

"INTRODUCED"

**2019 MUNICIPAL DATA SHEET**  
(Must Accompany 2019 Budget)

MUNICIPALITY: BOROUGH OF HILLSDALE

COUNTY: BERGEN

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

Municipal Officials	
Denise Kohan Municipal Clerk	1885 Cert. No.
David Sireci Tax Collector	T-8426 Cert. No.
Jonathan M. DeJoseph Chief Financial Officer	N-864 Cert. No.
Paul W. Garbarini CPA Registered Municipal Accountant	534 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	12/31/2021
John Escobar	12/31/2021

**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 2019 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: \_\_\_\_\_

## 2019 MUNICIPAL BUDGET

Municipal Budget of the Borough of Hillsdale, County of Bergen for the Calendar Year 2019.

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 9th day of April, 2019 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 9th day of April, 2019.

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

9th day of April, 2019.

285 Division Ave. & Rte 17 South

Address

(201) 933-5566

Phone Number

Paul W. Garbarini, Garbarini & Co. P.C.

Registered Municipal Accountant

Carlstadt, NJ 07072

Address

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 9th day of April, 2019.

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: \_\_\_\_\_ 2019 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: \_\_\_\_\_ 2019 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 2019.

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2019;

Be it Further Resolved, that said Budget be published in the \_\_\_\_\_ The Ridgewood News \_\_\_\_\_ in the issue of \_\_\_\_\_ April 12 \_\_\_\_\_, 2019.

The Governing Body of the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Hillsdale \_\_\_\_\_ does hereby approve the following as the Budget for the year 2019.

RECORDED VOTE  
(Insert last name)

Ayes	{	DeRosa Escobar Horvath Lundy Pizzella Segalas	}	Nays	{	N/A	}	N/A
					{	N/A	}	N/A
						Absent	}	N/A

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 9 \_\_\_\_\_, 2019.

A hearing on the Budget and Tax Resolution will be held at \_\_\_\_\_ Borough Hall \_\_\_\_\_, on \_\_\_\_\_ May 14 \_\_\_\_\_, 2019 at

\_\_\_\_\_ 7:30 \_\_\_\_\_ o' clock (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.  
(cross out one)



**EXPLANATORY STATEMENT - (Continued)**

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Swim Pool Utility	Utility
Budget Appropriations - Adopted Budget	14,823,541.15	N/A	917,071.00	N/A
Budget Appropriations Added by NJS 40A:4-87	409,591.44			
Emergency Appropriations				
Total Appropriations	15,233,132.59	0.00	917,071.00	0.00
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	14,066,272.30		837,910.14	
Reserved	1,165,048.68		78,300.61	
Unexpended Balances Cancelled	1,811.61		860.25	
Total Expenditures and Unexpended Balances Cancelled	15,233,132.59		917,071.00	0.00
Overexpenditures*			0.00	

\* See Budget Appropriation Items so marked to the right of column "Expended 2018 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 2019 BUDGET MESSAGE

<u>"CAP" Calculation</u>			
Total General Appropriations for 2018	\$ 14,823,541	Balance Brought forward	\$ 10,255,453
		<u>Additional Modifications to CAP:</u>	
		Available from Banking - 2017	\$ 293,700
		Available from Banking - 2018	263,260
		Assessed Value of New Construction per Assessor's Certification	34,098
		COLA Rate Ordinance	358,941
		<b>Total Additional Modifications:</b>	<u>949,999</u>
<u>Exceptions Less:</u>		<b>Total Allowable Appropriations within "CAP"</b>	<u>\$ 11,205,452</u>
Total Other Operations	1,806,678	<b>Appropriations in 2019 Budget within "CAP"</b>	<u>\$ 10,419,113</u>
Total UCC	-		
Total Interlocal Service Agreement	102,100		
Total Additional Appropriations			
Total Public-Private Offset	70,310		
Total Capital Improvement	1,199,000		
Total Debt Service	615,000		
Total Deferred Charges	-		
Judgments	-		
Cash Deficit of Preceding Year	-		
Total Appropriations for School Purposes	-		
Transferred to Board of Education	-		
Reserve for Uncollected Taxes	<u>775,000</u>		
<b>Total Exceptions</b>	<u>4,568,088</u>		
Amount on Which CAP is Applied	10,255,453		

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**

**SUMMARY LEVY CAP CALCULATION - 2019**

**Levy Cap Calculation**

Prior Year Amount to be Raised by Taxation for Municipal Purposes	\$ 9,234,729
Cap Base Adjustment (+/-)	-
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Less: Prior Year Deferred Charges: Emergencies	-
Less: Prior Year Recycling Tax	
Less: Changes in Service Provider: Transfer of Service/Function	
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	9,234,729
Plus: 2% Cap increase	184,695
<b>Adjusted Tax Levy</b>	<b>9,419,424</b>
Plus: Assumption of Service/Function	-
<b>Adjusted Tax Levy Prior to Exclusions</b>	<b>9,419,424</b>
Exclusions:	
Allowable Shared Service Agreements Increased	-
Allowable Health Insurance Cost Increase	-
Allowable Pension Obligations Increase	80,656
Allowable LOSAP Increase	-
Allowable Capital Improvements Increase	-
Allowable Debt Service, Capital Leases and Debt	
Service Share of Cost Increases	16,000
Recycling Tax Appropriation	-
Deferred Charges to Future Taxation Unfunded	-
Current Year Deferred Charges: Emergencies	-
Add Total Exclusions	96,656
Less Cancelled or Unexpended Exclusions	

**Adjusted Tax Levy After Exclusions**

	\$ 9,516,080
Additions:	
New Ratables - Increase in Valuations	
(New Construction and Additions)	6,222,300
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	0.54800
New Ratable Adjustment to Levy	34,098
CY 2016 Cap Bank Utilized in CY 2019	-
CY 2017 Cap Bank Utilized in CY 2019	-
CY 2018 Cap Bank Utilized in CY 2019	-
Amounts approved by Referendum	-
<b>Maximum Allowable Amount to be Raised by Taxation</b>	<b>\$ 9,550,178</b>
<b>Amount to be Raised by Taxation for Municipal Purposes</b>	<b>\$ 9,451,268</b>
<b>Amount to be Raised by Taxation for Municipal Purposes Under/Over Cap</b>	<b>\$ 98,910</b>

**EMPLOYEE HEALTH INSURANCE CONTRIBUTIONS:**

**Health Insurance Appropriation: \***

	2019	2018	Increase / Decrease
Total Appropriation	1,696,000.00	1,731,100.00	(35,100.00)
Less: Employee Contribution	218,000.00	208,100.00	9,900.00
Net Group Insurance Approp.	1,478,000.00	1,523,000.00	(45,000.00)

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 2018
		2019	2018	
<b>1. Surplus Anticipated</b>	08-101	1,600,000.00	2,225,000.00	2,225,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	1,600,000.00	2,225,000.00	2,225,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	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	28,945.00
Fees and Permits	08-105	83,732.00	100,000.00	83,732.35
Fines and Costs:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	68,000.00	78,000.00	68,935.87
Interest and Costs on Taxes	08-112	74,477.00	78,500.00	74,477.52
Interest on Investments and Deposits	08-113	75,000.00	25,000.00	119,092.42
Parking Fees	08-111	75,000.00	75,000.00	82,930.07
Anticipated Utility Operating Surplus	08-114			
Sewer Agreement Revenue	08-117	20,000.00	24,500.00	52,716.73
Payments in Lieu of Taxes - Senior Housing	08-118	40,000.00	40,000.00	45,917.99
Police Administration Charges	08-120	75,000.00	50,000.00	127,055.42





**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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	280,000.00	378,184.00
<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	280,000.00	378,184.00





**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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</b>				
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Community Development - Senior Citizens	10-706	5,623.00	3,338.00	3,338.00
Clean Communities - Chap 159	10-725		19,295.23	19,295.23
Community Development - ADA Ramps - Chap 159	10-706		30,000.00	30,000.00
FEMA - Title Assistance Firefighters Grant Program - Chap 159			213,715.00	213,715.00
Drunk Driving Enforcement Fund - Chap 159			3,581.21	3,581.21
JIF Safety Committee Award		1,750.00	1,000.00	1,000.00
JIF Accreditation		25,000.00		

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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>				
Municipal Alliance		9,876.00	9,876.00	9,876.00
Green Communities			3,000.00	3,000.00
BCUA Grant		3,000.00		
NJ DEP Recycling Tonnage Grant		11,200.62		
Reserves:				
Body Armor Replacement Fund - NJ		351.40	1,760.00	1,760.00
Body Armor Replacement Fund - Federal			2,026.56	2,026.56
Recycling Tonnage Grant			20,755.04	20,755.04
Clean Communities			20,168.73	20,168.73
Drunk Driving Enforcement Fund			2,885.82	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	56,801.02	331,401.59	331,401.59

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<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	10,573.23
Recycling Revenue	08-125		14,000.00	12,737.64
Hillsdale BOE - COP in School	08-128	10,000.00	10,000.00	10,000.00
Pascack Valley Regional HS BOE - COP in School	08-129	40,000.00	40,000.00	40,000.00



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>Summary of Revenues</b>				
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	1,600,000.00	2,225,000.00	2,225,000.00
<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	793,709.00	753,500.00	1,000,643.81
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	280,000.00	378,184.00
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	223,800.00	245,100.00	124,678.97
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	56,801.02	331,401.59	331,401.59
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	57,500.00	71,500.00	73,310.87
<b>Total Miscellaneous Revenues</b>	13-099	2,594,183.02	2,863,874.59	3,090,592.24
<b>4. Receipts from Delinquent Taxes</b>	15-499	307,255.32	307,834.81	307,255.32
<b>5. Subtotal General Revenues (Items 1,2, 3 and 4)</b>	13-199	4,501,438.34	5,396,709.40	5,622,847.56
<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	9,451,267.68	9,234,729.23	9,767,132.98
b) Addition to Local District School Tax	07-191			
c) Minimum Library Tax	07-192	623,550.00	601,693.96	601,693.96
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	10,074,817.68	9,836,423.19	10,368,826.94
<b>7. Total General Revenues</b>	13-299	14,576,256.02	15,233,132.59	15,991,674.50

**BOROUGH OF HILLSDALE - CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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	7,000.00		7,000.00	6,785.17	214.83
Administrative and Executive							
Salaries and Wages	20-100/120-1	80,000.00	77,000.00		77,000.00	76,884.83	115.17
Other Expenses	20-120-2						
Public Information	20-110-2	8,000.00	8,000.00		8,000.00	6,504.70	1,495.30
Miscellaneous	20-130	44,400.00	44,400.00		44,400.00	41,449.78	2,950.22
Financial Administration							
Salaries and Wages	20-130-1	253,000.00	200,000.00		200,000.00	191,860.79	8,139.21
Other Expenses	20-130-2	58,950.00	58,950.00		58,950.00	45,671.83	13,278.17
Audit Services	20-145						
Other Expenses	20-145-1	29,000.00	29,000.00		29,000.00	28,000.00	1,000.00
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	28,000.00	50,000.00		50,000.00	46,142.25	3,857.75
Other Expenses	20-145-2	9,615.00	9,615.00		9,615.00	7,816.35	1,798.65

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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	23,500.00	23,000.00		23,000.00	22,859.98	140.02
Other Expenses	20-150-2	11,825.00	12,000.00		12,000.00	3,579.09	8,420.91
Clerk's Office	20-120						
Salaries and Wages	20-120-1	82,000.00	80,000.00		80,000.00	79,270.00	730.00
Other Expenses	20-120-2	37,650.00	40,550.00		40,550.00	22,287.63	18,262.37
Legal Services	20-155						
Other Expenses	20-155-2	188,000.00	188,000.00		188,000.00	98,550.26	89,449.74
Engineering Services	20-165						
Other Expenses	20-165-2	91,000.00	71,000.00		71,000.00	59,136.11	11,863.89
Municipal Land Use Law (NJSA40:55 D-1)							
Planning Board	21-180						
Other Expenses	21-180-2	49,500.00	64,500.00		64,500.00	47,202.64	17,297.36
Zoning Official	21-180						
Salaries and Wages	21-180-1	25,000.00	35,000.00		24,600.00	22,500.00	2,100.00
Other Expenses	21-180-2	10,435.00	435.00		10,835.00	2,530.50	8,304.50
Affordable Municipal Housing	21-190						
Salaries and Wages	21-190-1	1,530.00	1,500.00		1,500.00	1,500.00	
Other Expenses	21-190-2	28,000.00	38,500.00		38,500.00	34,622.02	3,877.98

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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
General Liability Premiums	23-210	183,000.00	178,000.00		178,000.00	157,293.79	20,706.21
Group Insurance Plan for Employees	23-220	1,696,000.00	1,731,100.00		1,731,100.00	1,433,433.38	297,666.62
Less: Employee Health Insurance Contributions		218,000.00	208,100.00		208,100.00	208,100.00	
<b>Net Group Insurance Plan for Employees</b>		1,478,000.00	1,523,000.00		1,523,000.00	1,225,333.38	297,666.62
Workers Compensation	23-215	185,000.00	175,000.00		175,000.00	175,000.00	
<b>PUBLIC SAFETY</b>							
Police	25-240						
Salaries and Wages	25-240-1	2,658,000.00	2,665,000.00		2,665,000.00	2,619,482.88	45,517.12
Other Expenses	25-240-2	144,600.00	123,970.00		123,970.00	114,702.04	9,267.96
Emergency Management Services:	25-252						
Salaries and Wages	25-252-1	4,100.00	4,000.00		4,000.00	4,000.00	
Other Expenses	25-2852-2	2,450.00	13,550.00		13,550.00	7,735.71	5,814.29
First Aid Organization							
Other Expenses	25-261-2	30,000.00	28,000.00		28,000.00	25,000.00	3,000.00
Fire:	25-265						
Salaries and Wages	25-265-1	26,600.00	26,600.00		26,600.00	25,565.00	1,035.00
Other Expenses, not incl. fire hydrants	25-265-2	58,895.00	87,768.00		87,768.00	86,742.75	1,025.25
Fire Prevention	25-265						
Salaries and Wages	25-265-1	47,000.00	43,000.00		43,000.00	36,641.88	6,358.12
Other Expenses	25-265-2	3,100.00	3,875.00		3,875.00	3,797.65	77.35

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	83,000.00	83,000.00		83,000.00	66,130.56	16,869.44
Other Expenses	43-490-2	5,200.00	5,200.00		5,200.00	1,981.52	3,218.48
Public Defender (P.L. 1997, C.256)	43-495						
Other Expenses	43-495-1	4,500.00	4,400.00		4,400.00	4,370.04	29.96
Prosecutor	43-496						
Salaries and Wages	43-496-1	12,500.00	12,500.00		12,500.00	12,191.00	309.00
<b>STREETS AND ROADS</b>	21-185-1						
Road Repairs and Maintenance:	26-290						
Salaries and Wages	26-290-1	570,000.00	560,000.00		540,000.00	533,898.28	6,101.72
Other Expenses	26-290-2	312,550.00	274,300.00		294,300.00	287,647.92	6,652.08
Buildings and Grounds	26-310						
Other Expenses	26-310-2	73,100.00	51,100.00		51,100.00	50,537.75	562.25
Sanitation:	26-305						
Garbage and Trash Removal:	26-305						
Other Expenses	26-305-2	802,000.00	802,000.00		802,000.00	757,620.19	44,379.81
Recycling	26-306						
Other Expenses	26-306-2	162,000.00	192,000.00		172,000.00	145,892.31	26,107.69
Vehicle Maintenance	26-315	103,000.00	103,000.00		123,000.00	117,974.47	5,025.53
Train Station	26-310						
Other Expenses	26-310-2	14,050.00	12,000.00		12,000.00	9,968.84	2,031.16

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:							
Board of Health	27-330						
Salaries and Wages	27-330-1	70,000.00	69,500.00		69,500.00	65,889.58	3,610.42
Other Expenses	27-330-2	66,700.00	67,400.00		67,400.00	61,882.46	5,517.54
Blood Bourne Pathogens	27-330						
Administration of Public Assistance	27-345						
Salaries and Wages	27-345-1	16,500.00	16,000.00		16,000.00	15,817.10	182.90
Other Expenses		300.00					
Environmental Commission							
Other Expenses	20-166	945.00	945.00		945.00	907.00	38.00

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
PARKS AND RECREATION							
Board of Recreation Commissioners	28-370						
Salaries and Wages	28-370-1	1,000.00	1,500.00		1,500.00	750.00	750.00
Other Expenses	28-370-2	8,835.00	8,735.00		8,735.00	6,537.95	2,197.05
Senior Citizens Committee	28-370						
Salaries and Wages	28-370-1	32,000.00	29,500.00		29,500.00	28,628.30	871.70
Other Expenses	28-370-2	15,960.00	16,260.00		16,260.00	10,539.93	5,720.07
Parks and Playgrounds :							
Salaries and Wages	28-375-1	105,000.00	100,000.00		100,000.00	92,830.02	7,169.98
Other Expenses	28-375-2	97,500.00	86,000.00		86,000.00	80,467.74	5,532.26
Anniversary or Holiday	30-420						
Other Expenses	30-420-2	11,500.00	10,500.00		10,500.00	1,125.00	9,375.00





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>							
Electricity and Gas	31-430	238,000.00	238,000.00		238,000.00	175,594.56	62,405.44
Telephone and Telegraph	31-440	46,050.00	46,050.00		46,050.00	40,414.83	5,635.17
Water, incl. fire hydrant in 2017	31-445	248,000.00	248,000.00		248,000.00	197,179.03	50,820.97
Gasoline	31-460	82,000.00	82,000.00		82,000.00	63,894.23	18,105.77
Accumulated Absences		50,000.00	0.00				
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>34-199</b>	<b>9,437,113.00</b>	<b>9,361,453.00</b>		<b>9,361,453.00</b>	<b>8,425,942.46</b>	<b>935,510.54</b>
<b>B. Contingent</b>	<b>35-470</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>X X X X X X X X</b>	<b>50,000.00</b>	<b>35,705.00</b>	<b>14,295.00</b>
<b>Total Operations Including Contingent - within "CAPS"</b>	<b>34-201</b>	<b>9,487,113.00</b>	<b>9,411,453.00</b>		<b>9,411,453.00</b>	<b>8,461,647.46</b>	<b>949,805.54</b>
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>34-201-1</b>	<b>4,347,230.00</b>	<b>4,305,600.00</b>		<b>4,250,600.00</b>	<b>4,117,885.05</b>	<b>132,714.95</b>
<b>Other Expenses (Including Contingent)</b>	<b>34-201-2</b>	<b>5,139,883.00</b>	<b>5,105,853.00</b>		<b>5,160,853.00</b>	<b>4,343,762.41</b>	<b>817,090.59</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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	147,000.00	105,000.00		105,000.00	100,100.50	4,899.50
Social Security System (O.A.S.I.)	36-472	185,000.00	185,000.00		185,000.00	166,211.10	18,788.90
Police and Fireman's Pension Fund	36-473	587,000.00	541,000.00		541,000.00	540,433.00	567.00
Defined Contribution Retirement Program		13,000.00	13,000.00		13,000.00	6,613.97	6,386.03
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>932,000.00</b>	<b>844,000.00</b>		<b>844,000.00</b>	<b>813,358.57</b>	<b>30,641.43</b>
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-855</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>10,419,113.00</b>	<b>10,255,453.00</b>		<b>10,255,453.00</b>	<b>9,275,006.03</b>	<b>980,446.97</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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	723,000.00	738,500.00		738,500.00	728,069.27	10,430.73
Debt Service	32-465-2	241,000.00	275,500.00		275,500.00	275,190.18	309.82
Recycling Tax	32-465-2	13,000.00	12,000.00		12,000.00	11,622.06	377.94
Reserve for Tax Appeals	20-155-3						
Maintenance of Free Public Library	29-390-2	719,042.00	708,678.00		708,678.00	701,534.35	7,143.65
LOSAP	25-265-2	69,000.00	69,000.00		69,000.00		69,000.00
<b>Total Other Operations - Excluded from "CAPS"</b>		1,768,042.00	1,806,678.00		1,806,678.00	1,719,415.86	87,262.14

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
(A) Operations - excluded from "CAPS"		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Pistol Range Rental - River Vale	42-100	4,000.00	4,000.00		4,000.00	4,000.00	
Hillsdale BOE Class III Police Officers							
Salaries & Wages		48,500.00	59,000.00		59,000.00	23,874.02	35,125.98
Other Expenses		9,900.00	16,500.00		16,500.00	5,845.33	10,654.67
PVRHS Class III Officers							
Salaries & Wages		138,000.00	122,000.00		122,000.00	95,019.89	26,980.11
Other Expenses		23,400.00	43,600.00		43,600.00	19,021.19	24,578.81
<b>Total Interlocal Municipal Service Agreements</b>	XXXXXXXXXXXXXXXXXX	223,800.00	245,100.00		245,100.00	147,760.43	97,339.57





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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	2,500.00		2,500.00	2,500.00	
Green Communities			3,000.00		3,000.00	3,000.00	
Green Communities - Borough Match			3,000.00		3,000.00	3,000.00	
<b>Reserves:</b>							
Body Armor Replacement Fund - NJ		351.40	1,760.00		1,760.00	1,760.00	
Body Armor Replacement Fund - Federal			2,026.56		2,026.56	2,026.56	
Recycling Tonnage Grant			20,755.04		20,755.04	20,755.04	
Clean Communities			20,168.73		20,168.73	20,168.73	
Drunk Driving Enforcement Fund			2,885.82		2,885.82	2,885.82	
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>	59,301.02	336,901.59		336,901.59	336,901.59	
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	2,051,143.02	2,388,679.59		2,388,679.59	2,204,077.88	184,601.71
<b>Detail:</b>							
Salaries and Wages	34-305-1	186,500.00	181,000.00				
Other Expenses	34-305-2	1,864,643.02	2,207,679.59		2,388,679.59	2,204,077.88	184,601.71



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>	700,000.00	1,199,000.00		1,199,000.00	1,199,000.00	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 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 - (N.J.S. 40A:4-55) 5 Years	46-875			XXXXXXXXXX			XXXXXXXXXX
Special Emergency Authorizations - (N.J.S. 40A:4-55.1 & 40A:4-55.13) 3 Years	46-871			XXXXXXXXXX			XXXXXXXXXX
				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
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	<b>37-480</b>						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	<b>29-405</b>			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>34-309</b>	<b>3,382,143.02</b>	<b>4,202,679.59</b>		<b>4,202,679.59</b>	<b>4,016,266.27</b>	<b>184,601.71</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes - Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						
Payment of Bond Anticipation Notes	48-925						
Interest on Bonds	48-930						
Interest on Notes	48-935						
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>48-999</b>						
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409						XXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J)) - Excluded from "CAPS"</b>	<b>29-410</b>						XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>34-399</b>	3,382,143.02	4,202,679.59		4,202,679.59	4,016,266.27	184,601.71
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	<b>34-400</b>	13,801,256.02	14,458,132.59		14,458,132.59	13,291,272.30	1,165,048.68
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	775,000.00	775,000.00	XXXXXXXXXX	775,000.00	775,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>34-499</b>	14,576,256.02	15,233,132.59		15,233,132.59	14,066,272.30	1,165,048.68

Lapsed 1,811.61

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 as Modified by all Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	10,419,113.00	10,255,453.00		10,255,453.00	9,275,006.03	980,446.97
	XXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,768,042.00	1,806,678.00		1,806,678.00	1,719,415.86	87,262.14
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999	223,800.00	245,100.00		245,100.00	147,760.43	97,339.57
Additional Appropriations Offset by Rev.	34-303						
Public & Private Programs Offset by Rev.	40-999	59,301.02	336,901.59		336,901.59	336,901.59	
Total Operations - Excluded from "CAPS"	34-305	2,051,143.02	2,388,679.59		2,388,679.59	2,204,077.88	184,601.71
(C) Capital Improvements	44-999	700,000.00	1,199,000.00		1,199,000.00	1,199,000.00	
(D) Municipal Debt Service	45-999	631,000.00	615,000.00		615,000.00	613,188.39	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>14,576,256.02</b>	<b>15,233,132.59</b>		<b>15,233,132.59</b>	<b>14,066,272.30</b>	<b>1,165,048.68</b>

Overexpenditure  
Lapsed 1,811.61

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

10. DEDICATED REVENUES FROM SWIMMING POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	134,049.00	43,321.00	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	134,049.00	43,321.00	43,321.00
Membership Fees	08-503	671,000.00	702,750.00	670,092.10
Use of Facility	08-504	1,440.00	2,000.00	1,440.00
Interest on Investments	08-505	6,600.00	2,000.00	6,607.00
Miscellaneous Income	08-506	184,000.00	167,000.00	184,789.15
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
<b>Total Swimming Pool Utility Revenues</b>	08-599	997,089.00	917,071.00	906,249.25

\* 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 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries and Wages	55-501	337,005.00	335,605.00		335,605.00	318,696.30	16,908.70
Other Expenses	55-502	534,584.00	448,966.00		448,966.00	402,470.39	46,495.61
<b>Capital Improvements</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Capital Improvement Fund	55-511						
Capital Outlay	55-512	50,000.00	60,000.00	XXXXXXXXXX	60,000.00	45,103.70	14,896.30
<b>Debt Service</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Anticipation and Capital Notes	55-521						XXXXXXXXXX
Payment of Bond Principal	55-520	70,000.00	65,000.00		65,000.00	65,000.00	XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
Interest on Bonds		5,500.00	7,500.00		7,500.00	6,639.75	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX

DEDICATED SWIMMING POOL UTILITY BUDGET - (continued)

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

11. APPROPRIATIONS FOR SWIMMING POOL UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 by Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>DEFERRED CHARGES:</b>	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		-		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			
				XXXXXXXXXX			
<b>STATUTORY EXPENDITURES:</b>	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						
<b>Judgments</b>	55-531						
<b>Deficit in Operations in Prior Years</b>	55-532	-		XXXXXXXXXX			XXXXXXXXXX
<b>Surplus (General Budget)</b>	55-545			XXXXXXXXXX			XXXXXXXXXX
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	55-599	997,089.00	917,071.00		917,071.00	837,910.14	78,300.61

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
Amount to be Raised by					Development of Lands for Recreation and Conservation:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Taxation	54-190	*			Salaries and Wages	54-385-1				
Interest Income	54-113				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:				<input type="text"/> (Date)	Acquisition of Farmland	54-916-2				
Rate Assessed:		\$		<input type="text"/>	Down Payments on Improvements	54-902-2				
Total Tax Collected to date		\$		<input type="text"/>	Debt Service:		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Expended to date		\$		<input type="text"/>	Payment of Bond Principal	54-920-2				XXXXXXXXXXXX
Total Acreage Preserved to date				<input type="text"/> (Acres)	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXXXXXX
Recreation land preserved				<input type="text"/> (Acres)	Interest on Bonds	54-930-2				XXXXXXXXXXXX
Farmland preserved				<input type="text"/> (Acres)	Interest on Notes	54-935-2				XXXXXXXXXXXX
					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, 2019

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

and certify below.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Governing Body

**DEDICATED ASSESSMENT BUDGET**

**UTILITY**

14. DEDICATED REVENUE FROM	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
Assessment Cash	53-101			
Deficit ( _____ )	53-885			
Total _____ Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	FCOA	Appropriated		Expended 2018 Paid or Charged
		2019	2018	
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	
		2019	2018
Minimum Library Appropriation per R.S. 40:54-8 et seq.		623,550.00	601,693.96
Additional Library Appropriation per Budget Sheet 20			
Total Library Appropriation		623,550.00	601,693.96

Dedication by Rider- (N.J.S. 40A:4-39) " The dedicated revenues anticipated during the year 2019 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; State Training Fees - Uniform Construction Code Act: Older Americans Act - Program Contributions; 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**

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

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018**

<b>ASSETS</b>		
Cash	1110100	5,808,703
Due from State of N.J. (c. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	51,886
Receivables with Offsetting Reserves:	x x x x x x x x	
Taxes Receivable	1110300	307,915
Tax Title Liens Receivable	1110400	14,079
Property Acquired by Tax Title Lien Liquidation	1110500	814,400
Other Receivables	1110600	33,234
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>7,030,218</b>

<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	2,651,737
Reserves for Receivables	2110200	1,169,628
Surplus	2110300	3,208,852
<b>Total Liabilities, Reserves and Surplus</b>		<b>7,030,218</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.)

		<b>YEAR 2018</b>	<b>YEAR 2017</b>
Surplus Balance, January 1st	2310100	3,720,272	4,210,293
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes *(Percentage collected: 2018 - 99.30%, 2017 - 99.28%)	2310200	46,962,931	46,031,336
Delinquent Taxes	2310300	307,255	320,194
Other Revenues and Additions to Income	2310400	10,368,827	9,285,149
<b>Total Funds</b>	<b>2310500</b>	<b>61,359,285</b>	<b>59,846,972</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	14,458,133	13,607,022
School Taxes (Including Local and Regional)	2310700	32,805,333	32,205,497
County Taxes (Including Added Tax Amounts)	2310800	4,445,175	4,581,884
Special District Taxes	2310900	0	0
Other Expenditures and Deductions from Income	2311000	6,441,792	5,732,298
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>58,150,432</b>	<b>56,126,701</b>
Less: Expenditures to be Raised by Future Taxes	2311200		0
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>58,150,432</b>	<b>56,126,701</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>3,208,852</b>	<b>3,720,272</b>

\*Nearest even percentage may be used.

**Proposed Use of Current Fund Surplus in 2019 Budget**

Surplus Balance, December 31, 2018	2311500	3,208,852
Current Surplus Anticipated in 2019 Budget	2311600	1,600,000
Surplus Balance Remaining	2311700	1,608,852

2019

**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 2019. 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)  
2019

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 - 2019					6 TO BE FUNDED IN FUTURE YEARS	
				5a 2019 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized		
Administration	1	5,610,000			720,000	55,000		130,000	4,705,000	
DPW	2	1,713,000						41,000	1,672,000	
Fire Department	3	1,958,000						26,000	1,932,000	
Police Department	4	812,000						217,000	595,000	
Recreation	5	375,000							375,000	
Stonybrook	6	475,000		50,000					475,000	
Grants - Various	7	740,768					610,768	130,000		
<b>TOTALS - ALL PROJECTS</b>		11,683,768			50,000	720,000	55,000	610,768	544,000	9,754,000

6 YEAR CAPITAL PROGRAM - 2019 - 2024  
 Anticipated Project Schedule and Funding Requirements

Local Unit:      Hillsdale

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Administration	1	5,610,000	2024	850,000	1,040,000	1,005,000	905,000	905,000	905,000
DPW	2	1,713,000	2024	96,000	363,000	299,000.00	290,000.00	465,000.00	200,000.00
Fire Department	3	1,958,000	2024	26,000	83,000	479,000	50,000	105,000	1,215,000
Police Department	4	812,000	2024	217,000	234,000	110,000	71,000	110,000	70,000
Recreation	5	375,000	2024		100,000	150,000	100,000	15,000	10,000
Stonybrook	6	475,000	2024	50,000	50,000	50,000	225,000	50,000	50,000
Grants - Various	7	740,768	2019	740,768					
<b>TOTALS - ALL PROJECTS</b>		11,683,768		1,979,768	1,870,000	2,093,000	1,641,000	1,650,000	2,450,000

6 YEAR CAPITAL PROGRAM - 2019 - 2024  
 Anticipated Project Schedule and Funding Requirements

Local Unit:        Hillsdale

1 PROJECT TITLE	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-In-Aid and Other Funds	BONDS AND NOTES				
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School	
Administration	5,610,000		4,760,000	720,000			130,000				
DPW	1,713,000		1,617,000		55,000.00		41,000				
Fire Department	1,958,000		1,932,000				26,000				
Police Department	812,000		595,000				217,000				
Recreation	375,000		375,000								
Stonybrook	475,000	50,000	425,000								
Grants - Various	740,768					610,768	130,000				
<b>TOTALS - ALL PROJECTS</b>	11,683,768	50,000	9,704,000	720,000	55,000	610,768	544,000				