

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

NO.: 115-25

DATE: 04-01-2025

Council	Motion	Second	Yes	No	Abstain	Absent
Rice			X			
Sayers		X	X			
McGuire			X			
Argenzia			X			
Timmerman						X
Ciolino	X		X			
Mayor DiPaola	--	--				

Carried Defeated Tabled

Approved on Consent Agenda

INTRODUCTION OF THE 2025 MUNICIPAL BUDGET

BE IT RESOLVED, that the following statements of revenues and appropriations, attached hereto, constitute the local Budget of the Borough of Emerson, County of Bergen, State of New Jersey for the year 2025.

BE IT FURTHER RESOLVED, that the said budget be published in The Record in the issue of April 11, 2025 and that a hearing on this Budget will be held at the Emerson Borough Hall, 1 Municipal Place, 2nd Floor Council Chambers, Emerson, New Jersey 07630 on Tuesday, May 6, 2025 at 7:30 p.m. or as soon thereafter as the matter may be reached.

I hereby certify the above to be a true copy of a Resolution adopted by the Governing Body of the Borough of Emerson on April 1, 2025.



Michelle Ryan
Acting Borough Clerk

2025 MUNICIPAL BUDGET

Municipal Budget of the _____ Borough of Emerson Borough, County of Bergen for the Fiscal Year 2025

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

1st day of April, 2025

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

Certified by me, this 1st day of April, 2025

DocuSigned by:
Michelle Ryan
70E4024180770180...
Clerk
Borough of Emerson
Address
1 Municipal Plaza, Emerson, NJ 07630
Address
201-262-6086
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 1st day of April, 2025

DocuSigned by:
Gary Higgins
63068290274420...
Registered Municipal Accountant
Woodcliff Lake Nj 07677
Address
300 Tice Boulevard Suite 315
Address
201-445-0504
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.A. 40A:4-1 et seq.

Certified by me, this 1st day of April, 2025

DocuSigned by:
Lauren Rochner
71A0F24FD7FC454...
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: _____,

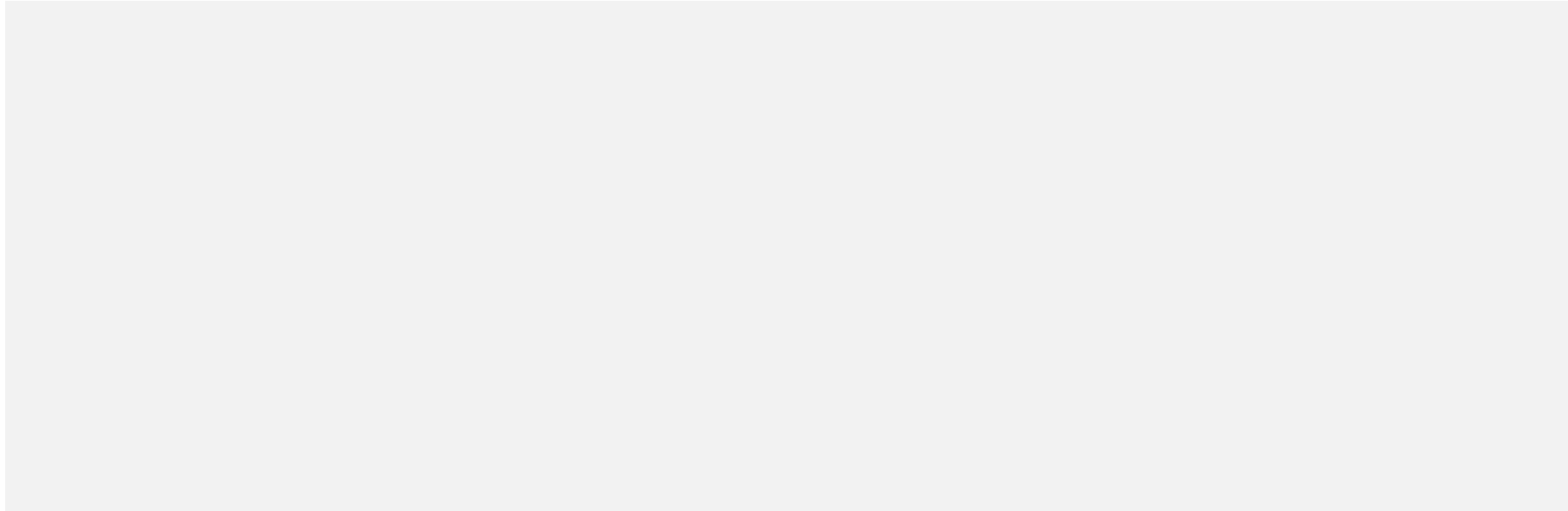
By: _____

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

Contracting Unit: Emerson Borough

Year Ending: December 31, 2024

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



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

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

04/01/2025
Date

DocuSigned by:
Michelle Ryan
76E40243547048F...
Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**

 Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
 Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.
- h) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included)**.
- i) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- j) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
 On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- k) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Instructions to Complete the 2024 to 2025 "Data Rollover" Process

- a) Download from FAST or have saved on your computer the 2024 adopted budget workbook.

b) On the 2025 budget, navigate to the "Key Inputs" tab.

****IMPORTANT: Macros must be enabled in excel in order for the data rollover process to run successfully.****

c) On "Key Inputs", there will be two "data migration" buttons; one for current fund and one for utilities.

d) First, click the button for current fund. It will prompt you to select your 2024 adopted excel budget from your computer.

Once the 2024 adopted budget is selected, the function runs automatically. **WARNING: The functionality may cause the screen to**

e) **briefly flash rapidly.**

Once all current fund data has been copied, follow the same process for the utilities, if applicable. The utility process is the same

f) as the current fund process.

g) Once complete, review the 2025 template to ensure information has successfully copied from the 2024 adopted budget.

PLEASE NOTE:

If an incorrect version of the budget template was used in 2024, the budget data may not migrate properly to the 2025 budget template.

Information Required for Municipal Budget Document:	Municipal Budget Version 2025.0	
	Responses and Data	
Name and County of Municipality	Emerson Borough, Bergen County	
Full Name of Municipality	BOROUGH OF EMERSON	
County of Municipality	BERGEN	
Name of Municipality	EMERSON	
Type	BOROUGH	
Governing Body Type	COUNCIL MEMBERS	
Location	Borough of Emerson	
Address	1 Municipal Place	
Address	Emerson, NJ 07630	
Phone	(201) 262-6086	
Fax	(201) 262-0938	
Clerk	Michelle Ryan	Cert #
Tax Collector	Lauren Roehrer	T-8147
Chief Financial Officer	Lauren Roehrer	N-1538
Registered Municipal Accountant	Gary W. Higgins	CR00405
Municipal Attorney	John McCann	
Newspaper	The Record	
Date of Introduction	Day	Month
Date of Advertisement	1	April
Date of Public Hearing	11	April
	6	May
Time of Public Hearing	7:30 PM	
Net Valuation Taxable Current		1,219,936,500
Net Valuation Taxable Prior		1,219,198,500
		738,000

Budget Year	2025	Budget Year Type:	Calendar Year
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Municipal Code	0214
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How many utilities does municipality have?*	1	<i>*Select "0" if you do not have any utilities.</i>				
Utility #	Utility Type					
Utility 1		<table border="1" style="width: 100%;"> <tr> <td style="background-color: #d9ead3;">Capital Impr</td> </tr> <tr> <td style="background-color: #d9ead3;"># of Years</td> </tr> <tr> <td style="background-color: #d9ead3;">Beginning Year</td> </tr> <tr> <td style="background-color: #d9ead3;">Ending Year</td> </tr> </table>	Capital Impr	# of Years	Beginning Year	Ending Year
Capital Impr						
# of Years						
Beginning Year						
Ending Year						
Utility 2						
Utility 3						
Utility 4						
Utility 5						
Utility 6						
Utility Assessment (Tab 37)						
Utility Assessment (Tab 38)						

Page Count - Standard or Expanded:	Start with "Standard" and move to "Exp
Grant Revenues (Sheet 9)	Standard <i>"Standard" will provide two (2) sheets for Grant R</i>
Other Special Item Revenues (Sheet 10)	Standard <i>"Standard" will provide two (2) sheets for Other Sp</i>
General Appropriations (Sheet 15)	Standard <i>"Standard" will provide nine (9) sheets for Genera</i>
Grant Appropriations (Sheet 24)	Standard <i>"Standard" will provide three (3) sheets for Grant ,</i>
Capital Improvements (Sheets 40b, 40c, 40d)	Standard <i>"Standard" will provide three (3) sheets per sectio</i>

Hide/Unhide "Summary" Tabs:	
Summary Data, Budget Summary, Tax Summary	Unhidden



Date of Original Appt.

1/1/2024

Calendar or State Fiscal

Movement Program

3

2025

2027

needed" only as needed.

venues.

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l Appropriations.

Appropriations.

n.

2025 Municipal Budget

of the BOROUGH of EMERSON County of
 BERGEN for the fiscal year 2025.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated		
	2025	2024	2024
1. Surplus	1,616,500.00	1,125,000.00	
2. Total Miscellaneous Revenues	2,121,234.00	2,088,568.00	
3. Receipts from Delinquent Taxes	255,000.00	255,000.00	
4. a) Local Tax for Municipal Purposes	12,234,520.00	11,846,445.00	
b) Addition to Local School District Tax			
c) Minimum Library Tax	572,474.00	537,616.00	
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	12,806,994.00	12,384,061.00	
Total General Revenues	16,799,728.00	15,852,629.00	

Summary of Appropriations	2025 Budget	Final 2024 Budget
1. Operating Expenses: Salaries & Wages	5,721,344.00	5,525,316.00
Other Expenses	6,775,058.00	6,605,794.00
2. Deferred Charges & Other Appropriations	1,669,502.00	1,533,679.00
3. Capital Improvements	690,000.00	335,000.00
4. Debt Service (Include for School Purposes)	1,328,824.00	1,222,549.00
5. Reserve for Uncollected Taxes	615,000.00	565,000.00
Total General Appropriations	16,799,728.00	15,787,338.00
Total Number of Employees		

2025 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2025	2024	2024	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues	Anticipated			
	2025	2024	2024	
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2025		2024
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2025 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2025 Budget	Final 2024 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations				
Total Number of Employees				

Balance of Outstanding Debt				
		General		
Interest				
Principal				
Outstanding Balance				

Balance of Outstanding Debt				
Interest				
Principal				
Outstanding Balance				

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2025 MUNICIPAL BUDGET**

		YEAR 2025	YEAR 2024
1	Total General Appropriations for 2025 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	16,184,728.00	XXXXXXXXXXXX
2	Local District School Tax		
	Actual		
	Estimate	24,593,217.96	XXXXXXXXXXXX
3	Regional School District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
5	County Tax	3,843,206.95	
	Actual		
	Estimate		XXXXXXXXXXXX
6	Special District Tax		
	Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space		
	Actual		
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture		
	Actual		
	Estimate		XXXXXXXXXXXX
9	Total General Appropriations & Other Taxes	44,621,152.91	
10	Less: Total Anticipated Revenues from 2025 in Municipal Budget (Item 5)	3,992,734.00	
11	Cash Required from 2025 to Support Local Municipal Budget and Other Taxes	40,628,418.91	
12	Amount of Item 11 divided by 98.50%		
	equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	41,243,418.91	
<u>Analysis of Item 12:</u>			
	Local School District Tax (Line 2 Above)	24,593,217.96	
	Regional School District Tax (Line 3 Above)	-	
	Regional High School Tax (Line 4 Above)	-	
	County Tax (Line 5 Above)	-	
	Special District Tax (Line 6 Above)	-	
	Municipal Open Space Tax (Line 7 Above)	-	
	Municipal Arts and Culture Tax (Line 8 Above)	-	
	Tax in Local Municipal Budget	12,806,994.00	
	Total Amount (Line 12)	37,400,211.96	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	615,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
	Item 1 - Total General Appropriations	16,184,728.00	
	Item 13 - Appropriation: Reserve for Uncollected Taxes	615,000.00	
	Subtotal	16,799,728.00	
	Less: Item 10 - Total Anticipated Revenues	3,992,734.00	
	Amount to Be Raised by Taxation in Municipal Budget	12,806,994.00	

Local Tax for Municipal Purpose	12,234,520.00
Addition to Local District School Tax	
Minimum Library Tax	572,474.00

BOROUGH OF EMERSON

SUMMARY OF 2025 BUDGET

Total Budget	16,799,728.00	100.0%	Future Budget Projections					
			2026	2027	2028	2029	2030	
Employee Costs:								
Salaries & Wages								
Sheet 17	5,600,455.00		102.00%	5,712,464.10	5,826,713.38	5,943,247.65	6,062,112.60	6,183,354.85
Sheet 25	120,889.00		102.00%	123,306.78	125,772.92	128,288.37	130,854.14	133,471.22
Total	5,721,344.00			5,835,770.88	5,952,486.30	6,071,536.02	6,192,966.74	6,316,826.08
Social Security								
Sheet 19	235,000.00		102.00%	239,700.00	244,494.00	249,383.88	254,371.56	259,458.99
Pensions etc.								
Sheet 19	334,146.00		102.00%	340,828.92	347,645.50	354,598.41	361,690.38	368,924.18
Sheet 19	1,061,454.00		105.00%	1,114,526.70	1,170,253.04	1,228,765.69	1,290,203.97	1,354,714.17
Sheet 19	-							
Sheet 20	190,210.00							
Insurance								
Sheet 14	253,700.00		106.00%	268,922.00	285,057.32	302,160.76	320,290.40	339,507.83
Direct Employee Costs	7,795,854.00	46.4%						
General Liability Insurance								
Sheet 14	3,440,020.00	20.5%						
Debt Service:								
Sheet 27	1,328,824.00	7.9%						
Reserve for Uncollected Taxes:								
Sheet 29	615,000.00	3.7%						
Capital Funds:								
Sheet 26a	690,000.00	4.1%						
Deferred Charges:								
Sheet 28	25,702.00	0.2%						
Grants:								
Sheet 25 (less Salaries & Wages above)	176,156.00	1.0%						
All Other Departmental OE's:								
Various Line Items	2,728,172.00	16.2%	102.00%	2,782,735.44	2,838,390.15	2,895,157.95	2,953,061.11	3,012,122.33
Projected Budget Totals				10,582,483.94	10,838,326.30	11,101,602.71	11,372,584.16	11,651,553.58

BOROUGH OF EMERSON 2025 BUDGET FUNDING

Budget Funding:	
Fund Balance	1,616,500.00
Local Revenues	1,302,592.00
State Aid	645,486.00
Grants	173,156.00
Delinquent Tax	255,000.00
Local Purpose Tax	<u>12,806,994.00</u>
	<u>16,799,728.00</u>
Ratables	1,219,936,500
Tax Rate	1.003
Increase	0.032

Project Tax Results				
2026	2027	2028	2029	2030
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
<u>10,582,483.94</u>	<u>10,663,326.30</u>	<u>10,751,602.71</u>	<u>10,847,584.16</u>	<u>10,951,553.58</u>
10,582,483.94	10,838,326.30	11,101,602.71	11,372,584.16	11,651,553.58
1,227,936,500	1,235,936,500	1,243,936,500	1,251,936,500	1,259,936,500
0.862	0.863	0.864	0.866	0.869
(0.141)	0.001	0.002	0.002	0.003

COMPARISON OF REVENUES & APPROPRIATIONS

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	1,616,500.00	1,125,000.00	491,500.00	43.69%
Local	1,302,592.00	1,077,308.00	225,284.00	20.91%
State Aid	645,486.00	710,144.00	(64,658.00)	-9.10%
State & Federal Grants	173,156.00	301,116.00	(127,960.00)	-42.50%
Delinquent Tax	255,000.00	255,000.00	-	0.00%
Local Purpose Tax	12,234,520.00	11,846,445.00	388,075.00	3.28%
Minimum Library Tax	572,474.00	537,616.00	34,858.00	6.48%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	16,799,728.00	15,852,629.00	947,099.00	5.97%
APPROPRIATIONS				
Salaries & Wages	5,721,344.00	5,515,616.00	205,728.00	3.73%
Other Expenses	6,595,902.00	6,425,378.00	170,524.00	2.65%
Statutory & Deferred Charges	1,669,502.00	1,534,679.00	134,823.00	8.79%
State & Federal Grants	176,156.00	304,116.00	(127,960.00)	-42.08%
Capital (without grants)	690,000.00	335,000.00	355,000.00	105.97%
Debt Service	1,328,824.00	1,222,549.00	106,275.00	8.69%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	615,000.00	565,000.00	50,000.00	8.85%
TOTAL APPROPRIATIONS	16,796,728.00	15,902,338.00	894,390.00	0.056243
Adopted Emergencies		49,709.00		

LOCAL TAX LEVY AND ASSESSED VALUES

	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	12,234,520.00	11,846,445.00	388,075.00	3.28%
Local Tax Rate	1.0029	0.9710	0.0319	3.28%
Assessed Valuation	1,219,936,500	1,219,198,500	738,000	0.06%

STATUS OF "CAPS"

	SPENDING CAP		2% LEVY CAP	
	CAP 2.50%	CAP COLA	12,767,022.53 MAX	12,234,520.00 ACTUAL
CAP Base from Prior Year	11,578,912.00	11,578,912.00	(532,502.53)	+ OR ()
Rate Applied	2.50%	3.50%		
Allowable CAP	11,868,384.80	11,984,173.92	Must be zero or () to Introduce Budget	
Additions:				
See Sheet 3b	31,653.63	31,653.63		
Other				
Total CAP Allowable	11,900,038.43	12,015,827.55		
Budget Expenditures Sheet 19	11,963,035.00	11,963,035.00		
Remaining or (Excess)	(62,996.57)	52,792.55		

CONDITION OF SURPLUS

	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	3,562,860.00	2,832,444.00	730,416.00
Used to Fund Budget	1,616,500.00	1,125,000.00	491,500.00
Remaining Balance	1,946,360.00	1,707,444.00	238,916.00

% OF TAX COLLECTION

	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	98.66%	98.70%	-0.04%
Used for Reserve for Taxes	98.50%	98.58%	-0.08%
Remaining	0.16%	0.12%	0.04%

2025 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2025 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF EMERSON

COUNTY: BERGEN

<u>Danielle Di Paola</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
---	---

Municipal Officials	
<u>Michelle Ryan</u> Municipal Clerk	<u>1/1/2024</u> Date of Orig. Appt.
<u>Lauren Roehrer</u> Tax Collector	<u>T-8147</u> Cert. No.
<u>Lauren Roehrer</u> Chief Financial Officer	<u>N-1538</u> Cert. No.
<u>Gary W. Higgins</u> Registered Municipal Accountant	<u>CR00405</u> Lic. No.
<u>John McCann</u> Municipal Attorney	

Official Mailing Address of Municipality

Borough of Emerson
1 Municipal Place
Emerson, NJ 07630

Fax #: (201) 262-0938

Governing Body Members	
Name	Term Expires
<u>Nicole Argenzia - Council President</u>	<u>12/31/2025</u>
<u>Jill McGuire</u>	<u>12/31/2025</u>
<u>Ashley Rice</u>	<u>12/31/2026</u>
<u>Michael Timmerman</u>	<u>12/31/2026</u>
<u>Megan Ciolino</u>	<u>12/31/2027</u>
<u>Ashley Sayers</u>	<u>12/31/2027</u>

2025 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of EMERSON , County of BERGEN for the Fiscal Year 2025.

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

 1 day of April , 2025
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 1 day of April , 2025

 clerk@emersonnj.org
Clerk
 1 Municipal Place
Address
 Emerson, NJ 07630
Address
 (201) 262-6086
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 1 day of April , 2025

 gahiggins@pkfod.com 300 Tice Blvd, Ste 315
Registered Municipal Accountant Address
 Woodcliff Lake, NJ 07677 201-712-9800
Address 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.A. 40A:4-1 et seq.

Certified by me, this 1 day of April , 2025

 cfo@emersonnj.org
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: , 2025

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of EMERSON, County of BERGEN for the Fiscal Year 2025

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2025;

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

in the issue of April 11, 2025

The Governing Body of the BOROUGH of EMERSON does hereby approve the following as the Budget for the year 2025:

RECORDED VOTE
(Insert Last Name)

Ayes

Argenzia
Ciolino
McGuire
Rice
Sayers

Nays

Abstained

Absent

Timmerman

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of EMERSON, County of BERGEN, on April 1, 2025.

A Hearing on the Budget and Tax Resolution will be held at Borough of Emerson, on May 6, 2025 at 7:30 PM o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2025 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2025
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}	11,963,035.00
2. Appropriations excluded from "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}	4,221,693.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	4,221,693.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	615,000.00
98.50% Percent of Tax Collections	
Building Aid Allowance 2025 - \$	[REDACTED]
for Schools-State Aid 2024 - \$	[REDACTED]
4. Total General Appropriations (Item 9, Sheet 29)	16,799,728.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	3,992,734.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	12,234,520.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	-
(c) Minimum Library Tax	572,474.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2024 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	15,815,200.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	37,429.00						
Emergency Appropriations	115,000.00	-	-	-	-	-	-
Total Appropriations	15,967,629.00	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	14,994,037.00	-	-	-	-	-	-
Reserved	969,490.00	-	-	-	-	-	-
Unexpended Balances Canceled	4,102.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	15,967,629.00	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2024	15,815,200.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	11,868,384.80
Subtotal	15,815,200.00		
Exceptions Less:		Additions:	
Total Other Operations	1,690,752.00	New Construction (Assessor Certification)	31,653.63
Total Uniform Construction Code		2023 Cap Bank Available	
Total Interlocal Service Agreement	156,300.00	2024 Cap Bank Available	
Total Additional Appropriations			
Total Capital Improvements	335,000.00		
Total Debt Service	1,222,549.00	Total Additions	31,653.63
Transferred to Board of Education			
Type I School Debt		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>11,900,038.43</u>
Total Public & Private Programs	266,687.00		
Judgements			
Total Deferred Charges		Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	<u>115,789.12</u>
Reserve for Uncollected Taxes	565,000.00		
Total Exceptions	4,236,288.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>12,015,827.55</u>
Amount on Which CAP is Applied	11,578,912.00		
2.5% CAP	<u>289,472.80</u>	Total General Appropriations for Municipal Purposes	<u>11,963,035.00</u>
Allowable Operating Appropriations before		(Sheet 19, H-1)	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	11,868,384.80	Over or (Under) Appropriations Cap	<u>(52,792.55)</u>

NOTE:

Sheet 3b

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

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

Estimated Group Insurance Costs - 2025 \$ 1,425,059.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 409,459.00

1,015,600.00

Budgeted Group Insurance - Inside CAP 945,417.00

Budgeted Group Insurance - Utilities

Budgeted Group Insurance - Outside CAP 70,183.00

TOTAL 1,015,600.00

Instead of receiving Health Benefits, 2 employees have elected an opt-out for 2025. This opt-out amount is budgeted separately.

Health Benefits Waiver
Salaries and Wages \$ 7,680.00

1. General

To the Residents of the Borough of Emerson:

The 2025 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 2025 municipal tax rate.

2024 Tax Rate: .971

2025 Tax Rate: 1.003

Municipal

This Year the Borough Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and provides that in preparation of its annual budget a municipality shall limit any increase to 2.5% or the "Cost of Living Adjustment" ("COLA") whichever is less, over the previous year's final appropriation. A municipality may in any year in which the COLA is less that or equal to 1.0%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The COLA for 2024 is 2.5%. The governing body anticipates adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

The 2025 Emerson Budget reflects an average property tax increase of \$143 on an average home assessed at \$447,060

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

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

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	11,846,445.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	15,500.00
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>11,830,945.00</u>
Plus 2% CAP Increase	<u>236,618.90</u>
ADJUSTED TAX LEVY	<u>12,067,563.90</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>12,067,563.90</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

12,067,563.90

Exclusions:

Allowable Shared Service Agreements Increase	-
Allowable Health Insurance Costs Increase	88,364.00
Allowable Pension Obligations Increases	103,407.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	355,000.00
Allowable Debt Service and Capital Leases Inc.	105,035.00
Recycling Tax appropriation	16,000.00
Deferred Charge to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-

Add Total Exclusions	<u>667,806.00</u>
Less Cancelled or Unexpended Waivers	1.00
Less Cancelled or Unexpended Exclusions	

ADJUSTED TAX LEVY

12,735,368.90

Additions:

New Ratables - Increase for new construction	3,259,900
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.971</u>
New Ratable Adjustment to Levy	31,653.63
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

12,767,022.53

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

12,234,520.00

OVER OR (UNDER) 2% LEVY CAP

(532,502.53)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2022

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

2023

Maximum Allowable Amount to be Raised by Taxation	11,554,114
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2026)	11,554,052
Amount Used in CY 2025	62
Balance to Carry Forward (CY 2026)	62

2024

Maximum Allowable Amount to be Raised by Taxation	11,974,794
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2025 - CY 2027)	11,846,445
Amount Used in CY 2025	128,349
Balance to Carry Forward (CY 2026 - CY2027)	128,349

2025

Maximum Allowable Amount to be Raised by Taxation	12,767,023
Amount to be Raised by Taxation for Municipal Purpose Available for Banking (CY 2026 - CY 2028)	12,234,520
	532,503

Total Levy CAP Bank

660,914

1. General

To the Residents of the Borough of Emerson:

The 2025 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 2025 municipal tax rate.

2024 Tax rate

Municipal

This Year the Borough Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and provides that in preparation of its annual budget a municipality shall limit any increase to 2.5% or the "Cost of Living Adjustment" ("COLA") whichever is less, over the previous year's final appropriation. A municipality may in any year in which the COLA is less than or equal to 1.0%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The COLA for 2024 is 2.5%. The governing body anticipates adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

The 2025 Emerson Budget reflects an average property tax increase of \$143 on an average home assessed at \$447,060

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
1. Surplus Anticipated	08-101	1,616,500.00	1,125,000.00	1,125,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,616,500.00	1,125,000.00	1,125,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Alcoholic Beverages	08-103	17,500.00	17,500.00	17,500.00
Other	08-104	15,000.00	13,000.00	17,371.00
Fees and Permits	08-105	13,000.00	8,500.00	17,910.00
Fines and Costs:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Court	08-110	35,000.00	27,300.00	40,304.00
Other	08-109			
Interest and Costs on Taxes	08-112	60,000.00	55,000.00	74,155.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	7,750.00	4,000.00	7,750.00
Interest on Investments and Deposits	08-113	300,000.00	200,000.00	408,288.00
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	448,250.00	325,300.00	583,278.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	190,000.00	185,000.00	205,309.00
Additional Dedicated Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	190,000.00	185,000.00	205,309.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
 With Prior Written Consent of the Director of Local Government Services				
 Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Borough of Old Tappan - Shared Service - Court	11-108	17,786.00	17,436.00	17,437.00
Board of Education - Resource Officers	11-110	75,761.00	73,864.00	73,864.00
Board of Education - SLEO	11-110	115,745.00	65,000.00	64,755.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	209,292.00	156,300.00	156,056.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Municipal Alliance on Alcoholism and Drug Abuse	10-506		3,836.00	3,836.00
Recycling Tonnage Grant	10-569		11,868.00	11,868.00
Reserve for Body Armor Replacement Grant	10-505	2,111.00	3,880.00	3,880.00
NJ DOT Grant - Park Ave & Grand Blvd	10-559			-
CDBG - Senior Center HVAC Upgrade	10-856			-
CDBG - Marianna PI	10-856			-
Mayors Wellness Incentive Grant	10-501			-
Clean Communities Grant	10-602		19,510.00	19,510.00
NJ DOT - Grand Ave	10-560		186,939.00	186,939.00
Spotted Lantern Fly Grant	10-603			-
American Rescue Plan Firefighter Grant	10-526		61,000.00	61,000.00
ANJEC Grant	10-594		2,250.00	2,250.00
NJ DOT Transportation Trust Fund Grant	10-560		11,833.00	11,833.00
NJDOT - Lincoln Blvd	10-560	171,045.00		-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	173,156.00	301,116.00	301,116.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106	30,000.00	25,000.00	42,354.00
Sewer Service Fees	08-122	35,000.00	4,000.00	48,139.00
Cellular Tower Fees	08-117	255,000.00	235,000.00	257,015.00
Cable Television Franchise Fees	08-117	100,700.00	102,900.00	102,923.00
PILOT - Advancing Opportunities - 5 Pine Drive	08-130	6,000.00	6,000.00	6,000.00
PILOT - Veteran's Home	08-130	1,000.00	1,000.00	3,441.00
Anticipated General Capital Fund Surplus	08-228	5,000.00	10,000.00	10,000.00
BCJIF Insurance Dividend	08-240	1,750.00	8,000.00	1,750.00
ARP Funding	08-241			
Reserve for Debt Payments	08-227	20,600.00	18,808.00	18,808.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	455,050.00	410,708.00	490,430.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2025	2024	Cash in 2024
Summary of Revenues				
	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,616,500.00	1,125,000.00	1,125,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	448,250.00	325,300.00	583,278.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	645,486.00	710,144.00	710,144.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	190,000.00	185,000.00	205,309.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	209,292.00	156,300.00	156,056.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	173,156.00	301,116.00	301,116.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	455,050.00	410,708.00	490,430.00
Total Miscellaneous Revenues	13-099	2,121,234.00	2,088,568.00	2,446,333.00
4. Receipts from Delinquent Taxes	15-499	255,000.00	255,000.00	369,235.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,992,734.00	3,468,568.00	3,940,568.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	12,234,520.00	11,846,445.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	572,474.00	537,616.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	12,806,994.00	12,384,061.00	12,844,129.00
7. Total General Revenues	13-299	16,799,728.00	15,852,629.00	16,784,697.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
General Administration (Administrative & Executive)						-		-
Salaries & Wages	20-100	1	191,525.00	188,310.00		183,310.00	170,289.00	13,021.00
Other Expenses	20-100	2	154,600.00	118,200.00		143,200.00	141,784.00	1,416.00
Mayor and Council						-		-
Salaries & Wages	20-110	1	22,935.00	22,500.00		22,500.00	21,952.00	548.00
Other Expenses	20-110	2	5,505.00	4,375.00		4,375.00	4,375.00	-
Municipal Clerk						-		-
Salaries & Wages	20-120	1	121,330.00	119,000.00		119,000.00	117,050.00	1,950.00
Other Expenses	20-120	2	35,400.00	35,450.00		35,450.00	29,448.00	6,002.00
Financial Administration						-		-
Salaries & Wages	20-130	1	141,790.00	139,000.00		139,000.00	138,989.00	11.00
Other Expenses	20-130	2	22,330.00	22,030.00		22,030.00	14,606.00	7,424.00
Audit Services						-		-
Other Expenses	20-135	2	44,300.00	42,100.00		42,100.00		42,100.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)						-		-
Revenue Administration (Tax Collection)						-		-
Salaries & Wages	20-140	1	35,670.00	34,960.00		34,960.00	34,941.00	19.00
Other Expenses	20-140	2	7,285.00	7,150.00		7,150.00	5,744.00	1,406.00
Tax Assessment Administration						-		-
Salaries & Wages	20-145	1	24,360.00	23,880.00		23,880.00	23,878.00	2.00
Other Expenses	20-145	2	11,490.00	11,490.00		11,490.00	2,447.00	9,043.00
Tax Maps	20-145	2			115,000.00	115,000.00	109,260.00	5,740.00
Legal Services	20-155	2	245,000.00	245,000.00		245,000.00	222,136.00	22,864.00
Other Expenses						-		-
Engineering Services & Costs	20-165	2	23,000.00	23,000.00		29,000.00	25,644.00	3,356.00
Other Expenses						-		-
MUNICIPAL LAND USE LAW (NJSA 40:55D-1)						-		-
Planning Board	21-180	1	7,450.00	7,450.00		7,450.00	7,038.00	412.00
Salaries & Wages	21-180	2	19,400.00	19,400.00		9,400.00	6,477.00	2,923.00
Other Expenses						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE						-		-
General Liability Insurance	23-210	2	296,728.00	283,916.00		283,916.00	262,199.00	21,717.00
Workers Compensation	23-215	2	257,930.00	249,208.00		249,208.00	249,208.00	-
Employee Group Health	23-220	2	945,417.00	921,055.00		909,055.00	854,181.00	54,874.00
Health Benefit Waiver	23-222	2	7,680.00	5,000.00		5,000.00	5,000.00	-
Unemployment Compensation Insurance Fund	23-225	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
PUBLIC SAFETY						-		-
Police						-		-
Salaries & Wages	25-240	1	3,440,020.00	3,184,291.00		3,184,291.00	3,120,556.00	63,735.00
Other Expenses	25-240	2	253,700.00	239,200.00		239,200.00	235,710.00	3,490.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-		-
Police Dispatch/911						-		-
Salaries & Wages	25-250	1		-		-		-
Other Expenses	25-250	2	90,000.00	90,000.00		90,000.00	90,000.00	-
						-		-
Emergency Management Services						-		-
Salaries & Wages	25-252	1	1,770.00	1,800.00		1,800.00	1,734.00	66.00
Other Expenses	25-252	2	10,000.00	10,000.00		10,000.00	2,478.00	7,522.00
						-		-
Aid to Volunteer Fire Companies	25-255	2	70,700.00	96,715.00		116,715.00	113,249.00	3,466.00
						-		-
Aid to Volunteer Ambulance Companies	25-260	2	43,750.00	43,750.00		43,750.00	32,428.00	11,322.00
						-		-
						-		-
Fire						-		-
Salaries & Wages	25-265	1	43,830.00	19,770.00		19,770.00	18,215.00	1,555.00
Other Expenses	25-265	2	141,000.00	130,000.00		132,700.00	132,663.00	37.00
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-	-	
Uniform Fire Safety Act						-	-	
Salaries & Wages	25-265	1	16,255.00	15,935.00		15,935.00	12,964.00	2,971.00
Other Expenses	25-265	2	9,640.00	8,850.00		8,850.00	6,445.00	2,405.00
Municipal Prosecutor						-	-	
Other Expenses	25-275	2	12,700.00	12,700.00		12,700.00	4,000.00	8,700.00
						-	-	
PUBLIC WORKS FUNCTIONS						-	-	
Streets and Road Miantenance						-	-	
Salaries & Wages	26-290	1	796,395.00	766,565.00		766,565.00	649,366.00	117,199.00
Other Expenses	26-290	2	65,375.00	65,375.00		61,375.00	34,217.00	27,158.00
						-	-	
Sewer						-	-	
Salaries & Wages	26-300	1	128,485.00	225,525.00		225,525.00	221,685.00	3,840.00
Other Expenses	26-300	2	93,550.00	93,550.00		91,550.00	83,007.00	8,543.00
						-	-	
Shade Tree						-	-	
Salaries & Wages	26-300	1	8,600.00	8,470.00		8,470.00	8,023.00	447.00
Other Expenses	26-300	2	22,000.00	21,000.00		21,000.00	14,118.00	6,882.00
						-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-		-
Solid Waste Collection						-		-
Garbage/Recycling - Other Expenses	26-305	2	990,922.00	894,064.00		894,064.00	894,064.00	-
						-		-
Public Buildings & Grounds						-		-
Other Expenses	26-310	2	55,300.00	55,300.00		55,300.00	51,607.00	3,693.00
						-		-
Vehicle Maintenance						-		-
Salaries & Wages	26-315	1	216,725.00	209,210.00		209,210.00	186,654.00	22,556.00
Other Expenses	26-315	2	79,800.00	79,800.00		79,800.00	69,943.00	9,857.00
						-		-
HEALTH AND HUMAN SERVICES FUNCTIONS						-		-
Public Health Services						-		-
Salaries & Wages	27-330	1	25,470.00	24,970.00		24,970.00	24,970.00	-
Other Expenses	27-330	2	66,392.00	65,520.00		65,520.00	63,981.00	1,539.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVCIES FUNCTIONS						-		-
(Continued)						-		-
Environmental Health Services						-		-
Salaries & Wages	27-335	1	2,000.00	2,000.00		2,000.00	1,650.00	350.00
Other Expenses	27-335	2	2,055.00	2,055.00		2,055.00	173.00	1,882.00
						-		-
Animal Control Services						-		-
Other Expenses	27-340	2	11,500.00	11,500.00		11,500.00	8,980.00	2,520.00
						-		-
PARK AND RECREATION FUNCTIONS						-		-
Recreation Services and Programs						-		-
Salaries & Wages	28-370	1	8,220.00	20,000.00		15,300.00	9,650.00	5,650.00
Other Expenses	28-370	2	66,770.00	66,720.00		66,720.00	59,536.00	7,184.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries & Wages	43-490	1	80,700.00	78,819.00		78,819.00	74,941.00	3,878.00
Other Expenses	43-490	2	8,675.00	8,475.00		8,475.00	6,709.00	1,766.00
						-		-
Public Defender						-		-
Salaries & Wages	43-495	1	3,500.00	3,500.00		3,500.00	1,750.00	1,750.00
						-		-
Beautification						-		-
Other Expenses	20-170	2	500.00	500.00		500.00	31.00	469.00
						-		-
Historic Preservation						-		-
Salaries & Wages	20-175	1	1,200.00	500.00		500.00	-	500.00
Other Expenses	20-175	2	500.00			-		-
						-		-
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						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	232,225.00	267,300.00		267,300.00	264,957.00	2,343.00
Other Expenses	22-195	2	17,700.00	17,700.00		17,700.00	10,915.00	6,785.00
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
UTILITIES						-		-
Electricity	31-430	2	85,000.00	103,785.00		103,785.00	69,883.00	33,902.00
Street Lighting	31-435	2	104,700.00	96,145.00		96,145.00	91,026.00	5,119.00
Telephone	31-440	2	23,110.00	22,650.00		22,650.00	21,917.00	733.00
Water	31-445	2	17,340.00	16,000.00		16,000.00	15,557.00	443.00
Gas (Natural or Propane)	31-446	2	18,000.00	22,500.00		22,500.00	11,313.00	11,187.00
Gasoline	31-447	2	70,000.00	80,000.00		46,500.00	25,834.00	20,666.00
						-		-
LANDFILL/SOLID WASTE DISPOSAL COSTS						-		-
Dump Fees - Other Expenses	32-465	2	196,036.00	279,250.00		279,250.00	259,291.00	19,959.00
						-		-
OTHER COMMON OPERATING FUNCTIONS						-		-
Celebration of Public Events	30-420	2	1,000.00	1,000.00		1,000.00	88.00	912.00
						-		-
						-		-
						-		-
Reserve for Accumulated Absences	30-415	1	50,000.00	45,000.00		45,000.00	45,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - within "CAPS" - (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations (Item 8(A)) within "CAPS"	34-199		10,319,235.00	10,045,233.00	115,000.00	10,142,733.00	9,512,924.00	629,809.00
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		10,319,235.00	10,045,233.00	115,000.00	10,142,733.00	9,512,924.00	629,809.00
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	5,600,455.00	5,408,755.00	-	5,399,055.00	5,156,252.00	242,803.00
Other Expenses (Including Contingent)	34-201	2	4,718,780.00	4,636,478.00	115,000.00	4,743,678.00	4,356,672.00	387,006.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		334,146.00	358,417.00		358,417.00	332,974.00	25,443.00
Social Security System (O.A.S.I.)	36-472		235,000.00	230,000.00		230,000.00	222,432.00	7,568.00
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,061,454.00	939,262.00		939,262.00	939,262.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		13,200.00	6,000.00		7,000.00	6,550.00	450.00
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,643,800.00	1,533,679.00	-	1,534,679.00	1,501,218.00	33,461.00
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		11,963,035.00	11,578,912.00	115,000.00	11,677,412.00	11,014,142.00	663,270.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS						-	-	
Municipal Library						-	-	
Other Expenses	29-390	2	572,474.00	537,616.00		537,616.00	522,026.00	15,590.00
						-	-	
UTILITY EXPENSES AND BULK PURCHASES						-	-	
Sewerage Processing and Disposal						-	-	
Operation and Maintenance Expenses	31-456	2	702,718.00	714,767.00		714,767.00	714,767.00	-
Debt Expenses	31-456	2	190,210.00	194,659.00		194,659.00	194,658.00	-
Northwest Bergen Utilities Authority						-	-	
Other Expenses	31-456	2	7,000.00	7,000.00		7,000.00	4,940.00	-
Reserve for Tax Appeals						-	-	
Other Expenses	30-426	2	30,000.00	30,000.00		30,000.00	30,000.00	-
Length of Service Awards Program	25-286	2	53,900.00	53,900.00		53,900.00		53,900.00
Recycling Tax P.L. 2007, c311 (NJSA 13:1E-96.5)	32-465	2	16,000.00	11,000.00		15,500.00	13,907.00	1,593.00
NJPDES/Stormwater Permit Management (NJSA 40A:4-45.3)						-		-
Salaries & Wages	26-298	1	105,195.00	101,175.00		101,175.00	85,618.00	15,557.00
Other Expenses	26-298	2	40,635.00	40,635.00		40,635.00	37,645.00	2,990.00
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Health Benefits	23-221	2	70,183.00			-		-
Workers Compensation Insurance	23-215	2	3,404.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,791,719.00	1,690,752.00	-	1,695,252.00	1,603,561.00	89,630.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revenues (N.J.A.C. 5:23-4.17)					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Borough of Old Tappan - Court						-		-
Salaries & Wages	42-108	1	15,694.00	15,386.00		15,386.00	15,386.00	-
Other Expenses	42-108	2	2,092.00	2,050.00		2,050.00		2,050.00
						-		-
Board of Education - Resource Officers	42-110	2	75,761.00	73,864.00		73,864.00	73,864.00	-
						-		-
Board of Education - SLEO	42-110	2	115,745.00	65,000.00		77,000.00	73,137.00	3,863.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Interlocal Municipal Service Agreements	42-999		209,292.00	156,300.00	-	168,300.00	162,387.00	5,913.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899		3,000.00	2,041.00		2,041.00	-	-
					-	-	-	-
Municipal Alliance on Alcoholism and Drug Abuse					-	-	-	-
State Share	41-506	2		3,836.00		3,836.00	-	3,836.00
Local Share	41-506	2		959.00		959.00	-	959.00
Recycling Tonnage Grant	41-569	2		11,868.00		11,868.00	11,769.00	99.00
Reserve for Body Armor Replacement Grant	41-505	2	2,111.00	3,880.00		3,880.00	1,427.00	2,453.00
NJ DOT Transportation Trust Fund	41-584	2		11,833.00		11,833.00	11,833.00	-
Mayors Wellness Incentive Grant	41-501	2				-	-	-
Clean Communities Grant	41-602	2		19,510.00		19,510.00	3,123.00	16,387.00
NJ DOT Park Ave & Grand Blvd	41-560	2				-	-	-
CDBG - Marianna PI	41-559	2				-	-	-
NJ DOT Park Ave	41-560	2		186,939.00		186,939.00	-	186,939.00
NJDOT - Lincoln Blvd	41-560	2	171,045.00			-	-	-
American Rescue Plan Firefighter Grant	41-526			61,000.00		61,000.00	60,996.00	4.00
ANJEC Grant	41-596			2,250.00		2,250.00	2,250.00	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(A) Operations - Excluded from "CAPS" (continued)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		176,156.00	304,116.00	-	304,116.00	91,398.00	210,677.00
Total Operations - Excluded from "CAPS"	34-305		2,177,167.00	2,151,168.00	-	2,167,668.00	1,857,346.00	306,220.00
Detail:								
Salaries & Wages	34-305	1	120,889.00	116,561.00	-	116,561.00	101,004.00	15,557.00
Other Expenses	34-305	2	2,053,278.00	1,969,316.00	-	1,985,816.00	1,693,096.00	290,659.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		690,000.00	335,000.00	XXXXXXXXXX	335,000.00	335,000.00	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(C) Capital Improvements - Excluded from "CAPS"			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		690,000.00	335,000.00	-	335,000.00	335,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
(D) Municipal Debt Service - Excluded from "CAPS" (cont.)			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,328,824.00	1,222,549.00	-	1,222,549.00	1,222,549.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
Preparation of Approved Tax Maps	46-880		23,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Ord No. 1606-20 Various Public Imp	46-896		1,296.00		XXXXXXXXXX	-		XXXXXXXXXX
Ord No. 1673 - Various Public Imp and Acquisition	46-896		227.00		XXXXXXXXXX	-		XXXXXXXXXX
Ord No 1688 Various Public Imp and Acquisition	46-896		450.00		XXXXXXXXXX	-		XXXXXXXXXX
Ord 1648-22 Various Public Imp & Acquisitions	46-896		729.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		25,702.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		4,221,693.00	3,708,717.00	-	3,725,217.00	3,414,895.00	306,220.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2024	
			for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		4,221,693.00	3,708,717.00	-	3,725,217.00	3,414,895.00	306,220.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		16,184,728.00	15,287,629.00	115,000.00	15,402,629.00	14,429,037.00	969,490.00
(M) Reserve for Uncollected Taxes	50-899		615,000.00	565,000.00	XXXXXXXXXX	565,000.00	565,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499		16,799,728.00	15,852,629.00	115,000.00	15,967,629.00	14,994,037.00	969,490.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	11,963,035.00	11,578,912.00	115,000.00	11,677,412.00	11,014,142.00	663,270.00
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,791,719.00	1,690,752.00	-	1,695,252.00	1,603,561.00	89,630.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	209,292.00	156,300.00	-	168,300.00	162,387.00	5,913.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	176,156.00	304,116.00	-	304,116.00	91,398.00	210,677.00
Total Operations Excluded from "CAPS"	34-305	2,177,167.00	2,151,168.00	-	2,167,668.00	1,857,346.00	306,220.00
(C) Capital Improvements	44-999	690,000.00	335,000.00	-	335,000.00	335,000.00	-
(D) Municipal Debt Service	45-999	1,328,824.00	1,222,549.00	-	1,222,549.00	1,222,549.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	25,702.00	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	615,000.00	565,000.00	XXXXXXXXXX	565,000.00	565,000.00	XXXXXXXXXX
Total General Appropriations	34-499	16,799,728.00	15,852,629.00	115,000.00	15,967,629.00	14,994,037.00	969,490.00

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522				-		XXXXXXXXXX
Interest on Notes	55-523				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR UTILITY	FCOA	Appropriated				Expended 2024	
		for 2025	for 2024	for 2024 By Emergency Appropriation	Total for 2024 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542				-		-
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2024
		2025	2024	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2024 Paid or Charged
		2025	2024	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2025 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Uniform Fire Safety Act Penalties; Municipal Public Defender; CenTennial Celebrations - Donations; Housing and Community Development Act of 1974; Glass and Paper Recycling Program; Developers Escrow Fund; Emerson Community Policing - Donations; Accumulated Absences; Emergency Management - Donations; Storm Recovery Trust Fund; Emerson 911 Memorial Project Fund - Donations; Recreation Trust; Estate of James Wagner Shade Tree Commission - Donations; Parking Offense Adjudication Act; Board of Recreation Commissioners; Affordable Housing Trust Funds; Acceptance of Bequests/Gifts & Environmental Contributions; Purchases of Trees from Donations; Uniform Construction Code Penalty; Historical Preservation Committee Donations; Veteran's Memorial Park Maintenance/Upkeep Donations, Mayor's Wellness Campaign

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2024

ASSETS	
Cash and Investments	5,500,979.00
Due from State of N.J.(c. 20, P.L. 1961)	476.00
Federal and State Grants Receivable	1,194,807.00
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	679,267.00
Tax Title Lien Receivable	241,087.00
Property Acquired by Tax Title Lien Liquidation	13,200.00
Other Receivables	5,282.00
Deferred Charges Required to be in 2025 Budget	-
Deferred Charges Required to be in Budgets Subsequent to 2025	-
Total Assets	7,635,098.00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	3,248,402.00
Reserves for Receivables	938,836.00
Surplus	3,562,860.00
Total Liabilities, Reserves and Surplus	7,750,098.00

School Tax Levy Unpaid	12,177,820.00
Less: School Tax Deferred	11,637,820.00
*Balance Included in Above "Cash Liabilities"	540,000.00

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

	YEAR 2024	YEAR 2023
Surplus Balance, January 1	2,832,444.00	2,665,298.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2024: 98.66%, 2023: 98.7%)	39,807,801.00	38,685,006.00
Delinquent Taxes	369,235.00	250,792.00
Other Revenues and Additions to Income	3,480,579.00	2,654,070.00
Total Funds	46,490,059.00	44,255,166.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	15,398,527.00	14,732,573.00
School Taxes (Including Local and Regional)	23,753,824.00	23,054,308.00
County Taxes (Including Added Tax Amounts)	3,774,848.00	3,635,841.00
Special District Taxes		
Other Expenditures and Deductions from Income		
Total Expenditures and Tax Requirements	42,927,199.00	41,422,722.00
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	42,927,199.00	41,422,722.00
Surplus Balance, December 31	3,562,860.00	2,832,444.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2025 Budget

Surplus Balance, December 31	3,562,860.00
Current Surplus Anticipated in 2025 Budget	1,616,500.00
Surplus Balance Remaining	1,946,360.00

2025

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

years exceeding minimum time period.

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

BOROUGH OF EMERSON
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following exhibit projects the proposed Capital needs for the Borough for the years 2025 through 2027. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

Year	General Capital
2025	3,567,630.00
2026	404,675.00
2027	115,650.00
	4087955

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Department of Public Works		-							
Catch Basin Cleaning Truck		360,000.00				18,000.00		342,000.00	
2025 SUV		60,000.00				60,000.00			
2026 Electric Vehicle		55,000.00							55,000.00
Chassis on Existing Dump Truck		20,000.00							20,000.00
Ford F250 and Plow		70,000.00							70,000.00
		70,000.00							70,000.00
		-							
Buildings and Grounds		-							
Imp to Public Properties		105,000.00				80,000.00			25,000.00
Fuel Tank		171,000.00							171,000.00
		-							
Ambulance Corps		-							
PPE		31,500.00				11,500.00			20,000.00
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	942,500.00	-	-	169,500.00	-	-	342,000.00	431,000.00

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Police		-							
Flashing Beacon Crossing Signals		13,175.00				7,000.00			6,175.00
Solar Powered Radar Signs		53,940.00				23,940.00			30,000.00
		-							
Fire Dept		-							
New Chief's Vehicle		105,000.00				105,000.00			
PPE		5,500.00				5,500.00			
		-							
		-							
Administration		-							
Road Program		500,000.00				25,000.00		475,000.00	
Digital Image Scanning		97,500.00				65,000.00			32,500.00
EPA Community Grant		1,219,690.00				259,938.00	959,752.00		
ARP Drainage Grant		1,000,000.00					1,000,000.00		
Senior Center Doors		102,500.00				850.00	85,500.00	16,150.00	
Imp to Parks		27,500.00				27,500.00			
		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,124,805.00	-	-	519,728.00	-	2,045,252.00	491,150.00	68,675.00

CAPITAL BUDGET (Current Year Action) 2025

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 - 2025					6 TO BE FUNDED IN FUTURE YEARS
				5a 2025 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
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		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	4,067,305.00	-	-	689,228.00	-	2,045,252.00	833,150.00	499,675.00

3 YEAR CAPITAL PROGRAM - 2025 to 2027 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
Department of Public Works		-							
Catch Basin Cleaning Truck		360,000.00		360,000.00					
2025 SUV		60,000.00		60,000.00					
2026 Electric Vehicle		55,000.00			55,000.00				
Chassis on Existing Dump Truck		20,000.00				35,650.00			
Ford F250 and Plow		70,000.00			55,000.00				
		70,000.00			20,000.00				
		-				70,000.00			
Buildings and Grounds		-							
Imp to Public Properties		105,000.00							
Fuel Tank		171,000.00		80,000.00	25,000.00				
		-			171,000.00				
Ambulance Corps		-							
PPE		31,500.00							
		-		11,500.00	10,000.00	10,000.00			
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	942,500.00	XXXXXXXXXX	511,500.00	336,000.00	115,650.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
Police		-							
Flashing Beacon Crossing Signals		13,175.00		7,000.00	6,175.00				
Solar Powered Radar Signs		53,940.00		23,940.00	30,000.00				
		-							
Fire Dept		-							
New Chief's Vehicle		105,000.00		105,000.00					
PPE		5,500.00		5,500.00					
		-							
		-							
Administration		-							
Road Program		500,000.00		500,000.00					
Digital Image Scanning		97,500.00		65,000.00	32,500.00				
EPA Community Grant		1,219,690.00		1,219,690.00					
ARP Drainage Grant		1,000,000.00		1,000,000.00					
Senior Center Doors		102,500.00		102,500.00					
Imp to Parks		27,500.00		27,500.00					
		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,124,805.00	XXXXXXXXXX	3,056,130.00	68,675.00	-	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF EMERSON

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2025	5b 2026	5c 2027	5d	5e	5f
		-							
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		-							
TOTAL - ALL PROJECTS	XXXXX	4,067,305.00	XXXXXXXXXX	3,567,630.00	404,675.00	115,650.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2025 to 2027 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

BOROUGH OF EMERSON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Department of Public Works	-			-							
Catch Basin Cleaning Truck	360,000.00			18,000.00			342,000.00				
2025 SUV	60,000.00			60,000.00							
2026 Electric Vehicle	55,000.00			55,000.00							
Chassis on Existing Dump Truck	20,000.00			1,785.00			18,215.00				
Ford F250 and Plow	70,000.00			2,750.00			52,250.00				
	70,000.00			3,500.00			19,000.00				
	-			-			-				
Buildings and Grounds	-			-							
Imp to Public Properties	105,000.00			5,250.00							
Fuel Tank	171,000.00			105,000.00							
	-			-			-				
Ambulance Corps	-			-							
PPE	31,500.00			1,575.00							
	-			31,500.00							
	-			-							
	-			-							
	-			-							
TOTAL - THIS PAGE	942,500.00	-	-	284,360.00	-	-	431,465.00	-	-	-	

3 YEAR CAPITAL PROGRAM - 2025 to 2027 SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

BOROUGH OF EMERSON

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2025	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police	-			-						
Flashing Beacon Crossing Signals	13,175.00			13,175.00						
Solar Powered Radar Signs	53,940.00			53,940.00						
	-			-						
Fire Dept	-			-						
New Chief's Vehicle	105,000.00			37,500.00						
PPE	5,500.00			275.00			5,225.00			
	-			5,500.00						
	-			-						
Administration	-			-						
Road Program	500,000.00			25,000.00			475,000.00			
Digital Image Scanning	97,500.00			97,500.00						
EPA Community Grant	1,219,690.00			259,938.00		959,752.00				
ARP Drainage Grant	1,000,000.00					1,000,000.00				
Senior Center Doors	102,500.00			850.00		85,500.00				
Imp to Parks	27,500.00			27,500.00						
	-			-						
	-			-						
TOTAL - THIS PAGE	3,124,805.00	-	-	521,178.00	-	2,045,252.00	480,225.00	-	-	-

SECTION 2 - UPON ADOPTION FOR YEAR 2025

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH
of EMERSON, County of BERGEN that the budget hereinbefore set forth is hereby
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 12,234,520.00 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S.A. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 572,474.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

	Ayes	Nays		Abstained	
				Absent	

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100		\$ 1,616,500.00
Miscellaneous Revenues Anticipated	13-099		\$ 2,121,234.00
Receipts from Delinquent Taxes	15-499		\$ 255,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190		\$ 12,234,520.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			\$ -
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192		\$ 572,474.00
Total Revenues	13-299		\$ 16,799,728.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 10,319,235.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,643,800.00
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,177,167.00
(c) Capital Improvements	44-999	\$ 690,000.00
(d) Municipal Debt Service	45-999	\$ 1,328,824.00
(e) Deferred Charges - Municipal	46-999	\$ 25,702.00
(f) Judgments	37-480	\$ -
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$ -
(g) Cash Deficit	46-885	\$ -
(k) For Local District School Purposes	29-410	\$ -
(m) Reserve for Uncollected Taxes	50-899	\$ 615,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 16,799,728.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2025. 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 2025 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this _____ day of _____, 2025, _____, Clerk

Signature

BOROUGH OF EMERSON

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2024	APPROPRIATIONS	FCOA	Appropriated		Expended 2024	
		2025	2024				for 2025	for 2024	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Year Referendum Passed/Implemented:					Payment of Bond Principal	54-920-2				XXXXXXXXXX
					Rate Assessed: \$					Payment of Bond Anticipation Notes and Capital Notes
Total Tax Collected to date: \$										Interest on Bonds
					Total Expended to date: \$					Interest on Notes
Total Acreage Preserved to date: (Acres)										Reserve for Future Use
					Recreation land preserved in 2024: (Acres)					Total Trust Fund Appropriations:
Farmland preserved in 2024: (Acres)										

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

Contracting Unit: **BOROUGH OF EMERSON**

Year Ending: December 31, 2024

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

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

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

4.2.25
Date

clerk@emersonnj.org
Clerk of the Governing Body