

2018
MUNICIPAL BUDGET
Municipal Budget of the Borough of Roselle, County of Union, for the Fiscal Year 2018.

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 25th day of April, 2018 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 25th day of April, 2018

Shelia D. Massey, Deputy
Clerk

210 CHESTNUT STREET

Address

ROSELLE, NEW JERSEY 07203

Address

908-245-5600

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy 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 the appropriations

Don M. Kandy
Registered Municipal Accountant
SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090

Certified by me, this 25th day of April, 2018

Address

908-789-9300

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy 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 the appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40:4-1 et seq.

Certified by me, this 25th day of April, 2018

Julia Quinn
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this certification form)

CERTIFICATION OF APPROVED BUDGET

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

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

Dated: _____ 2018 By: _____

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

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

Dated: _____ 2018 By: _____

MUNICIPAL BUDGET NOTICE

SECTION 1.

Resolution Number 2018-166

Municipal Budget of the BOROUGH OF ROSELLE, COUNTY OF UNION for the Fiscal Year 2018

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for year 2018;

Be it Further Resolved, that said Budget be published in the Union County Local Source/Star-Ledger in the issue of May 17, 2018

The Governing Body of the BOROUGH OF ROSELLE does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE

(Insert last name)

Atkins
{ Shaw

{

ABSTAINED {

{ Johnson

{

AYES { Walker

NAYS {

{ Bishop

{

ABSENT {

{ Wilkerson

{

Notice is hereby given that the Budget and Tax Resolution was approved by the BOROUGH COUNCIL of the BOROUGH OF ROSELLE, COUNTY OF UNION, on

on April 25th, 2018

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on May 30th, 2018 at 7:00 (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2017
GENERAL APPROPRIATIONS FOR:(REFERENCE TO ITEM AND SHEET NUMBER SHOULD BE OMITTED IN ADVERTISED BUDGET)	XXXXXXXXXXXXX
1. APPROPRIATION WITHIN "CAPS"-	XXXXXXXXXXXXX
(A) MUNICIPAL PURPOSES {(ITEM H-1, SHEET 19) (N.J.S. 40A:4-45.2)}	33,555,604.19
2. APPROPRIATIONS EXCLUDED FROM "CAPS"	XXXXXXXXXXXXX
(A) MUNICIPAL PURPOSE {(ITEM H-2,SHEET 28) (N.J.S. 40A:4-45.3 AS AMENDED)}	6,454,892.67
(B) LOCAL DISTRICT SCHOOL PURPOSES IN MUNICIPAL BUDGET (ITEM K,SHEET 29)	0.00
TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM "CAPS" (ITEM O, SHEET 29)	6,454,892.67
3. RESERVE FOR UNCOLLECTED TAXES (ITEM M,SHEET 29) - BASED ON ESTIMATED 95.80% PERCENT OF TAX COLLECTIONS	2,700,000.00
4. TOTAL GENERAL APPROPRIATIONS (ITEM9, SHEET 29)	
	BUILDING AID ALLOWANCE 2018 - \$
	FOR SCHOOLS-STATE AID 2017 - \$
	42,710,496.86
5. LESS: ANTICIPATED REVENUES OTHER THAN CURRENT PROPERTY TAX (ITEM 5,SHEET 11)	
(i.e. SURPLUS, MISCELLANEOUS REVENUES AND RECEIPTS FROM DELINQUENT TAXES)	10,194,809.00
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)	32,057,198.19
(C) MINIMUM LIBRARY TAX(ITEM 6(c), SHEET 11)	458,489.67

EXPLANATORY STATEMENT - (CONTINUED)

SUMMARY OF 2016 APPROPRIATIONS EXPENDED AND CANCELED

		GENERAL BUDGET	WATER UTILITY	UTILITY	UTILITY
BUDGET APPROPRIATIONS - ADOPTED BUDGET		42,084,019.09			
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87		369,677.79			
EMERGENCY APPROPRIATIONS					
TOTAL APPROPRIATIONS		42,453,696.88			
EXPENDITURES:					
PAID OF CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)		39,808,522.14			
RESERVED		2,092,826.46			
UNEXPENDED BALANCES CANCELED		552,348.28		#REF!	
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED		42,453,696.88		#REF!	
OVEREXPENDITURES*				#REF!	

EXPLANATIONS OF APPROPRIATIONS FOR "OTHER EXPENSES"

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

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

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

* SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2017 RESERVED."

EXPLANATORY STATEMENT - (CONTINUED)

BUDGET MESSAGE

EMPLOYEE HEALTH BENEFIT CONTRIBUTIONS

Under the terms of the Borough's various labor contracts employees are required to make contributions towards their Health Benefits. The following schedule discloses the impact of these contributions on the 2018 Budget:

Projected Group Health Insurance Costs - 2018	\$7,050,000.00
Projected Employee Contributions - 2018	<u>(700,000.00)</u>
Group Health Insurance Budget Appropriation - 2018	<u>\$6,350,000.00</u>

"CAPS" CALCULATIONS - NOT APPLICABLE FOR 2017

N.J.S.40A:4 - 45.1 et. seq. "The Local Government Cap Law" places limits on municipal expenditures. Commonly referred to as the "CAPS", it is actually calculated by a method established by the law.

In general the actual calculation works as follows. Starting with the figure in the 2017 budget for Total General Appropriations certain 2017 budget figures are subtracted; including the reserve for uncollected taxes, debt service, State and Federal aid, etc. Take the resulting figure and multiply it by 2.50% and this gives you the basic "CAP" or the amount of appropriations increase allowed over the 2017 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2018 budget an index rate ordinance is approved by the governing body.

In addition to the increase allowed above, any increase funded by increase valuations from new construction or improvements is also allowed.

Also, the "CAPS" may be exceeded if approved by referendum. The actual "CAPS" for this municipality will be reviewed and approved by the Division of Local Government Services in the State Department of Community Affairs, but the calculations upon which this budget was prepared are as follows:

EXPLANATORY STATEMENT - (CONTINUED)

BOROUGH OF ROSELLE

"CAPS" CALCULATIONS

Total General Appropriations for 2017	42,084,019.00
Add: Cap Base Adjustment	
Adjusted Total General Appropriations for 2017	42,084,019.00
Less Exceptions:	
Total Other Operations	3,712,789.00
Total Interlocal Service Agreement	30,000.00
Total Public & Private Programs	147,900.00
Total Capital Improvements	200,000.00
Total Municipal Debt Service	2,507,000.00
Total Deferred Charges	42,500.00
Total Judgments	
Reserve for Uncollected Taxes	2,800,000.00
Total Exceptions	9,440,189.00
Amount on Which 3.50% is Applied	32,643,830.00
3.50% "CAP"	1,142,534.05
Allowable Operating Appropriations before Additional Exceptions	
per (N.J.S.A. 40a: 4 - 45.3)	33,786,364.05
Add:	
Increase in Ratables from New Construction & Improvements	107,287.00
Cap Bank	1,886,303.59
Maximum Allowable Appropriations After Modifications	35,779,954.64

EXPLANATORY STATEMENT - (CONTINUED)
BOROUGH OF ROSELLE
SUMMARY 2018 TAX LEVY "CAPS" CALCULATION

LEVY CAP CALCULATION

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$32,018,618.00
CAP BASE ADJUSTMENT		
LESS: ONE YEAR EXCLUSIONS (CAPITAL IMPROVEMENT FUND & DOWN PAYMENTS)		
LESS: ONE YEAR EXCLUSIONS (DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED)		
LESS: PRIOR YEAR DEFERRED CHARGES: EMERGENCIES		
CHANGES IN SERVICE PROVIDER (+/-)		
NET PRIOR YEAR TAX LEVY FOR MUNICIPAL PURPOSES FOR CAP CALCULATION		32,018,618.00
PLUS: 2% CAP INCREASE		640,372.00
PLUS: PRIOR YEAR EXTRAORDINARY AID AWARD		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		32,658,990.00
EXCLUSIONS:		
CHANGE IN DEBT SERVICE AND EXISTING COUNTY LEASES (+/-)	\$379,149.00	
ALLOWABLE PENSION INCREASES	379,885.00	
ALLOWABLE INCREASE IN RESERVE FOR UNCOLLECTED TAXES		
ALLOWABLE INCREASE IN HEALTH CARE COSTS		
CAPITAL IMPROVEMENT FUND AND/OR DOWN PAYMENT ON IMPROVEMENTS		
LESS: CURRENT YEAR DEFERRED CHARGES: EMERGENCIES		
DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED		
ADD TOTAL EXCLUSIONS		759,034.00
		33,418,024.00
LESS CANCELLED OR UNEXPENDED WAIVERS and LOSS OF EXTRAORDINARY AID		
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		562,349.00
ADJUSTED TAX LEVY		32,855,675.00
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)	2,584,600.00	
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)	4.151	
NEW RATABLE ADJUSTMENT TO LEVY		107,286.75
AMOUNTS APPROVED BY REFERENDUM		
WAIVERS APPLIED FOR		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		32,962,961.75
AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES - As Set Forth in this Budget		32,057,198.19

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
1. SURPLUS ANTICIPATED	08-101	2,350,000.00	1,850,000.00	1,850,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	2,350,000.00	1,850,000.00	1,850,000.00
3. MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
LICENSES:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
ALCOHOLIC BEVERAGES	08-103	12,000.00	10,000.00	13,121.40
OTHER	08-104	1,851.00	7,700.00	1,851.67
FEES AND PERMITS	08-105	65,591.00	75,000.00	65,591.11
FINES AND COSTS:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
MUNICIPAL COURT	08-110	419,649.00	410,000.00	421,858.56
OTHER	08-109			
INTEREST AND COSTS ON TAXES	08-112	424,409.00	480,000.00	425,165.29
INTEREST AND COSTS ON ASSESSMENTS	08-115			
PARKING METERS	08-111	30,000.00	20,000.00	30,516.09
INTEREST ON INVESTMENTS AND DEPOSITS	08-113	25,000.00	11,000.00	32,736.21
SUBURBAN CABLEVISION FRANCHISE TAX	08-114	230,000.00	225,000.00	238,365.23

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08	1,208,500.00	1,238,700.00	1,229,205.56

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. MISCELLANEOUS REVENUES - SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS				
LEGISLATIVE INITIATIVE MUNICIPAL BLOCK GRANT	09-201			
DISCRETIONARY SUPPLEMENTAL MUNICIPAL PROPERTY TAX RELIEF ACT (N.J.S.A. 52:27D-118.35)	09-204			
CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF AID	09-200	309,674.00	375,462.00	375,462.00
ENERGY RECEIPTS TAX (P.L. 1997, CHAPTERS 162 & 167)	09-202	2,132,307.00	2,066,519.00	2,066,519.00
SUPPLEMENTAL ENERGY RECEIPTS TAX	09-203			
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09	2,441,981.00	2,441,981.00	2,441,981.00

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3.MISCELLANEOUS REVENUES - SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES				
OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-36 AND N.J.A.C 5:23-4.17)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160	1,095,000.00	1,200,000.00	1,114,518.08
SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN				
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
ADDITIONAL DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS				
(N.J.S. 40A:4-45.3H AND N.J.A.C. 5:23-4.17)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
UNIFORM CONSTRUCTION CODE FEES	08-160			
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08	1,095,000.00	1,200,000.00	1,114,518.08

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3.MISCELLANEOUS REVENUES - SECTION D: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF THE DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION D: INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	11			

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. MISCELLANEOUS REVENUES - SECTION E: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES OFFSET WITH APPROPRIATIONS (N.J.S. 40A:4-45.3H):	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL SECTION E: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08			

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. MISCELLANEOUS REVENUES - SECTION F : SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PUBLIC HEALTH PRIORITY FUNDING	10-785			
N.J. TRANSPORTATION TRUST FUND AUTHORITY ACT	10-865			
RECYCLING TONNAGE GRANT	10-701	32,000.00	34,314.58	34,314.58
DRUNK DRIVING ENFORCEMENT FUND	10-745			
CLEAN COMMUNITIES PROGRAM	10-770		34,413.69	34,413.69
ALCOHOL EDUCATION AND REHABILITATION FUND	10-702		514.72	514.72
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	10-703	18,868.00	18,868.00	18,868.00
SAFE AND SECURE COMMUNITIES PROGRAM - P.L. 1994, CHAPTER 220	10-704		60,000.00	60,000.00
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			
HANDICAPPED RECREATION OPPORTUNITIES GRANT	10-706			
SMALL CITIES GRANT	10-707			
MUNICIPAL ALLIANCE GRANT	10-708			
SAMSHA	10-709		125,000.00	125,000.00
RECREATIONAL OPPORTUNITIES FOR INDIVIDUALS WITH DISABILITIES (ROID)	10-710	15,000.00	15,000.00	15,000.00
BODY ARMOR REPLACEMENT FUND	10-711		5,160.02	5,160.02
GREENING UNION CPUNTY	10-713		5,000.00	5,000.00
COMMUNITY POLICING	10-712		10,000.00	10,000.00
ARMINIO FIELD TURF GRANT	10-714		50,000.00	50,000.00

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. MISCELLANEOUS REVENUES - SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS (CONTINUED) :	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
NJDOA SUMMER FOOD PROGRAM	10-729		128,589.36	128,589.36
EDWARD BYRNE JUSTICE ASSISTANCE GRANT	10-737		15,000.00	15,000.00
DISTRACTED DRIVING	10-738		5,500.00	5,500.00
ASSISTANCE TO FIREFIGHTERS GRANT	10-739			
UEZ - POLICE VEHICLES	10-740			
WORKFORCE INVESTMENT YOUTH FUNDING	10-730			
WORKFORCE INVESTMENT YOUTH PROGRAM - OUT-OF-SCHOOL YOUTH	10-731			
HEALTHY NEIGHBORHOODS	10-733			
MUNICIPAL ALLIANCE EDUCATION/REHABILITATION	10-734			
DRIVE SOBER OR GET PULLED OVER	10-735		5,500.00	5,500.00
TOTAL SECTION F: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES	10,12	65,868.00	512,860.37	512,860.37

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
3. MISCELLANEOUS REVENUES - SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS (CONTINUED):	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08	1,133,460.00	839,000.00	968,986.77

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2017
		2018	2017	
SUMMARY OF REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	2,350,000.00	1,850,000.00	1,850,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES (SHEET 4,#2)	08-102			
3. MISCELLANEOUS REVENUES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SECTION A: LOCAL REVENUES	08	1,208,500.00	1,238,700.00	1,229,205.56
TOTAL SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS	09	2,441,981.00	2,441,981.00	2,441,981.00
TOTAL SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES OFFSET WITH APPROPRIATIONS	08	1,095,000.00	1,200,000.00	1,114,518.08
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION D: DIRECTOR OF LOCAL GOVERNMENT SERVICES - INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	11			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION E: DIRECTOR OF LOCAL GOVERNMENT SERVICES - ADDITIONAL REVENUES	08			
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION F: DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC & PRIVATE REVENUES	10,12	65,868.00	512,860.37	512,860.37
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08	1,133,460.00	839,000.00	968,986.77
TOTAL MISCELLANEOUS REVENUES	40004-00	5,944,809.00	6,232,541.37	6,267,551.78
4. RECEIPTS FROM DELINQUENT TAXES	15-499	1,900,000.00	1,900,000.00	1,932,252.66
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	10001-00	10,194,809.00	9,982,541.37	10,049,804.44
6. AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET:				
A) LOCAL TAX FOR MUNICIPAL PURPOSES INCLUDING RESERVE FOR UNCOLLECTED TAXES	07-190	32,057,198.19	32,018,618.00	XXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-191	458,489.67	452,537.51	XXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	40002-00	32,515,687.86	32,471,155.51	32,938,457.35
7. TOTAL GENERAL REVENUES	40000-00	42,710,496.86	42,453,696.88	42,988,261.79

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS-WITHIN "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT:							
GENERAL ADMINISTRATION							
Salaries & Wages	20-100- 1	212,000.00	256,000.00		256,000.00	248,134.10	7,865.90
Other Expenses	20-100- 2	540,250.00	495,250.00		449,250.00	406,118.54	43,131.46
MAYOR & COUNCIL							
Salaries & Wages	20-110- 1	110,100.00	110,100.00		110,100.00	110,001.32	98.68
Other Expenses	20-110- 2	46,000.00	45,000.00		30,000.00	21,268.67	8,731.33
MUNICIPAL CLERK							
Salaries & Wages	20-120- 1	215,000.00	223,000.00		223,000.00	207,140.24	15,859.76
Other Expenses	20-120- 2	110,850.00	105,000.00		105,000.00	65,117.69	39,882.31
HUMAN RESOURCES							
Other Expenses	20-130- 2	82,000.00	90,000.00		60,000.00	54,655.57	5,344.43

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)								
FINANCIAL ADMINISTRATION (Treasury)								
Salaries & Wages		20-130- 1	270,000.00	247,000.00		247,000.00	239,812.38	7,187.62
Other Expenses		20-130- 2	275,000.00	256,000.00		286,000.00	267,301.49	18,698.51
Annual Audit		20-135- 2	92,000.00	90,000.00		90,000.00	88,800.00	1,200.00
REVENUE ADMINISTRATION								
Salaries & Wages		20-140- 1	55,000.00	55,000.00		55,000.00	54,100.07	899.93
Other Expenses		20-140- 2	13,400.00	14,400.00		14,400.00	8,077.06	6,322.94
TAX ASSESSMENT ADMINISTRATION								
Salaries & Wages		20-150- 1	105,000.00	105,000.00		109,000.00	108,963.22	36.78
Other Expenses		20-150- 2	83,900.00	81,900.00		93,400.00	83,537.89	9,862.11
LEGAL SERVICES (Legal Department)								
Salaries & Wages		20-155- 1	100,000.00	105,000.00		105,000.00	100,000.15	4,999.85
Other Expenses		20-155- 2	391,650.00	405,800.00		405,800.00	246,354.73	159,445.27

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS			APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"						
MUNICIPAL PROSECUTOR								
Salaries & Wages		25-275- 1	42,000.00	28,500.00		28,500.00	27,000.22	1,499.78
Other Expenses		25-275- 2	3,000.00	3,000.00		3,000.00	2,100.00	900.00
ENGINEERING SERVICES								
Other Expenses		20-165- 2	90,000.00	115,000.00		115,000.00	115,000.00	
HISPANIC/LATINO BOARD:								
Other Expenses		22-210- 2	6,000.00	6,000.00		6,000.00	1,251.23	4,748.77
MUNICIPAL LAND USE LAW (N.J.S.A. 40:55-D-1):								
PLANNING BOARD								
Salaries & Wages		21-180- 1	30,000.00	30,000.00		30,000.00	29,499.86	500.14
Other Expenses		21-180- 2	6,500.00	8,500.00		8,500.00	604.14	7,895.86
Senior Advisory Board								
Other Expenses		22--220- 2	6,000.00	6,000.00		6,000.00	5,559.22	440.78

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
BOARD OF ADJUSTMENT								
Salaries & Wages		21-185- 1	20,000.00	20,000.00		20,000.00	18,577.16	1,422.84
Other Expenses		21-185- 2	5,000.00	6,200.00		6,200.00	98.89	6,101.11
REDEVELOPMENT AGENCY								
Other Expenses		20-170- 2	180,000.00	190,000.00		145,000.00	100,014.41	44,985.59
SHADE TREE COMMISSION								
Other Expenses		26-300- 2	207,500.00	207,500.00		232,500.00	204,932.29	27,567.71
PUBLIC WORKS								
Salaries & Wages		26-301- 1	2,616,000.00	2,530,000.00		2,471,800.00	2,440,922.35	30,877.65
Other Expenses		26-301- 2	425,000.00	537,300.00		537,300.00	306,171.43	231,128.57
ECONOMIC DEVELOPMENT								
Salaries & Wages		20-175- 1						
Other Expenses		20-175- 2	65,000.00	70,000.00		70,000.00	69,777.76	222.24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
INSURANCE								
GROUP INSURANCE PLAN FOR EMPLOYEES		23-220- 2	6,350,000.00	6,401,000.00		6,293,500.00	6,108,140.94	185,359.06
WORKERS COMPENSATION INSURANCE TRUST FUND		23-215- 2	565,000.00	563,316.00		563,316.00	513,776.12	49,539.88
OTHER INSURANCE PREMIUMS		23-210- 2	537,306.00	531,899.00		553,899.00	553,565.66	333.34
HEALTH BENEFIT WAIVER		23-221- 2	145,000.00	140,000.00		140,000.00		140,000.00
PUBLIC SAFETY								
FIRE DEPARTMENT								
Salaries & Wages		25-265- 1	3,675,000.00	3,550,000.00		3,601,000.00	3,600,626.15	373.85
Other Expenses		25-265- 2	240,000.00	237,200.00		237,200.00	207,878.33	29,321.67
POLICE DEPARTMENT								
Salaries & Wages		25-240- 1	6,798,000.00	6,435,000.00		6,787,000.00	6,725,673.53	61,326.47
Other Expenses		25-240- 2	284,000.00	241,000.00		241,000.00	159,823.55	81,176.45
TRAFFIC CONTROL - SCHOOL CROSSING GUARDS								
Salaries & Wages		25-240- 1	240,000.00	250,000.00		215,000.00	211,491.14	3,508.86
Other Expenses		25-240- 2	7,460.00	7,460.00		7,460.00	6,419.78	1,040.22

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)								
EMERGENCY MANAGEMENT SERVICES								
Other Expenses		25-265- 2	54,000.00	54,130.00		24,130.00	13,864.70	10,265.30
CODE ENFORCEMENT								
Salaries & Wages		22-195- 1	275,000.00	245,000.00		190,000.00	187,092.97	2,907.03
Other Expenses		22-195- 2	45,500.00	36,880.00		56,880.00	41,503.20	15,376.80
MAINTENANCE OF VEHICLES								
Other Expenses		26-300- 2	238,000.00	238,000.00		238,000.00	217,819.69	20,180.31
RECYCLING								
Other Expenses		26-300- 2	121,000.00	121,000.00		121,000.00	81,465.24	39,534.76
SOLID WASTE COLLECTION								
Other Expenses		26-305- 2	700,000.00	750,000.00		750,000.00	565,477.98	184,522.02

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SNOW REMOVAL								
Other Expenses		26-290- 2	75,000.00	75,000.00		75,000.00	62,262.64	12,737.36
HEALTH AND MAINTENANCE								
BOARD OF HEALTH								
Salaries & Wages		27-330- 1	250,000.00	246,000.00		255,500.00	254,961.32	538.68
Other Expenses		27-330- 2	130,000.00	124,650.00		139,650.00	106,967.77	32,682.23
PARKING ENFORCEMENT								
Salaries & Wages		22-205- 1	67,000.00	65,000.00		65,700.00	65,651.88	48.12
Other Expenses		22-205- 2	500.00					
RECREATION AND EDUCATION								
COMMUNITY CENTER								
Salaries & Wages		28-370- 1	45,600.00	30,000.00		30,000.00	28,945.17	1,054.83
Other Expenses		28-370- 2	6,500.00	6,500.00		6,500.00	3,956.54	2,543.46

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
RECREATION								
Salaries & Wages		28-370- 1	260,000.00	250,000.00		251,000.00	250,615.18	384.82
Other Expenses		28-370- 2	197,000.00	195,000.00		195,000.00	143,811.15	51,188.85
MUNICIPAL COURT								
Salaries & Wages		43-490- 1	352,000.00	290,000.00		275,000.00	266,877.41	8,122.59
Other Expenses		43-490- 2	32,395.00	29,300.00		44,300.00	18,901.35	25,398.65
PUBLIC EMPLOYEE OCCUPATIONAL SAFETY HEALTH ACCT.								
Other Expenses		27-330- 2	10,000.00	10,000.00		10,000.00		10,000.00
PUBLIC DEFENDER (p.l. 1997 C.256)								
Salaries & Wages		43-495- 1	30,050.00	30,050.00		30,050.00	30,000.36	49.64
Other Expenses		43-495- 2	1,000.00	1,000.00		1,000.00	300.00	700.00

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
UTILITY EXPENSES AND BULK PURCHASES		XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
GASOLINE		31-460- 2	265,000.00	285,000.00		215,000.00	170,814.42	44,185.58
ELECTRICITY		31-430- 2	140,000.00	145,000.00		145,000.00	97,105.86	47,894.14
NATURAL GAS		31-446- 2	40,000.00	32,000.00		32,000.00	27,785.15	4,214.85
TELEPHONE AND TELEGRAPH		31-440- 2	215,000.00	215,000.00		215,000.00	178,340.81	36,659.19
STREET LIGHTING		31-435- 2	280,000.00	260,000.00		285,000.00	261,567.01	23,432.99
FIRE HYDRANT SERVICE		25-265- 2	260,000.00	240,000.00		265,000.00	215,806.25	49,193.75
HEATING OIL		31-447- 2						
WATER		31-445- 2	40,000.00	35,000.00		35,000.00	27,776.49	7,223.51
ACCUMULATED LEAVE COMPENSATION		30-415- 1	25,000.00	25,000.00		25,000.00	25,000.00	
SALARY AND WAGE ADJUSTMENT		30-415- 1						
MUNICIPAL SERVICES ACT		26-325- 2	20,000.00	20,000.00		20,000.00	15,402.50	4,597.50
TOTAL OPERATIONS (ITEMS 8(A)) WITHIN "CAPS"		32315-00	29,825,461.00	29,216,735.00		29,291,735.00	27,405,062.48	1,886,672.52
B. CONTINGENT		35-470- 2			XXXXXXXXXXXX			
TOTAL OPERATIONS INCLUDING CONTINGENT-		30001-00	29,825,461.00	29,216,735.00		29,291,735.00	27,405,062.48	1,886,672.52
DETAIL:								
SALARIES & WAGES		30001-11	16,157,750.00	15,466,150.00		15,696,150.00	15,545,698.70	150,451.30
OTHER EXPENSES (INCLUDING CONTINGENT)		30001-99	13,667,711.00	13,750,585.00		13,595,585.00	11,859,363.78	1,736,221.22

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES AND OTHER STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS" (CONTINUED)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PUBLIC EMPLOYEES' RETIREMENT SYSTEM	36-471- 2	532,551.19	460,000.00		460,000.00	457,955.14	2,044.86
SOCIAL SECURITY SYSTEM (O.A.S.I.)	36-472- 2	625,000.00	625,000.00		625,000.00	562,942.01	62,057.99
CONSOLIDATED POLICE AND FIREMEN PENSION FUND	36-474- 2						
POLICE AND FIREMAN'S RETIREMENT SYSTEM OF NJ	36-475- 2	2,482,592.00	2,130,000.00		2,130,000.00	2,125,631.00	4,369.00
UNEMPLOYMENT INSURANCE	23-225 2	75,000.00	180,000.00		105,000.00	41,145.58	63,854.42
DEFINED CONTRIBUTION RETIREMENT PROGRAM	36-477- 2	15,000.00	12,000.00		12,000.00	7,419.38	4,580.62
TOTAL DEFERRED CHARGED & STATUTORY							
EXPENDITURES-MUNICIPAL WITHIN "CAPS"	30004-00	3,730,143.19	3,427,096.00		3,352,096.00	3,215,189.11	136,906.89
(G) CASH DEFICIT OF PRECEDING YEAR	46-855- 2						
(H-1) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL							
PURPOSES WITHIN "CAPS"	30005-00	33,555,604.19	32,643,831.00		32,643,831.00	30,620,251.59	2,023,579.41

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Employee Group Health (P.L. 2007, Chap. 62)	23-220- 2						
Maintenance of Free Public Library	29-390- 2	458,489.67	452,537.51		452,537.51	452,537.51	
Sewerage Disposal - Linden/Roselle Sewerage Authority	31-455- 2	2,958,318.00	2,911,251.00		2,911,251.00	2,872,175.00	39,076.00
Police Dispatch/911							
Salaries & Wages	25-240- 1	353,000.00	342,000.00		345,100.00	345,088.95	11.05
Other Expenses	25-240- 2	7,000.00	7,000.00		3,900.00	3,740.00	160.00

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" (CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS		XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
PUBLIC RELATIONS POSITION - ROSELLE BOARD OF EDUCATION		42-340- 2		30,000.00		30,000.00		30,000.00
TOTAL INTERLOCAL MUNICIPAL SERVICE AGREEMENTS		XXXXXX		30,000.00		30,000.00		30,000.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
ADDITIONAL APPROPRIATIONS OFFSET BY REVENUES (N.J.S. 40A:4-43.3H)			XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	41-729- 2						
Municipal Alliance Grant	41-703- 2	18,868.00	18,868.00		18,868.00	18,868.00	
Municipal Alliance Grant-Local	41-703- 2	4,717.00	4,717.00		4,717.00	4,717.00	
Alcohol Education Rehabilitation Fund	41-702- 2		514.72		514.72	514.72	
Safe and Secure Communities	41-713- 2		60,000.00		60,000.00	60,000.00	
Distracted Driving - 2017 Grant	41-738- 2		5,500.00		5,500.00	5,500.00	
Community Policing - Grant	41-712- 2		10,000.00		10,000.00	10,000.00	
Arminio Field Turf Grant	41-714- 2		50,000.00		50,000.00	50,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS			APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		"FCOA"						
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)		XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
R.O.J.D.		41-710- 2	15,000.00	15,000.00		15,000.00	15,000.00	
Summer Food Program		41-729- 2		128,589.36		128,589.36	128,589.36	
Clean Communities Program		41-770- 2		34,413.69		34,413.69	34,413.69	
Greening Union County Grant		41-713- 2		5,000.00		5,000.00	5,000.00	
SAMSHA Grant		41-709- 2		125,000.00		125,000.00	125,000.00	
Body - Worn Camera Grant		41-729- 2		15,000.00		15,000.00	15,000.00	
Drive Sober or Get Pulled Over		41-734- 2		5,500.00		5,500.00	5,500.00	
Body Armor Replacement Fund		41-732- 2		5,160.02		5,160.02	5,160.02	
Recycling Tonnage Grant		41-701- 2	32,000.00	34,314.58		34,314.58	34,314.58	
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES		XXXXXX	70,585.00	517,577.37		517,577.37	517,577.37	
TOTAL OPERATIONS-EXCLUDED FROM "CAPS"		60023-00	3,847,392.67	4,260,365.88		4,260,365.88	4,191,118.83	69,247.05
DETAIL:								
SALARIES & WAGES		60023-11	353,000.00	342,000.00		345,100.00	345,088.95	11.05
OTHER EXPENSES		60023-99	3,494,392.67	3,918,365.88		3,915,265.88	3,846,029.88	69,236.00

CURRENT FUND - APPROPRIATIONS

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CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) CAPITAL IMPROVEMENTS - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY							
REVENUES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
NEW JERSEY TRANSPORTATION TRUST FUND							
AUTHORITY ACT	41-865						
TOTAL CAPITAL IMPROVEMENTS EXCLUDED FROM "CAPS"	60002-00	175,000.00	200,000.00		200,000.00	200,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(D) MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"	"FCOA"						
PAYMENT OF BOND PRINCIPAL	45-920	920,000.00	985,000.00		985,000.00	985,000.00	XXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES	45-925	475,000.00	750,000.00		750,000.00	212,001.00	XXXXXXXXXX
INTEREST ON BONDS	45-930	340,000.00	310,000.00		310,000.00	302,294.88	XXXXXXXXXX
INTEREST ON NOTES	45-935	575,000.00	340,000.00		340,000.00	337,306.74	XXXXXXXXXX
GREEN TRUST LOAN PROGRAM:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST	45-940	17,500.00	17,000.00		17,000.00	16,135.75	XXXXXXXXXX
							XXXXXXXXXX
NJEIT LOANS PAYABLE	45-942	105,000.00	105,000.00		105,000.00	101,913.35	XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
TOT. MUN. DEBT SERVICE - EXCLUDED FROM "CAPS"	60003-00	2,432,500.00	2,507,000.00		2,507,000.00	1,954,651.72	XXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"								
(1) DEFERRED CHARGES:		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATIONS		46-870- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55)		46-875- 2		42,500.00	XXXXXXXXXX	42,500.00	42,500.00	XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 3 YEARS (N.J.S.A. 40A:4-55.1 & 40A:4-55.13)		46-871- 2			XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation Unfunded:					XXXXXXXXXX			XXXXXXXXXX
		46-880- 2			XXXXXXXXXX			XXXXXXXXXX
		46-880- 2			XXXXXXXXXX			XXXXXXXXXX
SPECIAL EMERGENCY AUTHORIZATIONS- 5 YEARS (N.J.S.A. 40A:4-55) - Hurricane Sandy		46-875- 2			XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
TOTAL DEFERRED CHARGES - MUNICIPAL - EXCLUDED FROM "CAPS"		600024-00		42,500.00	XXXXXXXXXX	42,500.00	42,500.00	XXXXXXXXXX
(F) JUDGMENTS (N.J.S.A. 40A:4-45.3CC)		37-480- 2						
(N) TRANSFERRED TO BOARD OF EDUCATION FOR USE OF LOCAL SCHOOLS (N.J.S.A. 40:48-17.1 & 17.3)		29-405- 2			XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(G) WITH PRIOR CONSENT OF LOCAL FINANCE BOARD: CASH DEFICIT OF PRECEDING YEAR		46-885- 2			XXXXXXXXXX			XXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXX
(H-2) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"		600025-00	6,454,892.67	7,009,865.88		7,009,865.88	6,388,270.55	69,247.05

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2017	
			FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
FOR LOCAL DISTRICT SCHOOL PURPOSES- EXCLUDED FROM "CAPS"		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(1) TYPE 1 DISTRICT SCHOOL DEBT SERVICE		XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PAYMENT OF BOND PRINCIPAL		48-920- 2						XXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES		48-925- 2						XXXXXXXXXX
INTEREST ON BONDS		48-930- 2						XXXXXXXXXX
INTEREST ON NOTES		48-935- 2						XXXXXXXXXX
								XXXXXXXXXX
TOTAL OF TYPE 1 DISTRICT SCHOOL DEBT SERVICE EXCLUDED FROM "CAPS"		600006-00						XXXXXXXXXX
(J) DEFERRED CHARGES AND STAT. EXPENDITURES LOCAL SCHOOL-EXCLUDED FROM "CAPS"			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
EMERGENCY AUTHORIZATION-SCHOOLS		29-406- 2			XXXXXXXXXX			XXXXXXXXXX
CAPITAL PROJECT FOR LAND,BUILD.OR EQUIP. N.J.S.A.18A:22020		29-407- 2						XXXXXXXXXX
TOTAL OF DEFER. CHARGES & STATUTORY. EXPEND- DITURES-LOCAL SCHOOL-EXCLUDED FROM "CAPS"		60007-00						XXXXXXXXXX
(K) TOTAL MUNICIPAL. APPROP. FOR LOCAL DISTRICT SCHOOL PURPOSES (ITEMS (1) AND (J))-EXCLUDED FROM "CAPS"		60008-00						XXXXXXXXXX
(O) TOTAL GENERAL APPROPRIATIONS - EXCLUDED FROM "CAPS"		60010-00	6,454,892.67	7,009,865.88		7,009,865.88	6,388,270.55	69,247.05
(L) SUBTOTAL GENERAL APPROPRIATIONS		30009-00	40,010,496.86	39,653,696.88		39,653,696.88	37,008,522.14	2,092,826.46
(M) RESERVE FOR UNCOLLECTED TAXES		50-899- 2	2,700,000.00	2,800,000.00	XXXXXXXXXX	2,800,000.00	2,800,000.00	XXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS		30000-00	42,710,496.86	42,453,696.88		42,453,696.88	39,808,522.14	2,092,826.46

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2017	
		FOR 2018	FOR 2017	FOR 2017 BY EMERGENCY APPROPRIATION	TOTAL 2017 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SUMMARY OF APPROPRIATIONS							
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	30005-00	29,825,461.00	29,216,735.00		29,291,735.00	27,405,062.48	1,886,672.52
STATUTORY EXPENDITURES	XXXXXX	3,730,143.19	3,407,000.00		3,332,000.00	3,195,093.11	136,906.89
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	XXXXXX	3,776,807.67	3,712,788.51		3,712,788.51	3,673,541.46	39,247.05
UNIFORM CONSTRUCTION CODE	XXXXXX						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX		30,000.00		30,000.00		30,000.00
ADDITIONAL APPROPRIATIONS OFFSET BY REVs.	XXXXXX						
PUBLIC & PRIVATE PROGs. OFFSET BY REVs.	XXXXXX	70,585.00	517,577.37		517,577.37	517,577.37	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	60023-00	3,847,392.67	4,260,365.88		4,260,365.88	4,191,118.83	69,247.05
(C) CAPITAL IMPROVEMENTS	60002-00	175,000.00	200,000.00		200,000.00	200,000.00	
(D) MUNICIPAL DEBT SERVICE	60003-00	2,432,500.00	2,507,000.00		2,507,000.00	1,954,651.72	XXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	XXXXXX		62,596.00		62,596.00	62,596.00	XXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	60008-00						XXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXX			XXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	2,700,000.00	2,800,000.00	XXXXXXXXXX	2,800,000.00	2,800,000.00	XXXXXXXXXX
TOTAL GENERAL APPROPRIATION	30000-00	42,710,496.86	42,453,696.88		42,453,696.88	39,808,522.14	2,092,826.46

DEDICATED ASSESSMENT BUDGET

UTILITY

14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in Cash in 2017
	2018	2017	
ASSESSMENT CASH			
DEFICIT (UTILITY BUDGET)			
TOTAL UTILITY ASSESSMENT REVENUES			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2017 Paid or Charged
	2018	2017	
PAYMENT OF BOND PRINCIPAL			
PAYMENT OF BOND ANTICIPATION NOTES			
TOTAL UTILITY ASSESSMENT APPROPRIATIONS			

Dedication by Rider - (N.J.S.40:39) " The dedicated revenues anticipated during the year 2017 from Dog Licenses, State or Federal Aid for Maintenance of Libraries, Bequest, Escheats; Federal Grant;
Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement
of Sale of Gasoline to State Automobiles; State Training Fees-Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse -
Program Income; Neighborhood Preservation Program; Community Development Block Grant; Recycling Program; Developers Escrow; POAA; Municipal Public Defender; Disposal of Forfeited Property;
Uniform Fire Safety Act, Celebration of Civic Events Donations, Recreation Trust Fund, Police Acceptance Gifts, Storm Recovery, Community Policing Donations and Youth Activities Donations.;Accumulated Absences

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

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

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2017

ASSETS		
Cash and Investments	1110100	\$8,385,846.22
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	1,320.00
Federal and State Grants Receivable	1110200	410,130.20
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	2,287,342.09
Tax Title Liens Receivable	1110400	584,828.51
Property Acquired by Tax Title Lien Liquidation	1110500	2,027,232.00
Other Receivables	1110600	511,316.24
Deferred Charges Required to be in 2018 Budget	1110700	
Deferred Charges Required to be in Budgets Subsequent to 2018	1110800	
TOTAL ASSETS	1110900	14,208,015.26
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	4,599,918.87
Reserves for Receivables	2110200	5,410,718.84
Surplus	2110300	4,197,377.55
TOTAL LIABILITIES, RESERVES and SURPLUS		14,208,015.26

School Tax Levy Unpaid	2220140	
Less: School Tax Deferred	2110200	
*Balance Included in Above "Cash Liabilities"	2220300	

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		2017	2016
Surplus Balance, July 1st	2310100	3,381,807.91	2,407,426.94
Current Revenue on a Cash Basis: Current Taxes			
*(Percentage collected: 2017 95.90% 2016 96.27%)	2310200	61,398,396.49	60,325,920.24
Delinquent Taxes	2310300	1,932,252.66	2,304,848.76
Other Revenues and Additions to Income	2310400	8,695,737.57	8,472,648.32
TOTAL FUNDS	2310500	75,408,194.63	73,510,844.26
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	39,101,348.60	38,188,481.38
School Taxes (including Local and Regional)	2310700	23,967,345.00	23,673,188.00
County Taxes (including Added Tax Amounts)	2310800	7,292,594.14	7,188,075.08
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	849,529.34	1,079,291.89
Total Expenditures and Tax Requirements	2311100	71,210,817.08	70,129,036.35
LESS: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	71,210,817.08	70,129,036.35
Surplus Balance - December 31st	2311400	4,197,377.55	3,381,807.91

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2017 Budget

Surplus Balance December 31, 2017	2311500	4,197,377.55
Current Surplus Anticipated in - 2018 Budget	2311600	2,350,000.00
Surplus Balance Remaining	2311700	1,847,377.55

2018
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 numbers of years covered, including current year:

_____ 3 years. (Population under 10,000)

_____ x _____ 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 a capital improvement program.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

IT IS A REQUIREMENT THAT A PROJECTED CAPITAL IMPROVEMENT PROGRAM BE MADE PART OF THE 2018 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

LOCAL UNIT BOROUGH OF ROSELLE

C - 3

6 YEAR CAPITAL PROGRAM - 2018 - 2023
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 2018	5b 2019	5c 2020	5d 2021	5e 2022	5f 2023
Road Improvements		7,000,000		2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Improvements to Municipal Building		800,000		300,000	100,000	100,000	100,000	100,000	100,000
Purchase of Equipment		1,250,000		1,000,000	100,000		50,000	100,000	
TOTALS - ALL PROJECTS		9,050,000		3,300,000	1,200,000	1,100,000	1,150,000	1,200,000	1,100,000

BOROUGH OF ROSELLE

C - 5

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

Contracting Unit: Borough of Roselle

Year Ending: December 31, 2017

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 project.

1. Resolution Number 2018-144 Change Order for JTG Construction Inc., Regarding Additional Site Work Located at the Redevelopment Project Site Within the Vicinity of St. Georges Ave + Rivington Street
- 2.
- 3.
- 4.

For each change order listed above, submit with introduced budget a copy of 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 20 percent threshold for the year indicated above please check here ☐ and certify below.

4/27/18

Date

Lydia D. Massey, Deputy
Clerk of Governing Body