

2019 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2019 BUDGET)

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

Danielle DiPaola	12/31/2022
Mayor's Name	Term Expires

Municipal Officials	
Jane Dietsche Municipal Clerk	6/9/2015 Date of Orig. Appt. 1585
Lauren Roehrer Tax Collector	Cert No. T-8147
Lauren Roehrer Chief Financial Officer	Cert No. N-1538
Gary W. Higgins Registered Municipal Accountant	Cert No. CR00405
John McCann Municipal Attorney	Lic No.

Governing Body Members	
Name	Term Expires
Gerald Falotico	12/31/2019
Jim Bayley	12/31/2020
Brian Gordon	12/31/2021
Kenneth Hoffman	12/31/2021
Chris Knoller	12/31/2020
Jill McGuire	12/31/2019

Official Mailing Address of Municipality

Borough of Emerson

1 Municipal Place

Emerson, NJ 07630

Fax #: **(201) 262-2802**

Please attach this to your 2019 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: _____

**2019
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Emerson, County of Bergen for the Fiscal Year 2019.

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 19th day of March, 2019


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

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

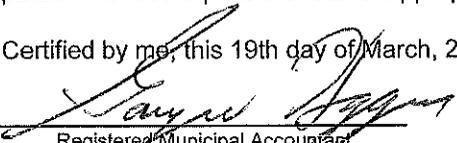
Certified by me, this 19th day of March, 2019

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.

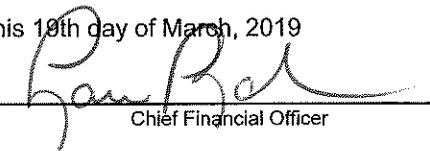
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations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

Certified by me, this 19th day of March, 2019

Certified by me, this 19th day of March, 2019


 Registered Municipal Accountant
 Lerch, Vinci & Higgins, LLP
 Address

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


 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: _____ 2019 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: _____, 2019 By: _____

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

		YEAR 2019
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)}		\$ 9,195,179 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)}		3,057,089 00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		3,057,089 00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.94 Percent of Tax Collections		354,000 00
4. Total General Appropriations (Item 9, Sheet 29)		
Building Aid Allowance 2019 - \$ _____ for Schools-State Aid 2018 - \$ _____		12,606,268 00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,917,802 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)		9,251,178 00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Tax		437,288 00

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	\$ 12,134,944	00						
Budget Appropriations Added by N.J.S. 40A:4-87	450,476	00						
Emergency Appropriations	-	00						
Total Appropriations	12,585,420	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	11,789,603	00						
Reserved	791,087	00						
Unexpended Balances Cancelled	4,730	00						
Total Expenditures and Unexpended Balances Cancelled	12,585,420	00						
Overexpenditures*	-							

*See Budget Appropriation Items so marked to the right column "Expended 2018 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 2019 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 2019 municipal tax rate.

	Projected for 2019		Actual 2018		Increase
Municipal	\$ 0.766	\$	0.744	\$	0.022

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 2019 is 2.5%. The governing body anticipates adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

The 2019 Emerson Budget reflects an average property tax increase of \$97 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 2018 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 2018 Total General Appropriations.

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

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

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

II. Appropriation "CAP" (Continued)		III. Tax Levy CAP	
<p>The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:</p>		<p>Chapter 44 of the Laws of 2010 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2019 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2018 Budget</u>	\$ 12,134,944	<u>Total amount to be Raised by Taxation for 2018</u>	\$ 8,950,089
Less:		Less:	
Reserve for Uncollected Taxes	\$ 354,000	2018 Recycling Tax	10,500
Interlocal Service Agreement	15,480		
Municipal Debt Service	1,195,996		
Other Operations Excluded from "CAP"	1,347,057		
Public and Private Programs	154,743	<u>Amount on Which "CAP" is Applied</u>	8,939,589
Capital Improvements	35,000	2% CAP	178,792
<u>Total Exceptions</u>	<u>3,102,276</u>	<u>Adjusted Tax Levy Prior to Exclusions</u>	<u>9,118,381</u>
<u>Amount on Which "CAP" is Applied</u>	<u>9,032,668</u>	Exclusions	
2.5% "CAP"	225,817	Allowable Pension Obligations Increase	\$ 65,386
1.0% CAP - Additional	90,327	Allowable Capital Improvements Increase	17,800
2017 CAP Bank	407,177	Allowable Debt Service, Capital Leases and Debt Service	
2018 CAP Bank	232,229	Share of Cost Increases	131,250
<u>New Construction - Added Assessments</u>	<u>34,333</u>	Recycling Tax Appropriation	10,500
<u>Total General Appropriations for Municipal Purposes Within "CAP"</u>	<u>\$ 10,022,550</u>	<u>Total Exclusions</u>	<u>224,936</u>
<u>Total General Appropriations Subject to "CAP" Set forth in this Budget</u>	<u>\$ 9,195,179</u>	Less: Cancelled or Unexpended Exclusions	147
<u>Available Appropriation "CAP" Bank</u>	<u>\$ 827,371</u>	<u>Adjusted Tax Levy Before Additions</u>	<u>9,343,170</u>
		<u>Additions:</u>	
		New Ratable Adjustment to Levy	34,333
		<u>Maximum Allowable Amount to be Raised by Taxation in 2019</u>	<u>\$ 9,377,503</u>
		<u>Amount to be Raised by Taxation set Forth in This Budget</u>	<u>\$ 9,251,178</u>
		Available Tax Levy "CAP" Bank - 2019	\$ 126,325
		Available Tax Levy "CAP" Bank - 2018	344,801
		Available Tax Levy "CAP" Bank - 2017	179,213
		Available Tax Levy "CAP" Bank - 2016	334,038
		<u>Total Available Tax Levy "CAP" Bank</u>	<u>\$ 984,377</u>

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

IV. Employee Group Insurance

Pursuant to Chapter 2 of the Laws of 2011 local governments shall collect a percent of employee health care costs from the employee 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	\$	975,954
Less: Employee Contributions		214,754
Employer Share Per Budget	\$	<u>761,200</u>

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

On April 16, 2019 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 2019 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Borough Clerk at the Municipal Building, Emerson, New Jersey 07630.

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

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

Your Governing Body

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	1,040,000.00	1,000,000.00	1,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,040,000.00	1,000,000.00	1,000,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	17,500.00	17,500.00	17,500.00
Other	08-104	15,000.00	16,000.00	15,446.00
Fees and Permits	08-105	25,000.00	15,000.00	27,827.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	85,000.00	106,000.00	86,925.00
Other	08-109			
Interest and Costs on Taxes	08-112	29,000.00	34,000.00	29,941.00
Parking Meters	08-111	9,000.00	9,000.00	10,000.00
Interest on Investments and Deposits	08-113	32,000.00	25,144.00	32,465.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	212,500.00	222,644.00	220,104.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
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
Total Section B: State Aid Without Offsetting Appropriations	09-001	638,094.00	638,094.00	638,094.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	144,000.00	185,000.00	144,800.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXX			
Uniform Construction Code Fees	08-160			
	XXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	144,000.00	185,000.00	144,800.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue				
 Anticipated With Prior Written Consent of the Director of Local Government				
 Services - Interlocal Municipal Service Agreements Offset With Appropriations	XXXXX	XXXXX	XXXXX	XXXXX
Borough of Old Tappan - Shared Service - Court	11-101	15,790.00	15,480.00	15,480.00
Borough of Westwood - Vivian Ave	11-102	185,000.00		
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	200,790.00	15,480.00	15,480.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Recycling Tonnage Grant	10-707	12,129.00	8,963.00	8,963.00
Body Armor Grant	10-745	2,411.00		
Clean Communities Grant	10-770		14,087.00	14,087.00
Municipal Alliance on Alcoholism and Drug Abuse	10-703		9,876.00	9,876.00
Alcohol Education Rehabilitation Grant	10-730		513.00	513.00
Drunk Driving Enforcement Fund Grant	10-732		2,780.00	2,780.00
CDBG-Senior Citizen Activities	10-738	5,623.00		
NJ Department of Transportation-Main Street/Linwood Ave (Section5)	10-739		215,000.00	215,000.00
CDBG-Continental Woods Phase 2	10-740		100,000.00	99,817.00
CDBG-Drainage Imp Pine Drive	10-741		40,000.00	40,000.00
NJ Department of Transportation-Vivian Ave Drainage	10-702		145,000.00	145,000.00
ADA Cooperative Curb Ramp Construction Grant Program	10-742		66,000.00	66,000.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Fire Safety Act	08-106	20,000.00	20,000.00	22,823.00
Sewer Service Fees	08-107	10,000.00	10,500.00	10,627.00
Cellular Tower Fees	08-111	195,000.00	190,000.00	219,408.00
Cable Television Franchise Fees	08-121	113,000.00	111,000.00	115,398.00
BCJIF Insurance Dividend	08-123	12,000.00	12,000.00	25,486.00
Additional Dedicated Uniform Construction Code Fees	08-160			
Anticipated General Capital Fund Surplus	08-125	78,355.00	40,000.00	40,000.00
DCA Non-Federal Cost Share Program	08-126			
PILOT - Advancing Opportunities - 5 Pine Drive	08-127	5,700.00	6,000.00	5,700.00
PILOT - Veteran's Home	08-127	1,200.00	2,360.00	1,225.00
Reserve for Revaluation Program	08-128	22,000.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	457,255.00	391,860.00	440,667.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF EMERSON

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,040,000.00	1,000,000.00	1,000,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	08-001	212,500.00	222,644.00	220,104.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	638,094.00	638,094.00	638,094.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	144,000.00	185,000.00	144,800.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	200,790.00	15,480.00	15,480.00
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	20,163.00	602,219.00	602,036.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	457,255.00	391,860.00	440,667.00
Total Miscellaneous Revenues	13-099	1,672,802.00	2,055,297.00	2,061,181.00
4. Receipts from Delinquent Taxes	15-499	205,000.00	150,000.00	161,420.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,917,802.00	3,205,297.00	3,222,601.00
6. Amount to be raised by taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,251,178.00	8,950,089.00	9,118,095.00
b) Addition to Local District School Tax	07-191			XXXXXX
c) Minimum Library Tax	07-192	437,288.00	430,034.00	430,034.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,688,466.00	9,380,123.00	9,548,129.00
7. Total General Revenues	13-299	12,606,268.00	12,585,420.00	12,770,730.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT	20-XXX						
General Administration (Administrative & Executive)	20-100						
Salaries & Wages	20-100-1	153,450.00	198,450.00		178,450.00	177,979.00	471.00
Other Expenses	20-100-2	94,400.00	107,225.00		118,225.00	115,341.00	2,884.00
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	3,850.00	3,350.00		3,950.00	3,575.00	375.00
Municipal Clerk	20-120						
Salaries & Wages	20-120-1	114,870.00	112,630.00		112,630.00	111,411.00	1,219.00
Other Expenses	20-120-2	34,450.00	34,450.00		28,200.00	25,508.00	2,692.00
Financial Administration	20-130						-
Salaries & Wages	20-130-1	123,500.00	119,450.00		119,450.00	119,449.00	1.00
Other Expenses	20-130-2	28,222.00	30,516.00		25,516.00	24,209.00	1,307.00
Audit Services	20-135						
Other Expenses	20-135-2	37,600.00	37,500.00		37,500.00	-	37,500.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Revenue Administration (Tax Collection)	20-145						
Salaries & Wages	20-145-1	33,500.00	29,450.00		29,450.00	29,450.00	-
Other Expenses	20-145-2	5,187.00	4,962.00		4,962.00	4,558.00	404.00
Tax Assessment Administration	20-150						
Salaries and Wages	20-150-1	23,420.00	22,960.00		22,960.00	22,960.00	-
Other Expenses	20-150-2	13,495.00	13,495.00		11,945.00	8,961.00	2,984.00
Legal Services	20-155						
Other Expenses	20-155-2	189,000.00	210,000.00		251,500.00	241,630.00	9,870.00
Engineering Services & Costs	20-165						
Other Expenses	20-165-2	22,000.00	22,000.00		45,000.00	38,696.00	6,304.00
MUNICIPAL LAND USE LAW (NJSA 40:55D-1)	21-XXX						
Planning Board	21-180						
Salaries & Wages	21-180-1	6,500.00	3,500.00		3,500.00	3,300.00	200.00
Other Expenses	21-180-2	21,400.00	21,400.00		21,400.00	20,581.00	819.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE	23-XXX						
General Liability Insurance	23-210-2	201,894.00	192,635.00		192,635.00	142,182.00	50,453.00
Workers Compensation	23-215-2	203,841.00	205,075.00		205,075.00	152,702.00	52,373.00
Employee Group Health	23-220-2	761,200.00	777,100.00		753,100.00	697,393.00	55,707.00
Health Benefit Waiver	23-221-2	14,590.00	13,404.00		13,554.00	13,508.00	46.00
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	2,601,800.00	2,555,995.00		2,528,995.00	2,520,102.00	8,893.00
Other Expenses	25-240-2	149,900.00	136,500.00		163,500.00	135,604.00	27,896.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Police Dispatch/911	25-250						
Salaries & Wages	25-250-1	178,600.00	175,156.00		175,156.00	164,497.00	10,659.00
Other Expenses	25-250-2	1,500.00	1,500.00		1,500.00	85.00	1,415.00
Emergency Management Services	25-252						
Salaries & Wages	25-252-1	2,550.00	2,500.00		2,500.00	2,500.00	-
Other Expenses	25-252-2	11,600.00	11,600.00		11,600.00	6,273.00	5,327.00
Aid to Volunteer Fire Companies	25-255-2	77,900.00	73,500.00		78,000.00	77,156.00	844.00
Aid to Volunteer Ambulance Companies	25-260-2	16,750.00	16,250.00		19,250.00	18,789.00	461.00
Fire	25-265						
Salaries & Wages	25-265-1	17,850.00	17,500.00		17,500.00	17,499.00	1.00
Other Expenses	25-265-2	131,000.00	131,000.00		126,500.00	125,180.00	1,320.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Fire Safety Act	25-265						
Salaries & Wages	25-265-1	15,650.00	15,340.00		15,340.00	15,337.00	3.00
Other Expenses	25-265-2	3,675.00	3,675.00		3,675.00	3,005.00	670.00
Municipal Prosecutor	25-275						
Other Expenses	25-275-2	12,000.00	11,750.00		11,750.00	11,482.00	268.00
PUBLIC WORKS FUNCTION	26-XXX						
Streets & Road Maintenance	26-290						
Salaries & Wages	26-290-1	599,526.00	574,100.00		574,100.00	502,036.00	72,064.00
Other Expenses	26-290-2	59,700.00	60,000.00		60,000.00	44,613.00	15,387.00
Sewer	26-300						
Salaries & Wages	26-300-1	201,975.00	198,400.00		184,400.00	175,773.00	8,627.00
Other Expenses	26-300-2	91,550.00	81,550.00		81,550.00	74,836.00	6,714.00
Shade Tree	26-300						
Salaries and Wages	26-300-1	9,000.00					
Other Expenses	26-300-2	53,000.00	58,000.00		58,000.00	45,365.00	12,635.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
(A) Operations - Within "CAPS"		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Solid Waste Collection	26-305						
Garbage/Recycling - Other Expenses	26-305-2	580,032.00	582,912.00		582,912.00	579,016.00	3,896.00
Public Buildings & Grounds	26-310						
Other Expenses	26-310-2	58,800.00	61,500.00		61,500.00	59,885.00	1,615.00
Vehicle Maintenance	26-315						
Salaries and Wages	26-315-1	157,834.00	150,650.00		150,650.00	150,101.00	549.00
Other Expenses	26-315-2	69,300.00	67,300.00		67,300.00	62,938.00	4,362.00
HEALTH AND HUMAN SERVICES FUNCTIONS	27-XXX						
Public Health Services	27-330						
Salaries & Wages	27-330-1	47,285.00	47,915.00		47,915.00	47,913.00	2.00
Other Expenses	27-330-2	61,695.00	61,695.00		61,695.00	60,304.00	1,391.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Environmental Health Services	27-335						
Salaries & Wages	27-335-1	2,250.00	2,250.00		2,250.00	1,350.00	900.00
Other Expenses	27-335-2	1,055.00	1,055.00		1,055.00	547.00	508.00
Animal Control Services	27-340						
Other Expenses	27-340-2	10,500.00	10,500.00		10,500.00	8,465.00	2,035.00
PARK AND RECREATION FUNCTIONS	28-XXX						
Recreation Services and Programs	28-370						
Salaries & Wages	28-370-1	21,720.00	23,207.00		23,207.00	23,201.00	6.00
Other Expenses	28-370-2	53,245.00	51,745.00		51,745.00	49,437.00	2,308.00
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	287.00	713.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	70,735.00	101,106.00		101,106.00	96,599.00	4,507.00
Other Expenses	43-490-2	8,925.00	8,725.00		8,725.00	8,129.00	596.00
Public Defender	43-495						
Salaries and Wages	43-495-1	3,050.00	2,990.00		2,990.00	2,987.00	3.00
Historic Preservation	20-170						
Other Expenses	20-170-2	500.00	500.00		500.00	165.00	335.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
State Uniform Construction Code							
Construction Official	22-195						
Salaries and Wages	22-195-1	175,500.00	172,545.00		166,545.00	164,269.00	2,276.00
Other Expenses	22-195-2	7,800.00	8,425.00		8,425.00	7,410.00	1,015.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
UTILITIES	31-XXX						
Electricity	31-430-2	77,000.00	71,000.00		71,000.00	68,011.00	2,989.00
Street Lighting	31-435-2	87,000.00	88,000.00		84,500.00	76,139.00	8,361.00
Telephone	31-440-2	26,400.00	26,400.00		26,400.00	25,338.00	1,062.00
Water	31-445-2	13,100.00	14,100.00		14,100.00	9,959.00	4,141.00
Gas (Natural or Propane)	31-446-2	24,000.00	19,000.00		19,000.00	19,000.00	-
Gasoline	31-460-2	70,000.00	65,000.00		65,000.00	58,670.00	6,330.00
Reserve for Accumulated Absences	31-470-1	35,000.00	35,000.00		35,000.00	35,000.00	-
LANDFILL/SOLID WASTE DISPOSAL COSTS	32-XXX						
Dump Fees - Other Expenses	32-465-2	121,500.00	71,000.00		71,000.00	71,000.00	-
Total Operations (Item 8(A)) within "CAPS"	34-199	8,143,721.00	8,065,988.00	-	8,064,938.00	7,616,245.00	448,693.00
B. Contingent	35-470			xxxxxx			
Total Operations including Contingent - Within "CAPS"	34-201	8,143,721.00	8,065,988.00	-	8,064,938.00	7,616,245.00	448,693.00
Detail:							
Salaries & Wages	34-201-1	4,617,165.00	4,582,694.00	-	4,515,694.00	4,405,313.00	110,381.00
Other Expenses	34-201-2	3,526,556.00	3,483,294.00	-	3,549,244.00	3,210,932.00	338,312.00

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
(1) DEFERRED CHARGES:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
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				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY EXPENDITURES	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Contribution to Public Employees Retirement System	36-471	245,522.00	193,393.00		193,393.00	193,393.00	-
Social Security System (O.A.S.I)	36-472	189,150.00	185,000.00		185,400.00	185,308.00	92.00
Police and Firemen's Retirement System of N.J.	36-475	615,586.00	586,727.00		586,727.00	586,727.00	-
Defined Contribution Retirement Program	36-477	1,200.00	1,560.00		2,210.00	2,009.00	201.00
							-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	30004-00	1,051,458.00	966,680.00	-	967,730.00	967,437.00	293.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	9,195,179.00	9,032,668.00	-	9,032,668.00	8,583,682.00	448,986.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS							
Municipal Library	29-390						
Other Expenses	29-390-2	437,288.00	430,034.00		430,034.00	413,758.00	16,276.00
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal	31-455						
Operation and Maintenance Expenses	31-455-2	579,433.00	510,575.00		510,575.00	510,575.00	-
Debt Expenses	31-455-2	192,702.00	190,354.00		190,354.00	190,354.00	-
Northwest Bergen Utilities Authority	26-300						
Other Expenses	26-300-2	7,000.00	7,000.00		7,000.00	4,600.00	-
Reserve for Tax Appeals	30-426						
Other Expenses	30-426-2	30,000.00	40,000.00		40,000.00	40,000.00	-
Length of Service Awards Pogram	25-265-2	50,000.00	50,000.00		50,000.00	-	50,000.00
Recycling Tax P.L. 2007, c.311 (NJSA 13:1E-96.5)	32-465-2	10,500.00	10,500.00		10,500.00	7,435.00	3,065.00
NJPDES/Stormwater Permit Management (NJSA 40A:4-45.3)	26-510						
Salaries and Wages	26-510-1	87,733.00	86,020.00		86,020.00	86,011.00	9.00
Other Expenses	26-510-2	22,574.00	22,574.00		22,574.00	20,574.00	

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	1,417,230.00	1,347,057.00	-	1,347,057.00	1,273,307.00	69,350.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Borough of Old Tappan - Court							
Salaries and Wages	42-490	12,036.00	11,800.00		11,800.00	11,800.00	
Other Expenses	42-490	3,754.00	3,680.00		3,680.00	-	3,680.00
Borough of Westwood - Vivian Ave	42-491	185,000.00					
Total Interlocal Municipal Service Agreements	42-999	200,790.00	15,480.00	-	15,480.00	11,800.00	3,680.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Municipal Alliance on Alcoholism and Drug Abuse	41-703						
State Share	41-703-2		9,876.00		9,876.00	1,396.00	8,480.00
Local Share	41-703-2				2,469.00		2,469.00
Matching Funds for Grants	41-705-2	3,000.00	3,000.00		531.00		531.00
Clean Communities Program	41-770-2		14,087.00		14,087.00	4,412.00	9,675.00
Body Armor	41-745-2	2,411.00					-
Recycling Grant	41-707-2	12,129.00	8,963.00		8,963.00		8,963.00
Drunk Driving Enforcement Fund Grant	41-732-2		2,780.00		2,780.00		2,780.00
CDBG-Continental Woods Phase 2	41-740-2		100,000.00		100,000.00	100,000.00	-
CDBG-Drainage Imp Pine Dr	41-741-2		40,000.00		40,000.00	39,817.00	-
CDBG-Senior Citizen Activities	41-738-2	5,623.00					-
NJ Department of Transportation-Main St. Section 5	41-702-2		215,000.00		215,000.00	129,827.00	85,173.00
NJ Department of Transportation-Drainage Grant-Vivian Ave	41-702-2		145,000.00		145,000.00		145,000.00
Alcohol Ed Rehab Enforcement Other Expenses	41-730-2		513.00		513.00	513.00	-
Bergen County ADS Ramps Grant	41-742-2		66,000.00		66,000.00	60,000.00	6,000.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Emergency Authorizations	46-870			XXXXX			XXXXX
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875			XXXXX			XXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	-	-	XXXXX	-	-	XXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3cc) ransferred to B.O.E. for Use of Local Schools	37-480			XXXXX			XXXXX
(N) (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXX			XXXXX
				XXXXX			XXXXX
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXX			XXXXX
				XXXXX			XXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,057,089.00	3,198,752.00	-	3,198,752.00	2,851,921.00	342,101.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	3,057,089.00	3,198,752.00	-	3,198,752.00	2,851,921.00	342,101.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	12,252,268.00	12,231,420.00	-	12,231,420.00	11,435,603.00	791,087.00
(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	12,606,268.00	12,585,420.00	-	12,585,420.00	11,789,603.00	791,087.00

BOROUGH OF EMERSON

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Operations	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal	XXXXXX						
within "CAPS"	34-299	9,195,179.00	9,032,668.00	-	9,032,668.00	8,583,682.00	448,986.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Other Operations	34-300	1,417,230.00	1,347,057.00	-	1,347,057.00	1,273,307.00	69,350.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	200,790.00	15,480.00	-	15,480.00	11,800.00	3,680.00
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	XXXXXX	23,163.00	605,219.00	-	605,219.00	335,965.00	269,071.00
Total Operations - Excluded from Caps	34-305	1,641,183.00	1,967,756.00	-	1,967,756.00	1,621,072.00	342,101.00
(C) Capital Improvements	44-999	52,800.00	35,000.00	-	35,000.00	35,000.00	-
(D) Municipal Debt Service	45-999	1,363,106.00	1,195,996.00	-	1,195,996.00	1,195,849.00	-
(E) Deferred Charges (Sheet 18 & 28)	46-999	-	-	XXXXXX	-	-	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	12,606,268.00	12,585,420.00	-	12,585,420.00	11,789,603.00	791,087.00

**BOROUGH OF EMERSON
2019 MUNICIPAL BUDGET**

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

DEDICATED ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2018
		2019		2018		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2018 Paid or Charged
		2019		2018		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2017 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; Uniform Construction Code Penalty 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, 2018

ASSETS			
Cash and Investments	1110100	4,392,455	00
Due From State of N.J.(c. 20, P.L. 1971)	1111000	1,476	00
Federal and State Grant Receivable	1110200	629,242	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	226,781	00
Tax Title Liens Receivable	1110400	161,566	00
Property Acquired By Tax Title Lien Liquidation	1110500	13,200	00
Other Receivables	1110600	5,673	00
Deferred Charges Required to be in 2019 Budget	1110700		00
Deferred Charges Required to be in budgets Subsequent to 2019	1110800		00
Total Assets	1110900	5,430,393	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,299,700	00
Reserve for Receivables	2110200	407,220	00
Surplus	2110300	2,723,473	00
Total Liabilities, Reserves and Surplus		5,430,393	00

School Tax Levy Unpaid	2220110	10,197,521	00
Less: School Tax Deferred	2220200	9,657,521	00
*Balance Included in Above "Cash Liabilities"	2220300	540,000	00

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

		YEAR 2018		YEAR 2017	
Surplus Balance, January 1st	2310100	2,651,022	00	2,209,259	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2018 99.17%, 2017 99.36%)	2310200	32,511,258	00	31,901,679	00
Delinquent Taxes	2310300	161,420	00	145,363	00
Other Revenues and Additions to Income	2310400	2,527,494	00	2,412,817	00
Total Funds	2310500	37,851,194	00	36,669,118	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	12,226,690	00	11,699,089	00
School Taxes (Including Local and Regional)	2310700	19,719,808	00	19,108,059	00
County Taxes (Including Added Tax Amounts)	2310800	3,179,803	00	3,182,181	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	1,420	00	28,767	00
Total Expenditures and Tax Requirements	2311100	35,127,721	00	34,018,096	00
Less: Expenditures to be Raised by Future Taxes	2311200	-	00	-	00
Total Adjusted Expenditures and Tax Requirements	2311300	35,127,721	00	34,018,096	00
Surplus Balance, December 31st	2311400	2,723,473	00	2,651,022	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	2,723,473	00
Current Surplus Anticipated in 2019 Budget	2311600	1,040,000	00
Surplus Balance Remaining	2311700	1,683,473	00

2019
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 2019 through 2021. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>
2019	\$ 1,223,670
2020	109,350
2021	769,650
	<u>\$ 2,102,670</u>

CAPITAL BUDGET (Current Year Action)
2019

Local Unit BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Road Program		\$ 356,000			\$ 17,800			\$ 338,200	
Continental Woods Drainage - Phase 3		240,000			4,375		\$ 152,625	83,000	
Emerson Woods Culvert Repair		35,000			1,750			33,250	
Sidewalk Safety Repairs & Emergency Building Repairs		35,000			1,750			33,250	
New "Welcome to Emerson" Sign		6,250							\$ 6,250
Replace Street Lights on Kinderkamack Rd		16,500							16,500
Replace Impeller at Cindy Lane		9,600							9,600
Replace Boilers at Borough Hall		55,000							55,000
DPW - Ford F550 with Multi-Purpose Hook		38,000			1,900			36,100	
DPW - Ford F250 - 9' Plow		47,000							47,000
DPW - Replace Chain Cutter Sewer & Twister Nozzles		8,150							8,150
Police - New Fingerprinting Live Scan Machine		37,500			1,875			35,625	
Police - Alcotest Machine		27,000			1,350			25,650	
Police - Ford All Wheel Drive Interceptors (2)		89,000			2,225			42,275	44,500
Police - CrimeEye Rd		18,000							18,000
Police - Toughbooks (2)		14,500							14,500
Police - Replace A/C Unit		4,500							4,500
Library - Furniture		22,000			1,100			20,900	
Clerk/Court - Sound System/Video		11,760			588			11,172	
Fire Dept - 1998 Pumper Reconditioning		37,500			1,875			35,625	
Fire Dept - PPE		8,500			425			8,075	
Fire Dept - SCBA Gear Replacement		87,000			4,350			82,650	
Fire Dept - Firehouse Floor		237,660			11,883			225,777	
Fire Dept - Firehouse Roof		6,250			313			5,938	
Fire Dept - 1998 Pumper Replacement		655,000							\$655,000.00
TOTALS - ALL PROJECTS		\$ 2,102,670	\$ -	\$ -	\$ 53,559	\$ -	\$ 152,625	\$ 1,017,487	\$ 879,000

3 YEAR CAPITAL PROGRAM
Anticipated Project Schedule and Funding Requirements

2019 - 2021

Local Unit BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Road Program		\$ 356,000		\$ 356,000					
Continental Woods Drainage - Phase 3		240,000		240,000					
Emerson Woods Culvert Repair		35,000		35,000					
Sidewalk Safety Repairs & Emergency Building Repairs		35,000		35,000					
New "Welcome to Emerson" Sign		6,250			\$ 6,250				
Replace Street Lights on Kinderkamack Rd		16,500			16,500				
Replace Impeller at Cindy Lane		9,600			9,600				
Replace Boilers at Borough Hall		55,000				\$ 55,000			
DPW - Ford F550 with Multi-Purpose Hook		38,000		38,000					
DPW - Ford F250 - 9' Plow		47,000				47,000			
DPW - Replace Chain Cutter Sewer & Twister Nozzles		8,150				8,150			
Police - New Fingerprinting Live Scan Machine		37,500		37,500					
Police - Alcotest Machine		27,000		27,000					
Police - Ford All Wheel Drive Interceptors (2)		89,000		44,500	44,500				
Police - CrimeEye Rd		18,000			18,000				
Police - Toughbooks (2)		14,500			14,500				
Police - Replace A/C Unit		4,500				4,500			
Library - Furniture		22,000		22,000					
Clerk/Court - Sound System/Video		11,760		11,760					
Fire Dept - 1998 Pumper Reconditioning		37,500		37,500					
Fire Dept - PPE		8,500		8,500					
Fire Dept - SCBA Gear Replacement		87,000		87,000					
Fire Dept - Firehouse Floor		237,660		237,660					
Fire Dept - Firehouse Roof		6,250		6,250					
Fire Dept - 1998 Pumper Replacement		655,000				655,000			
TOTALS - ALL PROJECTS		\$ 2,102,670		\$ 1,223,670	\$ 109,350	\$ 769,650			

3 YEAR CAPITAL PROGRAM - 2019 - 2021
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF EMERSON

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Road Program	\$ 356,000			\$ 17,800			\$ 338,200			
Continental Woods Drainage - Phase 3	240,000			4,375		\$ 152,625	83,000			
Emerson Woods Culvert Repair	35,000			1,750			33,250			
Sidewalk Safety Repairs & Emergency Building Repairs	35,000			1,750			33,250			
New "Welcome to Emerson" Sign	6,250			313			5,938			
Replace Street Lights on Kinderkamack Rd	16,500			825			15,675			
Replace Impeller at Cindy Lane	9,600			480			9,120			
Replace Boilers at Borough Hall	55,000			2,750			52,250			
DPW - Ford F550 with Multi-Purpose Hook	38,000			1,900			36,100			
DPW - Ford F250 - 9' Plow	47,000			2,350			44,650			
DPW - Replace Chain Cutter Sewer & Twister Nozzles	8,150			408			7,743			
Police - New Fingerprinting Live Scan Machine	37,500			1,875			35,625			
Police - Alcotest Machine	27,000			1,350			25,650			
Police - Ford All Wheel Drive Interceptors (2)	89,000			4,450			84,550			
Police - CrimeEye Rd	18,000			900			17,100			
Police - Toughbooks (2)	14,500			725			13,775			
Police - Replace A/C Unit	4,500			225			4,275			
Library - Furniture	22,000			1,100			20,900			
Clerk/Court - Sound System/Video	11,760			588			11,172			
Fire Dept - 1998 Pumper Reconditioning	37,500			1,875			35,625			
Fire Dept - PPE	8,500			425			8,075			
Fire Dept - SCBA Gear Replacement	87,000			4,350			82,650			
Fire Dept - Firehouse Floor	237,660			11,883			225,777			
Fire Dept - Firehouse Roof	6,250			313			5,938			
Fire Dept - 1998 Pumper Replacement	655,000			32,750			622,250			
TOTALS - ALL PROJECTS	\$ 2,102,670			\$ 97,509		\$ 152,625	\$ 1,852,537			

SECTION 2 - UPON ADOPTION FOR YEAR 2019

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

RESOLUTION NO. 143-19

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) \$ 9,251,178 (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) \$ 437,288 (Item 5 below) for Minimum Library Tax

RECORDED VOTE

(Insert last name)

Ayes

Nays

(Bayley	((
(Hoffman	(Abstained	(
(McGuire	((
(Falotico	(
(Gordon	((Knoller
((Absent	(

SUMMARY OF REVENUES

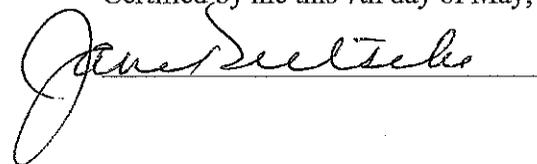
1. General Revenues

Surplus Anticipated	08-100	\$ 1,040,000
Miscellaneous Revenues Anticipated	13-099	\$ 1,672,802
Receipts from Delinquent Taxes	15-499	\$ 205,000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 9,251,178
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 (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)		\$ 437,288
Total Revenues	13-299	\$ 12,606,268

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 8,143,721
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,051,458
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,641,183
(c) Capital Improvements	44-999	\$ 52,800
(d) Municipal Debt Service	45-999	\$ 1,363,106
(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	\$ 12,606,268

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 7th day of May, 2019.
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 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 7th day of May, 2019,
 , Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2017	APPROPRIATIONS	FCOA	Appropriated				Expended 2018			
		2019	2018				For 2019		For 2018		Paid or Charged		Reserved	
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-385-1								
Interest Income	54-113				Other Expenses	54-385-2								
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	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
					Salaries & Wages	54-176-1								
Miscellaneous Income					Other Expenses	54-176-2								
Total Trust Fund Revenues:	54-299	-	00	-	00	-	00							
Summary of Program														
Year Referendum Passed/Implemented:														
Rate Assessed:						\$								
Total Tax Collected to date						\$								
Total Expended to date						\$								
Total Acreage Preserved to date													0	
Recreation land preserved in 2016													0	
Farmland preserved in 2016													0	
					Acquisition of Lands for Recre- ation and Conservation	54-915-2								
					Acquisition of Farmland	54-916-2								
					Down Payments on Improvements	54-902-2								
					Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Payment of Bond Principal	54-920-2							XXXXXX	XX
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2							XXXXXX	XX
					Interest on Bonds	54-930-2							XXXXXX	XX
					Interest on Notes	54-935-2							XXXXXX	XX
					Reserve for Future Use	54-950-2								
					Total Trust Fund Appropriations:	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, 2018

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.

5/7/19
Date

Jane Dretzels
Clerk of the Governing Body