

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF DEMAREST

COUNTY: BERGEN

Brian Bernstein
Mayor's Name

December 31, 2026
Term Expires

Municipal Officials

SUSAN CROSMAN
Municipal Clerk

DEBRA MATI
Tax Collector

CAMERON KENG
Chief Financial Officer

GARY J. VINCI
Registered Municipal Accountant

DEENA ROSENDAHL
Municipal Attorney

4/27/2010
Date of Orig. Appt.
C-1581
Cert. No.
T-8501
Cert. No.
N-1629
Cert. No.
CR00411
Lic. No.

Official Mailing Address of Municipality

BOROUGH HALL
118 SERPENTINE ROAD
DEMAREST, NEW JERSEY 07627

Fax #: (201) 768-2581

Governing Body Members

Name

Term Expires

MARY LYNNE HAMILTON

12/31/2023

REBECCA LAPIRA

12/31/2023

DARYL FOX

12/31/2024

ANDREA SLOWIKOWSKI

12/31/2024

DAVID JIANG

12/31/2025

DANIEL MARKS

12/31/2025

**2023
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of DEMAREST, County of BERGEN for the Fiscal Year 2023.

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

22 day of May, 2023
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 22 day of May, 2023

Clerk
118 SERPENTINE ROAD

Address
DEMAREST, NEW JERSEY 07627

Address
(201) 768-3611

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, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 22 day of May, 2023

Registered Municipal Accountant

Address

Address

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.A. 40A:4-1 et seq.

Certified by me, this 22 day of May, 2023

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: _____, 2023

By: _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of DEMAREST, County of BERGEN for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

Be it Further Resolved, that said Budget be published in the RECORD

in the issue of June 1, 2023

The Governing Body of the BOROUGH of DEMAREST does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

Nays

Abstained

Absent

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of DEMAREST, County of BERGEN, on May 22, 2023.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on June 26, 2023 at 7:30 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2023
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			XXXXXXXXXXXX
1. Appropriations within "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}			9,004,802.00
2. Appropriations excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}			2,652,588.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			2,652,588.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.68%	Percent of Tax Collections	530,000.00
4. Total General Appropriations (Item 9, Sheet 29)			12,187,390.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			2,876,539.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			8,722,799.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-
(c) Minimum Library Tax			588,052.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	11,437,128.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	82,859.00						
Emergency Appropriations	345,000.00	-	-	-	-	-	-
Total Appropriations	11,864,987.00	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	11,212,587.00	-	-	-	-	-	-
Reserved	653,004.00	-	-	-	-	-	-
Unexpended Balances Canceled	31,444.00	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	11,897,035.00	-	-	-	-	-	-
Overexpenditures *	32,048.00	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	11,437,128.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,955,516.23
Subtotal	<u>11,437,128.00</u>		
Exceptions Less:		Additions:	
Total Other Operations	1,274,756.00	New Construction (Assessor Certification)	124,008.06
Total Uniform Construction Code		2021 Cap Bank Utilized	
Total Interlocal Service Agreement		2022 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	30,000.00		
Total Debt Service	654,783.00		
Transferred to Board of Education			
Type I School Debt		Total Additions	<u>124,008.06</u>
Total Public & Private Programs	38,000.00		
Judgements		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	<u>9,079,524.29</u>
Total Deferred Charges	182,500.00		
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	520,000.00	Amount of Increase allowable. 1.0%	<u>87,370.89</u>
Total Exceptions	<u>2,700,039.00</u>		
Amount on Which CAP is Applied	8,737,089.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	<u>9,166,895.18</u>
2.5% CAP	<u>218,427.23</u>		
Allowable Operating Appropriations before		Total General Appropriations for Municipal Purposes	<u>9,004,802.00</u>
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	8,955,516.23	(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	<u>(162,093.18)</u>

NOTE:

Sheet 3b

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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2023 _____

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. _____

Budgeted Group Insurance - Inside CAP _____

Budgeted Group Insurance - Utilities _____

Budgeted Group Insurance - Outside CAP _____

TOTAL _____

Instead of receiving Health Benefits, _____ employees
have elected an opt-out for 2023. This opt-out amount
is budgeted separately.

Health Benefits Waiver
Salaries and Wages _____

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW

P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1).
The last amendment reduces the 4% to 2% and modifies some of the exceptions and
exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in
excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.

SUMMARY LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	7,969,885.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	182,500.00
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	7,000.00
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	7,780,385.00
Plus 2% CAP Increase	155,607.70
ADJUSTED TAX LEVY	7,935,992.70
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	7,935,992.70

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

7,935,992.70

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	112,886.00
Allowable Pension Obligations Increases	124,663.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	600.00
Allowable Debt Service and Capital Leases Inc.	475,520.00
Recycling Tax appropriation	7,140.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	170,000.00

Add Total Exclusions	890,809.00
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	31,444.00

ADJUSTED TAX LEVY

8,795,357.70

Additions:

New Ratables - Increase for new construction	21,054,000
Prior Year's Local Purpose Tax Rate (per \$100)	0.589
New Ratable Adjustment to Levy	124,008.06
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

8,919,365.76

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES

8,722,799.00

OVER OR (UNDER) 2% LEVY CAP

(196,566.76)

(must be equal or under for Introduction)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:**2020**

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2023)	-
Amount Used in CY 2023	
Balance to Expire	-

2021

Maximum Allowable Amount to be Raised by Taxation	8,039,761
Amount to be Raised by Taxation for Municipal Purpose	7,794,550
Available for Banking (CY 2023 - CY 2024)	245,211
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024)	245,211

2022

Maximum Allowable Amount to be Raised by Taxation	7,969,885
Amount to be Raised by Taxation for Municipal Purpose	7,969,885
Available for Banking (CY 2023 - CY 2025)	-
Amount Used in CY 2023	
Balance to Carry Forward (CY 2024 - CY2025)	-

2023

Maximum Allowable Amount to be Raised by Taxation	8,919,366
Amount to be Raised by Taxation for Municipal Purpose	8,722,799
Available for Banking (CY 2024 - CY 2026)	196,567

Total Levy CAP Bank

441,778

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
1. Surplus Anticipated	08-101	-	1,480,000.00	1,480,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	-	1,480,000.00	1,480,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104		2,000.00	
Fees and Permits	08-105	45,000.00	37,000.00	68,083.00
Fines and Costs:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	20,000.00	23,000.00	21,352.00
Other	08-109			
Interest and Costs on Taxes	08-112	40,000.00	40,000.00	64,738.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	15,000.00	21,000.00	16,854.00
Anticipated Utility Operating Surplus	08-114			
Sewer User Fees	08-123	19,000.00	19,000.00	20,412.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	139,000.00	142,000.00	191,439.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	408,645.00	405,840.00	405,840.00
Municipal Relief Fund	09-215	21,170.00		
Total Section B: State Aid Without Offsetting Appropriations	09-001	429,815.00	405,840.00	405,840.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	325,000.00	293,000.00	518,974.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	325,000.00	293,000.00	518,974.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Clean Communities Program	10-602		21,196.00	21,196.00
Police Body Armor Grant	10-505	2,494.00	1,482.00	1,482.00
Recycling Tonnage Grant	10-569	9,087.00	17,839.00	17,839.00
Body Worn Camera Grant	10-502		18,342.00	18,342.00
Saver Grant	10-506		62,000.00	62,000.00
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				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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 (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	11,581.00	120,859.00	120,859.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,821,143.00	400,458.00	373,613.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	-	1,480,000.00	1,480,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	139,000.00	142,000.00	191,439.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	429,815.00	405,840.00	405,840.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	325,000.00	293,000.00	518,974.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	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 and Private Revenues	10-001	11,581.00	120,859.00	120,859.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	1,821,143.00	400,458.00	373,613.00
Total Miscellaneous Revenues	13-099	2,726,539.00	1,362,157.00	1,610,725.00
4. Receipts from Delinquent Taxes	15-499	150,000.00	150,000.00	198,773.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,876,539.00	2,992,157.00	3,289,498.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,722,799.00	7,969,885.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	588,052.00	557,945.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,310,851.00	8,527,830.00	9,093,481.00
7. Total General Revenues	13-299	12,187,390.00	11,519,987.00	12,382,979.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
General Administration						-		-
Salaries and Wages	20-100	1	245,000.00	154,500.00		192,000.00	197,823.00	*
Other Expenses	20-100	2	18,000.00	2,000.00		3,000.00	3,000.00	-
Mayor and Council						-		-
Salaries and Wages	20-110	1	1,000.00	1,000.00		1,000.00	750.00	250.00
Other Expenses	20-110	2	3,500.00	3,500.00		3,500.00	3,263.00	237.00
Municipal Clerk						-		-
Salaries and Wages	20-120	1	120,000.00	121,050.00		101,150.00	99,225.00	1,925.00
Other Expenses	20-120	2	75,208.00	71,400.00		70,400.00	71,164.00	*
Elections/Other Expenses	20-120	2	8,670.00	5,500.00		11,200.00	5,751.00	5,449.00
Financial Administration						-		-
Salaries and Wages	20-130	1	137,000.00	115,750.00		134,550.00	134,458.00	92.00
Other Expenses	20-130	2	120,278.00	53,900.00		68,900.00	68,974.00	*
Audit Services						-		-
Other Expenses	20-135	2	42,636.00	41,800.00		41,800.00	-	41,800.00
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)						-		-
Revenue Administration						-		-
Salaries and Wages	20-145	1	29,000.00	89,300.00		56,300.00	56,338.00	*
Other Expenses	20-145	2	5,304.00	5,200.00		10,200.00	9,748.00	452.00
Tax Assessment Administration						-		-
Salaries and Wages	20-150	1	24,480.00	24,000.00		24,000.00	23,039.00	961.00
Other Expenses	20-150	2	1,326.00	1,300.00		1,450.00	1,439.00	11.00
Legal Services						-		-
Other Expenses	20-155	2	95,700.00	105,000.00		106,500.00	101,136.00	5,364.00
Engineering Services						-		-
Other Expenses	20-165	2	85,000.00	125,000.00		137,000.00	148,689.00	*
						-		-
LAND USE ADMINISTRATION						-		-
Planning Board						-		-
Salaries and Wages	21-180	1		3,000.00		1,100.00	815.00	285.00
Other Expenses	21-180	2	4,590.00	5,000.00		3,500.00	2,745.00	755.00
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1		4,000.00		1,500.00	878.00	622.00
Other Expenses	21-185	2	5,406.00	7,300.00		4,800.00	4,844.00	*
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE						-		-
General Liability	23-210	2	136,959.00	119,394.00		119,394.00	88,970.00	30,424.00
Workers Compensation	23-215	2	128,672.00	117,856.00		118,856.00	88,970.00	29,886.00
Employee Group Health	23-220	2	700,612.00	611,000.00		575,950.00	513,906.00	62,044.00
						-		-
PUBLIC SAFETY						-		-
Police Department						-		-
Salaries and Wages	25-240	1	2,248,876.00	2,381,904.00		2,334,304.00	2,333,315.00	989.00
Salaries and Wages - American Rescue Plan	25-240	1	256,124.00	256,124.00		256,124.00	256,124.00	-
Other Expenses	25-240	2	216,490.00	228,569.00		228,569.00	230,863.00	*
Office of Emergency Management						-		-
Other Expenses	25-252	2	6,500.00	7,000.00		10,500.00	10,262.00	238.00
Contribution to First Aid Organization	25-261	2	38,740.00	42,000.00		42,000.00	33,548.00	8,452.00
Fire Department						-		-
Other Expenses	25-265	2	144,955.00	167,250.00		147,250.00	129,074.00	18,176.00
Fire Hydrant Services	25-265	2	96,288.00	94,400.00		94,400.00	94,002.00	398.00
Fire Prevention						-		-
Salaries and Wages	25-265	1	16,340.00	7,750.00		7,650.00	7,647.00	3.00
Other Expenses	25-265	2	204.00	100.00		200.00	170.00	30.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-		-
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1	7,344.00	7,200.00		7,200.00	5,320.00	1,880.00
PUBLIC WORKS						-		-
Streets and Roads Maintenance						-		-
Salaries and Wages	26-290	1	925,000.00	893,500.00		863,500.00	854,867.00	8,633.00
Other Expenses	26-290	2	249,000.00	136,275.00		136,275.00	121,936.00	14,339.00
Flood Remediation - IDA	26-290	2			175,000.00	175,000.00	175,000.00	-
Debris Removal and Stream Stabilization	26-290	2			170,000.00	170,000.00	104,800.00	65,200.00
Shade Tree Commission						-		-
Other Expenses	26-300	2	33,150.00	32,500.00		37,500.00	36,911.00	589.00
Solid Waste Collection						-		-
Salaries and Wages	26-305	1	2,550.00	2,500.00		2,500.00	-	2,500.00
Sanitation - Contractual	26-305	2	567,500.00	554,000.00		567,500.00	470,033.00	97,467.00
Sewerage Processing and Disposal						-		-
Salaries and Wages	26-295	1	4,080.00	4,000.00		4,000.00	-	4,000.00
Other Expenses	26-295	2	510.00	500.00		500.00		500.00
Public Buildings and Grounds						-		-
Other Expenses	26-310	2	107,610.00	101,500.00		119,500.00	115,833.00	3,667.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS (Continued)						-		-
Vehicle Maintenance						-		-
Salaries and Wages	26-315	1		40,000.00		78,000.00	77,508.00	492.00
Other Expenses	26-315	2	122,094.00	184,700.00		104,700.00	100,039.00	4,661.00
						-		-
HEALTH AND HUMAN SERVICES						-		-
Board of Health						-		-
Contractual	27-330	2	30,294.00	28,400.00		30,700.00	30,530.00	170.00
Environmental Comm. (NJSA 40:56D-1 et seq.)						-		-
Other Expenses	27-335	2	3,200.00	3,200.00		3,200.00	1,883.00	1,317.00
Occupational Safety & Health Act (P.L. 1983, C. 516)						-		-
Other Expenses	27-330	2	15,300.00	15,000.00		15,000.00	14,975.00	25.00
						-		-
PARK AND RECREATION						-		-
Recreation Services and Programs						-		-
Other Expenses	28-370	2	25,000.00	6,250.00		6,250.00	5,935.00	315.00
Maintenance of Parks						-		-
Other Expenses	28-375	2	21,500.00	21,500.00		21,500.00	19,751.00	1,749.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	53,550.00	52,500.00		52,500.00	42,804.00	9,696.00
Other Expenses	43-490	2	3,111.00	3,050.00		3,050.00	267.00	2,783.00
						-		-
Public Defender (P.L. 1997, C. 256)						-		-
Other Expenses	43-495	2	3,060.00	2,000.00		3,800.00	3,787.00	13.00
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	200,000.00	116,649.00		125,149.00	122,189.00	2,960.00
Other Expenses	22-195	2	5,865.00	5,750.00		14,750.00	12,795.00	1,955.00
						-		-
Other Code Enforcement Functions						-		-
Plumbing Sub-Code Officials						-		-
Salaries and Wages	22-200	1		16,900.00		16,900.00	16,351.00	549.00
Fire Protection Sub-Code Official						-		-
Salaries and Wages	22-200	1		16,100.00		13,100.00	7,906.00	5,194.00
Electrical Sub-Code Official						-		-
Salaries and Wages	22-200	1		18,250.00		18,250.00	17,698.00	552.00
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
UTILITY EXPENSES AND BULK PURCHASES						-		-
Electricity	31-435	2	47,940.00	44,000.00		47,000.00	44,248.00	2,752.00
Street Lighting	31-435	2	95,986.00	81,300.00		85,300.00	85,691.00	*
Telephone	31-440	2	66,810.00	68,000.00		64,500.00	56,642.00	7,858.00
Water	31-445	2	11,220.00	7,000.00		11,000.00	9,851.00	1,149.00
Gas (Natural or Propane)	31-446	2	28,400.00	20,000.00		32,000.00	27,579.00	4,421.00
Telecommunications Costs	31-450	2	1,530.00	1,500.00		500.00	195.00	305.00
Gasoline	31-447	2	109,440.00	72,500.00		105,500.00	102,642.00	2,858.00
						-		-
OTHER COMMON OPERATING						-		-
Celebration of Public Events						-		-
Other Expenses	30-420	2	2,550.00	2,500.00		4,500.00	3,145.00	1,355.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		7,756,452.00	7,531,871.00	345,000.00	7,849,671.00	7,410,041.00	460,747.00
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		7,756,452.00	7,531,871.00	345,000.00	7,849,671.00	7,410,041.00	460,747.00
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	4,270,344.00	4,325,977.00	-	4,290,777.00	4,255,055.00	41,583.00
Other Expenses (Including Contingent)	34-201	2	3,486,108.00	3,205,894.00	345,000.00	3,558,894.00	3,154,986.00	419,164.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation	46-894	2	32,048.00		XXXXXXXXXX	-		XXXXXXXXXX
Overexpenditure of Appropriation Reserves	46-895	2	23,095.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Prior Year Bills					XXXXXXXXXX	-		XXXXXXXXXX
Municipal Clerk - Other Expenses					XXXXXXXXXX	-		XXXXXXXXXX
Foveonics	46-855	2		82,518.00	XXXXXXXXXX	82,518.00	82,518.00	XXXXXXXXXX
Solid Waste Collection - Other Expenses					XXXXXXXXXX	-		XXXXXXXXXX
Organic Recycling	46-855	2		105,008.00	XXXXXXXXXX	105,008.00	105,008.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	228,365.00	192,951.00		195,151.00	195,114.00	37.00
Social Security System (O.A.S.I.)	36-472	215,220.00	186,000.00		211,000.00	211,916.00	*
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	746,868.00	638,741.00		638,741.00	638,741.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	2,754.00			-		-
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,248,350.00	1,205,218.00	-	1,232,418.00	1,233,297.00	37.00
(F) Judgments	37-480				-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855				-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	9,004,802.00	8,737,089.00	345,000.00	9,082,089.00	8,643,338.00	460,784.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION						-		-
Maintenance of Free Public Library	29-390	2	588,052.00	557,945.00		557,945.00	454,500.00	103,445.00
UTILITY EXPENSES AND BULK PURCHASES						-		-
Sewerage Processing and Disposal						-		-
Bergen County Utilities Authority - O&M	31-456	2	455,463.00	455,382.00		455,382.00	455,381.00	1.00
Bergen County Utilities Authority - Debt Service	31-456	2	112,280.00	101,229.00		101,229.00	101,229.00	-
Borough of Cresskill	31-456	2	19,380.00	19,000.00		19,000.00	18,646.00	354.00
Recycling Tax	31-456	2	7,140.00	7,000.00		7,000.00	4,967.00	2,033.00
PUBLIC SAFETY						-		-
Length of Service Awards Program (LOSAP)	25-286	2	53,550.00	52,500.00		52,500.00		52,500.00
PUBLIC WORKS						-		-
NJPDES Stormwater Permit						-		-
Street Division - Other Expenses	26-298	2	1,734.00	1,500.00		1,500.00		1,500.00
NJPDES Landfill Discharge						-		-
Landfill Division - Other Expenses	32-465	2		200.00		200.00		200.00
						-		-
GENERAL GOVERNMENT						-		-
Reserve for State Tax Appeals	30-426	2	80,000.00	80,000.00		80,000.00	80,000.00	-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
						-		-
						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,317,599.00	1,274,756.00	-	1,274,756.00	1,114,723.00	160,033.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Appropriations Offset by Increased Fee							
Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-
Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899					-	-	-
Clean Communities Grant	41-602	2		21,196.00		21,196.00	10,000.00	11,196.00
Police Body Armor Fund	41-505	2	2,494.00	1,482.00		1,482.00	-	1,482.00
						-	-	-
Recycling Tonnage Grant	41-569	2	9,087.00	17,839.00		17,839.00	-	17,839.00
						-	-	-
Police Body Worn Camera Grant	41-502	2		18,342.00		18,342.00	16,672.00	1,670.00
						-		-
						-		-
Saver Grant	41-506	1		62,000.00		62,000.00	72,015.00	*
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		11,581.00	120,859.00	-	120,859.00	98,687.00	32,187.00
Total Operations - Excluded from "CAPS"	34-305		1,329,180.00	1,395,615.00	-	1,395,615.00	1,213,410.00	192,220.00
Detail:								
Salaries & Wages	34-305	1	-	62,000.00	-	62,000.00	72,015.00	-
Other Expenses	34-305	2	1,329,180.00	1,333,615.00	-	1,333,615.00	1,141,395.00	192,220.00

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		30,600.00	30,000.00	-	30,000.00	30,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		735,000.00	410,000.00		410,000.00	410,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925					-		XXXXXXXXXX
Interest on Bonds	45-930		257,470.00	189,320.00		189,320.00	157,876.00	XXXXXXXXXX
Interest on Notes	45-935		95,338.00	55,463.00		55,463.00	55,463.00	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total Municipal Debt Service Excluded from "CAPS"	45-999		1,087,808.00	654,783.00	-	654,783.00	623,339.00	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870	170,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	35,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
Expenditure Without Ordinance	46-896		182,500.00	XXXXXXXXXX	182,500.00	182,500.00	XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	205,000.00	182,500.00	XXXXXXXXXX	182,500.00	182,500.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480				-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-	29-405			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309	2,652,588.00	2,262,898.00	-	2,262,898.00	2,049,249.00	192,220.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920				-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925				-		XXXXXXXXXX
Interest on Bonds	48-930				-		XXXXXXXXXX
Interest on Notes	48-935				-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory							
(J) Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407				-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,652,588.00	2,262,898.00	-	2,262,898.00	2,049,249.00	192,220.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	11,657,390.00	10,999,987.00	345,000.00	11,344,987.00	10,692,587.00	653,004.00
(M) Reserve for Uncollected Taxes	50-899	530,000.00	520,000.00	XXXXXXXXXX	520,000.00	520,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	12,187,390.00	11,519,987.00	345,000.00	11,864,987.00	11,212,587.00	653,004.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	9,004,802.00	8,737,089.00	345,000.00	9,082,089.00	8,643,338.00	460,784.00
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,317,599.00	1,274,756.00	-	1,274,756.00	1,114,723.00	160,033.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	11,581.00	120,859.00	-	120,859.00	98,687.00	32,187.00
Total Operations Excluded from "CAPS"	34-305	1,329,180.00	1,395,615.00	-	1,395,615.00	1,213,410.00	192,220.00
(C) Capital Improvements	44-999	30,600.00	30,000.00	-	30,000.00	30,000.00	-
(D) Municipal Debt Service	45-999	1,087,808.00	654,783.00	-	654,783.00	623,339.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	205,000.00	182,500.00	XXXXXXXXXX	182,500.00	182,500.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	530,000.00	520,000.00	XXXXXXXXXX	520,000.00	520,000.00	XXXXXXXXXX
Total General Appropriations	34-499	12,187,390.00	11,519,987.00	345,000.00	11,864,987.00	11,212,587.00	653,004.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022
		2023	2022	Paid or Charged
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.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 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, and Historic Preservation Trust; Donations - 911 Memorial Fund; Outside Employment of Off-Duty Municipal Police; Demarest Day Donations; Affordable Housing Trust, and Parking Offenses Act; and Storm Recovery Trust Fund

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	3,513,520.00
Due from State of N.J.(c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	58,925.00
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXX
Taxes Receivable	1110300	213,672.00
Tax Title Lien Receivable	1110400	
Property Acquired by Tax Title Lien Liquidation	1110500	67,444.00
Other Receivables	1110600	1,354,579.00
Deferred Charges Required to be in 2023 Budget	1110700	260,143.00
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	140,000.00
Total Assets	1110900	5,608,283.00
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	2,454,328.00
Reserves for Receivables	2110200	1,635,695.00
Surplus	2110300	711,655.00
Total Liabilities, Reserves and Surplus	XXXXXX	4,801,678.00

School Tax Levy Unpaid	2220170	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	-

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	2,179,827.00	2,244,250.00
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2022: 0%, 2021: 0%)	2310200	38,485,837.00	37,446,768.00
Delinquent Taxes	2310300	198,773.00	84,075.00
Other Revenues and Additions to Income	2310400	1,988,577.00	2,164,921.00
Total Funds	2310500	42,853,014.00	41,940,014.00
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXX	XXXXXXXX
Municipal Appropriations	2310600	11,321,304.00	10,530,833.00
School Taxes (Including Local and Regional)	2310700	25,857,331.00	25,114,202.00
County Taxes (Including Added Tax Amounts)	2310800	4,055,004.00	4,131,634.00
Special District Taxes	2310900	21.00	68,144.00
Other Expenditures and Deductions from Income	2311000	1,284,747.00	97,874.00
Total Expenditures and Tax Requirements	2311100	42,518,407.00	39,942,687.00
Less: Expenditures to be Raised by Future Taxes	2311200	377,048.00	182,500.00
Total Adjusted Expenditures and Tax Requirements	2311300	42,141,359.00	39,760,187.00
Surplus Balance, December 31	2311400	711,655.00	2,179,827.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	711,655.00
Current Surplus Anticipated in 2023 Budget	2311600	-
Surplus Balance Remaining	2311700	711,655.00

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

2023
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.

**BOROUGH OF DEMAREST
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

This is a presentation of the Capital Improvement Budget/Program that is required to be included in the 2023 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.

**CAPITAL BUDGET (Current Year Action)
2023**

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 - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Improvements to the Municipal Compost Site		500,000.00		25,000.00				475,000.00	-
Road and Drainage Improvements		200,000.00		10,000.00				190,000.00	-
Acquisition of Ambulance		70,000.00		3,500.00				66,500.00	-
Acquisition of Fire Truck		787,000.00		39,350.00				747,650.00	-
Acquisition of Police Vehicles		170,000.00		8,500.00				161,500.00	-
		-							
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		-							
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		-							
TOTAL - THIS PAGE	XXXXX	1,727,000.00	-	86,350.00	-	-	-	1,640,650.00	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
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 AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
Improvements to the Municipal Compost Site		500,000.00		500,000.00					
Road and Drainage Improvements		200,000.00		200,000.00					
Acquisition of Ambulance		70,000.00		70,000.00					
Acquisition of Fire Truck		787,000.00		787,000.00					
Acquisition of Police Vehicles		170,000.00		170,000.00					
		-							
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TOTAL - THIS PAGE	xxxxx	1,727,000.00	XXXXXXXXXX	1,727,000.00	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF DEMAREST

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Improvements to the Municipal Compost Site	500,000.00			25,000.00			475,000.00			
Road and Drainage Improvements	200,000.00			10,000.00			190,000.00			
Acquisition of Ambulance	70,000.00			3,500.00			66,500.00			
Acquisition of Fire Truck	787,000.00			39,350.00			747,650.00			
Acquisition of Police Vehicles	170,000.00			8,500.00			161,500.00			
	-			-						
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TOTAL - THIS PAGE	1,727,000.00	-	-	86,350.00	-	-	1,640,650.00	-	-	-

BOROUGH OF DEMAREST

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	69,110.00			Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	69,110.00	-	-	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2				-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:		2001,2006,2012,2020			Payment of Bond Principal	54-920-2				xxxxxxxxxx
Rate Assessed:	\$	amount not to exceed .01			Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Tax Collected to date:	\$				Interest on Bonds	54-930-2				xxxxxxxxxx
Total Expended to date:	\$				Interest on Notes	54-935-2				xxxxxxxxxx
Total Acreage Preserved to date:		(Acres)			Reserve for Future Use	54-950-2	69,110.00			-
Recreation land preserved in 2022:		(Acres)			Total Trust Fund Appropriations:	54-499	69,110.00	-	-	-
Farmland preserved in 2022:		(Acres)								

ARTS AND CULTURE TRUST FUNDSheet 44

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

Contracting Unit: BOROUGH OF DEMAREST

Year Ending: December 31, 2022

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.

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