, 15 N.J. 498, 510-11 (1954). Moreover, under N.J.S.A. 40A:4-83, the local government board and the Division Director are authorized to promulgate rules and regulations necessary to administer the provisions of the Local Budget Law, N.J.S.A. 40A:4-1 *et seq.* Since it will now be necessary to provide for the Local Government Cap Law in supervising the local budget process, it follows that the Local Government Board and the Division Director must as well provide for the Local Government Cap Law in the Local Budget Law regulations.

Very truly yours,
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Attorney General of New Jersey
By: ANDREA KAHN
Deputy Attorney General

* S-1657 was introduced September 16, 1976; S-1810 was introduced December 14, 1976 and A-2405 was introduced December 20, 1976.