

Sheet 1

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

Contracting Unit: Roseland Borough

Year Ending: December 31, 2022

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.

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.

03/24/2023

Date

DocuSigned by:
Jock Watkins

Clerk of the Governing Body

General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f)
- g) In all applicable signature lines, insert the email address of the applicable official.
- h) **The completed Budget document must be saved as a Macro-Enabled Workbook.**
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division
 - i) via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included).**
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via
 - j) the FAST "Adopted Budget" record portal and it must be named as: **<municode>_adoptbudget_20xx (all 4 digits municode must be included).**
- k) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- l) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and
 - m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:
https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf

Information Required for Municipal Budget Document:		Municipal Budget Version 2023.1	
		Responses and Data	
Name and County of Municipality		Roseland Borough, Essex County	
Full Name of Municipality		BOROUGH OF ROSELAND	
County of Municipality		ESSEX	
Name of Municipality		ROSELAND	
Type		BOROUGH	
Governing Body Type		COUNCIL MEMBERS	
Location		BOROUGH HALL MUNICIPAL BUILDING	
Address		140 EAGLE ROCK AVENUE	
Address		ROSELAND, NJ 07068	
Phone		973-226-8080	
Fax		973-403-6031	
Clerk		JOCK WATKINS	Cert # 1479
Tax Collector		MAUREEN CHUMACAS	1077
Chief Financial Officer		MAUREEN CHUMACAS	339
Registered Municipal Accountant		DAVID GANNON	520
Municipal Attorney		JONI NOBLE McDONNELL	
Newspaper			
Date of Introduction		Day 21	Month March
Date of Advertisement		6	April
Date of Public Hearing		18	April
Time of Public Hearing		7:00	
Net Valuation Taxable Current		1,654,140,700	
Net Valuation Taxable Prior		1,652,569,406	
		1,571,294	
Budget Year		2023	Budget Year Type: Calendar Year
Municipal Code 0718			

How many utilities does municipality have?	1	Select "0" if you do not have any utilities.	
Utility #	Utility Type		Capital Impr
Utility 1	Water Sewer		# of Years
Utility 2			Beginning Year
Utility 3			Ending Year
Utility 4			
Utility 5			
Utility 6			
Utility Assessment (Tab 37)			
Utility Assessment (Tab 38)			



Date of Original Appt.

7/1/2014

Calendar or State Fiscal

ovement Program

3

2023

2025

2023 Municipal Budget

of the BOROUGH of ROSELAND County of
 ESSEX for the fiscal year 2023.

Revenue and Appropriations Summaries

Summary of Revenues	Anticipated			
	2023		2022	
1. Surplus	2,735,100.00		2,439,210.00	
2. Total Miscellaneous Revenues	2,339,030.63		2,310,616.09	
3. Receipts from Delinquent Taxes	150,000.00		180,000.00	
4. a) Local Tax for Municipal Purposes	10,288,852.94		10,118,450.39	
b) Addition to Local School District Tax				
c) Minimum Library Tax	621,990.00		616,026.00	
Tot Amt to be Rsd by Taxes for Sup of Muni Bnd	10,910,842.94		10,118,450.39	
Total General Revenues	16,134,973.57		15,048,276.48	

Summary of Appropriations	2023 Budget		Final 2022 Budget	
1. Operating Expenses: Salaries & Wages	5,140,840.44		5,269,678.00	
Other Expenses	7,740,398.76		7,157,910.76	
2. Deferred Charges & Other Appropriations	1,475,418.70		1,466,047.10	
3. Capital Improvements	200,000.00		200,000.00	
4. Debt Service (Include for School Purposes)	1,098,297.00		1,079,007.00	
5. Reserve for Uncollected Taxes	480,018.67		491,659.62	
Total General Appropriations	16,134,973.57		15,664,302.48	
Total Number of Employees				

2023 Dedicated		Water Sewer		Utility Budget		
Summary of Revenues		Anticipated				
		2023			2022	
1. Surplus						
2. Miscellaneous Revenues						
3. Deficit (General Budget)						
Total Revenues						
Summary of Appropriations		2023 Budget			Final 2022 Budget	
1. Operating Expenses: Salaries & Wages						
Other Expenses						
2. Capital Improvements						
3. Debt Service						
4. Deferred Charges & Other Appropriations						
5. Surplus (General Budget)						
Total Appropriations						
Total Number of Employees						

2023 Dedicated	Utility Budget			
Summary of Revenues	Anticipated			
	2023		2022	
1. Surplus	545,610.00		545,610.54	
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues	545,610.00		545,610.54	
Summary of Appropriations	2023 Budget		Final 2022 Budget	
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		2023		2022
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				
Total Appropriations				
Total Number of Employees				

2023 Dedicated		Utility Budget		
Summary of Revenues		Anticipated		
		Anticipated		
1. Surplus				
2. Miscellaneous Revenues				
3. Deficit (General Budget)				
Total Revenues				
Summary of Appropriations		2023 Budget		Final 2022 Budget
1. Operating Expenses: Salaries & Wages				
Other Expenses				
2. Capital Improvements				
3. Debt Service				
4. Deferred Charges & Other Appropriations				
5. Surplus (General Budget)				

Total Appropriations			
Total Number of Employees			

Balance of Outstanding Debt							
		General		Water Sewer			
Interest							
Principal							
Outstanding Balance							

Balance of Outstanding Debt							
Interest							
Principal							
Outstanding Balance							

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BOROUGH OF ROSELAND
SUMMARY OF 2023 BUDGET

			Future Budget Projections					
Total Budget		16,134,973.57	100.0%	2024	2025	2026	2027	
Employee Costs:								
Salaries & Wages								
Sheet 17	5,140,840.44		102.00%	5,243,657.25	5,348,530.39	5,455,501.00	5,564,611.02	
Sheet 25	-		102.00%	-	-	-	-	
Total		5,140,840.44		5,243,657.25	5,348,530.39	5,455,501.00	5,564,611.02	
Social Security								
Sheet 19		180,200.00	102.00%	183,804.00	187,480.08	191,229.68	195,054.28	
Pensions etc.								
Sheet 19		311,060.00	102.00%	317,281.20	323,626.82	330,099.36	336,701.35	
Sheet 19		952,359.00	105.00%	999,976.95	1,049,975.80	1,102,474.59	1,157,598.32	
Sheet 19		-						
Sheet 20		-						
Insurance								
Sheet 14		6,800.00	106.00%	7,208.00	7,640.48	8,098.91	8,584.84	
Direct Employee Costs		6,591,259.44	40.9%					
General Liability Insurance								
Sheet 14		-	0.0%					
Debt Service:								
Sheet 27		1,098,297.00	6.8%					
Reserve for Uncollected Taxes:								
Sheet 29		480,018.67	3.0%					
Capital Funds:								
Sheet 26a		200,000.00	1.2%					
Deferred Charges:								
Sheet 28		24,994.00	0.2%					
Grants:								
Sheet 25 (less Salaries & Wages above)		81,433.22	0.5%					
All Other Departmental OE's:								
Various Line Items		7,658,971.24	47.5%	102.00%	7,812,150.66	7,968,393.68	8,127,761.55	8,290,316.78
				Projected Budget Totals	14,564,078.06	14,885,647.25	15,215,165.09	15,552,866.59

BOROUGH OF ROSELAND
2023 BUDGET FUNDING

Budget Funding:	
Fund Balance	2,735,100.00
Local Revenues	1,414,075.41
State Aid	843,522.00
Grants	81,433.22
Delinquent Tax	150,000.00
Local Purpose Tax	10,910,842.94
	<u>16,134,973.57</u>
Ratables	1,654,140,700
Tax Rate	0.622
Increase	0.009

Project Tax Results			
2023	2024	2025	2026
	25,000.00	50,000.00	75,000.00
	150,000.00	300,000.00	450,000.00
14,564,078.06	14,710,647.25	14,865,165.09	15,027,866.59
14,564,078.06	14,885,647.25	15,215,165.09	15,552,866.59
1,662,140,700	1,670,140,700	1,678,140,700	1,686,140,700
0.876	0.881	0.886	0.891
0.254	0.005	0.005	0.005
10,910,842.94	14,564,078.06	14,710,647.25	14,865,165.09
218,216.86	291,281.56	294,212.95	297,303.30
145,000.00	145,000.00	145,000.00	145,000.00
14,000.00	15,000.00	16,000.00	17,000.00
11,288,059.80	15,015,359.62	15,165,860.20	15,324,468.39
3,276,018.27	(304,712.37)	(300,695.11)	(296,601.81)

2027
100,000.00
600,000.00
15,198,995.26
15,898,995.26
1,694,140,700
0.897
0.006
15,027,866.59
300,557.33
145,000.00
18,000.00
15,491,423.92
(292,428.66)

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,735,100.00	2,439,210.00	295,890.00	12.13%
Local	1,414,075.41	1,442,221.58	(28,146.17)	-1.95%
State Aid	843,522.00	837,731.00	5,791.00	0.69%
State & Federal Grants	81,433.22	30,663.51	50,769.71	165.57%
Delinquent Tax	150,000.00	180,000.00	(30,000.00)	-16.67%
Local Purpose Tax	10,288,852.94	10,118,450.39	170,402.55	1.68%
Minimum Library Tax	621,990.00	616,026.00	5,964.00	0.97%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	16,134,973.57	15,664,302.48	470,671.09	3.00%
APPROPRIATIONS				
Salaries & Wages	5,140,840.44	5,228,866.00	(88,025.56)	-1.68%
Other Expenses	7,658,965.54	7,162,659.50	496,306.04	6.93%
Statutory & Deferred Charges	1,475,418.70	1,466,047.10	9,371.60	0.64%
State & Federal Grants	81,433.22	36,063.26	45,369.96	125.81%
Capital (without grants)	200,000.00	200,000.00	-	0.00%
Debt Service	1,098,297.00	1,079,007.00	19,290.00	1.79%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	480,018.67	491,659.62	(11,640.95)	-2.37%
TOTAL APPROPRIATIONS	16,134,973.57	15,664,302.48	470,671.09	0.030047
Adopted Emergencies		-		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	3,798,679.21	2,964,436.57	834,242.64
Used to Fund Budget	2,735,100.00	2,439,210.00	295,890.00
Remaining Balance	1,063,579.21	525,226.57	538,352.64

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	10,288,852.94	10,118,450.39	170,402.55	1.68%
Local Tax Rate	0.6220	0.6130	0.0090	1.47%
Assessed Valuation	1,654,140,700	1,652,569,406	1,571,294	0.10%

STATUS OF "CAPS"			
SPENDING CAP			2% LEVY CAP
	CAP @ 2.5%	CAP COLA	10,770,449.86 MAX
			10,288,852.94 ACTUAL
CAP Base from Prior Year	12,365,525.00	12,365,525.00	(481,596.93) + OR ()
Rate Applied	2.50%	3.50%	
Allowable CAP	12,427,352.63	12,798,318.38	Must be zero or () to
Additions:			Introduce Budget
See Sheet 3b	302,060.11	302,060.11	
Other			
Total CAP Allowable	12,729,412.73	13,100,378.48	
Budget Expenditures Sheet 19	12,723,634.68	12,723,634.68	
Remaining or (Excess)	5,778.05	376,743.80	

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	99.45%	98.71%	0.74%
Used for Reserve for Taxes	98.76%	98.71%	0.05%
Remaining	0.69%	0.00%	0.69%

BOROUGH OF ROSELAND

SUMMARY OF TAX RATES

LEVY CHANGE PER VARIOUS ASSESSED VALUES

[illegible]

COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2023 MUNICIPAL BUDGET

		YEAR 2023	YEAR 2022
1 Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		15,654,954.90	XXXXXXXXXXXX
2 Local District School Tax	Actual		9,529,791.00
	Estimate	9,529,791.00	XXXXXXXXXXXX
3 Regional School District Tax	Actual		
	Estimate		XXXXXXXXXXXX
4 Regional High School Tax	Actual		9,376,330.00
	Estimate	9,376,330.00	XXXXXXXXXXXX
5 County Tax	Actual		8,563,390.74
	Estimate	8,563,390.74	XXXXXXXXXXXX
6 Special District Tax	Actual		
	Estimate		XXXXXXXXXXXX
7 Municipal Open Space	Actual	330,828.14	329,511.06
	Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture	Actual		
	Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes		43,455,294.78	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)		5,224,130.63	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes		38,231,164.15	
12 Amount of Item 11 divided by <div>98.76%</div>			
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		38,711,182.82	
Analysis of Item 12:			
Local School District Tax (Line 2 Above)		9,529,791.00	
Regional School District Tax (Line 3 Above)		-	
Regional High School Tax (Line 4 Above)		9,376,330.00	
County Tax (Line 5 Above)		8,563,390.74	
Special District Tax (Line 6 Above)		-	
Municipal Open Space Tax (Line 7 Above)		-	
Municipal Arts and Culture Tax (Line 8 Above)		-	
Tax in Local Municipal Budget		10,910,842.94	
Total Amount (Line 12)		38,380,354.68	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)		480,018.67	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		15,654,954.90	
Item 13 - Appropriation: Reserve for Uncollected Taxes		480,018.67	
Subtotal		16,134,973.57	
Less: Item 10 - Total Anticipated Revenues		5,224,130.63	
Amount to Be Raised by Taxation in Municipal Budget		10,910,842.94	

Local Tax for Municipal Purpose	10,288,852.94
Addition to Local District School Tax	
Minimum Library Tax	621,990.00

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF ROSELAND

COUNTY: ESSEX

James R. Spango	December 31, 2026
Mayor's Name	Term Expires

Municipal Officials	
JOCK WATKINS	{ 7/1/2014
Municipal Clerk	
MAUREEN CHUMACAS	1479
Tax Collector	Cert. No.
MAUREEN CHUMACAS	1077
Chief Financial Officer	Cert. No.
DAVID GANNON	520
Registered Municipal Accountant	Lic. No.
JONI NOBLE McDONNELL	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Christopher J. Bardi	12/31/2023
Eileen Fishman	12/31/2024
Roger Freda	12/31/2024
Jean Perrotti	12/31/2025
Michele Tolli	12/31/2023
Marcelino Trillo	12/31/2025

Official Mailing Address of Municipality

BOROUGH HALL MUNICIPAL BUILDING

140 EAGLE ROCK AVENUE

ROSELAND, NJ 07068

Fax #: 973-403-6031

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 _____ day of _____, 2023, and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ day of _____, 2023

Clerk
140 EAGLE ROCK AVENUE
Address
ROSELAND, NJ 07068
Address
973-226-8080
Phone Number

mchumacas@roselandnj.org
Chief Financial Officer

Sheet 1

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of ROSELAND, County of ESSEX for the Fiscal Year 2023

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2023;

Be it Further Resolved, that said Budget be published in the _____

in the issue of April 6, 2023

The Governing Body of the BOROUGH of ROSELAND does hereby approve the following as the Budget for the year 2023:

RECORDED VOTE

(Insert Last Name)

Ayes

Fishman
Trillo
Bardi
Perrotti
Tolli

Nays

Abstained

Absent

Freda

Notice is hereby given that the Budget and Tax Resolution was approved by the COUNCIL MEMBERS of the BOROUGH of ROSELAND, County of ESSEX, on March 21, 2023.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL MUNICIPAL BUILDING, on April 18, 2023 at 7:00 o'clock P.M. at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2023
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.A. 40A:4-45.2)}				12,723,634.68
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				2,931,320.22
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				2,931,320.22
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.76%	Percent of Tax Collections		480,018.67
		Building Aid Allowance	2023 - \$	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2022 - \$	16,134,973.57
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				5,224,130.63
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)				10,288,852.94
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				621,990.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	15,664,302.48	3,393,610.54	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	15,664,302.48	3,393,610.54	-	-	-	-	-
Expenditures:							
Paid or Charged (Including Reserve for Uncollected Taxes)	14,142,988.97	3,361,292.58	-	-	-	-	-
Reserved	1,499,447.41	32,317.96	-	-	-	-	-
Unexpended Balances Canceled	21,866.10	0.00	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	15,664,302.48	3,393,610.54	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
<u>CAP CALCULATION</u>		<u>CAP CALCULATION</u>	
Total General Appropriations for 2022	15,661,045.00	Allowable Operating Appropriations before	
Cap Base Adjustment:	-	Additional Exceptions per (N.J.S.A. 40A:4-45.3)	12,674,663.13
Subtotal	15,661,045.00		
Exceptions Less:		Additions:	
Total Other Operations	1,116,026.00	New Construction (Assessor Certification)	14,247.35
Total Uniform Construction Code		2021 Cap Bank Utilized	287,812.76
Total Interlocal Service Agreement	308,327.00	2022 Cap Bank Utilized	
Total Additional Appropriations			
Total Capital Improvements	200,000.00		
Total Debt Service	1,079,007.00		
Transferred to Board of Education		Total Additions	302,060.11
Type I School Debt			
Total Public & Private Programs	32,806.00	Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	12,976,723.23
Judgements			
Total Deferred Charges	67,694.00		
Cash Deficit		Additional Increase to COLA rate. 3.5%	
Reserve for Uncollected Taxes	491,660.00	Amount of Increase allowable. 1.0%	123,655.25
Total Exceptions	3,295,520.00		
Amount on Which CAP is Applied	12,365,525.00		
2.5% CAP	309,138.13	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	13,100,378.48
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	12,674,663.13	Total General Appropriations for Municipal Purposes	12,723,634.68
		(Sheet 19, H-1)	
		Over or (Under) Appropriations Cap	(376,743.80)

NOTE:

Sheet 3b

- 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 "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

	EXPLANATORY STATEMENT - (Continued)		
BUDGET MESSAGE			

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
NEW JERSEY 2010 LOCAL UNIT LEVY CAP LAW			
P.L. 2007, c. 62, was amended by P.L. 2008 c. 6 and P.L. 2010 c. 44 (S-29 R1). The last amendment reduces the 4% to 2% and modifies some of the exceptions and exclusions. It also removes the LFB waiver. The voter referendum now requires a vote in excess of only 50% which is reduced from the original 60% in P.L. 2007, c. 62.			
SUMMARY LEVY CAP CALCULATION			
LEVY CAP CALCULATION			
Prior Year Amount to be Raised by Taxation	10,118,450.39		
Less:			
Less: Prior Year Deferred Charges to Future Taxation Unfunded	42,700.00		
Less: Prior Year Deferred Charges: Emergencies	24,994.00		
Less: Prior Year Recycling Tax			
Less:			
Less:			
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	10,050,756.39		
Plus 2% CAP Increase	201,015.13		
ADJUSTED TAX LEVY	10,251,771.52		
Plus: Assumption of Service/Function			
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	10,251,771.52		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS			10,251,771.52
Exclusions:			
Allowable Shared Service Agreements Increase			
Allowable Health Insurance Costs Increase	213,209.00		
Allowable Pension Obligations Increases	26,666.00		
Allowable LOSAP Increase			
Allowable Capital Improvements Increase			
Allowable Debt Service and Capital Leases Inc.	261,428.00		
Recycling Tax appropriation			
Deferred Charge to Future Taxation Unfunded			
Current Year Deferred Charges: Emergencies	24,994.00		
Add Total Exclusions		526,297.00	
Less Cancelled or Unexpended Waivers			
Less Cancelled or Unexpended Exclusions		21,866.00	
ADJUSTED TAX LEVY			10,756,202.52
Additions:			
New Ratables - Increase for new construction	2,324,200		
Prior Year's Local Purpose Tax Rate (per \$100)	0.613		
New Ratable Adjustment to Levy		14,247.35	
Amounts approved by Referendum			
Levy CAP Bank Applied			
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			10,770,449.86
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES			10,288,852.94
OVER OR (UNDER) 2% LEVY CAP			(481,596.93)
(must be equal or under for Introduction)			

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>				
2020				
Maximum Allowable Amount to be Raised by Taxation				
Amount to be Raised by Taxation for Municipal Purpose				
Available for Banking (CY 2023)		225,741		
Amount Used in CY 2023				
Balance to Expire		225,741		
2021				
Maximum Allowable Amount to be Raised by Taxation				
Amount to be Raised by Taxation for Municipal Purpose				
Available for Banking (CY 2023 - CY 2024)		354,780		
Amount Used in CY 2023				
Balance to Carry Forward (CY 2024)		354,780		
2022				
Maximum Allowable Amount to be Raised by Taxation		10,210,619		
Amount to be Raised by Taxation for Municipal Purpose		10,118,450		
Available for Banking (CY 2023 - CY 2025)		92,169		
Amount Used in CY 2023				
Balance to Carry Forward (CY 2024 - CY2025)		92,169		
2023				
Maximum Allowable Amount to be Raised by Taxation		10,770,450		
Amount to be Raised by Taxation for Municipal Purpose		10,288,853		
Available for Banking (CY 2024 - CY 2026)		481,597		
Total Levy CAP Bank		928,546		

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
1. Surplus Anticipated	08-101	2,735,100.00	2,439,210.00	2,439,210.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,735,100.00	2,439,210.00	2,439,210.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	5,188.00	5,438.00	5,188.00
Other	08-104	14,033.00	15,089.00	14,033.00
Fees and Permits	08-105	109,000.00	103,000.00	114,116.60
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	37,000.00	35,435.00	39,016.65
Other	08-109			
Interest and Costs on Taxes	08-112	58,712.00	58,712.00	246,788.70
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	31,000.00	29,616.00	33,329.46
Anticipated Utility Operating Surplus	08-114			
Cell Tower Lease	08-118	86,000.00	81,500.00	86,415.87
Lease Agreement -Arc of Essex	08-118	141,000.00	135,000.00	141,723.99
Payment In Lieu of Taxes (PILOT)-Roseland Urban Renewal	08-210	11,986.00	9,777.00	11,986.40

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	493,919.00	473,567.00	692,598.67

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	843,522.00	837,731.00	837,731.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	843,522.00	837,731.00	837,731.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	350,000.00	230,732.00	665,281.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	350,000.00	230,732.00	665,281.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services				
Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated				
With Prior Written Consent of the Director of Local Government Services -				
Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Body Armor Replacement Fund	10-505	1,842.93	1,298.89	1,298.89
Municipal Alliance on Alcoholism and Drug Abuse	10-506		2,588.00	2,588.00
Bullet Proof Vest Grant	10-693		4,754.75	4,754.75
Reycling Tonnage Grant	10-569	7,841.76	7,529.23	7,529.23
Clean Communities Program Unappropriated	10-602	11,748.53	11,235.55	11,235.55
DMHAS Grant-Chapter 159	10-879		3,257.09	3,257.09
Local Recreation Improvement Grant	10-671	60,000.00		-
				-
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				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
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):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	81,433.22	30,663.51	30,663.51

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	08-004	570,156.41	737,922.58	734,616.96

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Summary of Revenues	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,735,100.00	2,439,210.00	2,439,210.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	493,919.00	473,567.00	692,598.67
Total Section B: State Aid Without Offsetting Appropriations	09-001	843,522.00	837,731.00	837,731.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	350,000.00	230,732.00	665,281.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared 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	81,433.22	30,663.51	30,663.51
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	570,156.41	737,922.58	734,616.96
Total Miscellaneous Revenues	13-099	2,339,030.63	2,310,616.09	2,960,891.14
4. Receipts from Delinquent Taxes	15-499	150,000.00	180,000.00	460,359.64
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,224,130.63	4,929,826.09	5,860,460.78
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,288,852.94	10,118,450.39	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	621,990.00	616,026.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,910,842.94	10,734,476.39	
7. Total General Revenues	13-299	16,134,973.57	15,664,302.48	5,860,460.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Administrative and Executive						-		-
Salaries and Wages	20-100	1	213,676.00	192,758.00		192,758.00	170,818.75	21,939.25
Other Expense	20-100	2	51,472.00	45,370.00		47,145.00	44,307.29	2,837.71
Mayor and Council						-		-
Salaries and Wages	20-110	1	38,500.00	38,500.00		38,500.00	19,525.00	18,975.00
Office of Borough Clerk						-		-
Salaries and Wages	20-120	1	128,628.00	112,742.00		135,601.00	135,035.95	565.05
Other Expense	20-120	2	37,706.00	40,706.00		37,706.00	30,682.03	7,023.97
Financial Administration						-		-
Salaries and Wages	20-130	1	32,475.00	30,065.00		30,065.00	30,064.09	0.91
Other Expense	20-130	2	7,341.00	8,077.00		8,077.00	6,626.55	1,450.45
Audit Services						-		-
Other Expense	20-135	2	31,929.00	31,119.00		31,119.00	31,119.00	-
Computerized Data Processing						-		-
Salaries and Wages	20-140	1				-		-
Other Expense	20-140	2	74,570.00	64,530.00		64,530.00	64,345.28	184.72
Collection of Taxes						-		-
Salaries and Wages	20-145	1	55,200.00	51,976.00		51,976.00	51,108.76	867.24
Other Expense	20-145	2	10,212.00	7,715.00		7,715.00	6,728.94	986.06
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Assessment of Taxes						-		-
Salaries and Wages	20-150	1	41,467.00	38,395.00		38,395.00	36,972.00	1,423.00
Other Expenses	20-150	2	58,670.00	58,670.00		30,981.00	24,595.00	6,386.00
Legal						-		-
Other Expenses	20-155	2	376,257.00	376,257.00		376,257.00	283,538.15	92,718.85
Engineering						-		-
Other Expenses	20-165	2	59,800.00	59,800.00		59,800.00	56,615.00	3,185.00
Historic Preservation Commission						-		-
Other Expenses	20-175	2	1,200.00	1,200.00		1,200.00	71.99	1,128.01
						-		-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use-Planning Board						-		-
Salaries and Wages	21-180	1	9,592.00	9,592.00		8,592.00	6,870.82	1,721.18
Other Expenses	21-180	2	29,400.00	34,849.00		35,849.00	28,500.00	7,349.00
Zoning Board of Adjustment						-		-
Salaries and Wages	21-185	1	9,750.00	9,023.00		9,023.00	9,023.00	-
Other Expenses	21-185	2	12,500.00	10,749.00		10,749.00	8,630.56	2,118.44
Affordable Housing						-		-
Salaries and Wages	21-190	1	5,000.00	5,000.00		5,000.00		5,000.00
Other Expenses	21-190	2	5,575.00	5,575.00		5,575.00	5,400.00	175.00
Property Maintenance						-		-
Salaries and Wages	22-197	1	5,000.00	5,000.00		5,000.00		5,000.00
Other Exenses	22-197	2	1,800.00	1,800.00		1,800.00	1,800.00	-
Zoning						-		-
Salaries and Wages	22-198	1	30,000.00	30,000.00		30,000.00	22,351.38	7,648.62
Insurance						-		-
General Liability	23-210	2	359,105.00	313,629.00		313,629.00	313,628.66	0.34
Workers Compensation	23-215	2	309,895.04	297,976.00		297,976.00	297,976.00	-
Employee Group Benefits	23-220	2	2,154,057.50	1,902,793.00		1,902,793.00	1,788,925.50	113,867.50
Health Benefits Waiver	23-222	1	12,000.00	12,000.00		12,000.00	10,333.54	1,666.46
Unemployment	23-225	2	2,652.00	2,652.00		2,652.00	2,051.27	600.73

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Police						-		-
Salaries and Wages	25-240	1	2,924,783.49	3,132,195.49		3,085,524.49	2,523,236.26	562,288.23
Resereve for American Rescue Plan	25-240	1	305,370.51	305,370.51		305,370.51	305,370.51	-
Other Expenses	25-240	2	224,430.00	172,615.00		219,286.00	151,674.10	67,611.90
Police Dispatch/911						-		-
Salaries and Wages	25-250	1		60,800.00		60,800.00		60,800.00
Other Expenses	25-250	2	9,980.00	6,843.50		6,843.50	5,764.65	1,078.85
Emergency Management Services						-		-
Salaries and Wages	25-252	1	7,876.44	7,293.00		7,293.00	7,254.88	38.12
Other Expenses	25-252	2	25,250.00	19,250.00		19,250.00	19,107.50	142.50
Aid to Volunteer Fire Companies	25-255	2	50,000.00	50,000.00		50,000.00	50,000.00	-
Aid to Volunteer Ambulance Companies	25-260	2	50,000.00	50,000.00		50,000.00	50,000.00	-
Fire Department						-		-
Salaries and Wages	25-265	1				-		-
Other Expenses	25-265	2	66,650.00	69,650.00		66,650.00	64,667.90	1,982.10
Fire Prevention						-		-
Salaries and Wages	25-265	1	27,503.00	25,466.00		25,466.00	25,238.07	227.93
Other Expenses	25-265	2	4,100.00	4,100.00		4,100.00	3,066.79	1,033.21
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Prosecutor						-		-
Salaries and Wages	25-275	1	29,830.00	18,360.00		18,360.00	18,359.97	0.03
Other Expenses	25-275	2	2,740.00	2,740.00		2,740.00	2,189.80	550.20
Streets and Roads						-		-
Salaries and Wages	26-290	1	296,230.00	245,030.00		226,030.00	198,975.39	27,054.61
Other Expenses	26-290	2	110,100.00	110,101.00		110,101.00	105,275.34	4,825.66
Stormwater Maintenance						-		-
Other Expenses	26-297	2				-		-
Shade Tree						-		-
Other Expenses	26-300	2				-		-
Solid Waste Collection						-		-
Other Expenses	26-305	2	738,188.00	743,100.00		743,100.00	614,046.56	129,053.44
Building and Grounds						-		-
Salaries and Wages	26-310	1	450,881.00	444,085.00		444,085.00	383,519.43	60,565.57
Other Expenses	26-310	2	270,847.00	267,847.00		270,847.00	198,981.36	71,865.64
Vehicle Maintenance						-		-
Salaries and Wages	26-315	1	71,839.00	68,501.00		68,501.00	63,570.63	4,930.37
Other Expenses	26-315	2	70,300.00	63,750.00		63,750.00	57,027.82	6,722.18
Community Services Act (Condominium Cost)						-		-
Other Expenses	26-325	2	44,000.00	44,000.00		44,000.00		44,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Board of Health						-		-
Salaries and Wages	27-330	1				-		-
Other Expenses	27-330	2	2,935.00	2,935.00		2,935.00	340.00	2,595.00
Muntiipal Youth Guidance						-		-
Other Expenses	27-334	2	1,500.00	1,500.00		1,500.00	131.51	1,368.49
Environmental Commission						-		-
Other Expenses	27-335	2	1,000.00	1,000.00		1,000.00		1,000.00
Animal Control						-		-
Other Expenses	27-340	2	3,000.00	3,000.00		630.00		630.00
Contribution of Social Services						-		-
Other Expenses	27-331	2	250.00			-		-
Senior Citizens Services and Programs						-		-
Salaries and Wages	27-365	1				-		-
Other Expenses	27-365	2	16,550.00	16,550.00		16,550.00	13,893.25	2,656.75
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Recreation Services and Programs						-		-
Salaries and Wages	28-370	1	193,278.00	170,096.00		170,096.00	164,480.08	5,615.92
Other Expenses	28-370	2	26,050.00	28,825.00		28,825.00	25,359.05	3,465.95
Camp Wyanokie						-		-
Other Expenses	28-371	2	2,443.00	2,181.00		2,181.00	2,173.00	8.00
Maintenance of Parks						-		-
Salaries and Wages	28-375	1				-		-
Other Expenses	28-375	2	86,000.00	56,125.00		56,125.00	45,573.62	10,551.38
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	130,861.00	156,088.00		156,088.00	152,463.06	3,624.94
Other Expenses	43-490	2	13,200.00	13,200.00		13,200.00	11,098.05	2,101.95
Public Defender						-		-
Salaries and Wages	43-495	1	17,000.00	4,962.00		7,962.00	6,139.36	1,822.64
Other Expenses	43-495	2	400.00	400.00		400.00		400.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
State Uniform Construction Code								
Construction Official								
Salaries and Wages	22-195	1	104,100.00	96,380.00		96,380.00	95,511.29	868.71
Other Expenses	22-195	2	48,325.00	48,325.00		48,325.00	35,262.73	13,062.27
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Beautificaiton Committee						-		-
Other Expenses	30-411	2	9,030.00	8,030.00		8,030.00	7,647.07	382.93
Citiz Notification						-		-
Other Expenses	30-412	2	35,425.00	33,850.00		33,850.00	31,167.01	2,682.99
Celebration of Public Events						-		-
Other Expenses	30-420	2	59,275.00	48,850.00		54,275.00	52,152.90	2,122.10
Compensated Absence Liability	30-415	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Prior Year Bills					XXXXXXXXXX	-		XXXXXXXXXX
IT Services	30-410	2	1,805.70		XXXXXXXXXX	-		XXXXXXXXXX
Professional Services	30-410	2		1,191.25	XXXXXXXXXX	1,191.25	1,191.25	XXXXXXXXXX
Facility Use Agreement	30-410			410.00	XXXXXXXXXX	410.00	410.00	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:								
Public Employees' Retirement System	36-471		311,060.00	305,100.31		305,100.31	278,459.31	26,641.00
Social Security System (O.A.S.I.)	36-472		180,200.00	180,108.54		180,108.54	163,817.57	16,290.97
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		952,359.00	907,543.00		907,543.00	907,543.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,000.00	4,000.00		4,000.00	3,451.20	548.80
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,450,424.70	1,398,353.10	-	1,398,353.10	1,354,872.33	43,480.77
(F) Judgments	37-480					-		XXXXXXXXXX
(G) Cash Deficit of Preceding Year	46-855					-		-
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299		12,723,634.68	12,365,525.60	-	12,365,525.60	10,908,058.29	1,457,467.31

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Reserve for Tax Appeals	30-426	2	500,000.00	500,000.00		500,000.00	500,000.00	-
Roseland Free Public Library (Chs 82 and 541)	29-390	2	621,990.00	616,026.00		616,026.00	616,026.00	-
						-		-
						-		-
Recycling-State Tax PL 2007 C 311	32-465	2				-		-
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Uniform Construction Code Appropriations	22-999		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Animal Control Services	42-113	2	17,165.00	16,348.00		16,348.00	16,348.00	-
Health Services	42-114	2	87,358.00	85,646.00		85,646.00	85,646.00	-
Senior Citizens Transportation Services	42-117	2	25,721.00	25,721.00		25,721.00	25,215.90	505.10
Construction Office	42-118	2	180,612.00	180,612.00		180,612.00	139,137.00	41,475.00
Dispatch 911	42-115	2	93,750.00			-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"								
Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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Total Additional Appropriations Offset by Revenues (N.J.S.A. 40A:4-45.3h)	34-303		-	-	-	-	-	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2				-	-	-
Body Armor Replacement Fund	41-505	2	1,842.93	1,298.89		1,298.89	1,298.89	-
Municipal Alliance Against Alcoholism and Drug Abuse	41-506	2		3,233.00		3,233.00	3,233.00	-
Local Recreation Improvement Grant	41-671	2	60,000.00			-	-	-
Recycling Tonnage Grant	41-569	2	7,841.76	7,529.23		7,529.23	7,529.23	-
Clean Communities Grant	41-602	2	11,748.53	11,235.55		11,235.55	11,235.55	-
Bullet Proof Vest Partnership	41-693	2		9,509.50		9,509.50	9,509.50	-
DMSHS SF23 Youth Leadership Grant	41-879	2		3,257.09		3,257.09	3,257.09	-
						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
						-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-	-	-
						-	-	-
						-	-	-
Total Public and Private Programs Offset by Revenues	40-999		81,433.22	36,063.26	-	36,063.26	36,063.26	-
Total Operations - Excluded from "CAPS"	34-305		1,608,029.22	1,460,416.26	-	1,460,416.26	1,418,436.16	41,980.10
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,608,029.22	1,460,416.26	-	1,460,416.26	1,418,436.16	41,980.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		200,000.00	200,000.00	xxxxxxxxxx	200,000.00	200,000.00	-
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
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						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		200,000.00	200,000.00	-	200,000.00	200,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		555,000.00	555,000.00		555,000.00	555,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925		77,100.00	336,922.00		336,922.00	336,922.00	XXXXXXXXXX
Interest on Bonds	45-930		279,697.00	33,300.00		33,300.00	33,300.00	XXXXXXXXXX
Interest on Notes	45-935		124,800.00	92,185.00		92,185.00	70,568.90	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940		61,700.00	61,600.00		61,600.00	61,350.00	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			42,700.00	XXXXXXXXXX	42,700.00	42,700.00	XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		24,994.00	24,994.00	XXXXXXXXXX	24,994.00	24,994.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		24,994.00	67,694.00	XXXXXXXXXX	67,694.00	67,694.00	XXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480					-		XXXXXXXXXX
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from	34-309		2,931,320.22	2,807,117.26	-	2,807,117.26	2,743,271.06	41,980.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920					-		XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925					-		XXXXXXXXXX
Interest on Bonds	48-930					-		XXXXXXXXXX
Interest on Notes	48-935					-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from	48-999		-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		2,931,320.22	2,807,117.26	-	2,807,117.26	2,743,271.06	41,980.10
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		15,654,954.90	15,172,642.86	-	15,172,642.86	13,651,329.35	1,499,447.41
(M) Reserve for Uncollected Taxes	50-899		480,018.67	491,659.62	XXXXXXXXXX	491,659.62	491,659.62	XXXXXXXXXX
9. Total General Appropriations	34-499		16,134,973.57	15,664,302.48	-	15,664,302.48	14,142,988.97	1,499,447.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	12,723,634.68	12,365,525.60	-	12,365,525.60	10,908,058.29	1,457,467.31
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,121,990.00	1,116,026.00	-	1,116,026.00	1,116,026.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	404,606.00	308,327.00	-	308,327.00	266,346.90	41,980.10
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	81,433.22	36,063.26	-	36,063.26	36,063.26	-
Total Operations Excluded from "CAPS"	34-305	1,608,029.22	1,460,416.26	-	1,460,416.26	1,418,436.16	41,980.10
(C) Capital Improvements	44-999	200,000.00	200,000.00	-	200,000.00	200,000.00	-
(D) Municipal Debt Service	45-999	1,098,297.00	1,079,007.00	-	1,079,007.00	1,057,140.90	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	24,994.00	67,694.00	XXXXXXXXXX	67,694.00	67,694.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	480,018.67	491,659.62	XXXXXXXXXX	491,659.62	491,659.62	XXXXXXXXXX
Total General Appropriations	34-499	16,134,973.57	15,664,302.48	-	15,664,302.48	14,142,988.97	1,499,447.41

DEDICATED WATER SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER SEWER UTILITY	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
Operating Surplus Anticipated	08-501	545,610.00	545,610.54	545,610.54
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	545,610.00	545,610.54	545,610.54
Rents	08-503	2,970,262.00	2,819,000.00	3,001,495.65
Miscellaneous	08-505	29,000.00	29,000.00	60,290.70
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deficit (General Budget)	08-549			
Total Water Sewer Utility Revenues	08-599	3,544,872.00	3,393,610.54	3,607,396.89

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	499,769.00	469,297.54		469,297.54	438,095.14	31,202.40
Other Expenses	55-502	1,810,278.60	1,710,997.00		1,710,997.00	1,710,164.37	832.63
Roseland's Share of Joint Service User's Fees:	55-503	900,000.00	900,000.00		900,000.00	900,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501				-		-
Other Expenses	55-502				-		-
					-		-
					-		-
					-		-
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510				-		-
Capital Improvement Fund	55-511			XXXXXXXXXX	-		-
Capital Outlay	55-512				-		-
					-		-
					-		-
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520				-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521		216,720.00		216,720.00	216,720.00	XXXXXXXXXX
Interest on Bonds	55-522	281,948.00			-		XXXXXXXXXX
Interest on Notes	55-523	19,350.00	65,228.00		65,228.00	65,228.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To: Public Employee's Retirement System	55-540				-		-
Social Security System (O.A.S.I.)	55-541	32,996.40	30,838.00		30,838.00	30,838.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	530.00	530.00		530.00	247.07	282.93
					-		-
					-		-
					-		-
Judgements	55-531				-		XXXXXXXXXX
Deficit in Operations in Prior Years	55-532			XXXXXXXXXX	-		XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX	-		XXXXXXXXXX
TOTAL WATER SEWER UTILITY APPROPRIATION	55-599	3,544,872.00	3,393,610.54	-	3,393,610.54	3,361,292.58	32,317.96

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2022 Paid or Charged
		2023	2022	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Utility Assessment Appropriations	53-999	-	-	-

Dedication by Rider - (N.J.S.A. 40A: 4-39) dedicated revenues anticipated during the year 2023 from Animal Control State or Federal Aid for Maintenance of Libraries Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income:

Developers Escrow Fund , Police Gifts, First Aid Squad Donations, POAA, Disposal of Forfeited Property, Open Space, Recreation, Farmland and Historic Preservation Trust Fund, Accumulated Absences, Strom Recovery Trust Fund, Municipal Public Defender, Affordable Housing Trust Fund, Auxiliary Polce Trust Fund Donations, Tsunami Relief Fund, Hurricane Datrina Relief Trust Fund, Celebration of 100th Anniversay, Senior Citizens Advisory Board Donations, Uniform Fire Act Penalty Monies, Environmental Commission Donations Welcome to Roseland Sign Donations, Recreation Trust Fund, Summer Concert Series Acceptance of Bequest/Gifts, Roseland Community Center Acceptance of Bequest/Gifts, Roseland Community Calendar Donations, Hometown Hero Banner Acceptance of Bequest/Gifts, Food Bank Fund Acceptance of Bequest/Gifts, Roseland Citizens Police Academy Scholarship Fund Acceptance of Bequest/Gifts

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022

ASSETS		
Cash and Investments	1110100	8,998,357.84
Due from State of N.J.(c. 20, P.L. 1961)	1111000	750.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	167,686.18
Tax Title Lien Receivable	1110400	229,003.35
Property Acquired by Tax Title Lien Liquidation	1110500	1,800.00
Other Receivables	1110600	34,331.82
Deferred Charges Required to be in 2023 Budget	1110700	24,994.00
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	24,994.00
Total Assets	1110900	9,481,917.19
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	5,250,416.63
Reserves for Receivables	2110200	432,821.35
Surplus	2110300	3,798,679.21
Total Liabilities, Reserves and Surplus	XXXXXX	9,481,917.19

School Tax Levy Unpaid	2220170	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	-

(Important: This appendix must be Included in advertisement of Budget.)

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

		YEAR 2022	YEAR 2021
Surplus Balance, January 1	2310100	2,964,436.57	4,076,505.88
CURRENT REVENUE ON A CASH BASIS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Current Taxes:*(Percentage Collected 2022: 99.44%, 2021: 98.71%)	2310200	38,383,861.09	37,503,022.53
Delinquent Taxes	2310300	460,359.64	189,951.39
Other Revenues and Additions to Income	2310400	4,977,155.78	3,351,882.61
Total Funds	2310500	46,785,813.08	45,121,362.41
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Appropriations	2310600	15,150,776.76	14,764,313.52
School Taxes (Including Local and Regional)	2310700	18,906,121.00	18,674,556.00
County Taxes (Including Added Tax Amounts)	2310800	8,574,743.92	8,384,574.53
Special District Taxes	2310900	330,513.88	329,942.66
Other Expenditures and Deductions from Income	2311000	24,978.31	3,539.13
Total Expenditures and Tax Requirements	2311100	42,987,133.87	42,156,925.84
Less: Expenditures to be Raised by Future Taxes	2311200	-	
Total Adjusted Expenditures and Tax Requirements	2311300	42,987,133.87	42,156,925.84
Surplus Balance, December 31	2311400	3,798,679.21	2,964,436.57

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2023 Budget

Surplus Balance, December 31	2311500	3,798,679.21
Current Surplus Anticipated in 2023 Budget	2311600	2,735,100.00
Surplus Balance Remaining	2311700	1,063,579.21

2023

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

- ☐ Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line items and Down Payments on Improvements.
- ☐ No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

- ☐ 3 years. (Population under 10,000)
- ☐ 6 years. (Over 10,000 and all county governments)
- ☐ 3 years exceeding minimum time period.
- ☐ Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

BOROUGH OF ROSELAND
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)
2023

Local Unit BOROUGH OF ROSELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Bond Force Basketball Court Improvements	1	120,000.00			6,000.00		-	114,000.00	
Tedesco Park Playground Equipment	2	350,000.00			17,500.00			332,500.00	
Fernwood Field Improvements	3	40,000.00			2,000.00			38,000.00	
Portable Lights	4	25,000.00			25,000.00				
Hand Guns/Holsters	5	24,000.00			24,000.00				
Fire Hydrant Connectors	6	160,000.00			8,000.00			152,000.00	
Ridge Road Improvments	7	1,000,000.00			50,000.00			950,000.00	
Cooper Avenue Improvements	8	248,300.00			8,000.00		240,300.00		
Foulerton Brook Foot Bridge	9	175,000.00			8,750.00			166,250.00	
Various Buildng Improvements	10	295,000.00			14,750.00			280,250.00	
Acquisitons of Pick Up Trucks and Equipment	11	160,000.00			8,000.00			152,000.00	
Acquisitions of Computers	12	35,000.00			35,000.00				
Acquisition and Installation Welcoome to Roseland Signs	13	35,000.00			35,000.00				
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	2,667,300.00	-	-	242,000.00	-	240,300.00	2,185,000.00	-

CAPITAL BUDGET (Current Year Action)
2023

Local Unit

BOROUGH OF ROSELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Acquisition of Equipment	1	1,975,000.00						1,975,000.00	
Main Pump Station Improvements	2	250,000.00						250,000.00	
Water Main Imrovements	3	875,000.00			100,000.00			775,000.00	
		-							
		-							
		-							
		-							
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		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	3,100,000.00	-	-	100,000.00	-	-	3,000,000.00	-

CAPITAL BUDGET (Current Year Action)

Local Unit

BOROUGH OF ROSELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	5,767,300.00	-	-	342,000.00	-	240,300.00	5,185,000.00	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025

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 <u>BUDGET</u> YEAR					
				5a 2023	5b 2024	5c 2025	5d	5e	5f
Bond Force Basketball Court Improvements	1	120,000.00	1 Year	120,000.00					
Tedesco Park Playground Equipment	2	350,000.00	2 Years						
Fernwood Field Improvements	3	40,000.00	1 Year	40,000.00					
Portable Lights	4	25,000.00	1 Year	25,000.00					
Hand Guns/Holsters	5	24,000.00	1 Year	24,000.00					
Fire Hydrant Connectors	6	160,000.00	3 Years	54,000.00	54,000.00	52,000.00			
Ridge Road Improvments	7	1,000,000.00	1 Year	1,000,000.00					
Cooper Avenue Improvements	8	248,300.00	1 Year	248,300.00					
Foulerton Brook Foot Bridge	9	175,000.00	1 Year	175,000.00					
Various Buildng Improvements	10	295,000.00	3 Years	100,000.00	100,000.00	95,000.00			
Acquisitons of Pick Up Trucks and Equipment	11	160,000.00	2 Years	-	160,000.00				
Acquisitions of Computers	12	35,000.00	1 Year	35,000.00					
Acquisition and Installation Welcoome to Roseland Signs	13	35,000.00	1 Year	35,000.00					
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	2,667,300.00	XXXXXXXXXX	1,856,300.00	314,000.00	147,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025

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 2023	5b 2024	5c 2025	5d	5e	5f
Acquisition of Equipment	1	1,975,000.00	3 Years	975,000.00	500,000.00	500,000.00			
Main Pump Station Improvements	2	250,000.00	1 Year	250,000.00					
Water Main Imrovements	3	875,000.00	1 Year	875,000.00					
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TOTAL - THIS PAGE	XXXXX	3,100,000.00	XXXXXXXXXX	2,100,000.00	500,000.00	500,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025

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 2023	5b 2024	5c 2025	5d	5e	5f
		-							
		-							
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		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	5,767,300.00	XXXXXXXXXX	3,956,300.00	814,000.00	647,000.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit <u>BOROUGH OF ROSEL</u>									
1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
Bond Force Basketball Court Improvements	120,000.00			6,000.00	-	-	114,000.00		
Tedesco Park Playground Equipment	350,000.00			17,500.00		-	332,500.00		
Fernwood Field Improvements	40,000.00			2,000.00		-	38,000.00		
Portable Lights	25,000.00			25,000.00		-	-		
Hand Guns/Holsters	24,000.00			24,000.00		-	-		
Fire Hydrant Connectors	160,000.00			8,000.00		-	152,000.00		
Ridge Road Improvments	1,000,000.00			50,000.00		-	950,000.00		
Cooper Avenue Improvements	248,300.00			8,000.00		240,300.00	-		
Foulerton Brook Foot Bridge	175,000.00			8,750.00		-	166,250.00		
Various Buildng Improvements	295,000.00			14,750.00		-	280,250.00		
Acquisitons of Pick Up Trucks and Equipment	160,000.00			8,000.00		-	152,000.00		
Acquisitions of Computers	35,000.00			35,000.00		-	-		
Acquisition and Installation Welcoome to Roseland Signs	35,000.00			35,000.00		-	-		
	-			-					
	-			-					
	-			-					
	-			-					
	-			-					
TOTAL - THIS PAGE	2,667,300.00	-	-	242,000.00	-	240,300.00	2,185,000.00	-	-

3 YEAR CAPITAL PROGRAM - 2023 to 2025

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF ROSEL

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
Acquisition of Equipment	1,975,000.00			-				1,975,000.00	
Main Pump Station Improvements	250,000.00			-				250,000.00	
Water Main Imrovements	875,000.00			-				875,000.00	
	-			-					
	-			-					
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TOTAL - THIS PAGE	3,100,000.00	-	-	-	-	-	-	3,100,000.00	-

AND

[illegible]

3 YEAR CAPITAL PROGRAM - 2023 to 2025

SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF ROSEL

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES		
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment
	-			-					
	-			-					
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	-			-					
	-			-					
	-			-					
TOTAL - ALL PROJECTS	5,767,300.00	-	-	242,000.00	-	240,300.00	2,185,000.00	3,100,000.00	-

AND

[illegible]

SECTION 2 - UPON ADOPTION FOR YEAR 2023

Be it Resolved by the COUNCIL MEMBERS RESOLUTION
of ROSELAND ,County of ESSEX of the BOROUGH
adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of: that the budget hereinbefore set forth is hereby

- (a) \$ 10,288,852.94

(Item 2 below) for municipal purposes, and
- (b) \$ -

(Item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 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.A. 18A:9-3) and certification to the County Board of Taxation of
- the following summary of general revenues and appropriations.
- (d) \$ 330,828.14

(Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ -

(Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 621,990.00

(Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues

SUMMARY OF REVENUES

Surplus Anticipated	08-100	\$	2,735,100.00
Miscellaneous Revenues Anticipated	13-099	\$	2,339,030.63
Receipts from Delinquent Taxes	15-499	\$	150,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	10,288,852.94
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</u>			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY		\$	-
4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</u>			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX	07-192	\$	621,990.00
Total Revenues	13-299	\$	16,134,973.57

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 _____ day of _____, 2023. 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 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Sheet 42

BOROUGH OF ROSELAND

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
									Paid or Charged	Reserved
		2023	2022				for 2023	for 2022		
Amount to be Raised By Taxation	54-190	330,828.14	330,513.88	330,953.26	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113			27,854.78	Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101	567,701.86	248,046.86	248,046.86	Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2	200,000.00			-
Total Trust Fund Revenues:	54-299	898,530.00	578,560.74	606,854.90	Acquisition of Farmland	54-916-2				-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div> <div>Total Acreage Preserved to date:</div> <div>Recreation land preserved in 2022:</div> <div>Farmland preserved in 2022:</div>					Down Payments on Improvements	54-902-2		200,000.00		200,000.00
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Payment of Bond Principal	54-920-2				xxxxxxxxxx
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2	678,530.00	348,875.00	348,875.00	xxxxxxxxxx
					Interest on Bonds	54-930-2				xxxxxxxxxx
					Interest on Notes	54-935-2	20,000.00	30,000.00	20,932.50	xxxxxxxxxx
					Reserve for Future Use	54-950-2				-
					Total Trust Fund Appropriations:	54-499	898,530.00	578,875.00	369,807.50	200,000.00

BOROUGH OF ROSELAND

ARTS AND CULTURE TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div>										-
										-
										-
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										-
Total Trust Fund Appropriations:					56-499		-	-	-	-

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

Contracting Unit: BOROUGH OF ROSELAND

Year Ending: December 31, 2022

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.

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.

Date

Clerk of the Governing Body