

2019 MUNICIPAL DATA SHEET

(MUST ACCOMPANY 2019 BUDGET)

MUNICIPALITY: BOROUGH OF ROSELLE COUNTY : UNION

CHRISTINE DANSEREAU

2019

Mayor's Name

Term Expires

Municipal Officials

7/28/2010

Date of Orig. Appt.

LYDIA D. MASSEY

Acting Municipal Clerk

Cert No.

MICHAEL SCHNURR

T-8439

Tax Collector

Cert No.

ANDERS HASSELER

N-1722

Chief Financial Officer

Cert No.

WARREN M. KORECKY

No.419

Registered Municipal Accountant

Lic No.

KAREN BROWN

Municipal Attorney

Official Mailing Address of Municipality

BOROUGH OF ROSELLE

210 CHESTNUT STREET

ROSELLE, NEW JERSEY 07203

Fax #: (908)-245-9508

Governing Body Members

Name

Term Expires

BRANDON BERNIER

2021

JOHN FORTUNA

2021

KIM SHAW

2019

REGINALD ATKINS

2019

CYNTHIA JOHNSON

2020

DENISE WILKERSON

2020

Please attach this to your 2019 Budget and Mail to:

Director

Division of Local Government Services

Department of Community Affairs

Post Office Box 803

Trenton, New Jersey 08625

Division Use Only

Municode _____

Public Hearing Date _____

2019
MUNICIPAL BUDGET
Municipal Budget of the Borough of Roselle, County of Union, for the Fiscal Year 2019.

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 19th day of June, 2019 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 19th day of June, 2019

Sydia D. Massey
Acting 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

Wm. Korey
Registered Municipal Accountant
SUPLEE, CLOONEY & COMPANY
308 EAST BROAD STREET
WESTFIELD, NEW JERSEY 07090
Address

Certified by me, this 19th day of June, 2019

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 19th day of June, 2019

Andrew T. Massey
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: _____ 2019 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: _____ 2019 By: _____

MUNICIPAL BUDGET NOTICE

SECTION 1.

Municipal Budget of the BOROUGH OF ROSELLE, COUNTY OF UNION for the Fiscal Year 2019

Be It Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for year 2019;

Be it Further Resolved, that said Budget be published in the Union County Local Source/Star-Ledger in the issue of June 27, 2019

The Governing Body of the BOROUGH OF ROSELLE does hereby approve the following as the Budget for the year 2019:

RECORDED VOTE

(Insert last name)

{ Atkins
Shaw

{

ABSTAINED {

{ Johnson

{

AYES { Bernier

NAYS {

{ Fortuna

{

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 June 19th, 2019.

A Hearing on the Budget and Tax Resolution will be held at BOROUGH HALL, on July 18th, 2019 at 6:30 (p.m.) at which time and place

objections to said Budget and Tax Resolution for the year 2019 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

[illegible]

EXPLANATORY STATEMENT - (CONTINUED)

SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	GENERAL BUDGET	WATER UTILITY	UTILITY	UTILITY	EXPLANATIONS OF APPROPRIATIONS FOR "OTHER EXPENSES"
BUDGET APPROPRIATIONS - ADOPTED BUDGET	42,713,585.81				
BUDGET APPROPRIATIONS ADDED BY N.J.S. 40A:4-87	539,525.58				The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".
EMERGENCY APPROPRIATIONS					
TOTAL APPROPRIATIONS	43,253,111.39				Some of the items included in "Other Expenses" are:
EXPENDITURES:					Materials, supplies and non-bondable equipment;
PAID OR CHARGED (INCLUDING RESERVE FOR UNCOLLECTED TAXES)	41,665,774.21				Repairs and maintenance of buildings, equipment, roads, etc.
RESERVED	1,603,288.82				
UNEXPENDED BALANCES CANCELED	121,579.19				Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.
TOTAL EXPENDITURES AND UNEXPENDED BALANCES CANCELED	43,390,642.22				Printing and advertising, utility services, insurance, and many other items essential to the services rendered by municipal government;
OVEREXPENDITURES*	(137,530.83)				

* SEE BUDGET APPROPRIATION ITEMS SO MARKED TO THE RIGHT OF COLUMN "EXPENDED 2018 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 2019 Budget:

Projected Group Health Insurance Costs - 2019	\$7,093,846.00
Projected Employee Contributions - 2019	<u>(758,846.00)</u>
Group Health Insurance Budget Appropriation - 2019	<u><u>\$6,335,000.00</u></u>

"CAPS" CALCULATIONS - NOT APPLICABLE FOR 2018

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 2018 budget for Total General Appropriations certain 2018 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 2018 Total General Appropriations. The Total General Appropriations may also be increased by 3.5%, if prior, to the introduction of the 2019 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 2018	42,713,585.81
Add: Cap Base Adjustment	
Adjusted Total General Appropriations for 2018	42,713,585.81
Less Exceptions:	
Total Other Operations	3,776,807.67
Total Interlocal Service Agreement	
Total Public & Private Programs	70,585.00
Total Capital Improvements	175,000.00
Total Municipal Debt Service	2,432,500.00
Total Deferred Charges	
Total Judgments	
Reserve for Uncollected Taxes	2,700,000.00
Total Exceptions	9,154,892.67
Amount on Which 3.50% is Applied	33,558,693.14
3.50% "CAP"	1,174,554.26
Allowable Operating Appropriations before Additional Exceptions per (N.J.S.A. 40a: 4 - 45.3)	34,733,247.40
Add:	
Increase in Ratables from New Construction & Improvements	19,884.00
Cap Bank	
Maximum Allowable Appropriations After Modifications	34,753,131.40

EXPLANATORY STATEMENT - (CONTINUED)
BOROUGH OF ROSELLE
SUMMARY 2019 TAX LEVY "CAPS" CALCULATION

LEVY CAP CALCULATION

PRIOR YEAR AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES		\$32,060,287.14
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		32,060,287.14
PLUS: 2% CAP INCREASE		641,206.00
PLUS: PRIOR YEAR EXTRAORDINARY AID AWARD		
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		32,701,493.14
EXCLUSIONS:		
CHANGE IN DEBT SERVICE AND EXISTING COUNTY LEASES (+/-)	\$13,716.00	
ALLOWABLE PENSION INCREASES	211,771.00	
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		225,487.00
		32,926,980.14
LESS CANCELLED OR UNEXPENDED WAIVERS and LOSS OF EXTRAORDINARY AID		
LESS CANCELLED OR UNEXPENDED EXCLUSIONS		121,579.00
ADJUSTED TAX LEVY		32,805,401.14
ADDITIONS:		
NEW RATABLES:		
INCREASE IN VALUATIONS (NEW CONSTRUCTION AND ADDITIONS)	477,635.00	
PRIOR YEAR'S LOCAL MUNICIPAL PURPOSE TAX RATE (PER \$100)	4.163	
NEW RATABLE ADJUSTMENT TO LEVY		19,883.95
AMOUNTS APPROVED BY REFERENDUM		
WAIVERS APPLIED FOR		
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		32,825,285.08
AMOUNT to be RAISED by TAXATION for MUNICIPAL PURPOSES - As Set Forth in this Budget		32,415,492.00

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
1. SURPLUS ANTICIPATED	08-101	2,350,000.00	2,350,000.00	2,350,000.00
2. SURPLUS ANTICIPATED WITH PRIOR WRITTEN CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES	08-102			
TOTAL SURPLUS ANTICIPATED	08-100	2,350,000.00	2,350,000.00	2,350,000.00
3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LICENSES:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
ALCOHOLIC BEVERAGES	08-103	12,000.00	12,000.00	12,130.00
OTHER	08-104	6,200.00	1,851.00	7,493.00
FEES AND PERMITS	08-105	58,750.00	65,591.00	58,757.00
FINES AND COSTS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
MUNICIPAL COURT	08-110	392,500.00	419,649.00	396,397.52
OTHER	08-109			
INTEREST AND COSTS ON TAXES	08-112	420,000.00	424,409.00	458,791.16
INTEREST AND COSTS ON ASSESSMENTS	08-115			
PARKING METERS	08-111	21,000.00	30,000.00	23,263.88
INTEREST ON INVESTMENTS AND DEPOSITS	08-113	70,000.00	25,000.00	73,741.23
SUBURBAN CABLEVISION FRANCHISE TAX	08-114	238,000.00	230,000.00	242,746.03

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
3.MISCELLANEOUS REVENUES - SECTION A: LOCAL REVENUES (CONTINUED):				
TOTAL SECTION A: LOCAL REVENUES	08	1,218,450.00	1,208,500.00	1,273,319.82

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN
		2019	2018	CASH IN 2018
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	203,759.00	309,674.00	309,674.00
ENERGY RECEIPTS TAX (P.L. 1997, CHAPTERS 162 & 167)	09-202	2,238,222.00	2,132,307.00	2,132,307.00
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 2018
		2019	2018	
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	900,000.00	1,095,000.00	1,298,350.11
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	900,000.00	1,095,000.00	1,298,350.11

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL SECTION D: INTERLOCAL MUNICIPAL SERVICE AGREEMENTS OFFSET WITH APPROPRIATIONS	11			

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
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 2018
		2019	2018	
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	32,000.00
DRUNK DRIVING ENFORCEMENT FUND	10-745			
CLEAN COMMUNITIES PROGRAM	10-770		32,933.11	32,933.11
ALCOHOL EDUCATION AND REHABILITATION FUND	10-702		1,464.65	1,464.65
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			
NEIGHBORHOOD PRESERVATION - BALANCED HOUSING	10-705			
HANDICAPPED RECREATION OPPORTUNITIES GRANT	10-706			
COMCAST TECHNOLOGY GRANT	10-707		60,000.00	60,000.00
MUNICIPAL ALLIANCE GRANT	10-708			
SAMSHA	10-709	125,000.00	125,000.00	125,000.00
RECREATIONAL OPPORTUNITIES FOR INDIVIDUALS WITH DISABILITIES (ROID)	10-710		15,000.00	15,000.00
BODY ARMOR REPLACEMENT FUND	10-711			
GREENING UNION CPUNTY	10-713		5,500.00	5,500.00
McDONALDS BULLETPROOF VEST	10-712		1,000.00	1,000.00
ARMINIO FIELD TURF GRANT	10-714			

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
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		129,627.82	129,627.82
EDWARD BYRNE JUSTICE ASSISTANCE GRANT	10-737			
CDBG Year 44	10-738		120,000.00	120,000.00
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			
UNION COUNTY RECYCLING	10-733		10,000.00	10,000.00
UNION COUNTY KIDS RECREATION	10-734		54,000.00	54,000.00
DRIVE SOBER OR GET PULLED OVER	10-735			
TOTAL SECTION F: SPECIAL ITEM OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - PUBLIC AND PRIVATE REVENUES	10,12	143,868.00	605,393.58	605,393.58

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
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):	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
CONSENT OF DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08	981,715.94	1,133,460.00	993,447.86

CURRENT FUND - ANTICIPATED REVENUES - CONTINUED

GENERAL REVENUES	"FCOA"	ANTICIPATED		REALIZED IN CASH IN 2018
		2019	2018	
SUMMARY OF REVENUES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1. SURPLUS ANTICIPATED (SHEET 4, #1)	08-101	2,350,000.00	2,350,000.00	2,350,000.00
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	1,218,450.00	1,208,500.00	1,273,319.82
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	900,000.00	1,095,000.00	1,298,350.11
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	143,868.00	605,393.58	605,393.58
SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR WRITTEN CONSENT OF				
TOTAL SECTION G: DIRECTOR OF LOCAL GOVERNMENT SERVICES - OTHER SPECIAL ITEMS	08	981,715.94	1,133,460.00	993,447.86
TOTAL MISCELLANEOUS REVENUES	40004-00	5,686,014.94	6,484,334.58	6,612,492.37
4. RECEIPTS FROM DELINQUENT TAXES	15-499	1,910,000.00	1,900,000.00	2,174,726.06
5. SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3 AND 4)	10001-00	9,946,014.94	10,734,334.58	11,137,218.43
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	32,415,492.00	32,060,287.14	XXXXXXXXXX
C) MINIMUM LIBRARY TAX	07-191	464,226.52	458,489.67	XXXXXXXXXX
TOTAL AMOUNT TO BE RAISED BY TAXES FOR SUPPORT OF MUNICIPAL BUDGET	40002-00	32,879,718.52	32,518,776.81	32,949,186.01
7. TOTAL GENERAL REVENUES	40000-00	42,825,733.46	43,253,111.39	44,086,404.44

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS-WITHIN "CAPS"		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
GENERAL GOVERNMENT:								
GENERAL ADMINISTRATION								
Salaries & Wages		20-100- 1	251,000.00	212,000.00		212,000.00	168,418.08	43,581.92
Other Expenses		20-100- 2	500,000.00	540,250.00		520,250.00	498,734.72	21,515.28
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	33,000.00	46,000.00		41,000.00	28,740.93	12,259.07
MUNICIPAL CLERK								
Salaries & Wages		20-120- 1	220,000.00	215,000.00		215,000.00	190,342.60	24,657.40
Other Expenses		20-120- 2	75,000.00	110,850.00		95,850.00	68,046.15	27,803.85
HUMAN RESOURCES								
Other Expenses		20-130- 2	45,000.00	82,000.00		73,500.00	35,798.79	37,701.21

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)								
FINANCIAL ADMINISTRATION (Treasury)								
Salaries & Wages		20-130- 1	310,000.00	270,000.00		270,000.00	277,254.58	*
Other Expenses		20-130- 2	225,000.00	275,000.00		275,000.00	214,783.54	60,216.46
Annual Audit		20-135- 2	93,000.00	92,000.00		92,000.00	91,450.00	550.00
REVENUE ADMINISTRATION								
Salaries & Wages		20-140- 1	66,000.00	55,000.00		55,000.00	47,760.48	7,239.52
Other Expenses		20-140- 2	12,000.00	13,400.00		13,400.00	8,620.71	4,779.29
TAX ASSESSMENT ADMINISTRATION								
Salaries & Wages		20-150- 1	108,000.00	105,000.00		105,000.00	106,058.14	*
Other Expenses		20-150- 2	75,000.00	83,900.00		63,900.00	36,238.60	27,661.40
LEGAL SERVICES (Legal Department)								
Salaries & Wages		20-155- 1	101,000.00	100,000.00		100,000.00	91,154.00	8,846.00
Other Expenses		20-155- 2	250,000.00	391,650.00		281,650.00	156,968.90	124,681.10

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(A) OPERATIONS WITHIN "CAPS"-(CONTINUED)								
MUNICIPAL PROSECUTOR								
Salaries & Wages		25-275- 1	27,100.00	42,000.00		42,000.00	27,000.22	14,999.78
Other Expenses		25-275- 2	2,200.00	3,000.00		3,000.00	1,200.00	1,800.00
ENGINEERING SERVICES								
Other Expenses		20-165- 2	120,000.00	90,000.00		140,000.00	118,153.55	21,846.45
HISPANIC/LATINO BOARD:								
Other Expenses		22-210- 2	3,500.00	6,000.00		6,000.00	1,368.61	4,631.39
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	4,000.00	6,500.00		6,500.00	2,609.95	3,890.05
Senior Advisory Board								
Other Expenses		22--220- 2	6,000.00	6,000.00		6,000.00	6,231.60	*

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
BOARD OF ADJUSTMENT								
Salaries & Wages		21-185- 1	10,100.00	20,000.00		20,000.00	10,000.12	9,999.88
Other Expenses		21-185- 2	5,000.00	5,000.00		5,000.00	721.00	4,279.00
REDEVELOPMENT AGENCY								
Other Expenses		20-170- 2	100,000.00	180,000.00		130,000.00	86,072.30	43,927.70
SHADE TREE COMMISSION								
Other Expenses		26-300- 2	185,000.00	207,500.00		192,500.00	186,517.32	5,982.68
PUBLIC WORKS								
Salaries & Wages		26-301- 1	2,615,000.00	2,616,000.00		2,616,000.00	2,581,013.83	34,986.17
Other Expenses		26-301- 2	420,000.00	425,000.00		394,500.00	401,502.16	*
ECONOMIC DEVELOPMENT								
Other Expenses		20-175- 2	65,000.00	65,000.00		65,000.00	54,835.34	10,164.66

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
INSURANCE								
GROUP INSURANCE PLAN FOR EMPLOYEES		23-220- 2	6,335,000.00	6,350,000.00		6,369,000.00	6,285,724.90	83,275.10
WORKERS COMPENSATION INSURANCE TRUST FUND		23-215- 2	518,000.00	565,000.00		565,000.00	521,776.00	43,224.00
OTHER INSURANCE PREMIUMS		23-210- 2	665,588.00	537,306.00		812,306.00	750,489.14	61,816.86
HEALTH BENEFIT WAIVER		23-221- 2	158,000.00	145,000.00		145,000.00		145,000.00
PUBLIC SAFETY								
FIRE DEPARTMENT								
Salaries & Wages		25-265- 1	3,600,000.00	3,675,000.00		3,675,000.00	3,601,398.59	73,601.41
Other Expenses		25-265- 2	235,000.00	240,000.00		232,500.00	230,853.55	1,646.45
POLICE DEPARTMENT								
Salaries & Wages		25-240- 1	7,000,000.00	6,798,000.00		6,798,000.00	6,807,101.20	*
Other Expenses		25-240- 2	359,000.00	284,000.00		259,000.00	238,696.86	20,303.14
TRAFFIC CONTROL - SCHOOL CROSSING GUARDS								
Salaries & Wages		25-240- 1	286,500.00	240,000.00		240,000.00	230,602.87	9,397.13
Other Expenses		25-240- 2	11,772.00	7,460.00		7,460.00	2,682.53	4,777.47

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
EMERGENCY MANAGEMENT SERVICES								
Other Expenses		25-265- 2	27,000.00	54,000.00		44,000.00	8,121.02	35,878.98
CODE ENFORCEMENT								
Salaries & Wages		22-195- 1	275,000.00	275,000.00		275,000.00	257,120.21	17,879.79
Other Expenses		22-195- 2	40,000.00	45,500.00		35,500.00	19,570.23	15,929.77
MAINTENANCE OF VEHICLES								
Other Expenses		26-300- 2	240,000.00	238,000.00		238,000.00	239,343.22	*
RECYCLING								
Other Expenses		26-300- 2	90,000.00	121,000.00		116,000.00	84,870.96	31,129.04
SOLID WASTE COLLECTION								
Other Expenses		26-305- 2	655,000.00	700,000.00		700,000.00	645,499.64	54,500.36

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SNOW REMOVAL								
Other Expenses		26-290- 2	25,000.00	75,000.00		75,000.00	51,016.19	23,983.81
HEALTH AND MAINTENANCE								
BOARD OF HEALTH								
Salaries & Wages		27-330- 1	255,000.00	250,000.00		250,000.00	253,863.60	*
Other Expenses		27-330- 2	130,000.00	130,000.00		122,500.00	124,883.23	*
PARKING ENFORCEMENT								
Salaries & Wages		22-205- 1	68,500.00	67,000.00		67,000.00	67,659.78	*
Other Expenses		22-205- 2	500.00	500.00		500.00		500.00
RECREATION AND EDUCATION								
COMMUNITY CENTER								
Salaries & Wages		28-370- 1	62,830.00	45,600.00		45,600.00	68,030.41	*
Other Expenses		28-370- 2	5,000.00	6,500.00		6,500.00	4,974.31	1,525.69

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
RECREATION								
Salaries & Wages		28-370- 1	271,000.00	260,000.00		260,000.00	312,872.00	*
Other Expenses		28-370- 2	160,000.00	197,000.00		191,000.00	128,771.22	62,228.78
MUNICIPAL COURT								
Salaries & Wages		43-490- 1	325,000.00	352,000.00		352,000.00	271,551.79	80,448.21
Other Expenses		43-490- 2	28,000.00	32,395.00		32,395.00	16,582.36	15,812.64
PUBLIC EMPLOYEE OCCUPATIONAL SAFETY HEALTH ACCT.								
Other Expenses		27-330- 2	2,500.00	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	900.00	1,000.00		1,000.00		1,000.00

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS WITHIN "CAPS"-(CONTINUED)		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 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	242,000.00	265,000.00		265,000.00	229,526.54	35,473.46
ELECTRICITY		31-430- 2	138,000.00	140,000.00		140,000.00	131,680.71	8,319.29
NATURAL GAS		31-446- 2	50,000.00	40,000.00		40,000.00	31,029.31	8,970.69
TELEPHONE AND TELEGRAPH		31-440- 2	240,000.00	215,000.00		215,000.00	234,681.41	*
STREET LIGHTING		31-435- 2	300,000.00	280,000.00		280,000.00	288,653.81	*
FIRE HYDRANT SERVICE		25-265- 2	235,000.00	260,000.00		260,000.00	220,765.35	39,234.65
HEATING OIL		31-447- 2						
WATER		31-445- 2	58,000.00	40,000.00		55,000.00	54,620.88	379.12
ACCUMULATED LEAVE COMPENSATION		30-415- 2	10,000.00	25,000.00		25,000.00		25,000.00
SALARY AND WAGE ADJUSTMENT		30-415- 1						
MUNICIPAL SERVICES ACT		26-325- 2	21,000.00	20,000.00		20,000.00	18,000.00	2,000.00
UNION COUNTY S.L.A.P.		26-326- 2	2,000.00					
TOTAL OPERATIONS (ITEMS 8(A)) WITHIN"CAPS"		32315-00	29,613,140.00	29,825,461.00		29,834,461.00	28,445,388.84	1,525,607.30
B. CONTINGENT		35-470- 2			XXXXXXXXXXXX			
TOTAL OPERATIONS INCLUDING CONTINGENT-		30001-00	29,613,140.00	29,825,461.00		29,834,461.00	28,445,388.84	1,525,607.30
DETAIL:								
SALARIES & WAGES		30001-11	16,387,180.00	16,132,750.00		16,132,750.00	15,867,589.74	362,399.97
OTHER EXPENSES (INCLUDING CONTINGENT)		30001-99	13,225,960.00	13,692,711.00		13,701,711.00	12,577,799.10	1,163,207.33

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES AND STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS"		XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(1) DEFERRED CHARGES		XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
EMERGENCY AUTHORIZATIONS		46-870- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATIONS		46-892- 2	137,530.83	3,088.95	XXXXXXXXXX	3,088.95	3,088.95	XXXXXXXXXXXXXX
OVEREXPENDITURE OF APPROPRIATION RESERVES		46-892- 2	1,762.63		XXXXXXXXXX			XXXXXXXXXXXXXX
OVEREXPENDITURE OF CAPITAL IMPROVEMENT AUTHORIZATIONS		46-892- 2			XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX
					XXXXXXXXXX			XXXXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(E) DEFERRED CHARGES AND OTHER STATUTORY EXPENDITURES- MUNICIPAL WITHIN "CAPS" (CONTINUED)		XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:		XXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
PUBLIC EMPLOYEES' RETIREMENT SYSTEM		36-471- 2	609,347.00	532,551.19		532,551.19	532,551.19	
SOCIAL SECURITY SYSTEM (O.A.S.I.)		36-472- 2	635,000.00	625,000.00		625,000.00	618,575.18	6,424.82
CONSOLIDATED POLICE AND FIREMEN PENSION FUND		36-474- 2						
POLICE AND FIREMAN'S RETIREMENT SYSTEM OF NJ		36-475- 2	2,711,188.00	2,482,592.00		2,482,592.00	2,482,592.00	
UNEMPLOYMENT INSURANCE		23-225 2	60,000.00	75,000.00		66,000.00	61,122.93	4,877.07
DEFINED CONTRIBUTION RETIREMENT PROGRAM		36-477- 2	5,000.00	15,000.00		15,000.00	2,325.00	12,675.00
TOTAL DEFERRED CHARGED & STATUTORY								
EXPENDITURES-MUNICIPAL WITHIN "CAPS"		30004-00	4,159,828.46	3,733,232.14		3,724,232.14	3,700,255.25	23,976.89
(G) CASH DEFICIT OF PRECEDING YEAR		46-855- 2						
(H-1) TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL								
PURPOSES WITHIN "CAPS"		30005-00	33,772,968.46	33,558,693.14		33,558,693.14	32,145,644.09	1,549,584.19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) OPERATIONS - EXCLUDED FROM "CAPS"	"FCOA"	APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 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	464,230.00	458,489.67		458,489.67	458,490.00	*
Sewerage Disposal - Linden/Roselle Sewerage Authority	31-455- 2	2,958,318.00	2,958,318.00		2,958,318.00	2,913,849.00	44,469.00
Police Dispatch/911							
Salaries & Wages	25-240- 1	350,000.00	353,000.00		353,000.00	346,752.40	6,247.60
Other Expenses	25-240- 2	6,000.00	7,000.00		7,000.00	4,011.97	2,988.03

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS			APPROPRIATED				EXPENDED 2018	
(A) OPERATIONS - EXCLUDED FROM "CAPS" (CONTINUED)		"FCOA"	FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 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

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS			APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 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.I.D.		41-710- 2		15,000.00		15,000.00	15,000.00	
Summer Food Program		41-729- 2		129,627.82		129,627.82	129,627.82	
Clean Communities Program		41-770- 2		32,933.11		32,933.11	32,933.11	
Greening Union County Grant		41-713- 2		5,500.00		5,500.00	5,500.00	
SAMSHA Grant		41-709- 2	125,000.00	125,000.00		125,000.00	125,000.00	
Union County Recycling		41-733- 2		10,000.00		10,000.00	10,000.00	
Union County Kids Recreation		41-734- 2		54,000.00		54,000.00	54,000.00	
Body Armor Replacement Fund		41-732- 2						
Recycling Tonnage Grant		41-701- 2		32,000.00		32,000.00	32,000.00	
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES		XXXXXX	148,585.00	610,110.58		610,110.58	610,110.58	
TOTAL OPERATIONS-EXCLUDED FROM "CAPS"		60023-00	3,927,133.00	4,386,918.25		4,386,918.25	4,333,213.95	53,704.63
DETAIL:								
SALARIES & WAGES		60023-11	350,000.00	353,000.00		353,000.00	346,752.40	6,247.60
OTHER EXPENSES		60023-99	3,577,133.00	4,033,918.25		4,033,918.25	3,986,461.55	47,457.03

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(C) CAPITAL IMPROVEMENTS - EXCLUDED FROM "CAPS"								
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	100,000.00	175,000.00		175,000.00	175,000.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		FCOA	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
(D) MUNICIPAL DEBT SERVICE - EXCLUDED FROM "CAPS"								
PAYMENT OF BOND PRINCIPAL		45-920	605,000.00	920,000.00		920,000.00	918,000.00	XXXXXXXXXXXX
PAYMENT OF BOND ANTICIPATION NOTES		45-925	580,000.00	475,000.00		475,000.00	474,080.00	XXXXXXXXXXXX
INTEREST ON BONDS		45-930	320,000.00	340,000.00		340,000.00	339,844.89	XXXXXXXXXXXX
INTEREST ON NOTES		45-935	705,000.00	575,000.00		575,000.00	461,160.23	XXXXXXXXXXXX
GREEN TRUST LOAN PROGRAM:			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
LOAN REPAYMENTS FOR PRINCIPAL & INTEREST		45-940	10,632.00	17,500.00		17,500.00	18,495.36	XXXXXXXXXXXX
								XXXXXXXXXXXX
NJEIT LOANS PAYABLE		45-942	105,000.00	105,000.00		105,000.00	100,335.69	XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
								XXXXXXXXXXXX
TOT. MUN. DEBT SERVICE - EXCLUDED. FROM "CAPS"		60003-00	2,325,632.00	2,432,500.00		2,432,500.00	2,311,916.17	XXXXXXXXXXXX

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 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			XXXXXXXXXX			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			XXXXXXXXXX			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	6,352,765.00	6,994,418.25		6,994,418.25	6,820,130.12	53,704.63

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		"FCOA"	APPROPRIATED				EXPENDED 2018	
			FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 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	6,352,765.00	6,994,418.25		6,994,418.25	6,820,130.12	53,704.63
(L) SUBTOTAL GENERAL APPROPRIATIONS		30009-00	40,125,733.46	40,553,111.39		40,553,111.39	38,965,774.21	1,603,288.82
(M) RESERVE FOR UNCOLLECTED TAXES		50-899- 2	2,700,000.00	2,700,000.00	XXXXXXXXXX	2,700,000.00	2,700,000.00	XXXXXXXXXX
9. TOTAL GENERAL APPROPRIATIONS		30000-00	42,825,733.46	43,253,111.39		43,253,111.39	41,665,774.21	1,603,288.82

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		APPROPRIATED				EXPENDED 2018	
		FOR 2019	FOR 2018	FOR 2018 BY EMERGENCY APPROPRIATION	TOTAL 2018 AS MODIFIED BY ALL TRANSFERS	PAID OR CHARGED	RESERVED
SUMMARY OF APPROPRIATIONS							
(A) OPERATIONS :							
(a+b) WITHIN "CAPS" - INCLUDING CONTINGENT	30005-00	29,613,140.00	29,825,461.00		29,834,461.00	28,445,388.84	1,525,607.30
STATUTORY EXPENDITURES	XXXXXX	4,020,535.00	3,730,143.19		3,721,143.19	3,697,166.30	23,976.89
(a) OPERATIONS - EXCLUDED FROM "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTHER OPERATIONS	XXXXXX	3,778,548.00	3,776,807.67		3,776,807.67	3,723,103.37	53,704.63
UNIFORM CONSTRUCTION CODE	XXXXXX						
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	XXXXXX						
ADDITIONAL APPROPRIATIONS OFFSET BY REVs.	XXXXXX						
PUBLIC & PRIVATE PROGs. OFFSET BY REVs.	XXXXXX	148,585.00	610,110.58		610,110.58	610,110.58	
TOTAL OPERATIONS - EXCLUDED FROM "CAPS"	60023-00	3,927,133.00	4,386,918.25		4,386,918.25	4,333,213.95	53,704.63
(C) CAPITAL IMPROVEMENTS	60002-00	100,000.00	175,000.00		175,000.00	175,000.00	
(D) MUNICIPAL DEBT SERVICE	60003-00	2,325,632.00	2,432,500.00		2,432,500.00	2,311,916.17	XXXXXXXXXXXX
(E) TOTAL DEFERRED CHARGES (SHEET 18+28)	XXXXXX	139,293.46	3,088.95		3,088.95	3,088.95	XXXXXXXXXXXX
(F) JUDGMENTS	37-480						
(G) CASH DEFICIT - WITH PRIOR CONSENT OF LFB	46-885						XXXXXXXXXXXX
(K) LOCAL DISTRICT SCHOOL PURPOSES	60008-00						XXXXXXXXXXXX
(N) TRANSFERRED TO BOARD OF EDUCATION	29-405			XXXXXXXXXXXX			XXXXXXXXXXXX
(M) RESERVE FOR UNCOLLECTED TAXES	50-899	2,700,000.00	2,700,000.00	XXXXXXXXXXXX	2,700,000.00	2,700,000.00	XXXXXXXXXXXX
TOTAL GENERAL APPROPRIATION	30000-00	42,825,733.46	43,253,111.39		43,253,111.39	41,665,774.21	1,603,288.82

DEDICATED ASSESSMENT BUDGET		UTILITY	
14. DEDICATED REVENUES FROM	ANTICIPATED		Realized in Cash in 2018
	2019	2018	
ASSESSMENT CASH			
DEFICIT (_____ UTILITY BUDGET)			
TOTAL _____ UTILITY ASSESSMENT REVENUES			
15. APPROPRIATIONS FOR ASSESSMENT DEBT	APPROPRIATED		Expended 2018 Paid or Charged
	2019	2018	
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 2018 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, 2018

ASSETS		
Cash and Investments	1110100	\$9,452,666.82
Due From State of New Jersey (c. 20, P.L. 1971)	1111000	320.00
Federal and State Grants Receivable	1110200	883,277.94
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxxxxxx
Taxes Receivables	1110300	2,415,110.21
Tax Title Liens Receivable	1110400	590,171.53
Property Acquired by Tax Title Lien Liquidation	1110500	2,180,332.00
Other Receivables	1110600	1,221,647.15
Deferred Charges Required to be in 2019 Budget	1110700	139,293.46
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800	
TOTAL ASSETS	1110900	16,882,819.11
LIABILITIES, RESERVES AND SURPLUS		
*Cash Liabilities	2110100	6,386,283.07
Reserves for Receivables	2110200	6,407,260.89
Surplus	2110300	4,089,275.15
TOTAL LIABILITIES, RESERVES and SURPLUS		16,882,819.11

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

		2018	2017
Surplus Balance, July 1st	2310100	4,199,140.18	3,381,807.91
Current Revenue on a Cash Basis: Current Taxes			
(Percentage collected: 2018 95.89% 2017 95.90%)	2310200	61,731,748.17	61,398,396.49
Delinquent Taxes	2310300	2,174,726.06	1,932,252.68
Other Revenues and Additions to Income	2310400	9,185,664.56	8,697,500.20
TOTAL FUNDS	2310500	77,291,278.97	75,409,957.26
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	40,431,532.20	39,104,437.55
School Taxes (including Local and Regional)	2310700	24,147,250.00	23,967,345.00
County Taxes (including Added Tax Amounts)	2310800	7,335,312.16	7,292,594.14
Special District Taxes	2310900		
Other Expenditures and Deductions from Income	2311000	1,287,909.46	849,529.34
Total Expenditures and Tax Requirements	2311100	73,202,003.82	71,213,906.03
LESS: Expenditures to be Raised by Future Taxes	2311200		3,088.95
Total Adjusted Expenditures and Tax Requirements	2311300	73,202,003.82	71,210,817.08
Surplus Balance - December 31st	2311400	4,089,275.15	4,199,140.18

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2018 Budget

Surplus Balance December 31, 2018	2311500	4,089,275.15
Current Surplus Anticipated in - 2019 Budget	2311600	2,350,000.00
Surplus Balance Remaining	2311700	1,739,275.15

2019
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 2019 MUNICIPAL BUDGET.
THE IMPROVEMENTS ARE ESTIMATED AND MAY BE ADJUSTED.

LOCAL UNIT BOROUGH OF ROSELLE

SHEET 33b

BOROUGH OF ROSELLE

C - 4

LOCAL UNIT BOROUGH OF ROSELLESHEET 33d

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

Contracting Unit: Borough of Roselle

Year Ending: December 31, 2018

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.

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.

6/20/19

Date

Lydia D. Massey, Acting
Clerk of Governing Body