

BOROUGH OF ROSELAND
SUMMARY OF 2024 BUDGET

Total Budget		16,610,633.46	100.0%	Future Budget Projections					
				2025	2026	2027	2028	2029	
Employee Costs:									
Salaries & Wages									
Sheet 17	5,068,249.44		102.00%	5,169,614.43	5,273,006.72	5,378,466.85	5,486,036.19	5,595,756.91	
Sheet 25	-		102.00%	-	-	-	-	-	
Total		5,068,249.44		5,169,614.43	5,273,006.72	5,378,466.85	5,486,036.19	5,595,756.91	
Social Security									
Sheet 19		180,200.00	102.00%	183,804.00	187,480.08	191,229.68	195,054.28	198,955.36	
Pensions etc.									
Sheet 19		344,112.00	102.00%	350,994.24	358,014.12	365,174.41	372,477.90	379,927.45	
Sheet 19		1,050,632.00	105.00%	1,103,163.60	1,158,321.78	1,216,237.87	1,277,049.76	1,340,902.25	
Sheet 19		-							
Sheet 20		-							
Insurance									
Sheet 14		7,100.00	106.00%	7,526.00	7,977.56	8,456.21	8,963.59	9,501.40	
Direct Employee Costs		6,650,293.44	40.0%						
General Liability Insurance									
Sheet 14		61,438.00	0.4%						
Debt Service:									
Sheet 27		1,561,852.00	9.4%						
Reserve for Uncollected Taxes:									
Sheet 29		558,317.94	3.4%						
Capital Funds:									
Sheet 26a		100,000.00	0.6%						
Deferred Charges:									
Sheet 28		24,994.00	0.2%						
Grants:									
Sheet 25 (less Salaries & Wages above)		58,765.68	0.4%						
All Other Departmental OE's:									
Various Line Items		7,594,972.40	45.7%	102.00%	7,746,871.85	7,901,809.28	8,059,845.47	8,221,042.38	8,385,463.23
Projected Budget Totals					14,561,974.12	14,886,609.55	15,219,410.49	15,560,624.09	15,910,506.61

BOROUGH OF ROSELAND
2024 BUDGET FUNDING

Budget Funding:

Fund Balance	2,900,000.00
Local Revenues	1,181,540.00
State Aid	935,101.47
Grants	55,059.94
Delinquent Tax	500,000.00
Local Purpose Tax	11,038,932.05
	16,610,633.46
Ratables	2,106,191,300
Tax Rate	0.493
Increase	(0.129)

Project Tax Results				
2024	2025	2026	2027	2028
	25,000.00	50,000.00	75,000.00	100,000.00
	150,000.00	300,000.00	450,000.00	600,000.00
14,561,974.12	14,711,609.55	14,869,410.49	15,035,624.09	15,210,506.61
14,561,974.12	14,886,609.55	15,219,410.49	15,560,624.09	15,910,506.61
2,114,191,300	2,122,191,300	2,130,191,300	2,138,191,300	2,146,191,300
0.689	0.693	0.698	0.703	0.709
0.195	0.004	0.005	0.005	0.006
11,038,932.05	14,561,974.12	14,711,609.55	14,869,410.49	15,035,624.09
220,778.64	291,239.48	294,232.19	297,388.21	300,712.48
145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
14,000.00	15,000.00	16,000.00	17,000.00	18,000.00
11,418,710.69	15,013,213.60	15,166,841.74	15,328,798.70	15,499,336.57
3,143,263.43	(301,604.05)	(297,431.24)	(293,174.62)	(288,829.96)

COMPARISON OF REVENUES & APPROPRIATIONS				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
REVENUES				
Surplus	2,900,000.00	2,735,100.00	164,900.00	6.03%
Local	1,181,540.00	1,370,376.09	(188,836.09)	-13.78%
State Aid	935,101.47	887,221.32	47,880.15	5.40%
State & Federal Grants	55,059.94	81,433.22	(26,373.28)	-32.39%
Delinquent Tax	500,000.00	150,000.00	350,000.00	233.33%
Local Purpose Tax	10,390,037.05	10,288,852.94	101,184.11	0.98%
Minimum Library Tax	648,895.00	621,990.00	26,905.00	4.33%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
TOTAL REVENUE	16,610,633.46	16,134,973.57	475,659.89	2.95%
APPROPRIATIONS				
Salaries & Wages	5,068,249.44	4,820,670.44	247,579.00	5.14%
Other Expenses	7,657,700.50	7,979,135.54	(321,435.04)	-4.03%
Statutory & Deferred Charges	1,605,747.90	1,475,418.70	130,329.20	8.83%
State & Federal Grants	58,765.68	81,433.22	(22,667.54)	-27.84%
Capital (without grants)	100,000.00	200,000.00	(100,000.00)	-50.00%
Debt Service	1,561,852.00	1,098,297.00	463,555.00	42.21%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	558,317.94	480,018.67	78,299.27	16.31%
TOTAL APPROPRIATIONS	16,610,633.46	16,134,973.57	475,659.89	0.02948
Adopted Emergencies		-		

CONDITION OF SURPLUS			
	BUDGET YEAR	PRIOR YEAR	CHANGE
Available	2,986,237.59	3,798,679.21	(812,441.62)
Used to Fund Budget	2,900,000.00	2,735,100.00	164,900.00
Remaining Balance	86,237.59	1,063,579.21	(977,341.62)

LOCAL TAX LEVY AND ASSESSED VALUES				
	BUDGET YEAR	PRIOR YEAR	CHANGE	%
Local Purpose Tax Levy (only)	10,390,037.05	10,288,852.94	101,184.11	0.98%
Local Tax Rate	0.4933	0.6220	-0.1287	-20.69%
Assessed Valuation	2,106,191,300	1,654,140,700	452,050,600	27.33%

STATUS OF "CAPS"				
SPENDING CAP			2% LEVY CAP	
	CAP 2.50%	CAP COLA		
CAP Base from Prior Year	12,723,634.68	12,723,634.68	11,027,221.44	MAX
Rate Applied	2.50%	3.50%	10,390,037.05	ACTUAL
Allowable CAP	13,041,725.55	13,168,961.89	(637,184.39)	+ OR ()
Additions:			Must be zero or () to Introduce Budget	
See Sheet 3b	10,222.44	10,222.44		
Other				
Total CAP Allowable	13,051,947.98	13,179,184.33		
Budget Expenditures Sheet 19	12,945,174.84	12,945,174.84		
Remaining or (Excess)	106,773.14	234,009.49		

% OF TAX COLLECTION			
	CURRENT	PRIOR	CHANGE
Actual Percentage of Collection	97.49%	99.44%	-1.95%
Used for Reserve for Taxes	98.55%	98.76%	-0.21%
Remaining	-1.06%	0.68%	-1.74%

BOROUGH OF ROSELAND

SUMMARY OF TAX RATES							LEVY CHANGE PER VARIOUS ASSESSED VALUES						
							Estimated 2024			Actual 2023		Total	Local
							Property	Total	Local	Total	Local	Tax	Tax
							Assessment	Tax	Tax	Tax	Tax	Change	Change
COUNTY:													
County Tax (General)	7,771,944.91	0.369	7,771,944.91	0.470	(0.101)	-21.49%	100,000.00	1,828.17	493.31	2,315.00	622.00	(486.83)	(128.69)
County Library		-			-	#DIV/0!	125,000.00	2,285.21	616.64	2,893.75	777.50	(608.54)	(160.86)
County Health		-			-	#DIV/0!	150,000.00	2,742.25	739.96	3,472.50	933.00	(730.25)	(193.04)
County Open Space	283,916.68	0.013	283,916.68	0.017	(0.004)	-20.71%	175,000.00	3,199.29	863.29	4,051.25	1,088.50	(851.96)	(225.21)
Total All County Levies	8,055,861.59	0.382	8,055,861.59	0.487	(0.105)	-21.46%	200,000.00	3,656.33	986.62	4,630.00	1,244.00	(973.67)	(257.38)
							225,000.00	4,113.37	1,109.95	5,208.75	1,399.50	(1,095.38)	(289.55)
SCHOOLS:							250,000.00	4,570.42	1,233.27	5,787.50	1,555.00	(1,217.08)	(321.73)
Local School	9,778,217.00	0.464	9,778,217.00	0.591	(0.127)	-21.44%	275,000.00	5,027.46	1,356.60	6,366.25	1,710.50	(1,338.79)	(353.90)
Regional School	-	-	-		-	#DIV/0!	300,000.00	5,484.50	1,479.93	6,945.00	1,866.00	(1,460.50)	(386.07)
Regional High School	9,210,437.00	0.437	9,210,437.00	0.557	(0.120)	-21.49%	325,000.00	5,941.54	1,603.26	7,523.75	2,021.50	(1,582.21)	(418.24)
							350,000.00	6,398.58	1,726.58	8,102.50	2,177.00	(1,703.92)	(450.42)
Additional Local School							375,000.00	6,855.62	1,849.91	8,681.25	2,332.50	(1,825.63)	(482.59)
School Debt Service	-	-	-		-	#DIV/0!	400,000.00	7,312.67	1,973.24	9,260.00	2,488.00	(1,947.33)	(514.76)
							425,000.00	7,769.71	2,096.56	9,838.75	2,643.50	(2,069.04)	(546.94)
SPECIAL DISTRICTS:							450,000.00	8,226.75	2,219.89	10,417.50	2,799.00	(2,190.75)	(579.11)
Special District Tax	-		-		-	#DIV/0!	475,000.00	8,683.79	2,343.22	10,996.25	2,954.50	(2,312.46)	(611.28)
							500,000.00	9,140.83	2,466.55	11,575.00	3,110.00	(2,434.17)	(643.45)
LOCAL PURPOSE TAX	10,390,037.05	0.493	10,288,852.94	0.622	(0.129)	-20.69%	600,000.00	10,969.00	2,959.86	13,890.00	3,732.00	(2,921.00)	(772.14)
Municipal Library	648,895.00	0.031	621,990.00	0.038	(0.007)	-18.92%	750,000.00	13,711.25	3,699.82	17,362.50	4,665.00	(3,651.25)	(965.18)
Municipal Open Space	421,238.26	0.020	330,828.14	0.020	-	0	1,000,000.00	18,281.67	4,933.09	23,150.00	6,220.00	(4,868.33)	(1,286.91)
Arts and Cultural	-	0	-		-	#DIV/0!	1,250,000.00	22,852.08	6,166.37	28,937.50	7,775.00	(6,085.42)	(1,608.63)
TOTAL ALL LEVIES	38,504,685.90	1.828	38,286,186.67	2.315	-0.4868	-0.2103	1,500,000.00	27,422.50	7,399.64	34,725.00	9,330.00	(7,302.50)	(1,930.36)
NET VALUATION TAXABLE	2,106,191,300		1,654,140,700										

COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2024 MUNICIPAL BUDGET

		YEAR 2024	YEAR 2023
1	Total General Appropriations for 2024 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	16,052,315.52	XXXXXXXXXXXX
2	Local District School Tax Actual		9,778,217.00
	Estimate	9,778,217.00	XXXXXXXXXXXX
3	Regional School District Tax Actual		
	Estimate		XXXXXXXXXXXX
4	Regional High School Tax Actual		9,210,437.00
	Estimate	9,210,437.00	XXXXXXXXXXXX
5	County Tax Actual		8,055,861.00
	Estimate	8,055,861.00	XXXXXXXXXXXX
6	Special District Tax Actual		
	Estimate		XXXXXXXXXXXX
7	Municipal Open Space Actual	421,238.26	330,828.14
	Estimate		XXXXXXXXXXXX
8	Municipal Arts and Culture Actual		
	Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes		43,518,068.78	
10 Less: Total Anticipated Revenues from 2024 in Municipal Budget (Item 5)		5,571,701.41	
11 Cash Required from 2024 to Support Local Municipal Budget and Other Taxes		37,946,367.37	
12 Amount of Item 11 divided by <div>98.55%</div>			
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		38,504,685.31	
Analysis of Item 12:			
Local School District Tax (Line 2 Above)		9,778,217.00	
Regional School District Tax (Line 3 Above)		-	
Regional High School Tax (Line 4 Above)		9,210,437.00	
County Tax (Line 5 Above)		8,055,861.00	
Special District Tax (Line 6 Above)		-	
Municipal Open Space Tax (Line 7 Above)		-	
Municipal Arts and Culture Tax (Line 8 Above)		-	
Tax in Local Municipal Budget		11,038,932.05	
Total Amount (Line 12)		38,083,447.05	
13	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	558,317.94	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		16,052,315.52	
Item 13 - Appropriation: Reserve for Uncollected Taxes		558,317.94	
Subtotal		16,610,633.46	
Less: Item 10 - Total Anticipated Revenues		5,571,701.41	
Amount to Be Raised by Taxation in Municipal Budget		11,038,932.05	

Local Tax for Municipal Purpose	10,390,037.05
Addition to Local District School Tax	
Minimum Library Tax	648,895.00

2024 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2024 BUDGET)

CAP

MUNICIPALITY: BOROUGH OF ROSELAND

COUNTY: ESSEX

<u>James R. Spango</u> Mayor's Name	<u>December 31, 2026</u> Term Expires
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Municipal Officials	
<u>JOCK WATKINS</u> Municipal Clerk	<u>7/1/2014</u> Date of Orig. Appt.
<u>MAUREEN CHUMACAS</u> Tax Collector	<u>1479</u> Cert. No.
<u>MAUREEN CHUMACAS</u> Chief Financial Officer	<u>1077</u> Cert. No.
<u>DAVID GANNON</u> Registered Municipal Accountant	<u>339</u> Cert. No.
<u>JONI NOBLE McDONNELL</u> Municipal Attorney	<u>520</u> Lic. No.
<u></u>	
<u></u>	

Governing Body Members	
Name	Term Expires
<u>Christopher J. Bardi</u>	<u>12/31/2026</u>
<u>Eileen Fishman</u>	<u>12/31/2024</u>
<u>Neal Goldstein</u>	<u>12/3/2024</u>
<u>Jean Perrotti</u>	<u>12/31/2025</u>
<u>John Baront</u>	<u>12/31/2026</u>
<u>Marelino Trillo</u>	<u>12/31/2025</u>
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<u></u>	
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<u></u>	

Official Mailing Address of Municipality

BOROUGH HALL MUNICIPAL BUILDING
140 EAGLE ROCK AVENUE
ROSELAND, NJ 07068

Fax #: 973-403-6031

2024

MUNICIPAL BUDGET

Municipal Budget of the

BOROUGH

of

ROSELAND

, County of

ESSEX

for the Fiscal Year 2024.

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

19

day of

March

, 2024

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

19

day of

March

, 2024

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

19

day of

March

, 2024

Registered Municipal Accountant

293 Eisenhower Parkway

Address

Lilvinston NJ

908-967-6855

Address

Phone Number

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

Certified by me, this

19

day of

March

, 2024

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:

, 2024

By:

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of ROSELAND, County of ESSEX for the Fiscal Year 2024

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2024;

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

in the issue of March 28, 2024

The Governing Body of the BOROUGH of ROSELAND does hereby approve the following as the Budget for the year 2024:

RECORDED VOTE
(Insert Last Name)

Ayes

Bardi

Fishman

Perrotti

Goldstein

Barront

Nays

Abstained

Absent

Trillo

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 19, 2024.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL MUNICIPAL BUILDING, on April 24, 2024 at 7:00 o'clock at which time and place objections to said Budget and Tax Resolution for the year 2024 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

				YEAR 2024
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)				XXXXXXXXXXXXX
1. Appropriations within "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}				12,945,174.84
2. Appropriations excluded from "CAPS" -				XXXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}				3,107,140.68
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)				-
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)				3,107,140.68
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated	98.55%	Percent of Tax Collections		558,317.94
		Building Aid Allowance	2024 - \$	
4. Total General Appropriations (Item 9, Sheet 29)		for Schools-State Aid	2023 - \$	16,610,633.46
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)				5,571,701.41
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)				XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)				10,390,037.05
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)				-
(c) Minimum Library Tax				648,895.00

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2023 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Sewer Utility	Utility	Utility	Utility	Utility	Utility
Budget Appropriations - Adopted Budget	16,134,973.57	3,544,872.00	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87							
Emergency Appropriations	-	-	-	-	-	-	-
Total Appropriations	16,134,973.57	3,544,872.00	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	14,762,094.25	3,318,337.09	-	-	-	-	-
Reserved	1,090,625.89	226,534.91	-	-	-	-	-
Unexpended Balances Canceled	282,253.43	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	16,134,973.57	3,544,872.00	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

		EXPLANATORY STATEMENT - (Continued)			
		BUDGET MESSAGE			
<u>CAP CALCULATION</u>			<u>CAP CALCULATION</u>		
Total General Appropriations for 2023	16,134,973.57		Allowable Operating Appropriations before		
Cap Base Adjustment:			Additional Exceptions per (N.J.S.A. 40A:4-45.3)	13,041,725.55	
Subtotal	16,134,973.57				
Exceptions Less:			Additions:		
Total Other Operations	1,121,990.00		New Construction (Assessor Certification)	10,222.44	
Total Uniform Construction Code			2022 Cap Bank Utilized		
Total Interlocal Service Agreement	404,606.00		2023 Cap Bank Utilized		
Total Additional Appropriations					
Total Capital Improvements	200,000.00				
Total Debt Service	1,098,297.00				
Transferred to Board of Education			Total Additions	10,222.44	
Type I School Debt					
Total Public & Private Programs	81,433.22		Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	13,051,947.98
Judgements					
Total Deferred Charges	24,994.00				
Cash Deficit			Additional Increase to COLA rate.	3.5%	
Reserve for Uncollected Taxes	480,018.67		Amount of Increase allowable.	1.0%	127,236.35
Total Exceptions	3,411,338.89				
Amount on Which CAP is Applied	12,723,634.68				
2.5% CAP	318,090.87		Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	13,179,184.33
Allowable Operating Appropriations before			Total General Appropriations for Municipal Purposes		12,945,174.84
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	13,041,725.55		(Sheet 19, H-1)		
			Over or (Under) Appropriations Cap		(234,009.49)

NOTE:

Sheet 3b

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

	EXPLANATORY STATEMENT - (Continued)		
	BUDGET MESSAGE		
<u>RECAP OF GROUP INSURANCE APPROPRIATION</u>			
Following is a recap of the Municipality's Employee Group Insurance			
Estimated Group Insurance Costs - 2024		\$ 2,896,421.50	
Estimated Amounts to be Contributed by Employees:			
Contribution from all eligible emp.	428,532.00		
		2,467,889.50	
Budgeted Group Insurance - Inside CAP		2,467,889.50	
Budgeted Group Insurance - Utilities			
Budgeted Group Insurance - Outside CAP			
TOTAL		2,467,889.50	
Instead of receiving Health Benefits, 10 employees have elected an opt-out for 2024. This opt-out amount is budgeted separately.			
Health Benefits Waiver			
Salaries and Wages		\$ 12,525.00	

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	10,288,852.94
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	10,288,852.94
Plus 2% CAP Increase	205,777.06
ADJUSTED TAX LEVY	10,494,630.00
Plus: Assumption of Service/Function	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	10,494,630.00

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS 10,494,630.00

Exclusions:	
Allowable Shared Service Agreements Increase	5,604.00
Allowable Health Insurance Costs Increase	116,319.00
Allowable Pension Obligations Increases	106,057.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	
Allowable Debt Service and Capital Leases Inc.	576,642.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	
Add Total Exclusions	804,622.00
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	282,253.00

ADJUSTED TAX LEVY 11,016,999.00

Additions:	
New Ratables - Increase for new construction	159,228,000
Prior Year's Local Purpose Tax Rate (per \$100)	0.006
New Ratable Adjustment to Levy	10,222.44
Amounts approved by Referendum	
Levy CAP Bank Applied	

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION 11,027,221.44

AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES 10,390,037.05

OVER OR (UNDER) 2% LEVY CAP (637,184.39)
(must be equal or under for Introduction)

		EXPLANATORY STATEMENT - (Continued)		
		BUDGET MESSAGE		
<u>"2010" LEVY CAP BANKS:</u>				
2021				
Maximum Allowable Amount to be Raised by Taxation				
Amount to be Raised by Taxation for Municipal Purpose				
Available for Banking (CY 2024)		354,780		
Amount Used in CY 2024				
Balance to Expire		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 2024 - CY 2025)		92,168		
Amount Used in CY 2024				
Balance to Carry Forward (CY 2025)		92,168		
2023				
Maximum Allowable Amount to be Raised by Taxation		10,827,414		
Amount to be Raised by Taxation for Municipal Purpose		10,288,853		
Available for Banking (CY 2024 - CY 2026)		538,561		
Amount Used in CY 2024				
Balance to Carry Forward (CY 2025 - CY2026)		538,561		
2024				
Maximum Allowable Amount to be Raised by Taxation		11,027,221		
Amount to be Raised by Taxation for Municipal Purpose		10,390,037		
Available for Banking (CY 2025 - CY 2027)		637,184		
Total Levy CAP Bank		1,267,913		

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
1. Surplus Anticipated	08-101	2,900,000.00	2,735,100.00	2,735,100.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	2,900,000.00	2,735,100.00	2,735,100.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Alcoholic Beverages	08-103	5,188.00	5,188.00	5,188.00
Other	08-104	11,409.00	14,033.00	11,409.00
Fees and Permits	08-105	146,090.00	109,000.00	146,090.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Municipal Court	08-110	40,881.00	37,000.00	40,881.55
Other	08-109			
Interest and Costs on Taxes	08-112	59,759.00	58,712.00	59,759.11
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	301,940.00	31,000.00	301,940.82
Anticipated Utility Operating Surplus	08-114			
Cell Tower Lease	08-118	105,807.00	86,000.00	105,807.03
Lease Agreement -Arc of Essex	08-118	145,563.00	141,000.00	145,563.65
Payment In Lieu of Taxes (PILOT)-Roseland Urban Renewal	08-210	16,997.00	11,986.00	16,997.98

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[illegible]

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section A: Local Revenues (continued)				
Total Section A: Local Revenue	08-001	833,634.00	493,919.00	833,637.14

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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	847,721.00	843,522.00	843,521.68
Reserve for Municipal Relief	08-241	87,380.47	43,699.32	43,699.32
Total Section B: State Aid Without Offsetting Appropriations	09-001	935,101.47	887,221.32	887,221.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160	279,364.00	350,000.00	279,364.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	279,364.00	350,000.00	279,364.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

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GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
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	13,660.00	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S.A. 40A:4-45.3h):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section E: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
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	2,035.71	1,842.93	1,842.93
Municipal Alliance on Alcoholism and Drug Abuse FY24	10-506	3,201.26		-
Municipal Alliance on Alcoholism and Drug Abuse FY25	10-693	3,201.26		-
Bullet Proof Vest Grant	10-693	2,105.00		-
Recycling Tonnage Grant	10-569		7,841.76	7,841.76
Clean Communities Program Unappropriated	10-602	13,177.46	11,748.53	11,748.53
DMHAS Grant-Chapter 159	10-879	4,439.25		-
Local Recreation Improvement Grant	10-671		60,000.00	60,000.00
Stormwater Management	10-706	25,000.00		-
LPAG Grant	10-787	1,900.00		-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total Section F: Special Item of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	55,059.94	81,433.22	81,433.22

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2024	2023	Cash in 2023
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services - Other Special Items:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	54,882.00	526,457.09	473,339.31

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Summary of Revenues	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	2,900,000.00	2,735,100.00	2,735,100.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	833,634.00	493,919.00	833,637.14
Total Section B: State Aid Without Offsetting Appropriations	09-001	935,101.47	887,221.32	887,221.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	279,364.00	350,000.00	279,364.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	13,660.00	-	-
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	55,059.94	81,433.22	81,433.22
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	54,882.00	526,457.09	473,339.31
Total Miscellaneous Revenues	13-099	2,171,701.41	2,339,030.63	2,554,994.67
4. Receipts from Delinquent Taxes	15-499	500,000.00	150,000.00	169,120.06
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	5,571,701.41	5,224,130.63	5,459,214.73
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	10,390,037.05	10,288,852.94	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXXXX
c) Minimum Library Tax	07-192	648,895.00	621,990.00	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	11,038,932.05	10,910,842.94	10,456,155.44
7. Total General Revenues	13-299	16,610,633.46	16,134,973.57	15,915,370.17

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Administrative and Executive						-		-
Salaries and Wages	20-100	1	215,910.00	213,676.00		218,226.00	204,283.00	13,943.00
Other Expense	20-100	2	51,472.00	51,472.00		51,472.00	45,798.92	5,673.08
Mayor and Council						-		-
Salaries and Wages	20-110	1	38,500.00	38,500.00		38,500.00	35,634.00	2,866.00
Office of Borough Clerk						-		-
Salaries and Wages	20-120	1	136,435.00	128,628.00		128,628.00	125,903.53	2,724.47
Other Expense	20-120	2	37,686.00	37,706.00		37,706.00	34,185.13	3,520.87
Financial Administration						-		-
Salaries and Wages	20-130	1	32,820.00	32,475.00		32,475.00	31,191.46	1,283.54
Other Expense	20-130	2	7,341.00	7,341.00		7,341.00	4,959.96	2,381.04
Audit Services						-		-
Other Expense	20-135	2	33,554.00	31,929.00		31,929.00	31,929.00	-
Computerized Data Processing						-		-
Salaries and Wages	20-140	1				-	-	-
Other Expense	20-140	2	76,475.00	74,570.00		76,430.00	75,839.80	590.20
Collection of Taxes						-		-
Salaries and Wages	20-145	1	55,800.00	55,200.00		55,200.00	53,025.42	2,174.58
Other Expense	20-145	2	10,155.00	10,212.00		10,212.00	8,854.73	1,357.27
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Assessment of Taxes	20-150	1	41,467.00	41,467.00		41,467.00	37,644.48	3,822.52
Salaries and Wages	20-150	2	82,770.00	58,670.00		78,670.00	77,998.10	671.90
Other Expenses						-		-
Legal	20-155	2	323,257.00	376,257.00		426,257.00	374,450.30	51,806.70
Other Expenses						-		-
Engineering	20-165	2	59,800.00	59,800.00		98,100.00	98,100.00	-
Other Expenses						-		-
Historic Preservation Commission	20-175	2	1,200.00	1,200.00		1,200.00	71.99	1,128.01
Other Expenses						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Land Use-Planning Board	21-180	1	9,592.00	9,592.00		7,792.00	7,368.40	423.60
Salaries and Wages	21-180	2	23,500.00	29,400.00		29,400.00	28,977.28	422.72
Other Expenses						-	-	-
Zoning Board of Adjustment	21-185	1	13,550.00	9,750.00		13,550.00	11,891.05	1,658.95
Salaries and Wages	21-185	2	11,500.00	12,500.00		12,500.00	10,473.25	2,026.75
Other Expenses						-	-	-
Affordable Housing	21-190	1	5,000.00	5,000.00		5,000.00	-	5,000.00
Salaries and Wages	21-190	2	5,575.00	5,575.00		5,575.00	5,400.00	175.00
Other Expenses						-		-
Property Maintenance	22-197	1	61,438.00	5,000.00		5,000.00	4,000.00	1,000.00
Salaries and Wages	22-197	2	7,100.00	1,800.00		1,800.00	1,800.00	-
Other Exenses						-		-
Zoning	22-198	1	30,000.00	30,000.00		30,000.00	21,850.47	8,149.53
Salaries and Wages						-		-
Insurance						-		-
General Liability	23-210	2	432,722.00	359,105.00		359,105.00	359,105.00	-
Workers Compensation	23-215	2	313,087.00	309,895.04		309,895.04	309,895.04	-
Employee Group Benefits	23-220	2	2,467,889.50	2,154,057.50		2,181,057.50	2,110,994.53	70,062.97
Health Benefits Waiver	23-222	1	12,525.00	12,000.00		12,525.00	12,000.24	524.76
Unemployment	23-225	2	2,700.00	2,652.00		2,652.00	2,085.48	566.52

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Police						-		-
Salaries and Wages	25-240	1	3,159,672.00	2,924,783.49		2,661,188.49	2,358,057.46	303,131.03
Reserve for American Rescue Plan	25-240	1		305,370.51		305,370.51	305,370.51	-
Other Expenses	25-240	2	223,430.00	224,430.00		408,340.00	393,067.77	15,272.23
Police Dispatch/911						-		-
Salaries and Wages	25-250	1				-		-
Other Expenses	25-250	2		9,980.00		9,980.00	4,999.96	4,980.04
Emergency Management Services						-	-	-
Salaries and Wages	25-252	1	7,876.44	7,876.44		7,876.44	7,427.10	449.34
Other Expenses	25-252	2	25,250.00	25,250.00		25,250.00	17,063.80	8,186.20
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	100,850.00	66,650.00		66,650.00	57,990.87	8,659.13
Fire Prevention						-	-	-
Salaries and Wages	25-265	1	28,191.00	27,503.00		27,503.00	27,322.88	180.12
Other Expenses	25-265	2	4,100.00	4,100.00		4,100.00	3,440.37	659.63
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Prosecutor						-		-
Salaries and Wages	25-280	1	29,000.00	29,830.00		29,830.00	19,553.30	10,276.70
Other Expenses	25-275	2	2,740.00	2,740.00		2,740.00	2,574.60	165.40
Streets and Roads						-		-
Salaries and Wages	26-290	1	220,000.00	296,230.00		256,680.00	182,391.88	74,288.12
Other Expenses	26-290	2	110,100.00	110,100.00		110,100.00	100,152.37	9,947.63
Stormwater Maintenance						-		-
Other Expenses	26-297	2				-		-
Shade Tree						-		-
Other Expenses	26-300	2				-		-
Solid Waste Collection						-		-
Other Expenses	26-305	2	638,188.00	738,188.00		738,188.00	638,117.34	100,070.66
Building and Grounds						-	-	-
Salaries and Wages	26-310	1	396,865.00	450,881.00		425,881.00	386,629.98	39,251.02
Other Expenses	26-310	2	258,977.00	270,847.00		270,847.00	268,011.29	2,835.71
Vehicle Maintenance						-		-
Salaries and Wages	26-315	1	74,347.00	71,839.00		72,739.00	67,686.64	5,052.36
Other Expenses	26-315	2	69,400.00	70,300.00		69,400.00	59,805.96	9,594.04
Community Services Act (Condominum Cost)						-		-
Other Expenses	26-325	2	44,000.00	44,000.00		44,000.00		44,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Board of Health						-		-
Salaries and Wages	27-330	1				-		-
Other Expenses	27-330	2	2,875.00	2,935.00		2,935.00	1,737.50	1,197.50
Muntiipal Youth Guidance						-	-	-
Other Expenses	27-334	2	1,500.00	1,500.00		1,500.00	175.00	1,325.00
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		3,000.00	-	3,000.00
Contribution of Social Services						-	-	-
Other Expenses	27-331	2	250.00	250.00		250.00	-	250.00
Senior Citizens Services and Programs						-	-	-
Salaries and Wages	27-365	1				-	-	-
Other Expenses	27-365	2	19,725.00	16,550.00		16,550.00	16,477.34	72.66
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Recreation Services and Programs						-		-
Salaries and Wages	28-370	1	243,145.00	193,278.00		193,278.00	189,782.73	3,495.27
Other Expenses	28-370	2	21,150.00	26,050.00		25,600.00	24,563.32	1,036.68
Camp Wyanokie						-	-	-
Other Expenses	28-371	2	2,528.00	2,443.00		2,443.00	2,442.23	0.77
Maintenance of Parks						-	-	-
Salaries and Wages	28-375	1				-	-	-
Other Expenses	28-375	2	39,480.00	86,000.00		86,450.00	85,666.08	783.92
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court						-		-
Salaries and Wages	43-490	1	133,950.00	130,861.00		130,861.00	95,262.65	35,598.35
Other Expenses	43-490	2	11,600.00	13,200.00		13,200.00	8,563.76	4,636.24
Public Defender						-	-	-
Salaries and Wages	43-495	1	17,000.00	17,000.00		17,000.00	13,127.94	3,872.06
Other Expenses	43-495	2	400.00	400.00		400.00		400.00
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	105,166.00	104,100.00		104,100.00	102,152.38	1,947.62
Other Expenses	22-195	2	39,325.00	48,325.00		48,325.00	9,974.83	38,350.17
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code - Appropriations	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
UNCLASSIFIED:	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Beautificaiton Committee						-		-
Other Expenses	30-411	2	9,030.00	9,030.00		9,030.00	4,147.14	4,882.86
Citiz Notification						-		-
Other Expenses	30-412	2	33,380.00	35,425.00		35,425.00	32,564.14	2,860.86
Celebration of Public Events						-		-
Other Expenses	30-420	2	69,850.00	59,275.00		59,275.00	54,807.60	4,467.40
Compensated Absence Liability	30-415	2	15,000.00	15,000.00		15,000.00	15,000.00	-
						-		-
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	1,805.70	1,805.70	XXXXXXXXXX
Professional Services	30-410	2	309.90		XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
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					XXXXXXXXXX	-		XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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		344,112.00	311,060.00		311,060.00	311,060.00	-
Social Security System (O.A.S.I.)	36-472		180,200.00	180,200.00		180,200.00	160,134.86	20,065.14
Consolidated Police & Fireman's Pension Fund	36-474					-		-
Police and Firemen's Retirement System of NJ	36-475		1,050,632.00	952,359.00		952,359.00	952,359.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225					-		-
						-		-
						-		-
						-		-
Defined Contribution Retirement Program (DCRP)	36-477		5,500.00	5,000.00		5,000.00	4,700.25	299.75
						-		-
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209		1,580,753.90	1,450,424.70	-	1,450,424.70	1,430,059.81	20,364.89
(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		12,945,174.84	12,723,634.68	-	12,723,634.68	11,769,758.49	953,876.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Reserve for Tax Appeals	30-426	2	250,000.00	500,000.00		500,000.00	500,000.00	-
Roseland Free Public Library (Chs 82 and 541)	29-390	2	648,895.00	621,990.00		621,990.00	621,990.00	-
						-		-
						-		-
Recycling-State Tax PL 2007 C 311	32-465	2				-		-
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	18,023.00	17,165.00		17,165.00	17,165.00	-
Health Services	42-114	2	89,106.00	87,358.00		87,358.00	87,358.00	-
Senior Citizens Transportation Services	42-117	2	20,423.00	25,721.00		25,721.00	20,022.19	5,698.81
Construction Office	42-118	2	180,612.00	180,612.00		180,612.00	143,311.11	37,300.89
Dispatch 911	42-115	2	154,470.00	93,750.00		93,750.00		93,750.00
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Shared Service Agreements	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
						-		-
						-		-
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	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 - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
Matching Funds for Grants	41-899	2	3,705.64			-	-	-
Body Armor Replacement Fund-Unappropriated	41-505	2	2,035.71	1,842.93		1,842.93	1,842.93	-
Municipal Alliance FY2024	41-506	2	3,201.26			-	-	-
Municipal Alliance FY2025	41-506	2	3,201.26			-	-	-
Local Recreation Improvement Grant	41-671	2		60,000.00		60,000.00	60,000.00	-
Recycling Tonnage Grant	41-569	2		7,841.76		7,841.76	7,841.76	-
Clean Communities Grant-Unappropriated	41-602	2	13,177.46	11,748.53		11,748.53	11,748.53	-
Bullet Proof Vest Partnership	41-693	2	2,105.00			-	-	-
DMSHS SF23 Youth Leadership Grant	41-879	2	4,439.35			-	-	-
LGAP Grant-Unappropriated	41-602	2	1,900.00			-	-	-
Storm Water Management Grant	41-564	2	25,000.00			-	-	-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues								
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (cont)	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-	-	-
						-	-	-
						-	-	-
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Total Public and Private Programs Offset by Revenues	40-999		58,765.68	81,433.22	-	81,433.22	81,433.22	-
Total Operations - Excluded from "CAPS"	34-305		1,420,294.68	1,608,029.22	-	1,608,029.22	1,471,279.52	136,749.70
Detail:								
Salaries & Wages	34-305	1	-	-	-	-	-	-
Other Expenses	34-305	2	1,420,294.68	1,608,029.22	-	1,608,029.22	1,471,279.52	136,749.70

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902					-		-
Capital Improvement Fund	44-901		100,000.00	200,000.00	XXXXXXXXXX	200,000.00	200,000.00	-
						-		-
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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
Public and Private Programs Offset by Revenues:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
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						-		-
						-		-
Total Capital Improvements Excluded from "CAPS"	44-999		100,000.00	200,000.00	-	200,000.00	200,000.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		650,000.00	555,000.00		555,000.00	555,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925			77,100.00		77,100.00	77,086.42	XXXXXXXXXX
Interest on Bonds	45-930		850,952.00	279,697.00		279,697.00	16,650.00	XXXXXXXXXX
Interest on Notes	45-935			124,800.00		124,800.00	105,607.15	XXXXXXXXXX
Green Trust Loan Program:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Principal & Interest Payments	45-942		60,900.00	61,700.00		61,700.00	61,700.00	XXXXXXXXXX
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CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S.A. 40A:4-55)	46-875		24,994.00	24,994.00	XXXXXXXXXX	24,994.00	24,994.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 &	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999		24,994.00	24,994.00	XXXXXXXXXX	24,994.00	24,994.00	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		3,107,140.68	2,931,320.22	-	2,931,320.22	2,512,317.09	136,749.70

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2023	
			for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
Deferred Charges and Statutory (J) Expenditures - Local School -	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406				XXXXXXXXXX	-		XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S.A. 18A:22-20	29-407					-		XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School -	29-409		-	-	-	-	-	XXXXXXXXXX
District School Purposes {Items (I) and (J) - (K) Excluded from "CAPS"	29-410		-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399		3,107,140.68	2,931,320.22	-	2,931,320.22	2,512,317.09	136,749.70
(L) Subtotal General Appropriations {Items (H-1) and (O)}	34-400		16,052,315.52	15,654,954.90	-	15,654,954.90	14,282,075.58	1,090,625.89
(M) Reserve for Uncollected Taxes	50-899		558,317.94	480,018.67	XXXXXXXXXX	480,018.67	480,018.67	XXXXXXXXXX
9. Total General Appropriations	34-499		16,610,633.46	16,134,973.57	-	16,134,973.57	14,762,094.25	1,090,625.89

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for	34-299	12,945,174.84	12,723,634.68	-	12,723,634.68	11,769,758.49	953,876.19
Municipal Purposes within "CAPS"	XXXXXX						
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	898,895.00	1,121,990.00	-	1,121,990.00	1,121,990.00	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	462,634.00	404,606.00	-	404,606.00	267,856.30	136,749.70
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	58,765.68	81,433.22	-	81,433.22	81,433.22	-
Total Operations Excluded from "CAPS"	34-305	1,420,294.68	1,608,029.22	-	1,608,029.22	1,471,279.52	136,749.70
(C) Capital Improvements	44-999	100,000.00	200,000.00	-	200,000.00	200,000.00	-
(D) Municipal Debt Service	45-999	1,561,852.00	1,098,297.00	-	1,098,297.00	816,043.57	XXXXXXXXXX
(E) Total Deferred Charges (Sheet 28)	46-999	24,994.00	24,994.00	XXXXXXXXXX	24,994.00	24,994.00	XXXXXXXXXX
(F) Judgments (Sheet 28)	37-480	-	-	-	-	-	XXXXXXXXXX
(G) Cash Deficit - With Prior Consent of Local Finance Board	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	558,317.94	480,018.67	XXXXXXXXXX	480,018.67	480,018.67	XXXXXXXXXX
Total General Appropriations	34-499	16,610,633.46	16,134,973.57	-	16,134,973.57	14,762,094.25	1,090,625.89

DEDICATED WATER SEWER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER SEWER UTILITY	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Operating Surplus Anticipated	08-501	386,000.00	545,610.00	545,610.00
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500	386,000.00	545,610.00	545,610.00
Rents	08-503	2,892,415.00	2,970,262.00	2,892,415.02
Miscellaneous	08-505	129,000.00	29,000.00	129,075.38
Special Items of General Revenues Anticipated with Prior Written Consent of Director of Local Governement Services	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Water Sewer Rents	08-520	56,717.00		
Cancelation of Reservie for Caldelll Litigaition		-		
Deficit (General Budget)	08-549			
Total Water Sewer Utility Revenues	08-599	3,464,132.00	3,544,872.00	3,567,100.40

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	478,985.00	499,769.00		499,769.00	452,710.81	47,058.19
Other Expenses	55-502	1,685,963.00	1,810,278.60		1,810,278.60	1,631,663.21	178,615.39
Roseland's Share of Joint Service User's Fees:	55-505	777,185.00	900,000.00		900,000.00	900,000.00	-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					-		-
					-		-
					-		-
					-		-
					-		-
					-		-
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					-		-
					-		-
					-		-
					-		-
					-		-
					-		-

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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	245,000.00			-		XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521				-		XXXXXXXXXX
Interest on Bonds	55-522	228,628.00	281,948.00		281,948.00	281,948.00	XXXXXXXXXX
Interest on Notes	55-523		19,350.00		19,350.00	19,350.00	XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX
					-		XXXXXXXXXX

DEDICATED WATER SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR WATER SEWER UTILITY	FCOA	Appropriated				Expended 2023	
		for 2024	for 2023	for 2023 By Emergency Appropriation	Total for 2023 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
Prior Year Bills: Professional Service	55-544	13,884.00		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	33,987.00	32,996.40		32,996.40	32,414.75	581.65
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et. Seq.)	55-542	500.00	530.00		530.00	250.32	279.68
					-		-
					-		-
					-		-
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	3,464,132.00	3,544,872.00	-	3,544,872.00	3,318,337.09	226,534.91

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	52-101			
Deficit (Utility Budget)	52-885			
Total Utility Assessment Revenues	52-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Utility Assessment Appropriations	52-999	-	-	-

DEDICATED ASSESSMENT BUDGET UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2023
		2024	2023	
Assessment Cash	53-101			
Deficit (Utility Budget)	53-885			
Total Utility Assessment Revenues	53-899	-	-	-
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2023 Paid or Charged
		2024	2023	
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 2024 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

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2023

ASSETS	
Cash and Investments	7,604,127.60
Due from State of N.J.(c. 20, P.L. 1961)	
Federal and State Grants Receivable	92,704.33
Receivables with Offsetting Reserves:	XXXXXXXX
Taxes Receivable	923,220.76
Tax Title Lien Receivable	255,246.20
Property Acquired by Tax Title Lien Liquidation	1,800.00
Other Receivables	68,315.25
Deferred Charges Required to be in 2024 Budget	24,994.00
Deferred Charges Required to be in Budgets Subsequent to 2024	-
Total Assets	8,970,408.14
LIABILITIES, RESERVES AND SURPLUS	
*Cash Liabilities	4,642,884.01
Reserves for Receivables	1,341,286.54
Surplus	2,986,237.59
Total Liabilities, Reserves and Surplus	8,970,408.14

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

	YEAR 2023	YEAR 2022
Surplus Balance, January 1	3,798,679.21	2,964,436.57
CURRENT REVENUE ON A CASH BASIS:	XXXXXXXX	XXXXXXXX
Current Taxes:*(Percentage Collected 2023: 97.49%, 2022: 99.44%)	37,356,181.97	38,383,861.09
Delinquent Taxes	169,120.06	460,359.64
Other Revenues and Additions to Income	4,510,611.68	4,977,155.78
Total Funds	45,834,592.92	46,785,813.08
EXPENDITURES AND TAX REQUIREMENTS:	XXXXXXXX	XXXXXXXX
Municipal Appropriations	15,372,701.47	15,150,776.76
School Taxes (Including Local and Regional)	18,988,654.00	18,906,121.00
County Taxes (Including Added Tax Amounts)	8,060,377.59	8,574,743.92
Special District Taxes	331,013.61	330,513.88
Other Expenditures and Deductions from Income	95,608.66	24,978.31
Total Expenditures and Tax Requirements	42,848,355.33	42,987,133.87
Less: Expenditures to be Raised by Future Taxes	-	
Total Adjusted Expenditures and Tax Requirements	42,848,355.33	42,987,133.87
Surplus Balance, December 31	2,986,237.59	3,798,679.21

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2024 Budget

Surplus Balance, December 31	2,986,237.59
Current Surplus Anticipated in 2024 Budget	2,900,000.00
Surplus Balance Remaining	86,237.59

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

2024
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)
- ☐ 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. The Capital Improvement Program serves as guide to assist in planning and budgeting. Should the need arise, the Capital Budget can and will be revised accordingly.

The Mayor and Council
Borough of Roseland

CAPITAL BUDGET (Current Year Action)
2024

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Adaptors for Fire Hydrants	F-1	160,000.00			8,000.00			152,000.00	
Turn Out Gear	F-2	200,000.00			10,000.00			190,000.00	
Pagers	F-3	20,000.00			1,000.00			19,000.00	
Firetruck, Engine	F-4	1,300,000.00			65,000.00			1,235,000.00	-
Imp to Choctaw Way and ADP Blvd	F-5	361,000.00			22,486.00		338,514.00		
Mill and Paving of Roads	E-1	3,049,571.00			52,480.00			997,091.00	2,000,000.00
Paving Municipal Parking Lots	E-2	200,000.00			10,000.00			190,000.00	
Imp to Foulerton Brook Foot Birdge	E-3	320,263.00	175,000.00		7,263.00			138,000.00	
Replace Roof Various Municipal Buildings	Fac-1	500,000.00							500,000.00
Replace HVAC Various Municipal Buildings	Fac-2	133,450.00							133,450.00
Improvements to 300 Eagle Rock Avenue	Fac-3	132,500.00			6,625.00			125,875.00	
Mason Dump Trucks	Fleet-1	350,000.00			-			-	350,000.00
Asphalt Roller Machine	Fleet-2	30,000.00							30,000.00
Snow Plows	Fleet-3	30,000.00							30,000.00
Salter Body Dump Truck	Fleet-4	80,000.00			4,000.00			76,000.00	
Computers	Adm-1	100,000.00			1,250.00			23,750.00	75,000.00
Upgrades to AudioVisual Equipment	Adm-2	20,000.00			1,000.00			19,000.00	
Replace Copy and Postage Machines	Adm-3	30,000.00			10,000.00				20,000.00
TOTAL - THIS PAGE	XXXXX	7,016,784.00	175,000.00	-	199,104.00	-	338,514.00	3,165,716.00	3,138,450.00

CAPITAL BUDGET (Current Year Action)
2024

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Portable Radar Speed Sign	Pol-1	10,000.00							10,000.00
Radar Units	Pol-2	15,000.00							15,000.00
AED	Pol-3	20,000.00							20,000.00
Toughbook Computers	Pol-4	30,000.00							30,000.00
Bleachers Various Fields	Rec-1	15,000.00							15,000.00
Toro Utility Vehicle	Rec-2	20,000.00							20,000.00
Improvments to Bond Force Basketball Courts	Rec-2	180,000.00	6,000.00				60,000.00	114,000.00	
Inspector Sports Utility Vehicle	Enf-1	45,000.00			2,250.00			42,750.00	
Valve Replacement	WS-1	300,000.00							300,000.00
Water Main Replacement-Freeman Street and Roseland Ave	WS-2	600,000.00	600,000.00						
Water Main Replacement-Eagle Rock Avenue	WS-2	1,291,000.00	1,291,000.00						
Leak Detection	WS-3	300,000.00						100,000.00	200,000.00
Auxiliary Water Tank	WS-4	600,000.00	600,000.00						
Tank Painting	WS-5	400,000.00							400,000.00
Upgrades to Main Pump Station	WS-6	400,000.00						400,000.00	-
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	4,226,000.00	2,497,000.00	-	2,250.00	-	60,000.00	656,750.00	1,010,000.00

CAPITAL BUDGET (Current Year Action) 2024

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 - 2024					6 TO BE FUNDED IN FUTURE YEARS
				5a 2024 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
		-							
TOTAL - ALL PROJECTS	XXXXX	11,242,784.00	2,672,000.00	-	201,354.00	-	398,514.00	3,822,466.00	4,148,450.00

3 YEAR CAPITAL PROGRAM - 2024 to 2026

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF ROSELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
Adaptors for Fire Hydrants	F-1	160,000.00		160,000.00					
Turn Out Gear	F-2	200,000.00		200,000.00					
Pagers	F-3	20,000.00		20,000.00					
Firetruck, Engine	F-4	1,300,000.00		1,300,000.00					
Imp to Choctaw Way and ADP Blvd	F-5	361,000.00		361,000.00					
Mill and Paving of Roads	E-1	3,049,571.00		1,049,571.00	1,000,000.00	1,000,000.00			
Paving Municipal Parking Lots	E-2	200,000.00		200,000.00					
Imp to Foulerton Brook Foot Birdge	E-3	320,263.00		320,263.00					
Replace Roof Various Municipal Buildings	Fac-1	500,000.00			300,000.00	200,000.00			
Replace HVAC Various Municipal Buildings	Fac-2	133,450.00				133,450.00			
Improvements to 300 Eagle Rock Avenue	Fac-3	132,500.00		132,500.00					
Mason Dump Trucks	Fleet-1	350,000.00			150,000.00	200,000.00			
Asphalt Roller Machine	Fleet-2	30,000.00			30,000.00				
Snow Plows	Fleet-3	30,000.00			15,000.00	15,000.00			
Salter Body Dump Truck	Fleet-4	80,000.00		80,000.00					
Computers	Adm-1	100,000.00		25,000.00	50,000.00	25,000.00			
Upgrades to AudioVisual Equipment	Adm-2	20,000.00		20,000.00					
Replace Copy and Postage Machines	Adm-3	30,000.00		10,000.00	20,000.00				
TOTAL - THIS PAGE	XXXXX	7,016,784.00	XXXXXXXXXX	3,878,334.00	1,565,000.00	1,573,450.00	-	-	-

3 YEAR CAPITAL PROGRAM - 2024 to 2026

ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS

Local Unit

BOROUGH OF ROSELAND

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER <u>BUDGET</u> YEAR					
				5a 2024	5b 2025	5c 2026	5d	5e	5f
Portable Radar Speed Sign	Pol-1	10,000.00			10,000.00				
Radar Units	Pol-2	15,000.00				15,000.00			
AED	Pol-3	20,000.00				20,000.00			
Toughbook Computers	Pol-4	30,000.00			30,000.00				
Bleachers Various Fields	Rec-1	15,000.00			15,000.00				
Toro Utility Vehicle	Rec-2	20,000.00				20,000.00			
Improvmnts to Bond Force Basketball Courts	Rec-2	180,000.00		180,000.00					
Inspector Sports Utility Vehicle	Enf-1	45,000.00		45,000.00					
Valve Replacement	WS-1	300,000.00			150,000.00	150,000.00			
Water Main Replacement-Freeman Street and Roseland Ave	WS-2	600,000.00		600,000.00					
Water Main Replacement-Eagle Rock Avenue	WS-2	1,291,000.00		1,291,000.00					
Leak Detection	WS-3	300,000.00		100,000.00	100,000.00	100,000.00			
Auxiliary Water Tank	WS-4	600,000.00		100,000.00	500,000.00				
Tank Painting	WS-5	400,000.00			100,000.00	300,000.00			
Upgrades to Main Pump Station	WS-6	400,000.00		400,000.00					
		-							
		-							
		-							
TOTAL - THIS PAGE	XXXXX	4,226,000.00	XXXXXXXXXX	2,716,000.00	905,000.00	605,000.00	-	-	-

Local Unit **BOROUGH OF ROSELAND**

C - 4

3 YEAR CAPITAL PROGRAM - 2024 to 2026
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit							BOROUGH OF ROSELAND			
1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Adaptors for Fire Hydrants	160,000.00			8,000.00			152,000.00			
Turn Out Gear	200,000.00			10,000.00			190,000.00			
Pagers	20,000.00			1,000.00			19,000.00			
Firetruck, Engine	1,300,000.00			65,000.00			1,235,000.00			
Imp to Choctaw Way and ADP Blvd	361,000.00			22,486.00			338,514.00			
Mill and Paving of Roads	3,049,571.00			152,478.55			2,897,092.45			
Paving Municipal Parking Lots	200,000.00			10,000.00			190,000.00			
Imp to Foulerton Brook Foot Birdge	320,263.00			16,013.15			304,249.85			
Replace Roof Various Municipal Buildings	500,000.00			25,000.00			475,000.00			
Replace HVAC Various Municipal Buildings	133,450.00			6,672.50			126,777.50			
Improvements to 300 Eagle Rock Avenue	132,500.00			6,625.00			125,875.00			
Mason Dump Trucks	350,000.00			17,500.00			332,500.00			
Asphalt Roller Machine	30,000.00			1,500.00			28,500.00			
Snow Plows	30,000.00			1,500.00			28,500.00			
Salter Body Dump Truck	80,000.00			4,000.00			76,000.00			
Computers	100,000.00			5,000.00			95,000.00			
Upgrades to AudioVisual Equipment	20,000.00			1,000.00			19,000.00			
Replace Copy and Postage Machines	30,000.00			10,000.00			20,000.00			
TOTAL - THIS PAGE	7,016,784.00	-	-	363,775.20	-	-	6,653,008.80	-	-	-

3 YEAR CAPITAL PROGRAM - 2024 to 2026
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit							BOROUGH OF ROSELAND			
1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2024	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Portable Radar Speed Sign	10,000.00			500.00			9,500.00			
Radar Units	15,000.00			750.00			14,250.00			
AED	20,000.00			1,000.00			19,000.00			
Toughbook Computers	30,000.00			1,500.00			28,500.00			
Bleachers Various Fields	15,000.00			750.00			14,250.00			
Toro Utility Vehicle	20,000.00			1,000.00			19,000.00			
Improvmnts to Bond Force Basketball Courts	180,000.00			9,000.00		60,000.00	111,000.00			
Inspector Sports Utility Vehicle	45,000.00			2,250.00			42,750.00			
Valve Replacement	300,000.00			-				300,000.00		
Water Main Replacement-Freeman Street and Roseland Ave	600,000.00			-				600,000.00		
Water Main Replacement-Eagle Rock Avenue	1,291,000.00			-				1,291,000.00		
Leak Detection	300,000.00			-				300,000.00		
Auxiliary Water Tank	600,000.00			-				600,000.00		
Tank Painting	400,000.00			-				400,000.00		
Upgrades to Main Pump Station	400,000.00			-				400,000.00		
	-			-						
	-			-						
	-			-						
TOTAL - THIS PAGE	4,226,000.00	-	-	16,750.00	-	60,000.00	258,250.00	3,891,000.00	-	-

Local Unit **BOROUGH OF ROSELAND**

C - 5

SECTION 2 - UPON ADOPTION FOR YEAR 2024

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) \$ 10,390,037.05 (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) \$ 421,238.26 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 648,895.00 (Item 5 Below) Minimum Library Tax

RECORDED VOTE
(Insert last name)

Ayes

Nays

Abstained

Absent

1. General Revenues **SUMMARY OF REVENUES**

Surplus Anticipated	08-100	\$	2,900,000.00
Miscellaneous Revenues Anticipated	13-099	\$	2,171,701.41
Receipts from Delinquent Taxes	15-499	\$	500,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)	07-190	\$	10,390,037.05
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN <u>TYPE I</u> 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 <u>SCHOOLS</u> IN <u>TYPE II</u> 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	\$	648,895.00
Total Revenues	13-299	\$	16,610,633.46

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXX	XXXXXXXXXXXXXX
Within "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 11,364,420.94
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 1,580,753.90
(g) Cash Deficit	46-885	\$ -
Excluded from "CAPS"	XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 1,420,294.68
(c) Capital Improvements	44-999	\$ 100,000.00
(d) Municipal Debt Service	45-999	\$ 1,561,852.00
(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	\$ 558,317.94
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)	07-195	
Total Appropriations	34-499	\$ 16,610,633.46

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the _____ day of _____, 2024. 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 2024 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 _____, 2024, _____, Clerk

BOROUGH OF ROSELAND				OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND						
DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023	
		2024	2023				for 2024	for 2023	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	421,238.26	330,828.14	331,013.61	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113			81,592.72	Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101		567,701.86	567,701.86	Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2	21,238.26			-
					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		200,000.00
Total Trust Fund Revenues:	54-299	421,238.26	898,530.00	980,308.19	Acquisition of Farmland	54-916-2				-
Summary of Program					Down Payments on Improvements	54-902-2	400,000.00			-
					Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Year Referendum Passed/Implemented:										
Rate Assessed:		\$	0.0200		Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:		\$	5,924,939.44		Payment of Bond Anticipation Notes and Capital Notes	54-925-2		678,530.00		xxxxxxxxxx
Total Expended to date:		\$	4,536,590.72							
Total Acreage Preserved to date:			12.000		Interest on Bonds	54-930-2				xxxxxxxxxx
			(Acres)							
Recreation land preserved in 2023:			0.000		Interest on Notes	54-935-2		20,000.00		xxxxxxxxxx
			(Acres)		Reserve for Future Use	54-950-2				-
Farmland preserved in 2023:			0.000							
			(Acres)		Total Trust Fund Appropriations:	54-499	421,238.26	898,530.00	-	200,000.00

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2023	APPROPRIATIONS	FCOA	Appropriated		Expended 2023	
									Paid or Charged	Reserved
		2024	2023				for 2024	for 2023		
Amount to be Raised By Taxation	56-190				xxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
										-
										-
										-
										-
Reserve Funds:	56-101									-
										-
										-
										-
										-
										-
										-
										-
										-
Total Trust Fund Revenues:	56-299	-	-	-						-
<div>Summary of Program</div> <div>Year Referendum Passed/Implemented:</div> <div>Rate Assessed:</div> <div>Total Tax Collected to date:</div> <div>Total Expended to date:</div>										-
										-
										-
										-
										-
										-
										-
										-
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, 2023

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.

There were no change orders exceeding the 20 percent threshold for 2023

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

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

3/19/2024

Date

jwatkins@roselandnj.org

Clerk of the Governing Body