

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF EMERSON

COUNTY: BERGEN

<u>Danielle DiPaola</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
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Municipal Officials	
<u>Jane Dietsche</u> Municipal Clerk	<u>6/9/2015</u> Date of Orig. Appt.
<u>Lauren Roehrer</u> Tax Collector	<u>1585</u> Cert. No.
<u>Lauren Roehrer</u> Chief Financial Officer	<u>T-8147</u> Cert. No.
<u>Gary W. Higgins</u> Registered Municipal Accountant	<u>N-1538</u> Cert. No.
<u>John McCann</u> Municipal Attorney	<u>CR00405</u> Lic. No.
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Official Mailing Address of Municipality

Borough of Emerson
1 Municipal Place
Emerson, NJ 07630

Fax #: (201) 262-0938

Governing Body Members	
Name	Term Expires
<u>Michael Timmerman - Council President</u>	<u>12/31/2023</u>
<u>Nicole Argenzia</u>	<u>12/31/2025</u>
<u>Jill McGuire</u>	<u>12/31/2025</u>
<u>Brian Gordon</u>	<u>12/31/2024</u>
<u>Kelly Moore</u>	<u>12/31/2024</u>
<u>Ashley Rice</u>	<u>12/31/2023</u>
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MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of EMERSON, County of BERGEN for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

Be it Further Resolved, that said Budget be published in the The Record

in the issue of April 10th, 2023

The Governing Body of the BOROUGH of EMERSON does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

Gordon
McGuire
Moore
Timmerman
Argenzia
Rice

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of EMERSON, County of BERGEN, on April 4th, 2023.

A Hearing on the Budget and Tax Resolution will be held at Borough of Emerson, on May 2nd, 2023 at 7:30 PM o'clock at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	10,817,258.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	3,888,267.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	3,888,267.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	515,000.00
98.67% Percent of Tax Collections	
Building Aid Allowance 2023 - \$	[REDACTED]
for Schools-State Aid 2022 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	15,220,525.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	3,161,932.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	11,554,052.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	504,541.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	14,475,523.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	19,150.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	14,494,673.00	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	13,803,822.00	-	-	-	-	-	-
Reserved	683,848.00	-	-	-	-	-	-
Unexpended Balances Canceled	7,003.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	14,494,673.00	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION

Total General Appropriations for 2022	14,475,523.00
Cap Base Adjustment:	
Subtotal	<u>14,475,523.00</u>
Exceptions Less:	
Total Other Operations	1,584,247.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	79,869.00
Total Additional Appropriations	
Total Capital Improvements	595,000.00
Total Debt Service	1,041,816.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	284,163.00
Judgements	
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	445,000.00
Total Exceptions	<u>4,030,095.00</u>
Amount on Which CAP is Applied	10,445,428.00
<u>2.5%</u> CAP	<u>261,135.70</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	10,706,563.70

CAP CALCULATION

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		10,706,563.70
Additions:		
New Construction (Assessor Certification)		16,246.84
2021 Cap Bank Utilized		-
2022 Cap Bank Utilized		29,706.32
Total Additions		<u>45,953.16</u>
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>10,752,516.86</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>104,454.28</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>10,856,971.14</u>
Total General Appropriations for Municipal Purposes		<u>10,817,258.00</u>
<i>(Sheet 19, H-1)</i>		
Over or (Under) Appropriations Cap		<u><u>(39,713.14)</u></u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

- 1. HOW THE "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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)**

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2023	<u>\$ 1,311,289.00</u>
Estimated Amounts to be Contributed by Employees:	
Contribution from all eligible emp.	<u>350,289.00</u>
	<u>961,000.00</u>
Budgeted Group Insurance - Inside CAP	<u>893,984.00</u>
Budgeted Group Insurance - Utilities	<u> </u>
Budgeted Group Insurance - Outside CAP	<u>67,016.00</u>
TOTAL	<u><u>961,000.00</u></u>

Instead of receiving Health Benefits, 0 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver	
Salaries and Wages	<u>\$ 1.00</u>

1. General

To the Residents of the Borough of Emerson:

The 2023 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 2023 municipal tax rate.

Municipal

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 that or equal to 1.0%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The COLA for 2023 is 2.5%. The governing body anticipates adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

The 2023 Emerson Budget reflects an average property tax increase of \$565 on an average home assessed at \$445,000

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	9,985,161.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	11,000.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>9,974,161.00</u>
Plus 2% CAP Increase	<u>199,483.22</u>
ADJUSTED TAX LEVY	<u>10,173,644.22</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>10,173,644.22</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

10,173,644.22

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	84,208.00
Allowable Pension Obligations Increases	139,961.00
Allowable LOSAP Increase	2,492.00
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	279,087.00
Recycling Tax appropriation	11,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions 516,748.00

Less Cancelled or Unexpended Waivers

Less Cancelled or Unexpended Exclusions 61.00

ADJUSTED TAX LEVY

10,690,331.22

Additions:

New Ratables - Increase for new construction	1,974,100
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.823</u>
New Ratable Adjustment to Levy	16,246.84
Amounts approved by Referendum	
Levy CAP Bank Applied	847,536.00

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

11,554,114.06

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

11,554,052.00

OVER OR (UNDER) 2% LEVY CAP

(62.06)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2020

Maximum Allowable Amount to be Raised by Taxation	10,313,707
Amount to be Raised by Taxation for Municipal Purpose	9,480,841
Available for Banking (CY 2023)	832,866
Amount Used in CY 2023	832,866
Balance to Expire	-

2021

Maximum Allowable Amount to be Raised by Taxation	8,787,111
Amount to be Raised by Taxation for Municipal Purpose	9,708,995
Available for Banking (CY 2023 - CY 2024)	78,116
Amount Used in CY 2023	14,670
Balance to Carry Forward (CY 2024)	63,446

2022

Maximum Allowable Amount to be Raised by Taxation	10,351,024
Amount to be Raised by Taxation for Municipal Purpose	9,985,161
Available for Banking (CY 2023 - CY 2025)	365,863
Amount Used in CY 2023	-
Balance to Carry Forward (CY 2024 - CY2025)	365,863

2023

Maximum Allowable Amount to be Raised by Taxation	11,554,114
Amount to be Raised by Taxation for Municipal Purpose	11,554,052
Available for Banking (CY 2024 - CY 2026)	62

Total Levy CAP Bank

429,371

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	1,076,000.00	1,255,000.00	1,255,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,076,000.00	1,255,000.00	1,255,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	17,500.00	17,500.00	17,500.00
Other	08-104	12,000.00	12,000.00	12,674.00
Fees and Permits	08-105	12,000.00	15,000.00	13,432.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	27,300.00	29,000.00	27,361.00
Other	08-109			
Interest and Costs on Taxes	08-112	55,000.00	55,000.00	58,811.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	4,000.00	3,850.00	4,700.00
Interest on Investments and Deposits	08-113	85,000.00	40,000.00	85,809.00
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	212,800.00	172,350.00	220,287.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	624,190.00	619,905.00	619,905.00
Watershed Moratorium Offset Aid	09-207	18,189.00	18,189.00	18,189.00
Municipal Relief Fund Aid	09-203	32,337.00		
Total Section B: State Aid Without Offsetting Appropriations	09-001	674,716.00	638,094.00	638,094.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	230,000.00	242,000.00	255,410.00
Additional Dedicated Uniform Construction Code Fees	08-160	-	143,000.00	143,000.00
Special Item of General Revenue Anticipated with Prior Written				
Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	230,000.00	385,000.00	398,410.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	137,203.00	79,869.00	79,869.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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 (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Public and Private Revenues	10-001	126,363.00	300,313.00	297,813.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	25,000.00	25,000.00	34,730.00
Sewer Service Fees	08-122	4,000.00	8,000.00	6,473.00
Cellular Tower Fees	08-117	230,000.00	245,000.00	249,549.00
Cable Television Franchise Fees	08-117	101,950.00	105,000.00	105,323.00
PILOT - Advancing Opportunities - 5 Pine Drive	08-130	6,000.00	5,700.00	5,700.00
PILOT - Veteran's Home	08-130	1,000.00	1,300.00	2,510.00
Anticipated General Capital Fund Surplus	08-228	25,000.00	20,000.00	20,000.00
BCJIF Insurance Dividend	08-240	6,000.00	12,000.00	6,545.00
ARP Funding	08-241		425,000.00	425,000.00
Reserve for Debt Payments	08-227	56,900.00	173,282.00	173,282.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
 Consent of Director of Local Government Services - Other Special Items	08-004	455,850.00	1,020,282.00	1,029,112.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,076,000.00	1,255,000.00	1,255,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	212,800.00	172,350.00	220,287.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	674,716.00	638,094.00	638,094.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	230,000.00	385,000.00	398,410.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	137,203.00	79,869.00	79,869.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	126,363.00	300,313.00	297,813.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	455,850.00	1,020,282.00	1,029,112.00
Total Miscellaneous Revenues	13-099	1,836,932.00	2,595,908.00	2,663,585.00
4. Receipts from Delinquent Taxes	15-499	249,000.00	175,000.00	186,168.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,161,932.00	4,025,908.00	4,104,753.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	11,554,052.00	9,985,161.00	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXX
c) Minimum Library Tax	07-192	504,541.00	483,604.00	XXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	12,058,593.00	10,468,765.00	10,558,805.00
7. Total General Revenues	13-299	15,220,525.00	14,494,673.00	14,663,558.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
General Administration (Administrative & Executive)						-		-
Salaries & Wages	20-100	1	170,000.00	165,050.00		165,050.00	157,929.00	7,121.00
Other Expenses	20-100	2	103,700.00	100,850.00		100,850.00	86,713.00	14,137.00
Mayor and Council						-		-
Salaries & Wages	20-110	1	22,050.00	21,600.00		21,600.00	21,600.00	-
Other Expenses	20-110	2	4,375.00	4,350.00		4,350.00	3,000.00	1,350.00
Municipal Clerk						-		-
Salaries & Wages	20-120	1	130,750.00	128,770.00		128,770.00	127,092.00	1,678.00
Other Expenses	20-120	2	35,450.00	34,150.00		34,150.00	27,042.00	7,108.00
Financial Administration						-		-
Salaries & Wages	20-130	1	136,260.00	133,590.00		133,590.00	133,481.00	109.00
Other Expenses	20-130	2	21,730.00	28,480.00		23,480.00	16,367.00	7,113.00
Audit Services						-		-
Other Expenses	20-135	2	40,000.00	39,300.00		39,300.00	-	39,300.00
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)						-		-
Revenue Administration (Tax Collection)						-		-
Salaries & Wages	20-140	1	34,260.00	33,590.00		33,590.00	33,481.00	109.00
Other Expenses	20-140	2	6,650.00	5,450.00		5,450.00	5,434.00	16.00
Tax Assessment Administration						-		-
Salaries & Wages	20-145	1	23,410.00	22,950.00		22,950.00	22,708.00	242.00
Other Expenses	20-145	2	11,490.00	13,490.00		8,490.00	1,756.00	6,734.00
Legal Services						-		-
Other Expenses	20-155	2	260,000.00	245,000.00		300,000.00	289,079.00	10,921.00
Engineering Services & Costs						-		-
Other Expenses	20-165	2	23,000.00	25,000.00		37,000.00	29,178.00	7,822.00
						-		-
MUNICIPAL LAND USE LAW (NJSA 40:55D-1)						-		-
Planning Board						-		-
Salaries & Wages	21-180	1	7,300.00	7,150.00		7,150.00	6,763.00	387.00
Other Expenses	21-180	2	19,400.00	21,400.00		16,400.00	9,720.00	6,680.00
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE						-		-
General Liability Insurance	23-210	2	246,105.00	213,536.00		213,536.00	207,586.00	5,950.00
Workers Compensation	23-215	2	221,960.00	204,670.00		204,670.00	204,670.00	-
Employee Group Health	23-220	2	893,984.00	859,600.00		859,600.00	826,635.00	32,965.00
Health Benefit Waiver	23-222	2	1.00	2,500.00		2,500.00	-	2,500.00
Unemployment Compensation Insurance Fund	23-225	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
PUBLIC SAFETY						-		-
Police						-		-
Salaries & Wages	25-240	1	3,141,025.00	2,557,935.00		2,557,935.00	2,555,890.00	2,045.00
Salaries & Wages - ARP Funded	25-240	1		425,000.00		425,000.00	425,000.00	-
Other Expenses	25-240	2	158,700.00	149,300.00		149,300.00	147,605.00	1,695.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-		-
Police Dispatch/911						-		-
Salaries & Wages	25-250	1	79,250.00	199,188.00		199,188.00	196,163.00	3,025.00
Other Expenses	25-250	2	94,500.00	1,500.00		1,500.00	634.00	866.00
						-		-
Emergency Management Services						-		-
Salaries & Wages	25-252	1	3,460.00	2,750.00		2,750.00	2,655.00	95.00
Other Expenses	25-252	2	11,000.00	12,000.00		12,000.00	7,639.00	4,361.00
						-		-
Aid to Volunteer Fire Companies	25-255	2	88,745.00	88,300.00		88,300.00	88,278.00	22.00
						-		-
Aid to Volunteer Ambulance Companies	25-260	2	43,750.00	41,750.00		41,750.00	38,313.00	3,437.00
						-		-
						-		-
Fire						-		-
Salaries & Wages	25-265	1	19,380.00	19,000.00		19,000.00	18,532.00	468.00
Other Expenses	25-265	2	126,500.00	130,050.00		125,050.00	123,571.00	1,479.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-		-
Uniform Fire Safety Act						-		-
Salaries & Wages	25-265	1	15,810.00	15,500.00		15,500.00	11,224.00	4,276.00
Other Expenses	25-265	2	7,900.00	7,150.00		7,150.00	4,812.00	2,338.00
Municipal Prosecutor						-		-
Other Expenses	25-275	2	12,700.00	12,700.00		12,700.00	11,947.00	753.00
						-		-
PUBLIC WORKS FUNCTIONS						-		-
Streets and Road Miantenance						-		-
Salaries & Wages	26-290	1	750,420.00	706,555.00		686,555.00	651,957.00	34,598.00
Other Expenses	26-290	2	65,400.00	65,360.00		65,360.00	51,457.00	13,903.00
						-		-
Sewer						-		-
Salaries & Wages	26-300	1	217,160.00	214,450.00		211,450.00	210,472.00	978.00
Other Expenses	26-300	2	91,550.00	91,550.00		91,550.00	67,945.00	23,605.00
						-		-
Shade Tree						-		-
Salaries & Wages	26-300	1	8,345.00	8,220.00		8,220.00	7,920.00	300.00
Other Expenses	26-300	2	33,000.00	55,000.00		55,000.00	34,955.00	20,045.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-	-	
Solid Waste Collection						-	-	
Garbage/Recycling - Other Expenses	26-305	2	608,497.00	587,920.00		587,920.00	587,920.00	
						-	-	
Public Buildings & Grounds						-	-	
Other Expenses	26-310	2	54,300.00	56,600.00		46,600.00	46,268.00	
						-	-	
Vehicle Maintenance						-	-	
Salaries & Wages	26-315	1	199,485.00	183,775.00		183,775.00	176,383.00	
Other Expenses	26-315	2	79,800.00	79,800.00		79,800.00	59,566.00	
						-	-	
HEALTH AND HUMAN SERVICES FUNCTIONS						-	-	
Public Health Services						-	-	
Salaries & Wages	27-330	1	24,500.00	25,000.00		25,000.00	14,446.00	
Other Expenses	27-330	2	65,515.00	67,615.00		67,615.00	65,116.00	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVCIES FUNCTIONS						-		-
(Continued)						-		-
Environmental Health Services						-		-
Salaries & Wages	27-335	1	2,000.00	2,000.00		2,000.00	1,350.00	650.00
Other Expenses	27-335	2	1,055.00	1,055.00		1,055.00	643.00	412.00
						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	11,500.00	11,000.00		11,000.00	10,310.00	690.00
						-		-
PARK AND RECREATION FUNCTIONS						-		-
Recreation Services and Programs						-		-
Salaries & Wages	28-370	1	20,000.00	25,000.00		5,000.00	2,100.00	2,900.00
Other Expenses	28-370	2	58,145.00	67,295.00		67,295.00	61,929.00	5,366.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-	-	
Salaries & Wages	43-490	1	77,430.00	78,110.00		78,110.00	68,912.00	9,198.00
Other Expenses	43-490	2	8,475.00	8,475.00		8,475.00	5,164.00	3,311.00
						-	-	
Public Defender						-	-	
Salaries & Wages	43-495	1	3,100.00	3,000.00		3,000.00	2,987.00	13.00
						-	-	
Beautification						-	-	
Other Expenses	20-170	2	500.00	500.00		500.00	-	500.00
						-	-	
Historic Preservation						-	-	
Other Expenses	20-175	2	500.00	500.00		500.00	-	500.00
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITIES						-		-
Electricity	31-430	2	101,750.00	101,750.00		101,750.00	88,468.00	13,282.00
Street Lighting	31-435	2	94,260.00	92,410.00		92,410.00	80,484.00	11,926.00
Telephone	31-440	2	22,200.00	24,570.00		24,570.00	23,965.00	605.00
Water	31-445	2	14,800.00	16,800.00		16,800.00	12,055.00	4,745.00
Gas (Natural or Propane)	31-446	2	22,500.00	22,500.00		22,500.00	14,753.00	7,747.00
Gasoline	31-447	2	80,000.00	70,500.00		70,500.00	61,545.00	8,955.00
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Dump Fees - Other Expenses	32-465	2	144,900.00	140,000.00		140,000.00	137,376.00	2,624.00
						-		-
OTHER COMMON OPERATING FUNCTIONS						-		-
Celebration of Public Events	30-420	2	1,000.00	1,000.00		1,000.00	105.00	895.00
						-		-
						-		-
						-		-
Reserve for Accumulated Absences	30-415	1	50,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		9,424,322.00	9,096,005.00	-	9,090,005.00	8,682,545.00	407,460.00
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		9,424,322.00	9,096,005.00	-	9,090,005.00	8,682,545.00	407,460.00
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	5,400,335.00	5,261,029.00	-	5,218,029.00	5,114,399.00	103,630.00
Other Expenses (Including Contingent)	34-201	2	4,023,987.00	3,834,976.00	-	3,871,976.00	3,568,146.00	303,830.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		307,950.00	297,536.00		297,536.00	297,536.00	-
Social Security System (O.A.S.I.)	36-472		220,000.00	216,000.00		222,000.00	219,060.00	2,940.00
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		860,486.00	831,387.00		831,387.00	831,387.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		4,500.00	4,500.00		4,500.00	2,523.00	1,977.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,392,936.00	1,349,423.00	-	1,355,423.00	1,350,506.00	4,917.00
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		10,817,258.00	10,445,428.00	-	10,445,428.00	10,033,051.00	412,377.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS						-		-
Municipal Library						-		-
Other Expenses	29-390	2	504,541.00	483,604.00		483,604.00	483,604.00	-
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Sewerage Processing and Disposal						-		-
Operation and Maintenance Expenses	31-456	2	673,235.00	708,644.00		708,644.00	708,644.00	-
Debt Expenses	31-456	2	165,852.00	157,529.00		157,529.00	157,528.00	-
Northwest Bergen Utilities Authority						-		-
Other Expenses	31-456	2	7000	7,000.00		7,000.00	4,600.00	-
Reserve for Tax Appeals						-		-
Other Expenses	30-426	2	30000	30,000.00		30,000.00	30,000.00	-
Length of Service Awards Program	25-286	2	53,900.00	50,400.00		50,400.00		50,400.00
Recycling Tax P.L. 2007, c311 (NJSA 13:1E-96.5)	32-465	2	11,000.00	11,000.00		11,000.00	8,170.00	2,830.00
NJPDES/Stormwater Permit Management (NJSA 40A:4-45.3)						-		-
Salaries & Wages	26-298	1	97,300.00	94,935.00		94,935.00	91,148.00	3,787.00
Other Expenses	26-298	2	40,635.00	41,135.00		41,135.00	35,803.00	5,332.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)								
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Borough of Old Tappan - Court						-		-
Salaries & Wages	42-108	1	15,055.00	14,760.00		14,760.00	14,760.00	-
Other Expenses	42-108	2	2,040.00	2,000.00		2,000.00		2,000.00
						-		-
Board of Education - Resource Officers	42-110	2	70,108.00	63,109.00		63,109.00	63,109.00	-
						-		-
Board of Education - SLEO	42-110	2	50,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		137,203.00	79,869.00	-	79,869.00	77,869.00	2,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		3,000.00	2,041.00		2,041.00	-	-
						-	-	-
Municipal Alliance on Alcoholism and Drug Abuse						-	-	-
State Share	41-506	2		3,836.00		3,836.00	900.00	2,936.00
Local Share	41-506	2		959.00		959.00	-	959.00
Recycling Tonnage Grant	41-569	2	13,523.00	13,625.00		13,625.00	10,713.00	2,912.00
Body Armor Replacement Grant	41-505	2		1,298.00		1,298.00	1,257.00	41.00
CDBG - Senior Center HVAC Upgrade	41-856	2		2,500.00		2,500.00	-	-
Mayors Wellness Incentive Grant	41-501	2		1,000.00		1,000.00	294.00	706.00
Clean Communities Grant	41-602	2		15,314.00		15,314.00	8,746.00	6,568.00
NJ DOT Park Ave & Grand Blvd	41-560	2		193,000.00		193,000.00	-	193,000.00
CDBG - Marianna Pl	41-559	2		69,740.00		69,740.00	69,740.00	-
NJ DOT Park Ave	41-560	2	112,840.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - Excluded from "CAPS" (continued)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		129,363.00	303,313.00	-	303,313.00	91,650.00	207,122.00
Total Operations - Excluded from "CAPS"	34-305		2,387,130.00	1,967,429.00	-	1,967,429.00	1,689,016.00	271,471.00
Detail:								
Salaries & Wages	34-305	1	112,355.00	109,695.00	-	109,695.00	105,908.00	3,787.00
Other Expenses	34-305	2	2,179,960.00	1,855,693.00	-	1,855,693.00	1,583,108.00	267,684.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(C) Capital Improvements - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		300,000.00	595,000.00	-	595,000.00	595,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,201,137.00	1,041,816.00	-	1,041,816.00	1,041,755.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(E) Deferred Charges - Municipal - Excluded from "CAPS"			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		3,888,267.00	3,604,245.00	-	3,604,245.00	3,325,771.00	271,471.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		3,888,267.00	3,604,245.00	-	3,604,245.00	3,325,771.00	271,471.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		14,705,525.00	14,049,673.00	-	14,049,673.00	13,358,822.00	683,848.00
(M) Reserve for Uncollected Taxes	50-899		515,000.00	445,000.00	XXXXXXXXXX	445,000.00	445,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		15,220,525.00	14,494,673.00	-	14,494,673.00	13,803,822.00	683,848.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
Summary of Appropriations		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	10,817,258.00	10,445,428.00	-	10,445,428.00	10,033,051.00	412,377.00
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	2,120,564.00	1,584,247.00	-	1,584,247.00	1,519,497.00	62,349.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	137,203.00	79,869.00	-	79,869.00	77,869.00	2,000.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	129,363.00	303,313.00	-	303,313.00	91,650.00	207,122.00
Total Operations Excluded from "CAPS"	34-305	2,387,130.00	1,967,429.00	-	1,967,429.00	1,689,016.00	271,471.00
(C) Capital Improvements	44-999	300,000.00	595,000.00	-	595,000.00	595,000.00	-
(D) Municipal Debt Service	45-999	1,201,137.00	1,041,816.00	-	1,041,816.00	1,041,755.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	515,000.00	445,000.00	XXXXXXXXXX	445,000.00	445,000.00	XXXXXXXXXX
Total General Appropriations	34-499	15,220,525.00	14,494,673.00	-	14,494,673.00	13,803,822.00	683,848.00

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
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.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak 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; Developers 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 Commissioners; Affordable Housing Trust Funds; Acceptance of Bequests/Gifts & Environmental Contributions; Purchases of Trees from Donations; Uniform Construction Code Penalty; Historical Preservation Committee Donations; Veteran's Memorial Park Maintenance/Upkeep Donations

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	4,377,650.00
Due from State of N.J.(c. 20, P.L. 1961)	1111000	226.00
Federal and State Grants Receivable	1110200	1,347,023.00
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	353,252.00
Tax Title Lien Receivable	1110400	212,692.00
Property Acquired by Tax Title Lien Liquidation	1110500	13,200.00
Other Receivables	1110600	1,267.00
Deferred Charges Required to be in 2023 Budget	1110700	-
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
Total Assets	1110900	6,305,310.00
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	3,059,501.00
Reserves for Receivables	2110200	580,411.00
Surplus	2110300	2,665,298.00
Total Liabilities, Reserves and Surplus	XXXXXX	6,305,210.00

School Tax Levy Unpaid	2220170	11,478,215.00
Less: School Tax Deferred	2220200	10,938,215.00
*Balance Included in Above "Cash Liabilities"	2220300	540,000.00

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	2,899,496.00	2,867,313.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2022: 98.92%, 2021: 99.1%)	2310200	36,370,244.00	35,664,646.00
Delinquent Taxes	2310300	186,168.00	258,996.00
Other Revenues and Additions to Income	2310400	3,334,294.00	3,652,280.00
Total Funds	2310500	42,790,202.00	42,443,235.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	14,042,670.00	14,009,268.00
School Taxes (Including Local and Regional)	2310700	22,551,844.00	22,126,335.00
County Taxes (Including Added Tax Amounts)	2310800	3,524,595.00	3,405,785.00
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	5,795.00	2,351.00
Total Expenditures and Tax Requirements	2311100	40,124,904.00	39,543,739.00
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	40,124,904.00	39,543,739.00
Surplus Balance, December 31	2311400	2,665,298.00	2,899,496.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	2,665,298.00
Current Surplus Anticipated in 2023 Budget	2311600	1,076,000.00
Surplus Balance Remaining	2311700	1,589,298.00

(Important: This appendix must be Included in advertisement of Budget.)

2023

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.

BOROUGH OF EMERSON
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following exhibit projects the proposed Capital needs for the Borough for the years 2023 through 2025. 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:

Year	General Capital
2023	1,834,414.00
2024	1,600,800.00
2025	75,000.00
	3,510,214.00

**CAPITAL BUDGET (Current Year Action)
2023**

Local Unit BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Administration		-							
Lighting at Benkovic Field		250,000.00			5,000.00		152,340.00	92,660.00	
		-							
Department of Public Works		-							
Road Program		590,000.00			29,500.00			560,500.00	
Rnadolph Ave Pump Station		350,000.00			7,900.00		192,007.00	150,093.00	
Internation RDS Salter		269,500.00			9,725.00		75,000.00	184,775.00	
Portable Radios		16,800.00			16,800.00				
Electric Vehicle		50,000.00							50,000.00
Street Sweeper		280,000.00							280,000.00
		-							
Buildings and Grounds		-							
Replace Fuel Pumps		150,000.00							150,000.00
Improvement to Public Property		70,000.00			50,000.00				20,000.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	2,026,300.00	-	-	118,925.00	-	419,347.00	988,028.00	500,000.00

**CAPITAL BUDGET (Current Year Action)
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Police		-							
AWD Police Vehicles		195,000.00			65,000.00				130,000.00
9mm Carbines and Side Arms		17,100.00			17,100.00				
		-							
Fire Department		-							
PPE & Equipment		36,000.00			18,000.00				18,000.00
Radio Upgrade		179,014.00			25,500.00		153,514.00		
Pumper Truck		950,000.00							950,000.00
		-							
Ambulance Corps		-							
Radio Upgrade		17,000.00			17,000.00				
Power Loader Stretcher Mount		64,800.00							64,800.00
PPE & Equipment		20,000.00			12,000.00				8,000.00
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	xxxxx	1,478,914.00	-	-	154,600.00	-	153,514.00	-	1,170,800.00

**CAPITAL BUDGET (Current Year Action)
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	3,505,214.00	-	-	273,525.00	-	572,861.00	988,028.00	1,670,800.00

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2023	5b 2024	5c 2025	5d	5e	5f	
Administration		-								
Lighting at Benkovic Field		250,000.00		250,000.00						
		-								
Department of Public Works		-								
Road Program		590,000.00		590,000.00						
Rnadolph Ave Pump Station		350,000.00		350,000.00						
Internation RDS Salter		269,500.00		269,500.00						
Portable Radios		16,800.00		16,800.00						
Electric Vehicle		50,000.00			50,000.00					
Street Sweeper		280,000.00			285,000.00					
		-								
Buildings and Grounds		-								
Replace Fuel Pumps		150,000.00			150,000.00					
Improvement to Public Property		70,000.00		50,000.00	10,000.00	10,000.00				
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	2,026,300.00	XXXXXXXXXX	1,526,300.00	495,000.00	10,000.00	-	-	-	

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR						
				5a 2023	5b 2024	5c 2025	5d	5e	5f	
Police		-								
AWD Police Vehicles		195,000.00		65,000.00	65,000.00	65,000.00				
9mm Carbines and Side Arms		17,100.00		17,100.00						
		-								
Fire Department		-								
PPE & Equipment		36,000.00		18,000.00	18,000.00					
Radio Upgrade		179,014.00		179,014.00						
Pumper Truck		950,000.00			950,000.00					
		-								
Ambulance Corps		-								
Radio Upgrade		17,000.00		17,000.00						
Power Loader Stretcher Mount		64,800.00			64,800.00					
PPE & Equipment		20,000.00		12,000.00	8,000.00					
		-								
		-								
		-								
		-								
		-								
TOTAL - THIS PAGE	XXXXX	1,478,914.00	XXXXXXXXXX	308,114.00	1,105,800.00	65,000.00	-	-	-	

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF EMERSON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Administration	-			-						
Lighting at Benkovic Field	250,000.00			5,000.00		152,340.00	92,660.00			
	-			-						
Department of Public Works	-			-						
Road Program	590,000.00			29,500.00			560,500.00			
Rnadolph Ave Pump Station	350,000.00			7,900.00		192,007.00	150,093.00			
Internation RDS Salter	269,500.00			9,725.00		75,000.00	184,775.00			
Portable Radios	16,800.00			16,800.00						
Electric Vehicle	50,000.00		50,000.00							
Street Sweeper	280,000.00		14,000.00							
	-			-						
Buildings and Grounds	-									
Replace Fuel Pumps	150,000.00		150,000.00	-						
Improvement to Public Property	70,000.00		20,000.00	50,000.00						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	2,026,300.00	-	234,000.00	118,925.00	-	419,347.00	988,028.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2023 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF EMERSON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police	-			-						
AWD Police Vehicles	195,000.00		130,000.00	65,000.00						
9mm Carbines and Side Arms	17,100.00			17,100.00						
	-			-						
Fire Department	-			-						
PPE & Equipment	36,000.00		18,000.00	18,000.00						
Radio Upgrade	179,014.00			25,000.00		153,514.00				
Pumper Truck	950,000.00		950,000.00							
	-			-						
Ambulance Corps	-			-						
Radio Upgrade	17,000.00			17,000.00						
Power Loader Stretcher Mount	64,800.00		64,800.00	-						
PPE & Equipment	20,000.00		8,000.00	12,000.00						
	-			-						
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	1,478,914.00	-	1,170,800.00	154,100.00	-	153,514.00	-	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION 134-23

Be it Resolved by the COUNCIL MEMBERS 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) \$ 11,554,052.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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.A. 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) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 504,541.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays	
	Gordon McGuire Moore Timmerman Argenzia Rice		Abstained
			Absent

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	1,076,000.00
Miscellaneous Revenues Anticipated	13-099	\$	1,836,932.00
Receipts from Delinquent Taxes	15-499	\$	249,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	11,554,052.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE I</u> SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	504,541.00
Total Revenues	13-299	\$	15,220,525.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 9,424,322.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,392,936.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,387,130.00
(c) Capital Improvements	44-999	\$ 300,000.00
(d) Municipal Debt Service	45-999	\$ 1,201,137.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 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	\$ 515,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 15,220,525.00

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 2nd day of May, 2023. 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 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 2nd day of May, 2023, clerk@emersonnj.org, Clerk
Signature

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:			(Date)		Payment of Bond Principal	54-920-2				XXXXXXXXXX
Rate Assessed:		\$			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXX
Total Tax Collected to date:		\$			Interest on Bonds	54-930-2				XXXXXXXXXX
Total Expended to date:		\$			Interest on Notes	54-935-2				XXXXXXXXXX
Total Acreage Preserved to date:			(Acres)		Reserve for Future Use	54-950-2				-
Recreation land preserved in 2022:			(Acres)		Total Trust Fund Appropriations:	54-499	-	-	-	-
Farmland preserved in 2022:			(Acres)							

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

Contracting Unit: **BOROUGH OF EMERSON**

Year Ending: December 31, 2022

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.

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.

4/4/2023

Date

clerk@emersonnj.org

Clerk of the Governing Body