

**2024
MUNICIPAL BUDGET**

Municipal Budget of the BOROUGH of DEMAREST , County of BERGEN for the Fiscal Year 2024.

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

 30 day of APRIL , 2024
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 30 day of APRIL , 2024

 Julie Falkenstern (Acting)
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 30 day of APRIL , 2024

<u> Gary Vinci </u> Registered Municipal Accountant <u> 17-17 Route 208 Fair Lawn, NJ 07410 </u> Address	<u> Lerch, Vinci & Bliss, LLP </u> Address <u> 201-791-7100 </u> Phone Number
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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 30 day of APRIL , 2024

 Peter Suh
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: , 2024

By:

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

		YEAR 2024
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXXXXX
1. Appropriations within "CAPS" -		XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}		9,512,022.00
2. Appropriations excluded from "CAPS" -		XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}		2,726,644.00
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,726,644.00
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.70% Percent of Tax Collections	545,000.00
<div style="display: flex; justify-content: space-between;"> 4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance 2024 - \$ _____ </div> <div style="display: flex; justify-content: space-between;"> for Schools-State Aid 2023 - \$ _____ </div>		12,783,666.00
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		2,961,390.00
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		9,158,412.00
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		663,864.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	12,287,390.00	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	35,487.00						
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	12,322,877.00	-	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	11,619,976.00	-	-	-	-	-	-
Reserved	702,901.00	-	-	-	-	-	-
Unexpended Balances Canceled	-	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	12,322,877.00	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2023	12,287,390.00	Allowable Operating Appropriations before	
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,332,424.10
Subtotal	12,287,390.00		
Exceptions Less:		Additions:	
Total Other Operations	1,317,599.00	New Construction (Assessor Certification)	88,397.92
Total Uniform Construction Code		2022 Cap Bank Utilized	20,152.00
Total Interlocal Service Agreement		2023 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	30,600.00		
Total Debt Service	1,087,806.00		
Transferred to Board of Education		Total Additions	88,549.92
Type I School Debt			
Total Public & Private Programs	11,581.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	9,420,974.02
Judgements			
Total Deferred Charges	205,000.00	Additional Increase to COLA rate. 3.5%	
Cash Deficit		Amount of Increase allowable. 1.0%	91,048.04
Reserve for Uncollected Taxes	530,000.00		
Total Exceptions	3,182,586.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	9,512,022.06
Amount on Which CAP is Applied	9,104,804.00		
2.5% CAP	227,620.10	Total General Appropriations for Municipal Purposes (Sheet 19, H-1)	9,512,022.00
Allowable Operating Appropriations before		Over or (Under) Appropriations Cap	(0.06)
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	9,332,424.10		

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

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	8,622,799.00
Less:	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	7,140.00
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	<u>8,615,659.00</u>
Plus 2% CAP Increase	<u>172,313.18</u>
ADJUSTED TAX LEVY	<u>8,787,972.18</u>
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>8,787,972.18</u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	8,787,972.18
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	35,943.00
Allowable Pension Obligations Increases	2,353.00
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	89,400.00
Allowable Debt Service and Capital Leases Inc.	8,450.00
Recycling Tax appropriation	6,000.00
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>142,146.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	
ADJUSTED TAX LEVY	<u>8,930,118.18</u>
Additions:	
New Ratables - Increase for new construction	10,978,800
Prior Year's Local Purpose Tax Rate (per \$100)	<u>0.623</u>
New Ratable Adjustment to Levy	68,397.92
Amounts approved by Referendum	
Levy CAP Bank Applied	159,896.00
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>9,158,412.10</u>
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES	<u>9,158,412.00</u>
OVER OR (UNDER) 2% LEVY CAP	<u>(0.10)</u>
(must be equal or under for Introduction)	

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

2021

Maximum Allowable Amount to be Raised by Taxation	
Amount to be Raised by Taxation for Municipal Purpose	
Available for Banking (CY 2024)	245,211
Amount Used in CY 2024	245,211
Balance to Expire	-

2022

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

2023

Maximum Allowable Amount to be Raised by Taxation	8,922,938
Amount to be Raised by Taxation for Municipal Purpose	8,622,799
Available for Banking (CY 2024 - CY 2026)	300,139
Amount Used in CY 2024	300,139
Balance to Carry Forward (CY 2025 - CY2026)	-

2024

Maximum Allowable Amount to be Raised by Taxation	9,158,412
Amount to be Raised by Taxation for Municipal Purpose	9,158,412
Available for Banking (CY 2025 - CY 2027)	0

Total Levy CAP Bank

0

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
1. Surplus Anticipated	08-101	1,200,000.00	100,000.00	100,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,200,000.00	100,000.00	100,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103			
Other	08-104			
Fees and Permits	08-105	45,000.00	45,000.00	66,006.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	18,000.00	20,000.00	18,243.00
Other	08-109			
Interest and Costs on Taxes	08-112	42,000.00	40,000.00	62,101.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	50,000.00	15,000.00	145,041.00
Anticipated Utility Operating Surplus	08-114			
Sewer User Fees	08-123	19,000.00	19,000.00	19,286.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	174,000.00	139,000.00	310,677.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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	400,000.00	425,000.00	421,771.00
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	400,000.00	425,000.00	421,771.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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	34,380.00	47,068.00	47,068.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Other Special				
Items:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
General Capital Surplus	08-103		38,000.00	38,000.00
Sale of Municipal Assets	08-104			
Demarest Board of Education - Trash Collection	08-240			
Construction Resales	08-241	10,000.00	10,000.00	11,519.00
Cable TV Franchise	08-117	60,000.00	65,000.00	64,387.00
Crossing Guards - Reimbursement - Northern Valley Regional High School	08-242			
American Rescue Plan	08-243		256,124.00	256,124.00
Reserve for Prepaid School Taxes	08-244		1,247,019.00	1,247,019.00
FEMA Reimbursements -IDA	08-245	300,000.00	205,000.00	205,000.00
Reserve for Payment of Debt	08-246	50,000.00		
Northern Valley Regional High School - SRO	08-247	80,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	500,000.00	1,821,143.00	1,822,049.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,200,000.00	100,000.00	100,000.00
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	174,000.00	139,000.00	310,677.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	453,010.00	429,815.00	429,815.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	400,000.00	425,000.00	421,771.00
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	34,380.00	47,068.00	47,068.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	500,000.00	1,821,143.00	1,822,049.00
Total Miscellaneous Revenues	13-099	1,561,390.00	2,862,026.00	3,031,380.00
4. Receipts from Delinquent Taxes	15-499	200,000.00	150,000.00	213,778.00
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	2,961,390.00	3,112,026.00	3,345,158.00
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	9,158,412.00	8,622,799.00	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
c) Minimum Library Tax	07-192	663,864.00	588,052.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,822,276.00	9,210,851.00	9,495,191.00
7. Total General Revenues	13-299	12,783,666.00	12,322,877.00	12,840,349.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT						-		-
General Administration						-		-
Salaries and Wages	20-100	1	90,000.00	245,000.00		271,000.00	270,689.00	311.00
Other Expenses	20-100	2	5,000.00	18,000.00		20,000.00	4,989.00	15,011.00
Mayor and Council						-		-
Salaries and Wages	20-110	1	1,000.00	1,000.00		1,000.00	200.00	800.00
Other Expenses	20-110	2	6,000.00	3,500.00		4,500.00	4,251.00	249.00
Municipal Clerk						-		-
Salaries and Wages	20-120	1	155,300.00	120,000.00		35,000.00	32,807.00	2,193.00
Other Expenses	20-120	2	107,900.00	75,208.00		67,208.00	67,095.00	113.00
Elections/Other Expenses	20-120	2	5,500.00	8,670.00		8,670.00	5,391.00	3,279.00
Financial Administration						-		-
Salaries and Wages	20-130	1	182,000.00	187,000.00		190,000.00	189,813.00	187.00
Other Expenses	20-130	2	117,000.00	120,278.00		120,278.00	120,255.00	23.00
Audit Services						-		-
Other Expenses	20-135	2	41,000.00	42,636.00		42,636.00	27,181.00	15,455.00
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)						-		-
Revenue Administration						-		-
Salaries and Wages	20-145	1	95,000.00	29,000.00		14,000.00	13,250.00	750.00
Other Expenses	20-145	2	6,200.00	5,304.00		6,304.00	6,176.00	128.00
Tax Assessment Administration						-		-
Salaries and Wages	20-150	1	24,000.00	24,480.00		5,480.00	5,476.00	4.00
Other Expenses	20-150	2	1,300.00	1,326.00		1,326.00	1,310.00	16.00
Legal Services						-		-
Other Expenses	20-155	2	140,000.00	95,700.00		115,700.00	115,599.00	101.00
Engineering Services						-		-
Other Expenses	20-165	2	100,000.00	85,000.00		70,000.00	68,637.00	1,363.00
						-		-
LAND USE ADMINISTRATION						-		-
Planning Board						-		-
Salaries and Wages	21-180	1	10,000.00			2,000.00	1,033.00	967.00
Other Expenses	21-180	2	7,500.00	4,590.00		16,590.00	15,799.00	791.00
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	10,000.00			1,000.00	407.00	593.00
Other Expenses	21-185	2	6,500.00	5,406.00		5,406.00	3,436.00	1,970.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE						-		-
General Liability	23-210	2	144,858.00	136,959.00		139,959.00	139,610.00	349.00
Workers Compensation	23-215	2	133,176.00	128,672.00		128,672.00	124,119.00	4,553.00
Employee Group Health	23-220	2	753,369.00	700,612.00		665,612.00	535,729.00	129,883.00
Health Benefit Waiver	23-222	1	40,000.00			35,000.00	30,106.00	4,894.00
PUBLIC SAFETY						-		-
Police Department						-		-
Salaries and Wages	25-240	1	2,610,000.00	2,298,876.00		2,380,876.00	2,376,758.00	4,118.00
Salaries and Wages - American Rescue Plan	25-240	1		256,124.00		256,124.00	256,124.00	-
Other Expenses	25-240	2	335,500.00	216,490.00		216,490.00	216,153.00	337.00
Office of Emergency Management						-		-
Other Expenses	25-252	2	4,000.00	6,500.00		1,500.00	-	1,500.00
Contribution to First Aid Organization	25-261	2	34,500.00	38,740.00		38,740.00	32,752.00	5,988.00
Fire Department						-		-
Other Expenses	25-265	2	127,500.00	144,955.00		144,955.00	137,184.00	7,771.00
Fire Hydrant Services	25-265	2	94,500.00	96,288.00		96,288.00	94,220.00	2,068.00
Fire Prevention						-		-
Salaries and Wages	25-265	1	10,000.00	16,340.00		49,340.00	48,943.00	397.00
Other Expenses	25-265	2	200.00	204.00		204.00	140.00	64.00
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)						-		-
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1	7,200.00	7,344.00		2,344.00	1,773.00	571.00
PUBLIC WORKS						-		-
Streets and Roads Maintenance						-		-
Salaries and Wages	26-290	1	963,132.00	925,000.00		900,000.00	899,083.00	917.00
Other Expenses	26-290	2	289,100.00	249,000.00		247,000.00	190,711.00	56,289.00
						-		-
Shade Tree Commission						-		-
Other Expenses	26-300	2	33,000.00	33,150.00		33,150.00	31,991.00	1,159.00
Solid Waste Collection						-		-
Salaries and Wages	26-305	1	2,500.00	2,550.00		550.00	-	550.00
Sanitation - Contractual	26-305	2	587,362.00	567,500.00		567,500.00	564,478.00	3,022.00
Recycling						-		-
Salaries and Wages	26-305	1	4,000.00	4,080.00		4,080.00		4,080.00
Other Expenses	26-305	2	500.00	510.00		100.00		100.00
Public Buildings and Grounds						-		-
Other Expenses	26-310	2	134,000.00	107,610.00		127,610.00	126,832.00	778.00
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS (Continued)						-		-
Vehicle Maintenance						-		-
Salaries and Wages	26-315	1	-			19,000.00	18,273.00	727.00
Other Expenses	26-315	2	113,500.00	122,094.00		92,094.00	85,629.00	6,465.00
Community Services Act	26-325	2	25,000.00			-		-
HEALTH AND HUMAN SERVICES						-		-
Board of Health						-		-
Contractual	27-330	2	30,350.00	30,294.00		30,294.00	28,780.00	1,514.00
Public Assistance						-		-
Other Expenses	27-330	2	3,600.00	3,200.00		3,200.00	2,268.00	932.00
Occupational Safety & Health Act (P.L. 1983, C. 516)						-		-
Other Expenses	27-330	2	15,000.00	15,300.00		15,300.00	2,547.00	12,753.00
Nature and Environmental						-		-
Other Expenses	27-335	2	7,200.00			-		-
						-		-
PARK AND RECREATION						-		-
Recreation Services and Programs						-		-
Other Expenses	28-370	2	25,000.00	25,000.00		25,000.00	7,606.00	17,394.00
Maintenance of Parks						-		-
Other Expenses	28-375	2	21,500.00	21,500.00		11,500.00	11,208.00	292.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL COURT						-		-
Salaries and Wages	43-490	1	55,000.00	53,550.00		53,550.00	53,107.00	443.00
Other Expenses	43-490	2	2,900.00	3,111.00		3,111.00	1,420.00	1,691.00
						-		-
Public Defender (P.L. 1997, C. 256)						-		-
Other Expenses	43-495	2	2,500.00	3,060.00		3,060.00	1,992.00	1,068.00
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	45,000.00	47,940.00		47,940.00	33,861.00	14,079.00
Street Lighting	31-435	2	90,000.00	95,986.00		95,986.00	69,911.00	26,075.00
Telephone	31-440	2	60,000.00	66,810.00		66,810.00	34,305.00	32,505.00
Water	31-445	2	11,000.00	11,220.00		11,220.00	8,774.00	2,446.00
Gas (Natural or Propane)	31-446	2	25,000.00	28,400.00		28,400.00	20,854.00	7,546.00
Telecommunications Costs	31-450	2	1,500.00	1,530.00		1,530.00	309.00	1,221.00
Gasoline	31-447	2	102,000.00	109,440.00		109,440.00	85,462.00	23,978.00
						-		-
OTHER COMMON OPERATING						-		-
Celebration of Public Events						-		-
Other Expenses	30-420	2	5,000.00	2,550.00		2,550.00	2,344.00	206.00
Salary and Wage Adjustments	30-425	1	47,000.00			-		-
Sewerage Processing and Disposal						-		-
Salaries and Wages	31-455	1	4,000.00			-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		8,329,647.00	7,856,452.00	-	7,856,042.00	7,425,532.00	430,510.00
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		8,329,647.00	7,856,452.00	-	7,856,042.00	7,425,532.00	430,510.00
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	4,518,132.00	4,370,344.00	-	4,416,344.00	4,390,292.00	26,052.00
Other Expenses (Including Contingent)	34-201	2	3,811,515.00	3,486,108.00	-	3,439,698.00	3,035,240.00	404,458.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	32,048.00	32,048.00	XXXXXXXXXX
Overexpenditure of Appropriation Reserves	46-895	2	20,018.00	23,095.00	XXXXXXXXXX	23,095.00	23,095.00	XXXXXXXXXX
Expenditure Without Appropriation	46-894	2	4,800.00		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		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 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	235,285.00	228,365.00		228,365.00	228,365.00	-
Social Security System (O.A.S.I.)	36-472	230,000.00	215,220.00		215,220.00	200,594.00	14,626.00
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	691,272.00	746,868.00		746,868.00	746,868.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225				-		-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	1,000.00	2,754.00		2,754.00	608.00	2,146.00
					-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	1,182,375.00	1,248,350.00	-	1,248,350.00	1,231,578.00	16,772.00
(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	9,512,022.00	9,104,802.00	-	9,104,392.00	8,657,110.00	447,282.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
EDUCATION						-		-
Maintenance of Free Public Library	29-390	2	663,864.00	588,052.00		588,052.00	505,160.00	82,892.00
UTILITY EXPENSES AND BULK PURCHASES						-		-
Sewerage Processing and Disposal						-		-
Bergen County Utilities Authority - O&M	31-456	2	443,722.00	455,463.00		455,773.00	455,772.00	1.00
Bergen County Utilities Authority - Debt Service	31-456	2	120,843.00	112,280.00		112,280.00	112,280.00	-
Borough of Cresskill	31-456	2	20,000.00	19,380.00		19,480.00	19,420.00	60.00
Recycling Tax	31-456	2	6,000.00	7,140.00		7,140.00	5,812.00	1,328.00
PUBLIC SAFETY						-		-
Length of Service Awards Program (LOSAP)	25-286	2	50,000.00	53,550.00		53,550.00	-	53,550.00
PUBLIC WORKS						-		-
NJPDES Stormwater Permit						-		-
Street Division - Other Expenses	26-298	2		1,734.00		1,734.00	-	1,734.00
NJPDES Landfill Discharge						-		-
Landfill Division - Other Expenses	32-465	2				-		-
						-		-
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 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
INSURANCE						-		-
General Liability	23-210	2	15,913.00			-		-
Workers Compensation	23-215	2	1,958.00			-		-
Employee Group Health	23-221	2	22,631.00			-		-
						-		-
PUBLIC WORKS						-		-
Solid Waste Collection - Contractual	26-305	2	12,638.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
Total Other Operations - Excluded from "CAPS"	34-300		1,437,569.00	1,317,599.00	-	1,318,009.00	1,098,444.00	219,565.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
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					-		-
					-		-
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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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					-		-
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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 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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				-	-	-
Police Body Armor Fund	41-505	2	1,459.00	2,494.00		2,494.00	2,494.00	-
						-	-	-
Recycling Tonnage Grant	41-569	2	6,833.00	21,054.00		21,054.00	-	21,054.00
						-	-	-
Police Body Worn Camera Grant	41-502	2		8,520.00		8,520.00	8,520.00	-
FEMA - Emergency Response Grant (SAFER)	41-506	2	26,088.00			-	-	-
Stormwater Assistance Grant	41-507	2		15,000.00		15,000.00	-	15,000.00
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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						-	-	-
						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		34,380.00	47,068.00	-	47,068.00	11,014.00	36,054.00
Total Operations - Excluded from "CAPS"	34-305		1,471,949.00	1,364,667.00	-	1,365,077.00	1,109,458.00	255,619.00
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,471,949.00	1,364,667.00	-	1,365,077.00	1,109,458.00	255,619.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
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						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		120,000.00	30,600.00	-	30,600.00	30,600.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	170,000.00	170,000.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875	35,000.00	35,000.00	XXXXXXXXXX	35,000.00	35,000.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	35,000.00	205,000.00	XXXXXXXXXX	205,000.00	205,000.00	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.	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	2,726,644.00	2,688,075.00	-	2,688,485.00	2,432,866.00	255,619.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
(J) Deferred Charges and Statutory Expenditures - Local School -	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-406			XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409	-	-	-	-	-	XXXXXXXXXX
(K) District School Purposes (Items (I) and (J)) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	2,726,644.00	2,688,075.00	-	2,688,485.00	2,432,866.00	255,619.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	12,238,666.00	11,792,877.00	-	11,792,877.00	11,089,976.00	702,901.00
(M) Reserve for Uncollected Taxes	50-899	545,000.00	530,000.00	XXXXXXXXXX	530,000.00	530,000.00	XXXXXXXXXX
9. Total General Appropriations	34-499	12,783,666.00	12,322,877.00	-	12,322,877.00	11,619,976.00	702,901.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	9,512,022.00	9,104,802.00	-	9,104,392.00	8,657,110.00	447,282.00
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,437,569.00	1,317,599.00	-	1,318,009.00	1,098,444.00	219,565.00
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	34,380.00	47,068.00	-	47,068.00	11,014.00	36,054.00
Total Operations Excluded from "CAPS"	34-305	1,471,949.00	1,364,667.00	-	1,365,077.00	1,109,458.00	255,619.00
(C) Capital Improvements	44-999	120,000.00	30,600.00	-	30,600.00	30,600.00	-
(D) Municipal Debt Service	45-999	1,099,695.00	1,087,808.00	-	1,087,808.00	1,087,808.00	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	35,000.00	205,000.00	XXXXXXXXXX	205,000.00	205,000.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Boar	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	545,000.00	530,000.00	XXXXXXXXXX	530,000.00	530,000.00	XXXXXXXXXX
Total General Appropriations	34-499	12,783,666.00	12,322,877.00	-	12,322,877.00	11,619,976.00	702,901.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2024 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak 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; 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, 2023

ASSETS	
Cash and Investments	5,086,630.00
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	38,875.00
Receivables with Offsetting Reserves:	xxxxxxx
Taxes Receivable	280,223.00
Tax Title Lien Receivable	
Property Acquired by Tax Title Lien Liquidation	67,444.00
Other Receivables	416,806.00
Deferred Charges Required to be in 2024 Budget	59,818.00
Deferred Charges Required to be in Budgets Subsequent to 2024	105,000.00
Total Assets	6,054,796.00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	3,773,268.00
Reserves for Receivables	764,473.00
Surplus	1,517,055.00
Total Liabilities, Reserves and Surplus	6,054,796.00

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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	735,406.00	2,179,827.00
CURRENT REVENUE ON A CASH BASIS:	xxxxxxx	xxxxxxx
Current Taxes:*(Percentage Collected 2023: 98.9%, 2022: 0%)	40,108,842.00	38,485,837.00
Delinquent Taxes	213,778.00	198,773.00
Other Revenues and Additions to Income	3,635,074.00	2,080,038.00
Total Funds	44,693,100.00	42,944,475.00
EXPENDITURES AND TAX REQUIREMENTS:	xxxxxxx	xxxxxxx
Municipal Appropriations	11,792,877.00	11,345,591.00
School Taxes (Including Local and Regional)	26,850,446.00	25,857,331.00
County Taxes (Including Added Tax Amounts)	4,223,735.00	4,055,004.00
Special District Taxes	69,470.00	21.00
Other Expenditures and Deductions from Income	264,335.00	1,351,265.00
Total Expenditures and Tax Requirements	43,200,863.00	42,609,212.00
Less: Expenditures to be Raised by Future Taxes	24,818.00	400,143.00
Total Adjusted Expenditures and Tax Requirements	43,176,045.00	42,209,069.00
Surplus Balance, December 31	1,517,055.00	735,406.00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	1,517,055.00
Current Surplus Anticipated in 2024 Budget	1,200,000.00
Surplus Balance Remaining	317,055.00

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

2024

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**

**CAPITAL BUDGET (Current Year Action)
2024**

Local Unit **BOROUGH OF DEMAREST**

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
Department of Public Works		-							
Acquisition of a Leaf Vacuum Machine		306,000.00				7,650.00		145,350.00	153,000.00
Acquisition of a Tag-Along Leaf Vacuum		99,000.00				4,950.00		94,050.00	
Acquisition of a Chipper Box (Ford F550)		7,000.00				350.00		6,650.00	
		-							
Administration		-							
Annual Road Program		1,000,000.00				50,000.00		950,000.00	
Technology Upgrade		150,000.00				7,500.00		142,500.00	
Financial Accounting System Replacement		400,000.00				20,000.00		380,000.00	
Installation of a Borough Hall ADA Accessible Lift		500,000.00				25,000.00		475,000.00	
Building Improvements		250,000.00				12,500.00		237,500.00	
Generator for Borough Hall		250,000.00				12,500.00		237,500.00	
Buildings & Code		-							
Computer Upgrades		10,000.00				500.00		9,500.00	
Fire Department		-							
Acquisition of Turnout Gear		25,000.00				1,250.00		23,750.00	
Thermal Imaging Camera		24,000.00				1,200.00		22,800.00	
TOTAL - THIS PAGE	XXXXX	3,021,000.00	-	-	143,400.00	-	-	2,724,600.00	153,000.00

**CAPITAL BUDGET (Current Year Action)
2024**

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Fire Department (Continued)		-							
MDT's		25,000.00			1,250.00			23,750.00	
New Chief Car		100,000.00			5,000.00			95,000.00	
Police		-							
Acq of Portable Radios		160,000.00							160,000.00
Acquisition of Cameras and Recording System		20,000.00			1,000.00			19,000.00	
Acquisition of an SUV		290,000.00			5,000.00			95,000.00	190,000.00
Technology Upgrade		26,000.00			1,300.00			24,700.00	
Computer Replacement		25,000.00			1,250.00			23,750.00	
License Plate Readers		75,000.00			3,750.00			71,250.00	
Weapons		40,000.00			2,000.00			38,000.00	
Miscellaneous Equipment		71,000.00							71,000.00
Ambulance		-							
Building Improvements		10,000.00			500.00			9,500.00	
Rack		2,000.00			100.00			1,900.00	
Turn Out Gear		7,000.00			350.00			6,650.00	
Lucas Chest Machine #1		50,000.00			2,500.00			47,500.00	
		-							
TOTAL - THIS PAGE	XXXXX	901,000.00	-	-	24,000.00	-	-	456,000.00	421,000.00

**CAPITAL BUDGET (Current Year Action)
2024**

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	3,922,000.00	-	-	167,400.00	-	-	3,180,600.00	574,000.00

**3 YEAR CAPITAL PROGRAM - 2024 to 2026
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 2024	5b 2025	5c 2026	5d	5e	5f
		-							
Department of Public Works		-							
Acquisition of a Leaf Vacuum Machine		306,000.00		153,000.00	153,000.00				
Acquisition of a Tag-Along Leaf Vacuum		99,000.00		99,000.00					
Acquisition of a Chipper Box (Ford F550)		7,000.00		7,000.00					
		-							
Administration		-							
Annual Road Program		1,000,000.00		1,000,000.00					
Technology Upgrade		150,000.00		150,000.00					
Financial Accounting System Replacement		400,000.00		400,000.00					
Installation of a Borough Hall ADA Accessible Lift		500,000.00		500,000.00					
Building Improvements		250,000.00		250,000.00					
Generator for Borough Hall		250,000.00		250,000.00					
Buildings & Code		-							
Computer Upgrades		10,000.00		10,000.00					
Fire Department		-							
Acquisition of Turnout Gear		25,000.00		25,000.00					
Thermal Imaging Camera		24,000.00		24,000.00					
TOTAL - THIS PAGE	XXXXX	3,021,000.00	XXXXXXXXXX	2,868,000.00	153,000.00	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026
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 2024	5b 2025	5c 2026	5d	5e	5f
Fire Department (Continued)		-							
MDT's		25,000.00		25,000.00					
New Chief Car		100,000.00		100,000.00					
Police		-							
Acq of Portable Radios		160,000.00			160,000.00				
Acquisition of Cameras and Recording System		20,000.00		20,000.00					
Acquisition of an SUV		290,000.00		100,000.00	190,000.00				
Technology Upgrade		26,000.00		26,000.00					
Computer Replacement		25,000.00		25,000.00					
License Plate Readers		75,000.00		75,000.00					
Weapons		40,000.00		40,000.00					
Miscellaneous Equipment		71,000.00			71,000.00				
Ambulance		-							
Building Improvements		10,000.00		10,000.00					
Rack		2,000.00		2,000.00					
Turn Out Gear		7,000.00		7,000.00					
Lucas Chest Machine #1		50,000.00		50,000.00					
		-							
TOTAL - THIS PAGE	XXXXX	901,000.00	XXXXXXXXXX	480,000.00	421,000.00	-	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026
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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Department of Public Works	-			-						
Acquisition of a Leaf Vacuum Machine	306,000.00			15,300.00			290,700.00			
Acquisition of a Tag-Along Leaf Vacuum	99,000.00			4,950.00			94,050.00			
Acquisition of a Chipper Box (Ford F550)	7,000.00			350.00			6,650.00			
Administration	-			-						
Annual Road Program	1,000,000.00			50,000.00			950,000.00			
Technology Upgrade	150,000.00			7,500.00			142,500.00			
Financial Accounting System Replacement	400,000.00			20,000.00			380,000.00			
Installation of a Borough Hall ADA Accessible Lift	500,000.00			25,000.00			475,000.00			
Building Improvements	250,000.00			12,500.00			237,500.00			
Generator for Borough Hall	250,000.00			12,500.00			237,500.00			
Buildings & Code	-			-						
Computer Upgrades	10,000.00			500.00			9,500.00			
Fire Department	-			-						
Acquisition of Turnout Gear	25,000.00			1,250.00			23,750.00			
Thermal Imaging Camera	24,000.00			1,200.00			22,800.00			
TOTAL - THIS PAGE	3,021,000.00	-	-	151,050.00	-	-	2,869,950.00	-	-	-

**3 YEAR CAPITAL PROGRAM - 2024 to 2026
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 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Fire Department (Continued)	-			-							
MDT's	25,000.00			1,250.00			23,750.00				
New Chief Car	100,000.00			5,000.00			95,000.00				
Police	-			-							
Acq of Portable Radios	160,000.00			8,000.00			152,000.00				
Acquisition of Cameras and Recording System	20,000.00			1,000.00			19,000.00				
Acquisition of an SUV	290,000.00			14,500.00			275,500.00				
Technology Upgrade	26,000.00			1,300.00			24,700.00				
Computer Replacement	25,000.00			1,250.00			23,750.00				
License Plate Readers	75,000.00			3,750.00			71,250.00				
Weapons	40,000.00			2,000.00			38,000.00				
Miscellaneous Equipment	71,000.00			3,550.00			67,450.00				
Ambulance	-			-							
Building Improvements	10,000.00			500.00			9,500.00				
Rack	2,000.00			100.00			1,900.00				
Turn Out Gear	7,000.00			350.00			6,650.00				
Lucas Chest Machine #1	50,000.00			2,500.00			47,500.00				
	-			-							
TOTAL - THIS PAGE	901,000.00	-	-	45,050.00	-	-	855,950.00	-	-	-	-

BOROUGH OF DEMAREST

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023		
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved	
Amount to be Raised By Taxation	54-190	138,902.00	69,110.00	69,470.00	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	138,902.00	69,110.00	69,470.00	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:			(Date)		Payment of Bond Principal	54-920-2				xxxxxxxxxx	
Rate Assessed:		\$			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	138,902.00	69,110.00		69,110.00	
Recreation land preserved in 2023:			(Acres)		Total Trust Fund Appropriations:	54-499	138,902.00	69,110.00	-	69,110.00	
Farmland preserved in 2023:			(Acres)								

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

Contracting Unit: BOROUGH OF DEMAREST

Year Ending: December 31, 2023

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