

## General Instructions to Complete the Municipal Budget Workbook

- a) This workbook shall be used for completing the **Municipal Introduced and Adopted Budgets**.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray sections of the worksheet.
- e) **Begin by navigating to the "Key Inputs" tab.**  
Select the Municipality and County by clicking the dropdown menu. This will populate the Municipality, County, and dates throughout the workbook. Continue to complete each of the fields in order to populate throughout the workbook. **Enter the exact number of utilities and the utility types.** Do not skip sets of utility pages.
- f) In all applicable signature lines, insert the email address of the applicable official.
- g) **The completed Budget document must be saved as a Macro-Enabled Workbook.**  
Once approved by the Governing Body, the completed Introduced Budget must be submitted to the Division  
i) via the FAST "Introduced Budget" record portal and it must be named as: **<municode>\_introbudget\_20xx (all 4 digits municode must be included).**  
Once approved by the Governing Body, the completed Adopted Budget must be submitted to the Division via  
j) the FAST "Adopted Budget" record portal and it must be named as: **<municode>\_adoptbudget\_20xx (all 4 digits municode must be included).**
- h) Only the Chief Financial Officer has access to the "Submit for Review" tab within the FAST portal.
- i) If copying data from a prior workbook, copy and use **Paste Values** to preserve formatting.  
On the Key Inputs tab, users can select "Standard" or "Expanded" for a variety of sections to reduce the number of unused pages throughout the document. The following sheets can be adjusted: Grant Revenues (9), Other Special Items of Revenue (10), General Appropriations (15), Grant Appropriations (24), and  
m) Capital Budget (40b, 40c, and 40d). **All sections are preset to "Standard" and should only be switched to "Expanded" if more pages are needed.**
- n) Please review the additional instructions "Quick Guide for completing the Municipal Budget" link below:  
[https://www.nj.gov/dca/divisions/dlgs/pdf/Budget\\_Document\\_Instructions.pdf](https://www.nj.gov/dca/divisions/dlgs/pdf/Budget_Document_Instructions.pdf)

Information Required for Municipal Budget Document:	Municipal Budget Version 2023.3		
	Responses and Data		
Name and County of Municipality	▼		
Full Name of Municipality	BOROUGH OF ROSELLE		
County of Municipality	UNION		
Name of Municipality	ROSELLE		
Type	BOROUGH		
Governing Body Type	COUNCIL MEMBERS		
Location	BOROUGH OF ROSELLE		
Address	210 Chestnut Street		
Address	Roselle, New Jersey 07203		
Phone	908-245-5600		
Fax	908-245-9508		
Clerk	Lisette Sanchez	Cert #	C-2103
Tax Collector	Kendy Thompson		10/4/21
Chief Financial Officer	Nick Trasente		T-8631
Registered Municipal Accountant	Warren M. Korecky		N-0588
Municipal Attorney	Mohamed Jalloh		No. 419
Newspaper			
	<b>Day</b>	<b>Month</b>	
Date of Introduction	19	July	
Date of Advertisement	4	August	
Date of Public Hearing	16	August	
Time of Public Hearing	6:30		
Net Valuation Taxable Current		798,136,815	
Net Valuation Taxable Prior		802,199,248	
		(4,062,433)	
<b>Budget Year</b>	<b>2023</b>	<b>Budget Year Type:</b>	<b>Calendar Year</b> <i>Calendar or State Fiscal</i>
Municipal Code	2014		

How many utilities does municipality have?	0
Utility #	Utility Type
Utility 1	
Utility 2	
Utility 3	
Utility 4	
Utility 5	
Utility 6	
Utility Assessment (Tab 37)	
Utility Assessment (Tab 38)	

Select "0" if you do not have any utilities.

Capital Improvement Program	
# of Years	6
Beginning Year	2023
Ending Year	2028



# BOROUGH OF ROSELLE

## SUMMARY OF 2023 BUDGET

Total Budget	55,554,802.04	100.0%	Future Budget Projections					
			2024	2025	2026	2027	2028	
<b>Employee Costs:</b>								
Salaries & Wages								
Sheet 17	18,251,210.00		<b>102.00%</b>	18,616,234.20	18,988,558.88	19,368,330.06	19,755,696.66	20,150,810.60
Sheet 25	<u>210,000.00</u>		<b>102.00%</b>	214,200.00	218,484.00	222,853.68	227,310.75	231,856.97
Total	18,461,210.00			<u>18,830,434.20</u>	<u>19,207,042.88</u>	<u>19,591,183.74</u>	<u>19,983,007.42</u>	<u>20,382,667.56</u>
Social Security								
Sheet 19	690,000.00		<b>102.00%</b>	703,800.00	717,876.00	732,233.52	746,878.19	761,815.75
Pensions etc.								
Sheet 19	738,822.00		<b>102.00%</b>	753,598.44	768,670.41	784,043.82	799,724.69	815,719.19
Sheet 19	3,250,341.00		<b>105.00%</b>	3,412,858.05	3,583,500.95	3,762,676.00	3,950,809.80	4,148,350.29
Sheet 19	-							
Sheet 20	-							
Insurance								
Sheet 14	25,000.00		<b>106.00%</b>	26,500.00	28,090.00	29,775.40	31,561.92	33,455.64
Direct Employee Costs	<u><b>23,165,373.00</b></u>	<b>41.7%</b>						
<b>General Liability Insurance</b>								
Sheet 14	<u>5,100.00</u>	0.0%						
<b>Debt Service:</b>								
Sheet 27	<u>3,387,600.00</u>	6.1%						
<b>Reserve for Uncollected Taxes:</b>								
Sheet 29	<u>2,333,334.00</u>	4.2%						
<b>Capital Funds:</b>								
Sheet 26a	<u>548,000.00</u>	1.0%						
<b>Deferred Charges:</b>								
Sheet 28	<u>-</u>	0.0%						
<b>Grants:</b>								
Sheet 25 (less Salaries & Wages above)	<u>5,094,613.83</u>	9.2%						
<b>All Other Departmental OE's:</b>								
Various Line Items	<u>21,020,781.21</u>	37.8%	<b>102.00%</b>	21,441,196.83	21,870,020.77	22,307,421.19	22,753,569.61	23,208,641.00
<b>Projected Budget Totals</b>				<u>45,168,387.52</u>	<u>46,175,201.02</u>	<u>47,207,333.67</u>	<u>48,265,551.63</u>	<u>49,350,649.44</u>

**BOROUGH OF ROSELLE  
2023 BUDGET FUNDING**

**Project Tax Results**

		2023	2024	2025	2026	2027
Budget Funding:						
Fund Balance	4,764,000.00		25,000.00	50,000.00	75,000.00	100,000.00
Local Revenues	7,481,078.88		150,000.00	300,000.00	450,000.00	600,000.00
State Aid	2,841,010.20					
Grants	5,092,976.83					
Delinquent Tax	1,436,900.00					
Local Purpose Tax	<u>33,938,836.13</u>	<u>45,168,387.52</u>	<u>46,000,201.02</u>	<u>46,857,333.67</u>	<u>47,740,551.63</u>	<u>48,650,649.44</u>
	<u>55,554,802.04</u>	<u>45,168,387.52</u>	<u>46,175,201.02</u>	<u>47,207,333.67</u>	<u>48,265,551.63</u>	<u>49,350,649.44</u>
Ratables	798,136,815	806,136,815	814,136,815	822,136,815	830,136,815	838,136,815
Tax Rate	4.172	<b>5.603</b>	<b>5.650</b>	<b>5.699</b>	<b>5.751</b>	<b>5.805</b>
Increase	(0.000)	<b>1.431</b>	<b>0.047</b>	<b>0.049</b>	<b>0.051</b>	<b>0.054</b>
<b>LEVY CAP CAL</b>						
	<i>Prior Year</i>	<b>33,938,836.13</b>	<b>45,168,387.52</b>	<b>46,000,201.02</b>	<b>46,857,333.67</b>	<b>47,740,551.63</b>
	<i>2%</i>	<b>678,776.72</b>	<b>903,367.75</b>	<b>920,004.02</b>	<b>937,146.67</b>	<b>954,811.03</b>
	<i>Debt Service &amp; Health</i>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
	<i>Ratables Added</i>	<b>14,000.00</b>	<b>15,000.00</b>	<b>16,000.00</b>	<b>17,000.00</b>	<b>18,000.00</b>
	<i>CAP Max</i>	<b>34,776,612.85</b>	<b>46,231,755.27</b>	<b>47,081,205.04</b>	<b>47,956,480.34</b>	<b>48,858,362.67</b>
	<i>Over / (Under) CAP</i>	<b>10,391,774.67</b>	<b>(231,554.26)</b>	<b>(223,871.37)</b>	<b>(215,928.70)</b>	<b>(207,713.23)</b>

**COMPARISON OF REVENUES & APPROPRIATIONS**

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
<b>REVENUES</b>				
Surplus	4,764,000.00	3,500,000.00	1,264,000.00	36.11%
Local	7,481,078.88	6,354,966.99	1,126,111.89	17.72%
State Aid	2,841,010.20	2,441,981.00	399,029.20	16.34%
State & Federal Grants	5,092,976.83	4,458,968.72	634,008.11	14.22%
Delinquent Tax	1,436,900.00	1,600,000.00	(163,100.00)	-10.19%
Local Purpose Tax	33,297,434.92	33,467,482.56	(170,047.64)	-0.51%
Minimum Library Tax	641,401.21	637,969.45	3,431.76	0.54%
School Tax (Debt Service)	-	-	-	#DIV/0!
Arts and Cultural Tax	-	-	-	#DIV/0!
<b>TOTAL REVENUE</b>	<u>55,554,802.04</u>	<u>52,461,368.72</u>	<u>3,093,433.32</u>	<u>5.90%</u>
<b>APPROPRIATIONS</b>				
Salaries & Wages	18,461,210.00	17,345,100.00	1,116,110.00	6.43%
Other Expenses	20,068,649.79	18,295,550.11	1,773,099.68	9.69%
Statutory & Deferred Charges	5,661,394.42	4,979,000.00	682,394.42	13.71%
State & Federal Grants	5,094,613.83	4,483,968.72	610,645.11	13.62%
Capital (without grants)	548,000.00	400,000.00	148,000.00	37.00%
Debt Service	3,387,600.00	5,282,600.00	(1,895,000.00)	-35.87%
School Debt Service	-	-	-	#DIV/0!
Reserve for Uncollected Taxes	2,333,334.00	2,100,000.00	233,334.00	11.11%
<b>TOTAL APPROPRIATIONS</b>	<u>55,554,802.04</u>	<u>52,886,218.83</u>	<u>2,668,583.21</u>	<u>0.05046</u>
Adopted Emergencies		<u>424,850.11</u>		

**LOCAL TAX LEVY AND ASSESSED VALUES**

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>	<u>%</u>
Local Purpose Tax Levy (only)	33,297,434.92	33,467,482.56	(170,047.64)	-0.51%
Local Tax Rate	4.1719	4.1720	-0.0001	0.00%
Assessed Valuation	798,136,815	802,199,248	(4,062,433)	-0.51%

**STATUS OF "CAPS"**

	<b>SPENDING CAP</b>		<b>2% LEVY CAP</b>
	<b>CAP @ 0.5%</b>	<b>CAP COLA</b>	
CAP Base from Prior Year	35,269,800.00	35,269,800.00	##### MAX
Rate Applied	0.50%	3.50%	##### ACTUAL
Allowable CAP	35,446,149.00	36,504,243.00	(1,091,634.15) + OR ( )
Additions:			Must be zero or ( ) to
See Sheet 3b	2,484,857.10	2,484,857.10	Introduce Budget
Other			
Total CAP Allowable	37,931,006.10	38,989,100.10	
Budget Expenditures Sheet 19	38,567,473.00	38,567,473.00	
Remaining or (Excess)	<u>(636,466.90)</u>	<u>421,627.10</u>	

**CONDITION OF SURPLUS**

	<u>BUDGET YEAR</u>	<u>PRIOR YEAR</u>	<u>CHANGE</u>
Available	10,675,818.59	8,579,348.29	2,096,470.30
Used to Fund Budget	4,764,000.00	3,500,000.00	1,264,000.00
Remaining Balance	5,911,818.59	5,079,348.29	832,470.30

**% OF TAX COLLECTION**

	<u>CURRENT</u>	<u>PRIOR</u>	<u>CHANGE</u>
Actual Percentage of Collection	96.16%	97.05%	-0.89%
Used for Reserve for Taxes	96.61%	96.93%	-0.32%
Remaining	-0.45%	0.12%	-0.57%



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

	YEAR 2023	YEAR 2022
1 Total General Appropriations for 2023 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	53,221,468.04	XXXXXXXXXXXX
2 Local District School Tax		
Actual		25,581,696.00
Estimate	26,093,329.92	XXXXXXXXXXXX
3 Regional School District Tax		
Actual		
Estimate		XXXXXXXXXXXX
4 Regional High School Tax		
Actual		
Estimate		XXXXXXXXXXXX
5 County Tax		
Actual		8,784,120.45
Estimate	8,959,802.86	XXXXXXXXXXXX
6 Special District Tax		
Actual		
Estimate		XXXXXXXXXXXX
7 Municipal Open Space		
Actual		
Estimate		XXXXXXXXXXXX
8 Municipal Arts and Culture		
Actual		
Estimate		XXXXXXXXXXXX
9 Total General Appropriations & Other Taxes	88,274,600.82	
10 Less: Total Anticipated Revenues from 2023 in Municipal Budget (Item 5)	21,615,965.91	
11 Cash Required from 2023 to Support Local Municipal Budget and Other Taxes	66,658,634.91	
12 Amount of Item 11 divided by <span style="border: 1px solid black; padding: 2px;"><b>96.61%</b></span>		
equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	68,991,968.91	
<u>Analysis of Item 12:</u>		
Local School District Tax (Line 2 Above)	26,093,329.92	
Regional School District Tax (Line 3 Above)	-	
Regional High School Tax (Line 4 Above)	-	
County Tax (Line 5 Above)	8,959,802.86	
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	33,938,836.13	
Total Amount (Line 12)	68,991,968.91	
13 Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 12, Less Item 11)	2,333,334.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	53,221,468.04	
Item 13 - Appropriation: Reserve for Uncollected Taxes	2,333,334.00	
Subtotal	55,554,802.04	
Less: Item 10 - Total Anticipated Revenues	21,615,965.91	
Amount to Be Raised by Taxation in Municipal Budget	33,938,836.13	

<b>Local Tax for Municipal Purpose</b>	33,297,434.92
<b>Addition to Local District School Tax</b>	
<b>Minimum Library Tax</b>	641,401.21



# 2023 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2023 BUDGET)

**CAP**

MUNICIPALITY: BOROUGH OF ROSELLE

COUNTY: UNION

<u>Donald Shaw</u> <b>Mayor's Name</b>	<u>December 31, 2023</u> <b>Term Expires</b>
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Governing Body Members	
Name	Term Expires
<u>Denise Wilkerson</u>	<u>12/31/25</u>
<u>Richard Villeda</u>	<u>12/31/23</u>
<u>Cynthia Johnson</u>	<u>12/31/2023</u>
<u>Cindy Thomas</u>	<u>12/31/2025</u>
<u>Brandon Bernier</u>	<u>12/31/2024</u>
<u>John Fortuna</u>	<u>12/31/2024</u>

Municipal Officials	
<u>Lisette Sanchez</u> <b>Municipal Clerk</b>	<u>10/4/21</u> <b>Date of Orig. Appt.</b>
<u>Kendy Thompson</u> <b>Tax Collector</b>	<u>C-2103</u> <b>Cert. No.</b>
<u>Nick Trasente</u> <b>Chief Financial Officer</b>	<u>T-8631</u> <b>Cert. No.</b>
<u>Warren M. Korecky</u> <b>Registered Municipal Accountant</b>	<u>N-0588</u> <b>Cert. No.</b>
<u>Mohamed Jalloh</u> <b>Municipal Attorney</b>	<u>No. 419</u> <b>Lic. No.</b>

Official Mailing Address of Municipality

BOROUGH OF ROSELLE  
210 Chestnut Street  
Roselle, New Jersey 07203

Fax #: 908-245-9508



**MUNICIPAL BUDGET NOTICE**

**Section 1.**

Municipal Budget of the           BOROUGH           of           ROSELLE          , County of           UNION           for the Fiscal Year 2023

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

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

in the issue of           August 4          , 2023

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

**RECORDED VOTE**

(Insert Last Name)

**Ayes**

**Nays**

**Abstained**

**Absent**

Notice is hereby given that the Budget and Tax Resolution was approved by the           COUNCIL MEMBERS           of the           BOROUGH           of           ROSELLE          , County of           UNION          , on           July                     19          , 2023.

A Hearing on the Budget and Tax Resolution will be held at           BOROUGH OF ROSELLE          , on           August                     16          , 2023 at           6:30           o'clock           \_\_\_\_\_           at which time and place objections to said Budget and Tax Resolution for the year 2023 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT**

**SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	<b>YEAR 2023</b>
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	XXXXXXXXXXXX
<b>1. Appropriations within "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S.A. 40A:4-45.2)}</b>	38,567,473.00
<b>2. Appropriations excluded from "CAPS" -</b>	XXXXXXXXXXXX
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S.A. 40A:4-53.3 as amended)}</b>	14,653,995.04
<b>(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)</b>	-
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	14,653,995.04
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimated</b> <span style="border: 1px solid black; padding: 2px;">96.61%</span> <b>Percent of Tax Collections</b>	2,333,334.00
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	55,554,802.04
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	21,615,965.91
<b>6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	XXXXXXXXXXXX
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	33,297,434.92
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	-
<b>(c) Minimum Library Tax</b>	641,401.21

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2022 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>	<b>Utility</b>
Budget Appropriations - Adopted Budget	48,063,439.94	-	-	-	-	-	-
Budget Appropriations Added by N.J.S.A. 40A:4-87	4,397,928.78						
Emergency Appropriations	424,850.11	-	-	-	-	-	-
Total Appropriations	52,886,218.83	-	-	-	-	-	-
<u>Expenditures:</u>							
Paid or Charged (Including Reserve for Uncollected Taxes)	48,644,810.10	-	-	-	-	-	-
Reserved	2,273,565.54	-	-	-	-	-	-
Unexpended Balances Canceled	1,967,843.19	-	-	-	-	-	-
Total Expenditures and Unexpended Balances Canceled	52,886,218.83	-	-	-	-	-	-
Overexpenditures *	-	-	-	-	-	-	-

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

**CAP CALCULATION**

Total General Appropriations for 2022	48,063,440.00
Cap Base Adjustment:	<u>                    </u>
Subtotal	48,063,440.00
Exceptions Less:	
Total Other Operations	4,170,000.00
Total Uniform Construction Code	
Total Interlocal Service Agreement	355,000.00
Total Additional Appropriations	
Total Capital Improvements	400,000.00
Total Debt Service	5,282,600.00
Transferred to Board of Education	
Type I School Debt	
Total Public & Private Programs	86,040.00
Judgements	400,000.00
Total Deferred Charges	
Cash Deficit	
Reserve for Uncollected Taxes	<u>2,100,000.00</u>
Total Exceptions	12,793,640.00
Amount on Which CAP is Applied	35,269,800.00
2.5% CAP	<u>881,745.00</u>
Allowable Operating Appropriations before	
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	36,151,545.00

**CAP CALCULATION**

Allowable Operating Appropriations before		
Additional Exceptions per (N.J.S.A. 40A:4-45.3)		36,151,545.00
Additions:		
New Construction (Assessor Certification)		74,532.86
2021 Cap Bank Utilized		2,075,102.52
2022 Cap Bank Utilized		335,221.72
		<u>                    </u>
Total Additions		2,484,857.10
Maximum Appropriations within "CAPS" Sheet 19 @	2.5%	<u>38,636,402.10</u>
Additional Increase to COLA rate.	3.5%	
Amount of Increase allowable.	1.0%	<u>352,698.00</u>
Maximum Appropriations within "CAPS" Sheet 19 @	3.5%	<u>38,989,100.10</u>
Total General Appropriations for Municipal Purposes (Sheet 19, H-1)		<u>38,567,473.00</u>
Over or (Under) Appropriations Cap		<u>(421,627.10)</u>

**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.)

**BUDGET MESSAGE**

**RECAP OF GROUP INSURANCE APPROPRIATION**

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

Estimated Group Insurance Costs - 2023 \$ 6,180,000.00

Estimated Amounts to be Contributed by Employees:

Contribution from all eligible emp. 720,000.00

5,460,000.00

Budgeted Group Insurance - Inside CAP 5,090,800.00

Budgeted Group Insurance - Utilities

369,200.00

Budgeted Group Insurance - Outside CAP

TOTAL 5,460,000.00

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

Health Benefits Waiver  
Salaries and Wages

**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	33,467,482.56
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	<u>33,467,482.56</u>
Plus 2% CAP Increase	<u>669,349.65</u>
<b>ADJUSTED TAX LEVY</b>	<u>34,136,832.21</u>
Plus: Assumption of Service/Function	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<u>34,136,832.21</u>

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

34,136,832.21

Exclusions:

Allowable Shared Service Agreements Increase	
Allowable Health Insurance Costs Increase	467,100.00
Allowable Pension Obligations Increases	675,800.00
Allowable LOSAP Increase	
Allowable Capital Improvements Increase	148,000.00
Allowable Debt Service and Capital Leases Inc.	894,023.00
Recycling Tax appropriation	
Deferred Charge to Future Taxation Unfunded	
Current Year Deferred Charges: Emergencies	

Add Total Exclusions	<u>2,184,923.00</u>
Less Cancelled or Unexpended Waivers	
Less Cancelled or Unexpended Exclusions	<u>2,007,219.00</u>

**ADJUSTED TAX LEVY**

34,314,536.21

Additions:

New Ratables - Increase for new construction	1,786,502	
Prior Year's Local Purpose Tax Rate (per \$100)	<u>4.172</u>	
New Ratable Adjustment to Levy		74,532.86
Amounts approved by Referendum		
Levy CAP Bank Applied		

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

34,389,069.07

**AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES**

33,297,434.92

**OVER OR (UNDER) 2% LEVY CAP**

(1,091,634.15)

(must be equal or under for Introduction)



**BUDGET MESSAGE**

**"2010" LEVY CAP BANKS:**

<b>###</b>	Maximum Allowable Amount to be Raised by Taxation	
	Amount to be Raised by Taxation for Municipal Purpose	
	Available for Banking (CY 2023)	969,864
	Amount Used in CY 2023	
	Balance to Expire	<u>969,864</u>
<b>###</b>	Maximum Allowable Amount to be Raised by Taxation	
	Amount to be Raised by Taxation for Municipal Purpose	
	Available for Banking (CY 2023 - CY 2024)	2,563,082
	Amount Used in CY 2023	
	Balance to Carry Forward (CY 2024)	<u>2,563,082</u>
<b>###</b>	Maximum Allowable Amount to be Raised by Taxation	35,090,035
	Amount to be Raised by Taxation for Municipal Purpose	<u>33,467,483</u>
	Available for Banking (CY 2023 - CY 2025)	1,622,552
	Amount Used in CY 2023	
	Balance to Carry Forward (CY 2024 - CY2025)	<u>1,622,552</u>
<b>2023</b>	Maximum Allowable Amount to be Raised by Taxation	34,389,069
	Amount to be Raised by Taxation for Municipal Purpose	<u>33,297,435</u>
	Available for Banking (CY 2024 - CY 2026)	1,091,634
<b>Total Levy CAP Bank</b>		<u>5,277,268</u>

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>1. Surplus Anticipated</b>	08-101	4,764,000.00	3,500,000.00	3,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	4,764,000.00	3,500,000.00	3,500,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	14,000.00	14,000.00	22,547.59
Other	08-104	7,500.00	7,500.00	7,948.00
Fees and Permits	08-105	295,200.00	195,200.00	343,772.51
Fines and Costs:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110	400,000.00	260,000.00	431,234.48
Other	08-109			
Interest and Costs on Taxes	08-112	365,000.00	365,000.00	585,735.16
Interest and Costs on Assessments	08-115			
Parking Meters	08-111	8,700.00	11,000.00	8,734.26
Interest on Investments and Deposits	08-113	200,000.00	20,000.00	100,659.63
Anticipated Utility Operating Surplus	08-114			





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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
<b>3. Miscellaneous Revenues - Section A: Local Revenues (continued)</b>				
<b>Total Section A: Local Revenue</b>	<b>08-001</b>	1,290,400.00	872,700.00	1,500,631.63

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
Transitional Aid	09-212			
Consolidated Municipal Property Tax Relief Aid	09-200		3,453.00	3,453.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	2,458,861.00	2,438,528.00	2,438,528.00
Municipal Tax Relief-2022	09-203	127,383.20		
Municipal Tax Relief-2023	09-203	254,766.00		
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>2,841,010.20</b>	<b>2,441,981.00</b>	<b>2,441,981.00</b>

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees</b>				
<b>Offset with Appropriations (N.J.S.A. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>				
	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160	550,000.00	550,000.00	623,791.00
<b>Special Item of General Revenue Anticipated with Prior Written</b>				
<b>Consent of Director of Local Government Services:</b>	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S.A. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Uniform Construction Code Fees	08-160			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	<b>550,000.00</b>	<b>550,000.00</b>	<b>623,791.00</b>





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

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

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

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

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

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

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and</b>				
<b>Private Revenues Offset with Appropriations:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Alcohol Education Rehabilitation Fund	10-702		4,580.04	4,580.04
American Rescue Plan - Assistance to Firefighters	10-857		44,000.00	44,000.00
Body Armor Replacement Fund	10-711		2,533.53	2,533.53
CDBG Year 47 (Code Enforcement)	10-856		24,000.00	24,000.00
CDBG Year 47 (Recreation)	10-856		12,750.00	12,750.00
Clean Communities	10-770		36,551.84	36,551.84
Comcast Community Grant	10-877		2,500.00	2,500.00
Comcast Tech	10-877		2,500.00	2,500.00
County of Union Library Subaward	10-594		4,000,000.00	4,000,000.00
Drive Sober or Get Pulled Over	10-509		5,640.00	5,640.00
Greening Union County	10-684		5,000.00	5,000.00
Municipal Alliance	10-711		6,547.50	6,547.50
Opioid Settlement		20,596.91	9,583.90	9,583.90
Recycling Tonnage Grant	10-569		2,068.91	2,068.91
Safe and Secure Communities	10-704	32,400.00	32,400.00	32,400.00
Union Municipal Alliance - DMHAS Grant 2022			3,646.00	3,646.00
UEZ - Urban Enterprise Zone 2022			264,667.00	264,667.00
				-

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
				-
Udrive-Utext-Upay Distracted Driving Crackdown 2023	10-508	7,000.00		-
Municipal Alliance FY 2024	10-506	6,547.00		-
NJACCHO 2023		182,279.00		-
NJDCA Firefighter ARPA grant	10-857	40,000.00		-
CDBG Year 49 Senior Bus Service 2023	10-856	12,750.00		-
CDBG Year 49 Housing Code Enforcement 2023	10-856	38,000.00		-
CDBG Year 49 Road Improvements 2023	10-856	260,000.00		-
CDBG-CV- Public Facilities & Infrastructure Projects	10-856	236,003.00		-
2023 Roadway Improvements-Traffic Calming & Ped Safety	10-506	2,000,000.00		-
Green Acres Warren St Park 2023	10-508	1,011,408.00		-
Recreation for the Handicapped	10-508	15,000.00		-
American Rescue Plan	10-501	1,141,462.92		-
Highway Safety- Saftey resitants Program	10-506	6,720.00		-
Distracted Driver	10-511	5,880.00		-
Impaired Driver	10-511	6,930.00		-
Union County	10-507	70,000.00		-
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	5,092,976.83	4,458,968.72	4,458,968.72

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
UNIFORM FIRE SAFETY ACT	08-106	30,000.00	30,000.00	33,627.75
AMBULANCE FEES	08-122	390,000.00	340,000.00	397,788.90
GENERAL CAPITAL FUND BALANCE	08-130	95,000.00	296,804.07	296,804.07
CELL TOWER LEASE	08-126	60,000.00	60,000.00	68,472.93
RESERVE FOR DEBT SERVICE	08-227	80,000.00	660,000.00	660,000.00
POLICE OUTSIDE BILLING-CAR FEES	08-129	100,000.00	200,000.00	200,000.00
POLICE OUTSIDE BILLING-ADMINISTRATIVE FEES	08-129	100,000.00	200,000.00	200,000.00
SALE OF MUNICIPAL ASSETS	08-124	212,000.00	104,000.00	128,000.00
AMERICAN RESCUE PLAN	10-858	1,141,462.92	1,141,462.92	1,141,462.92
Cable TV Franchise Fees	08-111	190,000.00	200,000.00	203,353.16
P.I.L.O.T.	08-123		1,700,000.00	2,122,985.22
Park Apartments	08-123	1,811,727.96		
ICCL 1st Ave	08-123	162,000.00		
East First Ave Storage	08-123	248,000.00		
Holley Estates - 408 Grand St	08-123	36,599.00		
Sheridan Gardens	08-123	91,889.00		
Pinewood Hall- Senior Housing	08-123	102,000.00		
<b>Oak Park/Cherry Gardens</b>	08-123	790,000.00		

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

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2022
		2023	2022	
<b>3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated</b>				
<b>With Prior Written Consent of Director of Local Government Services - Other Special</b>				
<b>Items:</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written</b>	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
<b>Consent of Director of Local Government Services - Other Special Items</b>	08-004	5,640,678.88	4,932,266.99	5,452,494.95

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

GENERAL REVENUES	FCOA	Anticipated		Realized in
		2023	2022	Cash in 2022
<b>Summary of Revenues</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	4,764,000.00	3,500,000.00	3,500,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section A: Local Revenues	08-001	1,290,400.00	872,700.00	1,500,631.63
Total Section B: State Aid Without Offsetting Appropriations	09-001	2,841,010.20	2,441,981.00	2,441,981.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	550,000.00	550,000.00	623,791.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Shared Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	5,092,976.83	4,458,968.72	4,458,968.72
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	5,640,678.88	4,932,266.99	5,452,494.95
<b>Total Miscellaneous Revenues</b>	13-099	15,415,065.91	13,255,916.71	14,477,867.30
<b>4. Receipts from Delinquent Taxes</b>	15-499	1,436,900.00	1,600,000.00	1,707,457.78
<b>5. Subtotal General Revenues (Items 1, 2, 3 and 4)</b>	13-199	21,615,965.91	18,355,916.71	19,685,325.08
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	33,297,434.92	33,467,482.56	XXXXXXXXXX
b) Addition to Local District School Tax	07-191	-		XXXXXXXXXX
c) Minimum Library Tax	07-192	641,401.21	637,969.45	XXXXXXXXXX
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	07-199	33,938,836.13	34,105,452.01	33,706,617.02
<b>7. Total General Revenues</b>	13-299	55,554,802.04	52,461,368.72	53,391,942.10



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:						-		-
GENERAL ADMINISTRATION						-		-
Salaries & Wages	20-100-	1	276,700.00	325,000.00		224,000.00	220,510.09	3,489.91
Other Expenses	20-100-	2	587,000.00	560,000.00		560,000.00	559,082.86	917.14
Other Expenses - Network	20-100	2			40,000.00	40,000.00	32,000.00	8,000.00
MAYOR & COUNCIL						-		-
Salaries & Wages	20-110-	1	171,800.00	111,000.00		111,000.00	110,778.32	221.68
Other Expenses	20-110-	2	50,000.00	50,000.00		40,000.00	30,101.76	9,898.24
						-		-
MUNICIPAL CLERK						-		-
Salaries & Wages	20-120-	1	259,900.00	255,000.00		255,000.00	247,830.98	7,169.02
Other Expenses	20-120-	2	129,800.00	120,000.00		120,000.00	106,187.62	13,812.38
						-		-
HUMAN RESOURCES						-		-
Salaries & Wages	20-130-	1	81,000.00	65,000.00		59,000.00	57,884.67	1,115.33
Other Expenses	20-130-	2	32,000.00	35,000.00		32,000.00	31,926.78	73.22
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
FINANCIAL ADMINISTRATION (Treasury)						-		-
Salaries & Wages	20-130-	1	397,420.00	365,000.00		360,000.00	353,561.30	6,438.70
Other Expenses	20-130-	2	196,500.00	190,000.00		188,500.00	179,262.61	9,237.39
Annual Audit	20-135-	2	110,000.00	110,000.00		110,000.00	100,500.00	9,500.00
						-		-
REVENUE ADMINISTRATION						-		-
Salaries & Wages	20-140-	1	73,550.00	74,000.00		71,000.00	70,000.06	999.94
Other Expenses	20-140-	2	11,000.00	11,000.00		5,500.00	3,957.37	1,542.63
						-		-
TAX ASSESSMENT ADMINISTRATION						-		-
Salaries & Wages	20-150-	1	121,110.00	118,000.00		108,500.00	109,360.01	*
Other Expenses	20-150-	2	88,000.00	85,000.00		84,250.00	83,888.84	361.16
						-		-
LEGAL SERVICES (Legal Department)						-		-
Salaries & Wages	20-155-	1				-		-
Other Expenses	20-155-	2	500,000.00	465,000.00	15,000.00	522,000.00	510,046.26	11,953.74
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
MUNICIPAL PROSECUTOR						-		-
Salaries & Wages	25-275-	1	52,000.00	50,000.00		50,000.00	49,000.38	999.62
Other Expenses	25-275-	2	15,000.00	15,000.00		15,000.00	6,600.00	8,400.00
						-		-
ENGINEERING SERVICES						-		-
Other Expenses	20-165-	2	200,000.00	200,000.00	10,000.00	220,000.00	188,600.00	31,400.00
						-		-
MUNICIPAL LAND USE LAW (N.J.S.A. 40:55-D-1):						-		-
PLANNING BOARD						-		-
Salaries & Wages	21-180-	1	5,100.00	5,100.00		5,100.00	5,000.06	99.94
Other Expenses	21-180-	2	25,000.00	25,000.00		41,000.00	18,777.60	22,222.40
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
BOARD OF ADJUSTMENT						-		-
Salaries & Wages	21-185-	1	5,100.00	5,100.00		5,100.00	5,000.06	99.94
Other Expenses	21-185-	2	15,000.00	15,000.00		9,000.00	1,972.01	7,027.99
						-		-
SHADE TREE COMMISSION						-		-
Other Expenses	26-300-	2	75,000.00	75,000.00		62,500.00	27,595.00	34,905.00
						-		-
PUBLIC WORKS						-		-
Salaries & Wages	26-301-	1	2,727,700.00	2,875,000.00		2,875,000.00	2,613,294.56	261,705.44
Other Expenses	26-301-	2	638,000.00	450,000.00		555,950.00	496,988.94	58,961.06
						-		-
						-		-
ECONOMIC DEVELOPMENT						-		-
Salaries & Wages	20-175-	1	73,550.00	100,000.00		80,000.00	70,000.06	9,999.94
Other Expenses	20-175	2	230,000.00	250,000.00		270,000.00	228,071.24	41,928.76
						-		-
						-		-
						-		-
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						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE:						-		-
GROUP INSURANCE PLAN FOR EMPLOYEES	23-220-	2	5,090,800.00	4,895,000.00		4,895,000.00	4,714,952.71	180,047.29
WORKERS COMPENSATION INSURANCE TRUST FUN	23-215-	2	540,000.00	640,000.00		640,000.00	600,000.00	40,000.00
OTHER INSURANCE PREMIUMS	23-210-	2	1,319,000.00	805,000.00		794,000.00	725,325.03	68,674.97
HEALTH BENEFIT WAIVER	23-221-	2	120,000.00	120,000.00		120,000.00	74,061.24	45,938.76
PUBLIC SAFETY						-		-
FIRE DEPARTMENT						-		-
Salaries & Wages	25-265-	1	4,578,000.00	4,000,000.00		4,000,000.00	3,644,893.65	355,106.35
Other Expenses	25-265-	2	221,000.00	190,000.00		210,000.00	208,988.49	1,011.51
						-		-
POLICE DEPARTMENT						-		-
Salaries & Wages	25-240-	1	6,338,537.08	5,858,537.08		5,896,537.08	5,935,052.53	*
Salaries & Wages - ARPA	25-240	1	1,141,462.92	1,141,462.92		1,141,462.92	1,141,462.92	-
Other Expenses	25-240-	2	567,768.58	332,000.00	50,000.00	385,000.00	332,824.23	52,175.77
						-		-
TRAFFIC CONTROL - SCHOOL CROSSING GUARDS						-		-
Salaries & Wages	25-240-	1	355,000.00	300,000.00		262,000.00	257,887.51	4,112.49
Other Expenses	25-240-	2	10,000.00	10,000.00		10,000.00		10,000.00
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
EMERGENCY MANAGEMENT SERVICES						-		-
Salaries & Wages	25-265-	1	10,000.00	15,000.00		10,000.00	8,238.64	1,761.36
Other Expenses	25-265-	2	50,000.00	50,000.00		18,000.00	17,986.66	13.34
						-		-
CODE ENFORCEMENT						-		-
Salaries & Wages	22-195-	1	279,340.00	300,000.00		300,000.00	249,777.31	50,222.69
Other Expenses	22-195-	2	22,500.00	20,000.00		20,000.00	17,202.36	2,797.64
						-		-
MAINTENANCE OF VEHICLES						-		-
Other Expenses	26-300-	2	355,000.00	300,000.00	10,000.00	400,000.00	360,466.06	39,533.94
						-		-
RECYCLING						-		-
Other Expenses	26-300-	2	140,000.00	100,000.00	67,669.00	167,669.00	88,692.78	78,976.22
						-		-
SOLID WASTE COLLECTION						-		-
Other Expenses	26-305-	2	1,254,000.00	1,105,000.00	100,000.00	1,205,000.00	1,099,970.55	105,029.45
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
SNOW REMOVAL						-		-
Other Expenses	26-290-	2	100,000.00	150,000.00		150,000.00	109,904.83	40,095.17
						-		-
						-		-
HEALTH AND MAINTENANCE						-		-
BOARD OF HEALTH						-		-
Salaries & Wages	27-330-	1	133,000.00	115,000.00		106,000.00	103,026.51	2,973.49
Other Expenses	27-330-	2	90,000.00	90,000.00		75,000.00	46,598.31	28,401.69
						-		-
PARKING ENFORCEMENT						-		-
Salaries & Wages	22-205-	1	77,900.00	70,000.00		59,500.00	56,395.38	3,104.62
Other Expenses	22-205-	2	500.00	500.00		500.00		500.00
						-		-
RECREATION AND EDUCATION						-		-
COMMUNITY CENTER						-		-
Salaries & Wages	28-370-	1	17,000.00	40,000.00		40,500.00	40,302.75	197.25
Other Expenses	28-370-	2	6,000.00	6,000.00		6,000.00	5,977.58	22.42
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
RECREATION						-		-
Salaries & Wages	28-370-	1	278,120.00	240,000.00		138,500.00	124,071.85	14,428.15
Other Expenses	28-370-	2	193,500.00	125,000.00		125,000.00	118,603.53	6,396.47
						-		-
MUNICIPAL COURT						-		-
Salaries & Wages	43-490-	1	397,920.00	380,000.00		391,800.00	390,746.70	1,053.30
Other Expenses	43-490-	2	69,500.00	45,000.00		45,000.00	44,583.68	416.32
						-		-
PUBLIC DEFENDER (p.l. 1997 C.256)						-		-
Salaries & Wages	43-495-	1	15,770.00	15,100.00		15,100.00	576.93	14,523.07
Other Expenses	43-495-	2	8,000.00	8,000.00		8,000.00	1,750.00	6,250.00
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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	384,230.00	370,000.00		370,000.00	367,357.71	2,642.29
Other Expenses	22-195	2	45,000.00	45,000.00		17,000.00	14,097.70	2,902.30
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## CURRENT FUND - APPROPRIATIONS

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

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	xxxxxx		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
GASOLINE	31-460-	2	280,000.00	265,000.00	100,000.00	378,000.00	277,956.06	100,043.94
ELECTRICITY	31-430-	2	550,000.00	460,000.00	30,000.00	545,000.00	540,821.34	4,178.66
NATURAL GAS	31-446-	2	90,000.00	60,000.00	2,181.11	62,181.11	61,424.33	756.78
TELEPHONE AND TELEGRAPH	31-440-	2	340,000.00	340,000.00		348,500.00	326,483.21	22,016.79
FIRE HYDRANT SERVICE	25-265-	2	275,000.00	275,000.00		275,000.00	267,799.21	7,200.79
WATER	31-445-	2	65,000.00	65,000.00		65,000.00	40,919.74	24,080.26
ACCUMULATED LEAVE COMPENSATION	30-415-	2	300,000.00	300,000.00		300,000.00	300,000.00	-
						-		-
MUNICIPAL SERVICES ACT	26-325-	2	40,000.00	40,000.00		40,000.00	10,461.86	29,538.14
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>UNCLASSIFIED:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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						-		-
						-		-
<b>Total Operations {Item 8(A)} within "CAPS"</b>	34-199		33,296,078.58	30,690,800.00	424,850.11	31,115,650.11	29,245,421.32	1,909,604.25
<b>B. Contingent</b>	35-470	2	10,000.00		XXXXXXXXXX	-		-
<b>Total Operations Including Contingent - within "CAPS"</b>	34-201		33,306,078.58	30,690,800.00	424,850.11	31,115,650.11	29,245,421.32	1,909,604.25
<b>Detail:</b>			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Salaries &amp; Wages</b>	34-201	1	18,251,210.00	17,193,300.00	-	16,935,100.00	16,232,010.94	742,464.52
<b>Other Expenses (Including Contingent)</b>	34-201	2	15,054,868.58	13,497,500.00	424,850.11	14,180,550.11	13,013,410.38	1,167,139.73

## CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(1) DEFERRED CHARGES</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870		425,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Over Expenditure	46-855		40,000.00		XXXXXXXXXX	-		XXXXXXXXXX
Prior Years Bills	31-430		8,231.42		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 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) DEFERRED CHARGES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
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					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(2) STATUTORY EXPENDITURES:</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	738,822.00	715,000.00		715,000.00	669,048.00	45,952.00
Social Security System (O.A.S.I.)	36-472	690,000.00	630,000.00		630,000.00	620,781.36	9,218.64
Consolidated Police & Fireman's Pension Fund	36-474				-		-
Police and Firemen's Retirement System of NJ	36-475	3,250,341.00	3,025,000.00		3,025,000.00	3,024,271.59	728.41
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	100,000.00	200,000.00		200,000.00	200,000.00	-
					-		-
					-		-
					-		-
Defined Contribution Retirement Program (DCRP)	36-477	9,000.00	9,000.00		9,000.00	8,639.60	360.40
					-		-
<b>Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"</b>	<b>34-209</b>	<b>5,261,394.42</b>	<b>4,579,000.00</b>	<b>-</b>	<b>4,579,000.00</b>	<b>4,522,740.55</b>	<b>56,259.45</b>
<b>(F) Judgments</b>	37-480				-		XXXXXXXXXX
<b>(G) Cash Deficit of Preceding Year</b>	46-855				-		-
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	<b>38,567,473.00</b>	<b>35,269,800.00</b>	<b>424,850.11</b>	<b>35,694,650.11</b>	<b>33,768,161.87</b>	<b>1,965,863.70</b>



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
Maintenance of Free Public Library	29-390-	2	641,401.21	640,000.00		640,000.00	640,000.00	-
						-		-
Sewerage Disposal - Linden/Roselle Sewerage Authority	31-455-	2	3,040,000.00	3,040,000.00		3,040,000.00	2,870,919.00	169,081.00
						-		-
Police Dispatch/911						-		-
Salaries & Wages	25-240-	1	210,000.00	410,000.00		410,000.00	358,876.16	51,123.84
Other Expenses	25-240-	2		5,000.00		5,000.00		5,000.00
						-		-
Tax Appeal Reserve	30-426	2	75000	75,000.00		75,000.00		75,000.00
						-		-
INSURANCE:						-		-
GROUP INSURANCE PLAN FOR EMPLOYEES	23-220-	2	369,200.00			-		-
						-		-
Contributions to:						-		-
Public Employees Retirement System	36-471	2	34,804.00			-		-
Police and Firemen's Retirement System of NJ	36-475	2	465,376.00			-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
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<b>Total Other Operations - Excluded from "CAPS"</b>	<b>34-300</b>		4,835,781.21	4,170,000.00	-	4,170,000.00	3,869,795.16	300,204.84

**CURRENT FUND - APPROPRIATIONS**

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		-
Interlocal Services Agreement - Dispatch County	42-102	2	193,000.00	195,000.00		195,000.00	188,503.00	6,497.00
Health Officer - County	42-102	2	155,000.00	155,000.00		155,000.00	154,000.00	1,000.00
Interlocal Service Agreement - STD Elizabeth	42-102	2	5,000.00	5,000.00		5,000.00	5,000.00	-
Interlocal Service Agreement -Animal Control Linden	42-102	2	35,000.00			-		-
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**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Shared Service Agreements</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
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<b>Total Interlocal Municipal Service Agreements</b>	42-999	388,000.00	355,000.00	-	355,000.00	347,503.00	7,497.00

**CURRENT FUND - APPROPRIATIONS**

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

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
Matching Funds for Grants	41-899					-	-	-
Alcohol Education Rehabilitation Fund	41-501	2		4,580.04		4,580.04	4,580.04	-
American Rescue Plan - Assistance to Firefighters	41-857	2		44,000.00		44,000.00	44,000.00	-
Body Armor Replacement Fund	41-711	2		2,533.53		2,533.53	2,533.53	-
CDBG Year 47 (Code Enforcement)	40-856	2		24,000.00		24,000.00	24,000.00	-
CDBG Year 47 (Recreation)	40-856	2		12,750.00		12,750.00	12,750.00	-
Clean Communities	41-770	2		36,551.84		36,551.84	36,551.84	-
Comcast Community Grant	41-877	2		2,500.00		2,500.00	2,500.00	-
Comcast Tech	41-877	2		2,500.00		2,500.00	2,500.00	-
County of Union Library Subaward	41-594	2		4,000,000.00		4,000,000.00	4,000,000.00	-
Drive Sober or Get Pulled Over	41-509	2		5,640.00		5,640.00	5,640.00	-
CDBG Year 49 Senior Bus Service 2023	40-856	2	12,750.00			-	-	-
CDBG Year 49 Housing Code Enforcement 2023	40-856	2	38,000.00			-	-	-
CDBG Year 49 Road Improvements 2023	40-856	2	260,000.00			-	-	-
CDBG-CV- Public Facilities & Infrastructure Projects	40-856	2	236,003.00			-	-	-
						-	-	-
						-	-	-



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>								
						-	-	-
Greening Union County	41-684	2		5,000.00		5,000.00	5,000.00	-
Municipal Alliance	41-506	2		6,547.50		6,547.50	6,547.50	-
Opioid Settlement	41-621	2	20,596.91	9,583.90		9,583.90	9,583.90	-
Recycling Tonnage Grant	41-569	2		2,068.91		2,068.91	2,068.91	-
Safe and Secure Communities	41-503	2	32,400.00	32,400.00		32,400.00	32,400.00	-
Union Municipal Alliance - DMHAS Grant 2022		2		3,646.00		3,646.00	3,646.00	-
UEZ - Urban Enterprise Zone 2022		2		264,667.00		264,667.00	264,667.00	-
Neighborhood Preservation Program - Match	41-690	2		25,000.00		25,000.00	25,000.00	-
Udrive-Utext-Upay Distracted Driving Crackdown 2023	41-508	2	7,000.00			-	-	-
Municipal Alliance FY 2024	41-506	2	6,547.00			-	-	-
Municipal Alliance FY 2024 - Match	41-506	2	1,637.00			-	-	-
NJACCHO 2023	40-504	2	182,279.00			-	-	-
NJDCA Firefighter ARPA grant	41-857	2	40,000.00			-	-	-
2023 Roadway Improvements-Traffic Calming & Ped Safety	40-505	2	2,000,000.00			-	-	-
Green Acres Warren St Park 2023	40-507	2	1,011,408.00			-	-	-
						-	-	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" (continued)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues (cont)</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
American Rescue Plan		2	1,141,462.92			-	-	-
Highway Safety- Saftey resistants Program		2	6,720.00			-	-	-
Distracted Driver		2	5,880.00			-	-	-
Impaired Driver		2	6,930.00			-	-	-
Union County		2	70,000.00			-	-	-
Recreation for the Handicapped		2	15,000.00			-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
<b>Total Public and Private Programs Offset by Revenues</b>	<b>40-999</b>		<b>5,094,613.83</b>	<b>4,483,968.72</b>	<b>-</b>	<b>4,483,968.72</b>	<b>4,483,968.72</b>	<b>-</b>
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>		<b>10,318,395.04</b>	<b>9,008,968.72</b>	<b>-</b>	<b>9,008,968.72</b>	<b>8,701,266.88</b>	<b>307,701.84</b>
<b>Detail:</b>								
<b>Salaries &amp; Wages</b>	<b>34-305</b>	<b>1</b>	<b>210,000.00</b>	<b>410,000.00</b>	<b>-</b>	<b>410,000.00</b>	<b>358,876.16</b>	<b>51,123.84</b>
<b>Other Expenses</b>	<b>34-305</b>	<b>2</b>	<b>10,108,395.04</b>	<b>8,598,968.72</b>	<b>-</b>	<b>8,598,968.72</b>	<b>8,342,390.72</b>	<b>256,578.00</b>

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>Down Payments on Improvements</b>	44-902					-		-
<b>Capital Improvement Fund</b>	44-901		400,000.00	400,000.00	xxxxxxxxxx	400,000.00	400,000.00	-
Improvements - Poplar St. and other Parks	44-903		94,000.00			-		-
Improvements - 3rd Ave Sewer	44-904		54,000.00			-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (C) Capital Improvements - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Public and Private Programs Offset by Revenues:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
New Jersey Transportation Trust Fund Authority Act	41-865					-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
<b>Total Capital Improvements Excluded from "CAPS"</b>	<b>44-999</b>		548,000.00	400,000.00	-	400,000.00	400,000.00	-

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920		1,975,000.00	1,585,000.00		1,585,000.00	1,580,000.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925			2,600,000.00		2,600,000.00	607,618.09	XXXXXXXXXX
Interest on Bonds	45-930		1,170,000.00	805,000.00		805,000.00	800,126.29	XXXXXXXXXX
Interest on Notes	45-935		140,000.00	190,000.00		190,000.00	185,259.79	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	XXXXXX		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						-		XXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-940		2,600.00	2,600.00		2,600.00	2,564.10	XXXXXXXXXX
						-		XXXXXXXXXX
NJEIT LOANS PAYABLE	45-942		100,000.00	100,000.00		100,000.00	99,813.08	XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS" (cont.)	FCOA		Appropriated				Expended 2022	
			for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
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						-		XXXXXXXXXX
						-		XXXXXXXXXX
						-		XXXXXXXXXX
<b>Total Municipal Debt Service Excluded from "CAPS"</b>	45-999		3,387,600.00	5,282,600.00	-	5,282,600.00	3,275,381.35	XXXXXXXXXX

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA		Appropriated				Expended 2022	
			(E) Deferred Charges - Municipal - Excluded from "CAPS"	for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged
<b>(1) DEFERRED CHARGES:</b>	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				XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S.A. 40A:4-55.1 & 40A:4-	46-871				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX	-		XXXXXXXXXX
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999		-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (N.J.S.A. 40A:4-45.3cc)</b>	37-480		400,000.00	400,000.00		400,000.00	400,000.00	XXXXXXXXXX
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-</b>	29-405				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885				XXXXXXXXXX	-		XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from</b>	34-309		14,653,995.04	15,091,568.72	-	15,091,568.72	12,776,648.23	307,701.84

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>(I) Type 1 District School Debt Service</b>	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
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory							
<b>(J) Expenditures - Local School -</b>	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) - <b>(K) Excluded from "CAPS"</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	14,653,995.04	15,091,568.72	-	15,091,568.72	12,776,648.23	307,701.84
<b>(L) Subtotal General Appropriations (Items (H-1) and (O))</b>	34-400	53,221,468.04	50,361,368.72	424,850.11	50,786,218.83	46,544,810.10	2,273,565.54
<b>(M) Reserve for Uncollected Taxes</b>	50-899	2,333,334.00	2,100,000.00	XXXXXXXXXX	2,100,000.00	2,100,000.00	XXXXXXXXXX
<b>9. Total General Appropriations</b>	34-499	55,554,802.04	52,461,368.72	424,850.11	52,886,218.83	48,644,810.10	2,273,565.54



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2022	
		for 2023	for 2022	for 2022 By Emergency Appropriation	Total for 2022 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for</b>	34-299	38,567,473.00	35,269,800.00	424,850.11	35,694,650.11	33,768,161.87	1,965,863.70
Municipal Purposes within "CAPS"	XXXXXX						
<b>(A) Operations - Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	4,835,781.21	4,170,000.00	-	4,170,000.00	3,869,795.16	300,204.84
Uniform Construction Code	22-999	-	-	-	-	-	-
Shared Service Agreements	42-999	388,000.00	355,000.00	-	355,000.00	347,503.00	7,497.00
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	5,094,613.83	4,483,968.72	-	4,483,968.72	4,483,968.72	-
<b>Total Operations Excluded from "CAPS"</b>	34-305	10,318,395.04	9,008,968.72	-	9,008,968.72	8,701,266.88	307,701.84
<b>(C) Capital Improvements</b>	44-999	548,000.00	400,000.00	-	400,000.00	400,000.00	-
<b>(D) Municipal Debt Service</b>	45-999	3,387,600.00	5,282,600.00	-	5,282,600.00	3,275,381.35	XXXXXXXXXX
<b>(E) Total Deferred Charges (Sheet 28)</b>	46-999	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(F) Judgments (Sheet 28)</b>	37-480	400,000.00	400,000.00	-	400,000.00	400,000.00	XXXXXXXXXX
<b>(G) Cash Deficit - With Prior Consent of Local Finance Board</b>	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(K) Local District School Purposes</b>	29-410	-	-	-	-	-	XXXXXXXXXX
<b>(N) Transferred to Board of Education</b>	29-405	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
<b>(M) Reserve for Uncollected Taxes</b>	50-899	2,333,334.00	2,100,000.00	XXXXXXXXXX	2,100,000.00	2,100,000.00	XXXXXXXXXX
<b>Total General Appropriations</b>	34-499	55,554,802.04	52,461,368.72	424,850.11	52,886,218.83	48,644,810.10	2,273,565.54

**DEDICATED ASSESSMENT BUDGET**

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

**DEDICATED ASSESSMENT BUDGET UTILITY**

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

**DEDICATED ASSESSMENT BUDGET UTILITY**

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

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

Housing and Community Development Act of 1974; Recycling Program; Neighborhood Preservation Program; Developer's Escrow Fund; Disposal of Forfeited Property; Uniform Fire Safety Act Penalty Monies; Municipal Public Defender; Outside Employment of Off-Duty Municipal Police Officer; Parking Offense Adjudication Act; Celebration of Civic Events Donations; "Fee-based" programs - Recreation Trust Fund; Community Policing Donations; Police Acceptance of Bequests/Gifts; Youth Activities Donations; Accumulated Absences; Storm Recovery Trust Fund; Unemployment Compensation Insurance; Fire Department Donations; Animal Control Fund

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

**APPENDIX TO BUDGET STATEMENT**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2022**

<b>ASSETS</b>		
Cash and Investments	1110100	14,822,910.64
Due from State of N.J.(c. 20, P.L. 1961)	1111000	17,820.00
Federal and State Grants Receivable	1110200	
Receivables with Offsetting Reserves:	XXXXXX	XXXXXXXXXX
Taxes Receivable	1110300	1,370,299.18
Tax Title Lien Receivable	1110400	409,394.31
Property Acquired by Tax Title Lien Liquidation	1110500	567,600.00
Other Receivables	1110600	553,326.33
Deferred Charges Required to be in 2023 Budget	1110700	464,225.57
Deferred Charges Required to be in Budgets Subsequent to 2023	1110800	-
<b>Total Assets</b>	<b>1110900</b>	<b>18,205,576.03</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	4,629,137.62
Reserves for Receivables	2110200	2,900,619.82
Surplus	2110300	10,675,818.59
<b>Total Liabilities, Reserves and Surplus</b>	<b>XXXXXX</b>	<b>18,205,576.03</b>

School Tax Levy Unpaid	2220170	242,781.46
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	242,781.46

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

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

		<b>YEAR 2022</b>	<b>YEAR 2021</b>
Surplus Balance, January 1	2310100	8,579,348.29	7,897,840.07
<b>CURRENT REVENUE ON A CASH BASIS:</b>	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Current Taxes:*(Percentage Collected 2022: 96.16%, 2021: 97.05%)	2310200	65,990,990.00	65,647,585.54
Delinquent Taxes	2310300	1,707,457.78	1,870,369.06
Other Revenues and Additions to Income	2310400	17,628,633.94	16,086,604.95
<b>Total Funds</b>	<b>2310500</b>	<b>93,906,430.01</b>	<b>91,502,399.62</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>	<b>XXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Municipal Appropriations	2310600	48,818,375.64	48,233,759.03
School Taxes (Including Local and Regional)	2310700	25,581,696.00	25,265,871.00
County Taxes (Including Added Tax Amounts)	2310800	8,802,676.98	8,389,500.72
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	492,088.37	1,033,920.58
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>83,694,836.99</b>	<b>82,923,051.33</b>
Less: Expenditures to be Raised by Future Taxes	2311200	464,225.57	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>83,230,611.42</b>	<b>82,923,051.33</b>
Surplus Balance, December 31	2311400	10,675,818.59	8,579,348.29

\*Nearest even percentage may be used

**Proposed Use of Current Fund Surplus in 2023 Budget**

Surplus Balance, December 31	2311500	10,675,818.59
Current Surplus Anticipated in 2023 Budget	2311600	4,764,000.00
Surplus Balance Remaining	2311700	5,911,818.59

**2023**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

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

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.  
If no Capital Budget is included, check the reason why:

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

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.  
Check appropriate box for number of years covered, including current year:

- 3 years. (Population under 10,000)
- 6 years. (Over 10,000 and all county governments)
- 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 ROSELLE  
NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE AS PART OF THE 2023 MUNICIPAL BUDGET.  
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

**CAPITAL BUDGET (Current Year Action)  
2023**

Local Unit BOROUGH OF ROSELLE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
DPW Equipment		440,000.00			22,000.00			418,000.00	
Road Improvements		2,004,000.00			100,200.00			1,903,800.00	
Fire Station Improvements		160,000.00			8,000.00			152,000.00	
Recreation		195,990.00			9,799.00			186,191.00	
Community Center equipment		10,000.00			500.00			9,500.00	
Borough Hall Improvements		803,000.00			40,150.00			762,850.00	
National Fitness Court		200,000.00			10,000.00			190,000.00	
Fire Truck		2,025,000.00			101,250.00			1,923,750.00	
Scanning Project		25,000.00			1,250.00			23,750.00	
Home Terrace Park Improvements		402,000.00			20,100.00			381,900.00	
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<b>TOTAL - THIS PAGE</b>	XXXXX	6,264,990.00	-	-	313,249.00	-	-	5,951,741.00	-

**CAPITAL BUDGET (Current Year Action)  
2023**

Local Unit BOROUGH OF ROSELLE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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**CAPITAL BUDGET (Current Year Action)  
2023**

Local Unit BOROUGH OF ROSELLE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	5 PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2023					6 TO BE FUNDED IN FUTURE YEARS
				5a 2023 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	6,264,990.00	-	-	313,249.00	-	-	5,951,741.00	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF ROSELLE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
DPW Equipment		440,000.00		440,000.00					
Road Improvements		2,004,000.00		2,004,000.00					
Fire Station Improvements		160,000.00		160,000.00					
Recreation		195,990.00		195,990.00					
Community Center equipment		10,000.00		10,000.00					
Borough Hall Improvements		803,000.00		803,000.00					
National Fitness Court		200,000.00		200,000.00					
Fire Truck		2,025,000.00		2,025,000.00					
Scanning Project		25,000.00		25,000.00					
Home Terrace Park Improvements		402,000.00		402,000.00					
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<b>TOTAL - THIS PAGE</b>	XXXXX	6,264,990.00	XXXXXXXXXX	6,264,990.00	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF ROSELLE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
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<b>TOTAL - THIS PAGE</b>	XXXXX	-	XXXXXXXXXX	-	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
 ANTICIPATED PROJECT SCHEDULE AND FUNDING REQUIREMENTS**

Local Unit

BOROUGH OF ROSELLE

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 Estimated Completion Time	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2023	5b 2024	5c 2025	5d 2026	5e 2027	5f 2028
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<b>TOTAL - ALL PROJECTS</b>	XXXXX	6,264,990.00	XXXXXXXXXX	6,264,990.00	-	-	-	-	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF ROSELLE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
DPW Equipment	440,000.00			22,000.00			418,000.00			
Road Improvements	2,004,000.00			100,200.00			1,903,800.00			
Fire Station Improvments	160,000.00			8,000.00			152,000.00			
Recreation	195,990.00			9,799.50			186,190.50			
Community Center equipment	10,000.00			500.00			9,500.00			
Borough Hall Improvements	803,000.00			40,150.00			762,850.00			
National Fitness Court	200,000.00			10,000.00			190,000.00			
Fire Truck	2,025,000.00			101,250.00			1,923,750.00			
Scanning Project	25,000.00			1,250.00			23,750.00			
Home Terrace Park Improvements	402,000.00			20,100.00			381,900.00			
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<b>TOTAL - THIS PAGE</b>	6,264,990.00	-	-	313,249.50	-	-	5,951,740.50	-	-	-

**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF ROSELLE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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**6 YEAR CAPITAL PROGRAM - 2023 to 2028  
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit

BOROUGH OF ROSELLE

1 Project Title	2 Estimated Total Costs	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants - in - Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2023	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
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<b>TOTAL - ALL PROJECTS</b>	6,264,990.00	-	-	313,249.50	-	-	5,951,740.50	-	-	-

## SECTION 2 - UPON ADOPTION FOR YEAR 2023

RESOLUTION

Be it Resolved by the COUNCIL MEMBERS of the BOROUGH  
of ROSELLE, County of UNION 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) \$ 33,297,434.92 (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) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ - (Sheet 44) Arts and Culture Trust Fund Levy
- (f) \$ 641,401.21 (Item 5 Below) Minimum Library Tax

**RECORDED VOTE**  
(Insert last name)

Ayes

Nays

Abstained

Absent

### SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	4,764,000.00
Miscellaneous Revenues Anticipated	13-099	\$	15,415,065.91
Receipts from Delinquent Taxes	15-499	\$	1,436,900.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSED (Item 6(a), Sheet 11)			
	07-190	\$	33,297,434.92
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42	07-195	\$	-
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	-
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS</u> 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 TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191		
5. AMOUNT TO BE RAISED BY TAXATION MINIMUM LIBRARY TAX			
	07-192	\$	641,401.21
<b>Total Revenues</b>	13-299	\$	55,554,802.04



## SUMMARY OF APPROPRIATIONS

<b>5. GENERAL APPROPRIATIONS:</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
<b>Within "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a & b) Operations Including Contingent	34-201	\$ 33,306,078.58
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 5,261,394.42
(g) Cash Deficit	46-885	\$ -
<b>Excluded from "CAPS"</b>	XXXXXX	XXXXXXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 10,318,395.04
(c) Capital Improvements	44-999	\$ 548,000.00
(d) Municipal Debt Service	45-999	\$ 3,387,600.00
(e) Deferred Charges - Municipal	46-999	\$ -
(f) Judgments	37-480	\$ 400,000.00
(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	\$ 2,333,334.00
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	34-499	\$ 55,554,802.04

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_, 2023. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2023 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this \_\_\_\_\_ day of \_\_\_\_\_, 2023, \_\_\_\_\_, Clerk  
*Signature*

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2022	APPROPRIATIONS	FCOA	Appropriated		Expended 2022	
		2023	2022				for 2023	for 2022	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				-
Interest Income	54-113				Other Expenses	54-385-2				-
					Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Reserve Funds:	54-101				Salaries & Wages	54-375-1				-
					Other Expenses	54-372-2				-
					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				-
					Other Expenses	54-176-2				-
										-
					Acquisition of Lands for Recreation and Conservation	54-915-2				-
Total Trust Fund Revenues:	54-299	-	-	-	Acquisition of Farmland	54-916-2				-
<b>Summary of Program</b>					Down Payments on Improvements	54-902-2				-
Year Referendum Passed/Implemented:				(Date)	Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Rate Assessed:	\$				Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:	\$				Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Expended to date:	\$				Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:				(Acres)	Interest on Notes	54-935-2				xxxxxxxxxx
Recreation land preserved in 2022:				(Acres)	Reserve for Future Use	54-950-2				-
Farmland preserved in 2022:				(Acres)	Total Trust Fund Appropriations:	54-499	-	-	-	-



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

Contracting Unit:           **BOROUGH OF ROSELLE**          

Year Ending:           December 31, 2022          

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

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

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

\_\_\_\_\_  
Date

lsanchez@boroughofroselle.com  
Clerk of the Governing Body

