

**2011 MUNICIPAL DATA SHEET  
(MUST ACCOMPANY 2011 BUDGET)**

MUNICIPALITY: Borough of DEMAREST COUNTY: BERGEN

<u>Raymond J. Cywinski</u> Mayor's Name	<u>12/31/2014</u> Term Expires
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Municipal Officials	
<u>Susan Crosman</u> Municipal Clerk	<u>4/27/2010</u> Date of Orig. Appt. C-1581
<u>Maureen Neville</u> Tax Collector	<u>1222</u> Cert No.
<u>Maureen Neville</u> Chief Financial Officer	<u>N0329</u> Cert No.
<u>Gary J. Vinci</u> Registered Municipal Accountant	<u>CR00411</u> Lic No.
<u>Gregg Paster</u> Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Steven Conti</u>	<u>12/31/2011</u>
<u>Marianne Bolduc</u>	<u>12/31/2011</u>
<u>Thomas Connolly</u>	<u>12/31/2012</u>
<u>Stephen Verp</u>	<u>12/31/2012</u>
<u>Mary Montagne</u>	<u>12/31/2013</u>
<u>Joseph Gray</u>	<u>12/31/2013</u>

**Official Mailing Address of Municipality**

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

**Please attach this to your 2011 Budget and Mail to:**

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

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

**2011  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Demarest, County of Bergen for the Fiscal Year 2011

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 4th of April, 2011 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

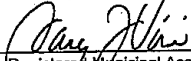
Certified by me, this 4th day of April, 2011

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

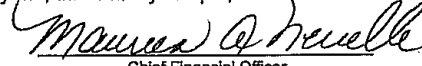
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations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

Certified by me, this 4th day of April, 2011

Certified by me, this 4th day of April, 2011

  
Registered Municipal Accountant  
Lerch, Vinci & Higgins, LLP  
Address

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

  
Chief Financial Officer

DO NOT USE THESE SPACES

*(Do not advertise this Certification form)*

**CERTIFICATION OF ADOPTED BUDGET**

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

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

Dated: \_\_\_\_\_, 2011                      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: \_\_\_\_\_, 2011                      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 2011

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2011;

Be it Further Resolved, that said Budget be published in The Record in the issue of April 14, 2011

The Governing Body of the Borough of Demarest does hereby approve the following as the Budget for the year 2011:

RECORDED VOTE (Insert last name)	Ayes	{ Conti	{	Abstained	{
		{ Bolduc	{		{
		{ Connolly	{		{
		{ Verp	{		{
		{ Montagne	{		{
		{ Gray		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 4, 2011.

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on May 16, 2011 at 7:30 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2011 may be presented by taxpayers or other interested persons.

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

		YEAR 2011
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXX XX
<b>1. Appropriations within "CAPS"</b>		
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>		XXXXXXXXXX XX 5,909,284 00
<b>2. Appropriations excluded from "CAPS"</b>		
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>		XXXXXXXXXX XX 1,534,393 00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>		
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		1,534,393 00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.26 Percent of Tax Collections</b>		486,200 00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>		
Building Aid Allowance 2010 - \$ _____		
for Schools-State Aid 2009 - \$ _____		7,929,877 00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,029,801 00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		XXXXXXXXXX XX 5,444,654 00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>		
<b>(c) Minimum Library Tax</b>		455,422 00

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2010 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	7,882,715	00						
Budget Appropriations Added by N.J.S. 40A:4-87	14,501	00						
Emergency Appropriations								
<b>Total Appropriations</b>	<b>7,897,216</b>	<b>00</b>						
<b>Expenditures</b>								
Paid or Charged (Including Reserve for Uncollected Taxes)	7,616,690	00						
Reserved	280,525	00						
Unexpended Balances Cancelled	1	00						
Total Expenditures and Unexpended Balances Cancelled	7,897,216	00						
Overexpenditures*	-							

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 2010 Reserved."

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

**I. General**

To the Residents of the Borough of Demarest:

The 2011 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". It is anticipated that the total 2011 municipal tax rate will increase 1.7 tax points. The table below is a comparison of the proposed 2011 and actual 2010 municipal tax rates and the estimated municipal tax increase on an average home (\$710,000).

	Estimated for 2011	Actual 2010	Estimated Tax Rate Increase	Estimated Tax Dollar Increase - Average Home
Municipal Operations	\$ 0.441	\$ 0.419	\$ 0.022	\$ 159
Free Public Library	0.037	0.032	0.005	36
Open Space	-	0.010	(0.010)	(71)
	<u>\$ 0.478</u>	<u>\$ 0.461</u>	<u>\$ 0.017</u>	<u>\$ 124</u>

**II. Appropriations "CAP"**

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.

Chapter 68, Public Laws of 1976 (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 2011, the COLA adjustment is two percent (2%).

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2010 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 2010 Total General Appropriations.

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

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

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.

**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**

<u>II. Appropriation "CAP" (Continued)</u>		<u>III. TAX LEVY CAP</u>	
<p>The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:</p>		<p>Chapter 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 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2011 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2010 Budget</u>	\$7,882,715	2010 Amount to be Raised by Taxation	\$ 5,512,505
Cap Base Adjustment- Pension	<u>\$42,312</u>	CAP Base Adjustment - Library Appropriation	<u>(396,019)</u>
	\$7,925,027		
<u>Modifications:</u>		2% CAP	5,116,486
Less:			<u>102,330</u>
Reserve for Uncollected Taxes	\$467,000	Adjusted Tax Levy Prior to Exclusions/Adjustments	5,218,816
Municipal Debt Service	534,735		
Other Operations Excluded from "CAP"	881,686	Exclusions/Adjustments:	
Capital Improvement Fund	50,000	Change in Debt Service	\$ 67,434
Public-Private Offset	<u>16,217</u>	Allowable Pension Increases	93,803
		Cancelled Exclusions	(1)
Total Modifications	<u>1,949,638</u>	Value of New Construction	<u>65,227</u>
Amount Which "CAP" is Applied	5,975,389		<u>226,463</u>
2% Cap.	119,508	Maximum Allowable Amount to be Raised by Taxation for 2011	5,445,279
Additional "CAP" (to 3.5%)	89,631	Proposed 2011 Amount to be Raised by Taxation - Municipal Purposes	<u>5,444,654</u>
Assessed Value of New Construction and Improvements	65,227		
CAP Bank	<u>368,230</u>	Amount Below Allowable Tax Levy "CAP"	\$ 625
Total Allowable General Appropriations for Mun. Purposes Within "CAP"	6,617,985		
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>5,909,284</u>		
Available Appropriation "CAP" Bank	\$ <u>708,701</u>		

Sheet 3c

**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**

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**IV. Municipal Library Tax Levy Law**

Pursuant to State Law (P.L. 2011, c.38) the minimum required appropriation for the Demarest Free Public Library will be a separate line item on your property tax bill. The municipal tax levy was reduced by the same amount as the new library tax levy. This change does not result in a property tax increase and is to help you better understand the costs of library services reflected in your property tax bill.

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion. On May 16, 2011 at 7:30 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 2011 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Susan Crosman, 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:**

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 "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding).

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**ANALYSIS OF COMPENSATED ABSENCE LIABILITY**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Employees are not permitted to accrue unused sick/vacation					
days for future use or compensation					
<b>Totals</b>	days	\$			
<b>Total Funds Reserved as of end of 2010:</b>		\$			
<b>Total Funds Appropriated in 2011:</b>		\$			

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
1. Surplus Anticipated	08-101	550,000.00	900,000.00	900,000.00
2. Surplus Anticipated with Prior Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	550,000.00	900,000.00	900,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	2,800.00	2,800.00	2,800.00
Other	08-104			
Fees and Permits:	08-105	13,000.00	14,470.00	13,623.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	32,000.00	27,600.00	36,572.00
Other	08-109			
Interest and Costs on Taxes	08-112	70,000.00	79,000.00	73,576.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	100.00	4,000.00	170.00
Anticipated Utility Operating Surplus	08-114			
Recreation Fees	08-105	49,000.00	50,500.00	49,135.00

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>166,900.00</b>	<b>178,370.00</b>	<b>175,876.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized
		2011	2010	In Cash in 2010
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
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	405,840.00	405,840.00
Supplemental Energy Receipts Tax	09-203			
Homeland Security	09-205			
Municipal Property Tax Assistance	09-206			
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>405,840.00</b>	<b>405,840.00</b>	<b>405,840.00</b>



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
<b>3. Miscellaneous Revenues - Section D: Special Items of General Revenue</b>				
<b>Anticipated With Prior Written Consent of the Director of Local Government</b>				
<b>Services - Interlocal Municipal Service Agreements Offset With Appropriations</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	11-001	-	-	-



CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
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	10,342.00	8,419.00	8,419.00
Municipal Alliance on Alcoholism and Drug Abuse	10-702	10,000.00	10,000.00	10,000.00
Municipal Recycling Assistance Grant	10-703	45.00		
Over the Limit/Under Arrest	10-704		4,400.00	4,400.00
Police Body Armor Grant	10-705	1,479.00	2,548.00	2,548.00
Alcohol Education and Rehabilitation	10-706	590.00	351.00	351.00
Recycling Tonnage Grant	10-707	6,213.00		
Stormwater Management	10-708	1,705.00		



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated prior written consent of Director of Local Government Services - Other Special Items:</b>	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Sewer User Fees	08-117	22,000.00	773.00	24,517.00
Assessment Trust Fund Surplus	08-118		2,000.00	2,000.00
Reserve for Payment of Bonds	08-120	50,000.00	50,000.00	50,000.00
Private Library Contribution	08-121			
Bergen County Snow Plowing	08-122	10,980.00	16,400.00	10,980.00
General Capital Fund Balance	08-123	25,147.00	77,861.00	77,861.00
Due from Assessment Trust Fund	08-124		10,000.00	10,000.00
Assessment Trust Fund Balance	08-125		4,740.00	4,740.00
Alpine Country Club RCA Reimbursement	08-126		225,000.00	150,000.00
Due from General Capital Fund	08-127		51,000.00	51,000.00
Fire Official LEA Rebate	08-129		2,009.00	3,627.00
Employee Insurance Reimbursement	08-130		20,000.00	23,393.00
Reimbursement- Trash Collection	08-131	11,100.00	12,000.00	12,000.00
Construction Resales	08-132	6,460.00		
Return of Excess Library Funds	08-133	285,000.00		

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	410,687.00	471,783.00	420,118.00

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
<b>SUMMARY OF REVENUES</b>				
	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	550,000.00	900,000.00	900,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	<b>08-102</b>	-	-	-
<b>3. Miscellaneous Revenues:</b>	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Section A: Local Revenues	<b>08-001</b>	166,900.00	178,370.00	175,876.00
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	405,840.00	405,840.00	405,840.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	98,000.00	87,000.00	107,390.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	<b>11-001</b>	-	-	-
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	-	-	-
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	<b>10-001</b>	30,374.00	25,718.00	25,718.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	410,687.00	471,783.00	420,118.00
Total Miscellaneous Revenues	<b>13-099</b>	1,111,801.00	1,168,711.00	1,134,942.00
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	368,000.00	316,000.00	316,561.00
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	2,029,801.00	2,384,711.00	2,351,503.00
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	5,444,654.00	5,512,505.00	5,774,498.00
b) Addition to Local District School Tax	<b>07-191</b>			xxxxxx
c) Minimum Library Tax	<b>07-192</b>	455,422.00		
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	5,900,076.00	5,512,505.00	5,774,498.00
<b>7. Total General Revenues</b>	<b>13-299</b>	7,929,877.00	7,897,216.00	8,126,001.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	40,091.00	53,092.00		44,626.00	44,626.00	-
Mayor and Council							
Salaries and Wages	20-110-1		11,000.00		9,472.00	9,472.00	-
Other Expenses	20-110-2	3,000.00	8,000.00		8,000.00	7,937.00	63.00
Municipal Clerk							
Salaries and Wages	20-120-1	55,764.00	56,224.00		57,064.00	57,064.00	-
Other Expenses	20-120-2	35,140.00	43,782.00		43,782.00	40,771.00	3,011.00
Elections/Other Expenses	20-120-2	5,000.00	5,000.00		4,513.00	4,512.00	1.00
Financial Administration							
Salaries and Wages	20-130-1	33,850.00	34,158.00		34,158.00	34,158.00	-
Other Expenses	20-130-2	23,200.00	28,595.00		29,595.00	28,091.00	1,504.00
Audit Services							
Other Expenses	20-135-2	32,500.00	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 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (Continued)							
Revenue Administration							
Salaries and Wages	20-145-1	99,579.00	102,679.00		102,679.00	102,675.00	4.00
Other Expenses	20-145-2	11,445.00	12,445.00		6,445.00	6,178.00	267.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	18,149.00	18,149.00		18,317.00	18,317.00	-
Other Expenses	20-150-2	1,150.00	5,605.00		5,605.00	2,818.00	2,787.00
Legal Services							
Other Expenses	20-155-2	92,000.00	90,000.00		100,000.00	90,658.00	9,342.00
Engineering Services							
Other Expenses	20-165-2	48,040.00	80,000.00		49,655.00	37,066.00	12,589.00
Historical Sites Office							
Other Expenses	20-175-2	3,200.00	3,244.00		3,256.00	3,256.00	-
LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180-2	1,000.00	1,000.00		500.00	500.00	-
Other Expenses	21-180-2	8,350.00	18,500.00		8,500.00	4,285.00	4,215.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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	1,000.00		667.00	667.00	-
Other Expenses	21-185-2	3,975.00	4,275.00		4,275.00	2,700.00	1,575.00
INSURANCE							
General Liability	23-210-2	101,400.00	80,900.00		80,900.00	80,349.00	551.00
Workers Compensation	23-215-2	107,549.00	114,727.00		114,727.00	100,929.00	13,798.00
Employee Group Health	23-220-2	376,969.00	369,046.00		405,046.00	404,346.00	700.00
Health Benefit Waiver	23-221-2	41,127.00	37,062.00		37,062.00	37,062.00	
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	1,963,757.00	1,906,575.00		1,936,575.00	1,934,800.00	1,775.00
Other Expenses	25-240-2	125,031.00	146,780.00		146,780.00	146,692.00	88.00
Office of Emergency Management							
Other Expenses	25-252-2	3,000.00	3,000.00		3,000.00	2,960.00	40.00
Contribution to First Aid Organization	25-260-2	22,000.00	22,000.00		22,000.00	22,000.00	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)							
Fire Department							
Other Expenses	25-265-2	34,500.00	47,000.00		47,000.00	46,278.00	722.00
Fire Hydrant Services	25-265-2	94,696.00	87,238.00		105,238.00	99,078.00	6,160.00
Municipal Prosecutor							
Salaries and Wages	25-275-1	6,752.00	6,752.00		6,752.00	6,752.00	-
PUBLIC WORKS FUNCTIONS							
Streets and Roads Maintenance							
Salaries and Wages	26-290-1	633,014.00	678,297.00		656,764.00	656,572.00	192.00
Other Expenses	26-290-2	38,300.00	41,018.00		25,918.00	23,808.00	2,110.00
Shade Tree Commission							
Other Expenses	26-300-2	28,000.00	37,000.00		58,090.00	58,089.00	1.00
Solid Waste Collection							
Salaries and Wages	26-305-1	2,500.00	2,500.00		2,500.00	2,500.00	-
Sanitation - Contractual	26-305-2	432,900.00	450,264.00		445,264.00	414,360.00	30,904.00
Public Buildings and Grounds							
Other Expenses	26-310-2	54,125.00	82,825.00		82,825.00	82,221.00	604.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Vehicle Maintenance							
Salaries and Wages	26-315-1	32,000.00	32,000.00		32,000.00	31,539.00	461.00
Other Expenses	26-315-2	78,000.00	70,750.00		88,107.00	88,106.00	1.00
Fire Prevention							
Salaries and Wages	25-265-1	6,354.00	6,354.00		6,354.00	6,354.00	-
Other Expenses	25-265-2	500.00	2,009.00		2,009.00	1,014.00	995.00
HEALTH AND HUMAN SERVICES FUNCTIONS							
Board of Health							
Salaries and Wages	27-330-1	1,700.00	1,600.00		1,670.00	1,670.00	-
Other Expenses	27-330-2	1,550.00	1,245.00		1,301.00	1,301.00	-
Contractual	27-330-2	24,000.00	24,931.00		24,931.00	24,931.00	-
Environmental Comm. (NJSA 40:56D-1 et seq.)							
Other Expenses	27-335-2	3,400.00	3,250.00		365.00	365.00	-
Contribution to Community Center for Mental Health	27-360-2		2,000.00				-
Occupational Safety & Health Act (P.L. 1983, C. 516)							
Other Expenses	27-330-2	26,100.00	24,931.00		24,931.00	23,670.00	1,261.00

## BOROUGH OF DEMAREST

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
<b>PARK AND RECREATION FUNCTIONS</b>							
Recreation Services and Programs							
Salaries and Wages	28-370-1	38,857.00	38,857.00		34,190.00	34,190.00	-
Other Expenses	28-370-2	16,900.00	23,900.00		20,900.00	20,432.00	468.00
Maintenance of Parks							
Other Expenses	28-375-2	6,000.00	15,000.00		4,000.00	3,998.00	2.00
<b>OTHER COMMON OPERATING FUNCTIONS</b>							
Celebration of Public Events							
Other Expenses	30-420-2	5,000.00	6,500.00		2,500.00	2,190.00	310.00
American Disabilities Act	30-421-2	50.00	50.00		50.00		50.00
<b>MUNICIPAL COURT</b>							
Salaries and Wages	43-490-1	29,287.00	16,037.00		16,037.00	14,183.00	1,854.00
Other Expenses	43-490-2	5,000.00	5,000.00		4,000.00	3,838.00	162.00
Contractual - Borough of Dumont	43-490-2		13,250.00		13,250.00	13,250.00	-
Public Defender (P.L. 1997, C. 256)							
Other Expenses	43-495-2	6,500.00	7,500.00		2,500.00	2,365.00	135.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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	68,556.00	89,157.00		88,273.00	88,273.00	-
Other Expenses	22-195-2	1,600.00	7,173.00		7,173.00	5,970.00	1,203.00
Other Code Enforcement Functions							
Plumbing Sub-Code Officials							
Salaries and Wages	22-200-1	12,943.00	12,643.00		12,643.00	12,456.00	187.00
Other Expenses	22-200-2		300.00		300.00	260.00	40.00
Fire Protection Sub-Code Official							
Salaries and Wages	22-200-1	6,570.00	6,570.00		6,469.00	6,469.00	-
Electrical Sub-Code Official							
Salaries and Wages	22-200-1	15,667.00	15,667.00		14,159.00	14,159.00	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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	45,500.00	50,000.00		50,000.00	48,430.00	1,570.00
Street Lighting	31-435-2	58,000.00	45,000.00		58,340.00	55,409.00	2,931.00
Telephone	31-440-2	38,000.00	39,000.00		39,000.00	38,608.00	392.00
Water	31-445-2	7,000.00	10,500.00		10,500.00	6,649.00	3,851.00
Gas (Natural or Propane)	31-446-2	22,500.00	22,500.00		22,500.00	15,837.00	6,663.00
Telecommunications Costs	31-450-2	6,000.00	6,000.00		6,000.00	3,988.00	2,012.00
Sewerage Processing and Disposal - Salaries & Wages	31-455-1	1,500.00	1,500.00		1,500.00	1,500.00	-
Other Expenses	31-455-2	1,000.00	3,000.00				-
Gasoline	31-460-2	65,800.00	55,700.00		55,700.00	55,485.00	215.00
Landfill Solid Waste Disposal			21,000.00				-
<b>Total Operations (Item 8(A) within "CAPS")</b>	<b>34-199</b>	<b>5,213,887.00</b>	<b>5,404,106.00</b>	<b>-</b>	<b>5,392,702.00</b>	<b>5,274,936.00</b>	<b>117,766.00</b>
B. Contingent	35-470	12,500.00	12,500.00	xxxxxx	12,500.00	12,500.00	-
<b>Total Operations including Contingent - Within "CAPS"</b>	<b>34-201</b>	<b>5,226,387.00</b>	<b>5,416,606.00</b>	<b>-</b>	<b>5,405,202.00</b>	<b>5,287,436.00</b>	<b>117,766.00</b>
Detail:							
Salaries & Wages	34-201-1	3,068,890.00	3,091,811.00	-	3,083,369.00	3,078,896.00	4,473.00
Other Expenses(Including Contingent)	34-201-2	2,157,497.00	2,324,795.00		2,321,833.00	2,208,540.00	113,293.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870			xxxxxx			xxxxxx
Overexpenditure of Appropriation Reserves	46-880	5,956.00		xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
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				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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	148,355.00	130,000.00		141,303.00	141,303.00	
Consolidated Police & Fireman's Pension Fund	36-474						
Police & Fireman's Retirement System of NJ	36-475	407,071.00	304,996.00		304,996.00	304,996.00	
Public Employees Retirement System	36-471	121,515.00	81,475.00		81,475.00	81,475.00	
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	682,897.00	516,471.00	-	527,774.00	527,774.00	-
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	5,909,284.00	5,933,077.00	-	5,932,976.00	5,815,210.00	117,766.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION FUNCTIONS							
Maintenance of Free Public Library	29-390-2	455,422.00	396,019.00		396,019.00	316,337.00	79,682.00
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal							
Bergen County Utilities Authority	31-455-2	398,498.00	355,610.00		355,610.00	355,609.00	1.00
Borough of Cresskill	31-455-2	17,545.00	17,545.00		17,545.00	17,545.00	-
PUBLIC SAFETY							
Length of Service Awards Program (LOSAP)	25-265-2	65,000.00	61,200.00		61,200.00	1,500.00	59,700.00





BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Clean Communities Grant	41-701-2	10,342.00	8,419.00		8,419.00	1,892.00	6,527.00
Municipal Alliance Program							
County Share	41-702-2	10,000.00	10,000.00		10,000.00	7,889.00	2,111.00
Local Share	41-702-2	2,500.00	2,500.00		2,500.00	2,506.00	(6.00)
Municipal Recycling Assistance Grant	41-703-2	45.00					
Over the Limit	41-704-2		4,400.00		4,400.00	3,250.00	1,150.00
Police Body Armor Fund	41-705-2	1,479.00	2,548.00		2,549.00		2,549.00
Alcohol Education and Rehabilitation	41-706-2	590.00	351.00		351.00		351.00
Recycling Tonnage Grant	41-707-2	6,213.00					
Stormwater Management	41-708-2	1,705.00					
Matching Funds for Grants	41-899-2	2,500.00	2,500.00		2,500.00		2,500.00







BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	405,000.00	395,000.00		395,000.00	395,000.00	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	45-925						xxxxx
Interest on Bonds	45-930	70,850.00	83,688.00		83,688.00	83,687.00	xxxxx
Interest on Notes	45-935	69,500.00	51,944.00		51,944.00	51,944.00	xxxxx
<b>Green Trust Loan Program:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Loan Repayments for Principal and Interest	45-940	4,204.00	4,103.00		4,203.00	4,203.00	xxxxx
Bergen County Improvement Authority							xxxxx
Loan Repayments for Principal and Interest	45-942						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
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	<b>45-999</b>	<b>549,554.00</b>	<b>534,735.00</b>	<b>-</b>	<b>534,835.00</b>	<b>534,834.00</b>	<b>xxxxx</b>

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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) (N) Transferred to B.O.E. for Use of Local Schools (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	1,534,393.00	1,497,139.00	-	1,497,240.00	1,334,480.00	162,760.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 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
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	xxxxx
(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	1,534,393.00	1,497,139.00	-	1,497,240.00	1,334,480.00	162,760.00
(L) Subtotal General Appropriations (Items (H-1) and (C)	34-400	7,443,677.00	7,430,216.00	-	7,430,216.00	7,149,690.00	280,526.00
(M) Reserve for Uncollected Taxes	50-899	486,200.00	467,000.00		467,000.00	467,000.00	xxxxx
9. Total General Appropriations	34-499	7,929,877.00	7,897,216.00	-	7,897,216.00	7,616,690.00	280,526.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations		FCOA	Appropriated				Expended 2010	
			For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
H-1)	Total General Appropriations for Municipal	XXXXXX						
	Purposes within "CAPS"	34-299	5,909,284.00	5,933,077.00	-	5,932,976.00	5,815,210.00	117,766.00
(A)	Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Other Operations	34-300	939,465.00	881,686.00	-	881,686.00	734,109.00	147,577.00
	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	35,374.00	30,718.00	-	30,719.00	15,537.00	15,182.00
	Total Operations - Excluded from "CAPS"	34-305	974,839.00	912,404.00	-	912,405.00	749,646.00	162,759.00
(C)	Capital Improvements	44-999	10,000.00	50,000.00	-	50,000.00	50,000.00	-
(D)	Municipal Debt Service	45-999	549,554.00	534,735.00	-	534,835.00	534,834.00	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	486,200.00	467,000.00	xxxxx	467,000.00	467,000.00	xxxxx
	Total General Appropriations	34-499	7,929,877.00	7,897,216.00	-	7,897,216.00	7,616,690.00	280,525.00

**BOROUGH OF DEMAREST  
2011 MUNICIPAL BUDGET**

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

**DEDICATED ASSESSMENT BUDGET**

N/A

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2010
		2011		2010		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2010 Paid or Charged
		2011		2010		
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 2011 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

### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2010

ASSETS			
Cash and Investments	1110100	1,586,044	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	11,480	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	368,649	00
Tax Title Liens Receivable	1110400		
Property Acquired By Tax Title Lien Liquidation	1110500	67,444	00
Other Receivables	1110600		00
Deferred Charges Required to be in 2011 Budget	1110700	5,956	00
Deferred Charges Required to be in budgets Subsequent to 2011	1110800	0	00
Total Assets	1110900	2,039,573	00

### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	880,407	00
Reserve for Receivables	2110200	436,093	00
Surplus	2110300	723,073	00
Total Liabilities, Reserves and Surplus		2,039,573	00

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

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2010		YEAR 2009	
Surplus Balance, January 1st	2310100	1,167,331	00	1,657,727	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected:2010 98.40%, 2009 98.68%)	2310200	26,895,466	00	25,985,102	00
Delinquent Taxes	2310300	316,561	00	288,328	00
Other Revenues and Additions to Income	2310400	1,421,279	00	1,465,236	00
Total Funds	2310500	29,800,637	00	29,396,393	00
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	7,430,215	00	7,287,390	00
School Taxes (Including Local and Regional)	2310700	18,549,361	00	17,916,156	00
County Taxes (Including Added Tax Amounts)	2310800	2,915,571	00	2,825,400	00
Special District Taxes	2310900	123,036	00	120,799	00
Other Expenditures and Deductions From Income	2311000	59,381	00	79,317	00
Total Expenditures and Tax Requirements	2311100	29,077,564	00	28,229,062	00
Less: Expenditures to be Raised by Future Taxes	2311200		00		00
Total Adjusted Expenditures and Tax Requirements	2311300	29,077,564	00	28,229,062	00
Surplus Balance, December 31st	2311400	723,073	00	1,167,331	00

\*Nearest even percentage may be used

### Proposed Use of Current Fund Surplus in 2011 Budget

Surplus Balance December 31, 2010	2311500	723,073	00
Current Surplus Anticipated in 2011 Budget	2311600	550,000	00
Surplus Balance Remaining	2311700	173,073	00

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

**2011**  
**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 2011 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>
2011	\$ 471,000.00
2012	-
2013	-
	<u>\$ 471,000.00</u>



**SECTION 2 - UPON ADOPTION FOR YEAR 2011**

**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) \$5,444,654 (Item 2 below) for municipal purposes, and
- (b) \$ \_\_\_\_\_ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ \_\_\_\_\_ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \_\_\_\_\_ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$455,422 (Sheet 38) Minimum Library Levy

**RECORDED VOTE**  
(Insert last name)

Ayes

*(Connolly)*  
*(Baldac)*  
*(Conzi)*  
*(Gray)*  
*Montagne*  
*Verp*

Nays

Abstained

Absent

**SUMMARY OF REVENUES**

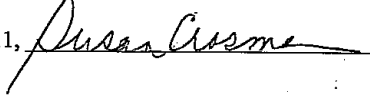
**1. General Revenues**

Surplus Anticipated	08-100	\$	550,000
Miscellaneous Revenues Anticipated	13-099	\$	1,111,801
Receipts from Delinquent Taxes	15-499	\$	368,000
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$	5,444,654
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>			
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			
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191		
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	07-192	\$	455,422
<b>Total Revenues</b>	13-299	\$	7,929,877

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 5,226,387
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 682,897
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 974,839
(c) Capital Improvements	44-999	\$ 10,000
(d) Municipal Debt Service	45-999	\$ 549,554
(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	\$ 486,200
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 7,929,877

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 16th day of May, 2011. 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 2011 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 16th day of May, 2011, , Clerk





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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2010	APPROPRIATIONS	FCOA	Appropriated				Expended 2010			
		2011	2010				For 2011	For 2010	Paid or Charged	Reserved				
Amount To Be Raised By Taxation	54-190		121,900	123,036	<b>Development of Lands for Recreation and Conservation:</b>		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-385-1								
Interest Income	54-113				Other Expenses	54-385-2								
					<b>Maintenance of Lands for Recreation and Conservation:</b>		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1								
					Other Expenses	54-375-2								
Public & Private Revenues:					<b>Historic Preservation:</b>		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-176-1								
					Other Expenses	54-176-2								
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>	-	121,900	123,036	<b>Acquisition of Lands for Re- creation and Conservation</b>	54-915-2								
<b>Summary of Program</b>					<b>Acquisition of Farmland</b>	54-916-2								
Year Referendum Passed/Implemented:				2001	<b>Down Payments on Improvements</b>	54-902-2								
Rate Assessed:				\$ .010	<b>Debt Service:</b>		XXXXXX	XX	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 2010:				-0-	<b>Reserve for Future Use</b>	54-950-2	-		121,900		121,900			
Farmland preserved in 2010:				-0-	<b>Total Trust Fund Appropriations:</b>	54-499	-		<b>121,900</b>		<b>121,900</b>		-	

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

Contracting Unit: Borough of Demarest

Year Ending: December 31, 2010

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. Construction of new DPW building - cost overruns resulting from poor soil conditions.

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