

2016 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2016 BUDGET)

MUNICIPALITY: Borough of CLOSTER COUNTY: BERGEN

<u>John Glidden</u>	<u>12/31/2018</u>
Mayor's Name	Term Expires

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

Governing Body Members	
Name	Term Expires
<u>Victoria Amitai</u>	<u>12/31/2016</u>
<u>Brian Stabile</u>	<u>12/31/2016</u>
<u>Dr. David H. Barad</u>	<u>12/31/2017</u>
<u>Robert Di Dio</u>	<u>12/31/2017</u>
<u>Jannie Chung</u>	<u>12/31/2018</u>
<u>Alissa Latner</u>	<u>12/31/2018</u>

Official Mailing Address of Municipality

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

Please attach this to your 2016 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: _____

**2016
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Closter, County of Bergen for the Fiscal Year 2016

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 23rd day of March, 2016 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 23rd day of March, 2016

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 23rd day of March, 2016

Certified by me, this 23rd day of March, 2016


Registered Municipal Accountant
Gary J. Vinci
Name

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: _____, 2016 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: _____, 2016 By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Closter, County of Bergen, for the Fiscal Year 2016

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2016;

Be it Further Resolved, that said Budget be published in the The Record in the issue of March 29, 2016

The Governing Body of the Borough of Closter does hereby approve the following as the Budget for the year 2016:

RECORDED VOTE	Ayes	{ Amitai { Stabile { Barad { DiDio { Chung { Latner	Nayes	{ { { { { {	Abstained	{ { {
					Absent	{ {

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 March 23, 2016

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on April 27, 2016 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2016 may be presented by taxpayers or other interested persons.

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

		YEAR 2016	
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)}		10,534,044	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)}		4,091,788	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		4,091,788	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.11 Percent of Tax Collections		875,000	00
4. Total General Appropriations (Item 9, Sheet 29)			
		Building Aid Allowance 2015 - \$ _____ for Schools-State Aid 2014 - \$ _____	
		15,500,832	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,079,137	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)		10,716,943	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Tax		704,752	00

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2015 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	15,123,447	00						
Budget Appropriations Added by N.J.S. 40A:4-87	23,245	00						
Emergency Appropriations		00						
Total Appropriations	15,146,692	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	14,442,502	00						
Reserved	703,941	00						
Unexpended Balances Cancelled	249	00						
Total Expenditures and Unexpended Balances Cancelled	15,146,692	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 2015 Reserved."

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

I. General

To the Residents of the Borough of Closter:

The 2016 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 2016 Municipal tax rate will increase by 1.3 tax points. The table below is a comparison of the projected 2016 municipal tax rates and the actual 2015 municipal tax rates.

<u>Municipal</u>	<u>2015</u>	Estimated for <u>2016</u>	Increase (Decrease)
Tax Dollars			
Operations	\$ 10,410,974	\$ 10,716,943	\$ 305,969
Open Space	206,690	207,795	1,105
Library	<u>698,186</u>	<u>704,752</u>	<u>6,566</u>
	<u>\$ 11,315,850</u>	<u>\$ 11,629,490</u>	<u>\$ 313,640</u>
	<u>2015</u>	Estimated for <u>2016</u>	Increase
Tax Rate			
Operations	0.504	0.516	0.012
Open Space	0.010	0.010	0.000
Library	<u>0.033</u>	<u>0.034</u>	<u>0.001</u>
	<u>0.547</u>	<u>0.560</u>	<u>0.013</u>
	<u>2015</u>	Estimated for <u>2016</u>	Increase
Tax Increase			
Operations	\$ 3,402	\$ 3,481	\$ 79
Open Space	68	68	0
Library	<u>223</u>	<u>229</u>	<u>6</u>
	<u>\$ 3,692</u>	<u>\$ 3,778</u>	<u>\$ 86</u>

II. Appropriations "CAP"

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 0%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The governing body intends on adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

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.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2015 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. This figure is multiplied by the COLA increase which for 2016 is 0%. This gives you the basic "CAP" for 2016 or the increase in appropriations over the 2015 Total General Appropriations. To this amount, the differential between the COLA adjustment of 0% and the 3.5% may be added if the COLA ordinance is adopted.

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

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)

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:

Total Appropriations for the 2015 Original Budget	\$15,123,447
 <u>Modifications:</u>	
Less:	
Reserve for Uncollected Taxes	\$ 875,000
Municipal Debt Service	1,754,900
Other Operations Excluded from "CAP"	1,952,218
Capital Improvements	100,000
Deferred Charges	<u>119,019</u>
Total Modifications	<u>4,801,137</u>
Amount Which "CAP" is Applied	10,322,310
CAP Increase (0%)	-
Additional CAP Increase (up to 3.5%)	361,281
New Construction	<u>72,696</u>
Total General Appropriations for Municipal Purposes Within "CAP"	10,756,287
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>10,534,044</u>
Amount Below Appropriations Cap	<u>\$ 222,243</u>

Note: The Borough has \$616,787 in Appropriations CAP bank from calendar years 2014 and 2015.

III. TAX LEVY CAP

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 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 2016 tax levy CAP is as follows:

2015 Amount to be Raised by Taxation	\$ 10,410,974
Less: Prior Year Deferred Charges	<u>(119,019)</u>
	10,291,955
2% CAP Increase	<u>205,839</u>
Adjusted Tax Levy Prior to Exclusions	10,497,794
 Exclusions:	
Health Insurance	\$ 42,389
Debt Service	116,358
Pension Obligation	22,520
Deferred Charges	116,000
Value of New Construction	<u>72,696</u>
	<u>369,963</u>
Maximum Allowable Amount to be Raised by Taxation	10,867,757
Proposed 2016 Amount to be Raised by Taxation	<u>10,716,943</u>
Amount Below Tax Levy CAP	<u>\$ 150,814</u>

Note: The Borough has \$471,462 in a Tax levy Cap Bank from calendar year 2013 to 2015 budgets.

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**

IV. Employee Group Insurance

Pursuant to Chapter 78 of the Laws of 2011 local governments shall begin collecting a percentage of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Setforth below is information required to be disclosed pertaining to employee group insurance:

Total Anticipated Cost	\$ 1,655,500
Less Employee Contributions	<u>(440,000)</u>
 Employer Share Per Budget	 <u>\$ 1,215,500</u>

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 April 27, 2016 at 8:00 P.M., at the Borough Hall, Borough of Closter, a hearing on the 2016 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 2016 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

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).

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
1. Surplus Anticipated	08-101	1,180,000.00	1,180,000.00	1,180,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,180,000.00	1,180,000.00	1,180,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses	xxxxxxxx			
Alcoholic Beverages	08-103	23,000.00	23,000.00	27,788.00
Other	08-104	16,000.00	17,000.00	16,172.00
Fees and Permits	08-105	95,000.00	125,000.00	98,915.00
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	135,000.00	145,000.00	140,207.00
Other	08-109			
Interest and Costs on Taxes	08-112	65,000.00	60,000.00	78,284.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	10,000.00	10,000.00	10,299.00
Anticipated Utility Operating Surplus	08-114			
Cable Franchise Fees	08-116	105,000.00	100,000.00	112,905.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	449,000.00	480,000.00	484,570.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,491,991.00	1,491,991.00	1,491,991.00
Watershed Moratorium Offset Aid	09-205	13,489.00	13,489.00	13,489.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,505,480.00	1,505,480.00	1,505,480.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
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	460,000.00	300,000.00	464,693.00
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	460,000.00	300,000.00	464,693.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
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	XXXXXX	XXXXXX	XXXXXX
Clean Communities Grant	10-701	17,348.00		
Police Body Armor Replacement	10-702		4,033.00	4,033.00
Drive Sober	10-703		6,646.00	6,646.00
N.J. DOT Municipal Aid Grant	10-704			
Recycling Tonnage Grant	10-705		23,446.00	23,446.00
Drunk Driving Enforcement Fund	10-706		3,994.00	3,994.00
Alcohol Education and Rehabilitation	10-707	1,709.00	2,009.00	2,009.00
Bergen County Prosecutor's Office - SWAT Team	10-708	5,000.00	5,000.00	5,000.00
Community Forestry Grant	10-709		600.00	600.00
Bergen County Prosecutor's Office - Confiscated Funds	10-710		9,636.00	9,636.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Uniform Fire Safety Act	08-106	14,000.00	15,000.00	14,992.00
Cell Tower Rental	08-107	56,000.00	56,000.00	113,273.00
General Capital Surplus	08-108			
Rental Payments	08-109	11,000.00	11,000.00	11,000.00
Alpine Sewer Connection Fees	08-110	10,000.00	10,000.00	11,115.00
Reserve for Payment of Bonds	08-111		5,088.00	5,088.00
Police Outside Services - Administrative Fees	08-112	12,000.00	12,000.00	12,000.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
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 103,000.00	XXXXXX 109,088.00	XXXXXX 167,468.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,180,000.00	1,180,000.00	1,180,000.00
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	449,000.00	480,000.00	484,570.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,505,480.00	1,505,480.00	1,505,480.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	460,000.00	300,000.00	464,693.00
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	107,600.00	107,600.00	107,991.00
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	24,057.00	55,364.00	55,364.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	103,000.00	109,088.00	167,468.00
Total Miscellaneous Revenues	13-099	2,649,137.00	2,557,532.00	2,785,566.00
4. Receipts from Delinquent Taxes	15-499	250,000.00	300,000.00	336,567.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,079,137.00	4,037,532.00	4,302,133.00
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	10,716,943.00	10,410,974.00	11,043,284.00
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	704,752.00	698,186.00	698,186.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	11,421,695.00	11,109,160.00	11,741,470.00
7. Total General Revenues	13-299	15,500,832.00	15,146,692.00	16,043,603.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
General Administration							
Salaries and Wages	20-100-1	51,500.00	142,000.00		137,754.00	137,754.00	-
Other Expenses	20-100-2	106,150.00	17,650.00		12,299.00	11,181.00	1,118.00
Mayor and Council							
Other Expenses	20-110-2	5,000.00					
Municipal Clerk							
Salaries and Wages	20-120-1	175,500.00	175,500.00		170,500.00	167,800.00	2,700.00
Other Expenses	20-120-2	18,740.00	21,000.00		21,000.00	11,971.00	9,029.00
Elections	20-120-2	8,500.00	8,500.00		8,500.00	6,809.00	1,691.00
Financial Administration							
Salaries and Wages	20-130-1	100,000.00	106,000.00		80,815.00	80,815.00	-
Other Expenses	20-130-2	69,600.00	70,600.00		65,555.00	53,273.00	12,282.00
Audit Services							
Other Expenses	20-135-2	35,000.00	31,500.00		63,000.00	60,500.00	2,500.00
Information Technology							
Salaries and Wages	20-140-1	16,600.00	11,500.00		11,500.00	11,289.00	211.00
Other Expenses	20-140-2	5,000.00	5,000.00		5,000.00	4,318.00	682.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Tax Assessment Administration							
Salaries and Wages	20-150-1	92,500.00	85,000.00		90,500.00	90,473.00	27.00
Other Expenses	20-150-2	12,500.00	9,900.00		9,900.00	8,819.00	1,081.00
Revenue Administration							
Salaries and Wages	20-145-1	128,500.00	121,500.00		123,900.00	123,892.00	8.00
Other Expenses	20-145-2	13,875.00	14,875.00		10,875.00	8,792.00	2,083.00
Legal Services							
Other Expenses	20-155-2	167,000.00	167,000.00		167,000.00	120,509.00	46,491.00
Engineering Services							
Other Expenses	20-165-2	26,000.00	33,000.00		33,000.00	18,222.00	14,778.00
Economic Development							
Closter Improvement Committee	20-170-2	6,800.00	6,100.00		6,100.00	5,886.00	214.00
Historic Commission							
Other Expenses	20-175-2	2,400.00	1,400.00		1,400.00	1,041.00	359.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180-1	15,000.00	14,400.00		14,570.00	14,447.00	123.00
Other Expenses	21-180-2	29,500.00	29,725.00		29,725.00	18,495.00	11,230.00
Zoning Board of Adjustment							
Salaries and Wages	21-185-1	19,000.00	18,000.00		18,540.00	18,537.00	3.00
Other Expenses	21-185-2	17,100.00	18,325.00		18,325.00	11,066.00	7,259.00
INSURANCE							
Unemployment Insurance	23-215-2	16,000.00	16,000.00		16,000.00	14,615.00	1,385.00
General Liability	23-210-2	216,000.00	215,200.00		215,200.00	204,411.00	10,789.00
Workers Compensation	23-215-2	203,000.00	203,000.00		203,000.00	190,861.00	12,139.00
Employees Group Health	23-220-2	1,195,421.00	1,103,306.00		1,103,306.00	1,034,519.00	68,787.00
Health Benefit Waiver	23-221-1	10,000.00	10,000.00		10,000.00		10,000.00
Other Insurance Premiums	23-210-2	7,000.00	7,000.00		7,000.00	730.00	6,270.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY							
Police Department							
Salaries and Wages	25-240-1	2,791,100.00	2,688,100.00		2,698,100.00	2,641,945.00	56,155.00
Other Expenses	25-240-2	107,800.00	108,800.00		106,304.00	82,794.00	23,510.00
Acq. of Police Vehicles	25-240-2	10,500.00	10,200.00		12,696.00	12,696.00	-
Office of Emergency Management							
Salaries and Wages	25-252-1	8,100.00	7,900.00		7,900.00	7,899.00	1.00
Other Expenses	25-252-2	9,000.00	9,900.00		9,900.00	5,714.00	4,186.00
First Aid Organization - Contribution	25-260-2	11,400.00	11,400.00		11,400.00	11,400.00	-
Fire Prevention Bureau/Uniform Fire Safety							
Salaries and Wages	25-265-1	38,500.00	38,500.00		38,500.00	33,930.00	4,570.00
Other Expenses	25-265-2	2,800.00	2,800.00		2,800.00	1,353.00	1,447.00
Fire Protection							
Other Expenses	25-265-2	37,125.00	34,776.00		34,552.00	33,144.00	1,408.00
Clothing Allowance	25-265-2	18,500.00	17,500.00		17,724.00	17,724.00	-
Fire Hydrant Service	25-265-2	177,000.00	170,000.00		170,000.00	157,254.00	12,746.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY							
Municipal Prosecutor							
Salaries and Wages	25-275-1	6,500.00	6,500.00		6,500.00	4,940.00	1,560.00
PUBLIC WORKS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	981,500.00	1,100,500.00		1,049,500.00	965,023.00	84,477.00
Other Expenses	26-290-2	51,950.00	45,950.00		45,950.00	40,517.00	5,433.00
Snow Removal							
Other Expenses	26-290-2	27,000.00	27,000.00		27,000.00	25,182.00	1,818.00
Shade Tree Commission							
Salaries and Wages	26-300-2	3,500.00	3,500.00		3,500.00	3,391.00	109.00
Other Expenses	26-300-2	30,500.00	25,000.00		25,000.00	24,500.00	500.00
Solid Waste Collection							
Salaries and Wages	26-305-1	239,000.00	196,000.00		236,000.00	229,485.00	6,515.00
Other Expenses	26-305-2	4,200.00	4,200.00		4,200.00	2,336.00	1,864.00
Recycling							
Salaries and Wages	26-305-1	57,000.00	57,000.00		57,000.00	55,483.00	1,517.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS (Continued)							
Public Buildings and Grounds							
Salaries and Wages	26-310-1	74,000.00	72,100.00		72,100.00	65,327.00	6,773.00
Other Expenses	26-310-2	45,200.00	61,700.00		61,700.00	43,475.00	18,225.00
Vehicle Maintenance							
Salaries and Wages	26-315-1	197,000.00	196,000.00		196,000.00	191,908.00	4,092.00
Other Expenses	26-315-2	116,500.00	114,000.00		120,824.00	115,405.00	5,419.00
HEALTH AND HUMAN SERVICES							
Public Health Services							
Salaries and Wages	27-330-1	64,000.00	63,000.00		63,000.00	62,379.00	621.00
Other Expenses	27-330-2	74,168.00	74,054.00		74,054.00	71,365.00	2,689.00
Environmental Commission (NJS 40:56A-1 et seq.)							
Other Expenses	27-335-2	3,740.00	3,500.00		3,500.00	3,093.00	407.00
Animal Control							
Other Expenses	27-340-2	11,400.00	10,650.00		10,650.00	10,634.00	16.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION							
Maintenance of Parks and Playgrounds	28-375-2	46,000.00	43,000.00		45,000.00	43,029.00	1,971.00
Senior Citizens							
Other Expenses	28-370-2	4,000.00	4,000.00		4,000.00	4,000.00	-
Board of Recreation Commissioners							
Salaries and Wages	28-370-1	67,000.00	64,000.00		65,210.00	65,206.00	4.00
Other Expenses	28-370-2	26,950.00	25,850.00		25,850.00	25,850.00	-
EDUCATION							
Contribution to Belskie Museum	29-390-2	7,125.00	7,125.00		7,125.00	7,125.00	
Contribution to Nature Center	29-390-2	15,000.00	15,000.00		15,000.00	15,000.00	
OTHER COMMON OPERATING							
Celebration of Public Events, Anniversary or Holiday	30-420-2	2,500.00	2,500.00		2,500.00	692.00	1,808.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Solid Waste Recycling Landfill and Contingency Taxes	32-465-2	239,500.00	234,500.00		234,500.00	226,278.00	8,222.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	94,500.00	97,000.00		97,000.00	90,668.00	6,332.00
Other Expenses	43-490-2	5,500.00	6,400.00		6,400.00	2,742.00	3,658.00
Public Defender (P.L. 1997, C.256)							
Other Expenses	43-495-2	1,800.00	1,800.00		1,800.00	1,050.00	750.00
Salary Negotiations and Costs	30-425-1	10,000.00	53,220.00		53,220.00	-	53,220.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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	312,500.00	201,500.00		204,100.00	201,962.00	2,138.00
Other Expenses	22-195-2	9,350.00	5,600.00		5,600.00	3,926.00	1,674.00
Other Code Enforcement Functions							
Zoning Officer							
Salaries and Wages	22-201-1	31,500.00	31,500.00		31,500.00	30,456.00	1,044.00
Other Expenses	22-201-2	150.00	150.00		150.00	117.00	33.00
Property Maintenance							
Salaries and Wages	22-201-1	39,000.00	40,000.00		35,000.00	34,673.00	327.00
Other Expenses	22-201-2	200.00	150.00		150.00	-	150.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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	88,600.00	88,600.00		88,600.00	71,701.00	16,899.00
Street Lighting	31-435-2	132,000.00	130,000.00		130,000.00	118,504.00	11,496.00
Telephone and Telegraph	31-440-2	100,000.00	102,000.00		102,000.00	77,600.00	24,400.00
Water	31-445-2	32,000.00	25,000.00		27,000.00	25,539.00	1,461.00
Natural Gas	31-446-2	25,000.00	25,000.00		25,000.00	15,756.00	9,244.00
Sewer System	31-455-2	2,700.00	2,700.00		2,700.00	2,561.00	139.00
Gasoline	31-460-2	100,000.00	147,000.00		147,000.00	115,565.00	31,435.00
Total Operations (Item 8(A)) within "CAPS"	34-199	9,361,044.00	9,177,106.00	-	9,177,023.00	8,531,321.00	645,702.00
B. Contingent	35-470			xxxxxx			-
Total Operations including Contingent - Within "CAPS"	34-201	9,361,044.00	9,177,106.00	-	9,177,023.00	8,531,321.00	645,702.00
Detail:							
Salaries & Wages	34-201-1	5,613,300.00	5,590,220.00	-	5,562,209.00	5,329,682.00	232,527.00
Other Expenses(Including Contingent)	34-201-2	3,747,744.00	3,586,886.00	-	3,614,814.00	3,201,639.00	413,175.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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 2013 Budget Appropriations	46-871		4,881.00	xxxxxx	4,881.00	4,881.00	xxxxxx
Overexpenditure of General Capital Ordinance	46-872		323.00	xxxxxx	323.00	323.00	xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			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 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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	275,000.00	275,000.00		275,000.00	249,026.00	25,974.00
Police and Fireman's Retirement System of NJ	36-475-2	540,000.00	536,000.00		536,083.00	536,083.00	-
Public Employees' Retirement System	36-471-2	353,000.00	324,000.00		324,000.00	323,960.00	40.00
Defined Contribution Retirement Plan	36-473-2	5,000.00	5,000.00		5,000.00	1,876.00	3,124.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,173,000.00	1,145,204.00	-	1,145,287.00	1,116,149.00	29,138.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	10,534,044.00	10,322,310.00	-	10,322,310.00	9,647,470.00	674,840.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES							
Bergen County Utilities Authority - Contractual							
Operations	31-455-2	680,211.00	621,381.00		621,381.00	620,528.00	853.00
Debt Service	31-455-2	277,889.00	267,619.00		267,619.00	267,619.00	-
EDUCATION							
Maintenance of Free Public Library (Ch. 82, 541 P.L. 1985)	29-390-2	714,752.00	698,186.00		698,186.00	698,186.00	-
GENERAL GOVERNMENT							
Reserve for Tax Appeals	30-426-2	42,500.00	67,500.00		67,500.00	67,500.00	-
PUBLIC SAFETY							
Length of Service Awards Program (LOSAP)	25-265-2	43,000.00	42,500.00		42,500.00	42,500.00	-
911 Dispatch Services - Contractual	42-250-2	107,000.00	103,119.00		103,119.00	103,119.00	
INSURANCE							
Employee Group Health	23-220-2	20,079.00	12,194.00		12,194.00		12,194.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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	17,348.00					-
Police Body Armor Grant	41-702-2		4,033.00		4,033.00	2,018.00	2,015.00
Recycling Tonnage Grant	41-705-2		23,446.00		23,446.00	17,487.00	5,959.00
Drunk Driving Enforcement Fund	41-706-2		3,994.00		3,994.00	2,084.00	1,910.00
Drive Sober or Get Pulled Over	41-703-2		6,646.00		6,646.00	6,646.00	-
Alcohol Education and Rehabilitation	41-707-2	1,709.00	2,009.00		2,009.00	-	2,009.00
Bergen County Prosecutor SWAT Team	41-708-2	5,000.00	5,000.00		5,000.00	1,577.00	3,423.00
NJ Community Forestry Grant	41-709-2		600.00		600.00	-	600.00
Bergen County Prosecutor Confiscated Funds	41-710-2		9,636.00		9,636.00	9,636.00	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs OFF-SET by Revenues	XXXXX	XXXXX		XXXXX	XXXXX	XXXXX	XXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
Municipal Aid Grant							-
Total Capital Improvements Excluded from "CAPS"	44-999	100,000.00	100,000.00	-	100,000.00	100,000.00	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 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	116,000.00	116,000.00	xxxxx	116,000.00	116,000.00	xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13) Pl. Bd.	46-871			xxxxx			xxxxx
				xxxxx			xxxxx
Deferred Charges Unfunded				xxxxx			xxxxx
Ordinance No. 919	46-876		174.00	xxxxx	174.00	174.00	xxxxx
Ordinance No. 995	46-876		2,845.00	xxxxx	2,845.00	2,845.00	xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	116,000.00	119,019.00	xxxxx	119,019.00	119,019.00	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.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	4,091,788.00	3,949,382.00	-	3,949,382.00	3,920,032.00	29,101.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
(1) Type 1 District School Debt Service	XXXXXX						XXXXXX
Payment of Bond Principal	48-920						XXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXX
Interest on Bonds	48-930						XXXXXX
Interest on Notes	48-935						XXXXXX
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Emergency Authorizations - Schools	29-406						XXXXXX
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	4,091,788.00	3,949,382.00	-	3,949,382.00	3,920,032.00	29,101.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	14,625,832.00	14,271,692.00	-	14,271,692.00	13,567,502.00	703,941.00
(M) Reserve for Uncollected Taxes	50-899	875,000.00	875,000.00		875,000.00	875,000.00	XXXXXX
9. Total General Appropriations	34-499	15,500,832.00	15,146,692.00	-	15,146,692.00	14,442,502.00	703,941.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations		Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	\$10,534,044.00	\$10,322,310.00		\$10,322,310.00	\$9,647,470.00	\$674,840.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	1,885,431.00	1,812,499.00	-	1,812,499.00	1,799,452.00	13,047.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	110,400.00	107,600.00	-	107,600.00	107,462.00	138.00
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	24,057.00	55,364.00	-	55,364.00	39,448.00	15,916.00
Total Operations - Excluded from Caps	34-305	2,019,888.00	1,975,463.00	-	1,975,463.00	1,946,362.00	29,101.00
(C) Capital Improvements	44-999	100,000.00	100,000.00	-	100,000.00	100,000.00	-
(D) Municipal Debt Service	45-999	1,855,900.00	1,754,900.00	-	1,754,900.00	1,754,651.00	xxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	116,000.00	119,019.00		119,019.00	119,019.00	
(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	875,000.00	875,000.00	-	875,000.00	875,000.00	xxxxx
Total General Appropriations	34-499	15,500,832.00	15,146,692.00	-	15,146,692.00	14,442,502.00	703,941.00

**BOROUGH OF CLOSTER
2016 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 2015
		2016		2015		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2015 Paid or Charged
		2016		2015		
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 2016 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, (ROID) Recreation Opportunities for Individuals with Disabilities Acceptance of Bequests/Gifts; Food Locker Donations; Disposal of Forfeited Property; Police Training Donations; Harold Hess Lustron House Acceptance of Bequests/Gifts 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, 2015

ASSETS			
Cash and Investments	1110100	3,607,999	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	12,136	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	278,639	00
Tax Title Liens Receivable	1110400		00
Property Acquired By Tax Title Lien Liquidation	1110500	130,531	00
Other Receivables	1110600	21,155	00
Deferred Charges Required to be in 2016 Budget	1110700	116,000	00
Deferred Charges Required to be in Budgets Subsequent to 2016	1110800	0	00
Total Assets	1110900	4,166,460	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,774,114	00
Reserve for Receivables	2110200	430,325	00
Special Emergency Note		116,000	00
Surplus	2110300	1,846,021	00
Total Liabilities, Reserves and Surplus		4,166,460	00

School Tax Levy Unpaid	2220100		
Less: School Tax Deferred	2220200		
*Balance Included in Above "Cash Liabilities"	2220300		

		YEAR 2015		YEAR 2014	
Surplus Balance, January 1st	2310100	1,763,843	00	1,596,828	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2015 99.12%, 2014 98.89%)	2310200	45,033,055	00	43,668,061	00
Delinquent Taxes	2310300	336,567	00	207,669	00
Other Revenues and Additions to Income	2310400	3,157,409	00	3,333,785	00
Total Funds	2310500	50,290,874	00	48,806,343	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	14,271,443	00	13,899,364	00
School Taxes (Including Local and Regional)	2310700	28,917,589	00	28,181,375	00
County Taxes (Including Added Tax Amounts)	2310800	5,041,556	00	4,749,858	00
Special District Taxes	2310900	207,440	00	207,392	00
Other Expenditures and Deductions From Income	2311000	6,825	00	9,392	00
Total Expenditures and Tax Requirements	2311100	48,444,853	00	47,047,381	00
Less: Expenditures to be Raised by Future Taxes	2311200		00	4,881	00
Total Adjusted Expenditures and Tax Requirements	2311300	48,444,853	00	47,042,500	00
Surplus Balance, December 31st	2311400	1,846,021	00	1,763,843	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2016 Budget

Surplus Balance December 31, 2015	2311500	1,846,021	00
Current Surplus Anticipated in 2016 Budget	2311600	1,180,000	00
Surplus Balance Remaining	2311700	666,021	00

2016
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 2016 through 2021. 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>
2016	\$1,627,000
2017	1,936,000
2018	1,165,000
2019	1,230,000
2020	1,144,000
2021	<u>2,320,000</u>
	<u><u>\$9,422,000</u></u>

CAPITAL BUDGET (Current Year Action)
2016

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 - 2016					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Police - Acquisition of Vehicles and Equip		509,000.00			6,850.00			130,150.00	372,000.00
Fire - Acquisition of Vehicles and Equipment		802,000.00			3,450.00			65,550.00	733,000.00
DPW - Acquisition of Vehicles and Equip		1,535,000.00			13,500.00			256,500.00	1,265,000.00
Road Improvements		4,200,000.00			35,000.00			665,000.00	3,500,000.00
Impvts to Recreation Fields and Facilities		300,000.00					50,000.00		250,000.00
Technology and Software Upgrades		155,000.00			1,500.00			28,500.00	125,000.00
Various Municipal Improvements		1,110,000.00			15,500.00			294,500.00	800,000.00
Repairs to Roller Hockey Rink - Ruckman		15,000.00			750.00			14,250.00	
Interboro Radio		750,000.00							750,000.00
Fire - Replace Siren		45,000.00			2,250.00			42,750.00	
Defibulator - Senior Center		1,000.00			50.00			950.00	
TOTALS - ALL PROJECTS		9,422,000.00			78,850.00		50,000.00	1,498,150.00	7,795,000.00

6 YEAR CAPITAL PROGRAM 2016 - 2021
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 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
Police - Acquisition of Vehicles and Equip		509,000.00		137,000.00	60,000.00	80,000.00	112,000.00	60,000.00	60,000.00
Fire - Acquisition of Vehicles and Equipment		802,000.00		69,000.00	96,000.00	75,000.00	93,000.00	19,000.00	450,000.00
DPW - Acquisition of Vehicles and Equip		1,535,000.00		270,000.00	260,000.00	240,000.00	255,000.00	220,000.00	290,000.00
Road Improvements		4,200,000.00		700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
Impvts to Recreation Fields and Facilities		300,000.00		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Technology and Software Upgrades		155,000.00		30,000.00	10,000.00	10,000.00	10,000.00	85,000.00	10,000.00
Various Municipal Improvements		1,110,000.00		310,000.00	10,000.00	10,000.00	10,000.00	10,000.00	760,000.00
Repairs to Roller Hockey Rink - Ruckman		15,000.00		15,000.00					
Interboro Radio		750,000.00			750,000.00				
Fire - Replace Siren		45,000.00		45,000.00					
Defibulator - Senior Center		1,000.00		1,000.00					
TOTALS - ALL PROJECTS		9,422,000.00		1,627,000.00	1,936,000.00	1,165,000.00	1,230,000.00	1,144,000.00	2,320,000.00

6 YEAR CAPITAL PROGRAM · 2016 - 2021
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 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Police - Acquisition of Vehicles and Equip	509,000.00			25,450.00			483,550.00			
Fire - Acquisition of Vehicles and Equipment	802,000.00			40,100.00			761,900.00			
DPW - Acquisition of Vehicles and Equip	1,535,000.00			76,750.00			1,458,250.00			
Road Improvements	4,200,000.00			210,000.00			3,990,000.00			
Impvts to Recreation Fields and Facilities	300,000.00					50,000.00	250,000.00			
Technology and Software Upgrades	155,000.00			7,750.00			147,250.00			
Various Municipal Improvements	1,110,000.00			55,500.00			1,054,500.00			
Repairs to Roller Hockey Rink - Ruckman	15,000.00			750.00			14,250.00			
Interboro Radio	750,000.00			37,500.00			712,500.00			
Fire - Replace Siren	45,000.00			2,250.00			42,750.00			
Defibulator - Senior Center	1,000.00			50.00			950.00			
TOTALS - ALL PROJECTS	9,422,000.00			456,100.00		50,000.00	8,915,900.00			

SECTION 2 - UPON ADOPTION FOR YEAR 2016

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) \$ 10,716,943 (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) \$ 207,795 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 704,752 (Item 5 below) Minimum Library Tax

RECORDED VOTE (Insert Last Name)		(((
		((Abstained	(
		(((
	Ayes	(Nays	(
		(((
		((Absent	(

SUMMARY OF REVENUES

1. General Revenues		
Surplus Anticipated	08-100	\$ 1,180,000
Miscellaneous Revenues Anticipated	13-099	2,649,137
Receipts from Delinquent Taxes	15-499	250,000
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	10,716,943
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	
5. AMOUNT TO BE RAISED BY TAXATION - MINIMUM LIBRARY LEVY	07-192	704,752
Total Revenues	13-299	\$ 15,500,832

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS	XXXXXXXX	XXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 9,361,044
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,173,000
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 2,019,888
(c) Capital Improvements	44-999	\$ 100,000
(d) Municipal Debt Service	45-999	\$ 1,855,900
(e) Deferred Charges - Municipal	46-999	\$ 116,000
(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	\$ 875,000
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 15,500,832

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 27th day of April, 2016.
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 2016 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 11th day of May, 2016, _____, Clerk

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated				Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated				Expended 2015				
		For 2016		For 2015					For 2016		For 2015		Paid or Charged		Reserved		
Amount To Be Raised By Taxation	54-190	207,795	00	206,690	00	206,690	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					750		Other Expenses	54-385-2								
								Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
								Salaries & Wages	54-375-1								
Reserve Funds:								Other Expenses	54-375-2								
								Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Trust Fund Revenues:	54-299	207,795	00	206,690	00	207,440	00	Salaries & Wages	54-176-1								
								Other Expenses	54-176-2	-							
								Acquisition of Lands for Re- creation and Conservation	54-915-2	-							
								Acquisition of Farmland	54-916-2								
								Down Payments on Improvements	54-902-2								
								Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
								Payment of Bond Principal	54-920-2								
								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	207,795	00	206,690	00		00	206,690	00
								Total Trust Fund Appropriations:	54-499	207,795	00	206,690	00	-	00	206,690	00

SUMMARY OF PROGRAM

Year Referendum Passed/Implemented	1999
Rate Assessed	\$ 0.01
Total Tax Collected To Date	\$ 2,836,065
Total Expended To Date	\$ 1,925,444
Total Acreage Preserved to Date	Not Available
Recreation Land Preserved in 2015	None
Farmland Preserved in 2015	None

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

Contracting Unit: Borough of Closter

Year Ending: December 31, 2015

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

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