

**2012 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2012 BUDGET)

MUNICIPALITY: Borough of CLOSTER COUNTY: BERGEN

<u>Sophie Heymann</u>	<u>12/31/2014</u>
<b>Mayor's Name</b>	<b>Term Expires</b>

Municipal Officials		Jan. 1, 1989
<u>Loretta Castano</u>	{	<b>Date of Orig. Appt.</b>
<b>Municipal Clerk</b>		226
<u>Maria Passafaro</u>	{	<b>Cert No.</b>
<b>Tax Collector</b>		T-8183
<u>Michael Mariniello, Jr.</u>	{	<b>Cert No.</b>
<b>Chief Financial Officer</b>		N0235
<u>Gary J. Vinci</u>	{	<b>Cert No.</b>
<b>Registered Municipal Accountant</b>		CR00411
<u>Edward T. Rogan</u>	{	<b>Lic No.</b>
<b>Municipal Attorney</b>		

Governing Body Members	
Name	Term Expires
<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
<u>John Kashwick</u>	12/31/2014
<u>Dr. David H. Barad</u>	12/31/2014

**Official Mailing Address of Municipality**

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

Please attach this to your 2012 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: \_\_\_\_\_

**2012  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Closter, County of Bergen for the Fiscal Year 2012

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 14th day of March, 2012 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 14th day of March, 2012

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 14th day of March, 2012

\_\_\_\_\_  
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 14th day of March, 2012

\_\_\_\_\_  
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: \_\_\_\_\_, 2012      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: \_\_\_\_\_, 2012      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 2012

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2012;

Be it Further Resolved, that said Budget be published in the The Record in the issue of March 21, 2012

The Governing Body of the Borough of Closter does hereby approve the following as the Budget for the year 2012:

RECORDED VOTE	Ayes	{		Nays	{	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 14, 2012

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on April 11, 2012 at 8:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2012 may be presented by taxpayers or other interested persons.

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

		YEAR 2012	
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>		XXXXXXXXXX	XX
<b>1. Appropriations within "CAPS"</b>		XXXXXXXXXX	XX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}</b>		9,819,465	00
<b>2. Appropriations excluded from "CAPS"</b>		XXXXXXXXXX	XX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}</b>		3,564,779	00
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>			
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>		3,564,779	00
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.0 Percent of Tax Collections</b>		862,000	00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>			
		Building Aid Allowance 2012 - \$ _____	
		for Schools-State Aid 2011 - \$ _____	
		14,246,244	00
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b>			
<b>(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>		3,787,344	00
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>		XXXXXXXXXX	XX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>		9,759,283	00
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>			
<b>(c) Minimum Library Tax</b>		699,617	00

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2011 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	14,203,515	00						
Budget Appropriations Added by N.J.S. 40A:4-87	52,154	00						
Emergency Appropriations	580,000	00						
<b>Total Appropriations</b>	<b>14,835,669</b>	<b>00</b>						
<b>Expenditures</b>								
Paid or Charged (Including Reserve for Uncollected Taxes)	13,929,581	00						
Reserved	906,086	00						
Unexpended Balances Cancelled	2	00						
Total Expenditures and Unexpended Balances Cancelled	14,835,669	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 2011 Reserved."

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

**I. General**

To the Residents of the Borough of Closter:

The 2012 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 2012 Municipal tax rate will increase by 1.6 tax points from 2011. The table below is a comparison of the projected 2012 municipal tax rate and the 2011 municipal tax rate.

<u>Municipal</u>	<u>2011</u>	<u>Estimated for 2012</u>	<u>Increase (Decrease)</u>
Tax Dollars			
Operations	\$ 9,486,210	\$ 9,759,283	\$ 273,073
Open Space	206,536	205,603	(933)
Library	<u>717,944</u>	<u>699,617</u>	<u>(18,327)</u>
	<u>\$ 10,410,690</u>	<u>\$ 10,664,503</u>	<u>\$ 253,813</u>
		<u>Estimated for</u>	
	<u>2011</u>	<u>2012</u>	<u>Increase</u>
Tax Rate			
Operations	0.459	0.475	0.016
Open Space	0.009	0.010	0.001
Library	<u>0.035</u>	<u>0.034</u>	<u>-0.001</u>
	<u>0.503</u>	<u>0.519</u>	<u>0.016</u>
		<u>Tax on Average Home</u>	
	<u>2011</u>	<u>2012</u>	<u>Increase</u>
Tax Increase			
Operations	\$ 3,059	\$ 3,159	\$ 100
Open Space	60	67	7
Library	<u>233</u>	<u>226</u>	<u>(7)</u>
	<u>\$ 3,352</u>	<u>\$ 3,452</u>	<u>\$ 100</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 2011 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 2012 or the increase in appropriations over the 2011 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	
<p>The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:</p>		<p>Chapter 62 of the Laws of 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 2012 tax levy CAP is as follows:</p>	
Total Appropriations for the 2011 Budget	\$14,203,515	2011 Amount to be Raised by Taxation	\$ 9,486,210
Cap Base Adjustment - Police Interboro Radio	<u>143,625</u>	2% CAP Increase	<u>189,724</u>
	14,347,140	Adjusted Tax Levy Prior to Exclusions	9,675,934
<u>Modifications:</u>		Exclusions:	
Less:		Allowable Pension Obligations Increase	\$ 18,730
Reserve for Uncollected Taxes	\$ 844,975	Allowable Debt Service and Debt Service Share of Costs Increases	320,098
Municipal Debt Service	1,280,558	Current Year Deferred Charges	116,000
Other Operations Excluded from "CAP"	2,013,864	Cancelled or Unexpended Exclusions	(2)
Capital Improvements	50,000	Value of New Construction	<u>4,694</u>
Deferred Charges	<u>10,800</u>		<u>459,520</u>
Total Modifications	<u>4,200,197</u>	Adjusted Tax Levy After Exclusions	10,135,454
Amount Which "CAP" is Applied	10,146,943	CY 2011 Cap Bank Utilized in CY 2012	<u>351,770</u>
CAP Increase (2.5%)	253,674	Maximum Allowable Amount to be Raised by Taxation	10,487,224
Additional CAP Increase (1.0%)	101,469	Proposed 2012 Amount to be Raised by Taxation	<u>9,759,283</u>
New Construction	4,694	Amount Below Allowable Tax Levy "CAP"	<u>\$ 727,941</u>
CAP Bank - 2010	334,652		
CAP Bank - 2011	<u>144,646</u>		
Total General Appropriations for Municipal Purposes Within "CAP"	10,986,078		
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>9,819,465</u>		
Amount Below Allowable Appropriations "CAP"	<u>\$ 1,166,613</u>		

Sheet 3b(1b)

**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**

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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 11, 2012 at 8:00 P.M., at the Borough Hall, Borough of Closter, a hearing on the 2012 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 2012 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 3b(1c)

**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**

Legal basis for benefit  
(check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Non Contractual Borough Employees		\$352,606		X	
Local 945 Teamsters - DPW		\$335,075	X		
Local 233 PBA - Police		\$738,921	X		
<b>Totals</b>	0	days \$1,426,602			
<b>Total Funds Reserved as of end of 2011:</b>					
<b>Total Funds Appropriated in 2012:</b>		\$0			

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	850,000.00	500,000.00	500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	850,000.00	500,000.00	500,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxxx</b>	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Licenses	xxxxxxxx			
Alcoholic Beverages	08-103	28,000.00	27,000.00	28,028.00
Other	08-104	18,500.00	13,000.00	18,774.00
Fees and Permits	08-105	129,000.00	116,000.00	129,565.00
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	127,000.00	91,000.00	127,033.00
Other	08-109			
Interest and Costs on Taxes	08-112	90,000.00	94,000.00	200,217.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	8,300.00	7,771.00	8,366.00
Anticipated Utility Operating Surplus	08-114			
Cable Franchise Fees	08-116	97,761.00	97,761.00	97,761.00

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	498,561.00	446,532.00	609,744.00

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
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 - 2010	09-205		13,489.00	13,489.00
Watershed Moratorium Offset Aid - 2011	09-205		13,489.00	13,489.00
Watershed Moratorium Offset Aid	09-205	13,489.00		
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,505,480.00</b>	<b>1,518,969.00</b>	<b>1,518,969.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
<b>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)</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	256,800.00	292,000.00	256,868.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	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			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	256,800.00	292,000.00	256,868.00





**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
<b>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:</b>	xxxxxxxx	XXXXX	XXXXX	XXXXX
Clean Communities Grant	10-701		2,508.00	2,508.00
Clean Communities Grant	10-702	13,231.00	13,192.00	13,192.00
Police Body Armor Replacement	10-702		1,530.00	
Police Body Armor Replacement	10-703		2,204.00	2,204.00
Recreation Opportunity	10-704		10,000.00	10,000.00
Alcohol Education and Rehabilitation	10-705		863.00	863.00
Green Team Mini Grant	10-706		300.00	300.00
Bergen County 200 Club	10-707		987.00	987.00
Office of Homeland Security - Buffer Zone Protection	10-708		24,608.00	24,608.00
Recycling Tonnage Grant	10-709	31,673.00		



**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Fire Safety Act	08-106	13,500.00	39,300.00	13,572.00
Cell Tower Rental	08-107	59,247.00	59,400.00	59,247.00
Prepaid School Tax	08-108		182,986.00	182,986.00
General Capital Surplus	08-110	25,000.00	25,000.00	25,000.00
Reimbursement from Library	08-111		59,000.00	
Rental Payments	08-112	11,000.00	11,000.00	13,750.00
Alpine Sewer Connection Fees	08-113	9,156.00	6,660.00	9,156.00
Insurance Recovery	08-114		49,517.00	51,844.00
Reserve for Payment of Bonds	08-115	59,000.00		

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2011
		2012	2011	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	<b>176,903.00</b>	<b>432,863.00</b>	<b>355,555.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF CLOSTER

GENERAL REVENUES	FCOA	Anticipated		Realized
		2012	2011	In Cash in 2011
<b>SUMMARY OF REVENUES</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	850,000.00	500,000.00	500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	08-001	498,561.00	446,532.00	609,744.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,505,480.00	1,518,969.00	1,518,969.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	256,800.00	292,000.00	256,868.00
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	54,696.00	179,959.00	212,056.00
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	44,904.00	56,192.00	54,662.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	176,903.00	432,863.00	355,555.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>2,537,344.00</b>	<b>2,926,515.00</b>	<b>3,007,854.00</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>400,000.00</b>	<b>625,000.00</b>	<b>933,718.00</b>
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	<b>3,787,344.00</b>	<b>4,051,515.00</b>	<b>4,441,572.00</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,759,283.00	9,486,210.00	9,746,869.00
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	699,617.00	717,944.00	717,944.00
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>10,458,900.00</b>	<b>10,204,154.00</b>	<b>10,464,813.00</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>14,246,244.00</b>	<b>14,255,669.00</b>	<b>14,906,385.00</b>

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	146,000.00	147,103.00		147,103.00	147,103.00	-
Other Expenses	20-100-2	17,450.00	16,500.00		16,500.00	16,444.00	56.00
Municipal Clerk							
Salaries and Wages	20-120-1	161,000.00	154,719.00		154,719.00	151,809.00	2,910.00
Other Expenses	20-120-2	15,250.00	15,750.00		15,750.00	12,171.00	3,579.00
Elections	20-120-2	10,000.00	7,500.00		7,500.00	7,110.00	390.00
Financial Administration							
Salaries and Wages	20-130-1	137,250.00	85,213.00		85,213.00	81,961.00	3,252.00
Other Expenses	20-130-2	55,600.00	49,631.00		49,731.00	49,673.00	58.00
Audit Services							
Other Expenses	20-135-2	39,800.00	39,300.00		39,300.00	38,800.00	500.00
Information Technology							
Salaries and Wages	20-140-1	10,800.00	10,536.00		10,536.00	10,535.00	1.00
Other Expenses	20-140-2	4,600.00	4,200.00		4,200.00	2,521.00	1,679.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Tax Assessment Administration							
Salaries and Wages	20-150-1	55,810.00	54,102.00		54,102.00	54,102.00	-
Other Expenses	20-150-2	3,450.00	3,450.00		3,450.00	2,788.00	662.00
Revenue Administration							
Salaries and Wages	20-145-1	113,300.00	134,103.00		134,103.00	133,104.00	999.00
Other Expenses	20-145-2	16,250.00	21,650.00		21,650.00	10,366.00	11,284.00
Legal Services							
Other Expenses	20-155-2	146,000.00	164,000.00		154,000.00	126,186.00	27,814.00
Engineering Services							
Other Expenses	20-165-2	28,000.00	28,000.00		28,000.00	22,236.00	5,764.00
Monitoring Wells	20-165-2	15,000.00	4,500.00		4,500.00		4,500.00
Economic Development							
Closter Improvement Committee	20-170-2	4,800.00	5,870.00		5,870.00	2,189.00	3,681.00
Historic Commission							
Other Expenses	20-175-2	2,900.00	3,000.00		3,000.00	2,010.00	990.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180-1	14,000.00	13,650.00		13,650.00	13,563.00	87.00
Other Expenses	21-180-2	40,000.00	48,100.00		43,100.00	18,386.00	24,714.00
Zoning Board of Adjustment							
Salaries and Wages	21-185-1	17,600.00	17,025.00		17,375.00	17,291.00	84.00
Other Expenses	21-185-2	18,350.00	17,100.00		18,100.00	17,991.00	109.00
INSURANCE							
Unemployment Insurance	23-215-2	15,500.00	14,000.00		15,500.00	15,142.00	358.00
Other Insurance Premiums	23-230-2	10,000.00	10,000.00		10,000.00	8,337.00	1,663.00
General Liability	23-210-2	200,000.00	199,600.00		199,600.00	191,523.00	8,077.00
Workers Compensation	23-215-2	202,700.00	195,500.00		195,500.00	190,279.00	5,221.00
Employees Group Health	23-220-2	1,055,000.00	1,010,077.00		1,010,077.00	836,033.00	174,044.00
Health Benefit Waiver	23-221-1		8,000.00		8,000.00		8,000.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	2,563,690.00	2,861,044.00		2,861,044.00	2,839,023.00	22,021.00
Other Expenses	25-240-2	104,050.00	75,500.00		88,875.00	86,400.00	2,475.00
Acq. of Police Vehicles	25-240-2	18,100.00	21,100.00		21,100.00	18,090.00	3,010.00
911 Dispatch Services - Contractual	42-250-2	103,119.00					
Office of Emergency Management							
Salaries and Wages	25-252-1	7,600.00	7,372.00		7,472.00	7,380.00	92.00
Other Expenses	25-252-2	9,250.00	6,750.00		8,750.00	7,888.00	862.00
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	36,875.00	31,600.00		35,600.00	35,530.00	70.00
Other Expenses	25-265-2	3,050.00	3,350.00		3,350.00	2,187.00	1,163.00
Fire Protection							
Other Expenses	25-265-2	38,350.00	38,600.00		38,600.00	23,433.00	15,167.00
Clothing Allowance	25-265-2	17,500.00	16,000.00		16,000.00	15,510.00	490.00
Fire Hydrant Service	25-265-2	158,500.00	153,000.00		153,100.00	153,057.00	43.00

## BOROUGH OF CLOSTER

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Municipal Prosecutor							
Other Expenses	25-275-2	6,500.00	6,500.00		6,500.00	5,980.00	520.00
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance							
Salaries and Wages	26-290-1	897,500.00	875,339.00		877,339.00	876,768.00	571.00
Other Expenses	26-290-2	45,550.00	39,200.00		39,200.00	38,957.00	243.00
Snow Removal							
Other Expenses	26-290-2	16,250.00	16,250.00		16,250.00	15,680.00	570.00
Shade Tree Commission							
Salaries and Wages	26-300-2	4,300.00	4,325.00		5,875.00	5,824.00	51.00
Other Expenses	26-300-2	38,500.00	40,000.00		38,700.00	35,547.00	3,153.00
Solid Waste Collection							
Salaries and Wages	26-305-1	310,700.00	340,961.00		340,961.00	268,370.00	72,591.00
Other Expenses	26-305-2	4,000.00	3,500.00		3,500.00	3,476.00	24.00
Recycling							
Salaries and Wages	26-305-1	45,140.00	51,229.00		51,329.00	51,229.00	100.00
Other Expenses	26-305-2	1,000.00	1,000.00		1,000.00	1,000.00	-

## BOROUGH OF CLOSTER

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Public Buildings and Grounds							
Salaries and Wages	26-310-1	59,856.00	56,799.00		56,799.00	54,798.00	2,001.00
Other Expenses	26-310-2	34,500.00	25,000.00		29,000.00	26,936.00	2,064.00
Vehicle Maintenance							
Salaries and Wages	26-315-1	98,720.00	95,838.00		95,838.00	95,838.00	-
Other Expenses	26-315-2	104,500.00	165,000.00		165,000.00	162,929.00	2,071.00
HEALTH AND HUMAN SERVICES FUNCTIONS							
Public Health Services							
Salaries and Wages	27-330-1	59,760.00	58,012.00		58,112.00	58,030.00	82.00
Other Expenses	27-330-2	71,486.00	69,889.00		69,889.00	69,550.00	339.00
Environmental Commission (NJS 40:56A-1 et seq.)							
Other Expenses	27-335-2	2,950.00	3,250.00		3,250.00	2,176.00	1,074.00
Animal Control							
Other Expenses	27-340-2	13,565.00	13,329.00		13,329.00	13,329.00	-
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	42,500.00	39,000.00		41,800.00	41,704.00	96.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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	63,750.00	63,705.00		63,805.00	63,710.00	95.00
Other Expenses	28-370-2	35,000.00	35,000.00		35,000.00	30,208.00	4,792.00
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	2,500.00		2,500.00	2,186.00	314.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
LANDFILL / SOLID WASTE DISPOSAL COSTS							
Solid Waste Recycling Landfill and Contingency Taxes	32-465-2	249,000.00	243,200.00		243,200.00	239,718.00	3,482.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	89,500.00	93,122.00		91,422.00	87,664.00	3,758.00
Other Expenses	43-490-2	4,550.00	3,600.00		4,600.00	3,676.00	924.00
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 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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	167,800.00	160,846.00		160,846.00	160,220.00	626.00
Other Expenses	22-195-2	6,350.00	8,200.00		8,200.00	7,637.00	563.00
Other Code Enforcement Functions							
Zoning Officer							
Salaries and Wages	22-201-1	24,900.00	24,157.00		24,157.00	24,157.00	-
Other Expenses	22-201-2	300.00	500.00		500.00		500.00
Property Maintenance							
Salaries and Wages	22-201-1	38,600.00	37,522.00		37,522.00	35,584.00	1,938.00
Other Expenses	22-201-2	300.00	500.00		500.00	5.00	495.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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	94,000.00	120,000.00		102,300.00	79,188.00	23,112.00
Street Lighting	31-435-2	100,000.00	75,000.00		85,000.00	85,000.00	-
Telephone and Telegraph	31-440-2	85,000.00	77,000.00		89,700.00	89,000.00	700.00
Water	31-445-2	18,000.00	18,000.00		18,000.00	14,966.00	3,034.00
Natural Gas	31-446-2	23,000.00	23,000.00		23,000.00	19,527.00	3,473.00
Sewer System	31-455-2	4,200.00	2,500.00		2,500.00	753.00	1,747.00
Gasoline	31-460-2	165,000.00	154,700.00		144,700.00	137,777.00	6,923.00
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>	<b>8,670,646.00</b>	<b>8,769,093.00</b>	<b>-</b>	<b>8,780,268.00</b>	<b>8,302,373.00</b>	<b>477,895.00</b>
B. Contingent	35-470			xxxxxx			-
<b>Total Operations including Contingent - Within "CAPS"</b>	<b>34-201</b>	<b>8,670,646.00</b>	<b>8,769,093.00</b>	<b>-</b>	<b>8,780,268.00</b>	<b>8,302,373.00</b>	<b>477,895.00</b>
Detail:							
Salaries & Wages	34-201-1	5,124,451.00	5,378,322.00	-	5,384,922.00	5,273,593.00	111,329.00
Other Expenses(Including Contingent)	34-201-2	3,546,195.00	3,390,771.00	-	3,395,346.00	3,028,780.00	366,566.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
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				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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	240,000.00	259,250.00		246,450.00	241,211.00	5,239.00
Police and Fireman's Retirement System of NJ	36-475-2	611,931.00	703,742.00		703,742.00	703,742.00	-
Public Employees' Retirement System	36-471-2	295,388.00	271,233.00		271,233.00	271,233.00	-
Defined Contribution Retirement Plan	36-473-2	1,500.00					
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,148,819.00	1,234,225.00	-	1,221,425.00	1,216,186.00	5,239.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	9,819,465.00	10,003,318.00	-	10,001,693.00	9,518,559.00	483,134.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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		792,074.00	792,074.00	-
Operations		581,758.00					
Debt Service		254,515.00					
EDUCATION FUNCTIONS							
Maintenance of Free Public Library (Ch. 82, 541 P.L. 1985)	29-390-2	728,000.00	717,944.00		717,944.00	717,873.00	71.00
GENERAL GOVERNMENT FUNCTIONS							
Reserve for Tax Appeals	30-426-2	50,000.00	150,000.00		150,000.00	150,000.00	
PUBLIC SAFETY FUNCTIONS							
Length of Service Awards Program (LOSAP)	25-265-2	35,000.00	35,500.00		35,500.00	1,500.00	34,000.00
INSURANCE							
Employee Group Health	23-220-2		19,923.00		19,923.00		19,923.00
OTHER FUNCTIONS							
Accumulated Leave	36-471-2			580,000.00	580,000.00	220,000.00	360,000.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	<b>34-300</b>	1,649,273.00	1,715,441.00	580,000.00	2,295,441.00	1,881,447.00	413,994.00





BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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)	<b>34-303</b>	-	-	-	-	-	-

## BOROUGH OF CLOSTER

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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	13,231.00	2,508.00		2,508.00	2,508.00	-
Clean Communities Grant	41-702-2		13,192.00		13,192.00	13,192.00	-
Police Body Armor Grant	41-703-2		2,204.00		2,204.00	850.00	1,354.00
Bergen County 200 Club	41-707-2		987.00		987.00	987.00	-
							-
Recreation Opportunity 2011							
State Share	41-704-2		10,000.00		10,000.00	8,881.00	1,119.00
Local Share	41-704-2						-
Office of Homeland Security	41-708-2						-
Buffer Zone Protection Program			24,608.00		24,608.00	24,567.00	41.00
Green Team Mini Grant	41-706-2		300.00		300.00		300.00
Alcohol Education and Rehabilitation	41-705-2		2,393.00		2,393.00	260.00	2,133.00
Recycling Tonnage Grant	41-709-2	31,673.00					





BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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						-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	40,000.00	50,000.00	-	50,000.00	46,161.00	3,839.00



BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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	126,800.00	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	126,800.00	10,800.00	xxxxx	10,800.00	10,800.00	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	3,564,779.00	3,407,376.00	580,000.00	3,989,001.00	3,566,047.00	422,952.00

BOROUGH OF CLOSTER

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2011	
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 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"	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	3,564,779.00	3,407,376.00	580,000.00	3,989,001.00	3,566,047.00	422,952.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	13,384,244.00	13,410,694.00	580,000.00	13,990,694.00	13,084,606.00	906,086.00
(M) Reserve for Uncollected Taxes	50-899	862,000.00	844,975.00		844,975.00	844,975.00	XXXXX
9. Total General Appropriations	34-499	14,246,244.00	14,255,669.00	580,000.00	14,835,669.00	13,929,581.00	906,086.00

## BOROUGH OF CLOSTER

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  Summary of Appropriations		Appropriated				Expended 2011		
		For 2012	For 2011	For 2011 By Emergency Appropriations	Total For 2011 As Modified By All Transfers	Paid or Charged	Reserved	
(H-1)	Total General Appropriations for							
	Municipal Purposes within "CAPS"	34-299	\$9,819,465.00	\$10,003,318.00		\$10,001,693.00	\$9,518,559.00	\$483,134.00
(A)	Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Other Operations	34-300	1,649,273.00	1,715,441.00	580,000.00	2,295,441.00	1,881,447.00	413,994.00
	Uniform Construction Code	22-999	-	-	-	-	-	-
	Interlocal Municipal Service Agreements	42-999	54,696.00	294,385.00	-	296,010.00	295,838.00	172.00
	Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
	Public & Private Programs Offset by Revenues	40-999	44,904.00	56,192.00	-	56,192.00	51,245.00	4,947.00
	Total Operations - Excluded from Caps	34-305	1,748,873.00	2,066,018.00	580,000.00	2,647,643.00	2,228,530.00	419,113.00
(C)	Capital Improvements	44-999	40,000.00	50,000.00	-	50,000.00	46,161.00	3,839.00
(D)	Municipal Debt Service	45-999	1,649,106.00	1,280,558.00	-	1,280,558.00	1,280,556.00	xxxxx
(E)	Deferred Charges - Excluded from "CAPS"	46-999	126,800.00	10,800.00		10,800.00	10,800.00	
(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	862,000.00	844,975.00	-	844,975.00	844,975.00	-
	Total General Appropriations	34-499	14,246,244.00	14,255,669.00	580,000.00	14,835,669.00	13,929,581.00	906,086.00

**BOROUGH OF CLOSTER  
2012 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 2011
		2012		2011		
Assessment Cash	53-101					
Deficit ( _____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2011 Paid or Charged
		2012		2011		
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 2012 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, 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, 2011

ASSETS			
Cash and Investments	1110100	3,089,329	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200	135,497	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	414,583	00
Tax Title Liens Receivable	1110400		00
Property Acquired By Tax Title Lien Liquidation	1110500	130,531	00
Other Receivables	1110600	16,322	00
Deferred Charges Required to be in 2012 Budget	1110700	126,800	00
Deferred Charges Required to be in Budgets Subsequent to 2012	1110800	474,800	00
Total Assets	1110900	4,387,862	00

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,420,136	00
Reserve for Receivables	2110200	561,436	00
Surplus	2110300	1,406,290	00
Total Liabilities, Reserves and Surplus		4,387,862	00

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

		YEAR 2011		YEAR 2010	
Surplus Balance, January 1st	2310100	684,830	00	610,894	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2011 98.57%, 2010 97.54%)	2310200	41,672,678	00	40,633,349	00
Delinquent Taxes	2310300	933,718	00	490,132	00
Other Revenues and Additions to Income	2310400	3,585,191	00	3,838,768	00
Total Funds	2310500	46,876,417	00	45,573,143	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	13,990,692	00	13,140,979	00
School Taxes (Including Local and Regional)	2310700	27,362,049	00	26,950,962	00
County Taxes (Including Added Tax Amounts)	2310800	4,484,170	00	4,371,843	00
Special District Taxes	2310900	206,621	00	206,939	00
Other Expenditures and Deductions From Income	2311000	6,595	00	217,590	00
Total Expenditures and Tax Requirements	2311100	46,050,127	00	44,888,313	00
Less: Expenditures to be Raised by Future Taxes	2311200	580,000	00		00
Total Adjusted Expenditures and Tax Requirements	2311300	45,470,127	00	44,888,313	00
Surplus Balance, December 31st	2311400	1,406,290	00	684,830	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2012 Budget

Surplus Balance December 31, 2011	2311500	1,406,290	00
Current Surplus Anticipated in 2012 Budget	2311600	840,000	00
Surplus Balance Remaining	2311700	566,290	00

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

**2012**  
**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 2012 through 2014. 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>
2012	\$1,417,000
2013	510,000
2014	560,000
	<u>\$2,487,000</u>







**BOROUGH OF CLOSTER  
2012 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 2011	APPROPRIATIONS	FCOA	Appropriated		Expended 2011							
		For 2012	For 2011				For 2012	For 2011	Paid or Charged	Reserved						
Amount To Be Raised By Taxation	54-190	205,603	00	206,536	00	206,621	00	Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	
								Salaries & Wages	54-385-1							
Interest Income	54-113					2,439	00	Other Expenses	54-385-2							
								Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	
Reserve Funds:								Salaries & Wages	54-375-1	10,000	00	16,000	00	-	00	
								Other Expenses	54-375-2							
<b>Total Trust Fund Revenues:</b>	<b>54-299</b>	<b>205,603</b>	<b>00</b>	<b>206,536</b>	<b>00</b>	<b>209,060</b>	<b>00</b>	Historic Preservation: Salaries & Wages	54-176-1	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	
<b>SUMMARY OF PROGRAM</b>								Other Expenses	54-176-2	-						
<b>Year Referendum Passed/Implemented</b>						<b>1999</b>		Acquisition of Lands for Recre- ation and Conservation	54-915-2	-				-		
<b>Rate Assessed</b>						<b>\$ 0.01</b>		Acquisition of Farmland	54-916-2							
<b>Total Tax Collected To Date</b>						<b>\$ 2,216,375</b>		Down Payments on Improvements	54-902-2							
<b>Total Expended To Date</b>						<b>\$ 1,436,584</b>		Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	
<b>Total Acreage Preserved to Date</b>						<b>None</b>		Payment of Bond Principal	54-920-2							
<b>Recreation Land Preserved in 2011</b>						<b>None</b>		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	
<b>Farmland Preserved in 2011</b>						<b>None</b>		Reserve for Future Use	54-950-2	195,603	00	190,536	00		00	
								<b>Total Trust Fund Appropriations:</b>	<b>54-499</b>	<b>205,603</b>	<b>00</b>	<b>206,536</b>	<b>00</b>	<b>-</b>	<b>00</b>	<b>206,536 00</b>

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

Contracting Unit: Borough of Closter

Year Ending: December 31, 2011

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