

**2018 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2018 BUDGET)

MUNICIPALITY: **Borough of Emerson** COUNTY: **Bergen**

|  |                                   |
|--|-----------------------------------|
| <u>Louis J. Lamatina</u><br>Mayor's Name | <u>12/31/2018</u><br>Term Expires |
|--|-----------------------------------|

| Municipal Officials                                       |   |
|---|---|
| <u>Jane Dietsche</u><br>Municipal Clerk                   | <u>6/9/2015</u><br>Date of Orig. Appt.<br>N/A |
| <u>Lauren Roehrer</u><br>Tax Collector                    | <u>T-8147</u><br>Cert No.                     |
| <u>Lauren Roehrer</u><br>Chief Financial Officer          | <u>N-1538</u><br>Cert No.                     |
| <u>Gary W. Higgins</u><br>Registered Municipal Accountant | <u>CR00405</u><br>Cert No.                    |
| <u>Wendy Rubinstein</u><br>Municipal Attorney             | <u></u><br>Lic No.                            |

| Governing Body Members     |                   |
|----------------------------|-------------------|
| Name                       | Term Expires      |
| <u>Christopher Knoller</u> | <u>12/31/2020</u> |
| <u>James Bayley</u>        | <u>12/31/2020</u> |
| <u>Brian Downing</u>       | <u>12/31/2018</u> |
| <u>Karen Wolf</u>          | <u>12/31/2018</u> |
| <u>Danielle DiPaola</u>    | <u>12/31/2019</u> |
| <u>Gerald Falotico</u>     | <u>12/31/2019</u> |
| <u></u>                    | <u></u>           |
| <u></u>                    | <u></u>           |
| <u></u>                    | <u></u>           |

Official Mailing Address of Municipality

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

Please attach this to your 2018 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: _____ |

**2018  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Emerson, County of Bergen for the Fiscal Year 2018.

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 20th day of March, 2018

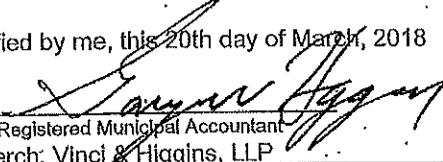
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 20th day of March, 2018

  
 Clerk  
 1 Municipal Place  
 Address  
 Emerson, N.J. 07630  
 Address  
 (201) 262-6086 ext. 200  
 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, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 20th day of March, 2018

  
 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 20th day of March, 2018

  
 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: \_\_\_\_\_, 2018 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: \_\_\_\_\_, 2018 By: \_\_\_\_\_

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Emerson, County of Bergen, for the Fiscal Year 2018

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

Be it Further Resolved, that said Budget be published in The Ridgewood News in the issue of April 6, 2018

The Governing Body of the Borough of Emerson does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE

Ayes

{ DiPaola  
{ Bayley  
{ Wolf  
{ Knoller  
{ Downing  
{

Abstained {  
{

Absent {  
{

{ Falotico

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Emerson, County of Bergen, on March 20, 2018

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on May 1, 2018 at

7:30 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or

other interested persons.

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

|   |  | YEAR 2018                              |    |
|---|--|--|----|
| 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)}   |  | \$ 9,032,668                           | 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)}  |  | 2,748,276                              | 00 |
| (b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)   |  |  |    |
| Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)  |  | 2,748,276                              | 00 |
| 3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.91 Percent of Tax Collections   |  | 354,000                                | 00 |
| 4. Total General Appropriations (Item 9, Sheet 29)  |  |  |    |
|   |  | Building Aid Allowance 2018 - \$ _____ |    |
|   |  | for Schools-State Aid 2017 - \$ _____  |    |
|   |  | 12,134,944                             | 00 |
| 5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)<br>(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes) |  | 2,754,821                              | 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)  |  | 8,950,089                              | 00 |
| (b) Addition to Local District School Tax (Item 6(b), Sheet 11)   |  |  |    |
| (c) Minimum Library Tax   |  | 430,034                                | 00 |
|   |  |  |    |
|   |  |  |    |
|   |  |  |    |
|   |  |  |    |

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED**

|   | General Budget    |           | Water Utility |  | Utility |  | Utility |  |
|---|-------------------|-----------|---------------|--|---------|--|---------|--|
|   |                   |           |               |  |         |  |         |  |
| Budget Appropriations - Adopted Budget                    | \$ 11,869,473     | 00        |               |  |         |  |         |  |
| Budget Appropriations Added by N.J.S. 40A:4-87            | 197,753           | 00        |               |  |         |  |         |  |
| Emergency Appropriations                                  | -                 | 00        |               |  |         |  |         |  |
| <b>Total Appropriations</b>                               | <b>12,067,226</b> | <b>00</b> |               |  |         |  |         |  |
| <b>Expenditures</b>                                       |                   |           |               |  |         |  |         |  |
| Paid or Charged (Including Reserve for Uncollected Taxes) | 11,326,731        | 00        |               |  |         |  |         |  |
| Reserved  | 726,358           | 00        |               |  |         |  |         |  |
| Unexpended Balances Cancelled                             | 14,137            | 00        |               |  |         |  |         |  |
| Total Expenditures and Unexpended Balances Cancelled      | 12,067,226        | 00        |               |  |         |  |         |  |
| Overexpenditures*   |                   |           |               |  |         |  |         |  |

\*See Budget Appropriation Items so marked to the right column "Expended 2017 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 2018 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 2018 municipal tax rate.

|           | <u>Projected for</u><br>2018 | <u>Actual</u><br>2017 | <u>Decrease</u> |
|-----------|------------------------------|-----------------------|-----------------|
| Municipal | \$ 0.744                     | \$ 0.745              | \$ (0.001)      |

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 2018 is 2.5%. The governing body anticipates adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

The 2018 Emerson Budget reflects an average property tax decrease of \$4 on an average home assessed at \$440,000.

### 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 2017 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 2017 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

Sheet 3b

**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)**

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:

|  |                         |
|--|-------------------------|
| <u>Total Appropriations for the 2017 Budget</u>                            | \$ 11,869,473           |
| Less:  |                         |
| Reserve for Uncollected Taxes  | \$ 354,000              |
| Interlocal Service Agreement   | 15,180                  |
| Municipal Debt Service   | 1,088,939               |
| Other Operations Excluded from "CAP"                                       | 1,369,633               |
| Public and Private Programs  | 15,062                  |
| Capital Improvements   | 72,296                  |
| Deferred Charges   | 44,200                  |
| <u>Total Exceptions</u>  | <u>2,959,310</u>        |
| <br>Amount on Which "CAP" is Applied                                       | <br>8,910,163           |
| 2.5% "CAP"   | 222,754                 |
| 1.0% CAP - Additional  | 88,102                  |
| 2016 CAP Bank  | 302,844                 |
| 2017 CAP Bank  | 407,177                 |
| <br>New Construction - Added Assessments                                   | <br><u>42,878</u>       |
| <br>Total General Appropriations for Municipal Purposes Within "CAP"       | <br><u>\$ 9,974,918</u> |
| <br>Total General Appropriations Subject to "CAP" Set forth in this Budget | <br><u>\$ 9,032,688</u> |
| <br>Available Appropriation "CAP" Bank                                     | <br><u>\$ 942,250</u>   |

**III. Tax Levy CAP**

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 2018 tax levy CAP is as follows:

|   |                                 |
|---|---------------------------------|
| Total amount to be Raised by Taxation for 2017                | \$ 8,956,527                    |
| Less:   |                                 |
| 2017 Recycling Tax  | 10,500                          |
| <br>Amount on Which "CAP" is Applied<br>2% CAP                | <br>8,946,027<br><u>178,921</u> |
| <br>Adjusted Tax Levy Prior to Exclusions                     | <br>9,124,948                   |
| Exclusions  |                                 |
| Allowable Pension Obligations Increase                        | \$ 5,344                        |
| Allowable Debt Service, Capital Leases and Debt Service       |                                 |
| Share of Cost Increases                                       | 111,328                         |
| Recycling Tax Appropriation                                   | <u>10,500</u>                   |
| <br>Total Exclusions  | <br>127,172                     |
| Less: Cancelled or Unexpended Exclusions                      | 109                             |
| <br>Adjusted Tax Levy Before Additions                        | <br><u>9,252,011</u>            |
| Additions:  |                                 |
| New Ratable Adjustment to Levy                                | <u>42,878</u>                   |
| <br>Maximum Allowable Amount to be Raised by Taxation in 2018 | <br><u>\$ 9,294,889</u>         |
| <br>Amount to be Raised by Taxation set Forth in This Budget  | <br><u>\$ 8,950,089</u>         |
| <br>Available Tax Levy "CAP" Bank - 2018                      | <br>\$ 344,800                  |
| Available Tax Levy "CAP" Bank - 2017                          | 179,213                         |
| Available Tax Levy "CAP" Bank - 2016                          | 334,038                         |
| Available Tax Levy "CAP" Bank - 2015                          | <u>139,576</u>                  |
| <br>Total Available Tax Levy "CAP" Bank                       | <br><u>\$ 997,627</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       | \$ | 995,262        |
| Less: Employee Contributions |    | <u>218,162</u> |
| Employer Share Per Budget    | \$ | <u>777,100</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 1, 2018 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 2018 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).
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**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES  | FCOA     | Anticipated  |            | Realized<br>In Cash in<br>2017 |
|---|----------|--------------|------------|--------------------------------|
|   |          | 2018         | 2017       |                                |
| <b>1. Surplus Anticipated</b>   | 08-101   | 1,000,000.00 | 830,000.00 | 830,000.00                     |
| <b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b> | 08-102   |              |            |                                |
| <b>Total Surplus Anticipated</b>  | 08-100   | 1,000,000.00 | 830,000.00 | 830,000.00                     |
| <b>3. Miscellaneous Revenues - Section A: Local Revenues</b>                                      | XXXXXXXX | XXXXXXXXXX   | XXXXXXXXXX | XXXXXXXXXX                     |
| Licenses  | XXXXXXXX |              |            |                                |
| Alcoholic Beverages   | 08-103   | 17,500.00    | 17,500.00  | 17,500.00                      |
| Other   | 08-104   | 16,000.00    | 13,000.00  | 17,408.00                      |
| Fees and Permits  | 08-105   | 15,000.00    | 13,000.00  | 16,000.00                      |
| Fines and Costs:  | XXXXXXXX |              |            |                                |
| Municipal Court   | 08-110   | 106,000.00   | 114,000.00 | 106,746.00                     |
| Other   | 08-109   |              |            |                                |
| Interest and Costs on Taxes   | 08-112   | 34,000.00    | 39,000.00  | 35,589.00                      |
| Parking Meters  | 08-111   | 9,000.00     | 8,000.00   | 11,700.00                      |
| Interest on Investments and Deposits  | 08-113   | 25,144.00    | 15,000.00  | 30,692.00                      |
|   |          |              |            |                                |
|   |          |              |            |                                |
|   |          |              |            |                                |
|   |          |              |            |                                |

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES  | FCOA          | Anticipated |            | Realized<br>In Cash in<br>2017 |
|---|---------------|-------------|------------|--------------------------------|
|   |               | 2018        | 2017       |                                |
| <b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b> |               |             |            |                                |
|   |               |             |            |                                |
|   |               |             |            |                                |
|   |               |             |            |                                |
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|   |               |             |            |                                |
|   |               |             |            |                                |
| <b>Total Section A: Local Revenues</b>                                    | <b>08-001</b> | 222,644.00  | 219,500.00 | 235,635.00                     |

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES  | FCOA          | Anticipated       |                   | Realized<br>In Cash in<br>2017 |
|---|---------------|-------------------|-------------------|--------------------------------|
|   |               | 2018              | 2017              |                                |
| <b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b> |               |                   |                   |                                |
|   |               |                   |                   |                                |
| Transitional Aid  | 09-212        |                   |                   |                                |
| Consolidated Municipal Property Tax Relief Act  | 09-200        |                   |                   |                                |
| Energy Tax Receipts (P.L. 1997, Chapters 162 & 167)                                       | 09-202        | 619,905.00        | 619,905.00        | 619,905.00                     |
|   |               |                   |                   |                                |
|   |               |                   |                   |                                |
|   |               |                   |                   |                                |
| 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>638,094.00</b> | <b>638,094.00</b>              |

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES   | FCOA          | Anticipated |            | Realized<br>In Cash in<br>2017 |
|--|---------------|-------------|------------|--------------------------------|
|  |               | 2018        | 2017       |                                |
| <b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees<br/>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        | 185,000.00  | 220,000.00 | 186,134.00                     |
|  |               |             |            |                                |
|  |               |             |            |                                |
|  |               |             |            |                                |
|  |               |             |            |                                |
|  |               |             |            |                                |
| <b>Special Item of General Revenue Anticipated with Prior Written<br/>Consent of Director of Local Government Services:</b>                                    | XXXXX         |             |            |                                |
| Additional Dedicated Uniform Construction Code Fees offset with Appropriations<br>(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> | 185,000.00  | 220,000.00 | 186,134.00                     |





**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES   | FCOA     | Anticipated |            | Realized<br>In Cash in<br>2017 |
|--|----------|-------------|------------|--------------------------------|
|  |          | 2018        | 2017       |                                |
| <b>3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated<br/>with prior written consent of Director of Local Government Services - Public and<br/>Private Revenues Offset with Appropriations:</b> | xxxxxxxx | XXXXX       | XXXXX      | XXXXX                          |
| Recycling Tonnage Grant - Reserve  | 10-707   | 8,963.00    | 9,062.00   | 9,062.00                       |
| Body Armor Grant   | 10-745   |             | 2,187.00   | 2,187.00                       |
| Clean Communities Grant  | 10-770   |             | 14,725.00  | 14,725.00                      |
| Municipal Alliance on Alcoholism and Drug Abuse  | 10-703   |             | 12,126.00  | 12,126.00                      |
| Alcohol Education Rehabilitation Grant   | 10-730   |             |            |                                |
| Community Development Block Grant  | 10-731   |             |            |                                |
| Drunk Driving Enforcement Fund Grant   | 10-732   | 2,780.00    |            |                                |
| Environmental Grant - Anjec  | 10-735   |             |            |                                |
| Bergen County Open Space Grant   | 10-736   |             |            |                                |
| CDBG-Senior Citizen Activities   | 10-738   |             | 3,338.00   | 3,338.00                       |
| NJ Department of Transportation  | 10-739   |             | 167,627.00 | 167,627.00                     |
| CDBG-Continental Woods Phase 2   | 10-740   | 100,000.00  |            |                                |
| CDBG-Drainage Imp Pine Drive   | 10-741   | 40,000.00   |            |                                |
|  |          |             |            |                                |
|  |          |             |            |                                |
|  |          |             |            |                                |



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES  | FCOA       | Anticipated  |              | Realized<br>In Cash in<br>2017 |
|---|------------|--------------|--------------|--------------------------------|
|   |            | 2018         | 2017         |                                |
| <b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated<br/>with prior written consent of Director of Local Government Services -<br/>Other Special Items:</b> | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX                   |
| Uniform Fire Safety Act   | 08-106     | 20,000.00    | 20,000.00    | 22,693.00                      |
| Sewer Service Fees  | 08-107     | 10,500.00    | 10,500.00    | 11,668.00                      |
| Cellular Tower Fees   | 08-111     | 190,000.00   | 180,000.00   | 195,198.00                     |
| Cable Television Franchise Fees   | 08-121     | 111,000.00   | 111,000.00   | 111,962.00                     |
| BCJIF Insurance Dividend  | 08-123     | 12,000.00    | 11,000.00    | 19,014.00                      |
| Additional Dedicated Uniform Construction Code Fees   | 08-160     |              |              |                                |
| Anticipated General Capital Fund Surplus  | 08-125     | 40,000.00    | 55,000.00    | 55,000.00                      |
| DCA Non-Federal Cost Share Program  | 08-126     |              | 18,769.00    | 19,461.00                      |
| PILOT - Advancing Opportunities - 5 Pine Drive  | 08-127     | 6,000.00     | 21,000.00    | 16,200.00                      |
| PILOT - Veteran's Home  | 08-127     | 2,360.00     |              |                                |
|   |            |              |              |                                |
|   |            |              |              |                                |
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|   |            |              |              |                                |
|   |            |              |              |                                |

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES  | FCOA                     | Anticipated                  |                              | Realized<br>In Cash in<br>2017 |
|---|--------------------------|------------------------------|------------------------------|--------------------------------|
|   |                          | 2018                         | 2017                         |                                |
| <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> |                          |                              |                              |                                |
|   |                          |                              |                              |                                |
|   |                          |                              |                              |                                |
|   |                          |                              |                              |                                |
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|   |                          |                              |                              |                                |
|   |                          |                              |                              |                                |
|   |                          |                              |                              |                                |
| <b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>                                    | <b>XXXXXX<br/>08-004</b> | <b>XXXXXX<br/>391,860.00</b> | <b>XXXXXX<br/>427,269.00</b> | <b>XXXXXX<br/>451,196.00</b>   |

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF EMERSON

| GENERAL REVENUES  | FCOA          | Anticipated   |               | Realized<br>In Cash in<br>2017 |
|---|---------------|---------------|---------------|--------------------------------|
|   |               | 2018          | 2017          |                                |
| <b>SUMMARY OF REVENUES</b>  | XXXXXX        | XXXXXX        | XXXXXX        | XXXXXX                         |
| <b>1. Surplus Anticipated (Sheet 4, #1)</b>   | <b>08-101</b> | 1,000,000.00  | 830,000.00    | 830,000.00                     |
| <b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>  | <b>08-102</b> | 0.00          | 0.00          | 0.00                           |
| <b>3. Miscellaneous Revenues:</b>   | XXXXXX        | XXXXXX        | XXXXXX        | XXXXXX                         |
| Total Section A: Local Revenues   | <b>08-001</b> | 222,644.00    | 219,500.00    | 235,635.00                     |
| Total Section B: State Aid Without Offsetting Appropriations  | <b>09-001</b> | 638,094.00    | 638,094.00    | 638,094.00                     |
| Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations  | <b>08-002</b> | 185,000.00    | 220,000.00    | 186,134.00                     |
| Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree. | <b>11-001</b> | 15,480.00     | 15,180.00     | 15,180.00                      |
| Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues             | <b>08-003</b> | 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       | <b>10-001</b> | 151,743.00    | 209,065.00    | 209,065.00                     |
| Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items             | <b>08-004</b> | 391,860.00    | 427,269.00    | 451,196.00                     |
| Total Miscellaneous Revenues  | <b>13-099</b> | 1,604,821.00  | 1,729,108.00  | 1,735,304.00                   |
| <b>4. Receipts from Delinquent Taxes</b>  | <b>15-499</b> | 150,000.00    | 130,000.00    | 145,363.00                     |
| <b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>   | <b>13-199</b> | 2,754,821.00  | 2,689,108.00  | 2,710,667.00                   |
| <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   | <b>07-190</b> | 8,950,089.00  | 8,956,527.00  | 9,213,848.00                   |
| b) Addition to Local District School Tax  | <b>07-191</b> |               |               | XXXXXX                         |
| c) Minimum Library Tax  | <b>07-192</b> | 430,034.00    | 421,591.00    | 421,591.00                     |
| <b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>   | <b>07-199</b> | 9,380,123.00  | 9,378,118.00  | 9,635,439.00                   |
| <b>7. Total General Revenues</b>  | <b>13-299</b> | 12,134,944.00 | 12,067,226.00 | 12,346,106.00                  |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS" | FCOA     | Appropriated |            |  |   | Expended 2017      |           |
|---|----------|--------------|------------|--|---|--------------------|-----------|
|   |          | For 2018     | For 2017   | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| GENERAL GOVERNMENT  | 20-XXX   |              |            |  |   |                    |           |
| General Administration (Administrative & Executive)             | 20-100   |              |            |  |   |                    |           |
| Salaries & Wages  | 20-100-1 | 198,450.00   | 204,600.00 |  | 169,600.00  | 167,369.00         | 2,231.00  |
| Other Expenses  | 20-100-2 | 107,225.00   | 79,060.00  |  | 103,560.00  | 98,676.00          | 4,884.00  |
| Mayor and Council   | 20-110   |              |            |  |   |                    |           |
| Salaries & Wages  | 20-110-1 | 21,600.00    | 21,600.00  |  | 21,600.00   | 21,600.00          |           |
| Other Expenses  | 20-110-2 | 3,350.00     | 2,650.00   |  | 3,650.00  | 3,151.00           | 499.00    |
| Municipal Clerk   | 20-120   |              |            |  |   |                    |           |
| Salaries & Wages  | 20-120-1 | 112,630.00   | 103,950.00 |  | 108,600.00  | 108,595.00         | 5.00      |
| Other Expenses  | 20-120-2 | 34,450.00    | 34,450.00  |  | 34,450.00   | 29,141.00          | 5,309.00  |
| Financial Administration  | 20-130   |              |            |  |   |                    |           |
| Salaries & Wages  | 20-130-1 | 119,450.00   | 115,000.00 |  | 115,000.00  | 112,486.00         | 2,514.00  |
| Other Expenses  | 20-130-2 | 30,516.00    | 30,916.00  |  | 30,916.00   | 26,752.00          | 4,164.00  |
| Audit Services  | 20-135   |              |            |  |   |                    |           |
| Other Expenses  | 20-135-2 | 37,500.00    | 37,500.00  |  | 37,500.00   |                    | 37,500.00 |
|   |          |              |            |  |   |                    |           |
|   |          |              |            |  |   |                    |           |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS" | FCOA     | Appropriated |            |  |   | Expended 2017      |          |
|---|----------|--------------|------------|--|---|--------------------|----------|
|   |          | For 2018     | For 2017   | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| GENERAL GOVERNMENT (Continued)                                  |          |              |            |  |   |                    |          |
| Revenue Administration (Tax Collection)                         | 20-145   |              |            |  |   |                    |          |
| Salaries & Wages  | 20-145-1 | 29,450.00    | 32,000.00  |  | 28,700.00   | 27,701.00          | 999.00   |
| Other Expenses  | 20-145-2 | 4,962.00     | 6,112.00   |  | 6,112.00  | 3,585.00           | 2,527.00 |
| Tax Assessment Administration                                   | 20-150   |              |            |  |   |                    |          |
| Salaries and Wages  | 20-150-1 | 22,960.00    | 22,545.00  |  | 22,545.00   | 22,508.00          | 37.00    |
| Other Expenses  | 20-150-2 | 13,495.00    | 18,495.00  |  | 15,995.00   | 9,718.00           | 6,277.00 |
| Legal Services  | 20-155   |              |            |  |   |                    |          |
| Other Expenses  | 20-155-2 | 210,000.00   | 195,000.00 |  | 232,500.00  | 229,288.00         | 3,212.00 |
| Engineering Services & Costs                                    | 20-165   |              |            |  |   |                    |          |
| Other Expenses  | 20-165-2 | 22,000.00    | 20,000.00  |  | 27,500.00   | 24,892.00          | 2,608.00 |
| MUNICIPAL LAND USE LAW (NJSA 40:55D-1)                          | 21-XXX   |              |            |  |   |                    |          |
| Planning Board  | 21-180   |              |            |  |   |                    |          |
| Salaries & Wages  | 21-180-1 | 3,500.00     | 5,000.00   |  | 5,000.00  | 2,700.00           | 2,300.00 |
| Other Expenses  | 21-180-2 | 21,400.00    | 21,400.00  |  | 21,400.00   | 20,149.00          | 1,251.00 |
|   |          |              |            |  |   |                    |          |
|   |          |              |            |  |   |                    |          |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS" | FCOA     | Appropriated |              |  |   | Expended 2017      |           |
|---|----------|--------------|--------------|--|---|--------------------|-----------|
|   |          | For 2018     | For 2017     | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| INSURANCE   | 23-XXX   |              |              |  |   |                    |           |
| General Liability Insurance                                     | 23-210-2 | 192,635.00   | 185,200.00   |  | 185,200.00  | 183,329.00         | 1,871.00  |
| Workers Compensation  | 23-215-2 | 205,075.00   | 208,750.00   |  | 208,750.00  | 208,667.00         | 83.00     |
| Employee Group Health   | 23-220-2 | 777,100.00   | 814,956.00   |  | 814,956.00  | 718,485.00         | 96,471.00 |
| Health Benefit Waiver   | 23-221-2 | 13,404.00    | 3,630.00     |  | 3,630.00  | 3,630.00           |           |
| Unemployment Compensation Insurance Fund                        | 23-225-2 | 15,000.00    | 15,000.00    |  | 15,000.00   | 15,000.00          |           |
| PUBLIC SAFETY   | 25-XXX   |              |              |  |   |                    |           |
| Police  | 25-240   |              |              |  |   |                    |           |
| Salaries & Wages  | 25-240-1 | 2,555,995.00 | 2,520,220.00 |  | 2,520,220.00                                      | 2,502,457.00       | 17,763.00 |
| Other Expenses  | 25-240-2 | 136,500.00   | 125,500.00   |  | 129,300.00  | 129,186.00         | 114.00    |
|   |          |              |              |  |   |                    |           |
|   |          |              |              |  |   |                    |           |
|   |          |              |              |  |   |                    |           |
|   |          |              |              |  |   |                    |           |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS            |          | Appropriated |            |  |   | Expended 2017      |          |
|--------------------------------------|----------|--------------|------------|--|---|--------------------|----------|
| (A) Operations - Within "CAPS"       | FCOA     | For 2018     | For 2017   | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| PUBLIC SAFETY (Continued)            |          |              |            |  |   |                    |          |
| Police Dispatch/911                  | 25-250   |              |            |  |   |                    |          |
| Salaries & Wages                     | 25-250-1 | 175,156.00   | 173,800.00 |  | 173,800.00  | 169,860.00         | 3,940.00 |
| Other Expenses                       | 25-250-2 | 1,500.00     | 1,500.00   |  |   |                    |          |
| Emergency Management Services        | 25-252   |              |            |  |   |                    |          |
| Salaries & Wages                     | 25-252-1 | 2,500.00     | 2,500.00   |  | 2,500.00  | 2,500.00           |          |
| Other Expenses                       | 25-252-2 | 11,600.00    | 11,600.00  |  | 11,600.00   | 10,500.00          | 1,100.00 |
| Aid to Volunteer Fire Companies      | 25-255-2 | 73,500.00    | 72,100.00  |  | 72,100.00   | 71,584.00          | 516.00   |
| Aid to Volunteer Ambulance Companies | 25-260-2 | 16,250.00    | 16,250.00  |  | 16,250.00   | 10,063.00          | 6,187.00 |
| Fire                                 | 25-265   |              |            |  |   |                    |          |
| Salaries & Wages                     | 25-265-1 | 17,500.00    | 17,350.00  |  | 17,350.00   | 17,350.00          |          |
| Other Expenses                       | 25-265-2 | 131,000.00   | 130,800.00 |  | 130,800.00  | 130,364.00         | 436.00   |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS" | FCOA     | Appropriated |            |   |   | Expended 2017      |           |
|---|----------|--------------|------------|---|---|--------------------|-----------|
|   |          | For 2018     | For 2017   | For 2017.<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| Uniform Fire Safety Act   | 25-265   |              |            |   |   |                    |           |
| Salaries & Wages  | 25-265-1 | 15,340.00    | 14,875.00  |   | 15,075.00   | 15,036.00          | 39.00     |
| Other Expenses  | 25-265-2 | 3,675.00     | 3,675.00   |   | 3,675.00  | 2,543.00           | 1,132.00  |
| Municipal Prosecutor  | 25-275   |              |            |   |   |                    |           |
| Other Expenses  | 25-275-2 | 11,750.00    | 12,660.00  |   | 12,660.00   | 11,482.00          | 1,178.00  |
| PUBLIC WORKS FUNCTION   | 26-XXX   |              |            |   |   |                    |           |
| Streets & Road Maintenance                                      | 26-290   |              |            |   |   |                    |           |
| Salaries & Wages  | 26-290-1 | 574,100.00   | 649,000.00 |   | 639,000.00  | 622,623.00         | 16,377.00 |
| Other Expenses  | 26-290-2 | 60,000.00    | 64,660.00  |   | 54,660.00   | 45,764.00          | 8,896.00  |
| Sewer   | 26-300   |              |            |   |   |                    |           |
| Salaries & Wages  | 26-300-1 | 198,400.00   | 112,730.00 |   | 112,730.00  | 104,111.00         | 8,619.00  |
| Other Expenses  | 26-300-2 | 81,550.00    | 70,750.00  |   | 70,750.00   | 67,122.00          | 3,628.00  |
| Shade Tree  | 26-300   |              |            |   |   |                    |           |
| Other Expenses  | 26-300-2 | 58,000.00    | 63,000.00  |   | 63,000.00   | 49,840.00          | 13,160.00 |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS" | FCOA     | Appropriated |            |  |   | Expended 2017      |          |
|---|----------|--------------|------------|--|---|--------------------|----------|
|   |          | For 2018     | For 2017   | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| Solid Waste Collection  | 26-305   |              |            |  |   |                    |          |
| Garbage/Recycling - Other Expenses                              | 26-305-2 | 582,912.00   | 359,000.00 |  | 359,000.00  | 355,000.00         | 4,000.00 |
| Public Buildings & Grounds                                      | 26-310   |              |            |  |   |                    |          |
| Other Expenses  | 26-310-2 | 61,500.00    | 63,300.00  |  | 63,300.00   | 60,852.00          | 2,448.00 |
| Vehicle Maintenance   | 26-315   |              |            |  |   |                    |          |
| Salaries and Wages  | 26-315-1 | 150,650.00   | 155,000.00 |  | 150,000.00  | 141,817.00         | 8,183.00 |
| Other Expenses  | 26-315-2 | 67,300.00    | 62,300.00  |  | 62,300.00   | 55,285.00          | 7,015.00 |
| HEALTH AND HUMAN SERVICES FUNCTIONS                             | 27-XXX   |              |            |  |   |                    |          |
| Public Health Services  | 27-330   |              |            |  |   |                    |          |
| Salaries & Wages  | 27-330-1 | 47,915.00    | 50,480.00  |  | 50,480.00   | 50,119.00          | 361.00   |
| Other Expenses  | 27-330-2 | 61,695.00    | 52,498.00  |  | 52,498.00   | 52,429.00          | 69.00    |

## BOROUGH OF EMERSON

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS" | FCOA     | Appropriated |           |  |   | Expended 2017      |          |
|---|----------|--------------|-----------|--|---|--------------------|----------|
|   |          | For 2018     | For 2017  | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| Environmental Health Services                                   | 27-335   |              |           |  |   |                    |          |
| Salaries & Wages  | 27-335-1 | 2,250.00     | 2,200.00  |  | 2,200.00  | 2,165.00           | 35.00    |
| Other Expenses  | 27-335-2 | 1,055.00     | 1,055.00  |  | 1,055.00  | 204.00             | 851.00   |
| Animal Control Services   | 27-340   |              |           |  |   |                    |          |
| Other Expenses  | 27-340-2 | 10,500.00    | 10,500.00 |  | 10,500.00   | 9,535.00           | 965.00   |
| PARK AND RECREATION FUNCTIONS                                   | 28-XXX   |              |           |  |   |                    |          |
| Recreation Services and Programs                                | 28-370   |              |           |  |   |                    |          |
| Salaries & Wages  | 28-370-1 | 23,207.00    | 42,770.00 |  | 22,770.00   | 22,747.00          | 23.00    |
| Other Expenses  | 28-370-2 | 51,745.00    | 52,345.00 |  | 52,345.00   | 51,197.00          | 1,148.00 |
| 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  | 125.00             | 875.00   |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS      | FCOA     | Appropriated |           |  |   | Expended 2017      |           |
|--------------------------------|----------|--------------|-----------|--|---|--------------------|-----------|
| (A) Operations - Within "CAPS" |          | For 2018     | For 2017  | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| Municipal Court                | 43-490   |              |           |  |   |                    |           |
| Salaries and Wages             | 43-490-1 | 101,106.00   | 96,310.00 |  | 96,310.00   | 83,666.00          | 12,644.00 |
| Other Expenses                 | 43-490-2 | 8,725.00     | 8,175.00  |  | 8,175.00  | 5,156.00           | 3,019.00  |
| Public Defender                | 43-495   |              |           |  |   |                    |           |
| Salaries and Wages             | 43-495-1 | 2,990.00     | 3,060.00  |  | 3,060.00  | 2,928.00           | 132.00    |
| Historic Preservation          | 20-170   |              |           |  |   |                    |           |
| Other Expenses                 | 20-170-2 | 500.00       |           |  |   |                    |           |
|                                |          |              |           |  |   |                    |           |
|                                |          |              |           |  |   |                    |           |
|                                |          |              |           |  |   |                    |           |
|                                |          |              |           |  |   |                    |           |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS"<br>(Continued)                   | FCOA     | Appropriated |            |  |   | Expended 2017      |          |
|--|----------|--------------|------------|--|---|--------------------|----------|
|  |          | For 2018     | For 2017   | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| Uniform Construction Code<br>Appropriations Offset by Dedicated<br>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 | 172,545.00   | 166,400.00 |  | 157,550.00  | 155,142.00         | 2,408.00 |
| Other Expenses   | 22-195-2 | 8,425.00     | 6,400.00   |  | 7,900.00  | 7,714.00           | 186.00   |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |
|  |          |              |            |  |   |                    |          |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS"<br>(Continued) | FCOA          | Appropriated        |                     |  |   | Expended 2017       |                   |
|--|---------------|---------------------|---------------------|--|---|---------------------|-------------------|
|  |               | For 2018            | For 2017            | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged  | Reserved          |
|  | xxxxxx        | xxxxxx              |                     | xxxxxx                                     | xxxxxx  | xxxxxx              | xxxxxx            |
| UTILITIES  | 31-XXX        |                     |                     |  |   |                     |                   |
| Electricity  | 31-430-2      | 71,000.00           | 80,000.00           |  | 80,000.00   | 62,585.00           | 17,415.00         |
| Street Lighting  | 31-435-2      | 88,000.00           | 88,000.00           |  | 88,000.00   | 81,652.00           | 6,348.00          |
| Telephone  | 31-440-2      | 26,400.00           | 27,500.00           |  | 33,200.00   | 32,749.00           | 451.00            |
| Water  | 31-445-2      | 14,100.00           | 15,100.00           |  | 15,100.00   | 11,521.00           | 3,579.00          |
| Gas (Natural or Propane)   | 31-446-2      | 19,000.00           | 20,000.00           |  | 20,000.00   | 15,527.00           | 4,473.00          |
| Gasoline   | 31-460-2      | 65,000.00           | 90,000.00           |  | 64,300.00   | 39,146.00           | 15,154.00         |
| Reserve for Accumulated Absences   | 31-470-1      | 35,000.00           | 1.00                |  | 40,001.00   | -                   | 40,001.00         |
| LANDFILL/SOLID WASTE DISPOSAL COSTS  | 32-XXX        |                     |                     |  |   |                     |                   |
| Dump Fees - Other Expenses   | 32-465-2      | 71,000.00           | 247,900.00          |  | 247,900.00  | 192,832.00          | 55,068.00         |
| <b>Total Operations (Item 8(A)) within "CAPS"</b>                              | <b>34-199</b> | <b>8,065,988.00</b> | <b>7,942,078.00</b> | <b>-</b>                                   | <b>7,936,578.00</b>                               | <b>7,491,900.00</b> | <b>444,678.00</b> |
| B. Contingent  | 35-470        |                     |                     | xxxxxx                                     |   |                     |                   |
| <b>Total Operations including Contingent - Within "CAPS"</b>                   | <b>34-201</b> | <b>8,065,988.00</b> | <b>7,942,078.00</b> | <b>-</b>                                   | <b>7,936,578.00</b>                               | <b>7,491,900.00</b> | <b>444,678.00</b> |
| Detail:  |               |                     |                     |  |   |                     |                   |
| Salaries & Wages   | 34-201-1      | 4,582,694.00        | 4,511,391.00        | -  | 4,474,091.00                                      | 4,355,480.00        | 118,611.00        |
| Other Expenses   | 34-201-2      | 3,483,294.00        | 3,430,687.00        | -  | 3,462,487.00                                      | 3,136,420.00        | 326,067.00        |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS" | FCOA     | Appropriated |          |  |   | Expended 2017      |          |
|---|----------|--------------|----------|--|---|--------------------|----------|
|   |          | For 2018     | For 2017 | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>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   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
| Overexpenditure of 2015 Appropriation Reserve                   | 46-412-2 |              | 7,872.00 | xxxxxx                                     | 7,872.00  | 7,872.00           | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |
|   |          |              |          | xxxxxx                                     |   |                    | xxxxxx   |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Within "CAPS"                          | FCOA     | Appropriated |              |  |   | Expended 2017      |            |
|--|----------|--------------|--------------|--|---|--------------------|------------|
|  |          | For 2018     | For 2017     | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| (E) Deferred Charges and statutory<br>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   | 193,393.00   | 212,270.00   |  | 212,270.00  | 201,775.00         | -          |
| Social Security System (O.A.S.I)   | 36-472   | 185,000.00   | 176,460.00   |  | 181,960.00  | 180,830.00         | 1,130.00   |
| Police and Firemen's Retirement System of N.J.   | 36-475   | 586,727.00   | 569,983.00   |  | 569,983.00  | 569,983.00         | -          |
| Defined Contribution Retirement Program  | 36-477   | 1,560.00     | 1,500.00     |  | 1,500.00  | 1,129.00           | 371.00     |
|  |          |              |              |  |   |                    |            |
|  |          |              |              |  |   |                    |            |
|  |          |              |              |  |   |                    |            |
|  |          |              |              |  |   |                    |            |
| Total Deferred Charges & Statutory<br>Expenditures - Municipal within "CAPS"             | 30004-00 | 966,680.00   | 968,085.00   | -  | 973,585.00  | 961,589.00         | 1,501.00   |
|  |          |              |              |  |   |                    |            |
|  |          |              |              |  |   |                    |            |
| (G) Cash Deficit of Preceding Year   | 46-885   |              |              |  |   |                    |            |
|  |          |              |              |  |   |                    |            |
| (H-1) Total General Appropriations for<br>Municipal Purposes within "CAPS"               | 30005-00 | 9,032,668.00 | 8,910,163.00 | -  | 8,910,163.00                                      | 8,453,489.00       | 446,179.00 |

## BOROUGH OF EMERSON

## CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Excluded from<br>"CAPS" | FCOA     | Appropriated |            |  |   | Expended 2017      |           |
|---|----------|--------------|------------|--|---|--------------------|-----------|
|   |          | For 2018     | For 2017   | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved  |
| EDUCATION FUNCTIONS   |          |              |            |  |   |                    |           |
| Municipal Library   | 29-390   |              |            |  |   |                    |           |
| Other Expenses  | 29-390-2 | 430,034.00   | 421,591.00 |  | 421,591.00  | 406,888.00         | 14,703.00 |
| UTILITY EXPENSES AND BULK PURCHASES                                       |          |              |            |  |   |                    |           |
| Sewerage Processing and Disposal  | 31-455   |              |            |  |   |                    |           |
| Operation and Maintenance Expenses  | 31-455-2 | 510,575.00   | 520,098.00 |  | 520,098.00  | 518,565.00         | -         |
| Debt Expenses   | 31-455-2 | 190,354.00   | 201,192.00 |  | 201,192.00  | 201,191.00         | -         |
| Northwest Bergen Utilities Authority                                      | 26-300   |              |            |  |   |                    |           |
| Other Expenses  | 26-300-2 | 7,000.00     | 7,000.00   |  | 7,000.00  | 3,450.00           | 3,550.00  |
| Reserve for Tax Appeals   | 30-426   |              |            |  |   |                    |           |
| Other Expenses  | 30-426-2 | 40,000.00    | 40,000.00  |  | 40,000.00   | 40,000.00          | -         |
| Length of Service Awards Pogram   | 25-265-2 | 50,000.00    | 60,000.00  |  | 60,000.00   | -                  | 60,000.00 |
| Recycling Tax P.L. 2007, c.311 (NJSA 13:1E-96.5)                          | 32-465-2 | 10,500.00    | 10,500.00  |  | 10,500.00   | 7,732.00           | 2,768.00  |
| NJPDES/Stormwater Permit Management (NJSA 40A:4-45.3)                     | 26-510   |              |            |  |   |                    |           |
| Salaries and Wages  | 26-510-1 | 86,020.00    | 83,543.00  |  | 83,543.00   | 83,452.00          | 91.00     |
| Other Expenses  | 26-510-2 | 22,674.00    | 25,709.00  |  | 25,709.00   | 23,709.00          | -         |







BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS  | FCOA   | Appropriated |          |  |   | Expended 2017      |          |
|--|--------|--------------|----------|--|---|--------------------|----------|
| (A) Operations - Excluded from "CAPS"                                      |        | For 2018     | For 2017 | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved |
| Additional Appropriations Offset by<br>Revenues (N.J.S. 40A:4-45.3h)       | XXXXX  | XXXXX        | XXXXX    | XXXXX                                      | XXXXX   | XXXXX              | XXXXX    |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
|  |        |              |          |  |   |                    |          |
| Total Additional Appropriations Offset by Revenues<br>(N.J.S. 40A:4-45.3h) | 34-303 | -            | -        | -  | -   | -                  | -        |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(A) Operations - Excluded from "CAPS" | FCOA     | Appropriated |            |  |   | Expended 2017      |            |
|--|----------|--------------|------------|--|---|--------------------|------------|
|  |          | For 2018     | For 2017   | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>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 |              | 12,126.00  |  | 12,126.00   | 3,211.00           | 8,915.00   |
| Local Share  | 41-703-2 |              | 3,219.00   |  | 3,219.00  | 750.00             | 2,469.00   |
| Matching Funds for Grants  | 41-705-2 | 3,000.00     | 531.00     |  | 531.00  | -                  | 531.00     |
| Clean Communities Program  | 41-770-2 |              | 14,725.00  |  | 14,725.00   | 4,274.00           | 10,451.00  |
| Body Armor   | 41-745-2 |              | 2,187.00   |  | 2,187.00  | -                  | 2,187.00   |
| Recycling Grant  | 41-707-2 | 8,963.00     | 9,062.00   |  | 9,062.00  | 4,213.00           | 4,849.00   |
| Drunk Driving Enforcement Fund Grant                                   | 41-732-2 | 2,780.00     |            |  |   |                    | -          |
| CDBG-Continental Woods Phase 2   | 41-740-2 | 100,000.00   |            |  |   |                    | -          |
| CDBG-Drainage Imp Pine Dr  | 41-741-2 | 40,000.00    |            |  |   |                    | -          |
| CDBG-Senior Citizen Activities   | 41-738-2 |              | 3,338.00   |  | 3,338.00  | 1,300.00           | 2,038.00   |
| NJ Department of Transportation  | 41-739-2 |              | 167,627.00 |  | 167,627.00  | -                  | 167,627.00 |
|  |          |              |            |  |   |                    |            |
|  |          |              |            |  |   |                    |            |
|  |          |              | xxxxxx     |  |   |                    |            |
|  |          |              |            |  |   |                    |            |









BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS<br><br>(E) Deferred Charges Municipal -<br>Excluded from "CAPS" | FCOA          | Appropriated |                  |  |   | Expended 2017      |              |
|---|---------------|--------------|------------------|--|---|--------------------|--------------|
|   |               | For 2018     | For 2017         | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved     |
| (1) DEFERRED CHARGES  | XXXXX         | XXXXX        | XXXXX            | XXXXX                                      | XXXXX   | XXXXX              | XXXXX        |
| Emergency Authorizations  | 46-870        |              | 44,200.00        | XXXXX                                      | 44,200.00   | 44,200.00          | XXXXX        |
| Special Emergency Authorizations - 5 years (N.J.S.<br>40A4-55)                            | 46-875        |              |                  | XXXXX                                      |   |                    | XXXXX        |
| Special Emergency Authorizations - 3 Years (N.J.S.<br>40A4-55.1 & 40A:4-55.13)            | 46-871        |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
| <b>Total Deferred Charges - Municipal Excluded from "CAPS"</b>                            | <b>46-999</b> |              | <b>44,200.00</b> | <b>XXXXX</b>                               | <b>44,200.00</b>                                  | <b>44,200.00</b>   | <b>XXXXX</b> |
| (F) Judgements (N.J.S.A. 40A:4-45.3cc)<br>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:<br>Cash Deficit of Preceding Year  | 46-885        |              |                  | XXXXX                                      |   |                    | XXXXX        |
|   |               |              |                  | XXXXX                                      |   |                    | XXXXX        |
| (H-2) Total General Appropriations for Municipal<br>Purposes Excluded from "CAPS"         | 34-309        | 2,748,276.00 | 2,803,063.00     | -  | 2,803,063.00                                      | 2,519,242.00       | 280,179.00   |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS  | FCOA   | Appropriated  |               |  |   | Expended 2017      |            |
|--|--------|---------------|---------------|--|---|--------------------|------------|
|  |        | For 2018      | For 2017      | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| For Local School District Purposes - Excluded from "CAPS"  | xxxxx  | xxxxx         | xxxxx         | xxxxx                                      | xxxxx   | xxxxx              | xxxxx      |
| (1) Type 1 District School Debt Service  | xxxxx  |               |               |  |   |                    | xxxxx      |
| Payment of Bond Principal  | 48-920 |               |               |  |   |                    | xxxxx      |
| Payment of Bond Anticipation Notes   | 48-925 |               |               |  |   |                    | xxxxx      |
| Interest on Bonds  | 48-930 |               |               |  |   |                    | xxxxx      |
| Interest on Notes  | 48-935 |               |               |  |   |                    | xxxxx      |
| Total of Type I District School Debt Service - Excluded from "CAPS"  | 48-999 | -             | -             | -  | -   | -                  | -          |
| (J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"                            | xxxxx  | xxxxx         | xxxxx         | xxxxx                                      | xxxxx   | xxxxx              | xxxxx      |
| Emergency Authorizations - Schools   | 29-406 |               |               |  |   |                    | xxxxx      |
| Capital Project for Land, Building or Equipment N.J.S. 18A:22-20   | 29-407 |               |               |  |   |                    |            |
| Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"                       | 29-409 | -             | -             | -  | -   | -                  | -          |
| (K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J)) - Excluded from "CAPS" | 29-410 | -             | -             | -  | -   | -                  | -          |
| (O) Total General Appropriations Excluded from "CAPS"  | 34-399 | 2,748,276.00  | 2,803,063.00  | -  | 2,803,063.00                                      | 2,519,242.00       | 280,179.00 |
| (L) Subtotal General Appropriations (Items (H-1) and (O))  | 34-400 | 11,780,944.00 | 11,713,226.00 | -  | 11,713,226.00                                     | 10,972,731.00      | 726,358.00 |
| (M) Reserve for Uncollected Taxes  | 50-899 | 354,000.00    | 354,000.00    | -  | 354,000.00  | 354,000.00         | xxxxx      |
| 9. Total General Appropriations  | 34-499 | 12,134,944.00 | 12,067,226.00 | -  | 12,067,226.00                                     | 11,326,731.00      | 726,358.00 |

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

| 8. GENERAL APPROPRIATIONS                        |        | Appropriated  |               |  |   | Expended 2017      |            |
|--|--------|---------------|---------------|--|---|--------------------|------------|
| Summary of Operations                            | FCOA   | For 2018      | For 2017      | For 2017<br>By Emergency<br>Appropriations | Total For 2017<br>As Modified By<br>All Transfers | Paid or<br>Charged | Reserved   |
| (H-1) Total General Appropriations for Municipal | XXXXXX |               |               |  |   |                    |            |
| within "CAPS"                                    | 34-299 | 9,032,668.00  | 8,910,163.00  | -  | 8,910,163.00                                      | 8,453,489.00       | 446,179.00 |
| (A) Operations - Excluded from "CAPS"            | XXXXXX | XXXXXX        | XXXXXX        | XXXXXX                                     | XXXXXX  | XXXXXX             |            |
| Other Operations                                 | 34-300 | 1,347,057.00  | 1,369,633.00  | -  | 1,369,633.00                                      | 1,284,987.00       | 81,112.00  |
| Uniform Construction Code                        | 22-999 | -             | -             | -  | -   | -                  | -          |
| Interlocal Municipal Service Agreements          | 42-999 | 15,480.00     | 16,180.00     | -  | 15,180.00   | 15,180.00          | -          |
| Additional Appropriation Offset by Revenues      | 34-303 | -             | -             | -  | -   | -                  | -          |
| Public & Private Programs Offset by revenues     | XXXXXX | 154,743.00    | 212,815.00    | -  | 212,815.00  | 13,748.00          | 199,067.00 |
| Total Operations - Excluded from Caps            | 34-305 | 1,517,280.00  | 1,597,628.00  | -  | 1,597,628.00                                      | 1,313,915.00       | 280,179.00 |
| (C) Capital Improvements                         | 44-999 | 35,000.00     | 72,296.00     | -  | 72,296.00   | 72,296.00          | -          |
| (D) Municipal Debt Service                       | 45-999 | 1,195,996.00  | 1,088,939.00  | -  | 1,088,939.00                                      | 1,088,831.00       | -          |
| (E) Deferred Charges (Sheet 18 & 28)             | 46-999 | -             | 44,200.00     | XXXXXX                                     | 44,200.00   | 44,200.00          | 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    | 354,000.00    | XXXXXX                                     | 354,000.00  | 354,000.00         | XXXXXX     |
| Total General Appropriations                     | 34-499 | 12,134,944.00 | 12,067,226.00 | -  | 12,067,226.00                                     | 11,326,731.00      | 726,358.00 |

**BOROUGH OF EMERSON  
2018 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<br>Cash in 2017      |
|--|--------|--------------|--|------|--|----------------------------------|
|  |        | 2018         |  | 2017 |  |                                  |
| Assessment Cash                                  | 53-101 |              |  |      |  |                                  |
| Deficit ( _____ Utility Budget)                  | 53-885 |              |  |      |  |                                  |
| Total _____ Utility Assessment Revenues          | 53-899 |              |  |      |  |                                  |
| 15. APPROPRIATIONS FOR ASSESSMENT DEBT           |        | Appropriated |  |      |  | Expended 2017<br>Paid or Charged |
|  |        | 2018         |  | 2017 |  |                                  |
| Payment of Bond Principal                        | 53-920 |              |  |      |  |                                  |
| Payment of Bond Anticipation Notes               | 53-925 |              |  |      |  |                                  |
| Total _____ Utility<br>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, 2017

| ASSETS   |           |           |    |
|--|-----------|-----------|----|
| Cash and Investments   | 1110100   | 6,292,207 | 00 |
| Due From State of N.J.(c. 20, P.L. 1971)                         | 1111000   | 1,226     | 00 |
| Federal and State Grant Receivable                               | 1110200   | 280,023   | 00 |
| Receivables with Offsetting Reserves:                            | xxxxxxxxx | xxxxxxxxx | xx |
| Taxes Receivable   | 1110300   | 160,024   | 00 |
| Tax Title Liens Receivable                                       | 1110400   | 140,941   | 00 |
| Property Acquired By Tax Title Lien Liquidation                  | 1110500   | 13,200    | 00 |
| Other Receivables  | 1110600   | 12,983    | 00 |
| Deferred Charges Required to be in 2018 Budget                   | 1110700   |           | 00 |
| Deferred Charges Required to be in budgets<br>Subsequent to 2018 | 1110800   |           | 00 |
| Total Assets   | 1110900   | 6,900,604 | 00 |

#### LIABILITIES, RESERVES AND SURPLUS

|   |         |           |    |
|---|---------|-----------|----|
| *Cash Liabilities                       | 2110100 | 3,922,434 | 00 |
| Reserve for Receivables                 | 2110200 | 327,148   | 00 |
| Surplus                                 | 2110300 | 2,651,022 | 00 |
| Total Liabilities, Reserves and Surplus |         | 6,900,604 | 00 |

|  |         |           |    |
|--|---------|-----------|----|
| School Tax Levy Unpaid                           | 2220110 | 9,780,003 | 00 |
| Less: School Tax Deferred                        | 2220200 | 9,240,003 | 00 |
| *Balance Included in Above<br>"Cash Liabilities" | 2220300 | 540,000   | 00 |

|  |         | YEAR 2017  |    | YEAR 2016  |    |
|--|---------|------------|----|------------|----|
| Surplus Balance, January 1st                     | 2310100 | 2,209,259  | 00 | 2,025,136  | 00 |
| CURRENT REVENUE ON A CASH BASIS:                 |         |            |    |            |    |
| Current Taxes                                    |         |            |    |            |    |
| *(Percentage collected:2017 99.36%, 2016 99.47%) | 2310200 | 31,901,679 | 00 | 31,089,224 | 00 |
| Delinquent Taxes                                 | 2310300 | 145,363    | 00 | 233,844    | 00 |
| Other Revenues and Additions to Income           | 2310400 | 2,412,817  | 00 | 2,215,676  | 00 |
| Total Funds                                      | 2310500 | 36,669,118 | 00 | 35,563,880 | 00 |
| EXPENDITURES AND TAX REQUIREMENTS:               |         |            |    |            |    |
| Municipal Appropriations                         | 2310600 | 11,699,089 | 00 | 11,713,853 | 00 |
| School Taxes (Including Local and Regional)      | 2310700 | 19,108,059 | 00 | 18,581,630 | 00 |
| County Taxes (Including Added Tax Amounts)       | 2310800 | 3,182,181  | 00 | 3,098,755  | 00 |
| Special District Taxes                           | 2310900 |            |    |            |    |
| Other Expenditures and Deductions From Income    | 2311000 | 28,767     | 00 | 4,583      | 00 |
| Total Expenditures and Tax Requirements          | 2311100 | 34,018,096 | 00 | 33,398,821 | 00 |
| Less: Expenditures to be Raised by Future Taxes  | 2311200 | -          | 00 | 44,200     | 00 |
| Total Adjusted Expenditures and Tax Requirements | 2311300 | 34,018,096 | 00 | 33,354,621 | 00 |
| Surplus Balance, December 31st                   | 2311400 | 2,651,022  | 00 | 2,209,259  | 00 |

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2018 Budget

|   |         |           |    |
|---|---------|-----------|----|
| Surplus Balance December 31, 2017             | 2311500 | 2,651,022 | 00 |
| Current Surplus Anticipated in 2018<br>Budget | 2311600 | 1,000,000 | 00 |
| Surplus Balance Remaining                     | 2311700 | 1,651,022 | 00 |

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

**2018**  
**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 2018 through 2020. 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<br/>Capital</u> |
|-------------|----------------------------|
| 2018        | \$ 745,510                 |
| 2019        | 384,000                    |
| 2020        | <u>385,000</u>             |
|             | <u>\$ 1,514,510</u>        |

CAPITAL BUDGET (Current Year Action)  
2018

Local Unit BOROUGH OF EMERSON

| 1<br>PROJECT TITLE                                    | 2<br>PROJECT<br>NUMBER | 3<br>ESTIMATED<br>TOTAL<br>COST | 4<br>AMOUNTS<br>RESERVED<br>IN PRIOR<br>YEARS | Planned Funding Services For Current Year - 2018 |                                     |                          |  |                          | 6<br>TO BE<br>FUNDED IN<br>FUTURE<br>YEARS |
|---|------------------------|---------------------------------|---|--|-------------------------------------|--------------------------|--|--------------------------|--|
|   |                        |                                 |   | 5a<br>2017 Budget<br>Appropriations              | 5b<br>Capital Im-<br>provement Fund | 5c<br>Capital<br>Surplus | 5d<br>Grants in Aid<br>and other Funds | 5e<br>Debt<br>Authorized |  |
| Fire - Assistant Chief's Car                          |                        | \$ 65,000                       |   |  | \$ 3,250                            |                          |  | \$ 61,750                |  |
| Fire - Replacement Self-Contained Breathing Apparatus |                        | 275,000                         |   |  |                                     |                          |  |                          | \$ 275,000                                 |
| Fire - Brush Truck                                    |                        | 330,000                         |   |  |                                     |                          |  |                          | 330,000                                    |
| Road Program  |                        | 360,000                         |   |  | 18,000                              |                          |  | 342,000                  |  |
| Police - Upgrade to Park Ridge Pistol Range           |                        | 11,110                          |   |  | 556                                 |                          |  | 10,554                   |  |
| Police - Ford AWD Police Interceptors (2)             |                        | 79,000                          |   |  | 1,975                               |                          |  | 37,525                   | 39,500                                     |
| Police - Alcotest Breath Machine                      |                        | 21,500                          |   |  |                                     |                          |  |                          | 21,500                                     |
| Police - Replacement of Tough Books in Patrol Cars    |                        | 30,000                          |   |  | 1,500                               |                          |  | 28,500                   |  |
| Police - Replacement of Surveillance Cameras          |                        | 26,000                          |   |  | 1,300                               |                          |  | 24,700                   |  |
| Replace Boilers at Borough Hall                       |                        | 55,000                          |   |  |                                     |                          |  |                          | 55,000.00                                  |
| Sidewalk Safety Repairs and Building Repairs          |                        | 45,000                          |   |  | 2,250                               |                          |  | 42,750                   |  |
| DPW - Replace 1995 International                      |                        | 165,000                         |   |  | 8,250                               |                          |  | 156,750                  |  |
| DPW - New Diesel Pick-Up Truck                        |                        | 48,000                          |   |  |                                     |                          |  |                          | 48,000                                     |
| Library - Shelves and Laser Printer                   |                        | 3,900                           |   |  | 195                                 |                          |  | 3,705                    |  |
|   |                        |                                 |   |  |                                     |                          |  |                          |  |
|   |                        |                                 |   |  |                                     |                          |  |                          |  |
| TOTALS - ALL PROJECTS                                 |                        | \$ 1,514,510                    | \$ -  | \$ -   | \$ 37,276                           | \$ -                     | \$ -                                   | \$ 708,234               | \$ 769,000                                 |

3 YEAR CAPITAL PROGRAM  
Anticipated Project Schedule and Funding Requirements

2018 - 2020

Local Unit BOROUGH OF EMERSON

| 1<br>PROJECT TITLE                                    | 2<br>PROJECT NUMBER | 3<br>ESTIMATED TOTAL COST | 4<br>ESTIMATED COMPLETION TIME | FUNDING AMOUNT PER BUDGET YEAR |                   |                   |            |            |            |
|---|---------------------|---------------------------|--------------------------------|--------------------------------|-------------------|-------------------|------------|------------|------------|
|   |                     |                           |                                | 5a<br>2018                     | 5b<br>2019        | 5c<br>2020        | 5d<br>2021 | 5e<br>2022 | 5f<br>2023 |
| Fire - Assistant Chief's Car                          |                     | \$ 65,000                 |                                | \$ 65,000                      |                   |                   |            |            |            |
| Fire - Replacement Self-Contained Breathing Apparatus |                     | 275,000                   |                                |                                | \$ 275,000        |                   |            |            |            |
| Fire - Brush Truck                                    |                     | 330,000                   |                                |                                |                   | 330,000           |            |            |            |
| Road Program  |                     | 380,000                   |                                | 380,000                        |                   |                   |            |            |            |
| Police - Upgrade to Park Ridge Pistol Range           |                     | 11,110                    |                                | 11,110                         |                   |                   |            |            |            |
| Police - Ford AWD Police Interceptors (2)             |                     | 79,000                    |                                | 39,500                         | 39,500            |                   |            |            |            |
| Police - Alcotest Breath Machine                      |                     | 21,500                    |                                |                                | 21,500            |                   |            |            |            |
| Police - Replacement of Tough Books in Patrol Cars    |                     | 30,000                    |                                | 30,000                         |                   |                   |            |            |            |
| Police - Replacement of Surveillance Cameras          |                     | 28,000                    |                                | 28,000                         |                   |                   |            |            |            |
| Replace Boilers at Borough Hall                       |                     | 55,000                    |                                |                                |                   | 55,000            |            |            |            |
| Sidewalk Safety Repairs and Building Repairs          |                     | 45,000                    |                                | 45,000                         |                   |                   |            |            |            |
| DPW - Replace 1995 International                      |                     | 165,000                   |                                | 165,000                        |                   |                   |            |            |            |
| DPW - New Diesel Pick-Up Truck                        |                     | 48,000                    |                                |                                | 48,000            |                   |            |            |            |
| Library - Shelves and Laser Printer                   |                     | 3,900                     |                                | 3,900                          |                   |                   |            |            |            |
|   |                     |                           |                                |                                |                   |                   |            |            |            |
|   |                     |                           |                                |                                |                   |                   |            |            |            |
| <b>TOTALS - ALL PROJECTS</b>                          |                     | <b>\$ 1,514,510</b>       |                                | <b>\$ 745,510</b>              | <b>\$ 384,000</b> | <b>\$ 385,000</b> |            |            |            |

3 YEAR CAPITAL PROGRAM - 2018 - 2020  
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF EMERSON

| 1<br>PROJECT TITLE                                    | 2<br>ESTIMATED<br>TOTAL<br>COST | BUDGET APPROPRIATIONS      |                    | 4<br>CAPITAL<br>IMPROVE-<br>MENT FUND | 5<br>CAPITAL<br>SURPLUS | 6<br>GRANTS-IN-<br>AID AND<br>OTHER FUNDS | BONDS AND NOTES     |                           |                  |              |
|---|---------------------------------|----------------------------|--------------------|---------------------------------------|-------------------------|---|---------------------|---------------------------|------------------|--------------|
|   |                                 | 3a<br>Current Year<br>2018 | 3b<br>Future Years |                                       |                         |   | 7a<br>General       | 7b<br>Self<br>Liquidating | 7c<br>Assessment | 7d<br>School |
| Fire - Assistant Chief's Car                          | \$ 65,000                       |                            |                    | \$ 3,280                              |                         |   | \$ 61,750           |                           |                  |              |
| Fire - Replacement Self-Contained Breathing Apparatus | 275,000                         |                            |                    | 13,760                                |                         |   | 261,250             |                           |                  |              |
| Fire - Brush Truck                                    | 330,000                         |                            |                    | 16,500                                |                         |   | 313,500             |                           |                  |              |
| Road Program  | 360,000                         |                            |                    | 18,000                                |                         |   | 342,000             |                           |                  |              |
| Police - Upgrade to Park Ridge Pistol Range           | 11,110                          |                            |                    | 556                                   |                         |   | 10,554              |                           |                  |              |
| Police - Ford AWD Police Interceptors (2)             | 79,000                          |                            |                    | 3,950                                 |                         |   | 75,050              |                           |                  |              |
| Police - Alcotest Breath Machine                      | 21,500                          |                            |                    | 1,075                                 |                         |   | 20,425              |                           |                  |              |
| Police - Replacement of Tough Books In Patrol Cars    | 30,000                          |                            |                    | 1,500                                 |                         |   | 28,500              |                           |                  |              |
| Police - Replacement of Surveillance Cameras          | 26,000                          |                            |                    | 1,300                                 |                         |   | 24,700              |                           |                  |              |
| Replace Boilers at Borough Hall                       | 55,000                          |                            |                    | 2,760                                 |                         |   | 52,250              |                           |                  |              |
| Sidewalk Safety Repairs and Building Repairs          | 45,000                          |                            |                    | 2,250                                 |                         |   | 42,750              |                           |                  |              |
| DPW - Replace 1995 International                      | 166,000                         |                            |                    | 8,250                                 |                         |   | 156,750             |                           |                  |              |
| DPW - New Diesel Pick-Up Truck                        | 48,000                          |                            |                    | 2,400                                 |                         |   | 45,600              |                           |                  |              |
| Library - Shelves and Laser Printer                   | 3,900                           |                            |                    | 195                                   |                         |   | 3,705               |                           |                  |              |
|   |                                 |                            |                    |                                       |                         |   |                     |                           |                  |              |
|   |                                 |                            |                    |                                       |                         |   |                     |                           |                  |              |
| <b>TOTALS - ALL PROJECTS</b>                          | <b>\$ 1,514,510</b>             |                            |                    | <b>\$ 75,726</b>                      |                         | <b>\$ -</b>                               | <b>\$ 1,438,784</b> |                           |                  |              |

**SECTION 2 - UPON ADOPTION FOR YEAR 2018**

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

**RESOLUTION NO. 145-18**

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) \$ 8,950,089 (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) \$ 430,034 (Item 5 below) for Minimum Library Tax

|  |      |           |      |   |           |   |
|--|------|-----------|------|---|-----------|---|
| <b>RECORDED VOTE</b><br>(Insert last name) | Ayes | (DiPAOLA  | Nays | ( | Absainted | ( |
|  |      | (BAYLEY   |      |   |           |   |
|  |      | (WOLF     |      |   |           |   |
|  |      | (KNOLLER  |      |   |           |   |
|  |      | (FALOTICO |      |   |           |   |
| (  | (    | (         | (    | ( | (         |   |
|  |      | (         |      |   | (         | ( |
|  |      | (         |      |   | (         | ( |
|  |      | (         |      |   | (         | ( |
|  |      | (         |      |   | (         | ( |

**SUMMARY OF REVENUES**

|   |               |                      |
|---|---------------|----------------------|
| 1. General Revenues   |               |                      |
| Surplus Anticipated   | 08-100        | \$ 1,000,000         |
| Miscellaneous Revenues Anticipated  | 13-099        | \$ 1,604,821         |
| Receipts from Delinquent Taxes  | 15-499        | \$ 150,000           |
| 2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)                                     | 07-190        | \$ 8,950,089         |
| 3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:                                     |               |                      |
| Item 6, Sheet 42  | 07-195        | \$                   |
| Item 6(b), Sheet 11 (N.J.S. 40A:4-14)   | 07-191        | \$                   |
| Total Amount to be Raised by Taxation for Schools in Type I School Districts Only                                   |               |                      |
| 4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY: |               |                      |
| Item 6(b), Sheet 11 (N.J.S. 40A:4-14)   | 07-191        |                      |
| 5. AMOUNT TO BE RAISED FOR MINIMUM LIBRARY TAX (Item 6c, Sheet 11)  |               | \$ 430,034           |
| <b>Total Revenues</b>   | <b>13-299</b> | <b>\$ 12,134,944</b> |

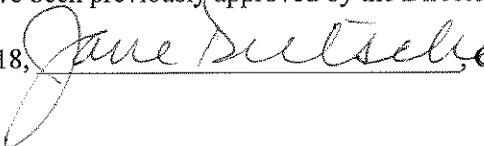
**SUMMARY OF APPROPRIATIONS**

|   |          |               |
|---|----------|---------------|
| 5. GENERAL APPROPRIATIONS   | XXXXXXXX | XXXXXXXXXX    |
| Within "CAPS"   | XXXXXXXX | XXXXXXXXXX    |
| (a&b) Operations Including Contingent   | 34-201   | \$ 8,065,988  |
| (e) Deferred Charges and Statutory Expenditures - Municipal                               | 34-209   | \$ 966,680    |
| (g) Cash Deficit  | 46-885   |               |
| Excluded from "CAPS"  | XXXXXXXX | XXXXXXXXXX    |
| (a) Operations - Total Operations Excluded from "CAPS"                                    | 34-305   | \$ 1,517,280  |
| (c) Capital Improvements  | 44-999   | \$ 35,000     |
| (d) Municipal Debt Service  | 45-999   | \$ 1,195,996  |
| (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   | \$ 12,134,944 |

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 1st day of May, 2018.

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 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 1st day of May, 2018,  Clerk

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

| DEDICATED REVENUES<br>FROM TRUST FUND | FCOA   | Anticipated |      | Realized In<br>Cash in 2017 | APPROPRIATIONS  | FCOA     | Appropriated |    |          |    | Expended 2017   |    |          |    |
|---------------------------------------|--------|-------------|------|-----------------------------|---|----------|--------------|----|----------|----|-----------------|----|----------|----|
|                                       |        | 2018        | 2017 |                             |   |          | For 2018     |    | For 2017 |    | Paid or Charged |    | Reserved |    |
| Amount To Be Raised<br>By Taxation    | 54-190 |             |      |                             | Development of Lands for<br>Recreation and Conservation:  |          | XXXXXX       | XX | XXXXXX   | XX | XXXXXX          | XX | XXXXXX   | XX |
|                                       |        |             |      |                             | Salaries & Wages  | 54-385-1 |              |    |          |    |                 |    |          |    |
| Interest Income                       | 54-113 |             |      |                             | Other Expenses  | 54-385-2 |              |    |          |    |                 |    |          |    |
|                                       |        |             |      |                             | Maintenance of Lands for<br>Recreation and Conservation:  |          | XXXXXX       | XX | XXXXXX   | XX | XXXXXX          | XX | XXXXXX   | XX |
| Reserve Funds:                        |        |             |      |                             | Salaries & Wages  | 54-375-1 |              |    |          |    |                 |    |          |    |
|                                       |        |             |      |                             | Other Expenses  | 54-375-2 |              |    |          |    |                 |    |          |    |
| Public and Private Revenues:          |        |             |      |                             | Historic Preservation:                                    |          | XXXXXX       | XX | XXXXXX   | XX | XXXXXX          | XX | XXXXXX   | XX |
| Miscellaneous Income                  |        |             |      |                             | Salaries & Wages  | 54-176-1 |              |    |          |    |                 |    |          |    |
|                                       |        |             |      |                             | Other Expenses  | 54-176-2 |              |    |          |    |                 |    |          |    |
| <b>Total Trust Fund Revenues:</b>     | 54-299 | -           | 00   | -                           | Acquisition of Lands for Re-<br>creation and Conservation | 54-915-2 |              |    |          |    |                 |    |          |    |
| <b>Summary of Program</b>             |        |             |      |                             | Acquisition of Farmland                                   | 54-916-2 |              |    |          |    |                 |    |          |    |
| Year Referendum Passed/Implemented:   |        |             |      |                             | Down Payments on Improvements                             | 54-902-2 |              |    |          |    |                 |    |          |    |
| Rate Assessed:                        |        |             |      |                             | Debt Service:   |          | XXXXXX       | XX | XXXXXX   | XX | XXXXXX          | XX | XXXXXX   | XX |
| Total Tax Collected to date           |        |             |      |                             | Payment of Bond Principal                                 | 54-920-2 |              |    |          |    |                 |    | XXXXXX   | XX |
| Total Expended to date                |        |             |      |                             | Payment of Bond Anticipation<br>Notes and Capital Notes   | 54-925-2 |              |    |          |    |                 |    | XXXXXX   | XX |
| Total Acreage Preserved to date       |        |             |      |                             | Interest on Bonds   | 54-930-2 |              |    |          |    |                 |    | XXXXXX   | XX |
|                                       |        |             |      |                             | Interest on Notes   | 54-935-2 |              |    |          |    |                 |    | XXXXXX   | XX |
| Recreation land preserved in 2016     |        |             |      |                             | Reserve for Future Use                                    | 54-950-2 |              |    |          |    |                 |    |          |    |
| Farmland preserved in 2016            |        |             |      |                             | <b>Total Trust Fund Appropriations:</b>                   | 54-499   | -            | 00 | -        | 00 | -               | 00 | -        | 00 |

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

Contracting Unit: BOROUGH OF EMERSON

Year Ending: December 31, 2017

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. N/A
- 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.

3/20/18  
Date

Jane Suetzels  
Clerk of the Governing Body