

2014 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: Borough of Emerson COUNTY: Bergen

<u>Carlos Colina</u> Mayor's Name	<u>12/31/2014</u> Term Expires
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Municipal Officials	
<u>Carol A. Dray</u> Municipal Clerk	<u>12/2/2002</u> Date of Orig. Appt. C-1203
<u>Catherine S. Henderson</u> Tax Collector	<u>T-0508</u> Cert No.
<u>Catherine S. Henderson</u> Chief Financial Officer	<u>O-0568</u> Cert No.
<u>Gary W. Higgins</u> Registered Municipal Accountant	<u>CR00405</u> Lic No.
<u>Ronald Gordon</u> Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Danielle DiPaola</u>	<u>12/31/2016</u>
<u>Christopher Knoller</u>	<u>12/31/2014</u>
<u>Scott Rivers</u>	<u>12/31/2015</u>
<u>Stephen Paino</u>	<u>12/31/2015</u>
<u>Richard Worthington</u>	<u>12/31/2014</u>
<u>Vincent Tripodi</u>	<u>12/31/2016</u>

Official Mailing Address of Municipality

Borough of Emerson
1 Municipal Place
Emerson, NJ 07630
Fax #: (201) 262-2802

Please attach this to your 2014 Budget and Mail to:

Director, Division of Local Government Services
Department of Community Affairs
P.O. Box 803
Trenton, NJ 08625

Division Use Only

Municode: _____
Public Hearing Date: _____

**2014
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Emerson, County of Bergen for the Fiscal Year 2014.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 18th day of March, 2014

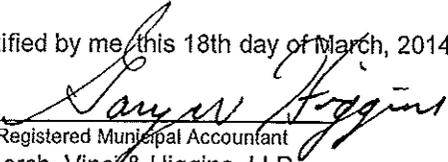
Clerk
1 Municipal Place
Address
Emerson, N.J. 07630
Address
(201) 262-6086 ext. 200
Phone Number

and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 18th day of March, 2014

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

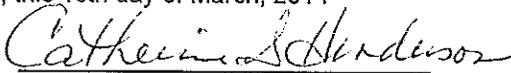
Certified by me, this 18th day of March, 2014


Registered Municipal Accountant
Lerch, Vincent & Higgins, LLP
Address

17-17 Route 208N, Fair Lawn, NJ 07410
Address
(201) 791-7100
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 18th day of March, 2014


Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2014 By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2014 By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

Borough of Emerson, County of Bergen

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Emerson, County of Bergen, for the Fiscal Year 2014

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2014;

Be it Further Resolved, that said Budget be published in The Ridgewood News in the issue of March 21, 2014

The Governing Body of the Borough of Emerson does hereby approve the following as the Budget for the year 2014:

RECORDED VOTE (Insert last name)	Ayes	{ Knoller { Rivers { Paino { Worthington	Nayes { DiPaola {	Abstained { { Absent { {
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Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Emerson, County of Bergen, on March 18, 2014

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on April 22, 2014 at

7:30 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2014 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2014	
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX	XX
1. Appropriations within "CAPS"		XXXXXXXXXX	XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		\$ 8,526,388	00
2. Appropriations excluded from "CAPS"		XXXXXXXXXX	XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		2,575,428	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,575,428	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.67 Percent of Tax Collections		400,000	00
4. Total General Appropriations (Item 9, Sheet 29)			
Building Aid Allowance 2014 - \$ _____			
for Schools-State Aid 2013 - \$ _____		11,501,816	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,314,658	00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		8,771,424	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Tax		415,734	00

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2013 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	\$ 11,222,040	00						
Budget Appropriations Added by N.J.S. 40A:4-87	37,699	00						
Emergency Appropriations		00						
Total Appropriations	11,259,739	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	10,680,433	00						
Reserved	573,587	00						
Unexpended Balances Cancelled	5,719	00						
Total Expenditures and Unexpended Balances Cancelled	11,259,739	00						
Overexpenditures*	-							

**Explanations of Appropriations for
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

*See Budget Appropriation Items so marked to the right column "Expended 2013 Reserved."

**EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE**

1. General

To the Residents of the Borough of Emerson:

The 2014 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". The table below is a comparison of the actual prior year and the projected 2014 municipal tax rate.

	<u>Projected for</u> <u>2014</u>		<u>Actual</u> <u>2013</u>		<u>Increase</u>
Municipal	\$ 0.767	\$	0.750	\$	0.017

This Year the Borough Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and provides that in preparation of its annual budget a municipality shall limit any increase to 2.5% or the "Cost of Living Adjustment" ("COLA") whichever is less, over the previous year's final appropriation. A municipality may in any year in which the COLA is less than or equal to 2.5%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The COLA for 2014 is 0.5%. The governing body anticipates adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

The 2014 Emerson Budget reflects an average property tax increase of \$72 on an average home assessed at \$433,650.

II. Appropriations "CAP"

Chapter 68, Public Laws of 1976 and the 1990 revisions of Chapter 89, places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2013 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Emergency Authorizations and State or Federal Aid. Multiply this figure by 2.0%, this gives you the basic "CAP" or the increase in appropriations over the 2013 Total General Appropriations.

In addition to the increase allowed above, other increases are allowed

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

II. Appropriation "CAP" (Continued)		III. Tax Levy CAP	
<p>The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:</p>		<p>Chapter 44 of the Laws of 2010 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 4.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2014 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2013 Budget</u>	\$ 11,222,040	Total amount to be Raised by Taxation for 2013	\$ 8,566,281
Less:		Less:	
Reserve for Uncollected Taxes	\$ 450,000	2013 Recycling Tax	\$ 10,500
Interlocal Service Agreement	14,016	Prior Year Deferred Charges - Emergencies	105,000
Municipal Debt Service	788,615		<u>115,500</u>
Other Operations Excluded from "CAP"	1,457,079	Amount on Which "CAP" is Applied	8,450,781
Public and Private Programs	13,345	2% CAP	<u>169,016</u>
Capital Improvements	85,000		
Deferred Charges	<u>123,000</u>	Adjusted Tax Levy Prior to Exclusions	8,619,797
Total Exceptions	<u>2,931,055</u>	Exclusions	
Amount on Which "CAP" is Applied	8,290,985	Allowable Debt Service Increase	244,242
		Recycling Tax Appropriation	<u>10,500</u>
0.5% "CAP"	41,455	Total Exclusions	254,742
3.0% CAP - Additional	248,730	Less: Cancelled or Unexpended Exclusions	<u>9</u>
2012 CAP Bank	203,912	Adjusted Tax Levy Before Additions	8,874,530
2013 CAP Bank	266,541	Additions:	
New Construction - Added Assessments	<u>27,175</u>	New Ratable Adjustment to Levy	<u>27,175</u>
Total General Appropriations for Municipal Purposes Within "CAP"	\$ <u>9,078,798</u>	Maximum Allowable Amount to be Raised by Taxation in 2014	\$ 8,901,705
Total General Appropriations Subject to "CAP" Set forth in this Budget	\$ <u>8,526,388</u>	Amount to be Raised by Taxation set Forth in This Budget	\$ <u>8,771,424</u>
Available Appropriation "CAP" Bank	\$ <u>552,410</u>	Available Tax Levy "CAP" Bank - 2014	\$ 130,281
		Available Tax Levy "CAP" Bank - 2013	190,224
		Available Tax Levy "CAP" Bank - 2012	28,217
		Available Tax Levy "CAP" Bank - 2011	<u>132,035</u>
			\$ <u>480,757</u>

Sheet 3c

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE**

IV. Employee Group Insurance

Pursuant to Chapter 2 of the Laws of 2011 local governments shall begin collecting 1.5 percent of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Set forth below is information required to be disclosed pertaining to employee group insurance:

Total Anticipated Cost	\$	915,900
Less: Employee Contributions		<u>130,900</u>
Employer Share Per Budget	\$	<u>785,000</u>

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion.

On April 22, 2014 at 7:30 P.M., at the Municipal Building, Borough of Emerson a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process. Information on the 2014 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Borough Clerk at the Municipal Building, Emerson, New Jersey 07630.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income.

It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies. We wish to acknowledge the cooperation of the Finance Officer, all department heads and others who had a part in preparing this budget.

Your Governing Body

- NOTE:**
MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:
1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				Administrator/Clerk Recruitment Services	\$10,500.00	Hiring of Jersey Professional Services
X				Prior Year Expense	\$31,535.00	Prior Year PFRS Employer Catch up Billing

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	2013	In Cash in 2013
1. Surplus Anticipated	08-101	625,000.00	550,000.00	550,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	625,000.00	550,000.00	550,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	17,000.00	17,000.00	18,000.00
Other	08-104	12,000.00	14,000.00	12,310.00
Fees and Permits	08-105	15,250.00	11,000.00	16,425.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	138,000.00	145,000.00	138,599.00
Other	08-109			
Interest and Costs on Taxes	08-112	55,000.00	51,000.00	57,214.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	5,750.00		
Interest on Investments and Deposits	08-113	10,000.00	15,000.00	15,804.00
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	2013	In Cash in 2013
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	253,000.00	253,000.00	258,352.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	2013	In Cash in 2013
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200	9,415.00	21,658.00	9,415.00
Energy Tax Receipts (P.L. 1997, Chapters 162 & 167)	09-202	610,490.00	598,247.00	610,490.00
Supplemental Energy Tax Receipts	09-203			
Municipal Homeland Security Assistance Aid	09-204			
Reserve for Watershed Moratorium Offset Aid	09-205			
Municipal Property Tax Assistance	09-212			
Watershed Moratorium Offset Aid	09-206	18,189.00	18,189.00	18,189.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	638,094.00	638,094.00	638,094.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	200,000.00	184,000.00	209,649.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXX			
Uniform Construction Code Fees	08-160			
	XXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	200,000.00	184,000.00	209,649.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Reserve for Recycling Tonnage Grant	10-701	8,200.00		
Reserve for Body Armor Grant	10-745	2,555.00		
Clean Communities Program Chapter	10-770		13,299.00	13,299.00
Municipal Alliance on Alcoholism and Drug Abuse	10-703	1,874.00	9,876.00	9,876.00
Community Development Block Grant - SC Flooring Rehab	10-729		17,488.00	17,488.00
Community Development Block Grant - Senior Activities - 12-13	10-730		3,638.00	3,638.00
Community Development Block Grant - Senior Activities - 13-14	10-731		3,274.00	3,274.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	2013	In Cash in 2013
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxx
Uniform Fire Safety Act	08-106	25,000.00	21,000.00	26,847.00
Sewer Service Fees	08-107	12,000.00	10,000.00	12,040.00
Cellular Tower Fees	08-111	198,000.00	192,330.00	192,099.00
Cable Television Franchise Fees	08-121	100,733.00	94,872.00	94,872.00
BCJIF Insurance Dividend	08-123	10,444.00	8,257.00	8,257.00
Reserve for Payment of Debt Service	08-119	16,575.00		
General Capital Fund Balance	08-125		6,740.00	6,740.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2013
		2014	2013	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	XXXXXX 08-004	XXXXXX 362,752.00	XXXXXX 333,199.00	XXXXXX 340,855.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized
		2014	2013	In Cash in 2013
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	625,000.00	550,000.00	550,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	08-001	253,000.00	253,000.00	258,352.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	638,094.00	638,094.00	638,094.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	200,000.00	184,000.00	209,649.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	14,300.00	14,016.00	14,016.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	12,629.00	47,575.00	47,575.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	362,752.00	333,199.00	340,855.00
Total Miscellaneous Revenues	13-099	1,480,775.00	1,469,884.00	1,508,541.00
4. Receipts from Delinquent Taxes	15-499	208,883.00	249,000.00	239,334.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,314,658.00	2,268,884.00	2,297,875.00
6. Amount to be raised by taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,771,424.00	8,566,281.00	XXXXXX
b) Addition to Local District School Tax	07-191			XXXXXX
c) Minimum Library Tax	07-192	415,734.00	424,574.00	
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,187,158.00	8,990,855.00	9,243,641.00
7. Total General Revenues	13-299	11,501,816.00	11,259,739.00	11,541,516.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT	20-XXX						
General Administration (Administrative & Executive)	20-100						
Salaries & Wages	20-100-1	95,080.00	128,835.00		145,335.00	145,333.00	2.00
Other Expenses	20-100-2	29,800.00	13,500.00		17,500.00	15,195.00	2,305.00
Mayor and Council	20-110						
Salaries & Wages	20-110-1	21,600.00	21,600.00		21,600.00	21,600.00	-
Other Expenses	20-110-2	3,895.00	5,200.00		5,200.00	3,203.00	1,997.00
Municipal Clerk	20-120						
Salaries & Wages	20-120-1	101,115.00	133,430.00		124,430.00	123,954.00	476.00
Other Expenses	20-120-2	41,895.00	41,095.00		41,095.00	32,040.00	9,055.00
Financial Administration	20-130						-
Salaries & Wages	20-130-1	138,600.00	135,895.00		135,895.00	132,687.00	3,208.00
Other Expenses	20-130-2	40,810.00	22,540.00		28,540.00	22,870.00	5,670.00
Audit Services	20-135						
Other Expenses	20-135-2	30,600.00	27,700.00		27,700.00	27,700.00	-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Revenue Administration (Tax Collection)	20-145						
Salaries & Wages	20-145-1	35,200.00	34,515.00		28,515.00	28,087.00	428.00
Other Expenses	20-145-2	10,755.00	9,000.00		9,000.00	8,321.00	679.00
Tax Assessment Administration	20-150						
Salaries and Wages	20-150-1	21,210.00	20,795.00		20,795.00	20,794.00	1.00
Other Expenses	20-150-2	21,665.00	17,835.00		22,835.00	16,672.00	6,163.00
Legal Services	20-155						
Salaries and Wages	20-155-1						
Other Expenses	20-155-2	122,500.00	122,500.00		135,500.00	131,287.00	4,213.00
Engineering Services & Costs	20-165						
Other Expenses	20-165-2	4,750.00	4,750.00		4,750.00	3,267.00	1,483.00
MUNICIPAL LAND USE LAW (NJSA 40:55D-1)	21-XXX						
Planning Board	21-180						
Salaries & Wages	21-180-1	5,645.00	6,900.00		5,500.00	5,408.00	92.00
Other Expenses	21-180-2	12,450.00	4,950.00		6,350.00	5,327.00	1,023.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE	23-XXX						
General Liability Insurance	23-210-2	177,760.00	176,730.00		176,730.00	165,825.00	10,905.00
Workers Compensation	23-215-2	198,791.00	192,290.00		192,290.00	192,289.00	1.00
Employee Group Health	23-220-2	785,000.00	818,000.00		787,700.00	742,697.00	45,003.00
Unemployment Compensation Insurance Fund	23-225-2	15,000.00	15,000.00		15,000.00	11,862.00	3,138.00
PUBLIC SAFETY	25-XXX						
Police	25-240						
Salaries & Wages	25-240-1	2,490,310.00	2,379,450.00		2,383,950.00	2,375,670.00	8,280.00
Other Expenses	25-240-2	85,050.00	80,550.00		79,550.00	78,949.00	601.00
Acquisition of Police Vehicles (Leases)	25-240-2	5,430.00	11,000.00		11,000.00	10,878.00	122.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Police Dispatch/911	25-250						
Salaries & Wages	25-250-1	169,300.00	165,800.00		158,800.00	157,518.00	1,282.00
Other Expenses	25-250-2	500.00	500.00		500.00		500.00
Emergency Management Services	25-252						
Salaries & Wages	25-252-1	2,350.00	2,295.00		2,295.00	2,295.00	-
Other Expenses	25-252-2	6,550.00	5,750.00		7,750.00	7,140.00	610.00
Aid to Volunteer Fire Companies	25-255-2	64,500.00	64,500.00		64,500.00	53,457.00	11,043.00
Aid to Volunteer Ambulance Companies	25-260-2	25,000.00	25,000.00		25,000.00	23,239.00	1,761.00
Fire	25-265						
Salaries & Wages	25-265-1	17,115.00	16,780.00		16,780.00	16,587.00	193.00
Other Expenses	25-265-2	128,920.00	128,920.00		128,920.00	128,916.00	4.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Fire Safety Act	26-265						
Salaries & Wages	25-265-1	14,280.00	14,000.00		14,000.00	12,459.00	1,541.00
Other Expenses	25-265-2	3,875.00	3,875.00		3,875.00	3,145.00	730.00
Municipal Prosecutor	25-275						
Other Expenses	25-275-2	11,260.00	11,040.00		11,040.00	11,036.00	4.00
PUBLIC WORKS FUNCTION	26-XXX						
Streets & Road Maintenance	26-290						
Salaries & Wages	26-290-1	706,758.00	577,445.00		667,445.00	622,181.00	45,264.00
Other Expenses	26-290-2	64,500.00	63,750.00		57,750.00	43,422.00	14,328.00
Sewer	26-300						
Salaries & Wages	26-300-1	104,490.00	177,490.00		97,490.00	91,907.00	5,583.00
Other Expenses	26-300-2	55,150.00	52,550.00		52,550.00	31,683.00	20,867.00
Shade Tree	26-300						
Salaries & Wages	26-300-1	5,440.00	5,330.00		5,430.00	5,388.00	42.00
Other Expenses	26-300-2	73,325.00	19,750.00		25,650.00	25,390.00	260.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection	26-305						
Garbage/Recycling - Other Expenses	26-305-2	300,000.00	247,500.00		247,500.00	239,716.00	7,784.00
Public Buildings & Grounds	26-310						
Other Expenses	26-310-2	60,000.00	56,600.00		58,600.00	55,270.00	3,330.00
Vehicle Maintenance	26-315						
Salaries and Wages	26-315-1	169,705.00	162,460.00		152,460.00	128,454.00	24,006.00
Other Expenses	26-315-2	55,000.00	62,500.00		62,500.00	40,335.00	22,165.00
HEALTH AND HUMAN SERVICES FUNCTIONS	27-XXX						
Public Health Services	27-330						
Salaries & Wages	27-330-1	49,896.00	48,610.00		48,610.00	47,291.00	1,319.00
Other Expenses	27-330-2	58,554.00	57,228.00		57,228.00	55,945.00	1,283.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Environmental Health Services	27-335						
Salaries & Wages	27-335-1	2,045.00	2,945.00		2,945.00	1,402.00	1,543.00
Other Expenses	27-335-2	900.00	1,100.00		1,100.00	604.00	496.00
Animal Control Services	27-340						
Other Expenses	27-340-2	10,200.00	10,000.00		10,000.00	10,000.00	-
PARK AND RECREATION FUNCTIONS	28-XXX						
Recreation Services and Programs	28-370						
Salaries & Wages	28-370-1	21,050.00	20,630.00		20,630.00	20,629.00	1.00
Other Expenses	28-370-2	53,455.00	53,466.00		53,466.00	44,972.00	8,494.00
OTHER COMMON OPERATING FUNCTIONS	30-XXX						
Celebration of Public Events	30-420						-
Other Expenses	30-420-2		1,000.00		1,000.00		1,000.00
							-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	69,590.00	78,280.00		78,280.00	72,699.00	
Other Expenses	43-490-2	8,380.00	8,475.00		8,475.00	7,618.00	857.00
Public Defender	43-495						
Other Expenses	43-495-2	3,060.00	2,760.00		3,060.00	2,989.00	71.00
Historic Preservation	20-170						
Other Expenses	20-170-2	750.00	1,000.00		1,000.00	240.00	760.00
Reserve for Accumulated Absences	30-415-1	40,000.00	80,000.00		80,000.00	80,000.00	

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
State Uniform Construction Code							
Construction Official	22-195						
Salaries and Wages	22-195-1	180,918.00	177,370.00		177,370.00	176,010.00	1,360.00
Other Expenses	22-195-2	6,450.00	6,450.00		6,450.00	4,631.00	1,819.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
	xxxxxx	xxxxxx		xxxxxx	xxxxxx	xxxxxx	xxxxxx
UTILITIES	31-XXX						-
Electricity	31-430-2	90,000.00	70,000.00		70,000.00	60,083.00	9,917.00
Street Lighting	31-435-2	88,000.00	88,000.00		88,000.00	63,641.00	24,359.00
Telephone	31-440-2	27,000.00	27,000.00		27,000.00	25,628.00	1,372.00
Water	31-445-2	13,000.00	13,000.00		13,000.00	11,761.00	1,239.00
Gas (Natural or Propane)	31-446-2	20,000.00	17,000.00		17,000.00	14,913.00	2,087.00
Gasoline	31-460-2	100,000.00	97,000.00		97,000.00	88,890.00	8,110.00
LANDFILL/SOLID WASTE DISPOSAL COSTS	32-XXX						-
Dump Fees	32-XXX						-
Other Expenses	32-465-2	232,500.00	237,500.00		237,500.00	204,636.00	32,864.00
Total Operations (Item 8(A)) within "CAPS"	34-199	7,608,677.00	7,386,709.00	-	7,386,709.00	7,016,035.00	370,674.00
B. Contingent	35-470			xxxxxx			
Total Operations including Contingent - Within "CAPS"	34-201	7,608,677.00	7,386,709.00	-	7,386,709.00	7,016,035.00	370,674.00
Detail:							
Salaries & Wages	34-201-1	4,461,697.00	4,390,855.00	-	4,388,555.00	4,288,353.00	94,621.00
Other Expenses	34-201-2	3,146,980.00	2,995,854.00	-	2,998,154.00	2,727,682.00	276,053.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Prior Year Uncommitted Bills				xxxxxx			xxxxxx
Back Pension	30-410-2	31,535.00	6,000.00	xxxxxx	6,000.00	5,999.00	xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
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				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY EXPENDITURES	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Contribution to Public Employees Retirement System	36-471	201,839.00	222,465.00		222,465.00	212,370.00	10,095.00
Social Security System (O.A.S.I)	36-472	170,000.00	167,500.00		167,500.00	164,809.00	2,691.00
Police and Firemen's Retirement System of N.J.	36-475	512,337.00	506,311.00		506,311.00	506,311.00	-
Defined Contribution Retirement Program	36-477	2,000.00	2,000.00		2,000.00		2,000.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	30004-00	917,711.00	904,276.00	-	904,276.00	889,489.00	14,786.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	8,526,388.00	8,290,985.00	-	8,290,985.00	7,905,524.00	385,460.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS							
Municipal Library	29-390						
Other Expenses	29-390-2	415,734.00	424,574.00		424,574.00	424,574.00	-
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal	31-455						
Operation and Maintenance Expenses	31-455-2	502,035.00	508,855.00		508,855.00	507,320.00	1,535.00
Debt Expenses	31-455-2	228,400.00	232,870.00		232,870.00	232,870.00	-
Northwest Bergen Utilities Authority	26-300						
Other Expenses	26-300-2	6,000.00	4,500.00		4,500.00	4,500.00	-
Reserve for Tax Appeals	30-426						
Other Expenses	30-426-2	120,000.00	112,000.00		112,000.00		112,000.00
Length of Service Awards Pogram	25-265-2	70,000.00	70,000.00		70,000.00	750.00	69,250.00
Recycling Tax P.L. 2007, c.311 (NJSA 13:1E-96.5)	32-465-2	10,500.00	10,500.00		10,500.00	6,689.00	3,811.00
NJPDES/Stormwater Permit Management (NJSA 40A:4-45.3)	26-510						
Salaries and Wages	26-510-1	74,562.00	70,375.00		70,375.00	70,369.00	6.00
Other Expenses	26-510-2	24,520.00	23,405.00		23,405.00	21,880.00	1,525.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	1,451,751.00	1,457,079.00	-	1,457,079.00	1,268,952.00	188,127.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Borough of Old Tappan - Court							
Salaries and Wages	42-490	12,905.00	12,650.00		12,650.00	12,650.00	
Other Expenses	42-490	1,395.00	1,366.00		1,366.00	1,366.00	
Total Interlocal Municipal Service Agreements	42-999	14,300.00	14,016.00	-	14,016.00	14,016.00	-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Municipal Alliance on Alcoholism and Drug Abuse	41-703						
State Share	41-703-2	1,874.00	9,876.00		9,876.00	8,002.00	
Local Share	41-703-2	595.00	2,469.00		2,469.00	1,622.00	
Matching Funds for Grants	41-701-2	1,000.00	1,000.00		1,000.00		
Clean Communities Program	41-770-2		13,299.00		13,299.00	13,299.00	-
Body Armor	41-725-2	2,555.00					
New Jersey DEP Recycling Grant	41-707-2	8,200.00					
CDBG - SC Flooring Rehab	41-729-2		17,488.00		17,488.00	17,488.00	
CDBG - Senior Activities - 12-13	41-730-2		3,638.00		3,638.00	1,650.00	-
CDBG - Senior Activities - 13-14	41-731-2		3,274.00		3,274.00	3,274.00	
							-
							-
							-
							-
							-
							-
							-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx		xxxxxx	xxxxxx	xxxxxx	xxxxxx
(Continued)							
Total Public and Private Programs Offset by Revenues	40-999	14,224.00	51,044.00	-	51,044.00	45,335.00	-
Total Operations Excluded from "CAPS"	34-305	1,480,275.00	1,522,139.00	-	1,522,139.00	1,328,303.00	188,127.00
Detail:							
Salaries & Wages	34-305-1	87,467.00	83,025.00	-	83,025.00	83,019.00	6.00
Other Expenses	34-305-2	1,392,808.00	1,439,114.00	-	1,439,114.00	1,245,284.00	188,121.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs OFF-SET by Revenues	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
							-
							-
Total Capital Improvements Excluded from "CAPS"	44-999	30,000.00	85,000.00	-	85,000.00	85,000.00	-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870		105,000.00	xxxxx	105,000.00	105,000.00	xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875	18,000.00	18,000.00	xxxxx	18,000.00	18,000.00	xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	18,000.00	123,000.00	xxxxx	123,000.00	123,000.00	xxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc) ransferred to B.O.E. for Use of Local Schools	37-480			xxxxx			xxxxx
(N) (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxx			xxxxx
				xxxxx			xxxxx
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxx			xxxxx
				xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	2,575,428.00	2,518,754.00	-	2,518,754.00	2,324,909.00	188,127.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	2,575,428.00	2,518,754.00	-	2,518,754.00	2,324,909.00	188,127.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	11,101,816.00	10,809,739.00	-	10,809,739.00	10,230,433.00	573,587.00
(M) Reserve for Uncollected Taxes	50-899	400,000.00	450,000.00	-	450,000.00	450,000.00	xxxxx
9. Total General Appropriations	34-499	11,501,816.00	11,259,739.00	-	11,259,739.00	10,680,433.00	573,587.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Operations	FCOA	Appropriated				Expended 2013	
		For 2014	For 2013	For 2013 By Emergency Appropriations	Total For 2013 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal	XXXXXX						
within "CAPS"	34-299	8,526,388.00	8,290,985.00	-	8,290,985.00	7,905,524.00	385,460.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Other Operations	34-300	1,451,751.00	1,457,079.00	-	1,457,079.00	1,268,952.00	188,127.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	14,300.00	14,016.00	-	14,016.00	14,016.00	-
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	XXXXXX	14,224.00	51,044.00	-	51,044.00	45,335.00	-
Total Operations - Excluded from Caps	34-305	1,480,275.00	1,522,139.00	-	1,522,139.00	1,328,303.00	188,127.00
(C) Capital Improvements	44-999	30,000.00	85,000.00	-	85,000.00	85,000.00	-
(D) Municipal Debt Service	45-999	1,047,153.00	788,615.00	-	788,615.00	788,606.00	-
(E) Deferred Charges (Sheet 18 & 28)	46-999	18,000.00	123,000.00	XXXXXX	123,000.00	123,000.00	XXXXXX
(F) Judgements	37-480						
(G) Cash Deficit with Prior Consent of LFB	46-885			XXXXXX			XXXXXX
(K) Local District School Purposes	29-410						XXXXXX
(N) Transferred to Board of Education	29-405			XXXXXX			XXXXXX
(M) Reserve for Uncollected Taxes	50-899	400,000.00	450,000.00	XXXXXX	450,000.00	450,000.00	XXXXXX
Total General Appropriations	34-499	11,501,816.00	11,259,739.00	-	11,259,739.00	10,680,433.00	573,587.00

**BOROUGH OF EMERSON
2014 MUNICIPAL BUDGET**

Sheets 31 - 37 - Not Applicable to Municipal Budget and have been omitted from this document

DEDICATED ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2013
		2014		2013		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2013 Paid or Charged
		2014		2013		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2014 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse; Uniform Fire Safety Act Penalties; Municipal Public Defender; Centennial Celebrations - Donations; Housing and Community Development Act of 1974, Glass and Paper Recycling Program, Developer's Escrow Fund, Emerson Community Policing - Donations; Accumulated Absences; Emergency Management - Donations; Snow Removal Trust Fund; Emerson 911 Memorial Project Fund - Donations; Recreation Trust; Estate of James Wagner Shade Tree Commission Donations; Parking Offense Adjudication Act, Board of Recreation Commission; Affordable Housing Trust Funds; Acceptance of Bequests/Gifts & Environmental Contributions; Purchase of Trees from Donations are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2013

ASSETS			
Cash and Investments	1110100	2,907,020	00
Due From State of N.J.(c. 20, P.L. 1971)	1111000	493	00
Federal and State Grant Receivable	1110200	22,734	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	208,355	00
Tax Title Liens Receivable	1110400	70,743	00
Property Acquired By Tax Title Lien Liquidation	1110500	13,200	00
Other Receivables	1110600	12,262	00
Deferred Charges Required to be in 2014 Budget	1110700	18,000	00
Deferred Charges Required to be in budgets Subsequent to 2014	1110800	18,000	00
Total Assets	1110900	3,270,807	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,582,002	00
Reserve for Receivables	2110200	304,560	00
Surplus	2110300	1,384,245	00
Total Liabilities, Reserves and Surplus		3,270,807	00

School Tax Levy Unpaid	2220100	8,640,003	00
Less: School Tax Deferred	2220200	8,340,003	00
*Balance Included in Above "Cash Liabilities"	2220300	300,000	00

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2013		YEAR 2012
Surplus Balance, January 1st	2310100	1,219,045	00	960,948
CURRENT REVENUE ON A CASH BASIS:				
Current Taxes				
*(Percentage collected:2013 99.03%, 2012 99.06%)	2310200	29,085,569	00	28,526,425
Delinquent Taxes	2310300	239,334	00	244,911
Other Revenues and Additions to Income	2310400	1,943,660	00	2,144,815
Total Funds	2310500	32,487,608	00	31,877,099
EXPENDITURES AND TAX REQUIREMENTS:				
Municipal Appropriations	2310600	10,804,020	00	10,820,908
School Taxes (Including Local and Regional)	2310700	17,364,797	00	17,032,833
County Taxes (Including Added Tax Amounts)	2310800	2,927,131	00	2,898,680
Special District Taxes	2310900			
Other Expenditures and Deductions From Income	2311000	7,415	00	10,633
Total Expenditures and Tax Requirements	2311100	31,103,363	00	30,763,054
Less: Expenditures to be Raised by Future Taxes	2311200			105,000
Total Adjusted Expenditures and Tax Requirements	2311300	31,103,363	00	30,658,054
Surplus Balance, December 31st	2311400	1,384,245	00	1,219,045

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2013 Budget

Surplus Balance December 31, 2013	2311500	1,384,245	00
Current Surplus Anticipated in 2014 Budget	2311600	625,000	00
Surplus Balance Remaining	2311700	759,245	00

(Important: This appendix must be included in advertisement of budget.)

2014
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

___ years. (Exceeding minimum time period)

Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following exhibit projects the proposed Capital needs for the Borough for the years 2014 through 2016. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>
2014	\$ 521,535
2015	900,000
2016	<u>250,000</u>
	<u>\$ 1,671,535</u>

SECTION 2 - UPON ADOPTION FOR YEAR 2014

(Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be It Resolved by the Governing Body of the Borough of Emerson, County of Bergen

that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 8,771,424 (Item 2 below) for municipal purposes, and
- (b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ _____ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 415,734 (Item 5 below) for Minimum Library Tax

RECORDED VOTE (Insert last name)	Ayes	Tripodi	(Nays	(DiPaola	
		Paino	(Abstained	(
		Knoller	(((
		Worthington	((Absent	(
		((((

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	\$ 625,000
Miscellaneous Revenues Anticipated	13-099	\$ 1,480,775
Receipts from Delinquent Taxes	15-499	\$ 208,883
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		
	07-190	\$ 8,771,424
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	
5. AMOUNT TO BE RAISED FOR MINIMUM LIBRARY TAX (Item 6c, Sheet 11)		
		\$ 415,734

Total Revenues

13-299

\$ 11,501,816

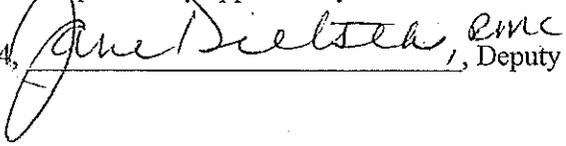
SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 7,608,677
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 917,711
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,480,275
(c) Capital Improvements	44-999	\$ 30,000
(d) Municipal Debt Service	45-999	\$ 1,047,153
(e) Deferred Charges - Municipal	46-999	\$ 18,000
(f) Judgements	37-480	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	
(g) Cash Deficit	46-885	
(k) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes	50-899	\$ 400,000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 11,501,816

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 6th day of May, 2014.

It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as

appeared in the 2014 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 6th day of May, 2014, , Deputy Clerk

MUNICIPALITY OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2013	APPROPRIATIONS	FCOA	Appropriated		Expended 2013				
		2014	2013				For 2014	For 2013	Paid or Charged	Reserved			
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX
					Salaries & Wages	54-385-1							
Interest Income	54-113				Other Expenses	54-385-2							
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX
Reserve Funds:					Salaries & Wages	54-375-1							
					Other Expenses	54-375-2							
Public and Private Revenues:					Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX
					Salaries & Wages	54-176-1							
Miscellaneous Income					Other Expenses	54-176-2							
Total Trust Fund Revenues:	54-299	-	00	-	00	-	00						

Summary of Program	
Year Referendum Passed/Implemented:	
Rate Assessed:	\$ _____
Total Tax Collected to date	\$ _____
Total Expended to date	\$ _____
Total Acreage Preserved to date	_____ 0
Recreation land preserved in 2009	_____ 0
Farmland preserved in 2009	_____ 0

Acquisition of Lands for Recre- ation and Conservation	54-915-2												
Acquisition of Farmland	54-916-2												
Down Payments on Improvements	54-902-2												
Debt Service:		XXXXXX	XX										
Payment of Bond Principal	54-920-2												
Payment of Bond Anticipation Notes and Capital Notes	54-925-2												XXXXXX
Interest on Bonds	54-930-2												XXXXXX
Interest on Notes	54-935-2												XXXXXX
Reserve for Future Use	54-950-2												
Total Trust Fund Appropriations:	54-499	-	00	-	00	-	00						

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: BOROUGH OF EMERSON

Year Ending: December 31, 2013

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice).

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

5/6/14

Date

Debra L. Renc

Clerk of the Governing Body

Debra L. Renc
Sheet 44