

**2010 MUNICIPAL DATA SHEET**

(Must Accompany 2010 Budget)

MUNICIPALITY: Borough of Roseland

COUNTY: Essex

John Arvanites	12/31/2010
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Diane V. Christiana	12/31/2010
Peter M. Smith	12/31/2012
Thomas Tsilionis	12/31/2012
John Duthie	12-31-2011
David B Jacobs	12/31/2010
Michele Tolli	12/31/2011

Municipal Officials	
Thomas Kaczynski	5/16/1995
Municipal Clerk	Date of Orig. Appt.
	C0850
	Cert. No.
Maureen Chumacas	1077
Tax Collector	Cert. No.
	339
Maureen Chumacas	339
Chief Financial Officer	Cert. No.
	403
John Lauria	403
Registered Municipal Accountant	Lic. No.
Ethan Jesse Sheffet	
Municipal Attorney	

Official Mailing Address of Municipality  
Borough of Roseland  
19 Harrison Avenue  
Roseland, New Jersey 07068

Fax #: (973) 403-0978

Please attach this to your 2010 Budget and Mail to:  
 Director, Division of Local Government Services  
 Department of Community Affairs  
 PO Box 803  
 Trenton, NJ 08625

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

**2010  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Roseland, County of Essex for the Fiscal Year 2010

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 6th day of April, 2010 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 6th day of April, 2010

\_\_\_\_\_  
Thomas Kaczynski, Clerk  
19 Harrison Avenue  
\_\_\_\_\_  
Address  
Roseland, New Jersey 07068  
\_\_\_\_\_  
Address  
(973) 403-6024  
\_\_\_\_\_  
Phone Number

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 6th day of April, 2010

_____	McEnerney, Brady & Co. LLC
	Firm
293 Eisenhower Parkway, Livingston, NJ	973-535-2880
Address	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 6th day of April, 2010

\_\_\_\_\_  
Maureen Chumacas  
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: \_\_\_\_\_, 2010                      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: \_\_\_\_\_, 2010                      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 Roseland \_\_\_\_\_, County of \_\_\_\_\_ Essex \_\_\_\_\_

**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the Borough of Roseland, County of Essex for the Fiscal Year 2010

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2010;

Be It Further Resolved, that said Budget will be published in The Progress in the issue of April 15, 2010

The Governing Body of the Borough of Roseland does hereby approve the following as the Budget for the year 2010:

**RECORDED VOTE**

(Insert last name)

Ayes	Christiana Smith Tsilinis Duthie Jacobs Tolli	Nays	Abstained	Absent
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Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Roseland, County of Essex, on April 6, 2010.

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building on May 18, 2010 at 7:00 o'clock P.M., at which time and place discussions on said Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other interested persons.

**Explanatory Statement - (Continued)  
Budget Message**

**Analysis of Compensated Absence Liability**

**Legal basis for benefit  
(check applicable items)**

	<b>Hours of Accumulated Absence</b>	<b>Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreements</b>
Police	13,091	581,581.25	X		
Department of Public Works	2,766	79,214.00	X		
Administration	7,328	257,642.00		X	
Library	991	21,420.00	X		
Chief of Police	120	8,153.00			X
<b>Totals</b>	\$ 24,296.25	\$ 948,010.25			
<b>Total Funds Reserved as of end of 2009:</b>		\$ 1,648.00			
<b>Total Funds Appropriated in 2009:</b>		\$ -			

EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2010 is 0%. The Mayor and Council have decided to limit the pertinent appropriations to a 3.5% increase for 2010. This limit, generally referred to as a "CAP", is calculated by methods established by law. The following schedule, subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2010 over that of the 2009 Adopted Budget for the Appropriations subject to the "CAP Law":

TOTAL GENERAL APPROPRIATIONS FOR 2009	\$12,791,490	
Cap Base Adjustment		\$12,791,490
MODIFICATIONS:		
Total Other Operations	\$685,803	
Total Interlocal Serv Agreement	\$90,662	
Total Capital Improvements	\$84,000	
Total Debt Service	\$1,440,541	
Total Public and Private Programs	\$258,153	
Total Deferred Charge	\$51,025	
Reserve for Uncollected Taxes	<u>\$192,569</u>	
		<u>\$2,802,753</u>
Amount on Which 3.5% CAP is Applied		\$9,988,736.50
3.5% CAP		<u>\$349,605.78</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		\$10,338,342.28
Modifications:		
2008 Bank		\$404,240.19
2009 Bank		\$1,011,448.13
New Construction (\$1,689,839 x 3.362)		<u>\$56,812.00</u>
Allowable Appropriation for 2010		<u><u>\$11,810,842.60</u></u>

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Chapter 62 of the Laws of 2007, created several new property tax and local government budgeting initiatives. N.J.S.A. 40A:4-45.47 establishes a formula that limits increases in each local unit amount to be raised by taxation. The core of the formula is a 4% increase to the previous year's amount to be raised by taxation, which is then subject to various modifications. The formula to calculate the levy cap is as follows:

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Municipal Purpose		\$7,982,183
Less: One Year Waiver		
Less: Prior Year Recycling Tax		\$11,109
Less: Prior Year Capital Improvement Fund & Down Payments		
Less: Prior Year Deferred Charges to Future Taxation Unfunded		
Changes in Service Provider (+/-)		
Net Prior Year Tax Levy Municipal Purpose Tax for Cap Calculation		\$7,971,074
Plus: 4% Cap Increase		\$318,843
Plus: Prior Year Extraordinary Aid Award		
Adjusted Tax Levy Prior to Exclusions		\$8,289,917
Exclusions:		
Change in debt service and existing county leases (+/-)	-\$50,498	
Offsets to State formula aid loss		
Allowable pension increases	\$433,252	
Allowable increase in Reserve for Uncollected Taxes	\$128,023	
Allowable increase in health care costs	\$157,059	
Recycling Tax appropriation		
Capital Improvement Fund and/or Down Payment on Improvements		
Deferred Charges to Future Taxation Unfunded		
Add Total Exclusions		\$667,836
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		\$84,040
Adjusted Tax Levy		\$8,873,713



EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Adjusted Tax Levy		\$8,873,713
Additions:		
New Ratables: Increase in Valuation (New Construction and Additions)	\$1,689,839	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$3.362	
New Ratable Adjustment to Levy		\$56,812
LFB Approved Statewide Blanket Waiver		
Amounts approved by Referendum		
Waiver application amount		\$486,690
Maximum Allowable Amount to be Raised by Taxation		\$9,417,215
Amount to be Raised by Taxation for Municipal Purposes		\$9,417,215

Chapter 68, Public Laws of 1976, as amended, places limits on certain municipal expenditures. The limit for 2010 is 0%. The Mayor and Council have decided to limit the pertinent appropriatio







ins to a 3.5% increase for 2010. This limit, generally referred to as a "CAP", is calculated by methods established by law. The following schedule, subject to review and approval by the Division of Local Government









Services in the State Department of Community Affairs, shows the computation of the maximum amount of increase allowable in the Budget for 2010 over that of the 2009 Adopted Budget for the Appropriations subje







ect to the "CAP Law":

**EXPLANATORY STATEMENT**

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

	YEAR 2010
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	9,658,328.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	2,824,655.20
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	2,824,655.20
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <span style="color: red;">98.99%</span> Percent of Tax Collections	328,294.28
4. Total General Appropriations (Item 9, Sheet 29)	12,811,277.48
Building Aid Allowance 2010 - \$ _____	
for Schools - State Aid 2009 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	3,394,062.20
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	9,417,215.28
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	

**EXPLANATORY STATEMENT - (Continued)**  
**SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELED**

	General Budget	Water Utility	Water-Sewer Utility	Utility
Budget Appropriations - Adopted Budget	12,791,489.52		2,948,309.00	
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations				
Total Appropriations	12,791,489.52		2,948,309.00	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	12,153,724.38		2,677,409.18	
Reserved	553,725.14		5,789.46	
Unexpended Balances Canceled	84,040.00		265,110.36	
Total Expenditures and Unexpended Balances Canceled	12,791,489.52		2,948,309.00	
Overexpenditures*				

\*See Budget Appropriation Items so marked to the right of column "Expended 2009 Reserved".

Explanations of Appropriations for "Other Expenses":

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

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

- Materials, supplies and non-bondable equipment;
- Repairs and maintenance of buildings, equipment, roads, etc.;
- Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;
- Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.



BOROUGH OF ROSELAND

EXPLANATORY STATEMENT - (Continued)

The total tax rate for 2010 is estimated at \$1.817 per \$100.00 of assessed valuation, comparison with 2009 can not be readily made do to the revaluation which takes effect with 2010 tax rate

The Budget develops the component of the total tax levy termed "Local Tax for Municipal Purposes" which includes the "Reserve for Uncollected Taxes" or cash basis overlay for County and School purposes as well as for needs of the Borough. School and County taxes are expressed in the total levy in amounts of cash required only and not in terms of the taxes that must be raised to meet those cash requirements.

The following table sets forth the components of the estimated 2010 tax levy and tax rate in comparison with the actual 2009 elements.

	Tax Levies			Tax Rates	
	2010 <u>Estimated</u>	2009 <u>Actual</u>	Increase <u>(Decrease)</u>	2010 <u>Estimated</u>	2009 <u>Actual</u>
For All Municipal Purposes	\$ 9,088,921.00	\$ 7,789,614.60	\$ 1,299,306.40	0.500	3.281
Reserve for Uncollected Taxes	<u>328,294.28</u>	<u>192,568.54</u>	<u>135,725.74</u>	<u>0.018</u>	<u>0.081</u>
Total Local Tax for Municipal Purposes	9,417,215.28	7,982,183.14	1,435,032.14	0.518	3.362
For Municipal Open Space	726,986.56	94,964.32	632,022.24	0.040	0.040
For Local School Purposes	7,393,906.00 *	7,143,456.00	250,450.00	0.407	3.009
For Regional High School	7,848,303.61 *	7,582,113.64	266,189.97	0.432	3.194
For County Purposes Including Open Space	<u>7,934,612.66 *</u>	<u>7,634,612.66</u>	300,000.00	0.437	<u>3.216</u>
Total Tax Levy and Tax Rate	<u>\$ 33,321,024.11</u>	<u>\$ 30,437,329.76</u>	<u>\$ 2,883,694.35</u>	<u>1.833</u>	<u>12.821</u>
Assessed Valuations	<u>\$1,817,466,392.00 **</u>	<u>\$ 237,410,798.00</u>	<u>\$ 1,580,055,594.00</u>		

The exact tax rate is not determinable at this time and will not be final until certified by the County Board of Taxation at a later date.

\*Estimated

\*\*Comparison can not be made between the 2010 estimated tax rate and 2009 actual tax rate do to the change in assessed valuation resulting from the revaluation

0.283

0.222

0.236

0.238

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>GENERAL GOVERNMENT</u>							
Administrative and Executive:							
Salaries and Wages	20-100-1	187,105.00	198,875.00		201,961.00	200,511.59	1,449.41
Other Expenses	20-100-2	59,342.00	79,842.00		70,421.00	70,408.55	12.45
Mayor and Council:							
Salaries and Wages	20-110-1	42,779.00	46,779.00		46,113.00	46,112.34	0.66
Office of Borough Clerk:							
Salaries and Wages	20-120-1	66,760.00	66,760.00		66,760.00	66,756.69	3.31
Other Expenses	20-120-2	13,259.00	16,109.00		12,109.00	11,699.20	409.80
Financial Administration:							
Salaries and Wages	20-130-1	15,946.00	15,946.00		15,946.00	15,945.12	0.88
Fixed Asset Accounting System - Other Expenses	20-130-2	1,155.00	1,000.00		1,000.00	375.00	625.00
Audit Services:							
Other Expenses	20-135-2	38,500.00	38,000.00		38,000.00	37,060.00	940.00
Computerized Data Process:							
Salaries and Wages	20-140-1	62,400.00	62,400.00		62,400.00	62,399.97	0.03
Other Expenses	20-140-2	11,000.00	11,000.00		4,100.00	4,052.50	47.50
Collection of Taxes:							
Salaries and Wages	20-145-1	40,334.00	42,208.00		42,208.00	42,207.75	0.25
Other Expenses	20-145-2	2,615.00	3,040.00		3,040.00	2,448.27	591.73
Assessment of Taxes:						-	
Salaries and Wages	20-150-1	-	4,518.00		4,518.00	4,518.00	
Other Expenses	20-150-2	35,050.00	38,460.00		25,310.00	25,134.67	175.33

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
<u>GENERAL GOVERNMENT</u>							
Legal Services and Costs:							
Salaries and Wages	20-155-1	57,020.00	57,200.00		57,200.00	57,200.00	
Other Expenses	20-155-2	250,000.00	350,000.00		506,355.00	489,749.14	16,605.86
Engineering Services and Costs:							
Other Expenses	20-165-2	40,320.00	40,320.00		32,820.00	26,779.57	6,040.43
Historic Preservation Commission:							
Other Expenses	20-175-2	1,200.00	1,200.00		1,200.00	1,163.42	36.58
		924,785.00	1,073,657.00	-	1,191,461.00	1,164,521.78	26,939.22

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>LAND USE ADMINISTRATION</u>							
Municipal Land Use Law (N.J.S. 40:55D-1) - Planning Board:							
Salaries and Wages	21-180-1	12,343.00	12,343.00		12,343.00	12,342.24	0.76
Other Expenses	21-180-2	33,400.00	40,577.00		22,600.00	14,601.99	7,998.01
Board of Adjustment:							
Salaries and Wages	21-185-1	21,369.00	11,647.00		7,203.00	7,202.77	0.23
Other Expenses	21-185-2	9,821.00	29,700.00		26,100.00	23,595.00	2,505.00
Affordable Housing:							
Salaries and Wages	21-190-2		1,120.00		980.00	980.00	-
Other Expenses	21-190-2	25,000.00	25,000.00		25,000.00	23,925.00	1,075.00
		101,933.00	120,387.00	-	94,226.00	82,647.00	11,579.00
<u>INSURANCE</u>							
General Liability	23-210-2	229,621.00	223,290.00		205,581.00	205,581.00	-
Workers Compensation	23-215-2	199,838.00	198,174.00		184,593.00	184,592.55	0.45
Employee Group Benefits	23-220-2	1,424,831.00	1,370,030.00		1,370,030.00	1,367,349.46	2,680.54
Unemployment	23-225-2	2,600.00	2,600.00		2,600.00	1,790.12	809.88
							-
		1,856,890.00	1,794,094.00		1,762,804.00	1,759,313.13	3,490.87

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>PUBLIC SAFETY</u>							
Police:							
Salaries and Wages	25-240-1	2,973,157.00	3,009,766.00		3,011,248.00	2,961,195.56	50,052.44
Other Expenses	25-240-2	158,348.00	197,700.00		197,700.00	185,924.66	11,775.34
Police Dispatch/911:							
Salaries and Wages	25-250-1						
Other Expenses	25-250-2	8,780.00	8,780.00		8,780.00	8,628.53	151.47
Emergency Management Services:							
Salaries and Wages	25-252-1	5,850.00	5,850.00		5,850.00	5,850.00	
Other Expenses	25-252-2	7,700.00	5,700.00		5,700.00	4,092.46	1,607.54
Aid to Volunteer Fire Companies	25-255-2	40,000.00	40,000.00		40,000.00	40,000.00	
First Aid Organization - Contribution	25-260-2	50,000.00	50,000.00		50,000.00	50,000.00	
Fire:							
Salaries and Wages	25-265-1						
Other Expenses	25-265-2	74,043.00	112,300.00		79,201.00	59,657.70	19,543.30
Fire Prevention Bureau:							
Salaries and Wages	25-265-1	21,575.00	27,710.00		33,286.00	32,130.06	1,155.94
Other Expenses	25-265-2	5,050.00	6,300.00		6,300.00	2,565.49	3,734.51

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>PUBLIC SAFETY</u>							
Municipal Prosecutor:							
Salaries and Wages	25-275-1	18,200.00	20,364.00		20,540.00	20,539.39	0.61
Other Expenses	25-275-2	2,430.00	2,430.00		2,430.00	2,238.80	191.20
		3,365,133.00	3,486,900.00		3,461,035.00	3,372,822.65	88,212.35

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>PUBLIC WORKS FUNCTIONS</u>							
Road Repairs and Maintenance:							
Salaries and Wages	26-290-1	244,060.00	239,940.00		236,940.00	235,894.68	1,045.32
Other Expenses	26-290-2	17,650.00	19,750.00		19,750.00	14,976.57	4,773.43
Storm Clearance:							
Salaries and Wages	26-291-1	20,000.00	20,000.00		20,000.00	17,958.41	2,041.59
Other Expenses	26-291-2	16,200.00	16,200.00		16,200.00	15,769.85	430.15
Shade Tree Commission:							
Salaries and Wages	26-300-1	2,800.00	2,800.00		2,800.00	1,574.93	1,225.07
Other Expenses	26-300-2	30,600.00	30,600.00		30,600.00	30,548.60	51.40
Solid Waste Collection:							
Other Expenses	26-305-2	633,450.00	598,891.00		598,891.00	445,642.56	153,248.44
Public Building and Grounds:							
Salaries and Wages	26-310-1	362,900.00	358,147.00		358,147.00	352,860.29	5,286.71
Other Expenses	26-310-2	112,725.00	126,913.00		120,491.00	103,961.14	16,529.86



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>PUBLIC WORKS FUNCTIONS</u>							
Vehicle Maintenance:							
Salaries and Wages	26-315-1	28,895.00	30,227.00		30,227.00	29,057.72	1,169.28
Other Expenses	26-315-2	33,800.00	32,500.00		32,500.00	24,471.61	8,028.39
Condominium Service Act:							
Other Expenses	26-325-2	44,000.00	44,000.00		44,000.00		44,000.00
		1,547,080.00	1,519,968.00	-	1,510,546.00	1,272,716.36	237,829.64

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>HEALTH AND WELFARE</u>							
Board of Health:							
Salaries and Wages	27-330-1	-	5,573.00		5,183.00	5,182.11	0.89
Other Expenses	27-330-2	4,734.00	9,033.00		1,831.00	1,333.28	497.72
Municipal Youth Guidance:							
Other Expenses	27-360-2	1,242.00	1,242.00		1,242.00	191.63	1,050.37
Environmental Commission:							
Salaries and Wages	27-335-1		832.00				
Other Expenses	27-335-2	1,000.00	999.00		999.00	325.00	674.00
Dog Regulation:							
Other Expenses	27-340-2	4,000.00	4,000.00				
Contributions to Social Services:							
Other Expenses	27-360-2	2,050.00	2,050.00		2,050.00	1,000.00	1,050.00
		13,026.00	23,729.00	-	11,305.00	8,032.02	3,272.98

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>RECREATION AND EDUCATION</u>							
Public Recreation Program:							
Salaries and Wages	28-370-1	146,525.00	145,325.00		149,865.00	148,918.14	946.86
Other Expenses:	28-370-2	58,707.00	54,108.00		54,858.00	54,858.00	
Camp Wyanokie:	28-370-2						
Other Miscellaneous Expenses	28-370-2	1,603.00	1,603.00		1,603.00	1,603.00	
		206,835.00	201,036.00		206,326.00	205,379.14	946.86

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>OTHER COMMON OPERATING FUNCTIONS</u>							
Prior Years Bills:							
General Government							
Phone Bill							
Postage Supplies							
<u>Celebration of Public Events</u>							
Other Expenses	30-420-2						
<u>Beautification Committee:</u>							
Other Expenses	30-421-2	5,000.00	6,836.00		6,836.00	2,914.01	3,921.99
<u>Citiz.Notification/Cable TV:</u>							
Other Expenses	30-422-2	8,850.00	10,370.00		10,370.00	10,049.14	320.86
<u>Senior Citizens' Transportation:</u>							
Other Expenses	30-426-2	22,090.00	20,495.00		21,307.50	21,307.50	
<u>Senior Citizens' Advisory Committee:</u>							
Other Expenses	30-427-2	1,470.00	1,470.00		1,470.00	921.74	548.26
		37,410.00	39,171.00		39,983.50	35,192.39	4,791.11

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>MUNICIPAL COURT</u>							
Municipal Court:							
Salaries and Wages	43-490-1	136,330.00	141,695.00		142,695.00	142,228.29	466.71
Other Expenses	43-490-2	61,292.00	50,609.00		58,825.00	55,322.24	3,502.76
Public Defender (P.L. 1997, c256):							
Salaries and Wages	43-495-1	4,160.00	4,160.00		4,160.00	4,159.89	0.11
Other Expenses	43-495-2	500.00	1,575.00		1,575.00		1,575.00
		202,282.00	198,039.00		207,255.00	201,710.42	5,544.58

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - within "CAPS" - (continued)</b>							
<b>Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
Construction Code Officials:							
Salaries and Wages	22-195-1	161,025.00	182,465.00		210,883.00	210,881.07	1.93
Other Expenses	22-195-2	23,000.00	31,000.00		13,229.00	10,992.92	2,236.08
		184,025.00	213,465.00		224,112.00	221,873.99	2,238.01

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>							
Utilities:							
Electricity	31-430-2	108,000.00	132,000.00		132,000.00	113,726.91	18,273.09
Street Lighting	31-435-2	150,000.00	170,139.00		170,139.00	147,326.22	22,812.78
Telephone and Telegraph	31-440-2	70,800.00	70,800.00		69,800.00	68,991.76	808.24
Heating	31-446-2	75,000.00	121,900.00		121,900.00	66,024.59	55,875.41
Fuel Oil	31-447-2	2,000.00	2,000.00				
Gasoline	31-460-2	89,000.00	111,000.00		89,000.00	85,070.00	3,930.00
		494,800.00	607,839.00		582,839.00	481,139.48	101,699.52
<b>Total Operations {Item 8(A)} within "CAPS"</b>	<b>32315-00</b>	8,934,199.00	9,278,285.00		9,291,892.50	8,805,348.36	486,544.14
<b>B. Contingent</b>	<b>35-470</b>			xxxxxxxxxxxxxxx			
<b>Total Operations Including Contingent -     within "CAPS"</b>	<b>30001-00</b>	8,934,199.00	9,278,285.00		9,291,892.50	8,805,348.36	486,544.14
Detail:							
Salaries & Wages	30001-11	4,631,602.00	4,713,599.00		4,716,170.00	4,685,646.95	63,693.05
Other Expenses (Including Contingent)	30001-99	4,302,597.00	4,564,686.00		4,575,722.50	4,119,701.41	422,851.09

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
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				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
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				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	133,218.00	129,227.50		129,227.50	129,227.50	
Social Security System (O.A.S.I.)	36-472	185,775.00	192,235.00		178,627.50	175,932.94	2,694.56
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	402,663.00	388,559.00		388,559.00	388,559.00	
Police and Firemen's Retirement System							
DCRP	36-480	2,473.00	430.00		430.00	154.04	275.96
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>30004-00</b>	724,129.00	710,451.50		696,844.00	693,873.48	2,970.52
<b>(G) Cash Deficit of Preceding Year</b>	<b>46-885</b>						
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>30005-00</b>	9,658,328.00	9,988,736.50		9,988,736.50	9,499,221.84	489,514.66

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<u>INSURANCE</u>							
General Liability	23-210-2						
Workers Compensation	23-215-2						
Employee Group Health	23-220-2	157,059.00					
Unemployment	23-225-2						
Roseland Free Public Library (Chs. 82 and 541, P.L. 1985)	29-390-2	651,347.00	674,694.00		674,694.00	610,483.52	64,210.48
Reserve for Tax Appeals	30-429-2						
Recycling Tax	26-305-2		11,109.00		11,109.00	11,109.00	





**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
Police and Firemen's Retirement System		319,120.00					
PERS Retirement System		116,139.00					
<b>Total Other Operations - Excluded from "CAPS"</b>	xxxxxxxxxxxx	1,243,665.00	685,803.00		685,803.00	621,592.52	64,210.48

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Uniform Construction Code</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>Appropriations Offset by Increased</b>							
<b>Fee Revenues (N.J.A.C. 5:23-4.17)</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>Total Uniform Construction Code Appropriations</b>	XXXXXXXXXX						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Interlocal Municipal Service Agreements</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Tax Assessor	42-150-1	31,000.00	30,000.00		30,000.00	30,000.00	
Public Health Services	<b>42-330-2</b>	63,541.00	41,115.85		41,115.85	41,115.85	
Animal Control Services	<b>42-340-2</b>	10,123.00	9,546.50		9,546.50	9,546.50	
Regsitrar Vital Statistics/Bd Health Sec			7,500.00		7,500.00	7,500.00	
Tax Collector		7,500.00	2,500.00		2,500.00	2,500.00	
<b>Total Interlocal Municipal Service Agreements</b>	XXXXXXXXXX	112,164.00	90,662.35		90,662.35	90,662.35	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)</b>	XXXXXXXXXX						



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Clean Communities Program -	41-770-2	8,488.09	8,167.81		8,167.81	8,167.81	
Municipal Alliance on Alcoholism and Drug Abuse	41-703-2	7,600.00	7,600.00		7,600.00	7,600.00	
Body Armor Grant-Unappropriated	41-708-2		2,721.35		2,721.35	2,721.35	
Alcohol Education and Rehabilitation - Unappropriated	41-702-2				-	-	
Body Armor Grant	41-709-2	1,183.70			-	-	
Recycling Tonnage Grant-Unappropriated	41-701-2	7,951.41	3,864.22		3,864.22	3,864.22	
Drunk Driving Enforcement	41-745-2				-	-	
Shade Tree: Community Stewardship Management Plan - Match	41-787-1	7,000.00	4,800.00		4,800.00	4,800.00	
	41-787-2				-	-	
Obey the Signs or Pay the Fines-Speed Enforcement	41-717-1				-	-	
You Drink, You Drive, You Lose	41-775-1				-	-	
Clean Communities					-	-	
Highway Safety Program	41-718-1		6,000.00		6,000.00	6,000.00	
Bullet Proof Vest Program	41-786-1				-	-	
					-	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Recreation Open Space Grant	41-800-1		225,000.00		225,000.00	225,000.00	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(A) Operations - Excluded from "CAPS" - (Cont.)</b>							
<b>Public and Private Programs Offset by Revenues (continued)</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>Total Public and Private Programs Offset by Revenues</b>	XXXXXXXXXX	32,223.20	258,153.38		258,153.38	258,153.38	
<b>Total Operations - Excluded from "CAPS"</b>	<b>60023-00</b>	1,388,052.20	1,034,618.73		1,034,618.73	970,408.25	64,210.48
<b>Detail:</b>							
<b>Salaries &amp; Wages</b>	<b>60023-11</b>	-	-		-	-	-
<b>Other Expenses</b>	<b>60023-99</b>	1,388,052.20	1,034,618.73		1,034,618.73	970,408.25	64,210.48

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(C) Capital Improvements - Excluded from "CAPS"</b>	FCOA						
Down Payments on Improvements	<b>44-902</b>						
Capital Improvement Fund	<b>44-901</b>		84,000.00	xxxxxxxxxxxxx	84,000.00	-	



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(C) Capital Improvements - Excluded from "CAPS"</b>							
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	<b>41-865</b>						
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>60002-77</b>	-	84,000.00		84,000.00	-	

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(D) Municipal Debt Service - Excluded from "CAPS"</b>							
Payment of Bond Principal	45-920	1,245,000.00	1,245,000.00		1,245,000.00	1,245,000.00	XXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXXXXXXXXXX
Interest on Bonds	45-930	134,515.00	181,858.75		181,858.75	181,858.75	XXXXXXXXXXXXXXXXXX
Interest on Notes	45-935	10,488.00	13,682.00		13,682.00	13,642.00	XXXXXXXXXXXXXXXXXX
Green Trust Loan Program:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940				-	-	XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
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							XXXXXXXXXXXXXXXXXX
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>60003-00</b>	1,390,003.00	1,440,540.75		1,440,540.75	1,440,500.75	XXXXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations	<b>46-870</b>		4,425.00	XXXXXXXXXXXX	4,425.00	4,425.00	XXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	<b>46-875</b>	46,600.00	46,600.00	XXXXXXXXXXXX	46,600.00	46,600.00	XXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	<b>46-871</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	<b>60024-00</b>	46,600.00	51,025.00	XXXXXXXXXXXX	51,025.00	51,025.00	XXXXXXXXXXXX
<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>			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	<b>46-885</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	<b>60025-00</b>	2,824,655.20	2,610,184.48		2,610,184.48	2,461,934.00	64,210.48

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>For Local District School Purposes - Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<b>(1) Type 1 District School Debt Service</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Payment of Bond Principal	<b>48-920</b>						XXXXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	<b>48-925</b>						XXXXXXXXXXXXXXXXXXXX
Interest on Bonds	<b>48-930</b>						XXXXXXXXXXXXXXXXXXXX
Interest on Notes	<b>48-935</b>						XXXXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXXXX
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	<b>60006-00</b>						XXXXXXXXXXXXXXXXXXXX
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations - Schools	<b>29-406</b>			XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	<b>29-407</b>						XXXXXXXXXXXXXXXXXXXX
<b>Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"</b>	<b>60007-00</b>						XXXXXXXXXXXXXXXXXXXX
<b>(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"</b>	<b>60008-00</b>						XXXXXXXXXXXXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	<b>60010-00</b>	2,824,655.20	2,610,184.48		2,610,184.48	2,461,934.00	64,210.48
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	<b>30009-00</b>	12,482,983.20	12,598,920.98		12,598,920.98	11,961,155.84	553,725.14
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	328,294.28	192,568.54	XXXXXXXXXXXX	192,568.54	192,568.54	XXXXXXXXXXXX
<b>9. Total General Appropriations</b>	<b>30000-00</b>	12,811,277.48	12,791,489.52		12,791,489.52	12,153,724.38	553,725.14

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	<b>30005-00</b>	9,658,328.00	9,988,736.50		9,988,736.50	9,499,221.84	489,514.66
	XXXXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Operations	XXXXXXXXXXXX	1,243,665.00	685,803.00		685,803.00	621,592.52	64,210.48
Uniform Construction Code	XXXXXXXXXXXX						
Interlocal Municipal Services Agreements	XXXXXXXXXXXX	112,164.00	90,662.35		90,662.35	90,662.35	
Additional Appropriations Offset by Rev.	XXXXXXXXXXXX						
Public & Private Programs Offset by Rev.	XXXXXXXXXXXX	32,223.20	258,153.38		258,153.38	258,153.38	
Total Operations-Excluded from "CAPS"	<b>60023-00</b>	1,388,052.20	1,034,618.73		1,034,618.73	970,408.25	64,210.48
(C) Capital Improvements	<b>60002-00</b>		84,000.00		84,000.00		
(D) Municipal Debt Service	<b>60003-00</b>	1,390,003.00	1,440,540.75		1,440,540.75	1,440,500.75	XXXXXXXXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	XXXXXXXXXXXX	46,600.00	51,025.00	XXXXXXXXXXXX	51,025.00	51,025.00	XXXXXXXXXXXXXXXX
(F) Judgments	<b>37-480</b>						
(G) Cash Deficits - With Prior Consent of LFB	<b>46-885</b>			XXXXXXXXXXXX			XXXXXXXXXXXXXXXX
(K) Local District School Purposes	<b>60008-00</b>						XXXXXXXXXXXXXXXX
(N) Transferred to Board of Education	<b>29-405</b>			XXXXXXXXXXXX			XXXXXXXXXXXXXXXX
(M) Reserve for Uncollected Taxes	<b>50-899</b>	328,294.28	192,568.54	XXXXXXXXXXXX	192,568.54	192,568.54	XXXXXXXXXXXXXXXX
Total General Appropriations	<b>30000-00</b>	12,811,277.48	12,791,489.52		12,791,489.52	12,153,724.38	553,725.14

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>Operating Surplus Anticipated</b>	<b>08-501</b>			
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-502</b>			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>			
Rents	<b>08-503</b>			
Water/Sewer Connection Fees	<b>08-504</b>			
Miscellaneous	<b>08-505</b>			
Surplus				
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Due from Water Capital				
Deficit (General Budget)	<b>08-549</b>			
<b>Total Water Utility Revenues</b>	<b>08-599</b>			

\*Note: Use pages 31, 32 and 33  
for Water Utility only.

All other Utilities use sheets 34,  
35 and 36.

**DEDICATED WATER UTILITY BUDGET - (continued)**

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

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

**DEDICATED WATER UTILITY BUDGET - (continued)**

\*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	<b>55-530</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	<b>55-540</b>						
Social Security System (O.A.S.I.)	<b>55-541</b>						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	<b>55-542</b>						
<b>Judgments</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	<b>55-545</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Water Utility Appropriations</b>	<b>55-599</b>						



**DEDICATED WATER/SEWER UTILITY BUDGET**

WATER/SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>Operating Surplus Anticipated</b>	<b>08-501</b>			
<b>Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-502</b>			
<b>Total Operating Surplus Anticipated</b>	<b>08-500</b>			
Rents	<b>08-503</b>	2,718,255.00	2,515,047.00	2,828,065.67
Miscellaneous	<b>08-505</b>	3,215.00	81,529.00	39,694.45
Water Connection Fees				
<b>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Water/Sewer Rents	<b>08-506</b>		351,733.00	
Water Sewer Capital Surplus				
Reserve to Pay Debt				
Deficit (General Budget)	<b>08-549</b>			
<b>Total Water/Sewer Utility Revenues</b>	<b>08-599</b>	2,721,470.00	2,948,309.00	2,867,760.12

Use a separate set of sheets for each separate Utility.

**DEDICATED WATER/SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	450,103.00	438,497.00		438,497.00	435,018.88	1,318.12
Other Expenses	55-502	840,717.00	840,717.00		974,717.00	953,600.25	116.75
Roseland's Share of Joint Service User's Fees:							
Share of Joint User Fees	55-503	1,066,000.00	1,251,500.00		1,117,500.00	985,461.21	4,038.79
Operations	55-503						
Debt Service	55-503						
<b>Capital Improvements:</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	309,715.00	309,715.00		309,715.00	235,771.00	XXXXXXXXXXXX
Interest on Bonds and Water Loan	55-522						XXXXXXXXXXXX
Interest on Notes	55-523	20,000.00	73,960.00		73,960.00	33,953.64	XXXXXXXXXXXX
Water Supply Loan - Principal and Interest	55-524						XXXXXXXXXXXX

**DEDICATED WATER/SEWER UTILITY BUDGET - (continued)**

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
<b>Deferred Charges and Statutory Expenditures:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>DEFERRED CHARGES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	<b>55-530</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
Prior Year Bills:Passaic Valley Water Commission	<b>55-531</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
Unfunded Improvement Authorizations:				XXXXXXXXXXXX			XXXXXXXXXXXX
09-04				XXXXXXXXXXXX			XXXXXXXXXXXX
	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>STATUTORY EXPENDITURES:</b>	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	<b>55-540</b>						
Social Security System (O.A.S.I.)	<b>55-541</b>	34,435.00	33,420.00		33,420.00	33,420.00	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	<b>55-542</b>	500.00	500.00		500.00	184.20	315.80
<b>Judgments</b>	<b>55-531</b>						
<b>Deficit in Operations in Prior Years</b>	<b>55-532</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Surplus (General Budget)</b>	<b>55-545</b>			XXXXXXXXXXXX			XXXXXXXXXXXX
<b>Total Water/Sewer Utility Appropriations</b>	<b>55-599</b>	2,721,470.00	2,948,309.00		2,948,309.00	2,677,409.18	5,789.46

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
<b>Total Assessment Revenues</b>	<b>51-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2009 Paid or Charged
		2010	2009	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-025			
<b>Total Assessment Appropriations</b>	<b>51-999</b>			

**DEDICATED WATER UTILITY ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
<b>Total Water Utility Assessment Revenues</b>	<b>52-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2009 Paid or Charged
		2010	2009	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
<b>Total Water Utility Assessment Appropriations</b>	<b>52-999</b>			

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
Assessment Cash	53-101			
Deficit (Sewer Operating Utility Budget)	53-885			
<b>Total Sewer Utility Assessment Revenues</b>	<b>53-899</b>			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2009 Paid or Charged
		2010	2009	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Sewer Utility Assessment Appropriations</b>	<b>53-999</b>			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2010 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 Acts - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Police Gift & First Aid Squad Donations, Parking Offenses Adjudication Act; Recycling Program; Recreation Commission; Developer's Escrow Fees; Third Party - Disposal of Forfeited Property; Open Space Preservation; Donations for WTC; Snow Removal; Accumulated Absences, Municipal Public Defenders Law (P.L. 1997, c. 256) BS38 UCC Code Enforcement Fee 3rd Party, Affordable Housing Trust, Auxiliary Police Trust Fund Donation, Developers Fees-Housing Trust Funds, Tsunami Relief Fund Donation, Municipal Youth Guidance Council Donation, Hurricane Katri Relief Donation, Celebration of 100th Anniversary Donation, Senior Citizens Advisory Board Donations, Uniform Safety Act Penalty, Community Development Block Grant. 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, 2009**

<b>ASSETS</b>		
Cash and Investments	1110100	3,797,358.01
Due from State of N.J. (C. 20, P.L. 1961)	1111000	61.81
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	259,839.05
Tax Title Liens Receivable	1110400	690.28
Property Acquired by Tax Title Lien Liquidation	1110500	250,000.00
Other Receivables	1110600	19,668.41
Deferred Charges Required to be in 2010 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2010	1110800	186,400.00
<b>Total Assets</b>	<b>1110900</b>	<b>4,514,017.56</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	3,182,923.14
Reserves for Receivables	2110200	530,197.74
Surplus	2110300	800,896.68
<b>Total Liabilities, Reserves and Surplus</b>		<b>4,514,017.56</b>

School Tax Levy Unpaid	2220100	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

		YEAR 2009	YEAR 2008
Surplus Balance, January 1st	2310100	765,255.32	1,697,563.24
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2009 98.99%, 2008 99.37%)	2310200	30,192,616.92	28,827,378.46
Delinquent Taxes	2310300	167,378.56	172,982.43
Other Revenues and Additions to Income	2310400	4,937,155.19	4,411,013.82
<b>Total Funds</b>	<b>2310500</b>	<b>36,062,405.99</b>	<b>35,108,937.95</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	12,791,489.52	12,967,764.69
School Taxes (Including Local and Regional)	2310700	14,725,569.64	14,028,967.71
County Taxes (Including Added Tax Amounts)	2310800	7,649,485.83	7,250,900.32
Special District Taxes/Open Space	2310900	94,964.32	96,049.91
Other Expenditures and Deductions from Income	2311000		
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>35,261,509.31</b>	<b>34,343,682.63</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>35,261,509.31</b>	<b>34,343,682.63</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>800,896.68</b>	<b>765,255.32</b>

\*Nearest even percentage may be used.

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

Surplus Balance December 31, 2009	2311500	800,896.68
Current Surplus Anticipated in 2010 Budget	2311600	614,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>186,896.68</b>

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

**SECTION 2 - UPON ADOPTION FOR YEAR 2010  
(Only to be Included in the Budget as Finally Adopted)**

Be it resolved by the \_\_\_\_\_ Governing Body \_\_\_\_\_ of the  
Borough of Roseland, County of Essex that the budget hereinbefore set forth is hereby adopted and shall  
constitute an appropriation for the purposes stated in the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 9,417,215.28 (Item 2 below) for municipal purposes; and
- (b) \$ \_\_\_\_\_ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation; and
- (c) \$ \_\_\_\_\_ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in  
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of  
the following summary of general revenues and appropriations.
- (d) \$ 726,986.56 Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.

<b>RECORDED VOTE</b> (Insert last name)	Ayes	Christiana Smith	Nays	Abstained	Absent	Tolli
		Tsilionis Duthie Jacobs				

**SUMMARY OF REVENUES**

**1. GENERAL REVENUES**

Surplus Anticipated	08-100	\$ 614,000.00
Miscellaneous Revenues Anticipated	40004-10	\$ 2,521,062.20
Receipts from Delinquent Taxes	15-499	\$ 259,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$ 9,417,215.28
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE 1</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type 1 School Districts Only		
<b>4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
<b>Total Revenues</b>	40000-00	\$ 12,811,277.48

**SUMMARY OF APPROPRIATIONS**

5. GENERAL APPROPRIATIONS:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	30001-00	\$ 8,934,199.00
(e) Deferred Charges and Statutory Expenditures - Municipal	30004-00	\$ 724,129.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	\$ 1,388,052.20
(c) Capital Improvements	60002-00	\$
(d) Municipal Debt Service	60003-00	\$ 1,390,003.00
(e) Deferred Charges - Municipal	60024-00	\$ 46,600.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	60008-00	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 328,294.28
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	60010-00	\$
Total Appropriations	30000-00	\$ 12,811,277.48

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the **22nd** day of **June**  
It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2010 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2010 \_\_\_\_\_  
Thomas Kaczynski, Clerk



**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
1. Surplus Anticipated	08-101	614,000.00	527,107.00	527,107.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	614,000.00	527,107.00	527,107.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx			xxxxxxxxxxxxxxxxxxxx
Licenses:	xxxxxxx			xxxxxxxxxxxxxxxxxxxx
Alcoholic Beverages	08-103	3,694.00	3,694.00	3,694.00
Other	08-104	16,501.00	18,345.00	16,501.00
Fees and Permits	08-105	108,000.00	105,564.00	108,646.91
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	215,000.00	280,161.00	215,778.42
Other	08-109			
Interest and Costs on Taxes	08-112	53,000.00	52,676.00	53,038.44
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	40,000.00	50,000.00	40,780.42
Anticipated Utility Operating Surplus	08-114			
Cablevision Franchise Fees (N.J.S.A. 48:5A-30)	08-117	31,492.00	25,385.00	31,492.93
Lease Agreements - Lincoln Properties	08-118			
Cell Tower Lease	08-119	60,621.00	60,063.00	60,621.26

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued):</b>				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>528,308.00</b>	595,888.00	530,553.38

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204		1,000,000.00	1,000,000.00
Consolidated Municipal Property Tax Relief Aid	09-200	10,559.00	23,152.00	23,152.00
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	09-202	827,172.00	1,071,206.00	1,071,206.00
Homeland Security	09-205			
Supplemental Energy Receipts Tax	09-203			
Municipal Property Tax Assistance				
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>837,731.00</b>	<b>2,094,358.00</b>	<b>2,094,358.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>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)</b>		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Uniform Construction Code Fees	08-160	193,000.00	114,000.00	193,387.00
<b>Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
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)	XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations</b>	<b>08-002</b>	<b>193,000.00</b>	<b>114,000.00</b>	<b>193,387.00</b>

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>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:</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Interlocal Agreement - Animal Control Services	<b>11-340</b>			
Interlocal Agreement - Tax Collector		7,500.00	7,500.00	9,375.00
<b>Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations</b>	<b>11-001</b>	7,500.00	7,500.00	9,375.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>Total Section E: Special Item of General Revenue Anticipated with Prior Written</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>
<b>Consent of Director of Local Government Services - Additional Revenues</b>	<b>08-003</b>			

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant - Unappropriated	10-701	7,951.41	3,864.22	3,864.22
Drunk Driving Enforcement Fund - Unappropriated	10-745			
Clean Communities Program	10-770	8,488.09	8,167.81	8,167.81
Alcohol Education and Rehabilitation Fund - Unappropriated	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	5,900.00	5,900.00	5,900.00
Safe and Secure Communities Program - P.L. 1994, Ch. 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Green Communities Grant	10-787			
Body Armor Replacement Fund - Unappropriated	10-708		2,721.35	2,721.35
Body Armor Replacement Fund	10-708	1,183.70		
Bullet Proof Vest Program				
Obey the Signs or Pay the Fines-Speed Enforcement				
DDEF			-	
Shade Tree		7,000.00	4,800.00	4,800.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
	<b>10-712</b>			
Recreation:Special Legislative Grant - Unappropriated				
CDBG:Municipal Complex Walkway				
Recreation & Open Space 2009 Local Aid Stimulus Program	<b>10-713</b>		225,000.00	225,000.00
Chapter 159: Storm Water Management				
Highway Safety Program	10-715		6,000.00	6,000.00
<b>Total Section F: Special Items of General Revenue Anticipated with Prior Written</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>	<b>xxxxxxxxxxxxxxxxxxxx</b>
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	<b>10-001</b>	<b>30,523.20</b>	<b>256,453.38</b>	<b>256,453.38</b>



**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items:</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Utility Operating Surplus of Prior Year - Water/Sewer	08-116	324,000.00		
Uniform Fire Safety Act	08-106			
Developers Agreement	08-110		50,000.00	50,000.00
Capital Surplus				
Insurance Receipts				
Sale of Borough Assets				
Reserve to Pay Debt-General Capital				
Reserve for tax appeals		600,000.00	1,000,000.00	1,000,000.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (continued):</b>	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	<b>xxxxxxx</b>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	<b>08-004</b>	924,000.00	1,050,000.00	1,050,000.00

**CURRENT FUND - ANTICIPATED REVENUES - (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
<b>Summary of Revenues</b>	<b>xxxxxxx</b>	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	614,000.00	527,107.00	527,107.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>			
<b>3. Miscellaneous Revenues:</b>	<b>xxxxxxx</b>	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Total Section A: Local Revenues	<b>08-001</b>	528,308.00	595,888.00	530,553.38
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	837,731.00	2,094,358.00	2,094,358.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	193,000.00	114,000.00	193,387.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	<b>11-001</b>	7,500.00	7,500.00	9,375.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	30,523.20	256,453.38	256,453.38
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	924,000.00	1,050,000.00	1,050,000.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	2,521,062.20	4,118,199.38	4,134,126.76
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	259,000.00	164,000.00	167,378.56
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	<b>13-199</b>	3,394,062.20	4,809,306.38	4,828,612.32
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	9,417,215.28	7,982,183.14	xxxxxxxxxxxxxxxxxxx
b) Addition to Local District School Tax	<b>07-191</b>			xxxxxxxxxxxxxxxxxxx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	9,417,215.28	7,982,183.14	7,915,165.67
<b>7. Total General Revenues</b>	<b>13-299</b>	12,811,277.48	12,791,489.52	12,743,777.99

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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)

1 year. (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 Capital Improvement Program for the Borough of Roseland is presented herein. Should the need arise, the Capital Budget can and will be revised accordingly.

The Mayor and Council  
Borough of Roseland

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

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CAPITAL BUDGET (Current Year Action)  
2010

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2010					6 TO BE FUNDED IN FUTURE YEARS
				5a 2010 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
Fire Department									
110" Aerial Platform	1	1,224,000	50,000		61,200			1,112,800	
Equipment	2	68,880			3,500			65,380	
Mack 1000 GPM Pumper	3	636,000			31,800			604,200	
Public Works Equipment, Vehicles									
Pick Up Truck	4	42,000			2,100			39,900	
Hydraulic Truck Lift	5	20,400			1,020			19,380	
Tire Balancer	6	10,800			540			10,260	
PAGE TOTALS		2,002,080	50,000		100,160			1,851,920	

CAPITAL BUDGET (Current Year Action) - (continued)  
2010

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2010					6 TO BE FUNDED IN FUTURE YEARS
				5a 2010 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
Water/Sewer Utility Fund									
TOTALS - ALL PROJECTS		2,002,080	50,000		100,160			1,851,920	



ONE YEAR CAPITAL PROGRAM  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2010	5b 2011	5c 2012	5d 2013	5e 2014	5f 2015
Fire Department									
110" Aerial Platform	1	1,224,000		1,224,000					
Equipment	2	68,880		68,880					
Mack 1000 GPM Pumper	3	636,000		636,000					
Public Works Equipment, Vehicles									
Pick Up Truck	4	42,000		42,000					
Hydraulic Truck Lift	5	20,400		20,400					
Tire Balancer	6	10,800		10,800					
PAGE TOTALS		2,002,080		2,002,080					

ONE YEAR CAPITAL PROGRAM - (continued)  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2010	5b 2011	5c 2012	5d 2013	5e 2014	5f 2015
Water/Sewer Utility Fund									
<b>TOTALS - ALL PROJECTS</b>		2,002,080		2,002,080					

ONE YEAR CAPITAL PROGRAM  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Roseland

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 2010	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
Fire Department										
110" Aerial Platform	1,224,000			61,200			1,112,800			
Equipment	68,880			3,500			65,380			
Mack 1000 GPM Pumper	636,000			31,800			604,200			
Public Works Equipment, Vehicles										
Pick Up Truck	42,000			2,100			39,900			
Hydraulic Truck Lift	20,400			1,020			19,380			
Tire Balancer	10,800			540			10,260			
PAGE TOTALS	2,002,080			100,160			1,851,920			

ONE YEAR CAPITAL PROGRAM - (continued)  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Roseland

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 2010	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
Water/Sewer Utility Fund										
<b>TOTALS - ALL PROJECTS</b>	2,002,080			100,160			1,851,920			



**COUNTY/MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2009
	2010	2009	
Amount to be Raised by Taxation	726,986.56	94,964.32	94,964.32
Added Assessments			
Interest Income			4,829.20
Reserve Funds:			
<b>Total Trust Fund Revenues</b>	<b>726,986.56</b>	<b>94,964.32</b>	<b>99,793.52</b>

<b>SUMMARY OF PROGRAM</b>	
Year Referendum Passed/Implemented:	11-02-99 (Date)
Rate Assessed:	\$ 0.04
Total Tax Collected to Date:	\$ 845,393.19
Total Expended to Date:	\$ None
Total Acreage Preserved to Date:	None (Acres)
Recreation Land Preserved in 2009:	None (Acres)
Farmland Preserved in 2009:	None (Acres)

APPROPRIATIONS	Appropriated		Expended 2009	
	for 2010	for 2009	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Maintenance of Lands for Recreation and Conservation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Historic Preservation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Recreation and Conservation				
Acquisition of Farmland				
Down Payments on Improvements				
Debt Service:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal				xxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes				xxxxxxxxxxxxx
Interest on Bonds				xxxxxxxxxxxxx
Interest on Notes				xxxxxxxxxxxxx
Reserve for Future Use	726,986.56	99,793.52		
<b>Total Trust Fund Appropriations</b>	<b>726,986.56</b>	<b>99,793.52</b>		

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2010 MUNICIPAL BUDGET**

Net Valuation Taxable		\$1,817,466,392.00	YEAR 2010	YEAR 2009
1. Total General Appropriations for 2010 Municipal Budget Statement				
Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-		12,482,983.20	
2. Local District School Tax -	80016-			7,143,456.00
Actual				
Estimate**	80017-		7,393,906.00	
3. Regional School District Tax	80025-			
Actual				
Estimate*	80026-			
4. Regional High School Tax -	80018-			7,582,113.64
School Budget	80019-		7,848,303.61	
Estimate*				
5. County Tax - including	80020-			7,634,612.66
Open Space Tax	80021-		7,634,612.66	
Estimate*				
6. Special District Taxes	80022-			
Actual				
Estimate*	80023-			
7. Municipal Open Space Tax	80027-			94,964.32
Actual				
Estimate*	80028-		726,986.56	
8. Total General Appropriations & Other Taxes	80024-01		36,086,792.03	
9. Less: Total Anticipated Revenues from 2010 in				
Municipal Budget (Item 5)	80024-02		3,394,062.20	
10. Cash Required from 2009 Taxes to Support Local				
Municipal Budget and Other Taxes	80024-03		32,692,729.83	
11. Amount of Item 10 Divided by		98.99%	(820024-04)	
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22).			80024-05	33,026,295.41
Analysis of Item 11:				
Local District School Tax				<p>*May not be stated in an amount less than "actual" Tax of year 2005.</p> <p>**Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2006 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p>
(Amount Shown on Line 2 Above)	7,393,906.00			
Regional School District Tax				
(Amount Shown on Line 3 Above)				
Regional High School Tax				
(Amount Shown on Line 4 Above)	7,848,303.61			
County Tax				
(Amount Shown on Line 5 Above)	7,634,612.66			
Special District Tax				
(Amount Shown on Line 6 Above)				
Municipal Open Space Tax				
(Amount Shown on Line 7 Above)	726,986.56			
Tax in Local Municipal Budget				
(Amount Shown on Line 11)	9,422,486.58			
Total Amount (see Line 11)				
(Amount Shown on Line 11)	33,026,295.41			
12. Appropriation - "Reserve for Uncollected Taxes" (Budget				<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
Statement Item 8 (M) (Item 11, Less Item 10)	80024-06		328,294.28	
Computation of "Tax in Local Municipal Budget"				
Item 1 - Total General Appropriations			12,482,983.20	
Item 12 - Appropriation; Reserve for Uncollected Taxes			328,294.28	
Sub-Total			12,811,277.48	
Less: Item 9 - Total Anticipated Revenues			3,394,062.20	
Amount to be Raised by Taxation in Municipal Budget	80024-07		9,417,215.28	

Note to the Editor - The Progress

Advertise Date: April 15, 2010

The name of the municipality and the budget title shall be printed in bold 16 point typeface and the remainder of the summary shall be printed in bold 8 point typeface.

**2010 Municipal Budget  
of the Borough of Roseland, County of  
Essex for the Fiscal Year 2010.**

Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2010	2009
1. Surplus	614,000.00	527,107.00
2. Total Miscellaneous Revenues	2,521,062.20	4,118,199.38
3. Receipts from Delinquent Taxes	259,000.00	164,000.00
4. a) Local Tax for Municipal Purposes	9,417,215.28	7,982,183.14
b) Addition to Local District School Tax		
Total Amount to be Raised by Taxes for Support of Municipal Budget	9,417,215.28	7,982,183.14
Total General Revenues	12,811,277.48	12,791,489.52

Summary of Appropriations	2010 Budget	Final 2009 Budget
1. Operating Expenses: Salaries and Wages	4,631,602.00	4,713,599.00
Other Expenses	5,690,649.20	5,599,304.73
2. Deferred Charges and Other Appropriations	770,729.00	710,451.50
3. Capital Improvements		84,000.00
4. Debt Service (Include for School Purposes)	1,390,003.00	1,440,540.75
5. Reserve for Uncollected Taxes	328,294.28	192,568.54
Total General Appropriations	12,811,277.48	12,740,464.52
Total Number of Employees - Full Time	54	55

2010 Water-Sewer Utility Budget		
Summary of Revenues	Anticipated	
	2010	2009
1. Surplus		
2. Miscellaneous Revenues	2,721,470.00	2,948,309.00
3. Deficit (General Budget)		
Total Revenues	2,721,470.00	2,948,309.00
Summary of Appropriations		
	2010 Budget	Final 2009 Budget
1. Operating Expenses: Salaries and Wages	450,103.00	438,497.00
Other Expenses	1,906,717.00	2,092,217.00
2. Capital Improvements		
3. Debt Service	329,715.00	383,675.00
4. Deferred Charges and Other Appropriations	34,935.00	33,920.00
5. Surplus (General Budget)		
Total Appropriations	2,721,470.00	2,948,309.00
Total Number of Employees - Full Time	7	7



Balance of Outstanding Bonded Debt				
	General	Water Utility	Water-Sewer Utility	Assessment Trust
Interest	261,343.75			
Principal	3,735,000.00			
Outstanding Balance	3,996,343.75			

Notice is hereby given that the budget and tax resolution were approved by the Mayor and Council of the Borough of Roseland, County of Essex, on March 6, 2010

A hearing on the budget and tax resolution will be held at the Municipal Building, on May 18, 2010 at 7:00 o'clock P.M. at which time and place discussions to the Budget and Tax Resolution for the Year 2010 may be presented by taxpayers or other interested persons.

Copies of the budget are available in the office of the Municipal Clerk, Thomas Kaczynski, at the Municipal Building, 19 Harrison Avenue, Roseland, New Jersey 07068, during the hours of 8:30 A.M. to 4:30 P.M.



**BOROUGH OF ROSELAND  
2010 Tax Rate**

2010 Net Valuation Taxable	<u>1,817,466,392.00</u>	
2009 Net Valuation Taxable	<u>237,410,798.00</u>	
General Appropriations - Item L		<u>12,482,983.20</u>
Less:		
Total Revenues Anticipated - Item 5		<u>3,394,062.20</u>
Sub - Total		9,088,921.00
Add:		
School Taxes - Local		7,393,906.00
Regional High School		7,848,303.61
County Taxes		7,634,612.66
Special District Taxes		
Municipal Open Space		<u>726,986.56</u>
Total Tax Requirements		32,692,729.83
Divide by:	<u>98.99%</u>	<u>33,026,295.41</u>
<b>Reserve for Uncollected Taxes</b>		<u><u>333,565.58</u></u>

**TAX RATES**

	<u>2010</u>	<u>2009</u>	<u>Inc./Dec)</u>
School - Local	<u>0.407</u>	<u>2.687</u>	<u>(2.280)</u>
Regional School		<u>0.000</u>	<u>0.000</u>
Regional High School	<u>0.432</u>	<u>3.167</u>	<u>(2.735)</u>
County Taxes	<u>0.420</u>	<u>3.020</u>	<u>(2.600)</u>
Special District Taxes	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
Municipal Open Space	<u>0.040</u>	<u>0.040</u>	<u>0.000</u>
Local	<u>0.519</u>	<u>3.169</u>	<u>(2.650)</u>
Total	<u>1.819</u>	<u>12.083</u>	<u>(10.265)</u>

Amount to Be Raised by Taxation	<u>9,422,486.58</u>
School Taxes - Municipal Budget	<u>0.00</u>
Amount to Be Raised by Taxation-Municipal Purposes	<u><u>9,422,486.58</u></u>

**LOCAL TAXES**

	<u>2009</u>	<u>2008</u>	<u>Inc./Dec)</u>
Average Assessed Valuation			
60,000.00	311.66	1,901.40	(1,589.74)
75,000.00	389.58	2,376.75	(1,987.17)
125,000.00	649.30	3,961.25	(3,311.95)

**\*\* PROJECTED**

**TOWNSHIP OF  
2003 Tax Rate**

2004 Net Valuation Taxable	<u>1,817,466,392.00</u>
2003 Net Valuation Taxable	<u>237,410,798.00</u>

General Appropriations - Item L

Less:  
Total Revenues Anticipated - Item 5

9,088,921.00

Sub - Total

Add:

7,393,906.00

School Taxes - Local  
Regional School Taxes  
Regional High School  
County Taxes  
Special District Taxes  
Municipal Open Space

7,390,038.24

7,634,612.66

726,986.56

Total Tax Requirements

25,217,989.55

Divide by: \_\_\_\_\_

333,565.58

**Reserve for Uncollected Taxes**

	<b>TAX RATE</b>	
	<u>2003</u>	<u>2002</u>
School - Local	<u>0.000</u>	<u>0.000</u>
Regional School	<u>0.000</u>	<u>0.000</u>
Regional High School	<u>0.000</u>	<u>0.000</u>
County Taxes	<u>0.000</u>	<u>0.000</u>
Special District Taxes	<u>0.000</u>	<u>0.000</u>
Municipal Open Space	<u>0.000</u>	<u>0.000</u>
Local	<u>0.000</u>	<u>0.000</u>
Total	<u>0.000</u>	<u>0.000</u>

Amount to Be Raised by Taxation  
School Taxes - Municipal Budget  
Amount to Be Raised by Taxation-Municipal Purposes

	<b>LOCAL TAX</b>	
Average Assessed Value	<u>2009</u>	<u>2008</u>
130,000.00	0.00	0.00
180,000.00	0.00	0.00
220,000.00	0.00	0.00

**\*\* PROJECTED**

0.00	
0.00	0.00
0.00	
0.00	
0.00	
0.00	
	<u>#DIV/0!</u>
0.00	

**TES**

<u>Inc./(Dec)</u>
<u>0.000</u>
<u>0.000</u>
<u>0.000</u>
<u>0.000</u>
<u>0.000</u>
<u>0.000</u>
<u>0.000</u>
<u>0.00</u>
<u>0.00</u>
<u>0.00</u>

**AXES**

<u>Inc./(Dec)</u>
0.00
0.00
0.00