

2013 MUNICIPAL DATA SHEET

(Must Accompany 2013 Budget)

MUNICIPALITY: Borough of Roseland

COUNTY: Essex

John Duthie	12/31/2014
Mayor's Name	Term Expires

Governing Body Members	
Name	Term Expires
Richard N. Leonard	12/31/2013
Peter M. Smith	12/31/2015
Mark Vidovich	12/31/2014
David B. Jacobs	12/31/2013
Thomas Tsilonis	12/31/2015
Michele Tolli	12/31/2014

Municipal Officials	
Margaret McCormack	7/1/2012
Acting Municipal Clerk	Date of Orig. Appt.
	Cert. No.
Maureen Chumacas	1077
Tax Collector	Cert. No.
Maureen Chumacas	339
Chief Financial Officer	Cert. No.
John Lauria	403
Registered Municipal Accountant	Lic. No.
Ethan Jesse Sheffet	
Municipal Attorney	

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

Fax #: (973) 403-0978

Please attach this to your 2013 Budget and Mail to:
 Director, Division of Local Government Services
 Department of Community Affairs
 PO Box 803
 Trenton, NJ 08625

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

**2013
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Roseland, County of Essex for the Fiscal Year 2013

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 5th day of March, 2013 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 5th day of March, 2013

Margaret McCormack, Clerk
19 Harrison Avenue
Address
Roseland, New Jersey 07068
Address
(973) 403-6024
Phone Number

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

Certified by me, this 5th day of March , 2013

293 Eisenhower Parkway, Livingston, NJ Address	McEnerney, Brady & Co. LLC Firm 973-535-2880 Phone Number
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It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 5th day of March , 2013

Maureen Chumacas
Chief Financial Officer

DO NOT USE THESE SPACES		

(Do Not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

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

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

Dated: _____, 2013 By: _____

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____, 2013 By: _____

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

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

_____ Borough of Roseland _____, County of _____ Essex _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Roseland, County of Essex for the Fiscal Year 2013

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2013;

Be It Further Resolved, that said Budget will be published in The Progress in the issue of March 14, 2013

The Governing Body of the Borough of Roseland does hereby approve the following as the Budget for the year 2013:

RECORDED VOTE (Insert last name)	Ayes	Nays	Abstained	Absent
		N/A	N/A	N/A

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Roseland, County of Essex, on March 5, 2013

A Hearing on the Budget and Tax Resolution will be held at the Municipal Building on April 23, 2013 at 7:00 o'clock P.M., at which time and place discussions on said Budget and Tax Resolution for the year 2013 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

TOTAL GENERAL APPROPRIATIONS FOR 2012	\$12,950,255	
Cap Base Adjustment		\$12,950,255
MODIFICATIONS:		
Total Other Operations	\$828,605	
Total UCC		
Total Interlocal Serv Agreement	\$208,419	
Total Additional Apprpriations		
Total Public and Private Programs	\$24,964	
Total Capital Improvements		
Total Debt Service	\$1,344,710	
Total Deferred Charges	\$236,157	
Judgements		
Cash Deficit of Preceding Year		
Total Approp for School Purp		
Trasnferred to Board of Education		
Reserve for Uncollected Taxes	\$458,446	
		\$3,101,301
Amount on Which % CAP is Applied		\$9,848,954.00
2% CAP		\$196,979.08
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40A:4-45.3)		\$10,045,933.08
Modifications:		
2011 Bank		\$145,860.83
New Construction (\$1,113,300 x .00518)		

Allowable Appropriation for 2013

\$10,191,793.91

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

Chapter 62 of the Laws of 2007, created several new property tax and local government budgeting initiatives. N.J.S.A. 40A:4-45.47 establishes a formula that limits increases in each local unit amount to be raised by taxation. The core of the formula is a 2% increase to the previous year's amount to be raised by taxation, which is then subject to various modifications. The formula to calculate the levy cap is as follows:

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Municipal Purpose		\$9,049,445
Less: Cap Base Adjustment		
Less: Prior Year Deferred Charges to Future Taxation Unfunded		
Less: Prior Year Deferred Charges:Emergency		\$189,557
Less: Prior Year Recycling Tax		
Changes in Service Provider (+/-)		
Net Prior Year Tax Levy Municipal Purpose Tax for Cap Calculation		\$8,859,888
Plus: 2% Cap Increase		\$177,198
Plus: Prior Year Extraordinary Aid Award		
Adjusted Tax Levy Prior to Exclusions		\$9,037,086
Exclusions:		
Allowable Shared Service Agreements Increase		
Allowable Health Insurance Cost	\$117,872	
Allowable pension increases		
Allowable LOSAP Increase		
Allowable Capital Improvements Increase	\$200,000	
Allowable Debt Service and Capital Leases Increase		
Recycling Tax Appropriation		
Deferred Charges to Future Taxation Unfunded		
Current Year Deferred Charges: Emergencies	\$102,582	
Add Total Exclusions		\$420,454
Less Cancelled or Unexpended Waivers		
Less Cancelled or Unexpended Exclusions		\$26
Adjusted Tax Levy		\$9,457,566

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

Adjusted Tax Levy

Additions:

New Ratables: Increase in Valuation (New Construction and Additions)

Prior Year's Local Municipal Purpose Tax Rate (per \$100) \$0.528

New Ratable Adjustment to Levy

LFB Approved Statewide Blanket Waiver

Amounts approved by Referendum

Maximum Allowable Amount to be Raised by Taxation

\$9,486,204

Amount to be Raised by Taxation for Municipal Purposes

\$9,247,114

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

Current Year Employee Benefits	1,893,362.00
Employee Contribution	<u>76,812.00</u>
Current Year Employee Group Benefits Appropriation	<u>1,816,550.00</u>
Prior Year Group Employee Group Benefits	1,704,509.00
Prior Year Employee Contributions	<u>67,401.00</u>
Prior Year Employee Group Benefits Appropriation	<u>1,637,108.00</u>
 NET DECREASE	 <u>179,442.00</u>

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

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

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

Analysis of Compensated Absence Liability

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

	Hours of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Police	350	21,001.97	X		
Department of Public Works	2,106	63,404.00	X		
Administration	3,134	110,533.00		X	
Library	182	4,823.81		X	
Chief of Police	256	15,000.00			X
Totals	6,028	\$ 214,762.78			
Total Funds Reserved as of end of 2012:		\$ 1,648.00			
Total Funds Appropriated in 2013:		\$ -			

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

2013 Revenue Risk:

2013 Non-Recurring Cost Reductions:

Anticipated 2014 Appropriation Increases:

Health Benefits: Anticipated 10% increase	189,300
Police Salaries: Contractual	29,250

Structural Imbalance Offsets:

Employee Benefit Contribution: Increase	76,000
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NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF THE FOLLOWING:

5. NON-RECURRING REVENUES ANTICIPATED SFY 2012
6. NON-RECURRING APPROPRIATIONS SFY 2012
7. NON-RECURRING COST SAVINGS MEASURES INCLUDED SFY 2012
8. FINAL YEAR GRANT AWARDS

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2013
General Appropriations for: (Reference to item and sheet number should be omitted in advertised budget)	XXXXXXXXXXXX
1. Appropriations within "CAPS" -	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}	10,138,118.00
2. Appropriations excluded from "CAPS"	XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	2,559,661.79
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)	
Total General Appropriations Excluded from "CAPS" (Item O, Sheet 29)	2,559,661.79
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.55% Percent of Tax Collections	508,871.64
4. Total General Appropriations (Item 9, Sheet 29)	13,206,651.43
Building Aid Allowance 2013 - \$ _____	
for Schools - State Aid 2012 - \$ _____	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	3,384,572.24
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)	9,219,024.15
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)	
(c) Minimum Library Tax	603,055.04

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2012 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Water-Sewer Utility	Utility
Budget Appropriations - Adopted Budget	12,950,255.10		2,817,001.00	
Budget Appropriations Added by N.J.S. 40A:4-87	18,018.31			
Emergency Appropriations	131,272.00			
Total Appropriations	13,099,545.41		2,817,001.00	
<u>Expenditures:</u>				
Paid or Charged (Including Reserve for Uncollected Taxes)	12,464,221.56		2,646,543.41	
Reserved	635,298.05		166,058.20	
Unexpended Balances Canceled	25.80		4,399.39	
Total Expenditures and Unexpended Balances Canceled	13,099,545.41		2,817,001.00	
Overexpenditures*				

*See Budget Appropriation Items so marked to the right of column "Expended 2012 Reserved".

Explanations of Appropriations for "Other Expenses":

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

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

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

BOROUGH OF ROSELAND

EXPLANATORY STATEMENT - (Continued)

The total tax rate for 2013 is estimated at \$2.077 per \$100.00 of assessed valuation, as compared with an actual tax rate of \$2.037 for 2012 thus, there will be an increase in the projected tax levy

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

The following table sets forth the components of the estimated 2013 tax levy and tax rate in comparison with the actual 2012 elements.

	Tax Levies			Tax Rates	
	2013 <u>Estimated</u>	2012 <u>Actual</u>	Increase <u>(Decrease)</u>	2013 <u>Estimated</u>	2012 <u>Actual</u>
For All Municipal Purposes	\$ 8,710,152.51	\$ 8,590,998.51	\$ 119,154.00	0.516	0.501
Reserve for Uncollected Taxes	<u>508,871.64</u>	<u>458,446.31</u>	<u>50,425.33</u>	<u>0.029</u>	<u>0.027</u>
Total Local Tax for Municipal Purposes	9,219,024.15	9,049,444.82	169,579.33	0.545	0.528
For Municipal Open Space	337,697.51	342,926.36	(5,228.85)	0.020	0.020
For Municipal Free Public Library	603,055.04	655,888.00	(52,832.96)	0.036	0.038
For Local School Purposes	7,674,053.00 *	7,604,576.00	69,477.00	0.454	0.444
For Regional High School	8,525,595.32 *	8,525,595.32	-	0.505	0.497
For County Purposes Including Open Space	<u>8,735,170.67 *</u>	<u>8,735,170.67</u>	-	<u>0.517</u>	<u>0.510</u>
Total Tax Levy and Tax Rate	<u>\$ 35,094,595.69</u>	<u>\$ 34,913,601.17</u>	<u>\$ 180,994.52</u>	<u>2.077</u>	<u>2.037</u>
Assessed Valuations	<u>\$1,688,487,552.00 *</u>	<u>\$ 1,714,631,808.00</u>	<u>\$ (26,144,256.00)</u>		

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

*Estimated

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>GENERAL GOVERNMENT</u>							
Administrative and Executive:							
Salaries and Wages	20-100-1	142,100.00	191,002.00		191,702.00	190,960.85	741.15
Other Expenses	20-100-2	43,652.00	47,952.00		46,584.00	39,874.91	6,709.09
Mayor and Council:							
Salaries and Wages	20-110-1	22,779.00	22,779.00		22,779.00	22,779.00	
Office of Borough Clerk:							
Salaries and Wages	20-120-1	65,700.00	66,760.00		45,788.00	41,859.09	3,928.91
Other Expenses	20-120-2	14,059.00	13,259.00		13,259.00	11,203.48	2,055.52
Financial Administration:							
Salaries and Wages	20-130-1	16,003.00	15,946.00		15,946.00	15,946.00	
Fixed Asset Accounting System - Other Expenses	20-130-2	4,508.00	700.00		700.00	375.00	325.00
Audit Services:							
Other Expenses	20-135-2	33,500.00	32,000.00		32,000.00	30,000.00	2,000.00
Computerized Data Process:							
Salaries and Wages	20-140-1		-			-	
Other Expenses	20-140-2	30,145.00	21,505.00		21,505.00	20,069.80	1,435.20
Collection of Taxes:							
Salaries and Wages	20-145-1	42,675.00	42,208.00		42,208.00	42,142.02	65.98
Other Expenses	20-145-2	5,045.00	2,620.00		2,620.00	2,610.00	10.00
Assessment of Taxes:						-	
Salaries and Wages	20-150-1	31,620.00	31,000.00		31,000.00	31,000.00	
Other Expenses	20-150-2	44,700.00	50,075.00		40,075.00	23,880.58	16,194.42

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>GENERAL GOVERNMENT</u>							
Legal Services and Costs:							
Salaries and Wages	20-155-1	60,000.00	60,000.00		60,500.00	60,499.96	0.04
Other Expenses	20-155-2	212,300.00	212,300.00		212,300.00	156,226.90	56,073.10
Engineering Services and Costs:							
Other Expenses	20-165-2	20,000.00	20,000.00		28,500.00	27,445.00	1,055.00
Historic Preservation Commission:							
Other Expenses	20-175-2	1,200.00	1,200.00		1,200.00	-	1,200.00
		789,986.00	831,306.00	-	808,666.00	716,872.59	91,793.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
<u>LAND USE ADMINISTRATION</u>							
Municipal Land Use Law (N.J.S. 40:55D-1) - Planning Board:							
Salaries and Wages	21-180-1	12,590.00	12,343.00		12,343.00	12,342.20	0.80
Other Expenses	21-180-2	48,125.00	48,125.00		40,480.00	24,955.58	15,524.42
Board of Adjustment:							
Salaries and Wages	21-185-1	21,800.00	21,369.00		21,369.00	21,368.88	0.12
Other Expenses	21-185-2	8,200.00	8,200.00		8,200.00	3,430.00	4,770.00
Affordable Housing:							
Salaries and Wages	21-190-2				-	-	-
Other Expenses	21-190-2	25,000.00	25,000.00		25,000.00	15,500.00	9,500.00
		115,715.00	115,037.00	-	107,392.00	77,596.66	29,795.34
<u>INSURANCE</u>							
General Liability	23-210-2	230,941.00	217,868.00		217,868.00	217,868.00	-
Workers Compensation	23-215-2	245,852.00	227,640.00		227,640.00	227,640.00	-
Employee Group Benefits	23-220-2	1,731,420.00	1,592,391.00		1,592,391.00	1,589,288.36	3,102.64
Health Benefit Waiver	23-221-1	20,000.00	20,000.00		20,000.00	17,333.48	2,666.52
Unemployment	23-225-2	2,600.00	2,600.00		2,600.00	1,266.59	1,333.41
		2,230,813.00	2,060,499.00		2,060,499.00	2,053,396.43	7,102.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
<u>PUBLIC SAFETY</u>							
Police:							
Salaries and Wages	25-240-1	2,924,641.00	2,873,112.00		2,873,112.00	2,820,151.23	52,960.77
Other Expenses	25-240-2	149,117.00	148,278.00		148,278.00	128,298.08	19,979.92
Police Dispatch/911:							
Salaries and Wages	25-250-1						
Other Expenses	25-250-2	10,800.00	12,150.00		12,150.00	4,864.67	7,285.33
Emergency Management Services:							
Salaries and Wages	25-252-1	5,966.00	5,850.00		5,850.00	5,848.98	1.02
Other Expenses	25-252-2	7,144.00	6,994.00		6,994.00	2,656.58	4,337.42
Aid to Volunteer Fire Companies	25-255-2	40,000.00	40,000.00		40,000.00	40,000.00	
First Aid Organization - Contribution	25-260-2	50,000.00	50,000.00		50,000.00	50,000.00	
Fire:							
Salaries and Wages	25-265-1						
Other Expenses	25-265-2	69,925.00	69,925.00		69,925.00	69,440.92	484.08
Fire Prevention Bureau:							
Salaries and Wages	25-265-1	22,426.00	21,575.00		21,575.00	21,363.98	211.02
Other Expenses	25-265-2	4,500.00	4,500.00		4,500.00	2,508.55	1,991.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>PUBLIC SAFETY</u>							
Municipal Prosecutor:							
Salaries and Wages	25-275-1	18,564.00	18,200.00		18,200.00	18,200.00	
Other Expenses	25-275-2	2,000.00	2,000.00		2,000.00	844.00	1,156.00
		3,305,083.00	3,252,584.00		3,252,584.00	3,164,176.99	88,407.01

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>PUBLIC WORKS FUNCTIONS</u>							
Road Repairs and Maintenance:							
Salaries and Wages	26-290-1	234,835.00	209,914.00		231,400.00	226,008.80	5,391.20
Other Expenses	26-290-2	9,900.00	12,050.00		12,050.00	8,396.69	3,653.31
Storm Clearance:							
Salaries and Wages	26-291-1	20,000.00	20,000.00	16,635.76	36,635.76	24,088.54	12,547.22
Other Expenses	26-291-2	50,300.00	21,000.00	87,064.24	108,064.24	95,782.87	12,281.37
Shade Tree Commission:							
Salaries and Wages	26-300-1	2,800.00	2,800.00		2,800.00	1,688.81	1,111.19
Other Expenses	26-300-2	30,600.00	30,600.00		38,245.00	38,243.26	1.74
Solid Waste Collection:							
Other Expenses	26-305-2	583,650.00	553,150.00		553,150.00	518,186.48	34,963.52
Public Building and Grounds:							
Salaries and Wages	26-310-1	338,211.00	304,124.00		328,336.00	321,706.12	6,629.88
Other Expenses	26-310-2	103,030.00	95,215.00	27,572.00	139,612.00	138,143.15	1,468.85

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
<u>PUBLIC WORKS FUNCTIONS</u>							
Vehicle Maintenance:							
Salaries and Wages	26-315-1	29,460.00	28,895.00		28,895.00	28,576.28	318.72
Other Expenses	26-315-2	47,180.00	44,961.00		44,961.00	40,842.56	4,118.44
Condominium Service Act:							
Other Expenses	26-325-2	44,000.00	48,000.00		48,000.00		48,000.00
		1,493,966.00	1,370,709.00	131,272.00	1,572,149.00	1,441,663.56	130,485.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
<u>HEALTH AND WELFARE</u>							
Board of Health:							
Salaries and Wages	27-330-1	-					
Other Expenses	27-330-2	4,269.00	4,269.00		4,269.00	1,443.08	2,825.92
Municipal Youth Guidance:							
Other Expenses	27-334-2	1,242.00	1,242.00		1,242.00		1,242.00
Environmental Commission:							
Salaries and Wages	27-335-1						
Other Expenses	27-335-2	1,000.00	1,000.00		1,000.00	400.00	600.00
Dog Regulation:							
Other Expenses	27-340-2	4,000.00	4,000.00				
Contributions to Social Services:							
Other Expenses	27-360-2	2,050.00	2,050.00		2,050.00		2,050.00
		12,561.00	12,561.00	-	8,561.00	1,843.08	6,717.92

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
<u>RECREATION AND EDUCATION</u>							
Public Recreation Program:							
Salaries and Wages	28-370-1	139,090.00	141,160.00		141,160.00	129,533.53	11,626.47
Other Expenses:	28-370-2	27,425.00	29,000.00		29,000.00	28,887.65	112.35
Camp Wyanokie:	28-370-2						
Other Miscellaneous Expenses	28-370-2	2,205.00	1,903.00		1,903.00	1,897.50	5.50
		168,720.00	172,063.00		172,063.00	160,318.68	11,744.32

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
<u>OTHER COMMON OPERATING FUNCTIONS</u>							
Prior Years Bills:							
General Government							
Phone Bill							
Postage Supplies							
<u>Celebration of Public Events</u>							
Other Expenses	30-420-2						
<u>Beautification Committee:</u>							
Other Expenses	30-421-2	8,700.00	5,000.00		5,000.00	4,643.08	356.92
<u>Citiz.Notification/Cable TV:</u>							
Other Expenses	30-422-2	28,750.00	8,850.00		8,850.00	6,137.71	2,712.29
<u>Senior Citizens' Transportation:</u>							
Other Expenses	30-426-2	25,553.00	25,553.00		25,670.00	25,670.00	
<u>Senior Citizens' Advisory Committee:</u>							
Other Expenses	30-427-2	1,470.00	1,470.00		1,470.00	50.00	1,420.00
		64,473.00	40,873.00		40,990.00	36,500.79	4,489.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
<u>MUNICIPAL COURT</u>							
Municipal Court:							
Salaries and Wages	43-490-1	134,745.00	139,970.00		139,970.00	136,415.73	3,554.27
Other Expenses	43-490-2	10,600.00	12,110.00		12,110.00	7,337.06	4,772.94
Public Defender (P.L. 1997, c256):							
Salaries and Wages	43-495-1	4,243.00	4,160.00		4,160.00	3,840.00	320.00
Other Expenses	43-495-2	500.00	500.00		500.00		500.00
		150,088.00	156,740.00		156,740.00	147,592.79	9,147.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
Uniform Construction Code - Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
<i>Construction Code Officials:</i>							
<i>Salaries and Wages</i>	22-195-1	41,065.00	41,065.00		36,065.00	32,629.57	3,435.43
<i>Other Expenses</i>	22-195-2	9,010.00	7,500.00		7,500.00	5,292.53	2,207.47
		50,075.00	48,565.00		43,565.00	37,922.10	5,642.90

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
UNCLASSIFIED:							
Utilities:							
Electricity	31-430-2	110,000.00	110,000.00		110,000.00	89,477.81	20,522.19
Street Lighting	31-435-2	155,000.00	150,000.00		150,000.00	129,710.14	20,289.86
Telephone and Telegraph	31-440-2	61,000.00	61,000.00		61,000.00	57,766.29	3,233.71
Heating	31-446-2	110,000.00	110,000.00		110,000.00	47,252.68	62,747.32
Fuel Oil	31-447-2	1,500.00	1,500.00		1,500.00		1,500.00
Gasoline	31-460-2	115,000.00	99,000.00		99,000.00	98,000.00	1,000.00
		552,500.00	531,500.00		531,500.00	422,206.92	109,293.08
Total Operations {Item 8(A)} within "CAPS"	32315-00	8,933,980.00	8,592,437.00	131,272.00	8,754,709.00	8,260,090.59	494,618.41
B. Contingent	35-470			XXXXXXXXXXXXXX			
Total Operations Including Contingent - within "CAPS"	30001-00	8,933,980.00	8,592,437.00	131,272.00	8,754,709.00	8,260,090.59	494,618.41
Detail:							
Salaries & Wages	30001-11	4,331,382.00	4,274,301.00		4,290,218.76	4,221,736.61	102,632.15
Other Expenses (Including Contingent)	30001-99	4,602,598.00	4,318,136.00	131,272.00	4,464,490.24	4,038,353.98	391,986.26

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(1) DEFERRED CHARGES:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	247,648.00	265,864.00		265,864.00	265,864.00	
Social Security System (O.A.S.I.)	36-472	175,220.00	175,220.00		144,220.00	140,072.72	4,147.28
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475	777,270.00	811,433.00		811,433.00	811,433.00	
Police and Firemen's Retirement System							
DCRP	36-480	4,000.00	4,000.00		4,000.00	2,731.12	1,268.88
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	30004-00	1,204,138.00	1,256,517.00		1,225,517.00	1,220,100.84	5,416.16
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	10,138,118.00	9,848,954.00	131,272.00	9,980,226.00	9,480,191.43	500,034.57

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
<u>INSURANCE</u>							
General Liability	23-210-2						
Workers Compensation	23-215-2						
Employee Group Health	23-220-2	85,130.00	44,717.00		44,717.00	44,717.00	
Unemployment	23-225-2						
Roseland Free Public Library (Chs. 82 and 541, P.L. 1985)	29-390-2	603,055.04	655,888.00		655,888.00	630,283.38	25,604.62
Reserve for Tax Appeals	30-429-2	200,000.00	128,000.00		128,000.00	23,394.58	104,605.42
Recycling Tax	26-305-2						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Police and Firemen's Retirement System							
PERS Retirement System							
Total Other Operations - Excluded from "CAPS"	XXXXXXXXXXXX	888,185.04	828,605.00		828,605.00	698,394.96	130,210.04

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Uniform Construction Code	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Total Uniform Construction Code Appropriations	XXXXXXXXXX						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Tax Assessor	42-150-1	-					
Public Health Services	42-330-2	71,664.20	70,259.00		70,259.00	70,259.00	
Animal Control Services	42-340-2	10,949.00	10,528.00		10,528.00	5,474.56	5,053.44
Computer System Administration and Technology	42-140-1	41,000.00	36,000.00		36,000.00	36,000.00	
Tax Collector							
Building Inspections	42-195-1	97,938.00	91,632.00		91,632.00	91,632.00	
Total Interlocal Municipal Service Agreements	XXXXXXXXXX	221,551.20	208,419.00		208,419.00	203,365.56	5,053.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXXXXXXXXX						

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Clean Communities Program - (Chapter 159)	41-770-2		8,431.68		8,431.68	8,431.68	
Municipal Alliance on Alcoholism and Drug Abuse	41-703-2	7,600.00	7,600.00		7,600.00	7,600.00	
Body Armor Grant-Unappropriated	41-708-2	2,689.14	2,800.60		2,800.60	2,800.60	
Alcohol Education and Rehabilitation - Unappropriated	41-702-2				-	-	
Green Communities Grant	41-787-2		4,000.00		4,000.00	4,000.00	
Recycling Tonnage Grant-Unappropriated	41-701-2	29,704.91	10,563.69		10,563.69	10,563.69	
Drunk Driving Enforcement(Chapter 159)	41-745-2		2,296.63		2,296.63	2,296.63	
Shade Tree: Community Stewardship Management Plan - Match	41-787-1 41-787-2				- -	- -	
Obey the Signs or Pay the Fines-Speed Enforcement	41-717-1				-	-	
You Drink, You Drive, You Lose	41-775-1				-	-	
Envirnmental Resources Inventor	41-709				-	-	
Highway Safety Program	41-718-1				-	-	
Bullet Proof Vest Program	41-786-1	-	7,290.00		7,290.00	7,290.00	
Williams Transco Pipe Line Private Grant		205,550.00			-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.) Public and Private Programs Offset by Revenues (Continued)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" - (Cont.)	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (Continued)	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS" - (Cont.)							
Public and Private Programs Offset by Revenues (continued)	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx
Total Public and Private Programs Offset by Revenues	xxxxxxxxxxx	245,544.05	42,982.60		42,982.60	42,982.60	
Total Operations - Excluded from "CAPS"	60023-00	1,355,280.29	1,080,006.60		1,080,006.60	944,743.12	135,263.48
Detail:							
Salaries & Wages	60023-11	-	-	-	-	-	-
Other Expenses	60023-99	1,355,280.29	1,080,006.60		1,080,006.60	944,743.12	135,263.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(C) Capital Improvements - Excluded from "CAPS"							
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	200,000.00		xxxxxxxxxxxxxxxx	-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	60002-77	200,000.00	-		-	-	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920		1,245,000.00		1,245,000.00	1,245,000.00	XXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925	706,509.50	51,407.00		51,407.00	51,407.00	XXXXXXXXXXXXXXXXXX
Interest on Bonds	45-930		39,732.50		39,732.50	39,732.50	XXXXXXXXXXXXXXXXXX
Interest on Notes	45-935	120,000.00	8,570.00		8,570.00	8,544.20	XXXXXXXXXXXXXXXXXX
Green Trust Loan Program:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Loan Repayments for Principal and Interest	45-940				-	-	XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
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							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXX
Total Municipal Debt Service - Excluded from "CAPS"	60003-00	826,509.50	1,344,709.50		1,344,709.50	1,344,683.70	XXXXXXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations	46-870	131,272.00	189,557.00	XXXXXXXXXXXXXXXXXXXX	189,557.00	189,557.00	XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875	46,600.00	46,600.00	XXXXXXXXXXXXXXXXXXXX	46,600.00	46,600.00	XXXXXXXXXXXXXXXXXXXX
Special Emergency Authorizations - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	60024-00	177,872.00	236,157.00	XXXXXXXXXXXXXXXXXXXX	236,157.00	236,157.00	XXXXXXXXXXXXXXXXXXXX
(F) Judgments (N.J.S.A. 40A:4-45.3cc)	37-480						
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	60025-00	2,559,661.79	2,660,873.10		2,660,873.10	2,525,583.82	135,263.48

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(1) Type 1 District School Debt Service	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXXXXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXXXXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXXXXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	60006-00						XXXXXXXXXXXXXXXXXXXX
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXXXX			XXXXXXXXXXXXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXXXXXXXXXXXX
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	60007-00						XXXXXXXXXXXXXXXXXXXX
(K) Total Municipal Appropriations for Local District School Purposes {Items (1) and (J)}-Excluded from "CAPS"	60008-00						XXXXXXXXXXXXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	60010-00	2,559,661.79	2,660,873.10		2,660,873.10	2,525,583.82	135,263.48
(L) Subtotal General Appropriations {Items (H-1) and (O)}	30009-00	12,697,779.79	12,509,827.10	131,272.00	12,641,099.10	12,005,775.25	635,298.05
(M) Reserve for Uncollected Taxes	50-899	508,871.64	458,446.31	XXXXXXXXXXXX	458,446.31	458,446.31	XXXXXXXXXXXXXXXXXXXX
9. Total General Appropriations	30000-00	13,206,651.43	12,968,273.41	131,272.00	13,099,545.41	12,464,221.56	635,298.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	30005-00	10,138,118.00	9,848,954.00	131,272.00	9,980,226.00	9,480,191.43	500,034.57
	XXXXXXXXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Other Operations	XXXXXXXXXXXX	888,185.04	828,605.00		828,605.00	698,394.96	130,210.04
Uniform Construction Code	XXXXXXXXXXXX						
Interlocal Municipal Services Agreements	XXXXXXXXXXXX	221,551.20	208,419.00		208,419.00	203,365.56	5,053.44
Additional Appropriations Offset by Rev.	XXXXXXXXXXXX						
Public & Private Programs Offset by Rev.	XXXXXXXXXXXX	245,544.05	42,982.60		42,982.60	42,982.60	
Total Operations-Excluded from "CAPS"	60023-00	1,355,280.29	1,080,006.60		1,080,006.60	944,743.12	135,263.48
(C) Capital Improvements	60002-00	200,000.00					
(D) Municipal Debt Service	60003-00	826,509.50	1,344,709.50		1,344,709.50	1,344,683.70	XXXXXXXXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	XXXXXXXXXXXX	177,872.00	236,157.00	XXXXXXXXXXXX	236,157.00	236,157.00	XXXXXXXXXXXXXXXX
(F) Judgments	37-480						
(G) Cash Deficits - With Prior Consent of LFB	46-885			XXXXXXXXXXXX			XXXXXXXXXXXXXXXX
(K) Local District School Purposes	60008-00						XXXXXXXXXXXXXXXX
(N) Transferred to Board of Education	29-405			XXXXXXXXXXXX			XXXXXXXXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	508,871.64	458,446.31	XXXXXXXXXXXX	458,446.31	458,446.31	XXXXXXXXXXXXXXXX
Total General Appropriations	30000-00	13,206,651.43	12,968,273.41	131,272.00	13,099,545.41	12,464,221.56	635,298.05

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Water/Sewer Connection Fees	08-504			
Miscellaneous	08-505			
Surplus				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Due from Water Capital				
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

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

All other Utilities use sheets 34,
35 and 36.

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521						XXXXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXXXX
							XXXXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

*Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
				XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Water Utility Appropriations	55-599						

DEDICATED WATER/SEWER UTILITY BUDGET

WATER/SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503	2,895,000.00	2,784,219.00	2,895,423.69
Miscellaneous	08-505	32,000.00	32,782.00	32,092.02
Water Connection Fees				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Water/Sewer Rents	08-506			
Water Sewer Capital Surplus				
Reserve to Pay Debt				
Deficit (General Budget)	08-549			
Total Water/Sewer Utility Revenues	08-599	2,927,000.00	2,817,001.00	2,927,515.71

Use a separate set of sheets for each separate Utility.

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Salaries & Wages	55-501	434,540.00	434,540.00		434,540.00	417,549.07	16,990.93
Other Expenses	55-502	1,235,460.00	1,125,461.00		1,125,461.00	1,109,783.10	15,677.90
Roseland's Share of Joint Service User's Fees:							
Share of Joint User Fees	55-503	900,000.00	900,000.00		900,000.00	771,187.85	128,812.15
Operations	55-503						
Debt Service	55-503						
Capital Improvements:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Payment of Bond Principal	55-520						XXXXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	55-521	309,715.00	309,715.00		309,715.00	309,715.00	XXXXXXXXXXXX
Interest on Bonds and Water Loan	55-522						XXXXXXXXXXXX
Interest on Notes	55-523	12,350.00	12,350.00		12,350.00	7,950.61	XXXXXXXXXXXX
Water Supply Loan - Principal and Interest	55-524						XXXXXXXXXXXX

DEDICATED WATER/SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER/SEWER UTILITY	FCOA	Appropriated				Expended 2012	
		for 2013	for 2012	for 2012 By Emergency Appropriation	Total for 2012 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			XXXXXXXXXXXX
Prior Year Bills:Passaic Valley Water Commission	55-531			XXXXXXXXXXXX			XXXXXXXXXXXX
Unfunded Improvement Authorizations:				XXXXXXXXXXXX			XXXXXXXXXXXX
09-04				XXXXXXXXXXXX			XXXXXXXXXXXX
	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
STATUTORY EXPENDITURES:	XXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541	34,435.00	34,435.00		34,435.00	30,183.83	4,251.17
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. seq.)	55-542	500.00	500.00		500.00	173.95	326.05
Judgments	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
Total Water/Sewer Utility Appropriations	55-599	2,927,000.00	2,817,001.00		2,817,001.00	2,646,543.41	166,058.20

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-025			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Assessment Cash	53-101			
Deficit (Sewer Operating Utility Budget)	53-885			
Total Sewer Utility Assessment Revenues	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2012 Paid or Charged
		2013	2012	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total Sewer Utility Assessment Appropriations	53-999			

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2013 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Acts - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Police Gift & First Aid Squad Donations, Parking Offenses Adjudication Act; Recycling Program; Recreation Commission; Developer's Escrow Fees; Third Party - Disposal of Forfeited Property; Open Space Preservation; Donations for WTC; Snow Removal; Accumulated Absences, Municipal Public Defenders Law (P.L. 1997, c. 256) BS38 UCC Code Enforcement Fee 3rd Party, Affordable Housing Trust, Auxiliary Police Trust Fund Donation, Developers Fees-Housing Trust Funds, Tsunami Relief Fund Donation, Municipal Youth Guidance Council Donation, Hurricane Katri Relief Donation, Celebration of 100th Anniversary Donation, Senior Citizens Advisory Board Donations, Uniform Safety Act Penalty, Community Development Block Grant, Environmental Commission Donations 'are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requi

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

APPENDIX TO BUDGET STATEMENT

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

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2012

ASSETS		
Cash and Investments	1110100	4,023,446.84
Due from State of N.J. (C. 20, P.L. 1961)	1111000	
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	223,758.25
Tax Title Liens Receivable	1110400	1,281.81
Property Acquired by Tax Title Lien Liquidation	1110500	250,000.00
Other Receivables	1110600	17,617.00
Deferred Charges Required to be in 2013 Budget	1110700	131,272.00
Deferred Charges Required to be in Budgets Subsequent to 2013	1110800	46,600.00
Total Assets	1110900	4,693,975.90

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,499,784.18
Reserves for Receivables	2110200	492,657.06
Surplus	2110300	1,701,534.66
Total Liabilities, Reserves and Surplus		4,693,975.90

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

		YEAR 2012	YEAR 2011
Surplus Balance, January 1st	2310100	1,361,506.91	1,076,977.60
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2012 9244%, 2011 98.95%	2310200	34,670,900.73	33,649,830.75
Delinquent Taxes	2310300	163,015.89	256,815.87
Other Revenues and Additions to Income	2310400	3,469,149.14	2,899,298.62
Total Funds	2310500	39,664,572.67	37,882,922.84
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	12,641,073.30	12,599,096.45
School Taxes (Including Local and Regional)	2310700	16,130,171.32	15,554,120.26
County Taxes (Including Added Tax Amounts)	2310800	8,737,102.93	7,782,944.36
Special District Taxes/Open Space	2310900	342,926.36	722,586.21
Other Expenditures and Deductions from Income	2311000	243,036.10	52,225.65
Total Expenditures and Tax Requirements	2311100	38,094,310.01	36,710,972.93
Less: Expenditures to be Raised by Future Taxes	2311200	131,272.00	189,557.00
Total Adjusted Expenditures and Tax Requirements	2311300	37,963,038.01	36,521,415.93
Surplus Balance - December 31st	2311400	1,701,534.66	1,361,506.91

*Nearest even percentage may be used.

Proposed Use of Current Fund Surplus in Budget

Surplus Balance December 31, 2012	2311500	1,701,534.66
Current Surplus Anticipated in 2013 Budget	2311600	937,000.00
Surplus Balance Remaining	2311700	764,534.66

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

SECTION 2 - UPON ADOPTION FOR YEAR 2013
(Only to be Included in the Budget as Finally Adopted)

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

- (a) \$ 9,219,024.15 (Item 2 below) for municipal purposes; and
- (b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation; and
- (c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
 Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of
 the following summary of general revenues and appropriations.
- (d) \$ 673,675.00 Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy.
- (e) \$ 603,055.04 Item 5 below) Minimum Library Levy.

RECORDED VOTE
 (Insert last name)

Ayes

Nays

Abstained

Absent

SUMMARY OF REVENUES

1. GENERAL REVENUES

Surplus Anticipated	08-100	\$ 937,000.00
Miscellaneous Revenues Anticipated	40004-10	\$ 2,229,204.26
Receipts from Delinquent Taxes	15-499	\$ 218,367.98
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$ 9,219,024.15
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE 1</u> SCHOOL DISTRICTS ONLY:		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type 1 School Districts Only		
4. TO BE ADDED TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY LEVY	07-192	603,055.04
Total Revenues	40000-00	\$ 13,206,651.43

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Within "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a&b) Operations Including Contingent	30001-00	\$ 8,933,980.00
(e) Deferred Charges and Statutory Expenditures - Municipal	30004-00	\$ 1,204,138.00
(g) Cash Deficit	46-885	\$
Excluded from "CAPS"	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	60023-00	\$ 1,355,280.29
(c) Capital Improvements	60002-00	\$ 200,000.00
(d) Municipal Debt Service	60003-00	\$ 826,509.50
(e) Deferred Charges - Municipal	60024-00	\$ 177,872.00
(f) Judgments	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	60008-00	\$
(m) Reserve for Uncollected Taxes	50-899	\$ 508,871.64
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)	60010-00	\$
Total Appropriations	30000-00	\$ 13,206,651.43

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 21ST day of May
It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2013 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 _____, 2013
_____ Margaret McCormack, Acting Clerk

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
1. Surplus Anticipated	08-101	937,000.00	937,000.00	937,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	937,000.00	937,000.00	937,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx			xxxxxxxxxxxxxxxxxxxxxx
Licenses:	xxxxxxxx			xxxxxxxxxxxxxxxxxxxxxx
Alcoholic Beverages	08-103	3,694.00	3,694.00	3,694.00
Other	08-104	16,025.00	16,025.00	16,768.00
Fees and Permits	08-105	92,776.00	92,776.00	157,937.94
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	202,664.00	253,340.00	202,664.96
Other	08-109			
Interest and Costs on Taxes	08-112	49,262.00	57,087.00	49,262.78
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	9,452.00	9,452.00	10,656.01
Anticipated Utility Operating Surplus	08-114			
Cablevision Franchise Fees (N.J.S.A. 48:5A-30)	08-117	74,587.00	74,587.00	95,451.13
Lease Agreements - Arc of Essex	08-118	80,000.00	80,000.00	100,443.80
Cell Tower Lease	08-119	58,000.00	64,000.00	58,286.07

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	586,460.00	650,961.00	695,164.69

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Legislative Initiative Municipal Block Grant	09-201			
Extraordinary Aid	09-204			
Consolidated Municipal Property Tax Relief Aid	09-200			
Energy Receipts Tax (P.L. 1997, Chapter 162 & 167)	09-202	837,731.00	837,731.00	837,731.00
Homeland Security	09-205			
Supplemental Energy Receipts Tax	09-203			
Municipal Property Tax Assistance				
Total Section B: State Aid Without Offsetting Appropriations	09-001	837,731.00	837,731.00	837,731.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Uniform Construction Code Fees	08-160	282,479.00	282,479.00	643,623.00
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset With Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset With Appropriations	08-002	282,479.00	282,479.00	643,623.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Interlocal Agreement - Animal Control Services				
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Public Health Priority Funding - 1987	10-785			
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant - Unappropriated	10-701	29,704.91	10,563.69	10,563.69
Drunk Driving Enforcement Fund - Chapter 159	10-745		2,296.63	2,296.63
Clean Communities Program (Chapter 159)	10-770		8,431.68	8,431.68
Alcohol Education and Rehabilitation Fund - Unappropriated	10-702			
Municipal Alliance on Alcoholism and Drug Abuse	10-703	5,900.00	5,900.00	5,900.00
Safe and Secure Communities Program - P.L. 1994, Ch. 220	10-704			
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Green Communities Grant	10-787		3,000.00	3,000.00
Body Armor Replacement Fund - Unappropriated	10-708	2,689.14	2,800.60	2,800.60
Sustainable Jersey	10-708			
Bullet Proof Vest Program Chapter 159			7,290.00	7,290.00
Obey the Signs or Pay the Fines-Speed Enforcement				
Williams Transco Pipeline Private Grant		205,550.00	-	

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
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	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	243,844.05	40,282.60	40,282.60

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
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	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxx
Utility Operating Surplus of Prior Year - Water/Sewer	08-116	250,000.00	250,000.00	250,000.00
Uniform Fire Safety Act	08-106			
Developers Agreement	08-110			
Library Donation	08-111		100,000.00	100,000.00
Fema Hurricane Sandy		28,690.21		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (continued):	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	xxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
	08-004	278,690.21	350,000.00	350,000.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2012
		2013	2012	
Summary of Revenues	XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	937,000.00	937,000.00	937,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues:	XXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Total Section A: Local Revenues	08-001	586,460.00	650,961.00	695,164.69
Total Section B: State Aid Without Offsetting Appropriations	09-001	837,731.00	837,731.00	837,731.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	282,479.00	282,479.00	643,623.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001			
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003			
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	243,844.05	40,282.60	40,282.60
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	278,690.21	350,000.00	350,000.00
Total Miscellaneous Revenues	13-099	2,229,204.26	2,161,453.60	2,566,801.29
4. Receipts from Delinquent Taxes	15-499	218,367.98	164,486.99	163,222.99
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	3,384,572.24	3,262,940.59	3,667,024.28
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	9,219,024.15	9,049,444.82	9,263,258.43
b) Addition to Local District School Tax	07-191			XXXXXXXXXXXXXXXXXXXX
c) Minimum Library Tax		603,055.04	655,888.00	655,888.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	9,822,079.19	9,705,332.82	9,919,146.43
7. Total General Revenues	13-299	13,206,651.43	12,968,273.41	13,586,170.71

CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL BUDGET

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

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

Total Capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

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

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

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

1 year. (Exceeding minimum time period)

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

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

The Mayor and Council
Borough of Roseland

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

Empty rectangular box for narrative content.

CAPITAL BUDGET (Current Year Action)
2013

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2013					6 TO BE FUNDED IN FUTURE YEARS
				5a 2013 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
Fire Department									
Turnout Gear	1	91,000			4,550			86,450	
Department of Public Works									
Improvements to Cedar Lane	2	190,968			9,332		181,636		
Improvements to Beechtree Road	3	138,295			10,000		128,295		
Improvements to Monroe Avenue	4	203,106			10,000		193,106		
Improvements to Paridise Place		50,000			2,500			47,500	
Improvements to Westview Ave		100,360			5,018			95,342	
Improvemets to First Aid Squad Building		100,000			5,000			95,000	
Police Department									
SUV Explorer		40,000			40,000				
Tough book computers for vehicles		36,000			36,000				
PAGE TOTALS		949,729			122,400		503,036	324,292	

CAPITAL BUDGET (Current Year Action) - (continued)
2013

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2013					6 TO BE FUNDED IN FUTURE YEARS
				5a 2013 BUDGET APPROPRIATION	5b CAPITAL IMPROVEMENT FUND	5c CAPITAL SURPLUS	5d GRANTS IN AID AND OTHER FUNDS	5e DEBT AUTHORIZED	
Water/Sewer Utility Fund									
TOTALS - ALL PROJECTS		949,729			122,400		503,036	324,292	

ONE YEAR CAPITAL PROGRAM
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
Fire Department									
Turnout Gear	1	91,000		91,000					
Department of Public Works									
Improvements to Cedar Lane	2	190,968		190,968					
Improvements to Beechtree Road	3	138,295		138,295					
Improvements to Monroe Avenue	4	203,106		203,106					
Improvements to Paridise Place		50,000		50,000					
Improvements to Westview Ave		100,360		100,360					
Improvemets to First Aid Squad Building		100,000		100,000					
Police Department									
SUV Explorer		40,000		40,000					
Tough book computers for vehicles		36,000		36,000					
PAGE TOTALS		949,729		949,729					

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

Local Unit Borough of Roseland

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2013	5b 2014	5c 2015	5d 2016	5e 2017	5f 2018
Water/Sewer Utility Fund									
TOTALS - ALL PROJECTS		949,729		949,729					

ONE YEAR CAPITAL PROGRAM
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit Borough of Roseland

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a CURRENT YEAR 2013	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
Fire Department										
Turnout Gear	91,000			4,550			86,450			
Department of Public Works										
Improvements to Cedar Lane	190,968			9,332		181,636				
Improvements to Beechtree Road	138,295			10,000		128,295				
Improvements to Monroe Avenue	203,106			10,000		193,106				
Improvements to Paradise Place	50,000			2,500			47,500			
Improvements to Westview Ave	100,360			5,018			95,342			
Improvements to First Aid Squad Building	100,000			5,000			95,000			
Police Department										
PAGE TOTALS	873,729			46,400		503,037	324,292			

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

Local Unit Borough of Roseland

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a CURRENT YEAR 2013	3b FUTURE YEARS				7a GENERAL	7b SELF LIQUIDATING	7c ASSESSMENT	7d SCHOOL
SUV Explorer	40,000.00			40,000.00						
Tough book computers for vehicles	36,000			36,000						
TOTALS - ALL PROJECTS	949,729			122,400		503,037	324,292			

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

Contracting Unit: Borough of Roseland

Year Ending: December 31, 2012

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

1.

2.

3.

4.

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

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

Date

Clerk of the Governing Body

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

DEDICATED REVENUES FROM TRUST FUND	Anticipated		Realized in Cash in 2012
	2013	2012	
Amount to be Raised by Taxation	337,697.51	342,926.36	342,926.36
Added Assessments			
Interest Income			8,131.51
Reserve Funds:	335,977.49	377,500.64	
Total Trust Fund Revenues	673,675.00	720,427.00	351,057.87

SUMMARY OF PROGRAM	
Year Referendum Passed/Implemented:	11-02-99 (Date)
Rate Assessed: Up to	\$ 0.04
Total Tax Collected to Date:	\$ 2,650,470.78
Total Expended to Date:	\$ 94,936.32
Total Acreage Preserved to Date:	None (Acres)
Recreation Land Preserved in 2012:	None (Acres)
Farmland Preserved in 2012:	None (Acres)

APPROPRIATIONS	Appropriated		Expended 2012	
	for 2013	for 2012	Paid or Charged	Reserved
Development of Lands for Recreation and Conservation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages				
Other Expenses	500,000.00	150,000.00	28,700.55	
Maintenance of Lands for Recreation and Conservation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages		46,753.00		
Other Expenses	23,675.00	23,674.00	16,677.92	
Historic Preservation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Salaries & Wages				
Other Expenses				
Acquisition of Lands for Recreation and Conservation	150,000.00	500,000.00	30,042.22	
Acquisition of Farmland Down Payments on Improvements				
Debt Service:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Payment of Bond Principal				xxxxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes				xxxxxxxxxxxxx
Interest on Bonds				xxxxxxxxxxxxx
Interest on Notes				xxxxxxxxxxxxx
Reserve for Future Use				
Total Trust Fund Appropriations	673,675.00	720,427.00	75,420.69	

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2013 MUNICIPAL BUDGET**

Net Valuation Taxable		\$1,688,487,552.00	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement				
Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)		80015-	12,697,779.79	
2. Local District School Tax -	Actual	80016-		7,604,576.00
	Estimate**	80017-	7,674,053.00	
3. Regional School District Tax	Actual	80025-		
	Estimate*	80026-		
4. Regional High School Tax -	Actual	80018-		8,525,595.32
School Budget	Estimate*	80019-	8,525,595.32	
5. County Tax - including	Actual	80020-		8,735,170.67
Open Space Tax	Estimate*	80021-	8,735,170.67	
6. Special District Taxes	Actual	80022-		
	Estimate*	80023-		
7. Municipal Open Space Tax	Actual	80027-		342,926.36
	Estimate*	80028-	337,697.51	
8. Total General Appropriations & Other Taxes		80024-01	37,970,296.29	
9. Less: Total Anticipated Revenues from 2013 in				
Municipal Budget (Item 5)		80024-02	3,384,572.24	
10. Cash Required from 2013 Taxes to Support Local				
Municipal Budget and Other Taxes		80024-03	34,585,724.05	
11. Amount of Item 10 Divided by	98.55% ^[820024-04]			
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22).		80024-05	35,094,595.69	
Analysis of Item 11:				
Local District School Tax				*May not be stated in an amount less than "actual" Tax of year 2005.
(Amount Shown on Line 2 Above)		7,674,053.00		
Regional School District Tax				**Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2006 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
(Amount Shown on Line 3 Above)				
Regional High School Tax				
(Amount Shown on Line 4 Above)		8,525,595.32		
County Tax				
(Amount Shown on Line 5 Above)		8,735,170.67		
Special District Tax				
(Amount Shown on Line 6 Above)				
Municipal Open Space Tax				
(Amount Shown on Line 7 Above)		337,697.51		
Tax in Local Municipal Budget			9,822,079.19	
Total Amount (see Line 11)			35,094,595.69	
12. Appropriation - "Reserve for Uncollected Taxes" (Budget				Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Statement Item 8 (M) (Item 11, Less Item 10)		80024-06	508,871.64	
Computation of "Tax in Local Municipal Budget"				
Item 1 - Total General Appropriations			12,697,779.79	
Item 12 - Appropriation; Reserve for Uncollected Taxes			508,871.64	
Sub-Total			13,206,651.43	
Less: Item 9 - Total Anticipated Revenues			3,384,572.24	
Amount to be Raised by Taxation in Municipal Budget		80024-07	9,822,079.19	

Note to the Editor - The Progress
 Revised
 Advertise Date: March 14, 2013

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

**2013 Municipal Budget
 of the Borough of Roseland, County of
 Essex for the Fiscal Year 2013.**

Revenue and Appropriation Summaries

Summary of Revenues	Anticipated	
	2013	2012
1. Surplus	937,000.00	937,000.00
2. Total Miscellaneous Revenues	2,229,204.26	2,161,453.60
3. Receipts from Delinquent Taxes	218,367.98	164,486.99
4. a) Local Tax for Municipal Purposes	9,219,024.15	9,049,444.82
b) Addition to Local District School Tax		
c) Minimum Library Tax	603,055.04	655,888.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	9,822,079.19	9,705,332.82
Total General Revenues	13,206,651.43	12,968,273.41

Summary of Appropriations	2013 Budget	Final 2012 Budget
1. Operating Expenses: Salaries and Wages	4,331,382.00	4,274,301.00
Other Expenses	5,957,878.29	5,398,142.60
2. Deferred Charges and Other Appropriations	1,382,010.00	1,492,674.00
3. Capital Improvements	200,000.00	
4. Debt Service (Include for School Purposes)	826,509.50	1,344,709.50
5. Reserve for Uncollected Taxes	508,871.64	458,446.31
Total General Appropriations	13,206,651.43	12,968,273.41
Total Number of Employees - Full Time	48	51

2013 Water-Sewer Utility Budget		
Summary of Revenues	Anticipated	
	2013	2012
1. Surplus		
2. Miscellaneous Revenues	2,927,000.00	2,817,001.00
3. Deficit (General Budget)		
Total Revenues	2,927,000.00	2,817,001.00
Summary of Appropriations		
	2013 Budget	Final 2012 Budget
1. Operating Expenses: Salaries and Wages	434,540.00	434,540.00
Other Expenses	2,135,460.00	2,025,461.00
2. Capital Improvements		
3. Debt Service	322,065.00	322,065.00
4. Deferred Charges and Other Appropriations	34,935.00	34,935.00
5. Surplus (General Budget)		
Total Appropriations	2,927,000.00	2,817,001.00
Total Number of Employees - Full Time	6	7

Balance of Outstanding Bonded Debt				
	General	Water Utility	Water-Sewer Utility	Assessment Trust
Interest				
Principal				
Outstanding Balance				

Notice is hereby given that the budget and tax resolution were approved by the Mayor and Council of the Borough of Roseland, County of Essex, on March 5, 2013

A hearing on the budget and tax resolution will be held at the Municipal Building, on April 23, 2013 at 7:00 o'clock P.M. at which time and place discussions to the Budget and Tax Resolution for the Year 2013 may be presented by taxpayers or other interested persons.

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

**BOROUGH OF ROSELAND
2013 Tax Rate**

2013 Net Valuation Taxable	<u>1,686,679,652.00</u>
2012 Net Valuation Taxable	<u>1,714,531,808.00</u>
General Appropriations - Item L	<u>12,094,724.75</u>
Less:	
Total Revenues Anticipated - Item 5	<u>3,384,572.24</u>
Sub - Total	8,710,152.51
Add:	
School Taxes - Local	7,674,053.00 *
Regional High School	8,525,595.32 *
County Taxes	8,735,170.67 *
Municipal Library Tax	603,055.04
Municipal Open Space	<u>337,697.51</u>
Total Tax Requirements	34,585,724.05
Divide by:	<u>98.55%</u>
Reserve for Uncollected Taxes	<u>508,871.64</u>

*estimated

	TAX RATES		
	<u>2013</u>	<u>2012</u>	<u>Inc./Dec)</u>
School - Local*	<u>0.455</u>	<u>0.444</u>	<u>0.011</u>
Regional School			<u>0.000</u>
Regional High School *	<u>0.505</u>	<u>0.497</u>	<u>0.008</u>
County Taxes*	<u>0.518</u>	<u>0.510</u>	<u>0.007</u>
Municipal Library Tax	<u>0.036</u>	<u>0.038</u>	<u>(0.002)</u>
Municipal Open Space	<u>0.020</u>	<u>0.020</u>	<u>0.000</u>
Local	<u>0.546</u>	<u>0.528</u>	<u>0.018</u>
Total	<u>2.081</u>	<u>2.037</u>	<u>0.042</u>

Amount to Be Raised by Taxation	<u>9,219,024.15</u>
Special District Tax	
Amount to Be Raised by Taxation-Municipal Purposes	<u>9,219,024.15</u>

	LOCAL TAXES		
Average Assessed Valuation	<u>2012</u>	<u>2011</u>	<u>Inc./Dec)</u>
350,000.00	1,909.52	1,847.22	62.30
479,000.00	2,613.32	2,528.06	85.26
750,000.00	4,091.84	3,958.33	133.50

**** PROJECTED**

3.37%

