

2009 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2009 BUDGET)

MUNICIPALITY: Borough of CLOSTER COUNTY: BERGEN

<u>Sophie Heymann</u>	<u>12/31/2010</u>
Mayor's Name	Term Expires

Municipal Officials		Jan. 1, 1989
<u>Loretta Castano</u>	{	Date of Orig. Appt.
Municipal Clerk		226
<u>Maria Passafaro</u>	{	Cert No.
Tax Collector		T-8183
<u>Joseph Luppino</u>	{	Cert No.
Chief Financial Officer		N0418
<u>Gary J. Vinci</u>	{	Cert No.
Registered Municipal Accountant		CR00411
<u>Edward T. Rogan</u>	{	Lic No.
Municipal Attorney		

Governing Body Members	
Name	Term Expires
<u>Thomas Hennessey</u>	12/31/2009
<u>Cynthia Tutoli</u>	12/31/2009
<u>Victoria Amitai</u>	12/31/2010
<u>John Glidden</u>	12/31/2010
<u>John Kashwick</u>	12/31/2011
<u>Dr. David H. Barad</u>	12/31/2011

Official Mailing Address of Municipality

Borough Hall
295 Closter Dock Road
Closter, New Jersey 07624
Fax #: (201) 784-9721

Please attach this to your 2009 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: _____

**2009
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Closter, County of Bergen for the Fiscal Year 2009

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 6th day of April, 2009 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
295 Closter Dock Road

Address
Closter, NJ 07624

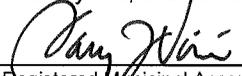
Address
(201) 784-0600

Phone Number

Certified by me, this 6th day of April, 2009

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 6th day of April, 2009



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 6th day of April, 2009

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: _____, 2009 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: _____, 2009 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 CLOSTER, COUNTY OF BERGEN

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Closter, County of Bergen, for the Fiscal Year 2009

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2009;

Be it Further Resolved, that said Budget be published in the Press Journal in the issue of April 16, 2009

The Governing Body of the Borough of Closter does hereby approve the following as the Budget for the year 2009:

RECORDED VOTE (Insert last name)	Ayes	{ Glidden { Hennessey { Kashwick { Barad Tutoli	{ { {	Abstained { {	{ { { Absent { Amitai {
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Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Closter, County of Bergen, on April 6, 2009

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on May 13, 2009 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2009 may be presented by taxpayers or other interested persons.

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

		YEAR 2009
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX XX
1. Appropriations within "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		9,561,494 00
2. Appropriations excluded from "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		3,385,640 00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		3,385,640 00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98 Percent of Tax Collections		811,436 00
4. Total General Appropriations (Item 9, Sheet 29)		
	Building Aid Allowance 2009 - \$ _____ for Schools-State Aid 2008 - \$ _____	13,758,570 00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,061,629 00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		9,696,941 00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2008 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	13,642,839	00						
Budget Appropriations Added by N.J.S. 40A:4-87	68,711	00						
Emergency Appropriations	54,000							
Total Appropriations	13,765,550	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	12,857,850	00						
Reserved	914,322	00						
Unexpended Balances Cancelled	21	00						
Total Expenditures and Unexpended Balances Cancelled	13,772,193	00						
Overexpenditures*	6,643							

**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 2008 Reserved."

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

1. General				II. Appropriations "CAP"												
To the Residents of the Borough of Closter:				This year the Mayor and Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and 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. The COLA for 2009 is 3.5%. The governing body intends on adopting a COLA ordinance in order to increase the "CAP" to 3.5%.												
The 2009 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.				Chapter 68, Public Laws of 1976 (see 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.												
<u>Comparison of Tax Rates</u>				The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2008 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Emergency Authorizations and State or Federal Aid. Multiply this figure by .025, this gives you the basic "CAP" or the increase in appropriations over the 2008 Total General Appropriations.												
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 2009 Municipal tax rate will increase by approximately 9 tax points from 2009. The table below is a comparison of the projected 2009 municipal tax rate and the 2008 municipal tax rate.				In addition to the increase allowed above, other increases are allowed												
<table border="0"> <thead> <tr> <th></th> <th align="center" colspan="3"><u>Tax Dollars</u></th> </tr> <tr> <th></th> <th align="center"><u>2008</u></th> <th align="center">Estimated for <u>2009</u></th> <th align="center"><u>Increase</u></th> </tr> </thead> <tbody> <tr> <td>Municipal</td> <td align="right">\$ 9,183,136</td> <td align="right">\$ 9,696,941</td> <td align="right">\$ 513,805</td> </tr> </tbody> </table>		<u>Tax Dollars</u>				<u>2008</u>	Estimated for <u>2009</u>	<u>Increase</u>	Municipal	\$ 9,183,136	\$ 9,696,941	\$ 513,805				o increases funded by the added valuation from new construction and improvements
	<u>Tax Dollars</u>															
	<u>2008</u>	Estimated for <u>2009</u>	<u>Increase</u>													
Municipal	\$ 9,183,136	\$ 9,696,941	\$ 513,805													
<table border="0"> <thead> <tr> <th></th> <th align="center" colspan="3"><u>Tax Rate</u></th> </tr> <tr> <th></th> <th align="center"><u>2008</u></th> <th align="center">Estimated for <u>2009</u></th> <th align="center"><u>Increase</u></th> </tr> </thead> <tbody> <tr> <td>Municipal</td> <td align="right">\$ 0.387</td> <td align="right">\$ 0.469</td> <td align="right">\$ 0.082</td> </tr> </tbody> </table>		<u>Tax Rate</u>				<u>2008</u>	Estimated for <u>2009</u>	<u>Increase</u>	Municipal	\$ 0.387	\$ 0.469	\$ 0.082				o amounts approved by referendum.
	<u>Tax Rate</u>															
	<u>2008</u>	Estimated for <u>2009</u>	<u>Increase</u>													
Municipal	\$ 0.387	\$ 0.469	\$ 0.082													
<table border="0"> <thead> <tr> <th></th> <th align="center">Tax on 2008 Average Home Assessed at \$780,000</th> <th align="center">Tax on 2009 Average Home Assessed at \$665,000</th> <th align="center"><u>Increase</u></th> </tr> </thead> <tbody> <tr> <td></td> <td align="right">\$ 3,016</td> <td align="right">\$ 3,117</td> <td align="right">\$ 101</td> </tr> </tbody> </table>		Tax on 2008 Average Home Assessed at \$780,000	Tax on 2009 Average Home Assessed at \$665,000	<u>Increase</u>		\$ 3,016	\$ 3,117	\$ 101				o amounts available from prior year "CAP" banks				
	Tax on 2008 Average Home Assessed at \$780,000	Tax on 2009 Average Home Assessed at \$665,000	<u>Increase</u>													
	\$ 3,016	\$ 3,117	\$ 101													

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**

II. Appropriation "CAP" (Continued)		III. TAX LEVY CAP	
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:		Chapter 62 of the Laws of 2008 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 2009 tax levy CAP is as follows:	
Total Appropriations for the 2008 Budget	\$13,642,839	2008 Amount to be Raised by Taxation	\$ 9,183,136
Cap Base Adjustment		2008 Capital Improvement Fund	(25,000)
Interboro Police Radio	(27,643)	Prior Year Recycling Tax	<u>(8,900)</u>
Public Employees Retirement System	217,202		9,149,236
Police and Firemen's Retirement System	497,709	4% CAP Increase	365,969
	<u>\$14,330,107</u>	Prior Year Extraordinary Aid Award	<u>250,000</u>
<u>Modifications:</u>		Adjusted Tax Levy Prior to Exclusions	9,765,205
Less:		Exclusions	
Reserve for Uncollected Taxes	\$ 788,135	Decrease in State Formula Aid	\$ 59,564
Municipal Debt Service	1,093,105	Change in Debt Service, Net of Offsetting Revenues	64,697
Other Operations Excluded from "CAP"	2,747,824	Allowable Pension Increases	47,169
Capital Improvements	25,000	Prior Year Extraordinary Aid Award	(250,000)
Deferred Charges	<u>50,000</u>	Capital Improvement Fund	115,000
Total Modifications	<u>4,704,064</u>	Additions:	
Amount Which "CAP" is Applied	9,626,043	Value of New Construction	<u>82,988</u>
2.5% "CAP"	240,651		<u>119,418</u>
Additional CAP (Increase to 3.5%)	96,260	Maximum Allowable Amount to be Raised by Taxation for 2009	<u>9,884,623</u>
New Construction	82,988	2009 Amount to be Raised by Taxation	<u>\$ 9,696,941</u>
CAP Bank	464,533		
Total General Appropriations for Municipal Purposes Within "CAP"	10,510,475		
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>9,561,494</u>		
Available "CAP" Bank	<u>\$ 948,981</u>		

Sheet 3c

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

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 13, 2009 at 7:30 P.M., at the Borough Hall, Borough of Closter, a hearing on the 2009 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 2009 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the Finance Office at 295 Closter Dock Road, Closter, NJ 07624, (201) 784-0600.

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
Non Contractual Borough Employees	1,398	\$374,053		X	
Local 945 Teamsters - DPW	890	\$265,302	X		
Local 233 PBA - Police	2,021	\$937,303	X		
Totals	4,309	days \$1,576,658			
Total Funds Reserved as of end of 2008:		\$85,001			
Total Funds Appropriated in 2009:		\$0			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized
		2009	2008	In Cash in 2008
1. Surplus Anticipated	08-101	475,000.00	750,000.00	750,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	475,000.00	750,000.00	750,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	28,268.00	27,000.00	28,268.00
Other	08-104	18,257.00	17,900.00	18,257.00
Fees and Permits	08-105	141,590.00	124,000.00	141,590.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	91,445.00	97,000.00	91,445.00
Other	08-109			
Interest and Costs on Taxes	08-112	75,042.00	58,000.00	75,042.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	100,000.00	200,000.00	119,573.00
Anticipated Utility Operating Surplus	08-114			
Cable Franchise Fees	08-116	78,000.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2008
		2009	2008	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	532,602.00	523,900.00	474,175.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2008
		2009	2008	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204		250,000.00	250,000.00
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,773,186.00	1,832,750.00	1,832,750.00
Supplemental Energy Receipts Tax	09-203			
Watershed Moratorium Offset Aid	09-205	13,489.00	13,489.00	13,489.00
Homeland Security	09-206		50,000.00	50,000.00
Municipal Property Tax Assistance	09-207			
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,786,675.00	2,146,239.00	2,146,239.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized
		2009	2008	In Cash in 2008
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	185,034.00	256,000.00	185,034.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXX			
Uniform Construction Code Fees	08-160			
	XXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	185,034.00	256,000.00	185,034.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized
		2009	2008	In Cash in 2008
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
Recycling Tonnage Grant	10-701		12,376.00	12,376.00
Drunk Driving Enforcement Fund	10-702		4,590.00	4,590.00
Highway Safety Program	10-703		9,000.00	9,000.00
Alcohol Education and Rehabilitation Fund	10-704			
Municipal Alliance on Alcoholism and Drug Abuse	10-705		2,000.00	2,000.00
Municipal Recycling Assistance Program	10-706			
Clean Communities	10-707	13,312.00	20,564.00	20,564.00
Police Body Armor	10-708	2,142.00	2,459.00	2,459.00
Reserve for Municipal Recycling Assistance	10-710		108.00	108.00
E-911 Grant	10-711		56,038.00	56,038.00
Pandemic Influenza Preparedness Grant	10-712		6,347.00	6,347.00
Domestic Violence	10-713		300.00	300.00
Recreation Opportunity	10-714	10,000.00		
Reserve for Recreation Opportunity	10-715	9,984.00		
COPS in Shops	10-716	3,500.00		
GDL 2009 Enforcement	10-717	2,000.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized
		2009	2008	In Cash in 2008
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 Consent of Director of Local Government Services - Other Special Items	XXXXXX 08-004	XXXXXX 322,434.00	XXXXXX 88,715.00	XXXXXX 104,088.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized
		2009	2008	In Cash in 2008
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	475,000.00	750,000.00	750,000.00
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	532,602.00	523,900.00	474,175.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,786,675.00	2,146,239.00	2,146,239.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	185,034.00	256,000.00	185,034.00
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	343,946.00	361,778.00	334,135.00
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	40,938.00	113,782.00	113,782.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	322,434.00	88,715.00	104,088.00
Total Miscellaneous Revenues	13-099	3,211,629.00	3,490,414.00	3,357,453.00
4. Receipts from Delinquent Taxes	15-499	375,000.00	288,000.00	292,898.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,061,629.00	4,528,414.00	4,400,351.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,696,941.00	9,183,136.00	9,672,099.00
b) Addition to Local District School Tax	07-191			XXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,696,941.00	9,183,136.00	9,672,099.00
7. Total General Revenues	13-299	13,758,570.00	13,711,550.00	14,072,450.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Other Expenses	20-100-2	26,500.00	10,000.00		6,000.00	5,841.00	159.00
							-
Municipal Clerk							
Salaries and Wages	20-120-1	138,503.00	163,000.00		163,000.00	157,074.00	5,926.00
Other Expenses	20-120-2	16,500.00	18,000.00		12,665.00	10,193.00	2,472.00
Codification of Ordinances	20-120-2	7,000.00	6,000.00		6,000.00	1,265.00	4,735.00
Elections	20-120-2	7,000.00	7,521.00		12,856.00	12,759.00	97.00
Financial Administration							
Salaries and Wages	20-130-1	219,027.00	147,000.00		147,000.00	146,104.00	896.00
Other Expenses	20-130-2	59,750.00	61,000.00		61,000.00	60,425.00	575.00
Audit Services							
Other Expenses	20-135-2	42,000.00	33,000.00		48,000.00	22,720.00	25,280.00
Data Processing							
Salaries and Wages	20-140-1	8,605.00	8,300.00		8,300.00	8,274.00	26.00
Other Expenses	20-140-2	10,000.00	8,000.00		17,000.00	16,852.00	148.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Tax Assessment Administration							
Salaries and Wages	20-150-1	51,031.00	50,500.00		44,800.00	44,492.00	308.00
Other Expenses	20-150-2	3,825.00	3,800.00		3,800.00	3,148.00	652.00
Revenue Administration							
Salaries and Wages	20-145-1	122,891.00	120,000.00		120,000.00	119,958.00	42.00
Other Expenses	20-145-2	14,300.00	20,000.00		20,000.00	13,743.00	6,257.00
Legal Services							
Other Expenses	20-155-2	140,000.00	155,000.00		140,000.00	131,627.00	8,373.00
Engineering Services							
Other Expenses	20-165-2	33,000.00	40,000.00		40,000.00	29,172.00	10,828.00
Monitoring Wells	20-165-2	16,775.00	25,000.00		25,000.00	12,775.00	12,225.00
Economic Development							
Closter Improvement Committee	20-170-2	9,925.00	8,000.00		8,000.00	7,234.00	766.00
Historic Commission							
Other Expenses	20-175-2	6,750.00	4,500.00		4,500.00	2,317.00	2,183.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180-1	25,688.00	39,300.00		39,300.00	30,423.00	8,877.00
Other Expenses	21-180-2	8,000.00	9,000.00		9,000.00	7,243.00	1,757.00
Revaluation				39,000.00	39,000.00		39,000.00
Zoning Board of Adjustment							
Other Expenses	21-185-2	9,150.00	7,800.00		7,800.00	7,456.00	344.00
Master Plan				15,000.00	15,000.00	14,888.00	112.00
INSURANCE							
Unemployment Insurance	23-215-2	12,000.00	12,000.00		12,000.00	11,137.00	863.00
Other Insurance Premiums	23-230-2	13,013.00	22,000.00		12,000.00	8,239.00	3,761.00
General Liability	23-210-2	168,000.00	166,000.00		166,000.00	163,301.00	2,699.00
Workers Compensation	23-215-2	197,000.00	191,300.00		191,300.00	191,274.00	26.00
Employees Group Health	23-220-2	885,000.00	875,000.00		885,000.00	797,314.00	87,686.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	2,910,129.00	2,997,000.00		2,958,220.00	2,728,348.00	229,872.00
Other Expenses	25-240-2	68,300.00	75,000.00		86,465.00	74,765.00	11,700.00
Acq. of Police Vehicles	25-240-2	48,500.00	27,000.00		28,715.00	28,636.00	79.00
Office of Emergency Management							
Salaries and Wages	25-252-1	6,980.00	6,750.00		6,750.00	6,712.00	38.00
Other Expenses	25-252-2	9,000.00	12,000.00		12,000.00	8,878.00	3,122.00
First Aid Organization - Contribution	25-260-2	12,000.00	12,000.00		12,000.00	12,000.00	-
Fire Prevention Bureau/Uniform Fire Safety							
Salaries and Wages	25-265-1	32,312.00	32,000.00		32,000.00	26,122.00	5,878.00
Other Expenses	25-265-2	2,000.00	3,500.00		3,500.00	1,304.00	2,196.00
Fire Protection							
Other Expenses	25-265-2	60,575.00	68,000.00		68,000.00	56,852.00	11,148.00
Clothing Allowance	25-265-2	16,000.00	16,000.00		16,000.00	15,539.00	461.00
Fire Hydrant Service	25-265-2	140,000.00	125,000.00		125,000.00	124,195.00	805.00
Municipal Prosecutor							
Other Expenses	25-275-2	8,000.00	8,000.00		8,000.00	7,355.00	645.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	809,368.00	965,000.00		927,500.00	875,603.00	51,897.00
Other Expenses	26-290-2	72,000.00	69,000.00		69,000.00	67,700.00	1,300.00
Snow Removal							
Other Expenses	26-290-2	10,000.00	10,000.00		10,000.00	5,534.00	4,466.00
Shade Tree Committee							
Salaries and Wages	26-300-2	2,600.00					-
Other Expenses	26-300-2	50,000.00	35,000.00		35,000.00	35,000.00	-
Solid Waste Collection							
Salaries and Wages	26-305-1	315,051.00	293,000.00		306,000.00	297,821.00	8,179.00
Other Expenses	26-305-2	5,000.00	15,000.00		15,000.00	14,148.00	852.00
Recycling							
Salaries and Wages	26-305-1	48,063.00	47,000.00		47,000.00	46,879.00	121.00
Other Expenses	26-305-2	5,000.00					
Public Buildings and Grounds							
Other Expenses	26-310-2	58,050.00	45,500.00		57,000.00	56,409.00	591.00
Repair to Municipal Vehicles	26-315-2		80,000.00		70,000.00	69,331.00	669.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Vehicle Maintenance							
Salaries and Wages	26-315-1	91,259.00					
Other Expenses	26-315-2	128,900.00					
HEALTH AND HUMAN SERVICES FUNCTIONS							
Public Health Services							
Salaries and Wages	27-330-1	56,867.00	120,400.00		131,000.00	130,840.00	160.00
Other Expenses	27-330-2	61,970.00	18,000.00		18,500.00	18,345.00	155.00
Environmental Commission (NJS 40:56A-1 et seq.)							
Other Expenses	27-335-2	4,500.00	4,500.00		4,500.00	4,110.00	390.00
Animal Control							
Other Expenses	27-340-2	12,500.00	12,500.00		12,500.00	12,323.00	177.00
Administration of Public Assistance							
Other Expenses	27-345-2	200.00	200.00		200.00	130.00	70.00
Aid to Mental Health Center	27-360-2		2,500.00		2,500.00	2,500.00	-
PARK AND RECREATION FUNCTIONS							
Maintenance of Parks	28-375-2	8,500.00	11,000.00		11,000.00	4,403.00	6,597.00
Parks and Playgrounds	28-375-2	24,000.00	22,000.00		22,200.00	20,864.00	1,336.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS (Continued)							
Senior Citizens							
Other Expenses	28-370-2	4,000.00	4,000.00		4,000.00	2,920.00	1,080.00
							-
Board of Recreation Commissioners							
Salaries and Wages	28-370-1	60,126.00	42,000.00		55,800.00	55,410.00	390.00
Other Expenses	28-370-2	35,000.00	31,000.00		31,000.00	37,643.00	
EDUCATION FUNCTIONS							
Contribution to Belskie Museum	29-390-2	7,500.00	7,500.00		7,500.00	7,500.00	
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events, Anniversary or Holiday	30-420-2	3,000.00	7,000.00		7,000.00	3,081.00	3,919.00
Accumulated Leave Compensation	30-415-2		1,000.00		35,000.00	35,000.00	

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Solid Waste Recycling Landfill and Contingency Taxes	32-465-2	275,000.00	346,100.00		326,800.00	231,721.00	95,079.00
MUNICIPAL COURT							xxxxx
Salaries and Wages	43-490-1	87,601.00	85,000.00		85,000.00	84,398.00	602.00
Other Expenses	43-490-2	2,000.00	2,500.00		2,500.00	1,395.00	1,105.00
Public Defender (P.L. 1997, C.256)							
Other Expenses	43-495-2	1,800.00	1,800.00		1,800.00		1,800.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 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
Uniform Construction Code Enforcement Functions							
Salaries and Wages	22-195-1	152,206.00	164,000.00		168,000.00	165,121.00	2,879.00
Other Expenses	22-195-2	10,000.00	35,000.00		35,000.00	33,480.00	1,520.00
Other Code Enforcement Functions							
Plumbing Inspector							
Salaries and Wages	22-200-1	17,158.00	15,000.00		16,700.00	16,498.00	202.00
Electrical Inspector							
Salaries and Wages	22-200-1	11,797.00	10,200.00		11,500.00	11,343.00	157.00
Elevator Inspector							
Salaries and Wages	22-200-1	2,503.00	2,300.00		2,500.00	2,407.00	93.00
Fire Inspector							
Salaries and Wages	22-200-1	6,873.00	6,500.00		6,800.00	6,609.00	191.00
Zoning Officer							
Other Expenses	22-201-2	100.00	400.00		400.00	(150.00)	550.00
Code Enforcement							
Salaries and Wages	22-201-1	12,047.00	10,000.00		12,000.00	11,670.00	330.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
UTILITY EXPENSES AND BULK PURCHASES							
Electricity	31-430-2	96,000.00	92,000.00		92,000.00	91,139.00	861.00
Street Lighting	31-435-2	105,000.00	140,000.00		140,000.00	103,950.00	36,050.00
Telephone and Telegraph	31-440-2	95,000.00	105,000.00		105,000.00	103,043.00	1,957.00
Water	31-445-2	10,000.00	27,500.00		27,500.00	8,557.00	18,943.00
Natural Gas	31-446-2	25,000.00	30,000.00		30,000.00	26,079.00	3,921.00
Sewer System	31-455-2	19,000.00	19,000.00		19,000.00	12,925.00	6,075.00
Gasoline	31-460-2	130,000.00	155,000.00		155,000.00	131,798.00	23,202.00
Total Operations (Item 8(A)) within "CAPS"	34-199	8,497,568.00	8,683,671.00	54,000.00	8,737,671.00	7,973,431.00	770,883.00
B. Contingent	35-470			xxxxxx			-
Total Operations including Contingent - Within "CAPS"	34-201	8,497,568.00	8,683,671.00	54,000.00	8,737,671.00	7,973,431.00	770,883.00
Detail:							
Salaries & Wages	34-201-1	5,188,685.00	5,324,250.00	-	5,289,170.00	4,972,106.00	317,064.00
Other Expenses(Including Contingent)	34-201-2	3,308,883.00	3,359,421.00	54,000.00	3,448,501.00	3,001,325.00	453,819.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 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	46-890-2			XXXXXX			XXXXXX
Overexpenditure of Appropriation	46-890-2	6,643.00		XXXXXX			XXXXXX
Overexpenditure of General Capital Ordinance	46-890-2	3,686.00		XXXXXX			XXXXXX
Deficit in Animal Control Fund	46-890-2		104.00	XXXXXX	104.00	104.00	XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
(2) STATUTORY EXPENDITURES	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Contribution to							
Social Security System (O.A.S.I.)	36-472-2	245,000.00	255,000.00		255,000.00	234,519.00	20,481.00
Police and Fireman's Retirement System of NJ	36-475-2	591,395.00	497,709.00		497,709.00	497,709.00	-
Contribution to Public Employees' Retirement System	36-471-2	217,202.00					-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,063,926.00	752,813.00	-	752,813.00	732,332.00	20,481.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	9,561,494.00	9,436,484.00	54,000.00	9,490,484.00	8,705,763.00	791,364.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES							
Bergen County Utilities Authority - Contractual	31-455-2	684,845.00	667,326.00		667,326.00	667,066.00	260.00
EDUCATION FUNCTIONS							
Maintenance of Free Public Library (Ch. 82, 541 P.L. 1985)	29-390-2	785,819.00	759,007.00		759,007.00	759,007.00	-
GENERAL GOVERNMENT FUNCTIONS							
Reserve for Tax Appeals	30-426-2	175,000.00	200,000.00		200,000.00	200,000.00	-
PUBLIC SAFETY FUNCTIONS							
Length of Service Awards Program (LOSAP)	25-265-2	35,000.00	35,000.00		35,000.00		35,000.00
LANDFILL / SOLID WASTE DISPOSAL COSTS							-
Recycling Tax Appropriation	32-465-2		8,900.00		8,900.00		8,900.00
STATUTORY EXPENDITURES							
Contribution to Public Employees' Retirement System	36-471-2		170,033.00		170,033.00	170,033.00	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	1,680,664.00	1,840,266.00	-	1,840,266.00	1,796,106.00	44,160.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
(A) Operations - Excluded from "CAPS"		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Highway Safety Patrol - State Share	41-703-2		9,000.00		9,000.00	7,822.00	1,178.00
Recycling Tonnage Grant - State Share	41-701-2		12,376.00		12,376.00	2,076.00	10,300.00
Reserve for Alcohol Education Grant-State Share	41-704-2						-
Municipal Alliance							
State Share	41-705-2		2,000.00		2,000.00	1,000.00	1,000.00
Local Share	41-705-2		3,000.00		3,000.00	(1,200.00)	4,200.00
Clean Communities Grant							
State Share	41-707-2	13,312.00	20,564.00		20,564.00		20,564.00
Drunk Driving Enforcement Fund - State Share	41-702-2		4,590.00		4,590.00		4,590.00
Police Body Armor - State Share	41-708-2	2,142.00	2,459.00		2,459.00	2,459.00	-
Pandemic Influenza Preparedness Grant-State Share	41-712-2		6,347.00		6,347.00	1,500.00	4,847.00
Reserve for Municipal Recycling Assistance-State Share	41-710-2		108.00		108.00		108.00
Domestic Violence	41-713-2		300.00		300.00		300.00
							-
COPS in Shops - State Share	41-716-2	3,500.00					-
GDL 2009 Enforcement - State Share	41-717-2	2,000.00					-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870	60,800.00	50,000.00	xxxxx	50,000.00	50,000.00	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	60,800.00	50,000.00	xxxxx	50,000.00	50,000.00	xxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxx			xxxxx
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	3,385,640.00	3,486,931.00	-	3,486,931.00	3,363,952.00	122,958.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
(1) Type 1 District School Debt Service	XXXXX						XXXXX
Payment of Bond Principal	48-920						XXXXX
Payment of Bond Anticipation Notes	48-925						XXXXX
Interest on Bonds	48-930						XXXXX
Interest on Notes	48-935						XXXXX
							XXXXX
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Emergency Authorizations - Schools	29-406						XXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes (items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	3,385,640.00	3,486,931.00	-	3,486,931.00	3,363,952.00	122,958.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	12,947,134.00	12,923,415.00	54,000.00	12,977,415.00	12,069,715.00	914,322.00
(M) Reserve for Uncollected Taxes	50-899	811,436.00	788,135.00		788,135.00	788,135.00	XXXXX
9. Total General Appropriations	34-499	13,758,570.00	13,711,550.00	54,000.00	13,765,550.00	12,857,850.00	914,322.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations		Appropriated				Expended 2008	
		For 2009	For 2008	For 2008 By Emergency Appropriations	Total For 2008 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	\$9,561,494.00	\$9,436,484.00	\$54,000.00	\$9,490,484.00	\$8,705,763.00	\$791,364.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	1,680,664.00	1,840,266.00	-	1,840,266.00	1,796,106.00	44,160.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	343,946.00	361,778.00	-	361,778.00	358,086.00	3,692.00
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	44,938.00	116,782.00	-	116,782.00	41,676.00	75,106.00
Total Operations - Excluded from Caps	34-305	2,069,548.00	2,318,826.00	-	2,318,826.00	2,195,868.00	122,958.00
(C) Capital Improvements	44-999	115,000.00	25,000.00	-	25,000.00	25,000.00	-
(D) Municipal Debt Service	45-999	1,140,292.00	1,093,105.00	-	1,093,105.00	1,093,084.00	xxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	60,800.00	50,000.00		50,000.00	50,000.00	
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit-with Prior Consent of LFB	46-885	-	-	-	-	-	-
(K) Local District School Purposes	29-410	-	-	-	-	-	-
(N) Transferred to Board of Education	29-405	-	-	-	-	-	-
(M) Reserve for Uncollected Taxes	50-899	811,436.00	788,135.00	-	788,135.00	788,135.00	-
Total General Appropriations	34-499	13,758,570.00	13,711,550.00	54,000.00	13,765,550.00	12,857,850.00	914,322.00

**BOROUGH OF CLOSTER
2009 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 2008
		2009		2008		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2008 Paid or Charged
		2009		2008		
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 2009 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 of 1974; Board of Recreation Commission; Uniform Fire Safety Act - Penalties; Devel. Escrow Deposits; Open Space Trust, Recreation, Farmland and Historic Preservation Trust, Snow Removal, Accumulated Absences; Recycling Program; Tree Planting Donations, Parking Offenses Adjudication Act, Revitalization of Downtown Closter - Donations, are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2008

ASSETS			
Cash and Investments	1110100	2,242,106	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	69,320	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	496,059	00
Tax Title Liens Receivable	1110400	41,526	00
Property Acquired By Tax Title Lien Liquidation	1110500	130,531	00
Other Receivables	1110600	229,762	00
Deferred Charges Required to be in 2009 Budget	1110700	67,443	00
Deferred Charges Required to be in Budgets Subsequent to 2009	1110800	43,200	00
Total Assets	1110900	3,319,947	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,755,144	00
Reserve for Receivables	2110200	897,878	00
Surplus	2110300	666,925	00
Total Liabilities, Reserves and Surplus		3,319,947	00

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

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

		YEAR 2008		YEAR 2007	
Surplus Balance, January 1st	2310100	981,839	00	1,647,104	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2008 98.65%, 2007 98.70%)	2310200	38,734,390	00	36,924,934	00
Delinquent Taxes	2310300	292,898	00	171,790	00
Other Revenues and Additions to Income	2310400	3,655,915	00	3,503,553	00
Total Funds	2310500	43,665,042	00	42,247,381	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	12,984,037	00	12,696,095	00
School Taxes (Including Local and Regional)	2310700	25,373,582	00	24,276,360	00
County Taxes (Including Added Tax Amounts)	2310800	4,237,869	00	4,053,388	00
Special District Taxes	2310900	238,975	00	238,267	00
Other Expenditures and Deductions From Income	2311000	224,297	00	1,432	00
Total Expenditures and Tax Requirements	2311100	43,058,760	00	41,265,542	00
Less: Expenditures to be Raised by Future Taxes	2311200	60,643	00		00
Total Adjusted Expenditures and Tax Requirements	2311300	42,998,117	00	41,265,542	00
Surplus Balance, December 31st	2311400	666,925	00	981,839	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2009 Budget

Surplus Balance December 31, 2008	2311500	666,925	00
Current Surplus Anticipated in 2009 Budget	2311600	475,000	00
Surplus Balance Remaining	2311700	191,925	00

2009
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)

5 years. (Exceeding minimum time period)

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following exhibit projects the proposed Capital needs for the Borough for the years 2009 through 2011. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>
2009	\$2,300,000
2010	0
2011	0
	<hr/>
	<u>\$2,300,000</u>

CAPITAL BUDGET (Current Year Action)
2009

Local Unit BOROUGH OF CLOSTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2009					6 TO BE FUNDED IN FUTURE YEARS
				5a 2009 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Road Improvement Program		2,300,000.00			115,000.00			2,185,000.00	
TOTALS - ALL PROJECTS		2,300,000.00			115,000.00			2,185,000.00	

3 YEAR CAPITAL PROGRAM 2009 - 2011
 Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF CLOSTER

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2009	5b 2010	5c 2011	5d 2012	5e 2013	5f 2014
Road Improvement Program		2,300,000.00		2,300,000.00	-				
TOTALS - ALL PROJECTS		2,300,000.00		2,300,000.00					

3 YEAR CAPITAL PROGRAM · 2009 - 2011
 Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF CLOSTER

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES				
		3a Current Year 2009	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Road Improvement Program	2,300,000.00			115,000.00			2,185,000.00				
TOTALS - ALL PROJECTS	2,300,000.00			115,000.00			2,185,000.00				

SECTION 2 - UPON ADOPTION FOR YEAR 2009

RESOLUTION

Be It Resolved by the Governing Body of the Borough of Closter, County of Bergen that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 9,696,941 (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) \$ 206,900 (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	\$	475,000
Miscellaneous Revenues Anticipated		13-099		3,211,629
Receipts from Delinquent Taxes		15-499		375,000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)			07-190	9,696,941
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	\$ 13,758,570

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 8,497,568
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,063,926
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,069,548
(c) Capital Improvements	44-999	\$ 115,000
(d) Municipal Debt Service	45-999	\$ 1,140,292
(e) Deferred Charges - Municipal	46-999	\$ 60,800
(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	\$ 811,436
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 13,758,570

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 10th day of June, 2009.
 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 2009 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 10th day of June, 2009, _____, Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated				Realized in Cash in 2008	APPROPRIATIONS	FCOA	Appropriated				Expended 2008					
		For 2009		For 2008					For 2009		For 2008		Paid or Charged		Reserved			
Amount To Be Raised By Taxation	54-190	206,900	00	237,463	00	238,795	00		Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
									Salaries & Wages	54-385-1								
Interest Income	54-113					00			Other Expenses	54-385-2								
									Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:									Salaries & Wages	54-375-1			5,800				5,800	
									Other Expenses	54-375-2			6,200				6,200	
									Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Trust Fund Revenues:	54-299	206,900	00	237,463	00	238,795	00		Salaries & Wages	54-176-1								
SUMMARY OF PROGRAM									Other Expenses	54-176-2			-		-			
Year Referendum Passed/Implemented						1999			Acquisition of Lands for Recreation and Conservation	54-915-2			-		-			
Rate Assessed						\$ 0.01			Acquisition of Farmland	54-916-2								
Total Tax Collected To Date						\$ 1,595,681			Down Payments on Improvements	54-902-2								
Total Expended To Date						\$ 1,077,734			Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Acreage Preserved to Date						None			Payment of Bond Principal	54-920-2							XXXXXX	XX
Recreation Land Preserved in 2008						None			Payment of Bond Anticipation Notes and Capital Notes	54-925-2							XXXXXX	XX
									Interest on Bonds	54-930-2							XXXXXX	XX
									Interest on Notes	54-935-2							XXXXXX	XX
									Reserve for Future Use	54-950-2	206,900	00	225,463	00			225,463	00
Farmland Preserved in 2008						None			Total Trust Fund Appropriations:	54-499	206,900	00	237,463	00	-		237,463	00

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

Contracting Unit: Borough of Closter

Year Ending: December 31, 2008

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

2

NOT APPLICABLE

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