BOROUGH OF ROSELAND
COUNTY OF ESSEX, STATE OF NEW JERSEY

APRIL 18, 2023
19 HARRISON AVENUE
6:30 PM EXECUTIVE SESSION
7:00 PM OPEN SESSION

COUNCIL MEETING MINUTES

The April 18, 2023 meeting of the Roseland Mayor and Council was called to order at 6:30 PM by Mayor Spango. Adequate notice of the meeting was provided in accordance with the Open Public Meeting Act in that the date, time and location of the meeting were included in the Annual Meeting Schedule, sent to the official newspapers, posted on the public bulletin board in the Municipal Building and filed in the office of the Borough Clerk. This meeting was also available via Zoom conference call.

IN ATTENDANCE:
James R. Spango, Mayor
Christopher Bardi, Councilman
Eileen Fishman, Councilwoman
Roger Freda, Councilman
Jean Perrotti, Councilwoman
Michele Tolli, Councilwoman
Marcelino Trillo, Council President

ALSO IN ATTENDANCE:
Maureen Chumacas, Borough Administrator
Jock H. Watkins, Borough Clerk
Joni McDonnell, Borough Attorney

EXECUTIVE SESSION

Councilwoman Perrotti made a motion to approve Resolution No. 140-2023 Approval to Close to Executive Session to discuss the following:

1. Personnel
2. Contract Negotiation
3. Tax Appeal Litigation

The motion was seconded by Councilman Freda and approved by a 6-0 voice vote. Council adjourned executive session at 6:57 PM. Mayor Spango read the Sunshine Statement again at 7:00 PM and called the meeting to order. Clerk Watkins called the roll noting that all Council members were in attendance.

SALUTE TO THE FLAG

Mayor Spango led the salute to the flag.

PUBLIC COMMENT

None

PRESENTATIONS

Mayor Spango, Administrator Chumacas, and Police Director Matheis presented a memento to Alla Nudel, who retired as Court Administrator in December 2022, following twenty-four years of service.

Mayor Spango introduced the members and coaches of the Roseland Fever, 2022-23 winter youth girls (7-8) West Essex senior basketball undefeated league champions. Councilman Trillo and Recreation Director Colitti presented the players with their trophies.

Mayor Spango introduced the members and coaches of the Roseland Knicks, 2022-23 winter youth boys (5-6) West Essex junior basketball league champions. Councilman Trillo and Recreation Director Colitti presented the players with their trophies.

Councilman Freda introduced the members and coaches of the Roseland Dream, 2022-23 winter youth girls (5-6) West Essex junior basketball league champions. Mayor Spango, Councilman Trillo, and Recreation Director Colitti presented the players with their trophies.

Mayor Spango introduced the members and coaches of the Roseland Mavericks, 2022-23 winter youth boys (3-4) West Essex sophomore basketball undefeated league champions. Councilman Trillo and Recreation Director Colitti presented the players with their trophies.

Mayor Spango introduced the members and coaches of the Roseland Lynx, 2022-23 winter youth girls (3-4) West Essex sophomore basketball league champions. Councilman Trillo and Recreation Director Colitti presented the players with their trophies.

Mayor Spango introduced the members and coaches of the West Essex Knights, 2022-23 winter youth girls (6 gr) suburban travel basketball league champions. Councilman Trillo and Recreation Director Colitti presented the players with their trophies.

INTRODUCTION OF ORDINANCES

Councilwoman Fishman made a motion to introduce Ordinance No. 11-2023: "Bond Ordinance providing for the construction of a Foulerton Brook footbridge in and by the Borough of Roseland, in the County of Essex, New Jersey, appropriating $175,000 therefor and authorizing the issuance of $166,250 bonds or notes of the Borough to finance part of the cost thereof." The motion was seconded by Councilman Bardi and approved by a 6-0 voice vote. The public hearing will be held on May 16, 2023.

Councilman Trillo made a motion to introduce Ordinance No. 12-2023: "An ordinance of the Borough of Roseland to repeal Ordinance No. 05-2023 as amended which provided for salaries and compensation to be paid to non-union employees of the Borough of Roseland and substitute therefore salaries and compensation for the year 2023". The motion was seconded by Councilwoman Perrotti and approved by a 6-0 voice vote. The public hearing will be held on May 16, 2023.

PUBLIC HEARING/ADOPTION OF ORDINANCES

Clerk Watkins read Ordinance No. 09-2023 by title only for the second time: "An ordinance amending Chapter 14 of the Revised General Ordinances of the Borough of Roseland entitled "Parks and Recreation", Section III entitled "Sanctioned Groups, Organizations or Activities"". Councilman Bardi made a motion to open the public hearing on Ordinance No. 09-2023. The motion was seconded by Councilman Trillo and approved by a 6-0 voice vote.

PUBLIC COMMENT

None

There being no one wishing to be heard, Councilwoman Fishman made a motion to close the public hearing. The motion was seconded by Councilwoman Perrotti and approved by a 6-0 voice vote.

Clerk Watkins read Ordinance No. 09-2023 for the third and final time: "An ordinance amending Chapter 14 of the Revised General Ordinances of the Borough of Roseland entitled "Parks and Recreation", Section III entitled "Sanctioned Groups, Organizations or Activities"". Councilman Trillo made a motion to adopt Ordinance No. 09-2023. The motion was seconded by Councilwoman Tolli and approved by a 6-0 roll call vote.

Clerk Watkins read Ordinance No. 10-2023 by title only for the second time: "Calendar Year 2023 ordinance to exceed the municipal budget appropriation limits and establish a cap bank (N.J.S.A. 40A: 4-45.14)". Councilman Trillo made a motion to open the public hearing on Ordinance No. 10-2023. The motion was seconded by Councilwoman Fishman and approved by a 6-0 voice vote.

PUBLIC COMMENT

None

There being no one wishing to be heard, Councilwoman Fishman made a motion to close the public hearing. The motion was seconded by Councilman Freda and approved by a 6-0 voice vote.

Clerk Watkins read Ordinance No. 10-2023 for the third and final time: "Calendar Year 2023 ordinance to exceed the municipal budget appropriation limits and establish a cap bank (N.J.S.A. 40A: 4-45.14)". Councilman Bardi made a motion to adopt Ordinance No. 10-2023. The motion was seconded by Councilman Trillo and approved by a 6-0 roll call vote.

PUBLIC HEARING/ADOPTION OF THE 2023 MUNICIPAL BUDGET

Councilman Bardi made a motion to approve Resolution No. 141-2023 Approval to Read the 2023 Municipal Budget by Title Only. The motion was seconded by Councilwoman Fishman and approved by a 6-0 roll call vote.

Councilman Bardi made a motion to open the public hearing on the 2023 municipal budget. The motion was seconded by Councilman Trillo and approved by at 6-0 roll call vote. There being nobody wishing to be heard, Councilman Bardi made a motion to close the public hearing. The motion was seconded by Councilman Freda and approved by a 6-0 roll call vote. Councilman Bardi made a motion to approve Resolution No. 142-2023 Adoption of the 2023 Municipal Budget. The motion was seconded by Councilwoman Perrotti and approved by a 6-0 roll call vote.

Clerk Watkins read Section 2, the budget resolution, of the 2023 municipal budget, summarizing the appropriations, revenue, open space trust fund levy, minimum library tax, and the amount to be raised by taxation. Councilman Bardi made a motion to approve the 2023 budget resolution. The motion was seconded by Councilwoman Tolli and approved by a 6-0 roll call vote.

Councilman Bardi made a motion that the Clerk be instructed to lay the budget out in full in the official minutes of the meeting. The motion was seconded by Councilwoman Fishman and approved by a 6-0 roll call vote.

(INSERT 2023 MUNICIPAL BUDGET)

2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF ROSELAND **COUNTY:** ESSEX

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

Municipal Officials

JOCK WATKINS	Municipal Clerk	7/1/2014	Date of Orig. Appt.
		1479	Cert. No.
MAUREEN CHUMACAS	Tax Collector	1077	Cert. No.
MAUREEN CHUMACAS	Chief Financial Officer	339	Cert. No.
DAVID GANNON	Registered Municipal Accountant	520	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

Sheet A

2023
MUNICIPAL BUDGET

/unicipal Budget of the **BOROUGH** of **ROSELAND**, County of **ESSEX** for the Fiscal Year 2023.

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 21 day of March, 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 21 day of March, 2023

jwatkins@roselandnj.org
Clerk

140 EAGLE ROCK AVENUE
Address

ROSELAND, NJ 07068
Address

973-226-8080
Phone Number

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

Certified by me, this 21 day of March, 2023

Registered Municipal Accountant

293 Eisenhower Parkway
Address

Lilvingston NJ
Address

908-967-6855
Phone Number

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

Certified by me, this 21 day of March, 2023

mchumacas@roselandnj.org
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

It is hereby certified that the amounts 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: ________, 2023 **By: ____________**

MUNICIPAL BUD[illegible]OTICE

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	Nays	Abstained	Absent
Fishman Trillo Bardi Perrotti Tolli			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 for Schools-State Aid 2023 - $ ____ 2022 - $	
4. Total General Appropriations (Item 9, Sheet 29)	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

CAP CALCULATION

Total General Appropriations for 2022	15,661,045.00
Cap Base Adjustment:	-
Subtotal	15,661,045.00
Exceptions Less:	
Total Other Operations	1,116,026.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	308,327.00
Total Additional Appropriations	
Total Capital Improvements	200,000.00
Total Debt Service	1,079,007.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	32,806.00
Judgements	
Total Deferred Charges	67,694.00
Cash Deficit	
Reserve for Uncollected Taxes	491,660.00
Total Exceptions	3,295,520.00
Amount on Which CAP is Applied	12,365,525.00
2.5% CAP	309,138.13
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)	12,674,663.13

CAP CALCULATION

Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		12,674,663.13
Additions:		
New Construction (Assessor Certification)		14,247.35
2021 Cap Bank Utilized		287,812.76
2022 Cap Bank Utilized		
Total Additions		302,060.11
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	12,976,723.23
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	123,655.25
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	13,100,378.48
Total General Appropriations for Municipal Purposes *(Sheet 19, H-1)*		12,723,634.68
Over or (Under) Appropriations Cap		(376,743.80)

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)

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

BUDGET MESSAGE

RECAP OF GROUP INSURANCE APPROPRIATION

Following is a recap of the Municipality's Employee Group Insurance

Estimated Group Insurance Costs - 2023		$ 2,514,585.50
Estimated Amounts to be Contributed by Employees:		
Contribution from all eligible emp.	360,528.00	
		2,154,057.50
Budgeted Group Insurance - Inside CAP		2,154,057.50
Budgeted Group Insurance - Utilities		
Budgeted Group Insurance - Outside CAP		-
TOTAL		2,154,057.50

Instead of receiving Health Benefits, 6 employees have elected an opt-out for 2023. This opt-out amount is budgeted separately.

Health Benefits Waiver Salaries and Wages	$ 24,000.00

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	
Less: Prior Year Deferred Charges: Emergencies	
Less: Prior Year Recycling Tax	
Less:	
Less:	
Net Prior Year Tax Levy for Municipal Purpose Tax for CAP Calculation	10,118,450.39
Plus 2% CAP Increase	202,369.01
ADJUSTED TAX LEVY	10,320,819.40
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	10,320,819.40

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		10,320,819.40
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Costs Increase	213,209.00	
Allowable Pension Obligations Increases	53,698.00	
Allowable LOSAP Increase		
Allowable Capital Improvements Increase		
Allowable Debt Service and Capital Leases Inc.	283,294.00	
Recycling Tax appropriation		
Deferred Charge to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	-	
Add Total Exclusions		550,201.00
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		21,866.00
ADJUSTED TAX LEVY		10,849,154.40
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		10,863,401.74
AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		10,288,852.94
OVER OR (UNDER) 2% LEVY CAP		(574,548.81)
(must be equal or under for Introduction)		

BUDGET MESSAGE

"2010" LEVY CAP BANKS:

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	10,863,402
Amount to be Raised by Taxation for Municipal Purpose	10,288,853
Available for Banking (CY 2024 - CY 2026)	574,549
Total Levy CAP Bank	1,021,498

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.**

f) 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.

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.**

i) Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be named as: **<municode>_introbudget_20xx (all 4 digits municode must be included)**.

j) Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via 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.

m) 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 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

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in Cash in 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)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in 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 2023	Anticipated 2022	Realized in 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
Reserve for Municipal Relief	08-241	43,699.32		
Total Section B: State Aid Without Offsetting Appropriations	09-001	887,221.32	837,731.00	837,731.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in Cash in 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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in 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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in 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	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in 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	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Total Section D: Shared Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	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 - ANTICIPA[illegible] REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in 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:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Body Armor Replacement Fund	10-505	1,842.93	1,298.89	1,298.89
Munciipal 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 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 (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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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)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in 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
Utility Operating Surplus of Prior Year	08-116			
Cable TV Franchise Fees	08-117	108,000.00	113,314.00	110,008.38
Reserve to Pay Debt	08-227	77,086.58	197,238.07	197,238.07
Capital Surplus of Prior Year	08-110	36,000.00	122,000.00	122,000.00
Resereve for American Rescue Plan	08-240	305,370.51	305,370.51	305,370.51

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in 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	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Other Special Items	08-004	526,457.09	737,922.58	734,616.96

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated 2023	Anticipated 2022	Realized in Cash in 2022
Summary of Revenues	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
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	887,221.32	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	526,457.09	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:	XXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,288,852.94	10,118,450.39	XXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXX
c) Minimum Library Tax	07-192	621,990.00	616,026.00	XXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	10,910,842.94	10,734,476.39	11,064,141.91
7. Total General Revenues	13-299	16,134,973.57	15,664,302.48	16,924,602.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS"			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
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CURRENT FUND ... PROPRIATIONS

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	FCOA		Appropriated				Expended 2022	
(A) Operations - within "CAPS" - (continued)			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 ... PROPRIATIONS

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
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated for 2023	Appropriated for 2022	Appropriated for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Expended 2022 Paid or Charged	Expended 2022 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 (Condominum Cost)						-		-
Other Expenses	26-325	2	44,000.00	44,000.00		44,000.00		44,000.00

CURRENT FUND — A. PROPRIATIONS

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

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

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 PROPRIATIONS

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

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
Utilities	31-430	2				-		-
Electricity & Natural Gas	31-435	2	374,500.00	374,500.00		374,500.00	374,500.00	-
Telecommunications	31-440	2	95,260.00	94,260.00		94,260.00	86,022.51	8,237.49
Petroleum Products	31-446	2	91,500.00	81,500.00		100,500.00	99,300.00	1,200.00
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Total Operations {Item 8(A)} within "CAPS"	34-199		11,273,209.98	10,967,172.50	-	10,967,172.50	9,553,185.96	1,413,986.54
B. Contingent	35-470	2			XXXXXXXXXX	-		-
Total Operations Including Contingent - within "CAPS"	34-201		11,273,209.98	10,967,172.50	-	10,967,172.50	9,553,185.96	1,413,986.54
Detail:			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	34-201	1	5,140,840.44	5,269,678.00	-	5,228,866.00	4,436,222.22	792,643.78
Other Expenses (Including Contingent)	34-201	2	6,132,369.54	5,697,494.50	-	5,738,306.50	5,116,963.74	621,342.76

CURRENT FUND PROPRIATIONS

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
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 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
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX
				XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND PROPRIATIONS

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 for 2023	Appropriated for 2022	Appropriated for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Expended 2022 Paid or Charged	Expended 2022 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

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
					-		-
					-		-
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					-		-
Total Other Operations - Excluded from "CAPS"	34-300	1,121,990.00	1,116,026.00	-	1,116,026.00	1,116,026.00	-

CURRENT FUND - APPROPRIATIONS

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

CURRENT FUND ___PROPRIATIONS

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 PROPRIATIONS

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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					-		-
Total Interlocal Municipal Service Agreements	42-999	404,606.00	308,327.00	-	308,327.00	266,346.90	41,980.10

CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated for 2023	Appropriated for 2022	Appropriated for 2022 By Emergency Appropriation	Appropriated Total for 2022 As Modified By All Transfers	Expended 2022 Paid or Charged	Expended 2022 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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						-	-	-
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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 [illegible]PROPRIATIONS

8. GENERAL APPROPRIATIONS

(A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated for 2023	Appropriated for 2022	Appropriated for 2022 By Emergency Appropriation	Appropriated Total for 2022 As Modified By All Transfers	Expended 2022 Paid or Charged	Expended 2022 Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-		-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
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 for 2023	Appropriated for 2022	Appropriated for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Expended 2022 Paid or Charged	Expended 2022 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 PROPRIATIONS

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

CURRENT FUND APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA	Appropriated for 2023	Appropriated for 2022	Appropriated for 2022 By Emergency Appropriation	Appropriated Total for 2022 As Modified By All Transfers	Expended 2022 Paid or Charged	Expended 2022 Reserved
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
					-		xxxxxxxxxx
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					-		xxxxxxxxxx
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					-		xxxxxxxxxx
					-		xxxxxxxxxx
Total Municipal Debt Service Excluded from "CAPS"	45-999	1,098,297.00	1,079,007.00	-	1,079,007.00	1,057,140.90	xxxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated for 2023	Appropriated for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Expended 2022 Paid or Charged	Expended 2022 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
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. 40:48-	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 ____PROPRIATIONS

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 "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
(J) Deferred Charges and Statutory 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
(K) District School Purposes {Items (I) and (J) - 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 Boar	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 2023	Anticipated 2022	Realized in 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 U	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 U	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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					-		-
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					-		-
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DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER U	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
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 2023	Anticipated 2022	Realized in Cash in 2022
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2023**	**Appropriated 2022**	**Expended 2022 Paid or Charged**
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 2023	Anticipated 2022	Realized in Cash in 2022
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2023**	**Appropriated 2022**	**Expended 2022 Paid or Charged**
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUD___ UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2023	Anticipated 2022	Realized in Cash in 2022
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2023**	**Appropriated 2022**	**Expended 2022 Paid or Charged**
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: Community Development Block Grant, Recycling Program
September 11, 2001 World Trade Center Donations, Municipal Youth Guidance Council Donations,
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 Katrina 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, Recreation Youth Uniforms Acceptance 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	XXXXXXXX
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	XXXXXXXX	XXXXXXXX
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	XXXXXXXX	XXXXXXXX
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 ent 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 5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
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	-

Sheet 40b1

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: 5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	6 TO BE FUNDED IN FUTURE YEARS
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		-							
TOTAL - ALL PROJECTS	XXXXX	5,767,300.00	-	-	342,000.00	-	240,300.00	5,185,000.00	-

Sheet 40b - Totals

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
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 P[illegible]AM - 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	-	-	-

Sheet 40c - Totals

3 YEAR CAPITAL P[illegible]AM - 2023 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF ROSELAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2023	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
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 ROSELAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2023	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
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	-	-

3 YEAR CAPITAL P[illegible]AM - 2023 to 2025
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit BOROUGH OF ROSELAND

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS 3a Current Year 2023	3b Future Years	4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
	-			-						
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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	-	-

Sheet 40d - Totals

SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION 142-2023

Be it Resolved by the **COUNCIL MEMBERS** 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 of the sums therein set forth as appropriations, and authorization of the amount of:

(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: **Bardi**, **Fishman**, **Freda**, **Perrotti**, **Tolli**, **Trillo**

Nays:

Abstained:

Absent:

SUMMARY OF REVENUES

1.	General 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 SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:				
	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 SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:				
	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

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	$ 11,273,209.98
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	$ 1,450,424.70
(g) Cash Deficit	46-885	$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	$ 1,608,029.22
(c) Capital Improvements	44-999	$ 200,000.00
(d) Municipal Debt Service	45-999	$ 1,098,297.00
(e) Deferred Charges - Municipal	46-999	$ 24,994.00
(f) Judgments	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	$ -
(g) Cash Deficit	46-885	$ -
(k) For Local District School Purposes	29-410	$ -
(m) Reserve for Uncollected Taxes	50-899	$ 480,018.67
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	$ 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 18 day of April, 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.

Certified by me this _____ day of ________, 2023, ____________________, Clerk

Signature

BOROUGH OF ROSELAND

OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2023	Anticipated 2022	Realized in Cash in 2022
Amount to be Raised By Taxation	54-190	330,828.14	330,513.88	330,953.26
Interest Income	54-113			27,854.78
Reserve Funds:	54-101	567,701.86	248,046.86	248,046.86
Total Trust Fund Revenues:	54-299	898,530.00	578,560.74	606,854.90

APPROPRIATIONS	FCOA	Appropriated for 2023	Appropriated for 2022	Expended 2022 Paid or Charged	Expended 2022 Reserved
Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Salaries & Wages	54-385-1				-
Other Expenses	54-385-2				-
Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
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			-
Acquisition of Farmland	54-916-2				-
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

Summary of Program

Year Referendum Passed/Implemented:		11-02-99 (Date)
Rate Assessed:	$	0.0200
Total Tax Collected to date:	$	5,924,939.44
Total Expended to date:	$	3,838,872.58
Total Acreage Preserved to date:		12.000 (Acres)
Recreation land preserved in 2022:		0.000 (Acres)
Farmland preserved in 2022:		0.000 (Acres)

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated 2023	Anticipated 2022	Realized in Cash in 2022
Amount to be Raised By Taxation	56-190			
Reserve Funds:	56-101			
Total Trust Fund Revenues:	56-299	-	-	-

Summary of Program

Year Referendum Passed/Implemented: ______ (Date)

Rate Assessed: $ ______

Total Tax Collected to date: $ ______

Total Expended to date: $ ______

APPROPRIATIONS	FCOA	Appropriated for 2023	Appropriated for 2022	Expended 2022 Paid or Charged	Expended 2022 Reserved
xxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					-
					-
					-
					-
					-
					-
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					-
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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

APPROVAL OF BILLS

Councilwoman Tolli made a motion to approve Resolution No. 143-2023 approving the April 14, 2023 bill list in the amount of $876,328.96. The motion as seconded by Councilman Trillo and approved by a 6-0 voice vote

ADOPTION OF RESOLUTIONS

Councilwoman Perrotti made a motion to approve Resolution No. 155-2023 appointing Inglesino, Webster, Wyciskala and Taylor as Special Litigation Counsel from April 19, 2023 through December 31, 2023. The motion was seconded by Councilman Bardi and approved by a 5-0 voice vote, with Councilwoman Fishman recusing herself from the vote.

Councilwoman Fishman made a motion to approve the remaining thirteen resolutions on the agenda:

Resolution No. 144-2023 ratification of Salaries – March 2023

Resolution No. 145-2023 memorializing refunds and cancellations of water sewer billing-balances

Resolution No. 146-2023 appointing Yomtov Breuer to the Roseland Volunteer Fire Department

Resolution No. 147-2023 supporting the establishment of a Veteran's Affairs (VA) Center in Northwest, New Jersey

Resolution No. 148-2023 authorizing the return of unused escrow for police side jobs

Resolution No. 149-2023 authorizing funds for 2023 Planning Board Professional Services

Resolution No. 150-2023 authorizing Change Order #1 to VNL Incorporated for the altitude valve and vault installation at Ridge Road ground storage tank project, increasing the amount not to exceed by $8,320.00 for an adjusted total amount of $357,820.00

Resolution No. 151-2023 approving the terms of a new collective negotiation agreement between the Borough of Roseland and the West Essex PBA, New Jersey Local #81

Resolution No. 152-2023 accepting the quote from Encore Catering in the amount of $10,420.00 for catering services at the 2023 community picnic

Resolution No. 153-2023 appointing Connell Foley as Borough Attorney from May 1, 2023 to December 31, 2023

Resolution No. 154-2023 authorizing the return of unused inspection account escrow in the amount of $1,906.51 to 75 Livingston Venture LLC

Resolution No. 156-2023 appointing Connell Foley as Special Redevelopment Counsel from April 19, 2023 to December 31, 2023

Resolution No. 157-2023 authorizing the mayor to sign the NJ DEP Treatment Works Approval (TWA) permit application for 117 Harrison Avenue, Block 21, Lots 22 and 22.01

The motion was seconded by Councilman Freda and approved by a 6-0 voice vote.

CONSENT AGENDA

Councilwoman Tolli made a motion to approve the three items on the Consent Agenda:

Approval for Heidi Levine to attend Conflict Recognition and Resolution Strategies for Inspectors and Office Administrators on May 3rd and 4th, 2023 in Atlantic City, NJ at a cost of $249.00

Approval for Officer Gibbons to attend LEAD training from September 18th through September 22nd at a cost of $100.00

Approval for Sergeant Hiter, Sergeant Hesselbirg and Sergeant Bellantoni to attend Front Line Supervisor Training on June 6, 2023 at a cost of $540.00

The motion was seconded by Councilwoman Perrotti and approved by a 6-0 voice vote.

CORRESPONDENCE

Mayor Spango read excerpts from a letter that the mayor received from a governing body member from another town regarding Roseland's 2023 municipal budget. In the letter, the author noted that he and his town's CFO were "jealous" about Roseland's budget, and commended the mayor on Roseland's ability to maintain at 1.5% increase, in spite of the increases in the costs of the state health benefits plan. Mayor Spango thanked CFO Chumacas and congratulated Councilman Bardi and the rest of the governing body for their hard work on the budget.

MAYOR'S REPORT

Mayor Spango announced that Roseland was acknowledged for the third year in a row in the NJ Municipalities magazine, with an honorable mention for the second year in a row in the Show Off your City competition. Mayor Spango thanked Ryan Schwertfeger, the Borough's Public Information Officer, for his efforts which were instrumental in these acknowledgments. The annual Run 4 Answers benefitting Alzheimer's research is scheduled for April 29th. A grand opening with a ribbon cutting ceremony has been announced for Stella, a new restaurant at 31 Eisenhower Parkway, at 4:00 PM on Monday, May 1st.

COMMITTEE REPORTS

FINANCE AND ADMINISTRATION

Councilman Bardi congratulated all of the basketball champions that were honored earlier in the meeting. Mr. Bardi congratulated Mayor Spango, Administrator Chumacas, and Council on the adoption of the budget.

PUBLIC WORKS

No report

PUBLIC SAFETY

Councilwoman Perrotti reported that the Office of Emergency Management (OEM) performed thirty-two hours of volunteer traffic control last month at Our Lady of the Blessed Sacrament Church. The fire department has responded to thirteen alarms to date this month. Mrs. Perrotti thanked Yomtov Breuer for volunteering with the fire department. Members of the Roseland fire department also served as Honor Guard for fallen Livingston firefighter Robert Munson. The police department recently held a memorial gathering for retired police Lieutenant Howard Struck in front of the municipal building at 140 Eagle Rock Avenue. The Struck family thanked the Mayor and Council for allowing the memorial to be held on Borough property.

RECREATION

Councilman Trillo congratulated all of the basketball teams on their extremely successful season. Baseball and softball seasons are underway. Opening day is scheduled for Saturday, April 22nd with the kickoff ceremony beginning at 12:30 PM.

COMMUNITY OUTREACH AND SHARED SERVICES

Councilwoman Tolli announced that tickets are still available for the Noecker School tricky tray on April 26th at the Hanover Manor. Today is the last day to purchase tickets for the Yankees vs. Tampa Bay Rays baseball game at Yankee stadium on Sunday, May 14th. The Beautification Committee has ordered flowers and greens for the planters throughout the Borough. The committee will also be available to provide help or ideas to the boy scouts for their Borough Hall landscaping project. The Senior Citizen's bus will be taking residents to the Target store next Tuesday, April 25th. The senior citizen's will be hosting a meeting about safety at the Library on April 28th.

REDEVELOPMENT AND LEGAL

Councilwoman Fishman noted that clearing of lots scheduled for redevelopment along Livingston Avenue is ongoing. Construction on the Harrison Avenue properties is expected to begin in the near future. This Saturday is the DEA take back day for unused, outdated, or discontinued medications. The unused medications can be safely deposited in drop boxes at police department throughout Essex County.

Mayor Spango thanked the recreation department, OEM, the police department, fire department, and first aid squad for the assistance with the wonderful Easter celebration. Mayor Spango also thanked the two hundred twenty-five people who registered for this year's Easter activities.

APPROVAL OF MINUTES

Councilwoman Fishman made a motion to approve the April 4, 2023 caucus meeting minutes. The motion was seconded by Councilman Bardi and approved by a 5-0 voice vote with Councilman Freda recusing himself from the vote.

Councilwoman Perrotti made a motion to approve the April 4, 2023 executive session minutes. The motion was seconded by Councilman Freda and approved by a 6-0 voice vote.

PUBLIC COMMENT

None

ADDITIONAL EXECUTIVE SESSION

Councilman Freda made a motion to return to executive session at 8:04 PM to Resolution No. 140-2023 Approval to Close to Executive Session to continue discussion of the following:

1. Tax Appeal Litigation
2. Contract Negotiation

The motion was seconded by Councilman Bardi and approved by a 6-0 voice vote.

ADJOURNMENT

Council came out of executive session at 8:50 PM. Councilman Bardi made a motion to adjourn the meeting at 8:51 PM. The motion was seconded by Councilman Trillo and approved by a 6-0 voice vote.

Mayor James R. Spango

Jock H. Watkins, Borough Clerk

Approved: May 16, 2023

VOICE VOTE

Aye: Fishman, Freda, Perrotti, Tolli, Trillo
Nay: None
Recuse: None
Absent: Bardi