

**2016 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2016 BUDGET)**

MUNICIPALITY: Borough of DEMAREST COUNTY: BERGEN

<u>Raymond J. Cywinski</u>	<u>12/31/2018</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Susan Crosman</u>	<u>4/27/2010</u>
Municipal Clerk	Date of Orig. Appt.
	C-1581
	Cert No.
<u>Philip Moore</u>	1552
Tax Collector	Cert No.
<u>Philip Moore</u>	N0832
Chief Financial Officer	Cert No.
<u>Gary J. Vinci</u>	CR00411
Registered Municipal Accountant	Lic No.
<u>Douglas Doyle</u>	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Joseph Gray</u>	<u>12/31/2016</u>
<u>Joe Connolly</u>	<u>12/31/2016</u>
<u>Melinda Iannuzzi</u>	<u>12/31/2016</u>
<u>Ted Davis</u>	<u>12/31/2017</u>
<u>Gregg Paster</u>	<u>12/31/2018</u>
<u>Daryl Fox</u>	<u>12/31/2018</u>

Official Mailing Address of Municipality

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

Please attach this to your 2016 Budget and Mail to:

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

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

2016 MUNICIPAL BUDGET

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

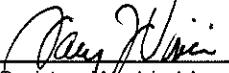
It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 28th of March, 2016 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Clerk
118 Serpentine Road
Address
Demarest, NJ 07627
Address
(201) 768-0167
Phone Number

Certified by me, this 28th day of March, 2016

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

Certified by me, this 28th day of March, 2016


Registered Municipal Accountant
Gary J. Vinci
Name

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

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 28th day of March, 2016

Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____, 2016

By: _____

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____, 2016

By: _____

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

		YEAR 2016	
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX	XX
1. Appropriations within "CAPS"		XXXXXXXXXX	XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		6,449,793	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)}		1,866,623	00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		1,866,623	00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.40 Percent of Tax Collections		502,871	00
4. Total General Appropriations (Item 9, Sheet 29)			
Building Aid Allowance 2015 - \$ _____ for Schools-State Aid 2014 - \$ _____		8,819,287	00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		1,564,628	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)		6,755,430	00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			
(c) Minimum Library Tax		499,229	00

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

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	8,732,885	00						
Budget Appropriations Added by N.J.S. 40A:4-87		00						
Emergency Appropriations		00						
Total Appropriations	8,732,885	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	7,934,742	00						
Reserved	798,143	00						
Unexpended Balances Cancelled		00						
Total Expenditures and Unexpended Balances Cancelled	8,732,885	00						
Overexpenditures*	-							

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

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

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

Materials, supplies and non-bondable equipment;

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

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

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

*See Budget Appropriation Items so marked to the right column "Expended 2015 Reserved."

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

1. General

To the Residents of the Borough of Demarest:

The 2016 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and county tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". The Mayor and Council is anticipating that the total 2016 municipal tax rates will increase .5 tax points or \$38 on an average home. The table below is a comparison of the proposed 2016 and actual 2015 municipal tax rates and the estimated municipal tax increase on an average home (\$750,000).

	Estimated for <u>2016</u>	Actual <u>2015</u>	Estimated <u>Tax Rate Increase</u>	Estimated Tax <u>Increase - Average Home</u>
Municipal				
Operations	\$ 0.523	\$ 0.518	\$ 0.005	\$ 38
Open Space	0.005	0.005		-
Free Public Library	<u>0.039</u>	<u>0.039</u>	-	-
	<u>\$ 0.567</u>	<u>\$ 0.562</u>	<u>\$ 0.005</u>	<u>\$ 38</u>

II. Appropriations "CAP"

This year the Mayor and Council was confronted with a limit placed on municipal expenditures. A full explanation of the "CAP" and provisions and its calculation are set forth in this section.

Chapter 68, Public Laws of 1976 (as revised and amended by P.L. 2004, c.74), places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law. The "CAP" provides that in the preparation of its annual budget a municipality shall limit any increase to the "Cost of Living Adjustment" ("COLA") or the index rate whichever is less, over the previous years final appropriation. A municipality may in any year in which the COLA is less than or equal to 0%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. For calendar year 2016, the COLA adjustment is two percent (3.5%).

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2015 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and State or Federal Aid. Multiply this figure by the cost of living adjustment ("COLA") this gives you the basic "CAP" or the increase in appropriations over the 2015 Total General Appropriations.

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

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

The governing body is also permitted to increase its "CAP" to 3.5% if an index rate ordinance is adopted.

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g., if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding). If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

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 2007 amended by Chapter 44 of the Laws of 2010 Establishing 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 municipal purpose tax levy, which is then subject to various modifications, exclusion and adjustments. The formula to calculate the 2016 tax levy CAP is as follows:</p>	
<u>Total Appropriations for the 2015 Budget</u>	\$8,732,885		
<u>Modifications:</u>			
Less:		2015 Amount to be Raised by Taxation	\$ 6,618,501
Reserve for Uncollected Taxes	\$487,948	Less Prior Year	
Municipal Debt Service	862,818	Recycling Tax	8,500
Other Operations Excluded from "CAP"	1,048,444	Deferred Charges to Future Taxation - Unfunded	<u>35,000</u>
Deferred Charges	35,000		6,575,001
Capital Improvement Fund	<u>30,000</u>	2% CAP	<u>131,500</u>
Total Modifications	<u>2,464,210</u>	Adjusted Tax Levy Prior to Exclusions/Adjustments	6,706,501
Amount Which "CAP" is Applied	6,268,675	Exclusions/Adjustments:	
0% Cap	-	Health Insurance	\$ 18,077
Additional "CAP" (to 3.5%)	219,404	Pension Obligations	5,960
Assessed Value of New Construction and Improvements	<u>74,444</u>	Value of New Construction	74,444
Total Allowable General Appropriations for Mun. Purposes Within "CAP"	6,562,523	Recycling Tax Appropriation	8,500
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>6,449,793</u>	Deferred Charges to Future Taxation - Unfunded	<u>50,000</u>
Available Future Appropriation "CAP" Bank	\$ <u>112,730</u>		<u>156,981</u>
		Maximum Allowable Amount to be Raised by Taxation for 2016	6,863,482
		2016 Amount to be Raised by Taxation - Municipal Purposes	<u>6,755,430</u>
		Amount Below Allowable Tax Levy "CAP"	\$ <u>108,052</u>
		Note: The Borough has an available Tax Levy CAP Bank of \$79,246 from the 2013, 2014 and 2015 budgets.	
<p>Note: The Borough has an available appropriation "CAP" Bank of \$352,755 from the 2014 and 2015 budgets.</p>			

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g., if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding). If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

IV. Employee Group Insurance

Pursuant to Chapter 78 of the Laws of 2012 local governments shall begin collecting a percentage of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Setforth below is information required to be disclosed pertaining to employee group insurance:

Total Anticipated Cost	\$ 657,330
Less Employee Contributions	<u>147,030</u>
 Employer Share Per Budget	 <u>\$ 510,300</u>

V. Municipal Library Tax Levy Law

Pursuant to State Law (P.L. 2013, c.38) the minimum required appropriation for the Demarest Free Public Library will be a separate line item on your property tax bill. This change does not result in a property tax increase and is to help you better understand the costs of library services reflected in your property tax bill.

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion. On April 25, 2016 at 8:00 P.M., at the Borough Hall, Borough of Demarest, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2016 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Susan Crosman, Municipal Clerk, at 118 Serpentine Rd., Demarest, NJ 07627 (201) 768-0167.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income. It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g., If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding).

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
1. Surplus Anticipated	08-101	605,000.00	540,000.00	540,000.00
2. Surplus Anticipated with Prior Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	605,000.00	540,000.00	540,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	3,000.00	3,000.00	4,000.00
Other	08-104			
Fees and Permits:	08-105	17,000.00	17,000.00	17,760.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	37,000.00	35,000.00	41,198.00
Other	08-109			
Interest and Costs on Taxes	08-111	37,000.00	45,000.00	41,015.00
Interest and Costs on Assessments	08-112			
Parking Meters	08-113			
Interest on Investments and Deposits	08-114			
Anticipated Utility Operating Surplus	08-115			
Recreation Fees	08-116			
Sewer User Fees	08-117	26,000.00	31,000.00	26,926.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	120,000.00	131,000.00	130,899.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)				
	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	190,000.00	175,000.00	223,618.00
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	190,000.00	175,000.00	223,618.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue				
Anticipated With Prior Written Consent of the Director of Local Government				
Services - Interlocal Municipal Service Agreements Offset With Appropriations	XXXXX	XXXXX	XXXXX	XXXXX
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	XXXXXX 08-004	XXXXXX 111,211.00	XXXXXX 203,300.00	XXXXXX 209,792.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DEMAREST

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2015
		2016	2015	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	605,000.00	540,000.00	540,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	-	-	-
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Total Section A: Local Revenues	08-001	120,000.00	131,000.00	130,899.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	405,840.00	405,840.00	405,840.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	190,000.00	175,000.00	223,618.00
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	-	-	-
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	12,527.00	20,063.00	20,063.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	111,211.00	203,300.00	209,792.00
Total Miscellaneous Revenues	13-099	839,578.00	935,203.00	990,212.00
4. Receipts from Delinquent Taxes	15-499	120,050.00	142,500.00	144,394.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,564,628.00	1,617,703.00	1,674,606.00
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	6,755,430.00	6,618,501.00	xxxxxx
b) Addition to Local District School Tax	07-191			xxxxxx
c) Minimum Library Tax	07-192	499,229.00	496,681.00	xxxxxx
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	7,254,659.00	7,115,182.00	7,646,694.00
7. Total General Revenues	13-299	8,819,287.00	8,732,885.00	9,321,300.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
General Administration							
Salaries and Wages	20-100-1	34,542.00	33,390.00		33,390.00	31,967.00	1,423.00
Other Expenses	20-100-2	4,000.00	2,000.00		2,000.00	-	2,000.00
Mayor and Council							
Salaries and Wages	20-110-1	5,500.00	5,500.00		5,500.00	2,875.00	2,625.00
Other Expenses	20-110-2	3,500.00	3,500.00		3,500.00	2,241.00	1,259.00
Municipal Clerk							
Salaries and Wages	20-120-1	65,847.00	63,550.00		63,550.00	63,385.00	165.00
Other Expenses	20-120-2	65,450.00	63,000.00		63,000.00	48,994.00	14,006.00
Elections/Other Expenses	20-120-2	6,000.00	6,000.00		6,000.00	3,784.00	2,216.00
Financial Administration							
Salaries and Wages	20-130-1	57,784.00	55,540.00		55,540.00	52,173.00	3,367.00
Other Expenses	20-130-2	67,950.00	64,050.00		64,050.00	35,101.00	28,949.00
Audit Services							
Other Expenses	20-135-2	37,500.00	37,000.00		37,000.00	4,400.00	32,600.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Revenue Administration							
Salaries and Wages	20-145-1	58,034.00	55,790.00		55,790.00	52,423.00	3,367.00
Other Expenses	20-145-2	1,900.00	2,800.00		2,800.00	1,182.00	1,618.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	19,548.00	18,789.00		19,289.00	18,789.00	500.00
Other Expenses	20-150-2	1,800.00	1,800.00		1,800.00	1,544.00	256.00
Legal Services							
Other Expenses	20-155-2	124,000.00	91,000.00		96,000.00	89,226.00	6,774.00
Engineering Services							
Other Expenses	20-165-2	25,540.00	30,540.00		16,540.00	4,048.00	12,492.00
Historical Sites Office							
Other Expenses	20-175-2		1,500.00		1,500.00	-	1,500.00
LAND USE ADMINISTRATION							
Planning Board							
Salaries and Wages	21-180-2	3,780.00	2,130.00		2,130.00	-	2,130.00
Other Expenses	21-180-2	5,500.00	5,200.00		5,200.00	1,605.00	3,595.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION (Continued)							
Zoning Board of Adjustment							
Salaries and Wages	21-185-2	3,780.00	3,780.00		3,780.00	3,300.00	480.00
Other Expenses	21-185-2	8,100.00	7,500.00		7,500.00	3,353.00	4,147.00
INSURANCE							
General Liability	23-210-2	99,000.00	94,500.00		94,500.00	93,053.00	1,447.00
Workers Compensation	23-215-2	99,000.00	94,500.00		94,500.00	93,053.00	1,447.00
Employee Group Health	23-220-2	501,737.00	475,700.00		475,700.00	425,774.00	49,926.00
Health Benefit Waiver	23-221-2	14,000.00	10,000.00		13,000.00	12,401.00	599.00
PUBLIC SAFETY							
Police Department							
Salaries and Wages	25-240-1	2,015,413.00	1,894,306.00		1,894,306.00	1,745,167.00	149,139.00
Other Expenses	25-240-2	225,700.00	203,700.00		203,700.00	177,748.00	25,952.00
Office of Emergency Management							
Other Expenses	25-252-2	6,000.00	6,000.00		6,000.00	-	6,000.00
Contribution to First Aid Organization	25-260-2	39,000.00	32,875.00		32,875.00	31,399.00	1,476.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Fire Department							
Other Expenses	25-265-2	51,975.00	48,475.00		48,475.00	47,882.00	593.00
Fire Hydrant Services	25-265-2	101,000.00	100,700.00		100,700.00	98,241.00	2,459.00
Fire Prevention							
Salaries and Wages	25-265-1	6,742.00	6,480.00		6,780.00	6,480.00	300.00
Other Expenses	25-265-2	500.00	500.00		500.00	367.00	133.00
Municipal Prosecutor							
Salaries and Wages	25-275-1	6,752.00	6,752.00		6,752.00	6,752.00	-
PUBLIC WORKS							
Streets and Roads Maintenance							
Salaries and Wages	26-290-1	657,537.00	678,900.00		660,900.00	565,256.00	95,644.00
Other Expenses	26-290-2	75,550.00	47,450.00		51,450.00	46,301.00	5,149.00
Shade Tree Commission							
Other Expenses	26-300-2	25,000.00	22,500.00		22,500.00	22,499.00	1.00
Solid Waste Collection							
Salaries and Wages	26-305-1		750.00		750.00	750.00	-
Sanitation - Contractual	26-305-2	465,000.00	500,000.00		500,000.00	455,971.00	44,029.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS (Continued)							
Sewerage Processing and Disposal -							
Salaries & Wages	31-455-1	1,500.00	1,500.00		1,500.00	1,500.00	-
Other Expenses	31-455-2	3,000.00	3,000.00		3,000.00	-	3,000.00
Landfill Solid Waste Disposal		3,000.00	3,000.00		3,000.00	-	3,000.00
Public Buildings and Grounds							
Other Expenses	26-310-2	111,700.00	71,200.00		86,200.00	81,870.00	4,330.00
Vehicle Maintenance							
Salaries and Wages	26-315-1	66,606.00	65,300.00		67,100.00	66,200.00	900.00
Other Expenses	26-315-2	117,800.00	107,800.00		107,800.00	95,145.00	12,655.00
HEALTH AND HUMAN SERVICES							
Board of Health							
Salaries and Wages	27-330-1	1,000.00	1,000.00		1,000.00	-	1,000.00
Contractual	27-330-2	18,955.00	16,395.00		16,395.00	15,702.00	693.00
Environmental Comm. (NJSA 40:56D-1 et seq.)							
Other Expenses	27-335-2	2,900.00	2,900.00		2,900.00	528.00	2,372.00
Occupational Safety & Health Act (P.L. 1983, C. 516)							
Other Expenses	27-330-2	29,345.00	27,645.00		27,645.00	24,869.00	2,776.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION							
Maintenance of Parks							
Other Expenses	28-375-2	14,500.00	8,000.00		8,000.00	6,023.00	1,977.00
OTHER COMMON OPERATING							
Celebration of Public Events							
Other Expenses	30-420-2	3,500.00	3,500.00		3,500.00	2,606.00	894.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	30,646.00	26,500.00		26,500.00	23,572.00	2,928.00
Other Expenses	43-490-2	3,075.00	1,975.00		1,975.00	1,917.00	58.00
Public Defender (P.L. 1997, C. 256)							
Other Expenses	43-495-2	4,400.00	4,400.00		4,400.00	2,142.00	2,258.00
Salary Negotiations and Costs	30-425-1	30,000.00	70,000.00		70,000.00	-	70,000.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
CODE ENFORCEMENT AND ADMINISTRATION							
Uniform Construction Code Enforcement Functions							
Salaries and Wages	22-195-1	61,927.00	59,177.00		59,177.00	57,252.00	1,925.00
Other Expenses	22-195-2	2,550.00	1,500.00		2,500.00	1,930.00	570.00
Other Code Enforcement Functions							
Plumbing Sub-Code Officials							
Salaries and Wages	22-200-1	7,650.00	6,120.00		6,720.00	6,359.00	361.00
Fire Protection Sub-Code Official							
Salaries and Wages	22-200-1	6,972.00	6,701.00		7,001.00	6,701.00	300.00
Electrical Sub-Code Official							
Salaries and Wages	22-200-1	15,606.00	15,000.00		15,500.00	15,000.00	500.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES	31-XXX	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Electricity	31-430-2	45,000.00	45,000.00		45,000.00	39,100.00	5,900.00
Street Lighting	31-435-2	87,000.00	90,000.00		90,000.00	75,437.00	14,563.00
Telephone	31-440-2	51,000.00	52,000.00		52,000.00	46,571.00	5,429.00
Water	31-445-2	6,000.00	6,500.00		6,500.00	5,651.00	849.00
Gas (Natural or Propane)	31-446-2	25,000.00	29,000.00		29,000.00	21,003.00	7,997.00
Telecommunications Costs	31-450-2	2,000.00	2,000.00		2,000.00	1,094.00	906.00
Gasoline	31-460-2	57,200.00	67,200.00		67,200.00	45,647.00	21,553.00
Total Operations (Item 8(A) within "CAPS")	34-199	5,799,793.00	5,572,760.00	-	5,572,760.00	4,893,303.00	679,457.00
B. Contingent	35-470	10,000.00		xxxxxx			-
Total Operations including Contingent - Within "CAPS"	34-201	5,809,793.00	5,572,760.00	-	5,572,760.00	4,893,303.00	679,457.00
Detail:							
Salaries & Wages	34-201-1	3,155,666.00	3,075,455.00	-	3,061,455.00	2,724,401.00	337,054.00
Other Expenses(Including Contingent)	34-201-2	2,654,127.00	2,497,305.00	-	2,511,305.00	2,168,902.00	342,403.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870			xxxxxx			xxxxxx
Expenditures Without Appropriations	46-880		25,506.00	xxxxxx	25,506.00	25,506.00	xxxxxx
Overexpenditure of General Capital Ordinance	46-880		15,409.00	xxxxxx	15,409.00	15,409.00	xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Social Security System (O.A.S.I)	36-472	150,000.00	145,000.00		145,000.00	134,214.00	10,786.00
Consolidated Police & Fireman's Pension Fund	36-474						
Police & Fireman's Retirement System of NJ	36-475	380,000.00	408,000.00		408,000.00	398,235.00	9,765.00
Public Employees Retirement System	36-471	110,000.00	102,000.00		102,000.00	97,913.00	4,087.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	640,000.00	695,915.00	-	695,915.00	671,277.00	24,638.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	6,449,793.00	6,268,675.00	-	6,268,675.00	5,564,580.00	704,095.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION							
Maintenance of Free Public Library	29-390-2	499,229.00	496,681.00		496,681.00	429,326.00	67,355.00
UTILITY EXPENSES AND BULK PURCHASES							
Sewerage Processing and Disposal							
Bergen County Utilities Authority-O&M	31-455-2	321,169.00	297,311.00		297,311.00	296,070.00	1,241.00
Bergen County Utilities Authority-Debt Service	31-455-2	130,831.00	127,689.00		127,689.00	127,689.00	-
Borough of Cresskill	31-455-2	23,000.00	23,000.00		23,000.00	-	23,000.00
Recycling Tax	32-465-2	8,500.00	8,500.00		8,500.00	6,734.00	1,766.00
PUBLIC SAFETY							
Length of Service Awards Program (LOSAP)	25-265-2	70,000.00	70,000.00		70,000.00	70,000.00	-
PUBLIC WORKS							
NJPDES Stormwater Permit							
Street Division - Other Expenses	26-510-2	2,500.00	5,000.00		5,000.00	4,484.00	516.00
NJPDES Landfill Discharge							
Landfill Division - Other Expenses	32-511-2	200.00	200.00		200.00	30.00	170.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2015	
(A) Operations - Excluded from "CAPS"	FCOA	For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-43.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303						

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Clean Communities Grant	41-701-2	10,578.00	8,705.00		8,705.00	8,705.00	-
Police Body Armor Fund	41-703-2	1,595.00	1,428.00		1,428.00	1,428.00	-
Alcohol Education and Rehabilitation	41-704-2	354.00					-
Recycling Tonnage Grant	41-705-2		9,930.00		9,930.00	9,930.00	-

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						-
Capital Improvement Fund	44-901	30,000.00	30,000.00		30,000.00	30,000.00	-
Acquisition of Fire Department Vehicle - Pick Up Truck	44-910	48,000.00					
Road Improvements	44-910	65,000.00					

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Emergency Authorizations	46-870			XXXXX			XXXXX
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875			XXXXX			XXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			XXXXX			XXXXX
Deferred Charges to Future Taxation - Unfunded				XXXXX			XXXXX
Ord. No. 901	43-876	25,000.00					
Ord. No. 918	43-876		23,028.00	XXXXX	23,028.00	23,028.00	XXXXX
Ord. No. 927	43-876		74.00	XXXXX	74.00	74.00	XXXXX
Ord. No. 930	43-876	25,000.00					
Ord. No. 943	43-876		69.00	XXXXX	69.00	69.00	XXXXX
Ord. No. 929/936	43-876		11,829.00	XXXXX	11,829.00	11,829.00	XXXXX
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	50,000.00	35,000.00	XXXXX	35,000.00	35,000.00	XXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			XXXXX			XXXXX
(N) Transferred to B.O.E. for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXX			XXXXX
				XXXXX			XXXXX
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXX			XXXXX
				XXXXX			XXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	1,866,623.00	1,976,262.00	-	1,976,262.00	1,882,214.00	94,048.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2015	
		For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	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	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J) - Excluded from	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	1,866,623.00	1,976,262.00	-	1,976,262.00	1,882,214.00	94,048.00
(L) Subtotal General Appropriations {Items (H-1) and (O)	34-400	8,316,416.00	8,244,937.00	-	8,244,937.00	7,446,794.00	798,143.00
(M) Reserve for Uncollected Taxes	50-899	502,871.00	487,948.00		487,948.00	487,948.00	XXXXX
9. Total General Appropriations	34-499	8,819,287.00	8,732,885.00	-	8,732,885.00	7,934,742.00	798,143.00

BOROUGH OF DEMAREST

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations		FCOA	Appropriated				Expended 2015	
			For 2016	For 2015	For 2015 By Emergency Appropriations	Total For 2015 As Modified By All Transfers	Paid or Charged	Reserved
H-1)	Total General Appropriations for Municipal	XXXXXX						
	Purposes within "CAPS"	34-299	6,449,793.00	6,268,675.00	-	6,268,675.00	5,564,580.00	704,095.00
(A)	Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Other Operations	34-300	1,098,992.00	1,028,381.00	-	1,028,381.00	934,333.00	94,048.00
	Uniform Construction Code	22-999	-	-	-	-	-	-
	Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
	Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
	Public & Private Programs Offset by revenues	40-999	12,527.00	20,063.00	-	20,063.00	20,063.00	-
	Total Operations - Excluded from "CAPS"	34-305	1,111,519.00	1,048,444.00	-	1,048,444.00	954,396.00	94,048.00
(C)	Capital Improvements	44-999	143,000.00	30,000.00	-	30,000.00	30,000.00	-
(D)	Municipal Debt Service	45-999	562,104.00	862,818.00	-	862,818.00	862,818.00	xxxxx
(E)	Deferred Charges Excluded from "CAPS"	46-999	50,000.00	35,000.00	xxxxx	35,000.00	35,000.00	-
(F)	Judgements	37-480	-	-		-	-	
(G)	Cash Deficit-with Prior Consent of LFB	46-885	-	-	xxxxx	-	-	xxxxx
(K)	Local District School Purposes	29-410	-	-	-	-	-	-
(N)	Transferred to Board of Education	29-405	-	-	xxxxx	-	-	xxxxx
(M)	Reserve for Uncollected Taxes	50-899	502,871.00	487,948.00	xxxxx	487,948.00	487,948.00	xxxxx
	Total General Appropriations	34-499	8,819,287.00	8,732,885.00	-	8,732,885.00	7,934,742.00	798,143.00

**BOROUGH OF DEMAREST
2016 MUNICIPAL BUDGET**

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

DEDICATED ASSESSMENT BUDGET

N/A

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2015
		2016		2015		
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2015 Paid or Charged
		2016		2015		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2016 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat, Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act Board of Recreation Commission ; Uniform Fire Safety Act Prevention; Developer's Escrow Deposits; Peace Sites; Open Space, Recreation, Farmland and Historic Preservation Trust; Donations - 911 Memorial Fund; Outside Employment of Off-Duty Municipal Police; Demarest Day Donations; Affordable Housing Trust, and Parking Offenses Adjudication Act are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2015

ASSETS			
Cash and Investments	1110100	3,473,962	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		
Federal and State Grants Receivable	1110200		00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	120,590	00
Tax Title Liens Receivable	1110400		
Property Acquired By Tax Title Lien Liquidation	1110500	67,444	00
Other Receivables	1110600	3,810	00
Deferred Charges Required to be in 2016 Budget	1110700		00
Deferred Charges Required to be in budgets Subsequent to 2016	1110800	0	00
Total Assets	1110900	3,665,806	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	1,360,480	00
Reserve for Receivables	2110200	191,844	00
Surplus	2110300	2,113,482	00
Total Liabilities, Reserves and Surplus		3,665,806	00

School Tax Levy Unpaid	2220120	None	
Less: School Tax Deferred	2220200	None	
*Balance Included in Above "Cash Liabilities"	2220300	None	

		YEAR 2015		YEAR 2014	
Surplus Balance, January 1st	2310100	1,465,749	00	693,259	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2015 99.42%, 2014 99.44%)	2310200	30,852,842	00	29,822,528	00
Delinquent Taxes	2310300	144,394	00	361,039	00
Other Revenues and Additions to Income	2310400	1,621,669	00	1,438,153	00
Total Funds	2310500	34,084,654	00	32,314,979	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	8,244,937	00	7,844,456	00
School Taxes (Including Local and Regional)	2310700	19,991,586	00	19,580,686	00
County Taxes (Including Added Tax Amounts)	2310800	3,638,177	00	3,336,431	00
Special District Taxes	2310900	64,333	00	63,538	00
Other Expenditures and Deductions From Income	2311000	32,139	00	49,625	00
Total Expenditures and Tax Requirements	2311100	31,971,172	00	30,874,736	00
Less: Expenditures to be Raised by Future Taxes	2311200		00	25,506	00
Total Adjusted Expenditures and Tax Requirements	2311300	31,971,172	00	30,849,230	00
Surplus Balance, December 31st	2311400	2,113,482	00	1,465,749	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2016 Budget

Surplus Balance December 31, 2015	2311500	2,113,482	00
Current Surplus Anticipated in 2016 Budget	2311600	605,000	00
Surplus Balance Remaining	2311700	1,508,482	00

2016
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

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

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

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

____ years. (Exceeding minimum time period)

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

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

This is a presentation of the Capital Improvement Budget/Program that is required to be included in the 2016 Official Budget of the Borough of Demarest in accordance with the Local Financial Board regulations NJAC 5:30-4.

The selection of those items included was based on need and/or desirability of improvements and the continuous ongoing program to keep existing facilities maintenance and existing equipment on a realistic replacement schedule.

The Improvement Budget/Program has been given much thought and analysis to provide balance between and desirability with due consideration to financial constraints.

<u>Year</u>	<u>Total Improvements</u>
2016	\$ 453,000.00
2017	-
2018	-
	<u>\$ 453,000.00</u>

CAPITAL BUDGET (Current Year Action)
2016

Local Unit BOROUGH OF DEMAREST

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2016 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Acquisition of Ambulance		340,000.00			17,000.00			323,000.00	
Acquisition of Fire Dept. Pick Up Truck		48,000.00		48,000.00					
Road Improvements		65,000.00		65,000.00					
TOTALS - ALL PROJECTS		453,000.00	0.00	113,000.00	17,000.00	0.00	0.00	323,000.00	0.00

3 YEAR CAPITAL PROGRAM 2016-2018
 Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF DEMAREST

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2016	5b 2017	5c 2018	5d 2019	5e 2020	5f 2021
Acquisition of Ambulance		340,000.00		340,000.00					
Acquisition of Fire Dept. Pick Up Truck		48,000.00		48,000.00					
Road Improvements		65,000.00		65,000.00					
TOTALS - ALL PROJECTS		453,000.00		453,000.00	0.00	0.00	0.00	0.00	0.00

3 YEAR CAPITAL PROGRAM · 2016-2018
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF DEMAREST

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2016	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Acquisition of Ambulance	340,000.00			17,000.00			323,000.00			
Acquisition of Fire Dept. Pick Up Truck	48,000.00	48,000.00								
Road Improvements	65,000.00	65,000.00								
TOTALS - ALL PROJECTS	453,000.00	113,000.00	0.00	17,000.00	0.00	0.00	323,000.00	0.00	0.00	0.00

**BOROUGH OF DEMAREST
2016 MUNICIPAL BUDGET**

Sheets 41 and 42 - Reserved for Adopting Resolution

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

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2015	APPROPRIATIONS	FCOA	Appropriated		Expended 2015			
		2016	2015				For 2016	For 2015	Paid or Charged	Reserved		
Amount To Be Raised By Taxation	54-190	64,600	63,810	63,810	Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-385-1						
Interest Income	54-113			523	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						
					Other Expenses	54-375-2						
Public & Private Revenues:					Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-176-1						
					Other Expenses	54-176-2						
Total Trust Fund Revenues:	54-299	64,600	63,810	64,333	Acquisition of Lands for Recre- ation and Conservation	54-915-2						
Summary of Program					Acquisition of Farmland	54-916-2						
Year Referendum Passed/Implemented:				2001	Down Payments on Improvements	54-902-2						
Rate Assessed:				\$ up to .010	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$	Payment of Bond Principal	54-920-2					XXXXXX	XX
Total Expended to date				\$	Payment of Bond Anticipation Notes and Capital Notes	54-925-2					XXXXXX	XX
Total Acreage Preserved to date					Interest on Bonds	54-930-2					XXXXXX	XX
					Interest on Notes	54-935-2					XXXXXX	XX
Recreation land preserved in 2015:				-0-	Reserve for Future Use	54-950-2	64,600		63,810		63,810	
Farmland preserved in 2015:				-0-	Total Trust Fund Appropriations:	54-499	64,600		63,810		-	63,810

Annual List of Change Orders Approved

Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Borough of Demarest

Year Ending: December 31, 2015

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

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice).

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here [X] and certify below.

Date

Clerk of the Governing Body