

**2019 MUNICIPAL DATA SHEET**  
(Must Accompany 2018 Budget)

**CAP**

MUNICIPALITY: Borough of Roseland

COUNTY: Essex

James R. Spango	12/31/2022
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Jean Perrotti	12/31/2019
Eileen Fishman	12/31/2021
Christopher J. Bardi	12/31/2020
David B. Jacobs	12/31/2019
Roger Freda	12/31/2021
Michele Tolti	12/31/2020

Municipal Officials	
Jock H Watkins	7/1/2014
Municipal Clerk	Date of Orig. Appt.
	1479
	Cert. No.
Maureen Chumacas	1077
Tax Collector	Cert. No.
	339
Maureen Chumacas	539
Chief Financial Officer	Lic. No.
Francis McEnerney	
Registered Municipal Accountant	
Joni Noble McDonnell	
Municipal Attorney	

Official Mailing Address of Municipality  
Borough of Roseland  
140 Eagle Rock Avenue  
Roseland, New Jersey 07068

Fax #: (973) 403-6031

Please attach this to your 2019 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: _____

**2019  
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Roseland, County of Essex for the Fiscal Year 2019

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 27th day of March 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 19th day of March 2019

Jock H. Watkins  
140 Eagle Rock Avenue  
Address  
Roseland, New Jersey 07068  
Address  
(973) 403-6029  
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.

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 19th day of March 2019

*Frank J. McEnaney*  
293 EISENHOWER BLVD, RAVINLSTON, NJ  
Address

*PKF O'CONNOR PAVES*  
Firm  
973-535-2880  
Phone Number

*Maureen Chumacas*  
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: \_\_\_\_\_, 2019 By: \_\_\_\_\_

**CERTIFICATION OF APPROVED BUDGET**

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

STATE OF NEW JERSEY

Department of Community Affairs

Director of the Division of Local Government Services

Dated: \_\_\_\_\_, 2019 By: \_\_\_\_\_

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

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

Borough of Roseland

County of

Essex

## MUNICIPAL BUDGET NOTICE

### Section 1.

Municipal Budget of the Borough of Roseland, County of Essex for the Fiscal Year 2019

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

Be It Further Resolved, that said Budget will be published in The Caldwell Progress in the issue of March 28, 2019

The Governing Body of the Borough of Roseland does hereby approve the following as the Budget for the year 2019:

#### RECORDED VOTE

Christopher Bardi  
Eileen Fishman  
Ayes Roger Freda  
David Jacobs  
Jean Perrotti  
Michele Tolle

Nays

Abstained

Absent

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 March 19, 2019

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building on April 23, 2019 at 7:30 o'clock P.M., at which time and place  
discussions on said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

# EXPLANATORY STATEMENT

## SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2019
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))	11,380,755.25
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes ((Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended))	2,901,730.95
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	2,901,730.95
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.25% Percent of Tax Collections	660,298.74
4. Total General Appropriations (Item 9, Sheet 29)	14,942,784.94
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,384,165.04
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)	9,960,290.90
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	598,329.00

EXPLANATORY STATEMENT - (Continued)  
SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water-Sewer Utility	Utility
Budget Appropriations - Adopted Budget	14,861,453.98		3,100,292.00	
Budget Appropriations Added by N.J.S. 40A:4-87	10,488.47			
Emergency Appropriations				
Total Appropriations	14,871,942.45		3,100,292.00	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	14,382,654.81		2,578,448.88	
Reserved	488,937.36		521,843.12	
Unexpended Balances Canceled	350.28			
Total Expenditures and Unexpended Balances Canceled	14,871,942.45		3,100,292.00	
Overexpenditures*				

\*See Budget Appropriation Items so marked to the right of column "Expended 2018 Reserved".

Explanations of Appropriations for "Other Expenses":

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

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

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

EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

TOTAL GENERAL APPROPRIATIONS FOR 2018	\$14,871,942	
Cap Base Adjustment		\$14,871,942
MODIFICATIONS:		
Total Other Operations	\$1,090,560	
Total UCC		
Total Interlocal Serv Agreement	\$248,030	
Total Additional Appropriations		
Total Public and Private Programs	\$39,392	
Total Capital Improvements	\$200,000	
Total Debt Service	\$1,232,824	
Total Deferred Charges		
Judgements		
Cash Deficit of Preceding Year		
Total Approp for School Purp		
Trasnferred to Board of Education		
Reserve for Uncollected Taxes	<u>\$667,611</u>	<u>\$3,478,417</u>
Amount on Which % CAP is Applied		\$11,393,525.57
2.5% CAP		<u>\$284,838.14</u>
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		\$11,678,363.71
New Construction (\$1,594,500 x .581)		\$9,264.05
2017 Bank		\$319,254.43
2018 Bank		<u>\$243,134.72</u>
Allowable Appropriation for 2019		<u><u>\$12,250,016.90</u></u>

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 2% 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	\$9,895,971
Less: Cap Base Adjustment	
Less: Prior Year Deferred Charges to Future Taxation Unfunded	\$8,500
Less: Prior Year Deferred Charges:Emergency	
Less: Prior Year Recycling Tax	
Changes in Service Provider (+/-)	
Net Prior Year Tax Levy Municipal Purpose Tax for Cap Calculation	\$9,887,471
Plus: 2% Cap Increase	\$197,749
Plus: Prior Year Extraordinary Aid Award	
Adjusted Tax Levy Prior to Exclusions	<u>\$10,085,221</u>
Exclusions:	
Allowable Shared Service Agreements Increase	
Allowable Health Insurance Cost	
Allowable pension increases	\$26,960
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Increase	
Recycling Tax Appropriation	
Deferred Charges to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	<u>\$26,960</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>\$878</u>
Adjusted Tax Levy	<u>\$10,111,303</u>



EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

Adjusted Tax Levy

Additions:

New Ratables: Increase in Valuation (New Construction and Additions)	\$2,488,200	
Prior Year's Local Municipal Purpose Tax Rate (per \$100)	\$0.592	
New Ratable Adjustment to Levy	<u>\$14,730</u>	
2016 Cap Bank Utilized in 2019		\$14,730
2017 Cap Bank Utilized in 2019-2020		
Amounts approved by Referendum		

Maximum Allowable Amount to be Raised by Taxation

\$10,126,033

Amount to be Raised by Taxation for Municipal Purposes

\$9,960,291

Chapter 2 of the Laws of 2010, made numerous changes to public employee health benefits. Changes took effect May 21, 2010 or until current labor contracts expire. The changes effect shared costs, employee eligibility, multiple coverage and waiver incentives.

Current Year Employee Benefits	1,979,385.00
Employee Contribution	305,338.00
Current Year Employee Group Benefits Appropriation	<u>1,674,047.00</u>
Prior Year Group Employee Group Benefits	2,223,129.60
Prior Year Employee Contributions	305,008.60
Prior Year Employee Group Benefits Appropriation	<u>1,918,121.00</u>
NET DECREASE	<u>-244,074.00</u>

EXPLANATORY STATEMENT - (Continued)  
BUDGET MESSAGE

This property tax bill shows a separate line item showing the minimum required appropriation for the Borough of Roseland Free Public Library as a separate tax levy pursuant to a recently enacted State Law (P.L. 2011,c.38).

BOROUGH OF ROSELAND  
EXPLANATORY STATEMENT - (Continued)

The total tax rate for 2019 is estimated at \$2.256 per \$100.00 of assessed valuation, as compared with an actual tax rate of \$2.254 for 2018 thus, there will be an increase in the projected tax levy

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 2019 tax levy and tax rate in comparison with the actual 2018 elements.

	Tax Levies			Tax Rates	
	2019 <u>Estimated</u>	2018 <u>Actual</u>	Increase (Decrease)	2018 <u>Estimated</u>	2017 <u>Actual</u>
For All Municipal Purposes	\$ 9,299,992.16	\$ 9,228,660.15	\$ 71,332.01	0.556	0.552
Reserve for Uncollected Taxes	<u>660,288.74</u>	<u>667,310.96</u>	<u>(7,012.22)</u>	<u>0.039</u>	<u>0.040</u>
Total Local Tax for Municipal Purposes	9,960,280.90	9,895,971.11	64,319.79	0.595	0.592
For Municipal Open Space	334,632.26	334,285.28	346.98	0.020	0.020
For Municipal Free Public Library	598,329.00	590,559.88	7,769.12	0.036	0.035
For Local School Purposes	8,635,805.00 *	8,635,805.00	-	0.516	0.517
For Regional High School	9,618,091.00 *	9,618,091.00	-	0.576	0.575
For County Purposes Including Open Space	<u>8,584,208.40 *</u>	<u>8,584,208.40</u>	<u>-</u>	<u>0.513</u>	<u>0.514</u>
Total Tax Levy and Tax Rate	<u>\$ 37,731,358.56</u>	<u>\$ 37,658,920.67</u>	<u>\$ 72,435.89</u>	<u>2.256</u>	<u>2.254</u>
Assessed Valuations	<u>\$1,673,161,300.00 *</u>	<u>\$ 1,671,426,400.00</u>	<u>\$ 1,734,900.00</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

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	1,519,000.00	1,192,000.00	1,192,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,519,000.00	1,192,000.00	1,192,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxx			
Licenses:	xxxxxxx			
Alcoholic Beverages	08-103	3,690.00	3,690.00	5,188.00
Other	08-104	16,025.00	16,025.00	23,076.00
Fees and Permits	08-105	87,976.00	67,976.00	123,250.94
Fines and Costs:	xxxxxxx			
Municipal Court	08-110	103,000.00	150,000.00	103,285.71
Other	08-109			
Interest and Costs on Taxes	08-112	49,262.00	49,262.00	80,905.55
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	56,166.00	9,452.00	126,232.50
Anticipated Utility Operating Surplus	08-114			
Cablevision Franchise Fees (N.J.S.A. 48:5A-30)	08-117	108,000.00	108,000.00	122,878.13
Lease Agreements - Arc of Essex	08-118	80,000.00	80,000.00	128,007.72
Cell Tower Lease	08-119	70,000.00	70,000.00	77,581.67

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
<b>Total Section A: Local Revenues</b>	<b>08-001</b>	<b>574,119.00</b>	<b>554,405.00</b>	<b>790,406.22</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
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	837,731.00	837,731.00	837,731.00
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>837,731.00</b>	<b>837,731.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160	234,443.00	167,345.00	234,443.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	xxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations</b>	<b>08-002</b>	<b>234,443.00</b>	<b>167,345.00</b>	<b>234,443.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
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:	xxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
Interlocal Agreement - Animal Control Services				
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001			



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

<b>GENERAL REVENUES</b>	<b>FCOA</b>	<b>Anticipated</b>		<b>Realized in Cash in 2018</b>
		<b>2019</b>	<b>2018</b>	
<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	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
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:	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		9,479.19	9,479.19
Recycling Grant	10-701	7,125.98		
Clean Communities Program Unappropriated	10-770		10,959.92	10,959.92
Clean Communities (Chapter 159)	10-702		10,488.47	10,488.47
Municipal Alliance on Alcoholism and Drug Abuse (Chapter 159)	10-703	4,700.00	4,700.00	4,700.00
Safe and Secure Communities Program - P.L. 1994, Ch. 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
State Forestry Grant	10-787			
Body Armor Replacement Fund - Unappropriated	10-708		2,588.97	2,588.97
Body Armor Replacement Fund -	10-708	2,865.97		
National Crime Statistics Exchange Grant		20,000.00		
DDEF Grant	10-745			

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

[illegible]

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
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):	xxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
Roseland Urban Renewal Agreement	08-118	61,000.00		
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	966,180.09	1,377,713.91	1,377,713.91

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Summary of Revenues	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,519,000.00	1,192,000.00	1,192,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Total Section A: Local Revenues	08-001	574,119.00	554,405.00	790,406.22
Total Section B: State Aid Without Offsetting Appropriations	09-001	837,731.00	837,731.00	837,731.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	234,443.00	167,345.00	234,443.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	34,691.95	38,216.55	38,216.55
Director of Local Government Services - Other Special Items	08-004	966,180.09	1,377,713.91	1,377,713.91
Total Miscellaneous Revenues	13-099	2,647,165.04	2,975,411.46	3,278,510.68
4. Receipts from Delinquent Taxes	15-499	218,000.00	218,000.00	237,847.50
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	4,384,165.04	4,385,411.46	4,708,358.18
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	9,960,290.90	9,895,971.11	10,272,515.72
b) Addition to Local District School Tax	07-191			xxxxxxxxxxxxxxxxxxxx
c) Minimum Library Tax		598,329.00	590,559.88	590,559.88
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,558,619.90	10,486,530.99	10,863,075.60
7. Total General Revenues	13-299	14,942,784.94	14,871,942.45	15,571,433.78

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)	FCOA						
GENERAL GOVERNMENT							
Administrative and Executive:							
Salaries and Wages	20-100-1	183,405.00	179,410.00		179,410.00	175,639.18	3,770.82
Other Expenses	20-100-2	44,352.00	41,352.00		41,352.00	37,419.30	3,932.70
Mayor and Council:							
Salaries and Wages	20-110-1	22,779.00	22,779.00		22,779.00	22,779.00	
Office of Borough Clerk:							
Salaries and Wages	20-120-1	97,289.00	87,239.00		90,040.00	87,776.39	2,263.61
Other Expenses	20-120-2	39,864.00	37,059.00		27,221.00	23,986.67	3,234.33
Financial Administration:							
Salaries and Wages	20-130-1	23,534.00	23,090.00		23,090.00	21,974.34	1,115.66
Fixed Asset Accounting System - Other Expenses	20-130-2	6,953.00	7,328.00		5,328.00	4,538.00	790.00
Audit Services:							
Other Expenses	20-135-2	28,290.00	30,000.00		30,000.00	26,300.00	3,700.00
Computerized Data Process:							
Salaries and Wages	20-140-1						
Other Expenses	20-140-2	62,245.00	60,500.00		58,500.00	49,702.27	8,797.73
Collection of Taxes:							
Salaries and Wages	20-145-1	47,129.00	45,237.00		46,287.00	45,241.36	1,045.64
Other Expenses	20-145-2	6,511.00	6,945.00		6,945.00	4,986.19	1,958.81
Assessment of Taxes:							
Salaries and Wages	20-150-1	34,840.00	34,156.00		34,946.00	34,155.97	790.03
Other Expenses	20-150-2	43,750.00	43,750.00		28,850.00	22,830.17	6,019.83

### CURRENT FUND - APPROPRIATIONS

[illegible]

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
LAND USE ADMINISTRATION							
Municipal Land Use Law (N.J.S. 40:55D-1) - Planning Board:							
Salaries and Wages	21-180-1	26,609.00	6,120.00		6,258.00	6,116.22	141.78
Other Expenses	21-180-2	42,700.00	41,750.00		41,750.00	39,290.11	2,459.89
Board of Adjustment:							
Salaries and Wages	21-185-1	26,609.00	6,120.00		6,998.00	6,997.71	0.29
Other Expenses	21-185-2	15,007.00	14,935.00		14,057.00	7,855.86	6,201.14
Affordable Housing:							
Salaries and Wages	21-190-2	6,000.00			-	-	-
Other Expenses	21-190-2	8,900.00	20,000.00		20,000.00	15,622.00	4,378.00
Land Use Adminstrtion					-	-	-
Salaries and Wages	21-194-1		45,000.00		45,000.00	37,491.39	7,508.61
Other Epenses	21-194-2		6,100.00		6,100.00	5,372.00	728.00
		125,825.00	140,025.00	-	140,163.00	118,745.29	21,417.71
INSURANCE							
General Liability	23-210-2	265,187.00	258,115.00		258,115.00	258,115.00	-
Workers Compensation	23-215-2	285,145.00	276,572.00		276,572.00	276,572.00	-
Employee Group Benefits	23-220-2	1,674,047.00	1,918,121.00		1,918,121.00	1,893,845.34	24,275.66
Health Benefit Waiver	23-221-1	24,000.00	24,000.00		24,000.00	24,000.00	-
Unemployment	23-225-2	2,600.00	2,600.00		2,600.00	1,658.54	941.46
		2,250,979.00	2,479,408.00		2,479,408.00	2,454,190.88	25,217.12

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**CURRENT FUND - APPROPRIATIONS**



8. GENERAL APPROPRIATIONS		Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)	FCOA						
PUBLIC SAFETY							
Police:							
Salaries and Wages	25-240-1	3,297,833.00	3,281,272.00		3,282,662.00	3,197,978.35	84,683.65
Other Expenses	25-240-2	183,941.00	174,893.00		174,893.00	162,273.21	12,619.79
Police Dispatch/911:							
Salaries and Wages	25-250-1	-					
Other Expenses	25-250-2	5,800.00	9,411.00		9,411.00	5,800.00	3,611.00
Emergency Management Services:							
Salaries and Wages	25-252-1	6,605.00	6,445.00		6,612.00	6,458.18	153.82
Other Expenses	25-252-2	9,950.00	3,150.00		3,150.00	3,083.04	66.96
Aid to Volunteer Fire Companies	25-255-2	50,000.00	50,000.00		50,000.00	50,000.00	
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	69,650.00	69,650.00		69,650.00	59,100.85	10,549.15
Fire Prevention Bureau:							
Salaries and Wages	25-266-1	24,113.25	23,525.00		23,525.00	22,617.00	908.00
Other Expenses	25-266-2	4,100.00	4,100.00		4,100.00	2,138.23	1,961.77

### CURRENT FUND - APPROPRIATIONS

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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)	FCOA						
PUBLIC WORKS FUNCTIONS							
Road Repairs and Maintenance:							
Salaries and Wages	26-290-1	263,094.00	443,178.00		418,178.00	401,674.81	16,503.19
Other Expenses	26-290-2	63,900.00	25,280.00		25,280.00	19,120.85	6,159.15
Storm Clearance:							
Salaries and Wages	26-291-1		30,000.00		30,000.00	30,000.00	
Other Expenses	26-291-2		22,000.00		22,000.00	22,000.00	
Shade Tree Commission:							
Salaries and Wages	26-300-1	2,865.00	2,856.00		1,014.00	1,013.34	0.66
Other Expenses	26-300-2	4,750.00	30,600.00		19,300.00	15,512.97	3,787.03
Solid Waste Collection:							
Other Expenses	26-305-2	606,300.00	568,274.00		603,274.00	594,102.33	9,171.67
Public Building and Grounds:							
Salaries and Wages	26-310-1	453,184.00	369,735.00		369,735.00	330,736.79	38,998.21
Other Expenses	26-310-2	213,070.00	159,410.00		162,460.00	141,197.42	21,262.58

### CURRENT FUND - APPROPRIATIONS

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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)	FCOA						
<u>HEALTH AND WELFARE</u>							
Board of Health:							
Salaries and Wages	27-330-1	-	-				
Other Expenses	27-330-2	3,085.00	3,085.00		3,085.00	464.28	2,620.72
Municipal Youth Guidance:							
Other Expenses	27-334-2	1,500.00	1,500.00		1,500.00	364.01	1,135.99
Environmental Commission:							
Salaries and Wages	27-335-1						
Other Expenses	27-335-2	1,000.00	1,000.00		1,000.00	492.56	507.44
Dog Regulation:							
Other Expenses	27-340-2	3,000.00	3,000.00		3,000.00		3,000.00
Contributions to Social Services:							
Other Expenses	27-360-2	2,050.00	2,050.00		2,050.00		2,050.00
		10,635.00	10,635.00	-	10,635.00	1,320.85	9,314.15

CURRENT FUND - APPROPRIATIONS

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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events							
Other Expenses	30-420-2	10,600.00	1,000.00		1,000.00		1,000.00
Beautification Committee:							
Other Expenses	30-421-2	8,030.00	8,530.00		8,530.00	5,063.92	3,466.08
Citiz. Notification/Cable TV:							
Other Expenses	30-422-2	61,835.00	24,750.00		24,750.00	21,608.05	3,141.95
Senior Citizens' Transportation:							
Other Expenses	30-426-2						
Senior Citizens' Advisory Committee:							
Other Expenses	30-427-2	1,470.00	1,470.00		1,470.00	707.12	762.88
		81,935.00	35,750.00		35,750.00	27,379.09	8,370.91

### CURRENT FUND - APPROPRIATIONS

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### CURRENT FUND - APPROPRIATIONS

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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
UNCLASSIFIED:							
Utilities:							
Electricity	31-430-2	144,000.00	144,000.00		144,000.00	144,000.00	
Street Lighting	31-435-2	160,000.00	160,000.00		160,000.00	160,000.00	
Telephone and Telegraph	31-440-2	65,000.00	65,000.00		74,260.00	74,228.93	33.07
Heating	31-446-2	73,000.00	73,000.00		73,000.00	73,000.00	
Fuel Oil	31-447-2	1,500.00	1,500.00		1,500.00		1,500.00
Gasoline	31-460-2	78,000.00	78,000.00		78,000.00	69,742.97	8,257.03
		521,500.00	521,500.00		530,760.00	520,969.90	9,790.10
Total Operations (Item 8(A)) within "CAPS"	32315-00	10,032,942.25	10,161,954.00		10,161,954.00	9,704,229.38	457,724.62
B. Contingent	35-470			xxxxxxxxxxxxxx			
Total Operations Including Contingent - within "CAPS"	30001-00	10,032,942.25	10,161,954.00		10,161,954.00	9,704,229.38	457,724.62
Detail:							
Salaries & Wages	30001-11	4,957,513.25	5,055,495.00		5,042,469.00	4,863,415.95	179,122.05
Other Expenses (Including Contingent)	30001-99	5,075,429.00	5,106,459.00		5,119,485.00	4,840,813.43	278,602.57

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated	Total for 2018 As Modified By All Transfers	Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation		Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(1) DEFERRED CHARGES:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Prior Years Bills:				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
General Government							
Electricity	30-410	1,975.00					
Professional Services	30-410	2,751.00					
Trash Removal	30-410	17,500.00					
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2018	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	270,853.50	270,285.55		270,285.55	243,462.55	26,823.00
Social Security System (O.A.S.I.)	36-472	173,115.00	168,891.00		168,891.00	165,610.02	3,280.98
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	877,618.50	788,396.10		788,396.10	788,396.10	
Police and Firemen's Retirement System							
DCRP	36-480	4,000.00	4,000.00		4,000.00	2,895.18	1,104.82
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	30004-00	1,347,813.00	1,231,572.65		1,231,572.65	1,200,363.85	31,208.80
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	11,380,755.25	11,393,526.65		11,393,526.65	10,904,593.23	488,933.42

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"	FCOA						
<u>INSURANCE</u>							
General Liability	23-210-2						
Workers Compensation	23-215-2						
Employee Group Health	23-220-2						
Unemployment	23-225-2						
Roseland Free Public Library (Chs. 82 and 541, P.L. 1985)	29-390-2	598,329.00	590,559.88		590,559.88	590,559.88	
Reserve for Tax Appeals	30-429-2	500,000.00	500,000.00		500,000.00	500,000.00	
Recycling Tax	26-305-2						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)	FCOA						
Police and Firemen's Retirement System							
PERS Retirement System							
Total Other Operations - Excluded from "CAPS"	XXXXXXXXXX	1,098,329.00	1,090,559.88		1,090,559.88	1,090,559.88	

### CURRENT FUND - APPROPRIATIONS

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**CURRENT FUND - APPROPRIATIONS**

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### CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXXXXXXXX						

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Clean Communities Program -(Unappropriated)	41-770-2		10,959.92		10,959.92	10,959.92	
Municipal Alliance on Alcoholism and Drug Abuse	41-703-2	5,875.00	5,875.00		5,875.00	5,875.00	
Body Armor Grant-Unappropriated	41-708-2	2,885.97	2,588.97		2,588.97	2,588.97	
Alcohol Education and Rehabilitation - Unappropriated	41-702-2				-	-	
DDEF Grant Fund	41-745-2				-	-	
Recycling Tonnage Grant-Unappropriated	41-701-2		9,479.19		9,479.19	9,479.19	
Recycling Tonnage Grant	41-701-2	7,125.98			-	-	
Shade Tree: State Forestry Grant	41-787-1				-	-	
Management Plan - Match	41-787-2				-	-	
Obey the Signs or Pay the Fines-Speed Enforcement	41-717-1				-	-	
You Drink, You Drive, You Lose	41-775-1				-	-	
Municipal Alliance on Alcoholism and Drug Chapter 159	41-703-2				-	-	
Clean Communities Program -Chapter 159	41-770-2		10,488.47		10,488.47	10,488.47	
Bullet Proof Vest Program	41-786-1				-	-	
National Crime Statistic Exchange Grant	41-716-2	20,000.00			-	-	

### CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS							
8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Total Public and Private Programs Offset by Revenues	XXXXXXXXXX	35,866.95	39,391.55		39,391.55	39,391.55	
Total Operations - Excluded from "CAPS"	60023-00	1,439,184.95	1,377,980.93	-	1,377,980.93	1,377,976.99	3.94
Detail:							
Salaries & Wages	60023-11	-	-	-	-	-	-
Other Expenses	60023-99	1,439,184.95	1,394,452.46		1,377,980.93	1,377,976.99	3.94

**CURRENT FUND - APPROPRIATIONS**

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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS		Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"	FCOA						
Public and Private Programs Offset by Revenues:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	60002-77	200,000.00	200,000.00		200,000.00	200,000.00	

### CURRENT FUND - APPROPRIATIONS

[illegible]

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxxxxx		8,500.00	xxxxxxxxxxxxxxxxxx
Special Emergency Authorizations - 5 Years (N.J.S. 40A:4-55)	46-875			xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
Unfunded Improvement Authorization				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
4-11				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
10-12				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
Total Deferred Charges - Municipal - Excluded from "CAPS"	60024-00			xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
				xxxxxxxxxxxxxx			xxxxxxxxxxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	60025-00	2,901,730.95	2,810,804.84		2,810,804.84	2,810,450.62	3.94

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	60006-00						XXXXXXXXXXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXXXXXXXX
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	60007-00						XXXXXXXXXXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes (Items (1) and (J))-Excluded from "CAPS"	60008-00						XXXXXXXXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	60010-00	2,901,730.95	2,810,804.84		2,810,804.84	2,810,460.62	3.94
(L) Subtotal General Appropriations (Items (H-1) and (O))	30009-00	14,282,486.20	14,204,331.49		14,204,331.49	13,715,043.85	488,937.36
(M) Reserve for Uncollected Taxes	50-899	660,298.74	667,610.96	XXXXXXXXXX	667,610.96	667,610.96	XXXXXXXXXX
9. Total General Appropriations	30000-00	14,942,784.94	14,871,942.45		14,871,942.45	14,382,654.81	488,937.36



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated		Appropriated		Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Summary of Appropriations</b>							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	11,380,755.25	11,393,526.65		11,393,526.65	10,904,593.23	488,933.42
	xxxxxxxxxxxx						
(A) Operations - Excluded from "CAPS"	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Other Operations	xxxxxxxxxxxx	1,098,329.00	1,090,559.88		1,090,559.88	1,090,559.88	
Uniform Construction Code	xxxxxxxxxxxx						
Interlocal Municipal Services Agreements	xxxxxxxxxxxx	304,989.00	248,029.50		248,029.50	248,025.56	3.94
Additional Appropriations Offset by Rev.	xxxxxxxxxxxx						
Public & Private Programs Offset by Rev.	xxxxxxxxxxxx	35,866.95	39,391.55		39,391.55	39,391.55	
Total Operations-Excluded from "CAPS"	60023-00	1,439,184.95	1,377,980.93		1,377,980.93	1,377,976.99	3.94
(C) Capital Improvements	60002-00	200,000.00	200,000.00		200,000.00	200,000.00	
(D) Municipal Debt Service	60003-00	1,262,546.00	1,232,823.91		1,232,823.91	1,232,473.63	xxxxxxxxxxxxxxxx
(E) Deferred Charges - Excluded from "CAPS"	xxxxxxxxxxxx			xxxxxxxxxxxx			xxxxxxxxxxxxxxxx
(F) Judgments	37-480						
(G) Cash Deficits - With Prior Consent of LFB	46-885			xxxxxxxxxxxx			xxxxxxxxxxxxxxxx
(K) Local District School Purposes	60008-00						xxxxxxxxxxxxxxxx
(N) Transferred to Board of Education	29-405			xxxxxxxxxxxx			xxxxxxxxxxxxxxxx
(M) Reserve for Uncollected Taxes	50-899	660,298.74	667,610.96	xxxxxxxxxxxx	667,610.96	667,610.96	xxxxxxxxxxxxxxxx
Total General Appropriations	30000-00	14,942,784.94	14,871,942.45		14,871,942.45	14,382,654.81	488,937.36

**DEDICATED WATER UTILITY BUDGET**

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Water/Sewer Connection Fees	08-504			
Miscellaneous	08-505			
Surplus				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due from Water Capital				
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

\*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 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
<b>Capital Improvements:</b>	XXXXXXX	XXXXXXXXXXXXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

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

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

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX			XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
Total Water Utility Appropriations	55-599						

**DEDICATED WATER/SEWER UTILITY BUDGET**

WATER/SEWER UTILITY	FCOA	Anticipated		Realized In Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501	527,878.00		
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	527,878.00		
Rents	08-503	2,891,694.00	3,138,661.00	2,891,694.08
Miscellaneous	08-505	84,000.00	30,000.00	84,827.08
Water Connection Fees				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Water/Sewer Rents	08-506			
Water Sewer Capital Surplus				
Reserve to Pay Debt				
Deficit (General Budget)	08-549			
Total Water/Sewer Utility Revenues	08-599	3,503,572.00	3,168,661.00	2,976,521.16

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 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<b>Operating:</b>	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	431,070.00	446,540.00		446,540.00	313,859.73	132,680.27
Other Expenses	55-502	2,013,932.00	1,718,317.00		1,718,317.00	1,628,258.23	90,058.77
Roseland's Share of Joint Service User's Fees:							
Share of Joint User Fees	55-503	900,000.00	900,000.00		900,000.00	613,834.05	286,165.95
Operations	55-503						
Debt Service	55-503						
<b>Capital Improvements:</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511	52,000.00		XXXXXXXXXX			
Capital Outlay	55-512						
<b>Debt Service:</b>	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	55,000.00					XXXXXXXXXX
Interest on Bonds and Water Loan	55-522						XXXXXXXXXX
Interest on Notes	55-523	22,000.00					XXXXXXXXXX
Water Supply Loan - Principal and Interest	55-524						XXXXXXXXXX

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

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
Prior Year Bills:Passaic Valley Water Commission	55-531			XXXXXXXXXXXX			XXXXXXXXXXXX
Unfunded Improvement Authorizations:				XXXXXXXXXXXX			XXXXXXXXXXXX
09-97				XXXXXXXXXXXX			XXXXXXXXXXXX
	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	29,070.00	34,935.00		34,935.00	22,352.69	12,582.31
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	500.00	500.00		500.00	144.18	355.82
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Water/Sewer Utility Appropriations	55-599	3,503,572.00	3,100,292.00		3,100,292.00	2,578,448.88	521,843.12

**DEDICATED ASSESSMENT BUDGET**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized In Cash In 2018
		2019	2018	
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 2018 Paid or Charged
		2019	2018	
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 2018
		2019	2018	
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 2018 Paid or Charged
		2019	2018	
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 2018
		2019	2018	
Assessment Cash	53-101			
Deficit (Sewer Operating Utility Budget)	53-885			
Total Sewer Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018 Paid or Charged
		2019	2018	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Sewer Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2019 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; 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; Storm Recovery Trust; Accumulated Absences, Municipal Public Defenders Law (P.L. 1997, c. 256) BS38 UCC Code Enforcement Fee 3rd Party, Affordable Housing Trust, Auxillary Police Trust Fund Donation, Developers Fees-Housing Trust Funds, Tsunami Relief Fund Donation, Municipal Youth Guidance Council Donation, Hurricane Katrina Relief Donation, Celebration of 100th Anniversary Donation, Senior Citizens Advisory Board Donations, Uniform Safety Act Penalty, Community Development Block Grant, Environmental Commission Donations, Welcome to Roseland Sign form Donations of Acceptance of 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."

(e titles in space above when applicable, if resolution for rider has been approved by the Director.)

**APPENDIX TO BUDGET STATEMENT**

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

<b>ASSETS</b>		
Cash and Investments	1110100	8,016,180.88
Due from State of N.J. (C. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	308,996.45
Tax Title Liens Receivable	1110400	123,444.98
Property Acquired by Tax Title Lien Liquidation	1110500	1,800.00
Other Receivables	1110600	19,885.87
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
<b>Total Assets</b>	<b>1110900</b>	<b>8,470,308.18</b>

**LIABILITIES, RESERVES AND SURPLUS**

*Cash Liabilities	2110100	3,413,905.10
Reserves for Receivables	2110200	454,127.30
Surplus	2110300	4,602,275.78
<b>Total Liabilities, Reserves and Surplus</b>		<b>8,470,308.18</b>

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

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

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	4,274,422.40	3,804,626.18
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
Current Taxes			
*(Percentage collected: 2018 98.25%, 2017 98.88%)	2310200	37,381,416.61	37,497,290.91
Delinquent Taxes	2310300	237,847.50	253,494.47
Other Revenues and Additions to Income	2310400	4,127,832.53	4,358,962.91
<b>Total Funds</b>	<b>2310500</b>	<b>46,021,519.04</b>	<b>45,914,374.47</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	14,203,981.21	13,963,144.03
School Taxes (Including Local and Regional)	2310700	18,253,896.00	17,835,166.00
County Taxes (Including Added Tax Amounts)	2310800	8,597,770.69	9,501,894.19
Special District Taxes/Open Space	2310900	334,285.28	338,470.14
Other Expenditures and Deductions from Income	2311000	29,310.08	1,277.71
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>41,419,243.26</b>	<b>41,639,952.07</b>
Less: Expenditures to be Raised by Future Taxes	2311200		
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>41,419,243.26</b>	<b>41,639,952.07</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>4,602,275.78</b>	<b>4,274,422.40</b>

\*Nearest even percentage may be used.

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

Surplus Balance December 31, 2018	2311500	4,602,275.78
Current Surplus Anticipated in 2019 Budget	2311600	1,519,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>3,083,275.78</b>

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

2019

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.S.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)

☒

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

**CAPITAL BUDGET (Current Year Action)**  
2019

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 - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 BUDGET APPROPRIATIONS	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
<b>Recreation</b>									
Playground Equipment	1	450,000			22,500			427,500	
Resurface Harrison Multi Purpose Court	3	50,000			2,500			47,500	
Resurface Tedesco Park Basketball Court	2	50,000			2,500			47,500	
<b>Police</b>									
L# Mobile-Vision Cameras	1	41,135			41,135				
Voice Recorder	2	17,500			17,500				
Vehicle Plate Reader	3	62,625			3,131			59,494	
Draeger Safety Diagnostics Inc	4	20,875			20,875				
<b>Public Works</b>									
Improvements to Stonegate Drive	1	198,000			9,900			188,100	
2019 Road Projects	2	125,000			6,250			118,750	
Improvements to Conover Avenue	3	154,000			25,000		129,000		
Overhead Garage Doors DPW	4	57,000			2,850			54,150	
Gas/Diesel Pump Package	5	23,000			23,000				
Tire Changing Unit	6	10,000			10,000				
HVAC Unit 20 Roseland Avenue	7	36,000			1,800			34,200	
Asphalt Roller	8	90,000			4,500			85,500	
<b>Fire Department</b>									
Breathing Apparatus and Air Packs	1	292,000			14,600			277,400	
Fire Hose	2	19,000			19,000				
<b>PAGE TOTALS</b>		1,696,135			227,041		129,000	1,340,094	

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

Local Unit Borough of Roseland

2019

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 BUDGET APPROPRIATIONS	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
<u>Finance and Administration</u>									
Time and Attendance	1	25,000.00			25,000.00				
Access Control System	2	16,000.00			16,000.00				
Security System 140 Eagle Rock Ave	3	25,000.00			1,250.00			23,750.00	
Peg Channel Equipment	4	25,000.00			1,250.00			23,750.00	
Smart Boards	5	10,000.00			10,000.00				
<u>Water/Sewer Utility Fund</u>									
Water Main Replacement Project	1	530,000.00			26,500.00			503,500.00	
Replace Pressure Regulators	2	75,000.00			3,750.00			71,250.00	
Collection System Improvements	3	321,600.00			16,080.00			305,520.00	
Pump Station Improvements	4	112,000.00			5,600.00			106,400.00	
TOTALS - ALL PROJECTS		2,835,735			332,471		129,000	2,374,264	

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 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Recreation									
Playgrount Equipment	1	450,000	1 Year	450,000					
Resurface Harrison Multi Purpose Court	3	50,000	1 Year	50,000					
Resurface Tedesco Park Basketball Court	2	50,000	1 Year	50,000					
Police									
L# Mobile-Vision Cameras	1	41,135	1 Year	41,135					
Voice Recorder	2	17,500	1 Year	17,500					
Vehicle Plate Reader	3	62,625	1 Year	62,625					
Draeger Safety Diagnositos Inc	4	20,875		20,875					
Public Works									
Improvements to Stonegate Drive	1	198,000	1 Year	198,000					
2019 Road Projects	2	125,000	1 Year	125,000					
Improvements to Conover Avenue	3	154,000	1 Year	154,000					
Overhead Garage Doors DPW	4	57,000	1 Year	57,000					
Gas/Diesel Pump Package	5	23,000	1 Year	23,000					
Tire Changing Unit	6	10,000	1 Year	10,000					
HVAC Unit 20 Roseland Avenue	7	36,000	1 Year	36,000					
Asphalt Roller	8	90,000	1 Year	90,000					
Fire Department									
Breathing Apparatus and Air Packs	1	292,000	2 Years	292,000					
Fire Hose	2	19,000	3 Years	19,000					
PAGE TOTALS		1,696,135		1,696,135					

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 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
<u>Finance and Administration</u>									
Time and Attendance	1	25,000	1 Year	25,000					
Access Control System	2	16,000	1 Year	16,000					
Security System 140 Eagle Rock Ave	3	25,000	1 Year	25,000					
Peg Channel Equipment	4	25,000	3 Years	25,000					
Smart Boards	5	10,000	1 Year	10,000					
<u>Water/Sewer Utility Fund</u>									
Water Main Replacement Project	1	530,000	1 Year	530,000					
Replace Pressure Regulators	2	75,000	1 Year	75,000					
Collection System Improvements	3	321,600	1 Year	321,600					
Pump Station Improvements	4	112,000	1 Year	112,000					
<b>TOTALS - ALL PROJECTS</b>		2,835,735		2,835,735					



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 2019	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
<b>Recreation</b>										
Playground Equipment	450,000.00			22,500.00			427,500.00			
Resurface Harrison Multi Purpose	50,000.00			2,500.00			47,500.00			
Resurface Tedesco Park	50,000.00			2,500.00			47,500.00			
Basketball court										
<b>Police</b>										
L# Mobile-Vision Cameras	41,135.00			41,135						
Voice Recorder	17,500.00			17,500						
Vehicle Plate Reader	62,625.00			3,131			59,493.75			
Draeger Safety Diagnositos Inc	20,875.00			20,875						
<b>Public Works</b>										
Improvements to Stonegate Drive	198,000.00			9,900			188,100.00			
2019 Road Projects	125,000.00			6,250			118,750.00			
Improvements to Conover Avenue	154,000.00			25,000		129,000				
Overhead Garage Doors DPW	57,000.00			2,850			54,150.00			
Gas/Diesel Pump Package	23,000.00			23,000						
Tire Changing Unit	10,000.00			10,000						
<b>PAGE TOTALS</b>	<b>1,259,135</b>			<b>187,141</b>		<b>129,000</b>	<b>942,894</b>			

Sheet 40d

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 2019	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
HVAC Unit 20 Roseland Avenue	36,000.00			1,800.00			34,200.00			
Asphalt Roller	90,000.00			4,500.00			85,500.00			
<b>Fire Department</b>										
Breathing Apparatus and Air Packs	292,000.00			14,600.00			277,400.00			
Fire Hose	19,000.00			19,000.00						
<b>Finance and Administration</b>										
Time and Attendance	25,000.00			25,000.00						
Access Control System	16,000.00			16,000.00						
Security System 140 Eagle Rock A	25,000.00			1,250.00			23,750.00			
Peg Channel Equipment	25,000.00			1,250.00			23,750.00			
Smart Boards	10,000.00			10,000.00						
<b>Water/Sewer Utility Fund</b>										
Water Main Replacement Project	530,000.00			26,500.00				503,500		
Replace Pressure Regulators	75,000.00			3,750.00				71,250		
Collection System Improvements	321,600.00			16,080.00				305,520		
Pump Station Improvements	112,000.00			5,600.00				106,400		
<b>TOTALS - ALL PROJECTS</b>	<b>2,835,735</b>			<b>332,471</b>		<b>129,000</b>	<b>1,387,594</b>	<b>986,670</b>		

**SECTION 2 - UPON ADOPTION FOR YEAR 2019**  
**(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) \$ 9,960,290.90 (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) \$ 908,150.00 Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.  
 (e) \$ 598,329.00 Item 5 below) Minimum Library Levy.

**RECORDED VOTE**  
 (Insert last name)

Ayes

Nays

Abstained

Absent

**SUMMARY OF REVENUES**

**1. GENERAL REVENUES**

Surplus Anticipated	08-100	\$	1,519,000.00
Miscellaneous Revenues Anticipated	40004-10	\$	2,647,165.04
Receipts from Delinquent Taxes	15-499	\$	218,000.00
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	\$	9,960,290.90
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>			
Item 6, Sheet 42	07-195	\$	
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
<b>4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$	
<b>5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY</b>	07-192		598,329.00
<b>Total Revenues</b>	40000-00	\$	14,942,784.94

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	30001-00	\$ 10,032,942.25
(e) Deferred Charges and Statutory Expenditures - Municipal	30004-00	\$ 1,347,813.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	\$ 1,439,184.95
(c) Capital Improvements	60002-00	\$ 200,000.00
(d) Municipal Debt Service	60003-00	\$ 1,262,546.00
(e) Deferred Charges - Municipal	60024-00	\$
(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	\$ 660,298.74
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	60010-00	\$
<b>Total Appropriations</b>	<b>30000-00</b>	<b>\$ 14,942,784.94</b>

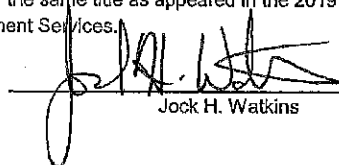
It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 1st day of May  
It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this

20<sup>th</sup>

day of

March, 2019

  
Jock H. Watkins

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized In Cash In 2018
	2019	2018	
Amount to be Raised by Taxation	334,632.26	334,285.28	334,285.28
Added Assessments			
Interest Income			14,743.75
Reserve Funds:	571,517.74	451,647.72	
<b>Total Trust Fund Revenues</b>	<b>906,150.00</b>	<b>785,933.00</b>	<b>349,029.03</b>

SUMMARY OF PROGRAM	
Year Referendum Passed/Implemented:	11-02-99 (Date)
Rate Assessed: Up to	\$ 0.04
Total Tax Collected to Date:	\$ 4,583,680.08
Total Expended to Date:	\$ 2,196,213.03
Total Acreage Preserved to Date:	12 (Acres)
Recreation Land Preserved in 2018:	12 (Acres)
Farmland Preserved in 2018:	None (Acres)

APPROPRIATIONS	Appropriated		Expended 2018	
	for 2019	for 2018	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Salaries & Wages				
Other Expenses	450,000.00	145,000.00		145,000.00
Maintenance of Lands for Recreation and Conservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Salaries & Wages		46,753.00		46,753.00
Other Expenses		62,000.00	32,145.57	29,854.43
Historic Preservation:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Salaries & Wages				
Other Expenses				
Acquisition of Lands for Recreation and Conservation		100,000.00		100,000.00
Acquisition of Farmland				
Down Payments on Improvements	30,000.00			
Debt Service:	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Payment of Bond Principal				
Payment of Bond Anticipation Notes and Capital Notes	370,500.00	370,500.00	370,500.00	
Interest on Bonds				
Interest on Notes	55,650.00	61,680.00	61,680.00	
Reserve for Future Use				
<b>Total Trust Fund Appropriations</b>	<b>906,150.00</b>	<b>785,933.00</b>	<b>464,325.57</b>	<b>321,607.43</b>

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

Contracting Unit: Borough of Roseland

Year Ending: December 31, 2018

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

1.

2.

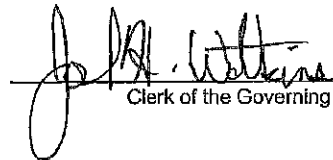
3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and 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.

3/20/19  
Date

  
Clerk of the Governing Body