

"ADOPTED"

2018 MUNICIPAL DATA SHEET

(Must Accompany 2018 Budget)

MUNICIPALITY: BOROUGH OF HILLSDALE

COUNTY: BERGEN

John Ruocco	12/31/2019
Mayor's Name	Term Expires

Municipal Officials	
Denise Kohan	1885
Municipal Clerk	Cert. No.
Dawn Wheeler	T-1434
Tax Collector	Cert. No.
Jonathan M. DeJoseph	N-864
Chief Financial Officer	Cert. No.
Paul W. Garbarini CPA	534
Registered Municipal Accountant	Lic. No.
Mark Madaio	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Steven Segalas	12/31/2019
Frank Pizzella	12/31/2019
Zoltan Horvath	12/31/2020
Anthony DeRosa	12/31/2020
Abby Lundy	12/31/2018
Scott Karcich	12/31/2018

Official Mailing Address of Municipality

Borough of Hillsdale  
380 Hillsdale Avenue  
Hillsdale, NJ 07642  
Tel #: (201) 666-4800  
Fax #: (201) 358-5002

Please attach this to your 2018 Budget and Mail to:

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

Division Use Only

Municode: \_\_\_\_\_  
Public Hearing Date: \_\_\_\_\_

## 2018 MUNICIPAL BUDGET

Municipal Budget of the Borough of Hillsdale, County of Bergen for the Calendar Year 2018.

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 3rd day of April, 2018 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and NJAC 5:30-4.4(d).

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

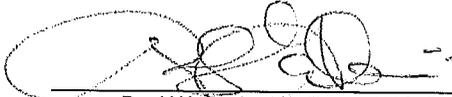
Certified by me, this 3rd day of April, 2018.

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.

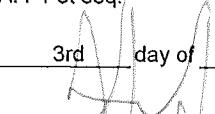
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations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

Local Budget law, N.J.S. 40A:4-1 et seq.

Certified by me, this 3rd day of April, 2018.

  
 \_\_\_\_\_  
 Paul W. Garbarini, Garbarini & Co. P.C.  
 Registered Municipal Accountant  
 \_\_\_\_\_  
 Carlstadt, NJ 07072  
 \_\_\_\_\_  
 Address

Certified by me, this  
3rd day of April, 2018.  
 \_\_\_\_\_  
 285 Division Ave. & Rte 17 South  
 \_\_\_\_\_  
 Address  
 \_\_\_\_\_  
 (201) 933-5566  
 \_\_\_\_\_  
 Phone Number

  
 \_\_\_\_\_  
 Jonathan M. DeJoseph  
 Chief Financial Officer

DO NOT USE THESE SPACES

### CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

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 Division of Local Government Services

Dated: \_\_\_\_\_ 2018 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 Division of Local Government Services

Dated: \_\_\_\_\_ 2018 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 Calendar Year 2018.

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

Be it Further Resolved, that said Budget be published in the                      The Ridgewood News in the issue of                      April 27 , 2018.

The Governing Body of the                      Borough of                      Hillsdale does hereby approve the following as the Budget for the year 2018.

RECORDED VOTE  
(Insert last name)

DeROSA  
HORVATH  
LUNDY  
PIZZELLA  
SEGALAS

Ayes

{

Nays

{

Abstained

{

Absent

{

KARCICH

Notice is hereby given that the Budget and Tax Resolution was approved by the                      Mayor and Council of the                      Borough of                      Hillsdale , County of                      Bergen , on                      April 3 , 2018.

A hearing on the Budget and Tax Resolution will be held at                      Borough Hall , on                      May 8 , 2018 at

                     8:00 o' clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.  
(cross out one)



EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Swim Pool Utility	Utility
Budget Appropriations - Adopted Budget	14,322,521.53	N/A	806,370.00	N/A
Budget Appropriations Added by NJS 40A:4-87	59,500.00			
Emergency Appropriations				
Total Appropriations	14,382,021.53	0.00	806,370.00	0.00
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	13,376,422.05		779,085.83	
Reserved	1,005,546.48		25,935.05	
Unexpended Balances Cancelled	53.00		1,349.12	
Total Expenditures and Unexpended Balances Cancelled	14,382,021.53		806,370.00	0.00
Overexpenditures*			0.00	

\* See Budget Appropriation Items so marked to the right of column "Expended 2017 Reserved."

Explanation of Appropriations for  
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries and 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)

HILLSDALE 2018 BUDGET MESSAGE

<u>"CAP" Calculation</u>			
Total General Appropriations for 2017	\$ 14,322,522	Balance Brought forward	\$ 10,100,638
		<u>Additional Modifications to CAP:</u>	
		Available from Banking - 2016	\$ 278,175
		Available from Banking - 2017	293,700
		Assessed Value of New Construction per Assessor's Certification	16,553
		COLA Rate Ordinance	353,522
		<b>Total Additional Modifications:</b>	<u>941,950</u>
<u>Exceptions Less:</u>		<b>Total Allowable Appropriations within "CAP"</b>	<u>\$ 11,042,588</u>
Total Other Operations	1,685,690	<b>Appropriations in 2018 Budget within "CAP"</b>	<u>\$ 10,255,453</u>
Total UCC	-		
Total Interlocal Service Agreement	2,230		
Total Additional Appropriations			
Total Public-Private Offset	58,745		
Total Capital Improvement	1,179,000		
Total Debt Service	521,219		
Total Deferred Charges	-		
Judgments	-		
Cash Deficit of Preceding Year	-		
Total Appropriations for School Purposes	-		
Transferred to Board of Education	-		
Reserve for Uncollected Taxes	775,000		
<b>Total Exceptions</b>	<u>4,221,884</u>		
Amount on Which CAP is Applied	<u>10,100,638</u>		

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

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

**EXPLANATORY STATEMENT - (Continued)**

**BUDGET MESSAGE**

<u>SUMMARY LEVY CAP CALCULATION - 2018</u>					
<b>Levy Cap Calculation</b>		<b>Adjusted Tax Levy After Exclusions</b>		\$	9,243,718
Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 8,915,362	Additions:			
Cap Base Adjustment (+/-)	-	New Ratables - Increase in Valuations			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-	(New Construction and Additions)		3,123,200	
Less: Prior Year Deferred Charges: Emergencies	-	Prior Year's Local Municipal Purpose Tax Rate (per \$100)		0.53000	
Less: Prior Year Recycling Tax	12,000	New Ratable Adjustment to Levy			16,553
Less: Changes in Service Provider: Transfer of Service/Function		CY 2015 Cap Bank Utilized in CY 2018			-
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	8,903,362	CY 2016 Cap Bank Utilized in CY 2018			-
Plus: 2% Cap increase	178,067	CY 2017 Cap Bank Utilized in CY 2018			-
<b>Adjusted Tax Levy</b>	<b>9,081,429</b>	Amounts approved by Referendum			-
Plus: Assumption of Service/Function	-	<b>Maximum Allowable Amount to be Raised by Taxation</b>		\$	9,260,271
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>9,081,429</b>	<b>Amount to be Raised by Taxation for Municipal Purposes</b>		\$	9,234,729
Exclusions:		<b>Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap</b>		\$	25,542
Allowable Shared Service Agreements Increased	-	<b>EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS:</b>			
Allowable Health Insurance Cost Increase		<b>Health Insurance Appropriation: *</b>			
Allowable Pension Obligations Increase	36,508		2018	2017	Increase / Decrease
Allowable LOSAP Increase	-	Total Appropriation	1,731,100.00	1,637,000.00	94,100.00
Allowable Capital Improvements Increase	20,000	Less: Employee Contribution	208,100.00	180,000.00	28,100.00
Allowable Debt Service, Capital Leases and Debt		Net Group Insurance Approp.	1,523,000.00	1,457,000.00	66,000.00
Service Share of Cost Increases	93,781				
Recycling Tax Appropriation	12,000				
Deferred Charges to Future Taxation Unfunded	-				
Current Year Deferred Charges: Emergencies	-				
Add Total Exclusions	162,289				
Less Cancelled or Unexpended Exclusions	-				

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

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

**BOROUGH OF HILLSDALE - CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
1. Surplus Anticipated	08-101	2,225,000.00	2,179,000.00	2,179,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
<b>Total Surplus Anticipated</b>	08-100	2,225,000.00	2,179,000.00	2,179,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	17,500.00	17,500.00	17,500.00
Other	08-104	15,000.00	15,000.00	27,139.00
Fees and Permits	08-105	100,000.00	100,000.00	109,566.43
Fines and Costs:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	78,000.00	80,000.00	78,747.80
Interest and Costs on Taxes	08-112	78,500.00	78,500.00	79,553.30
Interest on Investments and Deposits	08-113	25,000.00	15,000.00	46,513.20
Parking Fees	08-111	75,000.00	75,000.00	91,513.58
Anticipated Utility Operating Surplus	08-114			
Sewer Agreement Revenue	08-117	24,500.00	24,500.00	1,503.91
Payments in Lieu of Taxes - Senior Housing	08-118	40,000.00	45,000.00	41,160.26
Police Administration Charges	08-120	50,000.00	50,000.00	80,000.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
Communication Tower and Cable	08-121	250,000.00	250,000.00	290,890.08
<b>Total Section A: Local Revenues</b>	08-001	753,500.00	750,500.00	864,087.56

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section B: State Aid without Offsetting Appropriations</b>				
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,180,070.00	1,180,070.00	1,180,070.00
Water Shed Aid	09-208	2,303.00	2,303.00	2,303.00
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	09-001	1,182,373.00	1,182,373.00	1,182,373.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 &amp; N.J.A.C. 5:23-4.17)</b>				
Uniform Construction Code Fees	08-160	280,000.00	250,000.00	352,787.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	08-002	280,000.00	250,000.00	352,787.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services- Interlocal Municipal Service Agreements Offset with Appropriations				
Pistol Range Rental - River Vale	11-100	4,000.00	2,300.00	5,666.09
<b>Total Section D: Interlocal Municipal Service Agreements Offset with Appropriations</b>	11-001	4,000.00	2,300.00	5,666.09

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):				
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	08-003			

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Recycling Tonnage	10-713	0.00	16,725.92	16,725.92
Clean Communities	10-725	0.00	23,739.79	23,739.79
Community Development - Senior Citizens	10-706	3,338.00		
Body Armor Replacement Fund		0.00	1,943.89	1,943.89
Drunk Driving Enforcement Fund		0.00	2,489.93	2,489.93
JIF Safety Committee Award		1,000.00	1,500.00	1,500.00

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued)</b>				
Hillsdale BOE Class III Police Officers		19,000.00		
PVRHS Class III Police Officers		79,100.00	48,500.00	48,500.00
Drive Sober Year End Holiday Crackdown- Chap 159		0.00	5,500.00	5,500.00
Distracted Driver Grant- Chap 159		0.00	5,500.00	5,500.00
Municipal Alliance		9,876.00	9,876.00	9,876.00
Green Communities		3,000.00		
Reserves:				
Body Armor Replacement Fund - NJ		1,760.00		
Body Armor Replacement Fund - Federal		2,026.56		
Recycling Tonnage Grant		20,755.04		
Clean Communities		20,168.73		
Drunk Driving Enforcement Fund		2,885.82		
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations</b>	10-001	162,910.15	115,775.53	115,775.53

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items</b>				
Uniform Fire Safety Act	08-106	7,500.00	7,500.00	10,568.25
Recycling Revenue	08-125	14,000.00	16,000.00	14,689.96
Hillsdale BOE - COP in School	08-128	10,000.00	5,000.00	10,000.00
Pascack Valley Regional HS BOE - COP in School	08-129	40,000.00	35,000.00	40,000.00



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
<b>Summary of Revenues</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	2,225,000.00	2,179,000.00	2,179,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102			
<b>3. Miscellaneous Revenues:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	753,500.00	750,500.00	864,087.56
Total Section B: State Aid without Offsetting Appropriations	09-001	1,182,373.00	1,182,373.00	1,182,373.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	280,000.00	250,000.00	352,787.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	4,000.00	2,300.00	5,666.09
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	162,910.15	115,775.53	115,775.53
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	71,500.00	63,500.00	75,258.21
<b>Total Miscellaneous Revenues</b>	13-099	2,454,283.15	2,364,448.53	2,595,947.39
<b>4. Receipts from Delinquent Taxes</b>	15-499	307,834.81	318,921.00	320,193.75
<b>5. Subtotal General Revenues (Items 1,2, 3 and 4)</b>	13-199	4,987,117.96	4,862,369.53	5,095,141.14
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXXXXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,234,729.23	8,915,361.59	9,414,666.39
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	601,693.96	604,290.41	604,290.41
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	9,836,423.19	9,519,652.00	10,018,956.80
<b>7. Total General Revenues</b>	13-299	14,823,541.15	14,382,021.53	15,114,097.94

BOROUGH OF HILLSDALE - CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS:	20						
Mayor and Council							
Salaries and Wages	20-100/120-1	45,000.00	45,000.00		45,000.00	45,000.00	
Other Expenses	20-100/120-2	7,000.00	8,000.00		8,000.00	6,846.99	1,153.01
Administrative and Executive							
Salaries and Wages	20-100/120-1	77,000.00	72,000.00		72,000.00	71,217.14	782.86
Other Expenses	20-120-2						
Public Information	20-110-2	8,000.00	8,000.00		8,000.00	7,145.69	854.31
Miscellaneous	20-130	44,400.00	41,400.00		61,400.00	49,282.91	12,117.09
Financial Administration							
Salaries and Wages	20-130-1	200,000.00	230,000.00		230,000.00	224,107.72	5,892.28
Other Expenses	20-130-2	58,950.00	66,950.00		66,950.00	53,480.89	13,469.11
Audit Services	20-145						
Other Expenses	20-145-1	29,000.00	30,000.00		30,000.00	28,000.00	2,000.00
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	50,000.00	50,000.00		50,000.00	44,975.00	5,025.00
Other Expenses	20-145-2	9,615.00	11,615.00		11,615.00	6,230.03	5,384.97

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS (continued):	20						
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	23,000.00	23,000.00		23,000.00	22,412.00	588.00
Other Expenses	20-150-2	12,000.00	15,250.00		15,250.00	3,468.88	11,781.12
Clerk's Office	20-120						
Salaries and Wages	20-120-1	80,000.00	77,000.00		77,000.00	74,716.99	2,283.01
Other Expenses	20-120-2	40,550.00	42,800.00		57,800.00	41,343.66	16,456.34
Legal Services	20-155						
Other Expenses	20-155-2	188,000.00	203,000.00		203,000.00	102,988.94	100,011.06
Engineering Services	20-165						
Other Expenses	20-165-2	71,000.00	71,000.00		71,000.00	60,096.45	10,903.55
Municipal Land Use Law (NJSA40:55 D-1)							
Planning Board	21-180						
Other Expenses	21-180-2	64,500.00	17,000.00		17,000.00	9,658.81	7,341.19
Zoning Official	21-180						
Salaries and Wages	21-180-1	35,000.00	24,000.00		24,000.00	21,127.50	2,872.50
Other Expenses	21-180-2	435.00	625.00		625.00	60.00	565.00
Affordable Municipal Housing	21-190						
Salaries and Wages	21-190-1	1,500.00	0.00				
Other Expenses	21-190-2	38,500.00	0.00				

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
Insurance	23-225						
Unemployment Compensation	23-225	14,000.00	14,000.00		14,000.00	5,955.65	8,044.35
General Liability Premiums	23-210	178,000.00	195,000.00		195,000.00	193,393.24	1,606.76
Group Insurance Plan for Employees	23-220	1,731,100.00	1,637,000.00		1,637,000.00	1,576,782.61	
Less: Employee Health Insurance Contributions		208,100.00	180,000.00		180,000.00	203,573.00	
<b>Net Group Insurance Plan for Employees</b>		1,523,000.00	1,457,000.00		1,457,000.00	1,373,209.61	83,790.39
Workers Compensation	23-215	175,000.00	198,000.00		198,000.00	196,449.25	1,550.75
<b>PUBLIC SAFETY</b>							
Police	25-240						
Salaries and Wages	25-240-1	2,665,000.00	2,602,000.00		2,602,000.00	2,525,466.46	76,533.54
Other Expenses	25-240-2	123,970.00	123,845.00		123,845.00	120,475.59	3,369.41
Emergency Management Services:	25-252						
Salaries and Wages	25-252-1	4,000.00	4,000.00		4,000.00	4,000.00	
Other Expenses	25-2852-2	13,550.00	7,250.00		7,250.00	5,044.90	2,205.10
First Aid Organization							
Other Expenses	25-261-2	28,000.00	30,100.00		30,100.00	28,400.00	1,700.00
Fire:	25-265						
Salaries and Wages	25-265-1	26,600.00	26,600.00		26,600.00	24,242.50	2,357.50
Other Expenses, not incl. fire hydrants	25-265-2	87,768.00	76,618.00		76,618.00	72,609.62	4,008.38
Fire Prevention	25-265						
Salaries and Wages	25-265-1	43,000.00	42,000.00		42,000.00	30,087.65	11,912.35
Other Expenses	25-265-2	3,875.00	3,650.00		3,650.00	1,803.22	1,846.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	83,000.00	86,000.00		86,000.00	75,996.77	10,003.23
Other Expenses	43-490-2	5,200.00	6,200.00		6,200.00	3,294.79	2,905.21
Public Defender (P.L. 1997, C.256)	43-495						
Other Expenses	43-495-1	4,400.00	4,300.00		4,300.00		4,300.00
Prosecutor	43-496						
Salaries and Wages	43-496-1	12,500.00	12,000.00		12,000.00	3,847.69	8,152.31
STREETS AND ROADS	21-185-1						
Road Repairs and Maintenance:	26-290						
Salaries and Wages	26-290-1	560,000.00	510,000.00		485,000.00	474,599.98	10,400.02
Other Expenses	26-290-2	274,300.00	257,300.00		257,300.00	251,606.76	5,693.24
Buildings and Grounds	26-310						
Other Expenses	26-310-2	51,100.00	48,100.00		73,100.00	64,690.32	8,409.68
Sanitation:	26-305						
Garbage and Trash Removal:	26-305						
Other Expenses	26-305-2	802,000.00	794,000.00		794,000.00	666,229.25	127,770.75
Recycling	26-306						
Other Expenses	26-306-2	192,000.00	196,000.00		196,000.00	88,341.40	107,658.60
Vehicle Maintenance	26-315	103,000.00	113,000.00		113,000.00	100,950.17	12,049.83
Train Station	26-310						
Other Expenses	26-310-2	12,000.00	7,500.00		7,500.00	6,648.09	851.91

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:							
Board of Health	27-330						
Salaries and Wages	27-330-1	69,500.00	69,500.00		69,500.00	63,895.36	5,604.64
Other Expenses	27-330-2	67,400.00	65,075.00		65,075.00	61,022.54	4,052.46
Blood Bourne Pathogens	27-330	0.00	1,000.00		1,000.00		1,000.00
Administration of Public Assistance	27-345						
Salaries and Wages	27-345-1	16,000.00	15,700.00		15,700.00	15,506.74	193.26
Environmental Commission							
Other Expenses	20-166	945.00	945.00		945.00	360.00	585.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
PARKS AND RECREATION							
Board of Recreation Commissioners	28-370						
Salaries and Wages	28-370-1	1,500.00	2,000.00		2,000.00	500.00	1,500.00
Other Expenses	28-370-2	8,735.00	10,135.00		10,135.00	6,024.23	4,110.77
Senior Citizens Committee	28-370						
Salaries and Wages	28-370-1	29,500.00	30,000.00		30,000.00	28,783.01	1,216.99
Other Expenses	28-370-2	16,260.00	14,400.00		14,400.00	13,691.28	708.72
Parks and Playgrounds :							
Salaries and Wages	28-375-1	100,000.00	95,000.00		95,000.00	81,214.92	13,785.08
Other Expenses	28-375-2	86,000.00	89,000.00		89,000.00	86,553.19	2,446.81
Anniversary or Holiday	30-420						
Other Expenses	30-420-2	10,500.00	10,000.00		10,000.00	9,779.18	220.82



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
UNCLASSIFIED:							
Electricity and Gas	31-430	238,000.00	238,000.00		238,000.00	213,027.36	24,972.64
Telephone and Telegraph	31-440	46,050.00	46,050.00		46,050.00	37,726.20	8,323.80
Water, incl. fire hydrant in 2017	31-445	248,000.00	248,000.00		248,000.00	226,247.09	21,752.91
Gasoline	31-460	82,000.00	91,500.00		51,500.00	47,300.02	4,199.98
Accumulated Absences		0.00	50,000.00		50,000.00	50,000.00	
<b>Total Operations (Item 8(A)) within "CAPS"</b>	<b>34-199</b>	<b>9,361,453.00</b>	<b>9,108,638.00</b>		<b>9,108,638.00</b>	<b>8,304,169.59</b>	<b>804,468.41</b>
<b>B. Contingent</b>	<b>35-470</b>	<b>50,000.00</b>	<b>100,000.00</b>	<b>X X X X X X X X</b>	<b>100,000.00</b>	<b>22,110.00</b>	<b>77,890.00</b>
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	<b>9,411,453.00</b>	<b>9,208,638.00</b>		<b>9,208,638.00</b>	<b>8,326,279.59</b>	<b>882,358.41</b>
Detail:							
Salaries & Wages	34-201-1	4,270,600.00	4,138,800.00		4,118,800.00	3,959,201.04	159,598.96
Other Expenses (Including Contingent)	34-201-2	5,140,853.00	5,069,838.00		5,089,838.00	4,367,078.55	722,759.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	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			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to: Public Employees' Retirement System	36-471	105,000.00	202,000.00		197,400.00	186,303.00	11,097.00
Social Security System (O.A.S.I.)	36-472	185,000.00	185,000.00		185,000.00	167,122.94	17,877.06
Police and Fireman's Pension Fund	36-473	541,000.00	490,000.00		494,600.00	494,549.02	50.98
Defined Contribution Retirement Program		13,000.00	15,000.00		15,000.00	8,863.90	6,136.10
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>844,000.00</b>	<b>892,000.00</b>		<b>892,000.00</b>	<b>856,838.86</b>	<b>35,161.14</b>
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	10,255,453.00	10,100,638.00		10,100,638.00	9,183,118.45	917,519.55

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Stormwater							
Other Expenses	26-190-2	3,000.00	3,000.00		3,000.00	3,000.00	
Bergen County Utilities Authority	32-465						
Operating	32-465-2	738,500.00	695,000.00		695,000.00	692,115.96	2,884.04
Debt Service	32-465-2	275,500.00	270,000.00		270,000.00	270,000.00	
Recycling Tax	32-465-2	12,000.00	12,000.00		12,000.00	11,302.56	697.44
Reserve for Tax Appeals	20-155-3						
Maintenance of Free Public Library	29-390-2	708,678.00	636,690.00		636,690.00	628,652.86	8,037.14
LOSAP	25-265-2	69,000.00	69,000.00		69,000.00		69,000.00
<b>Total Other Operations - Excluded from "CAPS"</b>		1,806,678.00	1,685,690.00		1,685,690.00	1,605,071.38	80,618.62

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
(A) Operations - excluded from "CAPS"		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 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)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	XXXXXXXXXXXXXXXXXX						





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Recycling Tonnage	40-713	0.00	16,725.92		16,725.92	16,725.92	
Clean Communities	40-725	0.00	23,739.79		23,739.79	23,739.79	
Community Development - Senior Citizens		3,338.00					
Body Armor Replacement Fund		0.00	1,943.89		1,943.89	1,943.89	
Drunk Driving Enforcement Fund		0.00	2,489.93		2,489.93	2,489.93	
JIF Safety Committee Award		1,000.00	1,500.00		1,500.00	1,500.00	
Hillsdale BOE Class III Police Officers							
Salaries & Wages		17,000.00					
Other Expenses		2,000.00					
PVRHS Class III Officers							
Salaries & Wages		62,000.00	35,000.00		35,000.00	33,754.86	1,245.14
Other Expenses		17,100.00	13,500.00		13,500.00	7,336.83	6,163.17
Drive Sober End of Year Holiday Crackdown - Ch. 159		0.00	5,500.00		5,500.00	5,500.00	
Distracted Driver Grant- Chap 159		0.00	5,500.00		5,500.00	5,500.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues (continued)</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Alliance		9,876.00	9,876.00		9,876.00	9,876.00	
Municipal Alliance - Borough Match		2,500.00	2,469.00		2,469.00	2,469.00	
Green Communities		3,000.00					
Green Communities - Borough Match		3,000.00					
Reserves:							
Body Armor Replacement Fund - NJ		1,760.00					
Body Armor Replacement Fund - Federal		2,026.56					
Recycling Tonnage Grant		20,755.04					
Clean Communities		20,168.73					
Drunk Driving Enforcement Fund		2,885.82					
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	<b>168,410.15</b>	<b>118,244.53</b>		<b>118,244.53</b>	<b>110,836.22</b>	<b>7,408.31</b>
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>1,979,088.15</b>	<b>1,806,164.53</b>		<b>1,806,164.53</b>	<b>1,718,137.60</b>	<b>88,026.93</b>
Detail:							
Salaries and Wages	34-305-1	79,000.00	35,000.00		35,000.00	33,754.86	1,245.14
Other Expenses	34-305-2	1,900,088.15	1,771,164.53		1,771,164.53	1,684,382.74	86,781.79



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	1,199,000.00	1,179,000.00		1,179,000.00	1,179,000.00	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - Years (N.J.S. 40A:4-55) 5	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - Years (N.J.S. 40A:4-55.1 & 40A:4-55.13) 3	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>46-999</b>			XXXXXXXXXX			XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	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 "CAPS"	34-309	3,793,088.15	3,506,383.53		3,506,383.53	3,418,303.60	88,026.93



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 as Modified by all Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	10,255,453.00	10,100,638.00		10,100,638.00	9,183,118.45	917,519.55
	XXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,806,678.00	1,685,690.00		1,685,690.00	1,605,071.38	80,618.62
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	4,000.00	2,230.00		2,230.00	2,230.00	
Additional Appropriations Offset by Rev.	34-303						
Public & Private Programs Offset by Rev.	40-999	168,410.15	118,244.53		118,244.53	110,836.22	7,408.31
Total Operations - Excluded from "CAPS"	34-305	1,979,088.15	1,806,164.53		1,806,164.53	1,718,137.60	88,026.93
(C) Capital Improvements	44-999	1,199,000.00	1,179,000.00		1,179,000.00	1,179,000.00	
(D) Municipal Debt Service	45-999	615,000.00	521,219.00		521,219.00	521,166.00	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999			XXXXXXXXXX			XXXXXXXXXX
(F) Judgments	37-480						
(G) Cash Deficit - With Prior Consent of LFB	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	775,000.00	775,000.00	XXXXXXXXXX	775,000.00	775,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	<b>34-499</b>	<b>14,823,541.15</b>	<b>14,382,021.53</b>		<b>14,382,021.53</b>	<b>13,376,422.05</b>	<b>1,005,546.48</b>

Overexpenditure  
Lapsed 53.00

**BOROUGH OF HILLSDALE - DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of the Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500			
N/A				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total Water Utility Revenues</b>	08-599			

\* Note: Use pages 31, 32 and 33 for water utility only.

All other utilities use sheets 34, 35 and 36.

BOROUGH OF HILLSDALE - DEDICATED WATER UTILITY BUDGET (cont'd)

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Capital Improvements	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX			
Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX

BOROUGH OF HILLSDALE - DEDICATED WATER UTILITY BUDGET (cont'd)

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXXXX			XXXXXXXXXX			
Emergency Authorizations	55-530			XXXXXXXXXX			
Emergency Authorization (N.J.S.A. 40:A-4-55)				XXXXXXXXXX			
Damage by Flood or Hurricane				XXXXXXXXXX			
Overexpenditures of Appropriations Reserve				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599						

**BOROUGH OF HILLSDALE - DEDICATED SWIMMING POOL UTILITY BUDGET**

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Operating Surplus Anticipated	08-501	43,321.00		
Operating Surplus Anticipated with Prior Written Consent of the Director of Local Government Services	08-502			
<b>Total Operating Surplus Anticipated</b>	08-500	43,321.00		
Membership Fees	08-503	702,750.00	657,000.00	702,827.94
Use of Facility	08-504	2,000.00	37,000.00	2,670.00
Interest on Investments	08-505	2,000.00		
Miscellaneous Income	08-506	167,000.00	112,370.00	167,476.99
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total Swimming Pool Utility Revenues</b>	08-599	917,071.00	806,370.00	872,974.93

\* Note: Use pages 31, 32 and 33 for water utility only.

All other utilities use sheets 34, 35 and 36.

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Salaries and Wages	55-501	335,605.00	318,890.00		318,890.00	318,635.70	254.30
Other Expenses	55-502	448,966.00	400,980.00		400,980.00	375,299.25	25,680.75
<b>Capital Improvements</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Capital Improvement Fund	55-511						
Capital Outlay	55-512	60,000.00	12,000.00	XXXXXXXXXXXXXX	12,000.00	12,000.00	-
<b>Debt Service</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Payment of Bond Anticipation and Capital Notes	55-521						XXXXXXXXXXXXXX
Payment of Bond Principal	55-520	65,000.00	65,000.00		65,000.00	65,000.00	XXXXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXXXX
Interest on Bonds		7,500.00	9,500.00		9,500.00	8,150.88	XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX
							XXXXXXXXXXXXXX

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

\* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2017	
		for 2018	for 2017	for 2017 by Emergency Appropriation	Total for 2017 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXXXX			XXXXXXXXXXXX			
Emergency Authorizations	55-530			XXXXXXXXXXXX			
Emergency Authorization (N.J.S.A. 40:A-4-55)				XXXXXXXXXXXX			
Damage by Flood or Hurricane				XXXXXXXXXXXX			
Overexpenditures of Appropriations		-		XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532	-		XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	55-599	917,071.00	806,370.00		806,370.00	779,085.83	25,935.05

MUNICIPALITY

Hillsdale

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2017	APPROPRIATIONS	FCOA	Appropriated		Expended 2017	
		2018	2017				for 2018	for 2017	Paid or Charged	Reserved
Amount to be Raised by					Development of Lands for Recreation and Conservation:					
Taxation	54-190	*					XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Income	54-113				Salaries and Wages	54-385-1				
					Other Expenses	54-385-2				
Reserve Funds					Maintenance of Lands for Recreation and Conservation:					
							XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries and Wages	54-375-1				
					Other Expenses	54-375-2				
					Historic Preservation:					
							XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
					Salaries and Wages	54-176-1				
					Other Expenses	54-176-2				
Total Trust Fund Revenues:	54-299	0.00	0.00	0.00						
<b>Summary of Program</b>					Acquisition of Lands for Recreation and Conservation:	54-915-2				
Year Referendum Passed/Implemented:					Acquisition of Farmland	54-916-2				
				(Date)	Down Payments on Improvements	54-902-2				
Rate Assessed:	\$				Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Tax Collected to date	\$				Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Total Expended to date	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
Total Acreage Preserved to date				(Acres)	Interest on Bonds	54-930-2				XXXXXXXXXXXX
Recreation land preserved				(Acres)	Interest on Notes	54-935-2				XXXXXXXXXXXX
Farmland preserved				(Acres)	Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499	0.00	0.00		

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

Contracting Unit: Borough of Hillsdale

Year Ending: December 31, 2018

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 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

5-8-18

Date

and certify below.

*Debbie Korman*

Clerk of the Governing Body

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

14. DEDICATED REVENUE FROM	FCOA	Anticipated		Realized In Cash in 2017
		2018	2017	
Assessment Cash	53-101			
Deficit ( _____ )	53-885			
Total _____ Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2017 Paid or Charged
		2018	2017	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total _____ Utility				
Assessment Appropriations	53-999			

**MUNICIPAL AND JOINT FREE PUBLIC LIBRARY MINIMUM TAX LEVY AND ADDITIONAL APPROPRIATION**

16. APPROPRIATIONS FOR LIBRARY PURPOSES	FCOA	Appropriated	
		2018	2017
Minimum Library Appropriation per R.S. 40:54-8 et seq.		601,693.96	604,290.41
Additional Library Appropriation per Budget Sheet 20			
Total Library Appropriation		601,693.96	604,290.41

Dedication by Rider- (N.J.S. 40A:4-39) " The dedicated revenues anticipated during the year 2018 from Animal Control;, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; 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 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; Storm Recovery Trust Fund, Donations- Recreation Activities, Train Station Donations, DARE Donations, Memorial Day Parade Donations and Accumulated Absences.

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS		
Cash	1110100	10,933,442
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	16,403
Receivables with Offsetting Reserves:	x x x x x x x x	
Taxes Receivable	1110300	306,650
Tax Title Liens Receivable	1110400	13,378
Property Acquired by Tax Title Lien Liquidation	1110500	814,400
Other Receivables	1110600	21,288
Deferred Charges Required to be in 2018 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>12,105,560</b>
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	7,229,572
Reserves for Receivables	2110200	1,155,716
Surplus	2110300	3,720,272
<b>Total Liabilities, Reserves and Surplus</b>		<b>12,105,560</b>

School Tax Levy Unpaid	2220110	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	-

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

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

		YEAR 2017	YEAR 2016
Surplus Balance, January 1st	2310100	4,210,293	2,638,838
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2017 - 99.28%, 2016 - 99.28%)	2310200	46,031,336	45,256,789
Delinquent Taxes	2310300	320,194	324,401
Other Revenues and Additions to Income	2310400	9,285,149	3,603,905
<b>Total Funds</b>	<b>2310500</b>	<b>59,846,972</b>	<b>51,823,933</b>
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	13,607,022	12,226,345
School Taxes (Including Local and Regional)	2310700	32,205,497	30,955,385
County Taxes (Including Added Tax Amounts)	2310800	4,581,883	4,419,579
Special District Taxes	2310900	0	0
Other Expenditures and Deductions from Income	2311000	5,732,298	12,332
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>56,126,699</b>	<b>47,613,641</b>
Less: Expenditures to be Raised by Future Taxes	2311200		0
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>56,126,699</b>	<b>47,613,641</b>
Surplus Balance - December 31st	2311400	3,720,272	4,210,293

\*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance, December 31, 2017	2311500	3,720,272
Current Surplus Anticipated in 2018 Budget	2311600	2,225,000
Surplus Balance Remaining	2311700	1,495,272

2018

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 constitutes the proposed planned Capital Budget for the year 2018. The Budget does not authorize the following projects, nor does it require the raising of taxes, revenues, or issuing of debt to finance such programs. As your Governing Body makes a determination that the projects are needed, capital ordinances will be introduced and public hearings held. At that time, all such details, current project costs, method of financing, and effect on community will be reviewed by your Governing Body. The proposed Capital Plan projects needs during the year as follows:

CAPITAL BUDGET (Current Year Action)  
2018

Local Unit:        Hillsdale

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2018					6 TO BE FUNDED IN FUTURE YEARS
				5a 2018 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Administration - Bldg Repairs	1	5,190,000			815,000				4,375,000
Police Dept. - Repairs & Acq. of Equip.	2	1,168,000			235,000			220,000	713,000
DPW - Acq. of Equip. & Vehicles	3	2,452,959			134,000				2,318,959
Fire Dept. - Acq. of Equip.	4	175,000			15,000				160,000
NJ DOT Grant Piermont Ave. Sidewalks	5	199,650					199,650		
<b>TOTALS - ALL PROJECTS</b>		9,185,609			1,199,000		199,650	220,000	7,566,959





**SECTION 2 - UPON ADOPTION FOR YEAR 2018**  
(Only to be included in the Budget as Finally Adopted)

**RESOLUTION**

Be it Resolved by the                     Mayor and Council                     of the                     Borough                      
of                     Hillsdale                    , County of                     Bergen                     that the budget set forth is hereby

adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$           9,234,729.23           (Item 2 below) for municipal purposes, and
- (b) \$                                   - (Item 3 below) for school purposes in Type I School Districts only (NJS 18A:9-2) to be raised by taxation, and
- (c) \$                                   - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (NJS 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$                                   - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$           601,693.96           (Item 5 below) Minimum Library Tax

**RECORDED VOTE**

(Insert last name)

DeROSA  
HORVATH  
KARCICH  
LUNDY  
PIZZELLA  
SEGALAS

Ayes



Nays



Abstained



Absent

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>				
Surplus Anticipated			08-100	2,225,000.00
Miscellaneous Revenues Anticipated			13-099	2,454,283.15
Receipts from Delinquent Taxes			15-499	307,834.81
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>			07-190	9,234,729.23
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>				
Item 6, Sheet 42		07-195		
Item 6(b), sheet 11 (NJS 40A:4-14)		07-191		
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only				
<b>4. To be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>				
Item 6(b), Sheet 11 (NJS 40A:4-14)			07-191	
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>				
			07-192	601,693.96
<b>Total Revenues</b>			13-299	14,823,541.15

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	9,411,453.00
(e) Deferred Charges and Statutory Expenditures	34-209	844,000.00
(g) Cash Deficit	46-885	0.00
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	1,979,088.15
(c) Capital Improvements	44-999	1,199,000.00
(d) Municipal Debt Service	45-999	615,000.00
(e) Deferred Charges - Municipal	46-999	0.00
(f) Judgments	37-480	0.00
(n) Transferred to Board of Education for Use of Local Schools (NJS 40:48-17.1& 17.3)	29-405	0.00
(g) Cash Deficit	46-885	0.00
(k) For Local District School Purposes	29-410	0.00
(m) Reserve for Uncollected Taxes	50-899	775,000.00
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (NJS 40A:4-13)	07-195	0.00
Total Appropriations	34-499	14,823,541.15

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 8th day of May, 2018.

It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as

appeared in the 2018 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 8th , day of , May , 2018, *N. Denise Khan* , Clerk.  
*signature*