

2018 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2018 BUDGET)

MUNICIPALITY: Borough of CRESSKILL COUNTY: BERGEN

<u>Benedict Romeo</u>	<u>2019</u>
Mayor's Name	Term Expires

Municipal Officials	
<u>Barbara A. Nasuto</u>	<u>1/1/99</u>
Municipal Clerk	Date of Orig. Appt.
	<u>CO 937</u>
	Cert No.
<u>Harold Laufeld III</u>	<u>569</u>
Tax Collector	Cert No.
<u>Harold Laufeld III</u>	<u>N386</u>
Chief Financial Officer	Cert No.
<u>Paul J. Lerch</u>	<u>CR00457</u>
Registered Municipal Accountant	Lic No.
<u>Vincent M. Salvatore</u>	
Municipal Attorney	

Governing Body Members	
	Term Expires
<u>Gregory Mueller</u>	<u>2018</u>
<u>Kathleen Savas</u>	<u>2018</u>
<u>Mark Spina</u>	<u>2019</u>
<u>Simone Tsigounis</u>	<u>2019</u>
<u>James Cleary</u>	<u>2020</u>
<u>Hector Olmo</u>	<u>2020</u>

Official Mailing Address of Municipality

Borough Hall

67 Union Ave.

Cresskill, NJ 07626

Fax #: (201) 569-6464

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

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

**2018
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Cresskill, County of Bergen for the Fiscal 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 4th day of April, 2018

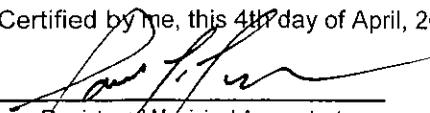
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 4th day of April, 2018


Clerk
67 Union Avenue
Address
Cresskill, New Jersey 07626
Address
(201) 569-5400
Phone Number

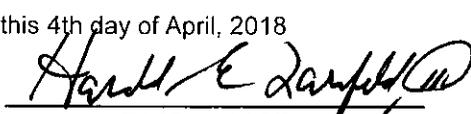
It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of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

Certified by me, this 4th day of April, 2018


Registered Municipal Accountant
Lerch, Vinci & Higgins, LLP
Address
17-17 Route 208N, Fair Lawn, NJ 07410
Address
(201) 791-7100
Phone Number

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

Certified by me, this 4th day of April, 2018


Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____, 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 the 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 CRESSKILL, COUNTY OF BERGEN

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Cresskill, County of Bergen, for the Fiscal 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 Record in the issue of April 13, 2018

The Governing Body of the Borough of Cresskill does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE	Ayes	{ Council Members: { James Cleary { Greg Mueller { Hector Olmo { Simone Tsigounis {	Nayes	{ None {	Abstained	{ { None {	Absent	{ Council Members: { Kathy Savas { Mark Spina
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Notice is hereby given that the Budget and Tax Resolution was approved by the Mayor and Council of the Borough of Cresskill, County of Bergen, on April 4, 2018

A hearing on the Budget and Tax Resolution will be held at the Borough Hall, on May 2, 2018 at

7:30 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.

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

		YEAR 2018
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX XX
1. Appropriations within "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		15,349,173
2. Appropriations excluded from "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		3,353,427
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		3,353,427
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 96.95 Percent of Tax Collections		1,540,000
4. Total General Appropriations (Item 9, Sheet 29)		20,242,600
Building Aid Allowance 2018 - \$ _____ for Schools-State Aid 2017 - \$ _____		
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,457,207
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		15,024,130
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Tax		761,263

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2017 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Swim Pool Utility		Utility	
Budget Appropriations - Adopted Budget	19,565,100							
Budget Appropriations Added by N.J.S. 40A:4-87	33,746							
Emergency Appropriations								
Total Appropriations	19,598,846				-			
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	18,421,324							
Reserved	1,023,589							
Unexpended Balances Cancelled	153,933							
Total Expenditures and Unexpended Balances Cancelled	19,598,846				-			
Overexpenditures*								

Explanations of Appropriations for "Other Expenses"

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

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

Materials, supplies and non-bondable equipment;

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

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

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

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

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

1. General

To the Residents of the Borough of Cresskill:

The 2018 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". It is anticipated that the 2018 Municipal Tax Rate will decrease \$0.10 tax points. The table below is a comparison of the prior year and projected 2018 municipal tax rate.

	<u>Actual 2017</u>		<u>Estimated for 2018</u>		<u>Decrease Tax Points</u>		<u>Tax Dollars Average Home</u>
Municipal (Including Library)	\$0.849		\$0.749		(\$0.100)		\$76
Average House	\$ 606,000	\$	\$ 697,100				

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

II. Appropriations "CAP"

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

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2017 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Other Operations Excluded from the "CAP", Emergency Authorizations and Public and Private Funded Programs. Multiply this figure by the cost of living adjustment ("COLA") this gives you the basic "CAP" or the increase in appropriations over the 2017 total general appropriations. For calendar year 2018, the COLA adjustment is two and half of one percent (2.5%).

In addition to the increases allowed above, other increases are allowed:

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks
- o "CAP" index ordinance for 1.0%

The Governing Body is also permitted to increase its "CAP" by 3.5% if an index rate ordinance is adopted. This budget is based upon a 3.5% "CAP" increase.

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>II. Appropriation "CAP" (Continued)</u>		<u>III. TAX LEVY CAP</u>	
<p>The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:</p>		<p>Chapter 62 of the Laws of 2007 amended by Chapter 44 of the Laws of 2011 established a formula that limits municipal increases in the tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2018 tax levy CAP is as follows:</p>	
Total Appropriations for the 2017 Budget	\$19,565,100	2017 Amount to be Raised by Taxation	\$ 14,478,200
<u>Modifications:</u>		Less: Prior Year Recycling Tax	(12,000)
Less:		Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation	<u>14,466,200</u>
Total Other Operations	\$ 1,574,896	2% CAP Increase	<u>289,324</u>
Total Inter-Local Service Agreements	97,500	Adjusted Tax Levy Prior to Exclusions	<u>14,755,524</u>
Total Public & Private Programs	21,843	Exclusions:	
Total Capital Improvements	175,000	Allowable Pension Increases	\$ 106,303
Total Debt Service	1,386,822	Allowable Debt Service	180,731
Reserve for Uncollected Taxes	<u>1,498,000</u>	Recycling Tax Appropriation	<u>12,000</u>
Total Exceptions	<u>4,754,061</u>	Total Exclusions	<u>299,034</u>
Amount Which "CAP" is Applied	14,811,039	Additions:	15,054,558
2.5% COLA Adjustment	<u>370,276</u>	Value of New Construction	169,318
Allowable Operating Appropriation Before Modified	15,181,315	Maximum Allowable Amount to be Raised by Taxation for 2017	<u>\$ 15,223,876</u>
1% CAP Index Ordinance	148,110	Proposed 2018 Amount to be Raised by Taxation	<u>\$ 15,024,130</u>
2016 CAP Bank	-	Amount Below Maximum Allowable Amount to be Raised by Taxation	<u>\$ 199,746</u>
2017 CAP Bank	233,009	Available Levy CAP Bank 2016-2017	<u>\$ 269,572</u>
Assessed Value of New Construction	<u>169,318</u>		
Total Maximum General Appropriations for Municipal Purposes Within "CAP"	<u>\$ 15,731,752</u>		
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>\$ 15,349,173</u>		

Sheet 3c

NO MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

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

IV. Employee Group Insurance

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

Total Anticipated Cost	\$ 1,419,000
Less: Employee Contributions	<u>249,000</u>
Employer Share Per Budget	\$ <u>1,170,000</u>

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

On May 2, 2018 at 7:30 P.M., at the Borough Hall, Borough of Cresskill, a hearing on the Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2018 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting Mr. Harold Laufeld III, Chief Financial Officer, at 67 Union Ave., Cresskill, NJ 07626, (201) 569-5400.

It is the intent of the Governing Body to not only scrutinize every request for spending

It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

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

Your Governing Body

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "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).

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2017
		2018	2017	
1. Surplus Anticipated	08-101	1,950,000.00	1,850,000.00	1,850,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,950,000.00	1,850,000.00	1,850,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxx			
Alcoholic Beverages	08-103	8,900.00	8,900.00	9,168.00
Other	08-104	14,000.00	14,000.00	14,650.00
Fees and Permits	08-105	120,000.00	110,000.00	126,653.00
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	40,000.00	30,000.00	50,873.00
Other	08-109			
Interest and Costs on Taxes	08-112	100,000.00	100,000.00	109,460.00
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	30,000.00	20,000.00	48,640.00
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	312,900.00	282,900.00	359,444.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	09-202	818,122.00	818,122.00	818,122.00
Supplemental Energy Receipts Tax	09-203			
Personal Business Property Tax	09-205			
Homeland Security	09-206			
Municipal Property Tax Assistance	09-207			
Total Section B: State Aid Without Offsetting Appropriations	09-001	818,122.00	818,122.00	818,122.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	270,000.00	225,000.00	323,646.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
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)	XXXXX			
Uniform Construction Code Fees	08-160			
	XXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	270,000.00	225,000.00	323,646.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

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	XXXXX	XXXXX	XXXXX	XXXXX
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	0.00	0.00	0.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

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 Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXXX	XXXXXX	XXXXXX
Recycling Tonnage Grant	10-701	11,311.00	9,498.00	9,498.00
Clean Communities Program	10-770		17,690.00	17,690.00
Municipal Alliance on Alcoholism and Drug Abuse	10-703	9,876.00	9,876.00	9,876.00
Body Armor Fund	10-709		2,268.00	2,268.00
Distracted Driving	10-711		5,500.00	5,500.00
Drunk Driving Enforcement	10-712		8,288.00	8,288.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

GENERAL REVENUES	FCOA	Anticipated		Realized
		2018	2017	In Cash in 2017
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Uniform Fire Safety Act	08-106	4,050.00	3,800.00	5,490.00
Payment in Lieu of Taxes - Creskill Residential	08-117	120,368.00	118,116.00	118,147.00
General Capital Fund Surplus	08-120	3,634.00	114,440.00	114,440.00
Reserve for Payment of Bonds	08-122	36,625.00	11,120.00	11,120.00
Ambulance Billing - Third Party	08-124	285,000.00	275,000.00	328,633.00
Assessment Trust Fund Surplus	08-125	3,303.00	9,000.00	9,000.00
Payment in Lieu of Taxes - 6 Madison Ave Assoc	08-118	42,018.00	41,225.00	41,086.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2017
		2018	2017	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	494,998.00	572,701.00	627,916.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF CRESSKILL

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2017
		2018	2017	
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,950,000.00	1,850,000.00	1,850,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	0.00	0.00	0.00
3. Miscellaneous Revenues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Total Section A: Local Revenues	08-001	312,900.00	282,900.00	359,444.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	818,122.00	818,122.00	818,122.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	270,000.00	225,000.00	323,646.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	0.00	0.00	0.00
Total Section E: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	0.00	0.00	0.00
Total Section F: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	21,187.00	53,120.00	53,120.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	494,998.00	572,701.00	627,916.00
Total Miscellaneous Revenues	13-099	1,917,207.00	1,951,843.00	2,182,248.00
4. Receipts from Delinquent Taxes	15-499	590,000.00	585,000.00	696,670.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,457,207.00	4,386,843.00	4,728,918.00
6. Amount to be raised by taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	15,024,130.00	14,478,200.00	15,229,681.00
b) Addition to Local District School Tax	07-191			xxxxxx
c) Minimum Library Tax	07-192	761,263.00	733,803.00	733,803.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	15,785,393.00	15,212,003.00	15,963,484.00
7. Total General Revenues	13-299	20,242,600.00	19,598,846.00	20,692,402.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
General Administration	20-100						
Salaries and Wages	20-100-1	55,000.00	55,000.00		28,000.00	-	28,000.00
Mayor and Council	20-110						
Other Expenses	20-110-2	20,000.00	19,500.00		19,500.00	16,702.00	2,798.00
Municipal Clerk	20-120						
Salaries and Wages	20-120-1	300,000.00	300,000.00		300,000.00	278,024.00	21,976.00
Other Expenses	20-120-2	49,000.00	49,000.00		49,000.00	38,856.00	10,144.00
Financial Administration	20-130						
Salaries and Wages	20-130-1	247,000.00	240,000.00		240,000.00	229,963.00	10,037.00
Other Expenses	20-130-2	100,000.00	63,000.00		60,500.00	54,323.00	6,177.00
Audit Services	20-135						
Other Expenses	20-135-2	47,300.00	45,500.00		45,500.00	43,981.00	1,519.00
Computerized Data	20-140						
Salaries and Wages	20-140-1	10,000.00					-
Other Expenses	20-140-2	55,000.00	51,000.00		56,000.00	50,754.00	5,246.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Revenue Administration	20-145						
Salaries and Wages	20-145-1	95,000.00	69,000.00		69,000.00	66,571.00	2,429.00
Other Expenses	20-145-2	12,000.00	12,000.00		9,500.00	5,855.00	3,645.00
Tax Assessment Administration	20-150						
Salaries and Wages	20-150-1	38,000.00	38,000.00		38,000.00	36,123.00	1,877.00
Other Expenses	20-150-2	88,000.00	50,000.00		110,000.00	104,081.00	5,919.00
Legal Services & Costs	20-155						
Other Expenses	20-155-2	150,000.00	150,000.00		125,000.00	113,163.00	11,837.00
Engineering Services & Costs	20-165						
Other Expenses	20-165-2	60,000.00	55,000.00		55,000.00	37,150.00	17,850.00
Historical Sites Committee	20-175						
Other Expenses	20-175-2	3,000.00	3,000.00		3,000.00	210.00	2,790.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
LAND USE ADMINISTRATION							
Planning Board	21-180						
Salaries and Wages	21-180-1	15,000.00	14,000.00		14,000.00	13,829.00	171.00
Other Expenses	21-180-2	25,000.00	25,000.00		25,000.00	20,172.00	4,828.00
Zoning Board of Adjustments	21-185						
Salaries and Wages	21-185-1	4,300.00	4,100.00		4,600.00	3,888.00	712.00
Other Expenses	21-185-2	6,800.00	6,800.00		6,300.00	4,318.00	1,982.00
INSURANCE							
General Liability	23-210-2	241,400.00	229,800.00		229,800.00	225,311.00	4,489.00
Workman's Compensation	23-215-2	248,600.00	242,500.00		242,500.00	242,461.00	39.00
Employee Group Health	23-220-2	1,170,000.00	1,165,000.00		1,165,000.00	1,152,807.00	12,193.00
Unemployment Insurance	23-225-2	42,057.00	40,001.00		40,001.00	40,001.00	-

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS							
Police	25-240						
Salaries & Wages- Regular	25-240-1	3,900,000.00	3,780,000.00		3,780,000.00	3,527,354.00	252,646.00
Salaries & Wages- School Marshals	25-240-1	290,000.00	290,000.00		290,000.00	271,457.00	8,543.00
Salaries & Wages- Specials	25-240-1	10,000.00	10,000.00		10,000.00	4,613.00	5,387.00
Other Expenses	25-240-2	225,300.00	225,300.00		225,300.00	189,063.00	21,237.00
Emergency Management Services	25-252						
Salaries & Wages	25-252-1	10,000.00	8,000.00		8,000.00	8,000.00	-
Other Expenses	25-252-2	18,500.00	18,000.00		18,000.00	6,302.00	11,698.00
Emergency Medical Service	25-260						
Salaries and Wages	25-260-1	365,000.00	360,000.00		360,000.00	338,355.00	21,645.00
Other Expenses- Contribution	25-260-2	65,000.00	55,000.00		70,000.00	59,034.00	10,966.00
Municipal Court	43-490						
Salaries and Wages	43-490-1	60,000.00	50,000.00		50,000.00	42,612.00	2,388.00
Other Expenses	43-490-2	6,300.00	6,200.00		6,200.00	5,113.00	1,087.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)							
Fire	25-265						
Salaries and Wages	25-265-1	515,000.00	475,000.00		487,000.00	479,490.00	7,510.00
Other Expense	25-265-2	109,900.00	107,750.00		80,750.00	41,154.00	24,596.00
Fire Hydrant Service	25-265-2	150,000.00	148,000.00		148,000.00	143,531.00	4,469.00
Municipal Prosecutor	25-275						
Contractual	25-275-2	15,300.00	15,100.00		15,100.00	13,022.00	2,078.00
PUBLIC WORKS FUNCTIONS							
Streets and Road Maintenance	26-290						
Salaries and Wages- Regular	26-290-1	2,220,000.00	2,200,000.00		2,195,000.00	2,014,560.00	150,440.00
Salaries and Wages- Snow Removal	26-290-1	77,000.00	73,000.00		73,000.00	52,448.00	20,552.00
Other Expenses	26-290-2	140,500.00	138,500.00		138,500.00	68,462.00	40,038.00
Other Public Works Functions	26-300						
Shade Tree Commission- Other Expenses	26-300-2	7,200.00	7,200.00		7,200.00	477.00	6,723.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Solid Waste Collection	26-305						
Salaries and Wages - Recycling	26-305-1	9,400.00	9,400.00		9,400.00	9,400.00	-
Other Expenses - Sanitation	26-305-2	383,000.00	383,000.00		383,000.00	358,785.00	24,215.00
Other Expenses- Recycling	26-305-2	238,000.00	241,000.00		241,000.00	228,442.00	12,558.00
Buildings and Grounds	26-310						
Salaries and Wages	26-310-1	42,000.00	40,000.00		40,000.00	30,145.00	9,855.00
Other Expenses	26-310-2	108,000.00	105,000.00		105,000.00	98,236.00	6,764.00
Vehicle Maintenance	26-315						
Other Expenses	26-315-2	100,000.00	100,000.00		105,000.00	101,593.00	3,407.00
HEALTH AND HUMAN SERVICES							
Public Health Services	27-330						
Salaries and Wages	27-330-1	44,000.00	42,000.00		42,000.00	40,586.00	1,414.00
Other Expenses - Regular	27-330-2	7,400.00	7,400.00		7,400.00	2,294.00	5,106.00

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES (Continued)							
Environmental Commission (NJS 40:56-1 seq.)	27-335						
Other Expenses	27-335-2	5,000.00	5,000.00		5,000.00	1,880.00	3,120.00
Animal Control Services	27-340						
Other Expenses	27-340-2	5,000.00	6,000.00		6,000.00	6,000.00	-
Welfare/Administration of Public Service	27-345						
Salaries and Wages	27-345-1	11,000.00	8,000.00		10,000.00	9,569.00	431.00
Other Expenses	27-345-2	500.00	500.00		500.00	-	500.00
Hepatitis "B" Innoculations- Other Expenses - PEOSHA	27-330-2	3,000.00	3,000.00		3,000.00	-	3,000.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
PARK AND RECREATION FUNCTIONS							
Recreation Services and Programs	28-370						
Salaries and Wages	28-370-1	150,000.00	148,000.00		148,000.00	134,650.00	13,350.00
Other Expenses	28-370-2	46,700.00	42,700.00		42,700.00	40,536.00	2,164.00
Senior Citizens							
Salaries and Wages	28-370-1	67,000.00	65,000.00		65,000.00	61,865.00	3,135.00
Other Expenses	28-370-2	30,100.00	29,350.00		29,350.00	25,330.00	4,020.00
Maintenance of Parks							
Other Expenses	28-375-2	31,750.00	31,750.00		31,750.00	12,780.00	18,970.00
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events	30-420						
Other Expenses	30-420-2	16,000.00	16,000.00		16,000.00	4,252.00	11,748.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
CODE ENFORCEMENT AND ADMINISTRATION							
Construction Code Official	22-195						
Salaries and Wages	22-195-1	126,000.00	161,000.00		161,000.00	114,376.00	6,624.00
Other Expenses	22-195-2	53,000.00	18,000.00		18,000.00	7,883.00	5,117.00
Sub-Code Officials							
Plumbing Inspector	22-195						
Salaries and Wages	22-195-1	14,000.00	14,000.00		14,000.00	12,700.00	1,300.00
Electrical Inspector	22-195						
Salaries and Wages	22-195-1	16,000.00	16,000.00		16,000.00	11,537.00	4,463.00
Fire Inspector	22-195						
Salaries and Wages	22-195-1	9,000.00	8,300.00		8,300.00	5,125.00	3,175.00
Other Expenses	22-195-2	4,500.00	4,500.00		4,500.00	2,317.00	2,183.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
UTILITY EXPENSES AND BULK PURCHASES		xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Electricity	31-430-2	130,000.00	125,000.00		125,000.00	115,589.00	9,411.00
Street Lighting	31-435-2	112,000.00	112,000.00		112,000.00	93,231.00	18,769.00
Telephone	31-440-2	78,000.00	68,000.00		73,000.00	71,086.00	1,914.00
Natural Gas	31-446-2	40,000.00	40,000.00		40,000.00	35,875.00	4,125.00
Gasoline	31-460-2	90,000.00	90,000.00		90,000.00	74,760.00	15,240.00
Sewer System	31-455						
Other Expenses	31-455-2	36,000.00	36,000.00		36,000.00	16,307.00	19,693.00
Water	31-445-2	33,000.00	33,000.00		28,000.00	20,154.00	7,846.00
LANDFILL/SOLID WASTE DISPOSAL COSTS							
Dumping Fees	32-465-2	255,000.00	250,000.00		240,000.00	238,211.00	1,789.00
Total Operations (Item 8(A)) within "CAPS"	34-199	13,561,807.00	13,153,151.00	-	13,153,151.00	12,029,084.00	974,067.00
B. Contingent	35-470			xxxxxx			-
Total Operations including Contingent - Within "CAPS"	34-201	13,561,807.00	13,153,151.00	-	13,153,151.00	12,029,084.00	974,067.00
Detail:							-
Salaries & Wages	34-201-1	8,715,000.00	8,492,900.00	-	8,475,400.00	7,810,262.00	580,138.00
Other Expenses(Including Contingent)	34-201-2	4,846,807.00	4,660,251.00	-	4,677,751.00	4,218,822.00	393,929.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:		xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870			xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(2) STATUTORY EXPENDITURES		xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Contribution to:							
Social Security System (O.A.S.I)	36-472	375,000.00	365,000.00		365,000.00	354,574.00	10,426.00
Police and Firemans Retirement System	36-475-2	956,871.00	858,356.00		863,256.00	863,173.00	83.00
Public Employee's Retirement System	36-475-1	428,495.00	409,532.00		404,632.00	390,810.00	13,822.00
Defined Contribution Retirement Program	36-475-2	27,000.00	25,000.00		25,000.00	23,488.00	1,512.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,787,366.00	1,657,888.00	-	1,657,888.00	1,632,045.00	25,843.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	15,349,173.00	14,811,039.00	-	14,811,039.00	13,661,129.00	999,910.00

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
Insurance (NJSA 40A:4-45.3(00))							
Employee Group Health	23-220-2						-
LANDFILL/SOLID WASTE DISPOSAL COSTS							
Recycling Tax	32-465-2	12,000.00	12,000.00		12,000.00	9,899.00	2,101.00
SEWERAGE PROCESSING AND DISPOSAL							
BCUA - Operating	31-455-2	551,405.00	550,242.00		550,242.00	550,241.00	1.00
BCUA - Debt Service	31-455-2	205,576.00	212,851.00		212,851.00	212,851.00	-
OTHER COMMON OPERATING FUNCTIONS							
Tax Appeals	20-150-2	100,000.00	50,000.00		50,000.00	50,000.00	

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Municipal Drug Alliance Program	41-703						
Other Expenses- Borough Share	41-703	2,469.00	2,469.00		2,469.00		2,469.00
Other Expenses - State Share	41-703	9,876.00	9,876.00		9,876.00	7,502.00	2,374.00
State of NJ Recycling Tonnage Grant	41-701	11,311.00	9,498.00		9,498.00		9,498.00
							-
Clean Communities Grant	41-770		17,690.00		17,690.00	14,890.00	2,800.00
Body Armor Fund Grant	41-709		2,268.00		2,268.00	1,161.00	1,107.00
Distracted Driving	41-711		5,500.00		5,500.00	1,567.00	-
Drunk Driving Enforcement	41-712		8,288.00		8,288.00	6,022.00	2,266.00

BOROUGH OF CRESSKILL

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 Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Emergency Authorizations	46-870			XXXXX			XXXXX
Special Emergency Authorizations - 5 years (NJS 40A4-55)	46-875			XXXXX			XXXXX
Special Emergency Authorizations - 3 years (NJS 40A4-55 & 40	46-871			XXXXX			XXXXX
Deficit in Assessment Trust Fund	46-876			XXXXX			XXXXX
Deferred Charges - Unfunded Ord. 14-02	46-877			XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
				XXXXX			XXXXX
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	-	-	XXXXX	-	-	XXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			XXXXX			XXXXX
Transferred to B.O.E. for Use of Local Schools							
(N) (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXX			XXXXX
				XXXXX			XXXXX
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceeding Year	46-885			XXXXX			XXXXX
				XXXXX			XXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	3,353,427.00	3,289,807.00	-	3,289,807.00	3,262,195.00	23,679.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
(1) Type 1 District School Debt Service	xxxxx						xxxxx
Payment of Bond Principal	48-920						xxxxx
Payment of Bond Anticipation Notes	48-925						xxxxx
Interest on Bonds	48-930						xxxxx
Interest on Notes	48-935						xxxxx
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations - Schools	29-406						xxxxx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	49-207						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes {items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	3,353,427.00	3,289,807.00	-	3,289,807.00	3,262,195.00	23,679.00
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400	18,702,600.00	18,100,846.00	-	18,100,846.00	16,923,324.00	1,023,589.00
(M) Reserve for Uncollected Taxes	50-899	1,540,000.00	1,498,000.00		1,498,000.00	1,498,000.00	xxxxx
9. Total General Appropriations	34-499	20,242,600.00	19,598,846.00	-	19,598,846.00	18,421,324.00	1,023,589.00

BOROUGH OF CRESSKILL

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	15,349,173.00	14,811,039.00	-	14,811,039.00	13,661,129.00	999,910.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	1,640,244.00	1,574,896.00	-	1,574,896.00	1,572,794.00	2,102.00
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	100,000.00	97,500.00	-	97,500.00	96,437.00	1,063.00
Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by revenues	40-999	23,656.00	55,589.00	-	55,589.00	31,142.00	20,514.00
Total Operations - Excluded from Caps	34-305	1,763,900.00	1,727,985.00	-	1,727,985.00	1,700,373.00	23,679.00
(C) Capital Improvements	44-999	100,000.00	175,000.00	-	175,000.00	175,000.00	-
(D) Municipal Debt Service	45-999	1,489,527.00	1,386,822.00	-	1,386,822.00	1,386,822.00	XXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	-	-	XXXXXX	-	-	XXXXXX
(F) Judgements	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXX	-	-	XXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXX	-	-	XXXXXX
(M) Reserve for Uncollected Taxes	50-899	1,540,000.00	1,498,000.00	XXXXXX	1,498,000.00	1,498,000.00	XXXXXX
Total General Appropriations	34-499	20,242,600.00	19,598,846.00	-	19,598,846.00	18,421,324.00	1,023,589.00

**BOROUGH OF CRESSKILL
2018 MUNICIPAL BUDGET**

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

DEDICATED SWIM POOL UTILITY BUDGET

BOROUGH OF CRESSKILL

10. DEDICATED REVENUES FROM SWIM POOL UTILITY	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Operating Surplus Anticipated	08-501	70,000.00	70,000.00	70,000.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	70,000.00	70,000.00	70,000.00
Miscellaneous	09-505	20,000.00	20,000.00	22,282.00
Membership Fees	09-506	260,000.00	240,000.00	279,605.00
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXX	XXXXX	XXXXX	XXXXX
Deficit (General Budget)	08-549			
Total Swim Pool Utility Revenues	08-599	350,000.00	330,000.00	371,887.00

Use a separate set of sheets for
each separate Utility

DEDICATED SWIM POOL UTILITY BUDGET (Continued)

BOROUGH OF CRESSKILL

11. APPROPRIATIONS FOR SWIM POOL UTILITY	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
Operating	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Salaries	55-501-1	142,000.00	139,000.00		117,000.00	116,964.00	36.00
Other Expenses	55-502-2	181,000.00	164,000.00		188,000.00	171,741.00	16,259.00
Capital Improvements:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxx			0.00
Capital Outlay	55-512						
Debt Service	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Payment of Bond Principal	55-520						xxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxx
Interest on Bonds	55-522						xxxxx
Interest on Notes	55-523						xxxxx
Deferred Charges and Statutory Expenditures:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

DEDICATED SWIM POOL UTILITY BUDGET (Continued)

BOROUGH OF CRESSKILL

11. APPROPRIATIONS FOR SWIM POOL UTILITY	FCOA	Appropriated				Expended 2017	
		For 2018	For 2017	For 2017 By Emergency Appropriations	Total For 2017 As Modified By All Transfers	Paid or Charged	Reserved
DEFERRED CHARGES:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	55-530			xxxxx			xxxxx
				xxxxx			xxxxx
Deferred Charge - Unfunded Ord #15-01-1469 Various Impr	55-531	16,000.00	16,000.00	xxxxx	16,000.00	16,000.00	xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
STATUTORY EXPENDITURES:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Contribution to: Public Employees Retirement System	55-540						
Social Security System (O.A.S.I)	55-541	11,000.00	11,000.00		9,000.00	8,959.00	41.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			xxxxx			xxxxx
Surplus (General Budget)	55-545			xxxxx			xxxxx
TOTAL SWIM POOL UTILITY APPROPRIATIONS	55-599	350,000.00	330,000.00	0.00	330,000.00	313,664.00	16,336.00

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2017
		2018	2017	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	0	0	0
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017 Paid or Charged
		2018	2017	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	0	0	0

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM		Anticipated		Realized in Cash in 2017
		2018	2017	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2017 Paid or Charged
		2018	2017	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

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

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2017 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act Recycling Program; Children's Art Program; Escrow Deposits; Board of Recreation Commission - Acceptance of Bequests/Gifts-Donations; Historic Marker Programs-Donations Motorcycle Fund; Open Space; POAA; Affordable Housing; Snow Removal; Accumulated Absence; Street Opening Trust; Municipal Public Defender; Senior Activities Donations; Storm Recovery Trust; Uniform Fire Safety; Uniform Fire Penalty; 911 Memorial Fund; Police Outside Services and Allen Berlin Estate Acceptance of Bequests/Gifts are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

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

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS			
Cash and Investments	1110100	16,915,124	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200	6,704	00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	723,270	00
Tax Title Liens Receivable	1110400	90,605	00
Property Acquired By Tax Title Lien Liquidation	1110500	38,600	00
Other Receivables	1110600	37,459	00
Deferred Charges Required to be in 2017 Budget	1110700		00
Deferred Charges Required to be in budgets Subsequent to 2017	1110800		00
Total Assets	1110900	17,811,762	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	14,344,868	00
Reserve for Receivables	2110200	889,934	00
Surplus	2110300	2,576,960	00
Total Liabilities, Reserves and Surplus		17,811,762	00

School Tax Levy Unpaid	2220100	11,945,567	00
Less: School Tax Deferred	2220200	6,407,660	00
*Balance Included in Above "Cash Liabilities"	2220300	5,537,907	00

		YEAR 2017		YEAR 2016	
Surplus Balance, January 1st	2310100	2,437,679	00	2,032,644	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2017-97.99%, 2016-97.86%)	2310200	48,070,732	00	46,226,975	00
Delinquent Taxes	2310300	696,670	00	726,040	00
Other Revenues and Additions to Income	2310400	2,932,867	00	3,180,785	00
Total Funds	2310500	54,137,948	00	52,166,444	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	17,946,913	00	17,330,912	00
School Taxes (Including Local and Regional)	2310700	27,850,539	00	26,897,333	00
County Taxes (Including Added Tax Amounts)	2310800	5,574,499	00	5,273,379	00
Special District Taxes- Open Space	2310900	180,210	00	178,858	00
Other Expenditures and Deductions From Income	2311000	8,827	00	48,283	00
Total Expenditures and Tax Requirements	2311100	51,560,988	00	49,728,765	00
Less: Expenditures to be Raised by Future Taxes	2311200		00		00
Total Adjusted Expenditures and Tax Requirements	2311300	51,560,988	00	49,728,765	00
Surplus Balance, December 31st	2311400	2,576,960	00	2,437,679	00

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2017	2311500	2,576,960	00
Current Surplus Anticipated in 2018 Budget	2311600	1,950,000	00
Surplus Remaining	2311700	626,960	00

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

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 exhibit projects the proposed Capital needs for the Borough for the years 2018 through 2020. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	<u>General Capital</u>	<u>Swim Pool</u>
2018	\$3,270,000.00	\$0.00
2019	\$2,402,000.00	0.00
2020	\$800,000.00	<u>0.00</u>
	<u>\$6,472,000.00</u>	<u>\$0.00</u>

CAPITAL BUDGET (Current Year Action)
2018

Local Unit BOROUGH OF CRESSKILL

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		
ACQUISITION OF NEW VEHICLES										
DPW- Mason Dump Truck (2)	2018-01	120,000.00			3,000.00			57,000.00	60,000.00	
Fire - Fire Engine	2018-02	650,000.00							650,000.00	
Fire - Ladder Truck	2018-03	850,000.00							850,000.00	
DPW - Ford Explorer	2018-04	42,000.00							42,000.00	
ROAD RESURFACING/IMPROVEMENTS										
Road/Curb Improvement Program	2018-05	2,522,000.00			46,100.00			875,900.00	1,600,000.00	
Senior Center - Replacement of Roof	2018-06	40,000.00			2,000.00			38,000.00		
Allen Street Project	2018-07	1,000,000.00			50,000.00			950,000.00		
Merritt Field - Recreation Field Renovation	2018-08	1,000,000.00					500,000.00	500,000.00		
Fire House - Replacement of Entrance Doors	2018-09	15,000.00			750.00			14,250.00		
Police Dept - Upgrade of Hvac System	2018-10	15,000.00			750.00			14,250.00		
EQUIPMENT ACQUISITION										
Salt Spreader for Pickup Truck	2018-11	15,000.00			750.00			14,250.00		
Cranford Park-Reconstruction of Basketball Cou	2018-12	40,000.00			2,000.00			38,000.00		
Playground Equip. Replacement	2018-13	50,000.00					50,000.00			
Construction of 911 Memorial at Station Green	2018-14	40,000.00					40,000.00			
Police Dept-911 Equip, Firearms, Alcohol Test M	2018-15	73,000.00			3,650.00			69,350.00		
TOTAL ALL PROJECTS		6,472,000.00			-	109,000.00	-	590,000.00	2,571,000.00	3,202,000.00

3 YEAR CAPITAL PROGRAM 2018-2020
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF CRESSKILL

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2018	5b 2019	5c 2020	5d 2021	5e 2022	5f 2023
ACQUISITION OF NEW VEHICLES									
DPW- Mason Dump Truck (2)	2018-01	120,000.00		60,000.00	60,000.00				
Fire - Fire Engine	2018-02	650,000.00			650,000.00				
Fire - Ladder Truck	2018-03	850,000.00			850,000.00				
DPW - Ford Explorer	2018-04	42,000.00			42,000.00				
ROAD RESURFACING/IMPROVEMENTS									
Road/Curb Improvement Program	2018-05	2,522,000.00		922,000.00	800,000.00	800,000.00			
Senior Center - Replacement of Roof	2018-06	40,000.00		40,000.00					
Allen Street Project	2018-07	1,000,000.00		1,000,000.00					
Merritt Field - Recreation Field Renovation	2018-08	1,000,000.00		1,000,000.00					
Fire House - Replacement of Entrance Doors	2018-09	15,000.00		15,000.00					
Police Dept - Upgrade of Hvac System	2018-10	15,000.00		15,000.00					
EQUIPMENT ACQUISITION									
Salt Spreader for Pickup Truck	2018-11	15,000.00		15,000.00					
Cranford Park-Reconstruction of Basketball Court	2018-12	40,000.00		40,000.00					
Playground Equip. Replacement	2018-13	50,000.00		50,000.00					
Construction of 911 Memorial at Station Green	2018-14	40,000.00		40,000.00					
Police Dept-911 Equip, Firearms, Alcohol Test	2018-15	73,000.00		73,000.00					
TOTAL ALL PROJECTS		6,472,000.00		3,270,000.00	2,402,000.00	800,000.00			

3 YEAR CAPITAL PROGRAM · 2018 - 2020
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF CRESSKILL

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2018	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
ACQUISITION OF NEW VEHICLES										
DPW- Mason Dump Truck (2)	120,000.00			6,000.00			114,000.00			
Fire - Fire Engine	650,000.00			32,500.00			617,500.00			
Fire - Ladder Truck	850,000.00			42,500.00			807,500.00			
DPW - Ford Explorer	42,000.00			2,100.00			39,900.00			
ROAD RESURFACING/IMPROVEMENTS										
Road/Curb Improvement Program	2,522,000.00			126,100.00			2,395,900.00			
Senior Center - Replacement of Roof	40,000.00			2,000.00			38,000.00			
Allen Street Project	1,000,000.00			50,000.00			950,000.00			
Merritt Field - Recreation Field Renovation	1,000,000.00			25,000.00		500,000.00	475,000.00			
Fire House - Replacement of Entrance Doors	15,000.00			750.00			14,250.00			
Police Dept - Upgrade of Hvac System	15,000.00			750.00			14,250.00			
EQUIPMENT ACQUISITION										
Salt Spreader for Pickup Truck	15,000.00			750.00			14,250.00			
Cranford Park-Reconstruction of Basketball Court	40,000.00			2,000.00			38,000.00			
Playground Equip. Replacement	50,000.00					50,000.00				
Construction of 911 Memorial at Station Green	40,000.00					40,000.00				
Police Dept-911 Equip, Firearms, Alcohol Test Ma	73,000.00			3,650.00			69,350.00			
TOTAL ALL PROJECTS	6,472,000.00			294,100.00		590,000.00	5,587,900.00			

**BOROUGH OF CRESSKILL
2018 MUNICIPAL BUDGET**

Sheets 41 and 42 - Reserved for Adopting Resolution

MUNICIPALITY CRESSKILL 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 Taxation	54-190	210,828	179,231	180,210	Development of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-385-1						
Interest Income	54-113			5,338	Other Expenses	54-385-2						
Donations/Reimbursements					Maintenance of Lands for Recreation and Conservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Reserve Funds:					Salaries & Wages	54-375-1						
					Other Expenses	54-375-2						
					Historic Preservation:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					Salaries & Wages	54-176-1						
					Other Expenses	54-176-2						
Total Trust Fund Revenues:	54-299	210,828	179,231	185,548	Acquisition of Lands for Re- creation and Conservation	54-915-2						
Summary of Program					Acquisition of Farmland	54-916-2						
Year Referendum Passed/Implemented:				2003/04	Down Payments on Improvements	54-902-2						
Rate Assessed:				\$ 0.01	Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Total Tax Collected to date				\$ 2,615,119	Payment of Bond Principal	54-920-2					XXXXXX	XX
Total Expended to date				\$ 1,659,810	Payment of bond Anticipation Notes and Capital Notes	54-925-2					XXXXXX	XX
Total Acreage Preserved to date					Interest on Bonds	54-930-2					XXXXXX	XX
					Interest on Notes	54-935-2					XXXXXX	XX
Recreation land preserved in 2016:					Reserve for Future Use	54-950-2						
Farmland preserved in 2016:					Total Trust Fund Appropriations:	54-499	210,828		179,231		59,887	119,344

Annual List of Change Orders Approved

Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Borough of Cresskill

Year Ending: December 31, 2017

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

1.

2.

3.

4.

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

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

4-5-18

Date

Barbara A. Masata

Clerk of the Governing Body