

2011 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2011 BUDGET)

MUNICIPALITY: Borough of CLOSTER COUNTY: BERGEN

<u>Sophie Heymann</u>	<u>12/31/2014</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>Michael Mariniello, Jr.</u>	{	Cert No.
Chief Financial Officer		N0235
<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>John Kashwick</u>	12/31/2011
<u>Dr. David H. Barad</u>	12/31/2011
<u>Arthur Dolson</u>	12/31/2012
<u>Alissa Latner</u>	12/31/2012
<u>Victoria Amitai</u>	12/31/2013
<u>John Glidden</u>	12/31/2013

Official Mailing Address of Municipality

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

Please attach this to your 2011 Budget and Mail to:

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

Division Use Only
Municode: _____
Public Hearing Date: _____

**2011
MUNICIPAL BUDGET**

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

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 23rd day of March, 2011 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Clerk
295 Closter Dock Road

Address
Closter, NJ 07624

Address
(201) 784-0600

Phone Number

Certified by me, this 23rd day of March, 2011

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

Certified by me, this 23rd day of March, 2011

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 23rd day of March, 2011

Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____, 2011 By: _____

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____, 2011 By: _____

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

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

BOROUGH OF CLOSTER, COUNTY OF BERGEN

MUNICIPAL BUDGET NOTICE

Section 1.

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

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

Be it Further Resolved, that said Budget be published in the Press Journal in the issue of March 31, 2011

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

				Abstained	{
					{
RECORDED VOTE	Ayes	{	{		{
(Insert last name)		{	{		{
		{		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, 2011

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on April 26, 2011 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2011 may be presented by taxpayers or other interested persons.

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

	YEAR 2011	
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)}	10,117,744	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)}	2,481,625	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	2,481,625	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.0 Percent of Tax Collections	844,975	00
4. Total General Appropriations (Item 9, Sheet 29)	13,444,344	00
Building Aid Allowance 2011 - \$ _____ for Schools-State Aid 2010 - \$ _____		
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	3,958,134	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)	9,486,210	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		

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

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	13,997,292	00						
Budget Appropriations Added by N.J.S. 40A:4-87	69,077	00						
Emergency Appropriations		00						
Total Appropriations	14,066,369	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	13,449,787	00						
Reserved	491,529	00						
Unexpended Balances Cancelled	125,053	00						
Total Expenditures and Unexpended Balances Cancelled	14,066,369	00						
Overexpenditures*	-							

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

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

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

Materials, supplies and non-bondable equipment;

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

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

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

*See Budget Appropriation Items so marked to the right column "Expended 2010 Reserved."

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

I. General

To the Residents of the Borough of Closter:

The 2011 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". It is anticipated that the total 2011 Municipal tax rate will increase by less than 1.0 tax point from 2010. The table below is a comparison of the projected 2011 municipal tax rate and the 2010 municipal tax rate. On March 21, 2011, the Governor enacted P.L. 2011, c. 38. The law provides that a dedicated line item will appear on a property tax bill to fund municipal free public libraries. The municipal 2010 tax dollars and rates have been adjusted to reflect the municipal funding and appropriations of the Closter Free Public Library

<u>Municipal</u>	<u>2010</u>	<u>Estimated for 2011</u>	<u>Increase</u>
Tax Dollars			
Operations	\$ 9,258,634	\$ 9,486,210	\$ 227,576
Open Space	206,320	206,536	216
Library	<u>750,345</u>	<u>717,944</u>	<u>(32,401)</u>
	<u>\$ 10,215,299</u>	<u>\$ 10,410,690</u>	<u>\$ 195,391</u>

<u>Municipal</u>	<u>2010</u>	<u>Estimated for 2011</u>	<u>Increase</u>
Tax Rate			
Operations	0.449	0.459	0.010
Open Space	0.010	0.010	0.000
Library	<u>0.036</u>	<u>0.035</u>	<u>-0.001</u>
	<u>0.495</u>	<u>0.504</u>	<u>0.009</u>

<u>Municipal</u>	<u>2010</u>	<u>Estimated for 2011</u>	<u>Increase</u>
Tax Increase			
Operations	\$ 2,990	\$ 3,057	\$ 67
Open Space	67	67	-
Library	<u>240</u>	<u>233</u>	<u>(7)</u>
	<u>\$ 3,297</u>	<u>\$ 3,357</u>	<u>\$ 60</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 2.0%, 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 2010 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 gives you the basic "CAP" for 2011 or the increase in appropriations over the 2010 Total General Appropriations.

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

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

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 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2011 tax levy CAP is as follows:	
Total Appropriations for the 2010 Budget	\$13,997,292	2010 Amount to be Raised by Taxation	\$ 10,008,979
Cap Base Adjustment - Public Employees Retirement System	<u>7,529</u>	Less: Changes in Service Provider	<u>(750,345)</u>
	14,004,821		9,258,634
<u>Modifications:</u>		2% CAP Increase	<u>185,173</u>
Less:		Adjusted Tax Levy Prior to Exclusions	9,443,807
Reserve for Uncollected Taxes	\$ 800,337	Exclusions:	
Municipal Debt Service	1,129,750	Change in Debt Service, Net of Offsetting Revenues	\$ 150,881
Other Operations Excluded from "CAP"	2,353,856	Allowable Pension Increases	105,469
Capital Improvements	42,000	Allowable Health Care Cost Increases	39,347
Deferred Charges	<u>35,800</u>	Allowable LOSAP Increase	310
Total Modifications	<u>4,361,743</u>	Capital Improvement Fund	20,000
Amount Which "CAP" is Applied	9,643,078	Cancelled or Unexpended Exclusions	(53)
CAP Increase (2.0%)	192,862	Value of New Construction	<u>45,170</u>
Additional CAP Increase (1.5%)	144,646		361,124
New Construction	45,170	Maximum Allowable Amount to be Raised by Taxation for 2011	9,804,931
CAP Bank - 2009	484,449	Proposed 2011 Amount to be Raised by Taxation	<u>9,486,210</u>
CAP Bank - 2010	<u>334,652</u>	Amount Below Allowable Tax Levy "CAP"	<u>\$ 318,721</u>
Total General Appropriations for Municipal Purposes Within "CAP"	10,844,857		
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>10,117,744</u>		
Amount Below Allowable Appropriations "CAP"	<u>\$ 727,113</u>		

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 April 26, 2011 at 8:00 P.M., at the Borough Hall, Borough of Closter, a hearing on the 2011 Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2011 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting 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	1,723	\$437,310		X	
Local 945 Teamsters - DPW	983	\$311,762	X		
Local 233 PBA - Police	1,941	\$982,247	X		
Totals	4,647	days \$1,731,319			
Total Funds Reserved as of end of 2010:		\$62,962			
Total Funds Appropriated in 2011:		\$0			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
1. Surplus Anticipated	08-101	500,000.00	425,000.00	425,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	500,000.00	425,000.00	425,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	27,000.00	28,000.00	27,548.00
Other	08-104	13,000.00	17,000.00	13,184.00
Fees and Permits	08-105	116,000.00	67,148.00	116,126.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	91,000.00	77,385.00	91,209.00
Other	08-109			
Interest and Costs on Taxes	08-112	94,000.00	94,000.00	94,289.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	7,771.00	28,250.00	7,771.00
Anticipated Utility Operating Surplus	08-114			
Cable Franchise Fees	08-116	97,761.00	88,998.00	88,997.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	446,532.00	400,781.00	439,124.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,491,991.00	1,491,991.00	1,491,991.00
Supplemental Energy Receipts Tax	09-203			
Watershed Moratorium Offset Aid - 2010	09-205	13,489.00		
Watershed Moratorium Offset Aid - 2011	09-205	13,489.00		
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,518,969.00	1,491,991.00	1,491,991.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
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	292,000.00	154,690.00	154,690.00
Uniform Construction Code Fees - Additional Fees - 2010	08-160		15,000.00	138,010.00
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	292,000.00	169,690.00	292,700.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Clean Communities Grant	10-701	2,508.00	11,440.00	11,440.00
Police Body Armor	10-702		3,090.00	3,090.00
Solid Waste Administration	10-703		16,060.00	16,060.00
Smart Growth Grant	10-704		4,500.00	4,500.00
Historical Commission	10-705		600.00	600.00
Recreation Opportunity	10-706		10,000.00	10,000.00
GDL 2009 Enforcement - Click It or Ticket	10-707		4,000.00	4,000.00
Business Stimulus Fund Grant - Tree Planting	10-708		7,000.00	7,000.00
Alcohol Education and Rehabilitation	10-709	1,530.00	603.00	603.00
ADA Handicap Ramp Program	10-710		62,000.00	62,000.00
Master Plan Historic Preservation Grant	10-711		20,000.00	20,000.00
Bergen County Prosecutor's Office - Forfeiture of Funds	10-712		3,000.00	3,000.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized
		2011	2010	In Cash in 2010
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	xxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Fire Safety Act	08-106	39,300.00	35,300.00	39,331.00
Cell Tower Rental	08-107	59,400.00	46,655.00	59,402.00
Prepaid School Tax	08-108	182,986.00	196,920.00	196,920.00
General Capital Surplus	08-110	25,000.00	25,000.00	25,000.00
Reimbursement from Library - 2009	08-111		60,645.00	60,645.00
Reimbursement from Library	08-112	59,000.00	60,645.00	59,000.00
Employee Reimbursement for Group Health Insurance	08-113		10,780.00	21,772.00
Donation - Trust	08-114		47,240.00	47,240.00
Rental Payments	08-115	11,000.00	11,000.00	11,000.00
Alpine Sewer Connection Fees	08-116	6,660.00	8,720.00	6,660.00
Insurance Recovery	08-117	49,517.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	432,863.00	502,905.00	526,970.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2010
		2011	2010	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	500,000.00	425,000.00	425,000.00
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	446,532.00	400,781.00	439,124.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,518,969.00	1,491,991.00	1,491,991.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	292,000.00	169,690.00	292,700.00
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	138,732.00	524,730.00	513,492.00
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	4,038.00	142,293.00	142,293.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	432,863.00	502,905.00	526,970.00
Total Miscellaneous Revenues	13-099	2,833,134.00	3,232,390.00	3,406,570.00
4. Receipts from Delinquent Taxes	15-499	625,000.00	400,000.00	490,132.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	3,958,134.00	4,057,390.00	4,321,702.00
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	9,486,210.00	10,008,979.00	
b) Addition to Local District School Tax	07-191			XXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,486,210.00	10,008,979.00	9,903,942.00
7. Total General Revenues	13-299	13,444,344.00	14,066,369.00	14,225,644.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	147,103.00	136,515.00		136,515.00	136,332.00	183.00
Other Expenses	20-100-2	16,500.00	16,500.00		16,500.00	4,333.00	12,167.00
Municipal Clerk							
Salaries and Wages	20-120-1	154,719.00	149,140.00		146,140.00	145,740.00	400.00
Other Expenses	20-120-2	15,750.00	16,500.00		16,500.00	13,333.00	3,167.00
Codification of Ordinances	20-120-2		3,000.00				-
Elections	20-120-2	7,500.00	7,550.00		7,550.00	7,437.00	113.00
Financial Administration							
Salaries and Wages	20-130-1	85,213.00	81,669.00		78,449.00	73,847.00	4,602.00
Other Expenses	20-130-2	49,631.00	43,400.00		38,100.00	28,427.00	9,673.00
Audit Services							
Other Expenses	20-135-2	39,300.00	39,300.00		41,700.00	41,700.00	-
Information Technology							
Salaries and Wages	20-140-1	10,536.00	10,179.00		10,329.00	10,285.00	44.00
Other Expenses	20-140-2	4,200.00	4,500.00		4,500.00	2,543.00	1,957.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Tax Assessment Administration							
Salaries and Wages	20-150-1	54,102.00	52,129.00		52,229.00	52,201.00	28.00
Other Expenses	20-150-2	3,450.00	3,150.00		3,150.00	2,638.00	512.00
Revenue Administration							
Salaries and Wages	20-145-1	134,103.00	124,242.00		129,542.00	129,503.00	39.00
Other Expenses	20-145-2	21,650.00	20,600.00		20,600.00	16,938.00	3,662.00
Legal Services							
Other Expenses	20-155-2	164,000.00	152,000.00		147,000.00	97,925.00	49,075.00
Engineering Services							
Other Expenses	20-165-2	28,000.00	25,500.00		23,000.00	20,515.00	2,485.00
Monitoring Wells	20-165-2	4,500.00	15,000.00		15,000.00	14,608.00	392.00
Economic Development							
Closter Improvement Committee	20-170-2	5,870.00	4,500.00		4,500.00	4,500.00	-
Historic Commission							
Other Expenses	20-175-2	3,000.00	4,000.00		4,000.00	2,044.00	1,956.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180-1	13,650.00	11,590.00		21,087.00	21,057.00	30.00
Other Expenses	21-180-2	48,100.00	27,500.00		37,500.00	36,238.00	1,262.00
							-
Zoning Board of Adjustment							
Salaries and Wages	21-185-1	17,025.00	15,602.00		7,355.00	7,354.00	1.00
Other Expenses	21-185-2	17,100.00	17,700.00		17,700.00	6,901.00	10,799.00
INSURANCE							
Unemployment Insurance	23-215-2	14,000.00	12,000.00		13,200.00	13,160.00	40.00
Other Insurance Premiums	23-230-2	10,000.00	10,000.00		10,000.00	1,023.00	8,977.00
General Liability	23-210-2	199,600.00	224,632.00		224,632.00	193,547.00	31,085.00
Workers Compensation	23-215-2	195,500.00	188,000.00		188,000.00	188,000.00	-
Employees Group Health	23-220-2	1,010,077.00	894,320.00		887,320.00	887,320.00	-
Health Benefit Waiver	23-221-1	8,000.00					

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	2,975,470.00	2,894,758.00		2,914,758.00	2,887,726.00	27,032.00
Other Expenses	25-240-2	75,500.00	63,250.00		63,250.00	63,250.00	-
Acq. of Police Vehicles	25-240-2	21,100.00	27,192.00		27,192.00	25,966.00	1,226.00
Office of Emergency Management							
Salaries and Wages	25-252-1	7,372.00	7,122.00		7,322.00	7,315.00	7.00
Other Expenses	25-252-2	6,750.00	6,900.00		6,900.00	6,177.00	723.00
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	31,600.00	31,400.00		31,400.00	30,459.00	941.00
Other Expenses	25-265-2	3,350.00	4,000.00		3,500.00	2,206.00	1,294.00
Fire Protection							
Other Expenses	25-265-2	38,600.00	39,400.00		34,400.00	30,975.00	3,425.00
Clothing Allowance	25-265-2	16,000.00	16,000.00		16,000.00	14,358.00	1,642.00
Fire Hydrant Service	25-265-2	153,000.00	150,000.00		150,000.00	148,404.00	1,596.00
Municipal Prosecutor							
Other Expenses	25-275-2	6,500.00	6,500.00		6,500.00	6,500.00	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	875,339.00	850,309.00		850,309.00	837,488.00	12,821.00
Other Expenses	26-290-2	39,200.00	42,700.00		36,700.00	26,755.00	9,945.00
Snow Removal							
Other Expenses	26-290-2	16,250.00	16,500.00		16,500.00	12,907.00	3,593.00
Shade Tree Commission							
Salaries and Wages	26-300-2	4,325.00	3,836.00		4,136.00	4,066.00	70.00
Other Expenses	26-300-2	40,000.00	32,000.00		34,500.00	34,306.00	194.00
Solid Waste Collection							
Salaries and Wages	26-305-1	340,961.00	332,786.00		332,786.00	266,324.00	66,462.00
Other Expenses	26-305-2	3,500.00	3,500.00		3,500.00	2,723.00	777.00
Recycling							
Salaries and Wages	26-305-1	51,229.00	49,183.00		50,483.00	50,466.00	17.00
Other Expenses	26-305-2	1,000.00	1,000.00		1,000.00	303.00	697.00
Public Buildings and Grounds							
Salaries and Wages	26-310-1	56,799.00	53,342.00		54,442.00	54,354.00	88.00
Other Expenses	26-310-2	25,000.00	24,000.00		24,200.00	24,118.00	82.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Vehicle Maintenance							
Salaries and Wages	26-315-1	95,838.00	94,561.00		94,561.00	93,988.00	573.00
Other Expenses	26-315-2	165,000.00	117,000.00		117,000.00	113,767.00	3,233.00
HEALTH AND HUMAN SERVICES FUNCTIONS							
Public Health Services							
Salaries and Wages	27-330-1	58,012.00	56,150.00		56,160.00	56,150.00	10.00
Other Expenses	27-330-2	69,889.00	64,132.00		64,132.00	64,096.00	36.00
Environmental Commission (NJS 40:56A-1 et seq.)							
Other Expenses	27-335-2	3,250.00	3,850.00		3,850.00	2,632.00	1,218.00
Animal Control							
Other Expenses	27-340-2	13,329.00	13,078.00		13,078.00	13,077.00	1.00
Aid to Mental Health Center	27-360-2	1,000.00	1,000.00		1,000.00	1,000.00	-
							-
							-
PARK AND RECREATION FUNCTIONS							
Maintenance of Parks and Playgrounds	28-375-2	39,000.00	37,000.00		39,000.00	38,779.00	221.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS (Continued)							
Senior Citizens							
Other Expenses	28-370-2	3,800.00	3,800.00		3,800.00	3,800.00	-
							-
Board of Recreation Commissioners							
Salaries and Wages	28-370-1	63,705.00	62,534.00		62,534.00	61,551.00	983.00
Other Expenses	28-370-2	35,000.00	31,500.00		31,500.00	17,585.00	13,915.00
EDUCATION FUNCTIONS							
Contribution to Belskie Museum	29-390-2	7,125.00	7,125.00		7,125.00	7,125.00	
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events, Anniversary or Holiday	30-420-2	2,500.00	2,100.00		2,100.00	2,100.00	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Solid Waste Recycling Landfill and Contingency Taxes	32-465-2	243,200.00	268,200.00		268,200.00	234,346.00	33,854.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	93,122.00	89,750.00		89,750.00	88,304.00	1,446.00
Other Expenses	43-490-2	3,600.00	3,300.00		3,800.00	3,589.00	211.00
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 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Uniform Construction Code Enforcement Functions							
Salaries and Wages	22-195-1	160,846.00	113,162.00		105,162.00	103,971.00	1,191.00
Other Expenses	22-195-2	8,200.00	7,550.00		7,550.00	3,234.00	4,316.00
Other Code Enforcement Functions							
Plumbing Inspector							
Salaries and Wages	22-200-1		22,584.00		22,584.00	22,584.00	-
Electrical Inspector							
Salaries and Wages	22-200-1		11,481.00		11,681.00	11,655.00	26.00
Elevator Inspector							
Salaries and Wages	22-200-1		2,555.00		2,565.00	2,555.00	10.00
Fire Inspector							
Salaries and Wages	22-200-1		7,012.00		7,312.00	7,291.00	21.00
Zoning Officer							
Salaries and Wages	22-201-1	24,157.00	23,340.00		23,340.00	22,768.00	572.00
Other Expenses	22-201-2	500.00	100.00		100.00	55.00	45.00
Property Maintenance							
Salaries and Wages	22-201-1	37,522.00	34,201.00		34,201.00	33,262.00	939.00
Other Expenses	22-201-2	500.00	500.00		500.00	156.00	344.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
UTILITY EXPENSES AND BULK PURCHASES							
Electricity	31-430-2	120,000.00	142,000.00		127,000.00	127,000.00	-
Street Lighting	31-435-2	75,000.00	75,000.00		85,000.00	81,578.00	3,422.00
Telephone and Telegraph	31-440-2	77,000.00	89,500.00		89,500.00	76,168.00	13,332.00
Water	31-445-2	18,000.00	11,500.00		18,000.00	17,521.00	479.00
Natural Gas	31-446-2	23,000.00	25,000.00		23,000.00	17,193.00	5,807.00
Sewer System	31-455-2	2,500.00	2,500.00		2,500.00	1,415.00	1,085.00
Gasoline	31-460-2	154,700.00	120,000.00		120,000.00	116,193.00	3,807.00
Total Operations (Item 8(A)) within "CAPS"	34-199	8,883,519.00	8,522,661.00	-	8,522,661.00	8,154,483.00	368,178.00
B. Contingent	35-470			xxxxxx			-
Total Operations including Contingent - Within "CAPS"	34-201	8,883,519.00	8,522,661.00	-	8,522,661.00	8,154,483.00	368,178.00
Detail:							
Salaries & Wages	34-201-1	5,492,748.00	5,321,132.00	-	5,337,132.00	5,218,596.00	118,536.00
Other Expenses(Including Contingent)	34-201-2	3,390,771.00	3,201,529.00	-	3,185,529.00	2,935,887.00	249,642.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Emergency Authorizations	46-870			xxxxxxx			xxxxxxx
Overexpenditure of Appropriation Reserves	46-890-2		2,285.00	xxxxxxx	2,285.00	2,285.00	xxxxxxx
Overexpenditure of General Capital Ordinance	46-890-2		10,874.00	xxxxxxx	10,874.00	10,874.00	xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx
				xxxxxxx			xxxxxxx

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
(2) STATUTORY EXPENDITURES	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Contribution to							
Social Security System (O.A.S.I.)	36-472-2	259,250.00	254,800.00		254,800.00	252,914.00	1,886.00
Police and Fireman's Retirement System of NJ	36-475-2	703,742.00	617,040.00		617,040.00	617,039.00	1.00
Public Employees' Retirement System	36-471-2	271,233.00	227,889.00		227,889.00	227,889.00	-
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,234,225.00	1,112,888.00	-	1,112,888.00	1,111,001.00	1,887.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	10,117,744.00	9,635,549.00	-	9,635,549.00	9,265,484.00	370,065.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES							
Bergen County Utilities Authority - Contractual	31-455-2	792,074.00	767,834.00		767,834.00	767,834.00	-
EDUCATION FUNCTIONS							
Maintenance of Free Public Library (Ch. 82, 541 P.L. 1985)	29-390-2		750,345.00		750,345.00	750,345.00	-
GENERAL GOVERNMENT FUNCTIONS							
Reserve for Tax Appeals	30-426-2	150,000.00	200,000.00		200,000.00	75,000.00	
PUBLIC SAFETY FUNCTIONS							
Length of Service Awards Program (LOSAP)	25-265-2	35,500.00	34,500.00		34,500.00	1,500.00	33,000.00
INSURANCE							
Employee Group Health	23-220-2	19,923.00	105,680.00		105,680.00	78,647.00	27,033.00
STATUTORY EXPENDITURES							
Public Employees' Retirement System	36-471-2		7,529.00		7,529.00	7,529.00	-

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	997,497.00	1,865,888.00	-	1,865,888.00	1,680,855.00	60,033.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
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 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	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 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Clean Communities Grant	41-701-2	2,508.00	11,440.00		11,440.00	11,440.00	-
Police Body Armor - State Share	41-702-2		3,090.00		3,090.00	1,013.00	2,077.00
Solid Waste Administration	41-703-2		16,060.00		16,060.00		16,060.00
Smart Growth Grant	41-704-2		4,500.00		4,500.00		4,500.00
Historical Commission	41-705-2		600.00		600.00		600.00
Recreation Opportunity 2009							
State Share	41-706-2		10,000.00		10,000.00	8,141.00	1,859.00
Local Share	41-706-2						-
Highway Safety Traffic Grant - Police	41-707-2		4,000.00		4,000.00	4,000.00	-
Bergen County Prosecutor - Confiscated Funds	41-712-2		3,000.00		3,000.00	3,000.00	-
Business Stimulus Fund Grant - Tree Planting	41-708-2		7,000.00		7,000.00	6,785.00	215.00
Alcohol Education and Rehabilitation	41-709-2	1,530.00	603.00		603.00	348.00	255.00
Master Plan Historic Preservation Grant	41-711-2		20,000.00		20,000.00	17,550.00	2,450.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs OFF-SET by Revenues	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
New Jersey Transportation Trust Fund Authority Act	41-865						
ADA Handicap Ramp Program	41-713		62,000.00		62,000.00	60,518.00	1,482.00
Total Capital Improvements Excluded from "CAPS"	44-999	50,000.00	92,000.00	-	92,000.00	90,518.00	1,482.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870		25,000.00	xxxxx	25,000.00	25,000.00	xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875	10,800.00	10,800.00	xxxxx	10,800.00	10,800.00	xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13) Pl. Bd.	46-871			xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	10,800.00	35,800.00	xxxxx	35,800.00	35,800.00	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	2,481,625.00	3,630,483.00	-	3,630,483.00	3,383,966.00	121,464.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2010	
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
(1) Type 1 District School Debt Service	XXXXX						XXXXX
Payment of Bond Principal	48-920						XXXXX
Payment of Bond Anticipation Notes	48-925						XXXXX
Interest on Bonds	48-930						XXXXX
Interest on Notes	48-935						XXXXX
							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	2,481,625.00	3,630,483.00	-	3,630,483.00	3,383,966.00	121,464.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	12,599,369.00	13,266,032.00	-	13,266,032.00	12,649,450.00	491,529.00
(M) Reserve for Uncollected Taxes	50-899	844,975.00	800,337.00		800,337.00	800,337.00	XXXXX
9. Total General Appropriations	34-499	13,444,344.00	14,066,369.00	-	14,066,369.00	13,449,787.00	491,529.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations		Appropriated				Expended 2010		
		For 2011	For 2010	For 2010 By Emergency Appropriations	Total For 2010 As Modified By All Transfers	Paid or Charged	Reserved	
(H-1)	Total General Appropriations for							
	Municipal Purposes within "CAPS"	34-299	\$10,117,744.00	\$9,635,549.00		\$9,635,549.00	\$9,265,484.00	\$370,065.00
(A)	Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Other Operations	34-300	997,497.00	1,865,888.00	-	1,865,888.00	1,680,855.00	60,033.00
	Uniform Construction Code	22-999	-	-	-	-	-	-
	Interlocal Municipal Service Agreements	42-999	138,732.00	426,752.00	-	426,752.00	394,819.00	31,933.00
	Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
	Public & Private Programs Offset by Revenues	40-999	4,038.00	80,293.00	-	80,293.00	52,277.00	28,016.00
	Total Operations - Excluded from Caps	34-305	1,140,267.00	2,372,933.00	-	2,372,933.00	2,127,951.00	119,982.00
(C)	Capital Improvements	44-999	50,000.00	92,000.00	-	92,000.00	90,518.00	1,482.00
(D)	Municipal Debt Service	45-999	1,280,558.00	1,129,750.00	-	1,129,750.00	1,129,697.00	xxxxx
(E)	Deferred Charges - Excluded from "CAPS"	46-999	10,800.00	35,800.00		35,800.00	35,800.00	
(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	844,975.00	800,337.00	-	800,337.00	800,337.00	-
	Total General Appropriations	34-499	13,444,344.00	14,066,369.00	-	14,066,369.00	13,449,787.00	491,529.00

**BOROUGH OF CLOSTER
2011 MUNICIPAL BUDGET**

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

DEDICATED ASSESSMENT BUDGET

N/A

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2010
		2011		2010		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2010 Paid or Charged
		2011		2010		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

MUNICIPAL AND JOINT FREE PUBLIC LIBRARY MINIMUM TAX LEVY AND ADDITIONAL APPROPRIATION

16. APPROPRIATIONS FOR LIBRARY PURPOSES		Appropriated			
		2011		2010	
Minimum Library Appropriation per R.S. 40:54-8 et seq		717,944	00	750,345	00
Additional Library Appropriation per Budget Sheet 20					
Total Library Appropriation		717,944	00	752,355	00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2011 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act 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, 2010

ASSETS			
Cash and Investments	1110100	2,313,723	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	130,106	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	933,794	00
Tax Title Liens Receivable	1110400		00
Property Acquired By Tax Title Lien Liquidation	1110500	130,531	00
Other Receivables	1110600	192,713	00
Deferred Charges Required to be in 2011 Budget	1110700	10,800	00
Deferred Charges Required to be in Budgets Subsequent to 2011	1110800	21,600	00
Total Assets	1110900	3,733,267	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,790,142	00
Reserve for Receivables	2110200	1,257,038	00
Surplus	2110300	686,087	00
Total Liabilities, Reserves and Surplus		3,733,267	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 2010		YEAR 2009	
Surplus Balance, January 1st	2310100	610,894	00	666,925	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2010 97.54%, 2009 98.65%)	2310200	40,633,349	00	40,275,809	00
Delinquent Taxes	2310300	490,132	00	470,768	00
Other Revenues and Additions to Income	2310400	3,840,025	00	3,445,719	00
Total Funds	2310500	45,574,400	00	44,859,221	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	13,140,979	00	12,978,113	00
School Taxes (Including Local and Regional)	2310700	26,950,962	00	26,300,842	00
County Taxes (Including Added Tax Amounts)	2310800	4,371,843	00	4,577,329	00
Special District Taxes	2310900	206,939	00	207,134	00
Other Expenditures and Deductions From Income	2311000	217,590	00	209,909	00
Total Expenditures and Tax Requirements	2311100	44,888,313	00	44,273,327	00
Less: Expenditures to be Raised by Future Taxes	2311200		00	25,000	00
Total Adjusted Expenditures and Tax Requirements	2311300	44,888,313	00	44,248,327	00
Surplus Balance, December 31st	2311400	686,087	00	610,894	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2011 Budget

Surplus Balance December 31, 2010	2311500	686,087	00
Current Surplus Anticipated in 2011 Budget	2311600	500,000	00
Surplus Balance Remaining	2311700	186,087	00

**2011
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

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 2011 through 2015. 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>
2011	\$570,000
2012	590,000
2013	1,710,000
2014	560,000
2015	250,000
	<u>\$3,680,000</u>

CAPITAL BUDGET (Current Year Action)
2011

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 - 2011					6 TO BE FUNDED IN FUTURE YEARS
				5a 2011 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Road Improvement Program		2,330,000.00			11,500.00			408,500.00	1,910,000.00
Acquisition of Fire Department Ladder Truck		1,200,000.00							1,200,000.00
Acquisition of DPW Machinery and Equip		150,000.00			7,500.00			142,500.00	
TOTALS - ALL PROJECTS		3,680,000.00			19,000.00			551,000.00	3,110,000.00

**BOROUGH OF CLOSTER
2011 MUNICIPAL BUDGET**

Sheets 41 and 42 - Reserved for Adopting Resolution

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated				Realized in Cash in 2010	APPROPRIATIONS	FCOA	Appropriated				Expended 2010				
		For 2011		For 2010					For 2011		For 2010		Paid or Charged		Reserved		
Amount To Be Raised By Taxation	54-190	206,536	00	206,320	00	206,939	00		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	
								Salaries & Wages	54-385-1								
Interest Income	54-113					2,714	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	16,000	00	16,000	00	16,000	00		
								Other Expenses	54-375-2								
								Historic Preservation: Salaries & Wages	54-176-1	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Trust Fund Revenues:	54-299	206,536	00	206,320	00	209,653	00										
SUMMARY OF PROGRAM																	
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						\$ 2,009,754		Down Payments on Improvements	54-902-2								
Total Expended To Date						\$ 1,145,834		Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
								Payment of Bond Principal	54-920-2							XXXXXX	XX
Total Acreage Preserved to Date						None		Payment of Bond Anticipation Notes and Capital Notes	54-925-2						XXXXXX	XX	
								Interest on Bonds	54-930-2						XXXXXX	XX	
Recreation Land Preserved in 2010						None		Interest on Notes	54-935-2						XXXXXX	XX	
								Reserve for Future Use	54-950-2	190,536	00	190,320	00	190,320	00	-	00
Farmland Preserved in 2010						None		Total Trust Fund Appropriations:	54-499	206,536	00	206,320	00	206,320	00	-	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, 2010

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

1

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