



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1433_fba_2019.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: RIVERDALE **State:** NJ **Zip:** 07457

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
PAUL	M	CARELLI	12/31/2019	pcareli@riverdalenj.gov

Chief Administrative Officer

PAUL	M	CARELLI		pcareli@riverdalenj.gov
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Chief Financial Officer

KENNETH		SESHOLTZ		ksesholtz@comcast.net
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Municipal Clerk

ABUBAKAR		JALLOH		clerk@riverdalenj.gov
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Registered Municipal Accountant

Heidi	A	Wohlleb		hwohlleb@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
DAVE		DESAI	12/31/2021	ddesai@riverdalenj.gov
MICHAEL		KHEYFETS	12/31/2020	mkheyfets@riverdalenj.gov
MATTHEW		OSWALD	12/31/2021	moswald@riverdalenj.gov
VINCENT		PELLEGRINI	12/31/2020	vpellegrini@riverdalenj.gov
PAUL		PURCELL	12/31/2019	ppurcell@riverdalenj.gov
STEPHEN		REVIS	12/31/2019	srevis@riverdalenj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.615	\$5,246,252.24	32.67%	\$1,979.99
Municipal Library	0.036	\$312,065.98	1.94%	\$115.90
Municipal Open Space	0.010	\$85,291.75	0.53%	\$32.20
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.935	\$7,969,509.00	49.63%	\$3,010.23
Regional School District			0.00%	\$0.00
County Purposes	0.277	\$2,361,850.75	14.71%	\$891.80
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$82,370.81	0.51%	\$32.20
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	1.883	\$16,057,340.53	100.00%	\$6,062.32

Total Taxable Valuation as of October 1, 2018	<u>\$871,789,500.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$321,950.12</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.615	0.615	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,246,252.24	\$5,365,747.02	2.28%	\$119,494.78

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,979.99	\$1,979.99	0.00%	\$0.00

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$5,365,747.02
Municipal Library	ACTUAL	\$308,418.34
Municipal Open Space	ACTUAL	\$87,178.95
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,151,309.00
Regional School District	ESTIMATED	
County Purposes	ESTIMATED	\$2,432,706.28
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$84,841.93
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$16,430,201.52

Revenue Anticipated, Excluding Tax Levy	1,892,961.28
Budget Appropriations, before Reserve for Uncollected Taxes	7,033,145.09
Total Non-Municipal Tax Levy	\$10,756,036.16
Amount to be Raised by Taxes - Before RUT	\$15,896,219.97
Reserve for Uncollected Taxes (RUT)	\$533,981.55
Total Amount to be Raised by Taxes	\$16,430,201.52

% of Tax Collections used to Calculate RUT	<u>96.75%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	15,818,991.92
Total Tax Levy, CY 2018	16,065,490.76
% of Taxes Collected, CY 2018	<u>98.47%</u>
Delinquent Taxes - December 31, 2018	<u>\$180,635.19</u>

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-2.93%	(\$33,928.75)	\$1,156,656.25	\$1,122,727.50	\$725,000.00		\$397,727.50					
08	Local Revenue	-8.50%	(\$185,277.15)	\$2,179,277.15	\$1,994,000.00	\$394,000.00		\$1,600,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$439,515.00	\$439,515.00	\$439,515.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	12.00%	\$4,823.00	\$40,177.00	\$45,000.00	\$45,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-93.62%	(\$329,591.89)	\$352,038.17	\$22,446.28	\$22,446.28							
08	Other Special Items	-8.13%	(\$17,687.63)	\$217,687.63	\$200,000.00	\$127,000.00		\$73,000.00					
15	Receipts from Delinquent Taxes	24.16%	\$27,241.11	\$112,758.89	\$140,000.00	\$140,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.91%	(\$160,580.47)	\$5,526,327.49	\$5,365,747.02	\$5,365,747.02							
07	Minimum Library Tax	-1.17%	(\$3,647.64)	\$312,065.98	\$308,418.34	\$308,418.34							
54	Open Space Levy Tax	2.18%	\$1,860.37	\$85,318.58	\$87,178.95		\$87,178.95						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.69%	(\$696,789.05)	\$10,421,822.14	\$9,725,033.09	\$7,567,126.64	\$87,178.95	\$2,070,727.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	2.55	12.00	-1.78%	(\$8,700.00)	\$489,800.00	\$481,100.00									
21	Land-Use Administration		0.33	-0.22%	(\$85.00)	\$39,345.00	\$39,260.00									
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			5.24%	\$37,450.00	\$714,750.00	\$752,200.00			\$5,000.00						
25	Public Safety	21.00	7.00	3.49%	\$85,420.19	\$2,450,424.47	\$2,535,844.66	\$2,527,550.00	\$8,294.66							
26	Public Works	7.00	1.02	-1.04%	(\$25,706.51)	\$2,469,166.51	\$2,443,460.00	\$568,460.00		\$1,875,000.00						
27	Health and Human Services		0.10	1.51%	\$1,500.00	\$99,643.00	\$101,143.00	\$101,143.00								
28	Parks and Recreation		1.00	-0.45%	(\$487.80)	\$108,316.75	\$107,828.95	\$20,650.00		\$87,178.95						
29	Education (including Library)			-1.10%	(\$3,733.64)	\$338,627.98	\$334,894.34	\$334,894.34								
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			2.09%	\$4,500.00	\$215,000.00	\$219,500.00	\$219,500.00								
32	Landfill / Solid Waste Disposal			10.61%	\$29,852.68	\$281,273.69	\$311,126.37	\$298,000.00	\$13,126.37							
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures			8.53%	\$71,803.86	\$841,565.11	\$913,368.97	\$882,641.47		\$30,727.50						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-3.56%	(\$5,000.00)	\$140,500.00	\$135,500.00	\$135,500.00								
43	Court and Public Defender	1.00	2.00	-2.14%	(\$3,383.25)	\$157,808.50	\$154,425.25	\$153,400.00	\$1,025.25							
44	Capital			-96.30%	(\$338,500.00)	\$351,500.00	\$13,000.00	\$13,000.00								
45	Debt			-0.97%	(\$6,335.00)	\$653,735.00	\$647,400.00	\$487,400.00		\$160,000.00						
46	Deferred Charges			-100.00%	(\$8,057.50)	\$8,057.50	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.84%	\$14,760.67	\$519,220.88	\$533,981.55	\$533,981.55								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	31.55	23.45	-1.57%	(\$154,701.30)	\$9,879,734.39	\$9,725,033.09	\$7,544,680.36	\$22,446.28	\$87,178.95	\$2,070,727.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Fees and Permits	\$28,400.00	The additional amount of revenue anticipated is not expected to be available for 2020.
X				General Capital Surplus	\$38,500.00	General Capital Surplus is not anticipated to be available in 2020.
	X			Capital Improvement Fund	(\$18,500.00)	The reduction in the appropriation is the result of the decrease in the amount of anticipated projects for 2019. Additional funding may be necessary for future budgets.
	X			Payment of Bond Anticipation Notes	(\$100,000.00)	The decrease in the appropriation is the result of the decrease in the amount determined necessary to aggressively pay the balance of the notes outstanding. The amount of future payments will be based on the amount determined necessary to pay the balance of outstanding notes.
		X		Police: Salaries and Wages	\$85,000.00	The increase in the appropriation is the result of contractual obligations. There are no significant increases anticipated for 2020.
		X		Garbage Removal	\$22,500.00	The increase in the appropriation is the result of the increase in disposal costs. There are no significant increases anticipated for 2020.
		X		Telephone and Telecommunications	\$12,500.00	The increase in the appropriation is the result of the increase in the cost of the telephone service in the Borough. There are no significant increases projected for 2020.
		X		Police and Firemen's Retirement System of N.J.	\$61,725.63	The increase in the appropriation is the result of prior year contract negotiations and the increase in the employer contribution required by the State.
		X		Interest on Notes	\$48,665.00	The increase in the appropriation is the result of the balance of outstanding notes and the increase in the interest rate. Future increases will be determined based on the balance of outstanding notes and the increase or decrease in interest rates.
			X	N/A	N/A	There are no structural imbalance offsets anticipated.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$20,005,700.00	2.29%	15A Public Schools	4	\$4,051,800.00	13.48%
2 Residential	1,666	\$536,368,900.00	61.53%	15B Other Schools			0.00%
3A/3B Farm	10	\$520,500.00	0.06%	15C Public Property	31	\$20,770,400.00	69.09%
4A Commercial	109	\$214,503,600.00	24.60%	15D Church and Charities	3	\$1,606,400.00	5.34%
4B Industrial	24	\$45,954,500.00	5.27%	15E Cemeteries & Graveyards			0.00%
4C Apartments	4	\$47,180,800.00	5.41%	15F Other Exempt	9	\$3,634,300.00	12.09%
5A/5B Railroad	11		0.00%				
6A/6B Business Personal Property	1	\$7,255,500.00	0.83%				
Total	1,890	\$871,789,500.00	100.00%	Total	47	\$30,062,900.00	100.00%
Average Ratio (%), Assessed to True Value				93.31%			
Equalized Valuation, Taxable Properties				\$934,293,752.01			
Total # of property tax appeals filed in 2018				County Tax Board 8.00			
				State Tax Court 11.00			
Number of 2018 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				26.00			
Amount paid out by municipality for tax appeals in 2018				\$23,436.31			
				Percentage of Exempt vs. Non-Exempt Properties 3.45%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption			N/A	
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>									
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate					
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total									
		0.00	0.00	0.00			0.00	0.00	0.00			0.00	0.00	0.00			0.00	0.00	0.00			0.00	0.00	0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL									
																	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	51,252.17	\$41,750.00	\$4,000.00	\$1,693.20		\$3,808.97
Supervisory Staff (Department Heads & Managers)	2.00	7.49	393,681.44	\$283,500.00	\$15,000.00	\$35,316.91	\$24,875.52	\$34,989.01
Police Officers (Including Superior Officers)	17.00		3,010,460.31	\$1,855,500.00	\$147,750.00	\$497,843.96	\$225,994.56	\$283,371.79
Fire Fighters (Including Superior Officers)		1.38	80,295.50	\$11,600.00	\$7,400.00	\$903.04		\$60,392.46
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	12.55	7.58	1,302,592.55	\$820,213.00	\$48,000.00	\$119,049.36	\$234,129.92	\$81,200.27
Totals	31.55	23.45	4,838,281.97	\$3,012,563.00	\$222,150.00	\$654,806.47	\$485,000.00	\$463,762.50

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	15.00	\$11,021.88	\$165,328.20	18.00	\$10,722.08	\$192,997.48
Parent & Child	2.00	\$19,703.28	\$39,406.56	2.00	\$19,497.94	\$38,995.88
Employee & Spouse (or Partner)	3.00	\$22,014.72	\$66,044.16	3.00	\$21,373.80	\$64,121.40
Family	12.00	\$30,768.42	\$369,221.08	11.00	\$29,985.02	\$329,835.24
Employee Cost Sharing Contribution (enter as negative -)			(\$155,000.00)			(\$147,200.00)
Subtotal	32.00		\$485,000.00	34.00		\$478,750.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	32.00		\$485,000.00	34.00		\$478,750.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Union - Police	1239.47	\$128,794.51	x	x	
Non-Union - Police	189.88	\$9,636.82		x	x
Totals	1429.35	\$138,431.33			
Total Funds Reserved as of end of 2018					
Total Funds Appropriated in 2019					

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2020	2021	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$45,000.00	\$100,000.00	\$200,000.00	\$2,991,750.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$115,000.00	\$100,000.00	\$100,000.00	\$492,525.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$400,000.00			
Water/Sewer	\$6,514,700.00	\$6,514,700.00	\$0.00	Bond Anticipation Notes - Interest	\$87,400.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
Total (Current Year)	\$11,232,902.28	\$6,514,822.30	\$4,718,079.98	Total	\$647,400.00	\$200,000.00	\$300,000.00	\$3,484,275.00
<u>Municipal Purposes</u>								
Debt Authorized	\$1,804,952.28		\$1,804,952.28	Total Principal	\$445,000.00	\$100,000.00	\$200,000.00	\$2,991,750.00
Notes Outstanding	\$2,913,250.00	\$122.30	\$2,913,127.70	Total Interest	\$202,400.00	\$100,000.00	\$100,000.00	\$492,525.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	6.66%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases		N/A		
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		
Population (2010 census)	3,559							
Per Capita Gross Debt	\$3,156.20							
Per Capita Net Debt	\$1,325.68							
3 Yr. Average Property Valuation		\$902,132,609.67						
Net Debt as % of 3 Year Avg Property Valuation		0.52%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Borough of Butler	Tax Assessor		8/1/2013	N/A	\$52,500.00
Receiving	Borough of Butler	Tax Collector		1/1/2014	N/A	\$30,000.00
Receiving	Borough of Butler	Dispatch		1/1/2009	N/A	\$8,000.00
Receiving	Borough of Butler	Water/Sewer Collector		1/1/2014	N/A	\$32,500.00
Receiving	Borough of Pompton Lakes	Uniform Construction Code		4/1/2017	3/31/2021	\$45,000.00
Receiving	Township of Pequannock	Dial-A-Ride		1/1/2019	12/31/2019	\$31,384.00
Receiving	Township of Pequannock	Public Health Services		1/1/2019	12/31/2019	\$44,787.00
Receiving	Borough of Bloomingdale	Animal Control Services		1/1/2019	12/31/2019	\$11,251.44
Receiving	Borough of Bloomingdale	Street Sweeping Services		1/1/2019	12/31/2019	\$13,800.00

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
