

**2010
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Demarest, County of Bergen for the Fiscal Year 2010

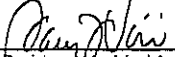
It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 22nd of April, 2010 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Clerk
118 Serpentine Road
Address
Demarest, NJ 07627
Address
(201) 768-0167
Phone Number

Certified by me, this 22nd day of April 2010

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.

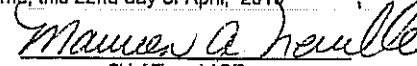
Certified by me, this 22nd day of April, 2010


Registered Municipal Accountant
Lerch, Vinci & Higgins, LLP
Address

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

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

Certified by me, this 22nd day of April, 2010


Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2010 By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2010 By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

BOROUGH OF DEMAREST, COUNTY OF BERGEN

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Demarest, County of Bergen for the Fiscal Year 2010

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2010;

Be it Further Resolved, that said Budget be published in The Press Journal in the issue of May 13, 2010

The Governing Body of the Borough of Demarest does hereby approve the following as the Budget for the year 2010:

RECORDED VOTE (Insert last name)	Ayes	{ Connolly { Connelly, Jr. { Conti { Bolduc { Iannuzzi { Verp	{ { { { { {	Abstained	{ { { { { {
				Absent	{ { { { { {

Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Demarest, County of Bergen, on April 22, 2010.

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on June 7, 2010 at 7:15 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other interested persons.

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

		YEAR 2010
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX XX
1. Appropriations within "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		5,933,077 00
2. Appropriations excluded from "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		1,482,638 00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		1,482,638 00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.30 Percent of Tax Collections		467,000 00
4. Total General Appropriations (Item 9, Sheet 29)		
Building Aid Allowance 2009 - \$ _____		
for Schools-State Aid 2008 - \$ _____		7,882,715 00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,370,210 00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		5,512,505 00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	7,836,522	00						
Budget Appropriations Added by N.J.S. 40A:4-87	5,300	00						
Emergency Appropriations		00						
Total Appropriations	7,841,822	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	7,664,624	00						
Reserved	177,197	00						
Unexpended Balances Cancelled	1	00						
Total Expenditures and Unexpended Balances Cancelled	7,841,822	00						
Overexpenditures*	-	00						

**Explanations of Appropriations for
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the Items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

*See Budget Appropriation Items so marked to the right column "Expended 2009 Reserved."

**EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE**

<p>I. General</p> <p>To the Residents of the Borough of Demarest:</p> <p>The 2010 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.</p> <p><u>Comparison of Tax Rates</u></p> <p>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". It is anticipated that the 2010 municipal tax rate will increase 1.8 tax points. The table below is a comparison of the proposed 2010 and actual 2009 municipal tax rates and the estimated municipal tax increase on an average home (\$710,000).</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 15%; text-align: center;"><u>Estimated for 2010</u></th> <th style="width: 15%; text-align: center;"><u>Actual 2009</u></th> <th style="width: 10%; text-align: center;"><u>Estimated Tax Increase</u></th> </tr> </thead> <tbody> <tr> <td>Municipal (Includes Open Space)</td> <td style="text-align: center;"><u>\$0.462</u></td> <td style="text-align: center;"><u>\$0.444</u></td> <td style="text-align: center;"><u>\$125</u></td> </tr> </tbody> </table>		<u>Estimated for 2010</u>	<u>Actual 2009</u>	<u>Estimated Tax Increase</u>	Municipal (Includes Open Space)	<u>\$0.462</u>	<u>\$0.444</u>	<u>\$125</u>	<p>II. Appropriations "CAP"</p> <p>This year the Mayor and Council was confronted with a limit placed on municipal expenditures. A full explanation of the "CAP" and provisions and its calculation are set forth in this section.</p> <p>Chapter 68, Public Laws of 1978 (as revised and amended by P.L. 2004, c.74), places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law. The "CAP" provides that in the preparation of its annual budget a municipality shall limit any increase to the "Cost of Living Adjustment" ("COLA") or the index rate whichever is less, over the previous years final appropriation. A municipality may in any year in which the COLA is less than or equal to 2.5%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. For calendar year 2010, the COLA adjustment is zero percent (0%).</p> <p>The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2009 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and State or Federal Aid. Multiply this figure by the cost of living adjustment ("COLA") this gives you the basic "CAP" or the increase in appropriations over the 2009 Total General Appropriations.</p> <p>In addition to the increase allowed above, other increases are allowed</p> <ul style="list-style-type: none"> o increases funded by the added valuation from new construction and improvements o amounts approved by referendum. o amounts available from prior year "CAP" banks <p>The governing body is also permitted to increase its "CAP" to 3.5% if an index rate ordinance is adopted. This budget is based upon a 3.5% "CAP" increase.</p>
	<u>Estimated for 2010</u>	<u>Actual 2009</u>	<u>Estimated Tax Increase</u>						
Municipal (Includes Open Space)	<u>\$0.462</u>	<u>\$0.444</u>	<u>\$125</u>						

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

II. Appropriation "CAP" (Continued)

The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:

<u>Total Appropriations for the 2009 Budget</u>	<u>\$7,836,522</u>
Modifications:	
Less:	
Reserve for Uncollected Taxes	\$554,431
Municipal Debt Service	578,657
Other Operations Excluded from "CAP"	725,812
Public-Private Offset	<u>32,121</u>
 Total Modifications	 <u>1,891,021</u>
 Amount Which "CAP" is Applied	 5,945,501
 Additional "CAP" (to 3.5%)	 208,093
Assessed Value of New Construction and Improvements	73,835
CAP Bank	<u>241,875</u>
 Total Allowable General Appropriations for Mun. Purposes Within "CAP"	 6,469,304
 Total General Appropriations Subject to "CAP" Set forth in this Budget	 <u>5,933,077</u>
 Available Appropriation "CAP" Bank	 <u>\$ 536,227</u>

III. TAX LEVY CAP

Chapter 62 of the Laws of 2007 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 4.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2010 tax levy CAP is as follows:

2009 Amount to be Raised by Taxation	\$ 5,210,784
 4% CAP	 <u>208,431</u>
 Adjusted Tax Levy Prior to Exclusions/Adjustments	 5,419,215
Exclusions/Adjustments:	
Change in Debt Service	(70,782)
Allowable Pension Increases	40,445
Cancelled Exclusions	(1)
Value of New Construction	73,835
Capital Improvement Fund	<u>50,000</u>
	93,497
 Maximum Allowable Amount to be Raised by Taxation for 2010	 5,512,712
 Proposed 2010 Amount to be Raised by Taxation	 <u>5,512,505</u>
 Amount Above Allowable Tax Levy "CAP"	 <u>\$ 207</u>

Sheet 3c

NOTE:

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EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion. On June 7, 2010 at 7:15 P.M., at the Borough Hall, Borough of Demarest, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2010 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Susan Crosman, Acting Municipal Clerk, at 118 Serpentine Rd., Demarest, NJ 07627 (201) 768-0167.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income. It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

Sheet 3c-1

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g., If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding).

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

ANALYSIS OF COMPENSATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Employees are not permitted to accrue unused sick/vacation days for future use or compensation					
Totals	days	\$			
Total Funds Reserved as of end of 2008:		\$			
Total Funds Appropriated in 2010:		\$			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized
		2010	2009	In Cash in 2009
1. Surplus Anticipated	08-101	✓ 900,000.00	1,327,095.00	1,327,095.00
2. Surplus Anticipated with Prior Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	900,000.00	1,327,095.00	1,327,095.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	X 2,800.00	<i>Rec'd</i> 2,000.00	2,800.00
Other	08-104			
Fees and Permits:	08-105	X 14,470.00	<i>Rec'd</i> 13,500.00	14,478.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	X 27,600.00	<i>Rec'd</i> 50,000.00	27,681.00
Other	08-109			
Interest and Costs on Taxes	08-112	X 79,000.00	<i>Rec'd</i> 50,000.00	79,054.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	X 4,000.00	<i>Rec'd</i> 50,000.00	4,098.00
Anticipated Utility Operating Surplus	08-114			
Recreation Fees	08-105	X 50,500.00	<i>Rec'd</i> 45,000.00	50,570.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2009
		2010	2009	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	178,370.00	210,500.00	178,681.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2009
		2010	2009	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	✓ 405,840.00	<i>530,163.00</i>	530,163.00
Supplemental Energy Receipts Tax	09-203			
Homeland Security	09-205			
Municipal Property Tax Assistance	09-206			
Total Section B: State Aid Without Offsetting Appropriations	09-001	405,840.00	530,163.00	530,163.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2009
		2010	2009	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue				
Anticipated With Prior Written Consent of the Director of Local Government				
Services - Interlocal Municipal Service Agreements Offset With Appropriations	XXXXX	XXXXX	XXXXX	XXXXX
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized
		2010	2009	In Cash in 2009
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	XXXXXXXX	XXXXX	XXXXX	XXXXX
Clean Communities Program	10-701		6,337.00	6,337.00
Municipal Alliance on Alcoholism and Drug Abuse	10-702	10,000.00	10,000.00	10,000.00
Municipal Recycling Assistance Grant	10-703			
Alcohol Education and Rehabilitation	10-704	351.00	375.00	375.00
Reserve for Clean Communities	10-705		703.00	703.00
Recycling Tonnage Grant	10-706		2,232.00	2,232.00
Over the Limit/Under Arrest	10-707		8,300.00	8,300.00
Body Armor Grant	10-708	866.00	1,369.00	1,369.00
Green Community	10-709		1,400.00	1,400.00
Stormwater Management	10-710		1,705.00	1,705.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2009
		2010	2009	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated prior written consent of Director of Local Government Services - Other Special Items:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Sewer User Fees <i>01-19-08-08-</i>	08-117A	X 773.00	Recorded 15,896.00	773.00
Assessment Trust Fund Surplus <i>One</i>	08-118 119	X 2,000.00	Recorded 2,000.00	2,000.00
Reserve for Payment of Bonds	08-120 1250	X 50,000.00	Recorded 50,000.00	50,000.00
Private Library Contribution	08-121 118		33,000.00	33,000.00
Bergen County Snow Plowing	08-122 121	X 16,400.00	Recorded 7,280.00	16,470.00
General Capital Fund Balance <i>One</i>	08-123 119	X 77,861.00	Recorded 51,000.00	51,000.00
Due from Assessment Trust Fund <i>One</i>	08-124 120	X 10,000.00	Recorded 12,000.00	12,000.00
Assessment Trust Fund Balance <i>One</i>	08-125 119	X 4,740.00	Recorded.	
Alpine Country Club RCA Reimbursemenet <i>126.0</i>	08-126 126	X 225,000.00	Recorded	
Due from General Capital Fund <i>One</i>	08-127 120	X 51,000.00	Recorded	
Fire Official LEA Rebate <i>129 1270</i>	08-129	X 2,009.00	Recorded	
Employee Insurance Reimbursement <i>One 130 1280</i>	08-130	X 20,000.00	Recorded	
Reimbursement- Trash Collection <i>One 131 1290</i>	08-131	X 12,000.00	Recorded.	

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2009
		2010	2009	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	471,783.00	171,176.00	165,243.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2009
		2010	2009	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	900,000.00	1,327,095.00	1,327,095.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	08-001	178,370.00	210,500.00	178,681.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	405,840.00	530,163.00	530,163.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	87,000.00	74,000.00	87,268.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	-	-	-
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 & Private Revenues	10-001	11,217.00	32,421.00	32,421.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	471,783.00	171,176.00	165,243.00
Total Miscellaneous Revenues	13-099	1,154,210.00	1,018,260.00	993,776.00
4. Receipts from Delinquent Taxes	15-499	316,000.00	285,683.00	288,328.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	2,370,210.00	2,631,038.00	2,609,199.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	5,512,505.00	5,210,784.00	5,677,178.00
b) Addition to Local District School Tax	07-191			XXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	5,512,505.00	5,210,784.00	5,677,178.00
7. Total General Revenues	13-299	7,882,715.00	7,841,822.00	8,286,377.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	53,092.00	X 54,246.00		46,706.00	45,608.00	1,098.00
Mayor and Council							
Salaries and Wages	20-110-1	11,000.00	X 11,000.00		9,500.00	9,500.00	-
Other Expenses	20-110-2	8,000.00	X 8,000.00		10,000.00	9,816.00	184.00
Municipal Clerk							
Salaries and Wages	20-120-1	56,224.00	X 55,569.00		56,225.00	56,224.00	1.00
Other Expenses	20-120-2	43,782.00	X 55,650.00		55,650.00	53,771.00	1,879.00
Elections/Other Expenses	20-120-2	5,000.00	✓ 5,000.00		6,331.00	4,621.00	1,710.00
Financial Administration							
Salaries and Wages	20-130-1	34,158.00	/ 22,271.00		22,271.00	22,271.00	-
Other Expenses	20-130-2	28,595.00	/ 30,100.00		32,100.00	31,245.00	855.00
Audit Services							
Other Expenses	20-135-2	33,500.00	/ 33,500.00		33,500.00	33,500.00	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Revenue Administration							
Salaries and Wages	20-145-1	102,679.00 ✓	109,430.00		111,283.00	111,282.00	1.00
Other Expenses	20-145-2	12,445.00 ✓	13,100.00		11,000.00	10,308.00	692.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	18,149.00 ✓	18,018.00		18,150.00	18,149.00	1.00
Other Expenses	20-150-2	5,605.00 ✓	5,900.00		5,900.00	3,445.00	2,455.00
Legal Services							
Other Expenses	20-155-2	90,000.00 ✓	97,500.00		117,500.00	108,889.00	8,611.00
Engineering Services							
Other Expenses	20-165-2	80,000.00 ✓	93,040.00		111,040.00	107,544.00	3,496.00
Historical Sites Office							
Other Expenses	20-175-2	3,244.00 ✓	5,000.00		5,000.00	4,930.00	70.00
LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180-2	1,000.00 ✓	1,000.00		1,000.00	417.00	583.00
Other Expenses	21-180-2	18,500.00 ✓	8,500.00		10,350.00	10,350.00	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION (Continued)							
Zoning Board of Adjustment							
Salaries and Wages	21-185-2	/ 1,000.00	X 1,000.00		600.00	583.00	17.00
Other Expenses	21-185-2	/ 4,275.00	X 4,275.00		3,275.00	3,076.00	199.00
INSURANCE							
General Liability	23-210-2	/ 80,900.00	X 76,176.00		76,176.00	76,176.00	
Workers Compensation	23-215-2	/ 114,727.00	X 101,834.00		95,214.00	95,214.00	-
Employee Group Health	23-220-2	/ 406,108.00	X 436,980.00		440,724.00	440,724.00	-
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	/ 1,906,575.00	X 1,744,394.00		1,822,394.00	1,816,240.00	6,154.00
Other Expenses	25-240-2	/ 146,780.00	X 218,680.00		203,680.00	199,311.00	4,369.00
Office of Emergency Management							
Other Expenses	25-252-2	/ 3,000.00	X 6,000.00		6,000.00	5,484.00	516.00
Contribution to First Aid Organization	25-260-2	/ 22,000.00	X 24,000.00		24,000.00	24,000.00	-

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)							
Fire Department							
Other Expenses	25-265-2	✓ 47,000.00	X 52,000.00		53,800.00	53,668.00	132.00
Fire Hydrant Services	25-265-2	✓ 87,238.00	X 77,238.00		86,493.00	79,950.00	6,543.00
Municipal Prosecutor							
Salaries and Wages	25-275-1	✓ 6,752.00	X 6,720.00		6,752.00	6,752.00	-
PUBLIC WORKS FUNCTIONS							
Streets and Roads Maintenance							
Salaries and Wages	26-290-1	✓ 678,297.00	X 704,277.00		639,277.00	626,068.00	13,209.00
Other Expenses	26-290-2	✓ 41,018.00	X 46,019.00		41,019.00	36,878.00	4,141.00
Shade Tree Commission							
Other Expenses	26-300-2	✓ 37,000.00	X 40,000.00		45,000.00	43,781.00	1,219.00
Solid Waste Collection							
Salaries and Wages	26-305-1	✓ 2,500.00	X 2,500.00		2,500.00	2,308.00	192.00
Sanitation - Contractual	26-305-2	✓ 450,264.00	X 456,272.00		456,272.00	456,060.00	212.00
Public Buildings and Grounds							
Other Expenses	26-310-2	✓ 82,825.00	X 77,825.00		62,125.00	61,641.00	484.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Vehicle Maintenance							
Salaries and Wages	26-315-1	✓ 32,000.00	X 31,997.00		31,997.00	31,851.00	146.00
Other Expenses	26-315-2	✓ 70,750.00	X 61,250.00		76,250.00	74,626.00	1,624.00
Fire Prevention							
Salaries and Wages	25-265-1	✓ 6,354.00	X 6,354.00		6,364.00	6,361.00	3.00
Other Expenses	25-265-2	✓ 2,009.00	X 2,500.00		500.00	344.00	156.00
HEALTH AND HUMAN SERVICES FUNCTIONS							
Board of Health							
Salaries and Wages	27-330-1	✓ 1,600.00	X 1,600.00		1,800.00	1,771.00	29.00
Other Expenses	27-330-2	✓ 1,245.00	X 1,445.00		946.00	903.00	43.00
Contractual - Township of Washington	27-330-2	✓ 24,931.00	X 25,440.00		25,440.00	25,440.00	-
Environmental Comm. (NJSA 40:56D-1 et seq.)							
Other Expenses	27-335-2	✓ 3,250.00	X 6,250.00		280.00	280.00	-
Contribution to Community Center for Mental Health	27-360-2	✓ 2,000.00	X 2,000.00		2,000.00	2,000.00	-
Occupational Safety & Health Act (P.L. 1983, C. 516)							
Other Expenses	27-330-2	✓ 24,931.00	X 27,000.00		27,000.00	24,587.00	2,413.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

B. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS							
Recreation Services and Programs							
Salaries and Wages	28-370-1	✓ 38,857.00	✓ 38,857.00		35,195.00	35,195.00	-
Other Expenses	28-370-2	✓ 23,900.00	✓ 23,900.00		23,900.00	23,837.00	63.00
Maintenance of Parks							
Other Expenses	28-375-2	✓ 15,000.00	✓ 20,000.00		12,330.00	12,330.00	-
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events							
Other Expenses	30-420-2	✓ 6,500.00	✓ 16,500.00		16,500.00	16,282.00	218.00
American Disabilities Act	30-421-2	✓ 50.00	✓ 50.00		50.00		50.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	✓ 16,037.00	✓ 11,400.00		25,770.00	25,371.00	399.00
Other Expenses	43-490-2	✓ 5,000.00	✓ 5,200.00		5,407.00	5,407.00	-
Contractual - Borough of Dumont	43-490-2	✓ 13,250.00	✓ 26,800.00		26,800.00	25,600.00	1,200.00
Public Defender (P.L. 1997, C. 256)							
Other Expenses	43-495-2	✓ 7,500.00	✓ 7,500.00		1,776.00	1,087.00	689.00

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2009	
		For 2010.	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
CODE ENFORCEMENT AND ADMINISTRATION							
Uniform Construction Code Enforcement Functions							
Salaries and Wages	22-195-1	89,157.00	X 88,498.00		86,498.00	85,878.00	620.00
Other Expenses	22-195-2	7,173.00	X 7,550.00		7,550.00	5,784.00	1,766.00
Other Code Enforcement Functions							
Plumbing Sub-Code Officials							
Salaries and Wages	22-200-1	12,643.00	X 12,765.00		12,827.00	12,826.00	1.00
Other Expenses	22-200-2	300.00	X 300.00		300.00		300.00
Fire Protection Sub-Code Official							
Salaries and Wages	22-200-1	6,570.00	X 6,562.00		6,562.00	6,562.00	-
Electrical Sub-Code Official							
Salaries and Wages	22-200-1	15,667.00	X 15,667.00		15,672.00	15,672.00	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES	31-XXX	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Electricity	31-430-2	✓ 50,000.00	X 53,500.00		53,500.00	44,318.00	9,182.00
Street Lighting	31-435-2	✓ 45,000.00	X 65,000.00		57,000.00	56,878.00	122.00
Telephone	31-440-2	✓ 39,000.00	X 40,500.00		45,500.00	44,719.00	781.00
Water	31-445-2	✓ 10,500.00	X 10,500.00		10,500.00	9,603.00	897.00
Gas (Natural or Propane)	31-446-2	✓ 22,500.00	X 37,500.00		37,500.00	18,156.00	19,344.00
Telecommunications Costs	31-450-2	✓ 6,000.00	X 9,500.00		4,500.00	3,269.00	1,231.00
Sewerage Processing and Disposal - Salaries & Wages	31-455-1	✓ 1,500.00	X 1,500.00		1,500.00	1,500.00	-
Other Expenses	31-455-2	✓ 3,000.00	X 3,000.00				-
Gasoline	31-460-2	✓ 55,700.00	X 65,700.00		46,700.00	39,506.00	6,194.00
Landfill Solid Waste Disposal		✓ 21,000.00	X				-
Total Operations (Item 8(A) within "CAPS")	34-199	5,404,106.00	5,437,099.00	-	5,434,221.00	5,327,727.00	106,494.00
B. Contingent	35-470	✓ 12,500.00	✓ 12,500.00	xxxxxx	12,500.00	5,639.00	6,861.00
Total Operations including Contingent - Within "CAPS"	34-201	5,416,606.00	5,449,599.00	-	5,446,721.00	5,333,366.00	113,355.00
Detail:							
Salaries & Wages	34-201-1	3,091,811.00	2,945,625.00	-	2,960,843.00	2,938,389.00	22,454.00
Other Expenses(Including Contingent)	34-201-2	2,324,795.00	2,503,974.00		2,485,878.00	2,394,977.00	90,901.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Social Security System (O.A.S.I)	36-472	✓ 130,000.00	X 122,500.00		124,878.00	124,399.00	479.00
Consolidated Police & Fireman's Pension Fund	36-474						
Police & Fireman's Retirement System of NJ	36-475	✓ 304,996.00	X 294,682.00		294,682.00	294,682.00	
Public Employees Retirement System	36-471	✓ 81,475.00	X 78,720.00		78,720.00	78,720.00	
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	516,471.00	495,902.00	-	498,280.00	497,801.00	479.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	5,933,077.00	5,945,501.00	-	5,945,001.00	5,831,167.00	113,834.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS							
Aid to Library (NJSA 40:54-35)	29-390-2	✓ 396,019.00	X 344,364.00		344,364.00	344,364.00	-
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal							
Bergen County Utilities Authority	31-455-2	✓ 355,610.00	X 314,948.00		314,948.00	314,939.00	9.00
Borough of Cresskill	31-455-2	✓ 17,545.00	X 15,000.00		15,500.00	15,477.00	23.00
PUBLIC SAFETY							
Length of Service Awards Program (LOSAP)	25-265-2	✓ 61,200.00	X 42,500.00		42,500.00		42,500.00

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Municipal Alliance Program							
County Share	41-702-2	✓ 10,000.00	✓ 10,000.00		10,000.00	6,368.00	3,632.00
Local Share	41-702-2	✓ 2,500.00	✓ 2,500.00		2,500.00	2,500.00	-
Matching Funds for Grants	41-899-2	✓ 2,500.00	✓ 2,500.00		2,500.00		2,500.00
Clean Communities Grant	41-701-2		✓ 6,337.00		6,337.00	6,337.00	-
Over the Limit	41-703-2		✓ 8,300.00		8,300.00	6,200.00	2,100.00
Police Body Armor Fund	41-708-2	✓ 866.00	✓ 1,369.00		1,369.00		1,369.00
Green Communities Grant	41-709-2		✓ 1,400.00		1,400.00		1,400.00
Recycling Tonnage Grant	41-706-2		✓ 2,232.00		2,232.00		2,232.00
Stormwater Management	41-710-2		✓ 1,705.00		1,705.00	1,015.00	690.00
Alcohol Education and Rehabilitation	41-704-2	✓ 351.00	✓ 375.00		375.00		375.00
Reserve for Clean Communities	41-705-2		703.00		703.00	299.00	404.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	✓ 395,000.00	X 380,000.00		380,000.00	380,000.00	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925		X				xxxxx
Interest on Bonds	45-930	✓ 83,688.00	X 95,563.00		95,563.00	95,562.00	xxxxx
Interest on Notes	45-935	✓ 51,944.00	X 25,110.00		25,110.00	25,110.00	xxxxx
Green Trust Loan Program:	xxxxx	xxxxx	X xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Loan Repayments for Principal and Interest	45-940	✓ 4,103.00	X 4,103.00		4,103.00	4,103.00	xxxxx
Bergen County Improvement Authority			X				xxxxx
Loan Repayments for Principal and Interest	45-942		73,881.00		73,881.00	73,881.00	xxxxx
							xxxxx
Capital Lease Obligations Approved Prior to 7/1/2007							xxxxx
Principal	45-941						xxxxx
Interest	45-941						xxxxx
Capital Lease Obligations Approved After 7/1/2007							xxxxx
Principal	45-941						xxxxx
Interest	45-941						xxxxx
							xxxxx
Total Municipal Debt Service Excluded from "CAPS"	45-999	534,735.00	578,657.00	-	578,657.00	578,656.00	xxxxx

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Emergency Authorizations	46-870			XXXXX			XXXXX
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875			XXXXX			XXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	-	-	XXXXX	-	-	XXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			XXXXX			XXXXX
(N) Transferred to B.O.E. for Use of Local Schools (N) (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXX			XXXXX
				XXXXX			XXXXX
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXX			XXXXX
				XXXXX			XXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,482,638.00	1,341,890.00	-	1,342,390.00	1,279,026.00	63,363.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
(1) Type 1 District School Debt Service	XXXXX						XXXXX
Payment of Bond Principal	48-920						XXXXX
Payment of Bond Anticipation Notes	48-925						XXXXX
Interest on Bonds	48-930						XXXXX
Interest on Notes	48-935						XXXXX
							XXXXX
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Emergency Authorizations - Schools	29-406						XXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J)) - Excluded from	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	1,482,638.00	1,341,890.00	-	1,342,390.00	1,279,026.00	63,363.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	7,415,715.00	7,287,391.00	-	7,287,391.00	7,110,193.00	177,197.00
(M) Reserve for Uncollected Taxes	50-899	467,000.00	554,431.00		554,431.00	554,431.00	XXXXX
9. Total General Appropriations	34-499	7,882,715.00	7,841,822.00	-	7,841,822.00	7,664,624.00	177,197.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2009	
		For 2010	For 2009	For 2009 By Emergency Appropriations	Total For 2009 As Modified By All Transfers	Paid or Charged	Reserved
H-1) Total General Appropriations for Municipal	XXXXXX						
Purposes within "CAPS"	34-299	5,933,077.00	5,945,501.00	-	5,945,001.00	5,831,167.00	113,834.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	881,686.00	725,812.00	-	726,312.00	677,651.00	48,661.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	16,217.00	37,421.00	-	37,421.00	22,719.00	14,702.00
Total Operations - Excluded from "CAPS"	34-305	897,903.00	763,233.00	-	763,733.00	700,370.00	63,363.00
(C) Capital Improvements	44-999	50,000.00	-	-	-	-	-
(D) Municipal Debt Service	45-999	534,735.00	578,657.00	-	578,657.00	578,666.00	xxxxx
(E) Deferred Charges Excluded from "CAPS"	46-999	-	-	xxxxx	-	-	-
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit-with Prior Consent of LFB	46-885	-	-	xxxxx	-	-	xxxxx
(K) Local District School Purposes	29-410	-	-	-	-	-	-
(N) Transferred to Board of Education	29-405	-	-	xxxxx	-	-	xxxxx
(M) Reserve for Uncollected Taxes	50-899	467,000.00	554,431.00	xxxxx	554,431.00	554,431.00	xxxxx
Total General Appropriations	34-499	7,882,715.00	7,841,822.00	-	7,841,822.00	7,664,624.00	177,197.00

**BOROUGH OF DEMAREST
2010 MUNICIPAL BUDGET**

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

DEDICATED ASSESSMENT BUDGET

N/A

UTILITY

	FCOA	Anticipated				Realized in Cash in 2009
		2010		2009		
14. DEDICATED REVENUES FROM						
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2009 Paid or Charged
		2010		2009		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2010 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act Board of Recreation Commission ; Uniform Fire Safety Act Prevention; Developer's Escrow Deposits; Peace Sites; Open Space, Recreation, Farmland and Historic Preservation Trust; Donations - 911 Memorial Fund; Outside Employment of Off-Duty Municipal Police; Demarest Day Donations; Affordable Housing Trust are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2009

ASSETS			
Cash and Investments	1110100	1,943,030	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	10,000	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	316,561	00
Tax Title Liens Receivable	1110400		
Property Acquired By Tax Title Lien Liquidation	1110500	0	00
Other Receivables	1110600	134,209	00
Deferred Charges Required to be in 2010 Budget	1110700		00
Deferred Charges Required to be in budgets Subsequent to 2010	1110800	0	00
Total Assets	1110900	2,403,800	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	789,069	00
Reserve for Receivables	2110200	450,770	00
Surplus	2110300	1,163,961	00
Total Liabilities, Reserves and Surplus		2,403,800	00

School Tax Levy Unpaid	2220100	None	
Less: School Tax Deferred	2220200	None	
*Balance Included in Above "Cash Liabilities"	2220300	None	

		YEAR 2009		YEAR 2008	
Surplus Balance, January 1st	2310100	1,657,727	00	2,041,455	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2009 98.68%, 2008 98.84%)	2310200	25,985,102	00	24,747,394	00
Delinquent Taxes	2310300	288,328	00	233,006	00
Other Revenues and Additions to Income	2310400	1,461,866	00	1,429,708	00
Total Funds	2310500	29,393,023	00	28,451,563	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	7,287,390	00	6,929,533	00
School Taxes (Including Local and Regional)	2310700	17,916,156	00	17,045,280	00
County Taxes (Including Added Tax Amounts)	2310800	2,825,400	00	2,668,204	00
Special District Taxes	2310900	120,799	00	119,220	00
Other Expenditures and Deductions From Income	2311000	79,317	00	31,599	00
Total Expenditures and Tax Requirements	2311100	28,229,062	00	26,793,836	00
Less: Expenditures to be Raised by Future Taxes	2311200		00		00
Total Adjusted Expenditures and Tax Requirements	2311300	28,229,062	00	26,793,836	00
Surplus Balance, December 31st	2311400	1,163,961	00	1,657,727	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2010 Budget

Surplus Balance December 31, 2009	2311500	1,163,961	00
Current Surplus Anticipated in 2010 Budget	2311600	900,000	00
Surplus Balance Remaining	2311700	263,961	00

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

2010
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

___ years. (Exceeding minimum time period)

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

This is a presentation of the Capital Improvement Budget/Program that is required to be included in the 2010 Official Budget of the Borough of Demarest in accordance with the Local Financial Board regulations NJAC 5:30-4.

The selection of those items included was based on need and/or desirability of improvements and the continuous ongoing program to keep existing facilities maintenance and existing equipment on a realistic replacement schedule.

The Improvement Budget/Program has been given much thought and analysis to provide balance between and desirability with due consideration to financial constraints.

<u>Year</u>	<u>Total Improvements</u>
2010	\$ 2,125,000.00
2011	-
2012	-
	<u>\$ 2,125,000.00</u>

SECTION 2 - UPON ADOPTION FOR YEAR 2010

RESOLUTION

Be It Resolved by the Governing Body of the Borough of Demarest, 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) \$5,512,505 (Item 2 below) for municipal purposes, and
- (b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$121,900 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE							
(Insert last name)		Ayes		Nays		Abstained	
	((((
	((((
	(((Absent	(
	((((

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	\$ 900,000
Miscellaneous Revenues Anticipated	13-099	\$ 1,154,210
Receipts from Delinquent Taxes	15-499	\$ 316,000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 5,512,505
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	
Total Revenues	13-299	\$ 7,882,715

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 5,416,606
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 516,471
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 897,903
(c) Capital Improvements	44-999	\$ 50,000
(d) Municipal Debt Service	45-999	\$ 534,735
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 467,000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 7,882,715

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 8th day of July, 2010. 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 2010 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 8th day of July, 2010, _____, Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2009	APPROPRIATIONS	FCOA	Appropriated		Expended 2009			
		2010	2009				For 2010	For 2009	Paid or Charged	Reserved		
Amount To Be Raised By Taxation	54-190	121,900	119,700	120,799	Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-385-1						
Interest Income	54-113			514	Other Expenses	54-385-2						
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1						
					Other Expenses	54-375-2						
Public & Private Revenues:					Historic Preservation: Salaries & Wages	54-176-1	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Other Expenses	54-176-2						
Total Trust Fund Revenues:	54-299	121,900	119,700	121,313	Acquisition of Lands for Recre- ation and Conservation	54-915-2						
Summary of Program					Acquisition of Farmland	54-916-2						
Year Referendum Passed/Implemented:				2001	Down Payments on Improvements	54-902-2						
Rate Assessed:				\$.010	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$ 692,141	Payment of Bond Principal	54-920-2					XXXXXX	XX
Total Expended to date				\$ 242,557	Payment of Bond Anticipation Notes and Capital Notes	54-925-2					XXXXXX	XX
Total Acreage Preserved to date					Interest on Bonds	54-930-2					XXXXXX	XX
					Interest on Notes	54-935-2					XXXXXX	XX
Recreation land preserved in 2009:				-0-	Reserve for Future Use	54-950-2	121,900		119,700		119,700	
Farmland preserved in 2009:				-0-	Total Trust Fund Appropriations:	54-499	121,900		119,700		119,700	

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

Contracting Unit: Borough of Demarest

Year Ending: December 31, 2009

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

1.

NOT APPLICABLE

2.

3.

4.

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

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

Date

Clerk of the Governing Body

SECTION 2 - UPON ADOPTION FOR YEAR 2010

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(Insert last name)

Ayes (

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Certified by me this 8th day of July, 2010, _____, Clerk

**2010 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2010 BUDGET)**

*Adopted copy
Working*

MUNICIPALITY: Borough of DEMAREST COUNTY: BERGEN

<u>James Carroll</u>	<u>12/31/2010</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Susan Crosman</u>	<u>4/1/2007</u>
Acting Municipal Clerk	Date of Orig. Appt. 545
<u>Maureen Neville</u>	<u>1222</u>
Tax Collector	Cert No.
<u>Maureen Neville</u>	<u>N0329</u>
Chief Financial Officer	Cert No.
<u>Gary J. Vinci</u>	<u>CR00411</u>
Registered Municipal Accountant	Lic No.
<u>Gregg Paster</u>	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Thomas Connolly</u>	<u>12/31/2012</u>
<u>William E. Connelly, Jr.</u>	<u>12/31/2010</u>
<u>Steven Conti</u>	<u>12/31/2011</u>
<u>Marianne Bolduc</u>	<u>12/31/2011</u>
<u>Melinda Iannuzzi</u>	<u>12/31/2010</u>
<u>Stephen Verp</u>	<u>12/31/2010</u>

Official Mailing Address of Municipality

Borough of Demarest
118 Serpentine Road
Demarest, NJ 07627
 Fax #: (201) 768-2581

Please attach this to your 2010 Budget and Mail to:

Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton, NJ 08625

Division Use Only

Municode: _____
 Public Hearing Date: _____