

# INTRODUCTION

## 2013 MUNICIPAL DATA SHEET (MUST ACCOMPANY 2013 BUDGET)

MUNICIPALITY: Borough of Hillsdale

COUNTY: BERGEN

<u>Max Arnowitz</u>	<u>12/31/2015</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Susan Witkowski</u>	<u>4/23/2012</u>
Municipal Clerk	Date of Orig. Appt. 1452
<u>Candace Schaefer</u>	Cert No. T-1472
Tax Collector	Cert No. N-864
<u>Jonathan M. DeJoseph</u>	Cert No. CR00457
Chief Financial Officer	Lic No.
<u>Paul J. Lerch</u>	
Registered Municipal Accountant	
<u>Eric Bernstein</u>	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
<u>Frank Pizzella</u>	<u>12/31/2013</u>
<u>Chrisoula Looes</u>	<u>12/31/2013</u>
<u>Thomas Kelley</u>	<u>12/31/2014</u>
<u>Douglas Frank</u>	<u>12/31/2014</u>
<u>Lawrence Meyerson</u>	<u>12/31/2015</u>
<u>Jason DeGise</u>	<u>12/31/2015</u>

**Official Mailing Address of Municipality**

Borough of Hillsdale

380 Hillsdale Avenue

Hillsdale, NJ 07642

Phone #: (201) 666-4800

Fax #: (201) 358-5002

Please attach this to your 2013 Budget and Mail to:

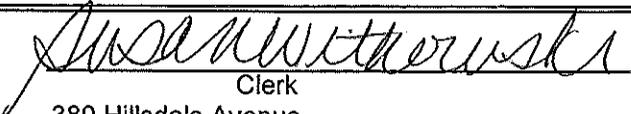
Director, Division of Local Government Services  
Department of Community Affairs  
P.O. Box 803  
Trenton, NJ 08625

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

**2013  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Hillsdale, County of Bergen for the Fiscal Year 2013

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 12th day of March, 2013

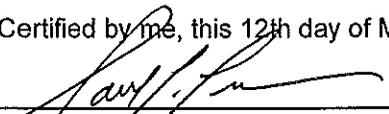
  
Clerk  
380 Hillsdale Avenue  
Address  
Hillsdale, NJ 07642  
Address  
(201) 666-4800  
Phone Number

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

Certified by me, this 12th day of March, 2013

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.

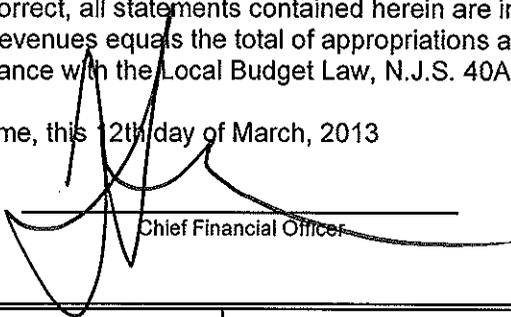
Certified by me, this 12th day of March, 2013

  
Registered Municipal Accountant  
Lerch, Vinci & Higgins

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

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 12th day of March, 2013

  
Chief Financial Officer

DO NOT USE THESE SPACES

*(Do not advertise this Certification form)*

**CERTIFICATION OF ADOPTED BUDGET**

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

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

Dated: \_\_\_\_\_, 2013 By: \_\_\_\_\_

**CERTIFICATION OF APPROVED BUDGET**

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

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

Dated: \_\_\_\_\_, 2013 By: \_\_\_\_\_

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

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

**BOROUGH OF HILLSDALE, COUNTY OF BERGEN**

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Hillsdale, County of Bergen, for the Fiscal Year 2013

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2013;

Be it Further Resolved, that said Budget be published in The Ridgewood News in the issue of March 22, 2013

The Governing Body of the Borough of Hillsdale does hereby approve the following as the Budget for the year 2013:

RECORDED VOTE (Insert last name)	Ayes	{ DeGise { Frank { Kelley { Looes { Meyerson { Pizzella	Nayes	{ n/a	Absent	{ n/a
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Notice is hereby given that the Budget and Tax Resolution was approved by the Borough Council of the Borough of Hillsdale, County of Bergen, on March 12, 2013

A hearing on the Budget and Tax Resolution will be held at the Municipal Building, on April 9, 2013 at 8:00 o'clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2013 may be presented by taxpayers or other interested persons.

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

		YEAR 2013
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX XX
1. Appropriations within "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		9,153,832
2. Appropriations excluded from "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		2,749,961
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		2,749,961
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.47% Percent of Tax Collections		660,000
4. Total General Appropriations (Item 9, Sheet 29)		12,563,793
<div style="display: flex; justify-content: space-between;"> <span>Building Aid Allowance 2013 - \$ _____</span> <span>for Schools-State Aid 2012 - \$ _____</span> </div>		
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		3,720,156
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		8,228,914
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		-
(c) Minimum Library Tax		614,723

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2012 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget		Water Utility		Swim Pool Utility		Utility	
Budget Appropriations - Adopted Budget	12,873,486				1,033,268			
Budget Appropriations Added by N.J.S. 40A:4-87	83,576							
Emergency Appropriations	176,816							
<b>Total Appropriations</b>	<b>13,133,878</b>		<b>-</b>		<b>1,033,268</b>			
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	12,150,733				994,468			
Reserved	956,836				38,347			
Unexpended Balances Cancelled	26,309				453			
<b>Total Expenditures and Unexpended Balances Cancelled</b>	<b>13,133,878</b>		<b>-</b>		<b>1,033,268</b>			
Overexpenditures*	-							

\*See Budget Appropriation Items so marked to the right column "Expended 2012 Reserved."

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

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

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

Materials, supplies and non-bondable equipment;

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

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

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

## EXPLANATORY STATEMENT - (Continued) BUDGET MESSAGE

### 1. General

To the Residents of the Borough of Hillsdale:

The 2013 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

#### Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". It is anticipated that the 2013 Municipal Tax Rate will increase \$57 on an average house assessed at \$469,400. The table below is a comparison of the prior and projected 2013 municipal tax rate.

	Estimated for 2013	Actual 2012	<u>Increase</u> Tax Dollars Average Home (\$469,400)
Municipal	\$0.529	\$0.443	\$57

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

### II. Appropriations "CAP"

Chapter 68, Public Laws of 1976 and the 2004 revisions of Chapter 74, places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2012 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and State or Federal Aid. Multiply this figure by 2% this gives you the basic "CAP" or the increase in appropriations over the 2012 Total General Appropriations.

Other allowable increases are as follows:

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks
- o "CAP" index ordinance for 1.5%

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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



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

<u>II. Appropriation "CAP" (Continued)</u>		<u>III. TAX LEVY CAP</u>	
The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:		Chapter 44 of the Laws of 2011 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2013 tax levy CAP is as follows:	
Total Appropriations for the 2012 Budget	\$12,873,487	2012 Amount to be Raised by Taxation	\$ 8,046,188
<u>Modifications:</u>		Less: Recycling Tax	14,000
Less:		Net prior year Tax Levy for Municipal Purposes for Tax CAP Calculation	8,032,188
Total Other Operations	\$ 1,885,233	2% CAP Increase	160,644
Total Public & Private Programs	76,114	Adjusted Tax Levy Prior to Exclusions	8,192,832
Total Interlocal Service Agreements	19,286		
Total Capital Improvements	246,000	Exclusions:	
Total Debt Service	505,763	Allowable Increase in Health Care Costs	\$ 25,146
Total Deferred Charges	190,000	Allowable Pension Increases	11,977
Reserve for Uncollected Taxes	560,000	Recycling Tax Appropriation	14,000
		Allowable Debt Service and Capital Lease Increase	17,958
Total Modifications	3,482,396		
Amount Which "CAP" is Applied	9,391,091	Total Exclusions	\$ 69,081
2.0% CAP Increase	187,822	Less Cancelled or Unexpended Exclusions	(11,309)
Allowable Operating Appropriations before Modifications	9,578,913	Additions:	
1.5% CAP Index Ordinance	140,866	Value of New Construction	26,382
Assessed Value of New Construction	26,382		
2011 CAP Bank	430,768	Maximum Allowable Amount to be Raised by Taxation for 2013	\$ 8,276,986
2012 CAP Bank	153,708		
Total General Appropriations for Municipal Purposes Within "CAP"	\$ 10,330,637	Proposed 2013 Amount to be Raised by Taxation	\$ 8,228,914
Total 2013 Budget within CAP	\$ 9,153,832	Amount Below /(Excess) Maximum Allowable Amount to be Raised by Taxation	\$ 48,072
Amount Below Allowable Appropriations	\$ 1,176,805	Available Levy CAP Bank 2011-2012	\$ 476,627

Sheet 3c

**NO MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

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

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

**IV. Employee Group Insurance**

The adoption of Chapter 2 of P.L. 2010 and Chapter 78 of the Laws of 2011 implemented requirements for all local units to begin collecting contributions from employees to offset employer provided health care costs. The contributions from employees and employers is as follows:

Total Anticipated Cost	\$	1,231,692
Less: Employee Contributions		68,175
Employer Share Per Budget	\$	<u>1,163,517</u>
Inside "CAP"	\$	1,160,692
Outside "CAP"		2,825
	\$	<u>1,163,517</u>

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion.

On April 9, 2013 at 8:00 P.M., at the Municipal Bldg., Borough of Hillsdale, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2013 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Jonathan DeJoseph, Chief Financial Officer at the Municipal Building (201) 666-4800

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible new sources of income.

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

Your Governing Body

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

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

**ANALYSIS OF COMPENSATED ABSENCE LIABILITY**

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Administrative/Office Staff		\$ 59,202	X	X	X
Department of Public Works		\$ 61,860	X		
Police Department		\$ 468,373	X		
<b>Totals</b>	-	\$ 589,435			
<b>Total Funds Reserved as of end of 2012:</b>		\$ 38,858			
<b>Total Funds Appropriated in 2013:</b>		\$ 90,000			

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF HILLSDALE

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
1. Surplus Anticipated	08-101	950,000	1,320,000	1,320,000
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	08-100	950,000	1,320,000	1,320,000
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	17,500	17,500	18,250
Other	08-104	12,000	16,000	12,675
Fees and Permits	08-105	77,000	77,000	77,545
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	68,000	68,000	72,399
Interest and Costs on Taxes	08-112	89,000	89,000	97,189
Interest on Investments and Deposits	08-113	1,500	3,000	2,462
Parking Fees	08-111	59,881	59,000	63,336
Anticipated Utility Operating Surplus	08-114	185,000	178,000	178,000
Sewer Agreement Revenue	08-117	22,000	22,000	23,490
Payments in Lieu of Taxes - Senior Housing	08-118	42,000	46,800	42,714
Police Administration Charges	08-119	50,000	100,000	100,000

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF HILLSDALE

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
Communication Tower and Cable	08-120	250,000	205,000	254,675
Sport Assn Cont	08-121	8,000	8,000	9,007
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>881,881</b>	<b>889,300</b>	<b>951,742</b>









**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF HILLSDALE

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
<b>3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Municipal Alliance on Alcoholism and Drug Abuse	10-703		10,356	10,356
Green Communities Grant	10-704		3,000	3,000
Community Development - Senior Citizens	10-706	831	3,638	3,638
Bergen County Shared Services Grant	10-707		4,200	4,200
Grant Reserves:				
Recycling Tonnage	10-713	26,422	21,733	21,733
Body Armor Replacement Grant	10-712	2,364	2,119	2,119
Clean Communities	10-725		15,832	15,832
Drunk Driving Enforcement Fund	10-705		9,860	9,860
Safety Committee Award	10-709	2,500	2,500	2,500
Community Development Block Grant- Barrier Free Bathrooms	10-710		65,500	65,500
Police O&E	10-711		7,851	7,851
Bergen County Community Development Chapter 159	10-714		10,225	10,225
Click It or Ticket	10-715	4,000		





**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF HILLSDALE

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
<b>3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):</b>				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>	<b>XXXXXX</b>
<b>Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	<b>101,600</b>	<b>125,270</b>	<b>121,739</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF HILLSDALE

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2012
		2013	2012	
<b>SUMMARY OF REVENUES</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	950,000	1,320,000	1,320,000
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section A: Local Revenues	08-001	881,881	889,300	951,742
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,182,373	1,182,373	1,182,373
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	216,000	200,000	268,447
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	2,185	4,200	2,143
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	36,117	156,814	156,814
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	101,600	125,270	121,739
Total Miscellaneous Revenues	13-099	2,420,156	2,557,957	2,683,258
<b>4. Receipts from Delinquent Taxes</b>	15-499	350,000	400,000	420,475
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	13-199	3,720,156	4,277,957	4,423,733
<b>6. Amount to be raised by taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	8,228,914	8,046,188	
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-199	614,723	632,917	
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	8,843,637	8,679,105	8,744,459
<b>7. Total General Revenues</b>	13-299	12,563,793	12,957,062	13,168,192

## BOROUGH OF HILLSDALE

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT	20-xxx						
Mayor and Council	20-110						
Salaries and Wages	20-100/120-1	45,000	45,000		45,000	38,179	6,821
Other Expenses	20-100/120-2	5,100	5,100		5,100	2,199	2,901
Administrative and Executive	20-100						
Salaries and Wages	20-100/120-1	79,000	75,000		75,000	68,522	6,478
Other Expenses	20-120-2						
Public Information	20-110-2	8,000	8,000		8,000	4,904	3,096
Miscellaneous	20-110-2	40,300	36,650		36,650	34,557	2,093
Financial Administration	20-130						-
Salaries and Wages	20-130-1	182,000	180,000		180,000	164,960	15,040
Other Expenses	20-130-2	56,100	55,650		55,650	47,617	8,033
Audit Services	20-145						
Other Expenses	20-145-2	30,000	40,000		40,000	30,000	10,000
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	44,000	43,500		43,500	43,186	314
Other Expenses	20-145-2	11,865	11,685		11,685	9,306	2,379

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (CONT)	20						
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	38,500	35,800		36,550	36,541	9
Other Expenses	20-150-2	15,900	16,850		16,100	8,489	7,611
Clerk's Office	20-120						
Salaries & Wages	20-120-1	93,000	85,000		86,300	86,203	97
Other Expenses	20-120-2	34,760	31,450		30,150	20,860	9,290
Legal Services	20-155						
Other Expenses	20-155-2	187,150	172,500		172,500	165,983	6,517
Engineering Services	20-165						
Other Expenses	20-165-2	68,650					
LAND USE ADMINISTRATION	21-xxx						-
Planning Board	21-180						
Other Expenses	21-180-2	4,700	50,950		50,950	40,717	10,233
Zoning Official	21-180						
Salaries & Wages	21-180-1	11,000	9,120		10,120	10,120	-
Other Expenses	21-180-2	500	50		1,050	1,017	33

## BOROUGH OF HILLSDALE

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE							
Unemployment	23-225	18,000	18,000		18,000	17,362	638
General Liability Premiums	23-210	155,189	145,560		150,560	149,841	719
Workers Compensation	23-215	180,143	173,000		173,000	173,000	-
Group Insurance Plan for Employees	23-220	1,160,692	1,116,050		1,116,050	1,096,411	19,639
PUBLIC SAFETY FUNCTIONS							
Police	25-240						
Salaries and Wages	25-240-1	2,765,488	2,752,820		2,752,820	2,700,138	52,682
Other Expenses	25-240-2	70,500	73,200		73,200	72,193	1,007
Emergency Management Services	25-252						
Salaries and Wages	25-252-1	2,000	1,500		1,500	1,500	-
Other Expenses	25-252-2	4,400	4,800		4,800	2,937	1,863

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS	25-xxx						
First Aid Organization	25-260						
Other Expenses	25-261-2	26,875	26,875		26,875	24,650	2,225
Fire	25-265						-
Salaries and Wages	25-265-1	27,404	25,000		25,510	25,510	-
Other Expenses	25-265-2	64,550	63,150		62,640	57,137	5,503
Fire Prevention	25-265						-
Salaries and Wages	25-265-1	62,000	60,500		60,500	57,507	2,993
Other Expenses	25-265-2	10,865	10,375		10,375	9,146	1,229
Municipal Court	43-490						
Salaries and Wages	43-490-1	79,000	77,250		77,150	76,924	226
Other Expenses	43-490-2	38,112	37,620		37,620	33,932	3,688
Public Defender (P.L. 1997, C.256)	43-495						
Salaries and Wages	43-495-1	4,200	4,000		4,100	4,080	20
Prosecutor	43-496						
Salaries and Wags	43-496-1	11,100	11,000		11,000	10,879	121

## BOROUGH OF HILLSDALE

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
STREETS AND ROADS							
Road Repairs and Maintenance	26-290						
Salaries and Wages	26-290-1	432,900	512,830		512,830	510,253	2,577
Other Expenses	26-290-2	92,650	93,860		93,860	84,212	9,648
Buildings and Grounds	26-310						
Salaries and Wages	26-310-1		53,000		53,000	48,281	4,719
Other Expenses	26-310-2	38,500	32,800		32,800	32,095	705
Sanitation	26-305						-
Garbage and Trash Removal	26-305						-
Salaries and Wages	26-305-1	5,300	5,300		5,300	1,642	3,658
Other Expenses	26-305-2	392,600	618,300		618,300	564,833	53,467
Recycling	26-306						-
Salaries and Wages	26-306-1		3,500		3,500	3,500	-
Other Expenses	26-306-2	146,000	145,000		145,000	128,470	16,530
Vehicle Maintenance	26-315	54,600	62,600		62,600	48,779	13,821
Train Station	26-310						
Salaries and Wages	26-310-1		13,320		13,320	12,527	793
Other Expenses	26-310-2	11,000	11,200		11,200	11,014	186

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE							
Board of Health	27-330						
Salaries and Wages	27-330-1	73,000	70,000		70,000	64,822	5,178
Other Expenses	27-330-2	65,450	61,755		61,855	61,801	54
Blood Bourne Pathogens	27-330	1,000	1,200		1,100	1,000	100
Animal Welfare	27-340						-
Other Expenses	27-340-2		2,000		2,000		2,000
Administration of Public Assistance	27-345						-
Salaries and Wages	27-345-1	14,500	14,200		14,200	14,114	86
Environmental Commission	27-335						-
Other Expenses	270-335-2	325	325		325		325
							-

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
PARKS AND RECREATION							
Board of Recreation Commissioners	28-370						
Salaries and Wages	28-370-1	15,500	15,500		15,600	15,538	62
Other Expenses	28-370-2	9,950	34,300		34,200	19,149	15,051
Senior Citizens Committee	28-370						
Salaries and Wages	28-370-1	23,500	24,000		24,000	22,977	1,023
Other Expenses	28-370-2	13,000	14,000		14,000	12,409	1,591
Parks and Playgrounds	28-375						
Salaries and Wages	28-375-1	152,400	66,655		66,655	66,655	
Other Expenses	28-375-2	60,100	64,850		64,850	62,519	2,331
OTHER COMMON OPERATING FUNCTIONS							
Anniversary or Holiday	30-420						
Other Expenses	30-420-2	3,000	3,000		3,000	1,615	1,385
Accumulated Absences	30-415-1	90,000	94,890		94,890	56,032	38,858
Emergency- Hurricane Sandy	30-425			176,816	176,816	133,258	43,558





BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Prior Year Bills	30-410-2		15,000	xxxxxx	15,000		xxxxxx
				xxxxxx			
				xxxxxx			
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
(2) STATUTORY CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Contribution to:							-
Public Employees' Retirement System	36-471	208,130	218,874		218,874	218,874	
Social Security System (O.A.S.I.)	36-472	175,000	175,000		175,000	156,268	18,732
Police and Fireman's Pension Fund	36-473	574,338	551,334		551,334	551,334	-
Defined Contribution Retirement Program	36-474	5,000	5,000		5,000	1,602	3,398
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	962,468	965,208	-	965,208	928,078	22,130
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	9,153,832	9,416,908	176,816	9,593,724	8,907,807	670,917

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Stormwater	26-190						
Salaries and Wages	26-190-1	75,000	73,650		73,650	73,650	-
Other Expenses	26-190-2	2,000	3,000		3,000	3,000	-
Flood Emergency - Other Expenses	26-290-2		250		250		250
Bergen County Utilities Authority	32-465						
Operating	32-465-2	649,850	612,622		612,622	612,532	90
Debt Service	32-465-2	297,390	267,978		267,978	267,978	
Recycling Tax	32-465-2	14,000	14,000		14,000	4,688	9,312
OTHER COMMON OPERATING FUNCTIONS							
Reserve for Tax Appeals	20-155-3	186,000	186,000		186,000		186,000
EDUCATION FUNCTIONS							
Maintenance of Free Public Library	29-390-2	633,422	632,917		632,917	622,118	10,799
PUBLIC SAFETY FUNCTIONS							
LOSAP	25-265-2	69,000	69,000		69,000	-	69,000
INSURANCE	23-220						
Group Insurance Plan	23-220-2	2,825					

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	1,929,487	1,859,417	-	1,859,417	1,583,966	275,451

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-



BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
(A) Operations - Excluded from "CAPS"		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by							
Revenues (N.J.S. 40A:4-43.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Body Armor Replacement Grant	40-712	2,364	2,119		2,119	2,119	-
Recycling Tonnage	40-713	26,422	21,733		21,733	21,733	-
Drunk Driving Enforcement Fund	40-705		9,860		9,860	9,860	-
Clean Communities	40-725		15,832		15,832	15,832	-
Community Development - Senior Citizens	40-706	831	3,638		3,638	3,638	-
Safety Committee Award	40-709	2,500	2,500		2,500	2,500	-
Municipal Alliance on Alcoholism and Drug Abuse	40-703		10,356		10,356	10,356	-
Municipal Match	40-403	2,875	2,875		2,875	2,875	-
Green Communities Grant	40-704		3,000		3,000	3,000	-
Bergen County Shared Services Grant	40-707		4,200		4,200	4,200	-
Community Development - Barrier Free BH	40-710		65,500		65,500	65,500	-
Police - Other Expenses	40-711		7,851		7,851	7,403	448
Bergen County Community Development Grant Chapter 159	41-714		10,225		10,225	10,225	-
Click It or Ticket	41-715	4,000					





8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>Public &amp; Private Programs OFF-SET by Revenues</u>	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
<b>Total Capital Improvements Excluded from "CAPS"</b>	44-999	50,000	246,000	-	246,000	246,000	-



BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870	176,816	140,000	xxxxx	140,000	140,000	xxxxx
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-5)	46-875	50,000	50,000	xxxxx	50,000	50,000	xxxxx
Special Emergency Authorization- 3 Years (N.J.S. 40A:-55.1)	46-871			xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Deficit in Assessment Trust	46-876	19,481					
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	246,297	190,000	xxxxx	190,000	190,000	xxxxx
(F) Judgements	37-480			xxxxx			
(N) (N.J.S.A. 40:48-17.1 & 17.3) Transferred to D.O.E. for Use of Local Schools	29-405			xxxxx			xxxxx
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885			xxxxx			xxxxx
				xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	2,749,961	2,980,154	-	2,980,154	2,682,926	285,919

BOROUGH OF HILLSDALE

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes (items (I) and (J) - Excluded from	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	2,749,961	2,980,154	-	2,980,154	2,682,926	285,919
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	11,903,793	12,397,062	176,816	12,573,878	11,590,733	956,836
(M) Reserve for Uncollected Taxes	50-899	660,000	560,000		560,000	560,000	xxxxx
9. Total General Appropriations	34-499	12,563,793	12,957,062	176,816	13,133,878	12,150,733	956,836

## BOROUGH OF HILLSDALE

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	9,153,832	9,416,908	176,816	9,593,724	8,907,807	670,917
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	1,929,487	1,859,417	-	1,859,417	1,583,966	275,451
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	2,185	19,285	-	19,285	9,265	10,020
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	38,992	159,689	-	159,689	159,241	448
Total Operations - Excluded from Caps	34-305	1,970,664	2,038,391	-	2,038,391	1,752,472	285,919
(C) Capital Improvements	44-999	50,000	246,000	-	246,000	246,000	-
(D) Municipal Debt Service	45-999	483,000	505,763	-	505,763	494,454	XXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	246,297	190,000	XXXXXX	190,000	190,000	XXXXXX
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXX	-	-	XXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXX	-	-	XXXXXX
(M) Reserve for Uncollected Taxes	50-899	660,000	560,000	XXXXXX	560,000	560,000	XXXXXX
Total General Appropriations	34-499	12,563,793	12,957,062	176,816	13,133,878	12,150,733	956,836

**BOROUGH OF HILLSDALE  
2013 MUNICIPAL BUDGET**

**Sheets 31 - 33 - Not Applicable to Municipal Budget and have been omitted from this document**

**DEDICATED UTILITY BUDGET**

**BOROUGH OF HILLSDALE**

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	Do Not Write In This Space	Anticipated		Realized in Cash in 2012
		2013	2012	
Operating Surplus	08-501	100,000.00		
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	100,000.00	0.00	0.00
Membership Fees	08-503	915,000.00	945,000.00	895,738.00
Use of Facility	08-504	44,000.00	51,000.00	44,451.00
Interest on Investments	08-505		300.00	69.00
Miscellaneous Income	08-506	37,410.00	36,968.00	84,259.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXX	XXXXX	XXXXX	XXXXX
Deficit (General Budget)	08-549			
<b>Total Swimming Pool Utility Revenues</b>	08-599	1,096,410.00	1,033,268.00	1,024,517.00

Use a sepearte set of sheets for each seperate Utility

**DEDICATED UTILITY BUDGET (Continued)**

**BOROUGH OF HILLSDALE**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	Do Not Write in this Space	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Salaries	55-501	328,300.00	326,000.00		326,500.00	326,437.00	63.00
Other Expenses	55-502	368,410.00	387,903.00		386,953.00	366,792.00	20,161.00
							0.00
							0.00
							0.00
<b>Capital Improvements:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Down Payments on Improvements	55-510						0.00
Capital Improvement Fund	55-511			xxxxx			0.00
Capital Outlay	55-512	140,000.00	66,000.00		66,000.00	47,877.00	18,123.00
							0.00
							0.00
<b>Debt Service</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Payment of Bond Principal	55-520	60,000.00	60,000.00		60,000.00	60,000.00	xxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxx
Interest on Bonds	55-522	14,700.00					xxxxx
Interest on Notes	55-523		15,365.00		15,815.00	15,362.00	xxxxx
							xxxxx

**DEDICATED UTILITY BUDGET (Continued)**

**BOROUGH OF HILLSDALE**

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	Do Not Write in this Space	Appropriated				Expended 2012	
		For 2013	For 2012	For 2012 By Emergency Appropriations	Total For 2012 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>DEFERRED CHARGES:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	55-530			xxxxx			xxxxx
Emergency Authorization (N.J.S.A. 40:A-4-55) Damage by Flood or Hurricane				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
<b>STATUTORY EXPENDITURES:</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Contribution to: Public Employees Retirement System	55-540						0.00
Social Security System (O.A.S.I)	55-541						0.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						0.00
							0.00
							0.00
							0.00
<b>Judgements</b>	55-531						0.00
<b>Deficit in Operations in Prior Years</b>	55-532			xxxxx			xxxxx
<b>Surplus (General Budget)</b>	55-545	185,000.00	178,000.00	xxxxx	178,000.00	178,000.00	xxxxx
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	55-599	1,096,410.00	1,033,268.00	0.00	1,033,268.00	994,468.00	38,347.00

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	53-101	20,519		
Deficit (General Budget)	53-885	19,481		
Total Assessment Revenues	53-899	40,000	0	0
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925	40,000		
Total Assessment Appropriations	53-999	40,000	0	0

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	53-101	0		
Deficit Water Utility Budget	53-885	0		
Total Water Utility Assessment Revenues	53-899	0	0	0
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	53-920	0		
Payment of Bond Anticipation Notes	53-925			
Total Water Utility Assessment Appropriations	53-999	0		

**DEDICATED ASSESSMENT BUDGET**

N/A

**UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2012
		2013		2012		
Assessment Cash	51-101					
Deficit ( _____ Utility Budget)	51-885					
Total _____ Utility Assessment Revenues	51-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2012 Paid or Charged
		2013		2012		
Payment of Bond Principal	51-920					
Payment of Bond Anticipation Notes	51-925					
Total _____ Utility Assessment Appropriations	51-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Parking Offense Adjudication Act; Developers Escrow Fund; Open Space Recreation, Farmland and Historic Preservation Trust; Recreation Trust Fund; Uniform Fire Safety Act Penalty Monies; Centennial Celebration Donations; Police Donations; Stonybrook Swim Team Donations; Historic Preservation Trust Donations; Snow Removal Trust Fund are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

## APPENDIX TO BUDGET STATEMENT

### COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

#### CURRENT FUND BALANCE SHEET - DECEMBER 31, 2012

ASSETS			
Cash and Investments	1110100	3,653,592	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000	0	00
Federal and State Grants Receivable	1110200	0	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	373,532	00
Tax Title Liens Receivable	1110400	19,586	00
Property Acquired By Tax Title Lien Liquidation	1110500	726,900	00
Other Receivables	1110600	41,999	00
Deferred Charges Required to be in 2013 Budget	1110700	226,816	00
Deferred Charges Required to be in budgets Subsequent to 2013	1110800	150,000	00
Total Assets	1110900	5,192,425	00

#### LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,674,318	00
Reserve for Receivables	2110200	1,162,017	00
Surplus	2110300	1,356,090	00
Total Liabilities, Reserves and Surplus		5,192,425	00

School Tax Levy Unpaid	2220100	5,238,294	00
Less: School Tax Deferred	2220200	4,767,902	00
*Balance Included in Above "Cash Liabilities"	2220300	470,392	00

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

		YEAR 2012		YEAR 2011	
Surplus Balance, January 1st	2310100	1,722,340	00	1,889,643	00
<b>CURRENT REVENUE ON A CASH BASIS:</b>					
Current Taxes					
*(Percentage collected:2012 98.59%, 2011 98.48%)	2310200	41,773,873	00	40,908,782	00
Delinquent Taxes	2310300	420,475	00	411,387	00
Other Revenues and Additions to Income	2310400	3,440,363	00	3,477,379	00
Total Funds	2310500	47,357,051	00	46,687,191	00
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>					
Municipal Appropriations	2310600	12,547,570	00	12,059,809	00
School Taxes (Including Local and Regional)	2310700	29,452,335	00	28,980,078	00
County Taxes (Including Added Tax Amounts)	2310800	4,137,079	00	4,043,494	00
Special District Taxes	2310900				
Other Expenditures and Deductions From Income	2311000	40,793	00	21,470	00
Total Expenditures and Tax Requirements	2311100	46,177,777	00	45,104,851	00
Less: Expenditures to be Raised by Future Taxes	2311200	176,816	00	140,000	00
Total Adjusted Expenditures and Tax Requirements	2311300	46,000,961	00	44,964,851	00
Surplus Balance, December 31st	2311400	1,356,090	00	1,722,340	00

\*Nearest even percentage may be used

#### Proposed Use of Current Fund Surplus in 2013 Budget

Surplus Balance December 31, 2012	2311500	1,356,090	00
Current Surplus Anticipated in 2013 Budget	2311600	950,000	00
Surplus Balance Remaining	2311700	406,090	00

**2013**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

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

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

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

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

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

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

3 years. (Population under 10,000)

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

\_\_\_\_ years. (Exceeding minimum time period)

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

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

The following exhibit projects the proposed Capital needs for the Borough for the years 2013 through 2018. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>	<u>Swimming Pool Utility</u>
2013	\$ 542,350	\$ 140,000
2014	711,120	100,000
2015	644,000	100,000
2016	1,208,500	100,000
2017	555,500	100,000
2018	<u>480,000</u>	<u>100,000</u>
	<u>\$ 4,141,470</u>	<u>\$ 640,000</u>



6 YEAR CAPITAL PROGRAM 2013-2018  
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF HILLSDALE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
<b>General Administration</b>									
Computer Replacement		\$ 30,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Building Improvements		120,000		20,000	20,000	20,000	20,000	20,000	20,000
Phone systems		40,000				40,000			
Roof Replacement- Town Hall		150,000			150,000				
<b>Police Department</b>									
Filer Servicers & Software		8,350		8,350					
Phone/Radio Logger		8,400		8,400					
Interceptor 4X4 Utility		35,000		35,000					
(3) Tasers		10,000		10,000					
Train Station Cameras		8,600		8,600					
Portable Radios		25,000			25,000				
Toughbook Computer		11,000			5,500			5,500	
Variable Message Board		18,500					18,500		
Evidence Tracking System		4,000				4,000			
In-Car Video Units		15,000			5,000		5,000		5,000
<b>Fire Department</b>									
Chief's Vehicle		50,000		50,000					
Turnout Gear		10,500		10,500					
SCBA Cylinders		4,500		4,500					
Swiftwater Gear		9,000		4,500	4,500				
Zodiac Boat Package		16,820			16,820				
Floor Renovation		14,500			14,500				
(2) Trucks Re-lighted		25,500			25,500				
Gear/ Washer/Dryer		20,000			20,000				
Computer Replacement		5,000		2,500	2,500				
Thermal Imaging Camera		16,800			16,800				
Enclosure Rear Steps		100,000						100,000	
Replace 2004 Expedition		60,000				60,000			
Replace 1996 Engine 33		600,000					600,000		
<b>Department of Public Works</b>									
Mason Dump Truck		35,000		35,000					
Road Resurfacing		1,775,000		200,000	300,000	300,000	300,000	325,000	350,000
Dump Truck		95,000				95,000			
Infield Machine		20,000				20,000			
Pick Up Truck		30,000					30,000		
Rubber Tire Loader		130,000					130,000		
<b>Swim Pool Utility</b>									
Improvements/Replacement of Equipment		640,000		140,000	100,000	100,000	100,000	100,000	100,000
<b>TOTALS - ALL PROJECTS</b>		<b>\$ 4,141,470</b>		<b>\$ 542,350</b>	<b>\$ 711,120</b>	<b>\$ 644,000</b>	<b>\$ 1,208,500</b>	<b>\$ 555,500</b>	<b>\$ 480,000</b>

6 YEAR CAPITAL PROGRAM 2013-2018  
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF HILLSDALE

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2013	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
<b>General Administration</b>										
Computer Replacement	\$ 30,000			\$ 1,500			28,500			
Building Improvements	120,000			6,000			114,000			
Phone systems	40,000			2,000			38,000			
Roof Replacement- Town Hall	150,000			7,500			142,500			
<b>Police Department</b>										
Filer Servicers & Software	8,350			418			7,933			
Phone/Radio Logger	8,400			420			7,980			
Interceptor 4X4 Utility	35,000			1,750			33,250			
(3) Tasers	10,000			500			9,500			
Train Station Cameras	8,600			430			8,170			
Portable Radios	25,000			1,250			23,750			
Toughbook Computer	11,000			550			10,450			
Variable Message Board	18,500			925			17,575			
Evidence Tracking System	4,000			200			3,800			
In-Car Video Units	15,000			750			14,250			
<b>Fire Department</b>										
Chief's Vehicle	50,000			2,500			47,500			
Turnout Gear	10,500			525			9,975			
SCBA Cylinders	4,500			225			4,275			
Swiftwater Gear	9,000			450			8,550			
Zodiac Boat Package	16,820			841			15,979			
Floor Renovation	14,500			725			13,775			
(2) Trucks Re-lighted	25,500			1,275			24,225			
Gear/ Washer/Dryer	20,000			1,000			19,000			
Computer Replacement	5,000			250			4,750			
Thermal Imaging Camera	16,800			840			15,960			
Enclosure Rear Steps	100,000			5,000			95,000			
Replace 2004 Expedition	60,000			3,000			57,000			
Replace 1996 Engine 33	600,000			30,000			570,000			
<b>Department of Public Works</b>										
Mason Dump Truck	35,000			1,750			33,250			
Road Resurfacing	1,775,000			88,750			1,686,250			
Dump Truck	95,000			4,750			90,250			
Infield Machine	20,000			1,000			19,000			
Pick Up Truck	30,000			1,500			28,500			
Rubber Tire Loader	130,000			6,500			123,500			
<b>Swim Pool Utility</b>										
Improvements/Replacement of Equipment	640,000	\$ 140,000	\$ 500,000							
<b>TOTALS - ALL PROJECTS</b>	<b>\$ 4,141,470</b>	<b>\$ 140,000</b>	<b>\$ 500,000</b>	<b>\$ 175,074</b>		<b>\$ -</b>	<b>\$ 3,326,397</b>			

**BOROUGH OF HILLSDALE  
2013 MUNICIPAL BUDGET**

**Sheets 41 and 42 - Reserved for Adopting Resolution**

**MUNICIPALITY    BOROUGH OF HILLSDALE    OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2012	APPROPRIATIONS	FCOA	Appropriated				Expended 2012			
		2013	2012				For 2013	For 2012	Paid or Charged		Reserved			
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
			N/A		Salaries & Wages	54-385-1								
Interest Income	54-113				Other Expenses	54-385-2								
					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1								
					Other Expenses	54-375-2								
Public & Private Revenues:					Historic Preservation: Salaries & Wages	54-176-1	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Other Expenses	54-176-2								
Total Trust Fund Revenues:	54-299				Acquisition of Lands for Recre- ation and Conservation	54-915-2								
<b>Summary of Program</b>					Acquisition of Farmland	54-916-2								
Year Referendum Passed/Implemented:					Down Payments on Improvements	54-902-2								
Rate Assessed:				\$ _____	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$ _____	Payment of Bond Principal	54-920-2							XXXXXX	XX
Total Expended to date				\$ _____	Payment of Bond Anticipation Notes and Capital Notes	54-925-2							XXXXXX	XX
Total Acreage Preserved to date				_____	Interest on Bonds	54-930-2							XXXXXX	XX
Recreation land preserved in 2012:				_____	Interest on Notes	54-935-2							XXXXXX	XX
Farmland preserved in 2012:				_____	Reserve for Future Use	54-950-2								
					Total Trust Fund Appropriations:	54-499								

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

Contracting Unit: Borough of Hillsdale

Year Ending: December 31, 2012

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

1.

2.

3.

4.

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

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

March 12, 2013

Date

Susan Witkowski  
Clerk of the Governing Body ~ Susan Witkowski, RMC