

**2016 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2016 BUDGET)

MUNICIPALITY: Borough of Emerson COUNTY: Bergen

<u>Louis J. Lamatina</u> Mayor's Name	<u>12/31/2018</u> Term Expires
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Municipal Officials	
<u>Jane Dietsche</u> Municipal Clerk	{ 6/9/2015 Date of Orig. Appt. N/A
<u>Lauren Roehrer</u> Tax Collector	{ Cert No. T-8147
<u>Lauren Roehrer</u> Chief Financial Officer	{ Cert No. N-1538
<u>Gary W. Higgins</u> Registered Municipal Accountant	{ Cert No. CR00405
<u>Wendy Rubinstein</u> Municipal Attorney	{ Lic No.

Governing Body Members	
Name	Term Expires
<u>Vincent Tripodi</u>	<u>12/31/2016</u>
<u>Danielle DiPaola</u>	<u>12/31/2016</u>
<u>Christopher Knoller</u>	<u>12/31/2017</u>
<u>Richard Worthington</u>	<u>12/31/2017</u>
<u>Brian Downing</u>	<u>12/31/2018</u>
<u>John Lazar</u>	<u>12/31/2018</u>

Official Mailing Address of Municipality

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

Please attach this to your 2016 Budget and Mail to:

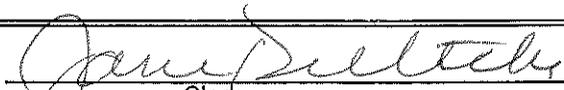
Director, Division of Local Government Services  
Department of Community Affairs  
P.O. Box 803  
Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

**2016  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Emerson, County of Bergen for the Fiscal Year 2016.

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 5th day of April, 2016

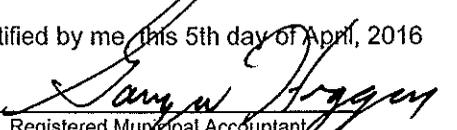
  
 Clerk  
 1 Municipal Place  
 Address  
 Emerson, N.J. 07630  
 Address  
 (201) 262-6086 ext. 200  
 Phone Number

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 5th day of April, 2016

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.

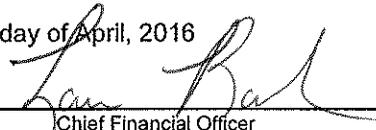
Certified by me, this 5th day of April, 2016

  
 Registered Municipal Accountant  
 Lerch, Vinci & 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 5th day of April, 2016

  
 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: \_\_\_\_\_, 2016 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: \_\_\_\_\_, 2016 By: \_\_\_\_\_



**EXPLANATORY STATEMENT**  
**SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		YEAR 2016	
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)}		\$ 8,958,957	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)}		2,650,156	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,650,156	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.86 Percent of Tax Collections		354,000	00
4. Total General Appropriations (Item 9, Sheet 29)		11,963,113	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,635,440	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)		8,909,633	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Tax		418,040	00

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	\$ 11,722,407	00						
Budget Appropriations Added by N.J.S. 40A:4-87	180,782	00						
Emergency Appropriations	-	00						
<b>Total Appropriations</b>	<b>11,903,189</b>	<b>00</b>						
<b>Expenditures</b>								
Paid or Charged (Including Reserve for Uncollected Taxes)	11,140,328	00						
Reserved	762,858	00						
Unexpended Balances Cancelled	3	00						
Total Expenditures and Unexpended Balances Cancelled	11,903,189	00						
Overexpenditures*	-							

\*See Budget Appropriation Items so marked to the right column "Expended 2015 Reserved."

**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.

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

**I. General**

To the Residents of the Borough of Emerson:

The 2016 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 2016 municipal tax rate.

	<u>Projected for</u> <u>2016</u>	<u>Actual</u> <u>2015</u>	<u>Increase</u>
Municipal	\$ 0.741	\$ 0.741	\$ -

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 2016 is 0%. The governing body anticipates adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

The 2016 Emerson Budget reflects an average property tax increase of \$0 on an average home assessed at \$437,461.

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 2015 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 the COLA, this gives you the basic "CAP" or the increase in appropriations over the 2015 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 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2016 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2015 Budget</u>	\$ 11,722,407	Total amount to be Raised by Taxation for 2015	\$ 8,892,370
Less:		Less:	
Reserve for Uncollected Taxes	\$ 384,000	2015 Recycling Tax	<u>10,500</u>
Intercal Service Agreement	14,588		
Municipal Debt Service	1,047,183	Amount on Which "CAP" is Applied	8,881,870
Other Operations Excluded from "CAP"	1,403,685	2% CAP	<u>177,637</u>
Public and Private Programs	37,254		
Capital Improvements	65,000	Adjusted Tax Levy Prior to Exclusions	9,059,507
Deferred Charges	<u>118,000</u>		
Total Exceptions	<u>3,069,710</u>	Exclusions	
Amount on Which "CAP" is Applied	8,652,697	Allowable Health Insurance Cost Increase	\$ 12,378
		Allowable Pension Obligations Increase	100,566
0% "CAP"	302,844	Allowable Capital Improvements Increase	35,000
3.5% CAP - Additional	302,554	Allowable Debt Service Increase	13,625
2014 CAP Bank	194,551	Recycling Tax Appropriation	<u>10,500</u>
2015 CAP Bank	34,012		
New Construction - Added Assessments	<u>34,012</u>	Total Exclusions	172,069
		Less: Cancelled or Unexpended Exclusions	<u>3</u>
Total General Appropriations for Municipal Purposes Within "CAP"	\$ <u>9,486,658</u>	Adjusted Tax Levy Before Additions	9,231,573
Total General Appropriations Subject to "CAP" Set forth in this Budget	\$ <u>8,958,957</u>	Additions:	
Available Appropriation "CAP" Bank	\$ <u>527,701</u>	New Ratable Adjustment to Levy	<u>34,012</u>
		Maximum Allowable Amount to be Raised by Taxation in 2016	\$ <u>9,265,585</u>
		Amount to be Raised by Taxation set Forth in This Budget	\$ <u>8,909,633</u>
		Available Tax Levy "CAP" Bank - 2016	\$ 355,952
		Available Tax Levy "CAP" Bank - 2015	139,576
		Available Tax Levy "CAP" Bank - 2014	130,281
		Available Tax Levy "CAP" Bank - 2013	<u>190,224</u>
			\$ <u>816,033</u>

**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 reimbursements from 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	\$	1,056,394
Less: Employee Contributions		<u>250,966</u>
Employer Share Per Budget	\$	<u>805,428</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 May 3, 2016 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 2016 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).

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	880,000.00	730,000.00	730,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	880,000.00	730,000.00	730,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	<b>xxxxxxx</b>			
Alcoholic Beverages	<b>08-103</b>	17,500.00	17,500.00	17,500.00
Other	<b>08-104</b>	12,000.00	13,500.00	12,360.00
Fees and Permits	<b>08-105</b>	12,500.00	12,500.00	12,945.00
Fines and Costs:	<b>xxxxxxx</b>			
Municipal Court	<b>08-110</b>	140,000.00	140,000.00	143,597.00
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	40,000.00	48,000.00	41,597.00
Interest and Costs on Assessments	<b>08-115</b>			
Parking Meters	<b>08-111</b>	8,000.00	8,000.00	8,075.00
Interest on Investments and Deposits	<b>08-113</b>	10,500.00	8,000.00	10,750.00
Anticipated Utility Operating Surplus	<b>08-114</b>			

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>240,500.00</b>	<b>247,500.00</b>	<b>246,824.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Tax Receipts (P.L. 1997, Chapters 162 & 167)	09-202	619,905.00	616,300.00	619,905.00
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
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>638,094.00</b>	<b>634,489.00</b>	<b>638,094.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>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)</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	219,000.00	220,000.00	219,966.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	219,000.00	220,000.00	219,966.00

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue</b>				
<b>Anticipated With Prior Written Consent of the Director of Local Government</b>				
<b>Services - Interlocal Municipal Service Agreements Offset With Appropriations</b>	XXXXX	XXXXX	XXXXX	XXXXX
Borough of Old Tappan - Shared Service - Court	11-001	14,884.00	14,588.00	10,944.00
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	14,884.00	14,588.00	10,944.00



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>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:</b>	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Recycling Tonnage Grant	10-707	8,664.00	8,197.00	8,197.00
Body Armor Grant	10-745		4,119.00	4,119.00
Clean Communities Grant	10-770		15,158.00	15,158.00
Municipal Alliance on Alcoholism and Drug Abuse	10-703		19,752.00	19,752.00
Alcohol Education Rehabilitation Grant	10-730		648.00	648.00
Community Development Block Grant	10-731			
Drunk Driving Enforcement Fund Grant	10-732		11,693.00	11,693.00
Click It or Ticket	10-733		4,000.00	4,000.00
NJ DOT - 2015 Municipal Aid Program	10-734		149,000.00	149,000.00





**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>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):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	<b>414,298.00</b>	<b>344,932.00</b>	<b>340,085.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
<b>SUMMARY OF REVENUES</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	880,000.00	730,000.00	730,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	08-102	0.00	0.00	0.00
<b>3. Miscellaneous Revenues:</b>	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Total Section A: Local Revenues	08-001	240,500.00	247,500.00	246,824.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	638,094.00	634,489.00	638,094.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	219,000.00	220,000.00	219,966.00
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	14,884.00	14,588.00	10,944.00
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	8,664.00	212,567.00	212,567.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	414,298.00	344,932.00	340,085.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>1,535,440.00</b>	<b>1,674,076.00</b>	<b>1,668,480.00</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>220,000.00</b>	<b>197,068.00</b>	<b>177,787.00</b>
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	<b>2,635,440.00</b>	<b>2,601,144.00</b>	<b>2,576,267.00</b>
<b>6. Amount to be raised by taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,909,633.00	8,892,370.00	9,058,763.00
b) Addition to Local District School Tax	07-191			xxxxxx
c) Minimum Library Tax	07-192	418,040.00	409,675.00	409,675.00
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>9,327,673.00</b>	<b>9,302,045.00</b>	<b>9,468,438.00</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>11,963,113.00</b>	<b>11,903,189.00</b>	<b>12,044,705.00</b>

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT	20-XXX						
General Administration (Administrative & Executive)	20-100						
Salaries & Wages	20-100-1	175,400.00	150,000.00		115,000.00	110,900.00	4,100.00
Other Expenses	20-100-2	41,400.00	23,650.00		23,650.00	17,024.00	6,626.00
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	2,650.00	3,500.00		4,500.00	4,340.00	160.00
Municipal Clerk	20-120						
Salaries & Wages	20-120-1	104,470.00	77,500.00		97,500.00	93,543.00	3,957.00
Other Expenses	20-120-2	46,550.00	44,850.00		44,850.00	32,470.00	12,380.00
Financial Administration	20-130						
Salaries & Wages	20-130-1	113,500.00	149,720.00		128,720.00	127,500.00	1,220.00
Other Expenses	20-130-2	38,772.00	40,450.00		70,450.00	50,082.00	20,368.00
Audit Services	20-135						
Other Expenses	20-135-2	37,500.00	34,000.00		34,000.00	34,000.00	-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Revenue Administration (Tax Collection)	20-145						
Salaries & Wages	20-145-1	29,500.00	35,940.00		25,940.00	25,834.00	106.00
Other Expenses	20-145-2	8,290.00	9,915.00		9,915.00	8,951.00	964.00
Tax Assessment Administration	20-150						
Salaries and Wages	20-150-1	22,103.00	21,650.00		21,650.00	21,634.00	16.00
Other Expenses	20-150-2	18,615.00	18,505.00		19,505.00	16,495.00	3,010.00
Legal Services	20-155						
Other Expenses	20-155-2	145,000.00	160,000.00		180,000.00	166,633.00	13,367.00
Engineering Services & Costs	20-165						
Other Expenses	20-165-2	4,850.00	4,750.00		7,750.00	1,399.00	6,351.00
MUNICIPAL LAND USE LAW (NJSA 40:55D-1)	21-XXX						
Planning Board	21-180						
Salaries & Wages	21-180-1	7,600.00	5,645.00		5,645.00	4,058.00	1,587.00
Other Expenses	21-180-2	21,400.00	17,450.00		17,450.00	10,964.00	6,486.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE	23-XXX						
General Liability Insurance	23-210-2	182,100.00	182,100.00		172,100.00	172,100.00	-
Workers Compensation	23-215-2	210,000.00	205,000.00		205,000.00	203,134.00	1,866.00
Employee Group Health	23-220-2	805,428.00	746,500.00		777,500.00	685,666.00	91,834.00
Unemployment Compensation Insurance Fund	23-225-2	15,000.00	15,000.00		15,000.00	11,978.00	3,022.00
PUBLIC SAFETY	25-XXX						
Police	25-240						
Salaries & Wages	25-240-1	2,579,421.00	2,513,800.00		2,503,800.00	2,470,215.00	33,585.00
Other Expenses	25-240-2	110,150.00	94,500.00		99,500.00	97,815.00	1,685.00
Acquisition of Police Vehicles (Leases)	25-240-2	5,430.00	5,430.00		5,430.00	2,634.00	2,796.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Police Dispatch/911	25-250						
Salaries & Wages	25-250-1	173,800.00	172,400.00		172,400.00	161,901.00	10,499.00
Other Expenses	25-250-2	1,500.00	500.00		500.00		500.00
Emergency Management Services	25-252						
Salaries & Wages	25-252-1	2,500.00	2,350.00		2,400.00	2,388.00	12.00
Other Expenses	25-252-2	11,300.00	8,230.00		8,230.00	5,837.00	2,393.00
Aid to Volunteer Fire Companies	25-255-2	71,050.00	69,080.00		71,080.00	70,662.00	418.00
Aid to Volunteer Ambulance Companies	25-260-2	16,250.00	16,250.00		16,250.00	7,085.00	9,165.00
Fire	25-265						
Salaries & Wages	25-265-1	17,350.00	17,115.00		17,115.00	17,115.00	-
Other Expenses	25-265-2	128,920.00	128,920.00		128,920.00	128,457.00	463.00

## BOROUGH OF EMERSON

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Fire Safety Act	26-265						
Salaries & Wages	25-265-1	14,570.00	14,570.00		14,570.00	13,434.00	1,136.00
Other Expenses	25-265-2	3,675.00	3,675.00		3,675.00	1,808.00	1,867.00
Municipal Prosecutor	25-275						
Other Expenses	25-275-2	11,485.00	11,260.00		11,260.00	11,257.00	3.00
PUBLIC WORKS FUNCTION	26-XXX						
Streets & Road Maintenance	26-290						
Salaries & Wages	26-290-1	677,350.00	704,145.00		698,445.00	633,980.00	64,465.00
Other Expenses	26-290-2	60,000.00	60,950.00		60,950.00	53,094.00	7,856.00
Sewer	26-300						
Salaries & Wages	26-300-1	104,195.00	105,056.00		105,056.00	92,860.00	12,196.00
Other Expenses	26-300-2	55,750.00	55,150.00		55,150.00	50,363.00	4,787.00
Shade Tree	26-300						
Salaries & Wages	26-300-1	10,460.00	10,460.00		11,685.00	11,668.00	17.00
Other Expenses	26-300-2	66,312.00	73,475.00		73,475.00	73,235.00	240.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection	26-305						
Garbage/Recycling - Other Expenses	26-305-2	356,120.00	325,000.00		325,000.00	287,120.00	37,880.00
Public Buildings & Grounds	26-310						
Other Expenses	26-310-2	61,100.00	60,000.00		65,000.00	55,176.00	9,824.00
Vehicle Maintenance	26-315						
Salaries and Wages	26-315-1	220,497.00	213,804.00		208,804.00	198,285.00	10,519.00
Other Expenses	26-315-2	62,500.00	60,500.00		65,500.00	58,021.00	7,479.00
HEALTH AND HUMAN SERVICES FUNCTIONS	27-XXX						
Public Health Services	27-330						
Salaries & Wages	27-330-1	51,912.00	50,894.00		50,894.00	49,638.00	1,256.00
Other Expenses	27-330-2	67,970.00	60,767.00		61,767.00	60,514.00	1,253.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Environmental Health Services	27-335						
Salaries & Wages	27-335-1	2,085.00	2,085.00		2,085.00	2,081.00	4.00
Other Expenses	27-335-2	1,055.00	1,055.00		1,055.00	992.00	63.00
Animal Control Services	27-340						
Other Expenses	27-340-2	10,400.00	10,400.00		10,400.00	9,399.00	1,001.00
PARK AND RECREATION FUNCTIONS	28-XXX						
Recreation Services and Programs	28-370						
Salaries & Wages	28-370-1	22,896.00	21,050.00		22,475.00	22,453.00	22.00
Other Expenses	28-370-2	52,345.00	52,345.00		52,345.00	48,090.00	4,255.00
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		1,000.00
							-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	84,109.00	79,050.00		79,050.00	75,596.00	3,454.00
Other Expenses	43-490-2	10,225.00	9,075.00		9,075.00	7,386.00	1,689.00
Public Defender	43-495						
Salaries and Wages	43-495-1	3,060.00	3,060.00		3,060.00	2,971.00	89.00
Historic Preservation	20-170						
Other Expenses	20-170-2	750.00	750.00		750.00	139.00	611.00
Reserve for Accumulated Absences	30-415-1	40,000.00	40,000.00		40,000.00	39,997.00	3.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
State Uniform Construction Code							
Construction Official	22-195						
Salaries and Wages	22-195-1	161,220.00	153,791.00		148,791.00	147,020.00	1,771.00
Other Expenses	22-195-2	6,450.00	6,450.00		11,950.00	9,080.00	2,870.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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	90,000.00		90,000.00	74,895.00	15,105.00
Street Lighting	31-435-2	88,000.00	88,000.00		88,000.00	81,948.00	6,052.00
Telephone	31-440-2	22,000.00	22,000.00		24,000.00	23,789.00	211.00
Water	31-445-2	14,800.00	13,000.00		13,000.00	12,714.00	286.00
Gas (Natural or Propane)	31-446-2	20,000.00	20,000.00		20,000.00	10,166.00	9,834.00
Gasoline	31-460-2	90,000.00	100,000.00		61,500.00	57,490.00	4,010.00
LANDFILL/SOLID WASTE DISPOSAL COSTS	32-XXX						
Dump Fees	32-XXX						
Other Expenses	32-465-2	247,900.00	247,500.00		247,500.00	243,848.00	3,652.00
Total Operations (Item 8(A)) within "CAPS"	34-199	7,961,590.00	7,766,617.00	-	7,760,617.00	7,304,921.00	455,696.00
B. Contingent	35-470			xxxxxx			
Total Operations including Contingent - Within "CAPS"	34-201	7,961,590.00	7,766,617.00	-	7,760,617.00	7,304,921.00	455,696.00
Detail:							
Salaries & Wages	34-201-1	4,639,598.00	4,565,685.00	-	4,496,685.00	4,346,671.00	150,014.00
Other Expenses	34-201-2	3,321,992.00	3,200,932.00	-	3,263,932.00	2,958,250.00	305,682.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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
				xxxxxx			xxxxxx
Expenditure without Appropriation	30-411-2	5,525.00		xxxxxx			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 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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	215,356.00	214,778.00		214,778.00	204,497.00	10,281.00
Social Security System (O.A.S.I)	36-472	176,460.00	173,000.00		173,000.00	170,144.00	2,856.00
Police and Firemen's Retirement System of N.J.	36-475	600,025.00	496,302.00		496,302.00	496,302.00	-
Defined Contribution Retirement Program	36-477	1.00	2,000.00		2,000.00		2,000.00
							-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	30004-00	997,367.00	886,080.00	-	886,080.00	870,943.00	15,137.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	8,958,957.00	8,652,697.00	-	8,646,697.00	8,175,864.00	470,833.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS							
Municipal Library	29-390						
Other Expenses	29-390-2	418,040.00	409,675.00		415,675.00	415,576.00	99.00
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal	31-455						
Operation and Maintenance Expenses	31-455-2	560,606.00	526,014.00		526,014.00	524,484.00	1,530.00
Debt Expenses	31-455-2	229,034.00	226,857.00		226,857.00	226,857.00	-
Northwest Bergen Utilities Authority	26-300						
Other Expenses	26-300-2	7,000.00	6,100.00		6,100.00	4,600.00	1,500.00
Reserve for Tax Appeals	30-426						
Other Expenses	30-426-2	50,000.00	50,000.00		50,000.00	18,039.00	31,961.00
Length of Service Awards Pogram	25-265-2	63,000.00	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	9,062.00	1,438.00
NJPDES/Stormwater Permit Management (NJSA 40A:4-45.3)	26-510						
Salaries and Wages	26-510-1	81,095.00	78,830.00		78,830.00	77,629.00	1,201.00
Other Expenses	26-510-2	25,709.00	25,709.00		25,709.00	23,709.00	2,000.00







BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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		19,752.00		19,752.00	6,048.00	13,704.00
Local Share	41-703-2		2,469.00		4,938.00	2,222.00	2,716.00
Matching Funds for Grants	41-705-2	23,000.00	3,000.00		531.00		531.00
Clean Communities Program	41-770-2		15,158.00		15,158.00	15,158.00	-
Body Armor	41-745-2		4,119.00		4,119.00		4,119.00
Recycling Grant	41-707-2	8,664.00	8,197.00		8,197.00		8,197.00
Alcohol Education Rehab. Enforcement	41-730-2		648.00		648.00		648.00
Community Development Block Grant	41-731-2						-
Drunk Driving Enforcement Fund Grant	41-732-2		11,693.00		11,693.00	7,566.00	4,127.00
Click It or Ticket	41-733-2		4,000.00		4,000.00	4,000.00	-
NJ DOT	41-734-2		149,000.00		149,000.00		149,000.00
							-
			xxxxxx				









BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870		100,000.00	xxxxx	100,000.00	100,000.00	xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875		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
<b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>	<b>46-999</b>	<b>-</b>	<b>118,000.00</b>	<b>xxxxx</b>	<b>118,000.00</b>	<b>118,000.00</b>	<b>xxxxx</b>
(F) Judgements (N.J.S.A. 40A:4-45.3cc) transferred 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	2,650,156.00	2,866,492.00	-	2,872,492.00	2,580,464.00	292,025.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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
							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	2,650,156.00	2,866,492.00	-	2,872,492.00	2,580,464.00	292,025.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	11,609,113.00	11,519,189.00	-	11,519,189.00	10,756,328.00	762,858.00
(M) Reserve for Uncollected Taxes	50-899	354,000.00	384,000.00	-	384,000.00	384,000.00	xxxxx
9. Total General Appropriations	34-499	11,963,113.00	11,903,189.00	-	11,903,189.00	11,140,328.00	762,858.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Operations	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal	XXXXXX						
within "CAPS"	34-299	8,958,957.00	8,652,697.00	-	8,646,697.00	8,175,864.00	470,833.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Other Operations	34-300	1,444,984.00	1,403,685.00	-	1,409,685.00	1,300,706.00	108,979.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	14,880.00	14,588.00	-	14,588.00	14,584.00	4.00
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	XXXXXX	31,664.00	218,036.00	-	218,036.00	34,994.00	183,042.00
Total Operations - Excluded from Caps	34-305	1,491,528.00	1,636,309.00	-	1,642,309.00	1,350,284.00	292,025.00
(C) Capital Improvements	44-999	100,000.00	65,000.00	-	65,000.00	65,000.00	-
(D) Municipal Debt Service	45-999	1,058,628.00	1,047,183.00	-	1,047,183.00	1,047,180.00	-
(E) Deferred Charges (Sheet 18 & 28)	46-999	-	118,000.00	XXXXXX	118,000.00	118,000.00	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	354,000.00	384,000.00	XXXXXX	384,000.00	384,000.00	XXXXXX
Total General Appropriations	34-499	11,963,113.00	11,903,189.00	-	11,903,189.00	11,140,328.00	762,858.00

**BOROUGH OF EMERSON  
2016 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 2015
		2016		2015		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2015 Paid or Charged
		2016		2015		
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 2016 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 - Program Income; 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; Storm Recovery 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

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2015

ASSETS			
Cash and Investments	1110100	3,862,614	00
Due From State of N.J.(c. 20, P.L. 1971)	1111000	1,226	00
Federal and State Grant Receivable	1110200	183,881	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	231,959	00
Tax Title Liens Receivable	1110400	100,967	00
Property Acquired By Tax Title Lien Liquidation	1110500	13,200	00
Other Receivables	1110600	28,412	00
Deferred Charges Required to be in 2016 Budget	1110700	5,525	00
Deferred Charges Required to be in budgets Subsequent to 2016	1110800	0	00
Total Assets	1110900	4,427,784	00

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,041,196	00
Reserve for Receivables	2110200	374,538	00
Surplus	2110300	2,012,050	00
Total Liabilities, Reserves and Surplus		4,427,784	00

School Tax Levy Unpaid	2220110	9,150,003	00
Less: School Tax Deferred	2220200	8,610,003	00
*Balance Included in Above "Cash Liabilities"	2220300	540,000	00

		YEAR 2015		YEAR 2014	
Surplus Balance, January 1st	2310100	1,472,279	00	1,384,245	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected:2015 99.14%, 2014 99.32%)	2310200	30,385,685	00	29,740,567	00
Delinquent Taxes	2310300	177,787	00	183,668	00
Other Revenues and Additions to Income	2310400	2,547,370	00	2,021,137	00
Total Funds	2310500	34,583,121	00	33,329,617	00
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	11,519,186	00	11,237,503	00
School Taxes (Including Local and Regional)	2310700	18,077,315	00	17,822,315	00
County Taxes (Including Added Tax Amounts)	2310800	2,953,932	00	2,895,487	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	26,163	00	2,033	00
Total Expenditures and Tax Requirements	2311100	32,576,596	00	31,957,338	00
Less: Expenditures to be Raised by Future Taxes	2311200	5,525	00	100,000	00
Total Adjusted Expenditures and Tax Requirements	2311300	32,571,071	00	31,857,338	00
Surplus Balance, December 31st	2311400	2,012,050	00	1,472,279	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2015	2311500	2,012,050	00
Current Surplus Anticipated in 2016 Budget	2311600	880,000	00
Surplus Balance Remaining	2311700	1,132,050	00

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

**2016**  
**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 2016 through 2018. 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>
2016	\$ 2,095,900
2017	256,000
2018	545,000
	<u>\$ 2,896,900</u>

CAPITAL BUDGET (Current Year Action)  
2016

Local Unit BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2016					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Acquisition of Real Property		\$ 425,000			\$ 20,300			\$ 404,700	
Various Improvements to Hillman Field		35,000			1,000		\$ 15,500	18,500	
Acquisition of Real Property		430,000			20,500			409,500	
2016 Road Resurfacing Program		325,000			15,500			309,500	
Acquisition of Recording System for Council Chambers		3,700			185			3,515	
Improvements to Road Drainage on Vivian Drive		520,000			26,000			494,000	
Improvements to Road Drainage on Pine Drive		45,000			2,250			42,750	
Improvement to Linwood Avenue - Section 3		150,000			7,500			142,500	
Acquisition of Communication and Detection Equipment for Fire Department		15,000			750			14,250	
Acquisition of Tools and Gas Detectors for Fire Department		24,200			1,210			22,990	
Acquisition of Two (2) Police Vehicles		74,000			3,700			70,300	
Acquisition of Sig Sauer Handguns		8,000			400			7,600	
Acquisition of Firewall/Networking in Police Department		4,000			200			3,800	
Acquisition of Phone System at Borough Hall		30,000			1,500			28,500	
Acquisition of Furniture at Borough Hall		6,000			300			5,700	
Acquisition of Cones, Bars Detour Signs		1,000			50			950	
Construction of Vehicle Wash Bay for DPW		175,000							\$ 175,000
Acquisition of Mobile Column Truck Lift and Support Stands for DPW		50,000							50,000
Replacement of Above Ground Fuel Tank for DPW		150,000							150,000
Replace Overhead Garage Doors at DPW		10,000							10,000
Remodel Bathroom at DPW Garage		10,000							10,000
Expansion of Mezzine and Office Renovation at Fire Dept		300,000							300,000
Renovation to Radio Room at Fire Dept		50,000							50,000
Upgrade to Interior Building Security for Police Department		18,000							18,000
Acquisition of Alcotest Breath Machine		18,000							18,000
Acquisition of Four (4) Administrative Vehicles		20,000							20,000
<b>TOTALS - ALL PROJECTS</b>		<b>\$ 2,896,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,345</b>	<b>\$ -</b>	<b>\$ 15,500</b>	<b>\$ 1,979,055</b>	<b>\$ 801,000</b>

3 YEAR CAPITAL PROGRAM  
Anticipated Project Schedule and Funding Requirements

2016 - 2018

Local Unit BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
Acquisition of Real Property		\$ 425,000		\$ 425,000					
Various Improvements to Hillman Field		35,000		35,000					
Acquisition of Real Property		430,000		430,000					
2016 Road Resurfacing Program		325,000		325,000					
Acquisition of Recording System for Council Chambers		3,700		3,700					
Improvements to Road Drainage on Vivian Drive		520,000		520,000					
Improvements to Road Drainage on Pine Drive		45,000		45,000					
Improvement to Linwood Avenue - Section 3		150,000		150,000					
Acquisition of Communication and Detection Equipment for Fire Department		15,000		15,000					
Acquisition of Tools and Gas Detectors for Fire Department		24,200		24,200					
Acquisition of Two (2) Police Vehicles		74,000		74,000					
Acquisition of Sig Sauer Handguns		8,000		8,000					
Acquisition of Firewall/Networking in Police Department		4,000		4,000					
Acquisition of Phone System at Borough Hall		30,000		30,000					
Acquisition of Furniture at Borough Hall		6,000		6,000					
Acquisition of Cones, Bars Detour Signs		1,000		1,000					
Construction of Vehicle Wash Bay for DPW		175,000				\$ 175,000			
Acquisition of Mobile Column Truck Lift and Support Stands for DPW		50,000			\$ 50,000				
Replacement of Above Ground Fuel Tank for DPW		150,000			150,000				
Replace Overhead Garage Doors at DPW		10,000			10,000				
Remodel Bathroom at DPW Garage		10,000			10,000				
Expansion of Mezzine and Office Renovation at Fire Dept		300,000				300,000			
Renovation to Radio Room at Fire Dept		50,000				50,000			
Upgrade to Interior Building Security for Police Department		18,000			18,000				
Acquisition of Alcotest Breath Machine		18,000			18,000				
Acquisition of Four (4) Administrative Vehicles		20,000				20,000			
TOTALS - ALL PROJECTS		\$ 2,896,900		\$ 2,095,900	\$ 256,000	\$ 545,000			

3 YEAR CAPITAL PROGRAM - 2016 - 2018  
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF EMERSON

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Acquisition of Real Property	\$ 425,000			\$ 20,300			\$ 404,700			
Various Improvements to Hillman Field	35,000			1,000		\$ 15,500	18,500			
Acquisition of Real Property	430,000			20,500			409,500			
2016 Road Resurfacing Program	325,000			15,500			309,500			
Acquisition of Recording System for Council Chambers	3,700			185			3,515			
Improvements to Road Drainage on Vivian Drive	520,000			26,000			494,000			
Improvements to Road Drainage on Pine Drive	45,000			2,250			42,750			
Improvement to Linwood Avenue - Section 3	150,000			7,500			142,500			
Acquisition of Communication and Detection Equipment for Fire Department	15,000			750			14,250			
Acquisition of Tools and Gas Detectors for Fire Department	24,200			1,210			22,990			
Acquisition of Two (2) Police Vehicles	74,000			3,700			70,300			
Acquisition of Sig Sauer Handguns	8,000			400			7,600			
Acquisition of Firewall/Networking in Police Department	4,000			200			3,800			
Acquisition of Phone System at Borough Hall	30,000			1,500			28,500			
Acquisition of Furniture at Borough Hall	6,000			300			5,700			
Acquisition of Cones, Bars Detour Signs	1,000			50			950			
Construction of Vehicle Wash Bay for DPW	175,000			8,750			166,250			
Acquisition of Mobile Column Truck Lift and Support Stands for DPW	50,000			2,500			47,500			
Replacement of Above Ground Fuel Tank for DPW	150,000			7,500			142,500			
Replace Overhead Garage Doors at DPW	10,000			500			9,500			
Remodel Bathroom at DPW Garage	10,000			500			9,500			
Expansion of Mezzine and Office Renovation at Fire Dept	300,000			150,000			150,000			
Renovation to Radio Room at Fire Dept	50,000			2,500			47,500			
Upgrade to Interior Building Security for Police Department	18,000			900			17,100			
Acquisition of Alcotest Breath Machine	18,000			900			17,100			
Acquisition of Four (4) Administrative Vehicles	20,000			1,000			19,000			
<b>TOTALS - ALL PROJECTS</b>	<b>\$ 2,896,900</b>			<b>\$ 276,395</b>		<b>\$ 15,500</b>	<b>\$ 2,605,005</b>			

**SECTION 2 - UPON ADOPTION FOR YEAR 2016**

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

RESOLUTION **145-16**

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) \$ 8,909,633 (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) \$ 418,040 (Item 5 below) for Minimum Library Tax

<b>RECORDED VOTE</b> (Insert last name)		(DiPaola	(		(
		(Lazar	(		<b>Abstained</b> (
		(Downing	(		(
	Ayes	(Knoller	(	Nays	(
		(Triodi	(		(
	(Worthington	(		<b>Absent</b> (	
					(

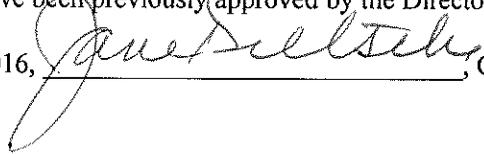
**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 880,000
Miscellaneous Revenues Anticipated	13-099	\$ 1,535,440
Receipts from Delinquent Taxes	15-499	\$ 220,000
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	<b>07-190</b>	<b>\$ 8,909,633</b>
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
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		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	
<b>5. AMOUNT TO BE RAISED FOR MINIMUM LIBRARY TAX (Item 6c, Sheet 11)</b>		<b>\$ 418,040</b>
<b>Total Revenues</b>	<b>13-299</b>	<b>\$ 11,963,113</b>

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS		
Within "CAPS"	XXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 7,961,590
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 997,367
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,491,528
(c) Capital Improvements	44-999	\$ 100,000
(d) Municipal Debt Service	45-999	\$ 1,058,628
(e) Deferred Charges - Municipal	46-999	
(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	\$ 354,000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 11,963,113

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 3rd day of May, 2016.  
 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 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of May, 2016, , Clerk



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

Contracting Unit: BOROUGH OF EMERSON

Year Ending: December 31, 2015

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.

May 3, 2016  
Date

  
Clerk of the Governing Body

**BOROUGH OF EMERSON  
BERGEN COUNTY, NEW JERSEY**

**CERTIFICATION OF APPROVED BUDGET**

It is hereby certified that the 2016 Approved Budget complies with the requirements of law and approval is given pursuant to N.J.S.A. 40A:4-78(b) and NJAC 5:30-7.

It is further certified that the municipality has met the eligibility requirements of NJAC 5:30-7.4 and 7.5, and that I, as Chief Financial Officer, have completed the local examination in compliance with NJAC 5:30-7.6.

Dated: 5/3, 2016

By:   
Lauren Roehrer  
Chief Financial Officer

This certification form and resolution of the governing body executing such certification should be annexed to the adopted budget (N.J.A.C. 5:30 7.6(e)).