

TOWNSHIP OF LIVINGSTON

2010 MUNICIPAL FUNDING PROPOSAL

MAY 17, 2010

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Deputy Mayor

Rufino "Rudy" Fernandez, Jr.

Township Council

Charles "Buddy" August

Stephen A. Santola

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Township Manager

Michele E. Meade

Township Clerk

Glenn R. Turtletaub

Chief Financial Officer

William S. Nadolny

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**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL**

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OVERVIEW

The recommended 2010 municipal budget maintains services, increases non-tax revenues, reduces operating costs, and proposes an annual increase of \$99.40, or 4.4%, for the average residential taxpayer.

The protracted slowdown in the general economy and the worsening State budget crisis are threatening the ability of communities across New Jersey to maintain service levels and minimize local property tax increases. The fiscal impact of a significant number of tax appeals in 2009 adds unique challenges for Livingston and its residents.

Many municipalities are considering service cuts, personnel reductions, furloughs, and creative financial approaches to balancing their budgets – some for the second or third consecutive year. Declining non-tax revenues, increasing fixed costs, and stricter budget regulations are forcing local governments to rethink how services should be delivered and funded.

While Livingston has successfully adapted to changing economic conditions during the last two years, external pressures are beginning to jeopardize our ability to continue current service levels without depleting our financial resources. The proposed 2010 municipal budget is an action plan that effectively responds to these pressures.

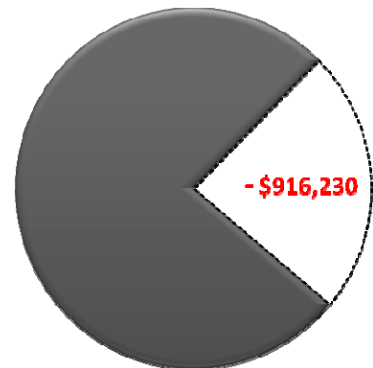
This proposal recognizes the following principles, consistent with every annual operating plan:

- Municipal services are an important component of our overall quality of life
- Services must be provided at a reasonable cost to our customers
- The fiscal stability of the Township must be preserved
- The annual operating budget is an important step in a much larger long-term plan

REDUCTIONS IN STATE PAYMENTS

In 2010, the State will reduce payments to Livingston by \$916,230. This 23.7% reduction represents equals 2.1% of the total 2009 general fund budget. Reductions in state payments alone will increase the average resident's property tax bill by \$73.30, or 3.2% compared to last year.

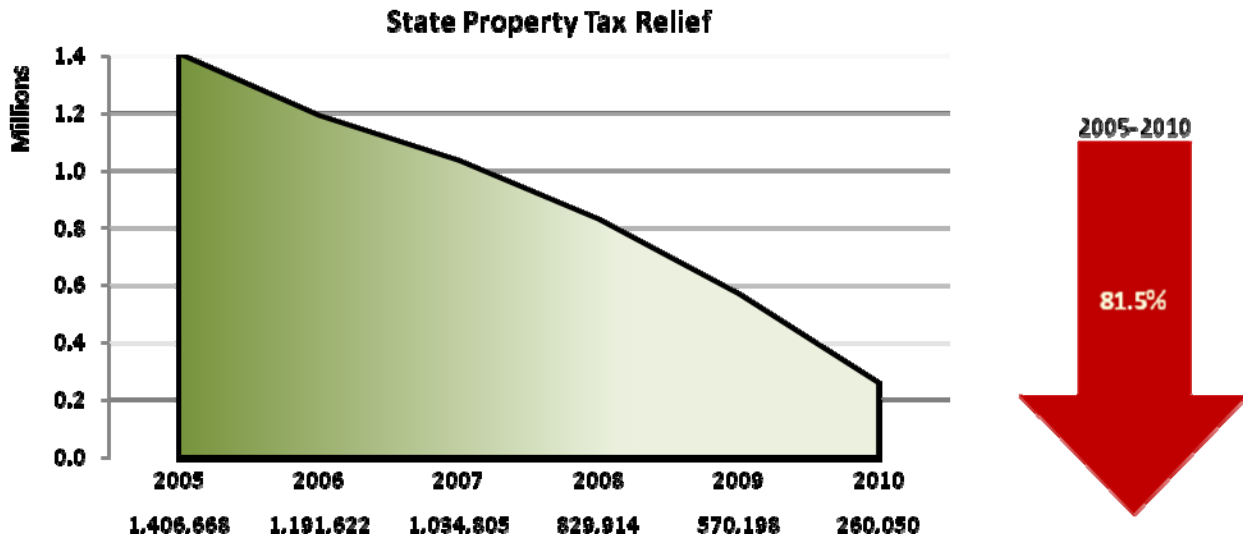
State payment reductions include \$595,272 of Energy Receipts Tax, \$310,148 of Consolidated Municipal Property Tax Relief Aid ("CMPTRA"), and the elimination of \$10,810 of Watershed Moratorium Offset Aid.



The Energy Receipts Tax, cut by 18% this year, was never intended to be treated as a discretionary form of "State Aid." This is a State-collected tax that was designed to replace the property tax from gas and electric utility property. Furthermore, reductions in State payments, including the Energy Receipts Tax, have been based on community "wealth." Those

communities perceived by the State to be “wealthier” have received larger percentage cuts in State payments than other communities. By classifying the Energy Receipts Tax as “State Aid,” and making reductions to individual municipalities based on wealth, the State is collecting replacement revenue from wealthy communities and effectively redistributing property taxes.

CMPTRA is the one state payment that can be classified as “State Aid.” This municipal revenue has steadily decline over the last five years.



Considering the recent trend of payments made by the State of New Jersey, it is not unreasonable to expect that CMPTRA will be eliminated entirely in 2011.

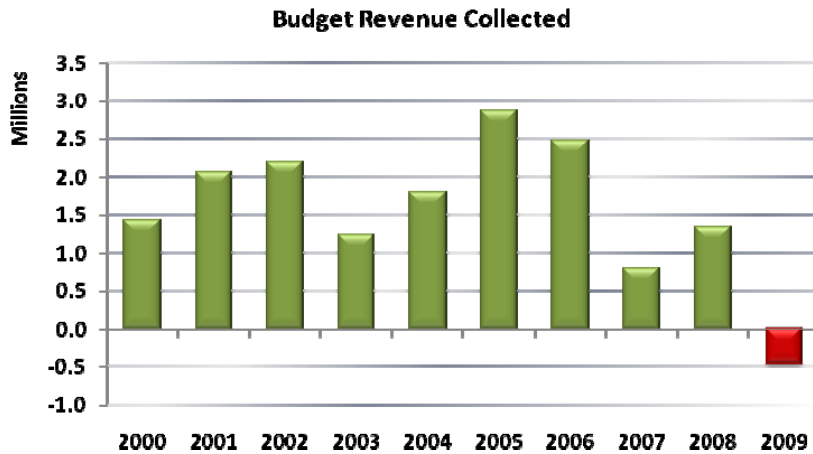
IMPACT OF 2009 TAX APPEALS

A considerable number of tax appeals were filed in 2009. These appeals had a negative impact on property tax collections, which fund 70% of the general fund budget. Livingston’s historically strong tax collection rate fell to its lowest level in eleven years. Although the 2009 collection rate of 98.26% is relatively healthy, the drop below our recent historical average of over 99% has a significant effect on the 2010 municipal budget.



The lower tax collection rate requires an increase in the budget appropriation for uncollected taxes. Although the Township is taking advantage of an option to use a three-year average collection rate, the budget for uncollected taxes will be \$228,000 higher than in 2009.

Tax appeals also reduced the Township’s total ratables – the assessed value of all property – by \$79.1 million, or 1.04%, thereby shrinking the base over which the property tax levy is distributed.



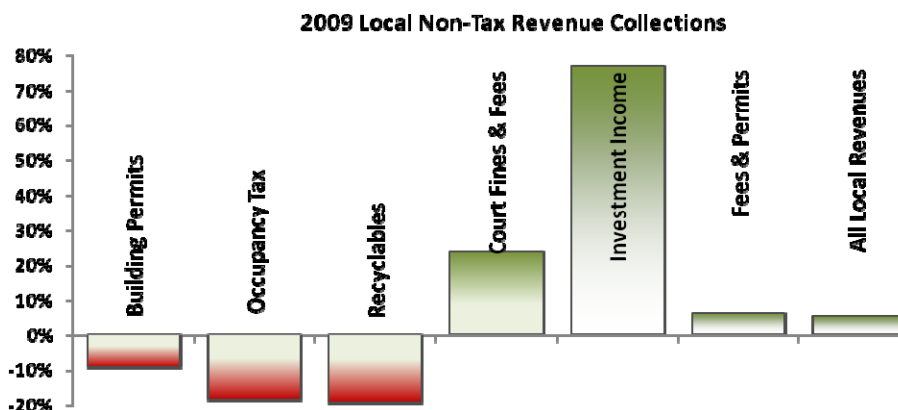
Weaker property tax collections in 2009 also affected realized revenues, as there was a shortfall of \$732,000 in current taxes, resulting in a budget revenue deficit for the first time in the Township’s recent history.

This revenue shortfall reduced the amount of surplus available to support 2010 budget operations. Surplus utilization in 2010 is \$687,000 lower than in 2009.

When the reduced amount of surplus is combined with the lower tax collection rate and the decline in the ratable base, the total impact of tax appeals in 2009 would increase the average residential tax bill by \$90.65 -- an increase of 4% compared to last year. While many actions have been incorporated into the 2010 municipal budget to offset tax increases resulting from reduced surplus and an increased appropriation for uncollected taxes, the average residential taxpayer will still pay \$17.45, or 0.8%, more than last year as a result of the smaller tax assessment base.

LOCAL ECONOMY

The severity of the general economic slowdown, and the prolonged length of recovery, have had severe negative consequences for local governments throughout the nation, and the Township of Livingston experienced a decline in certain economically-sensitive revenues. Most notably,



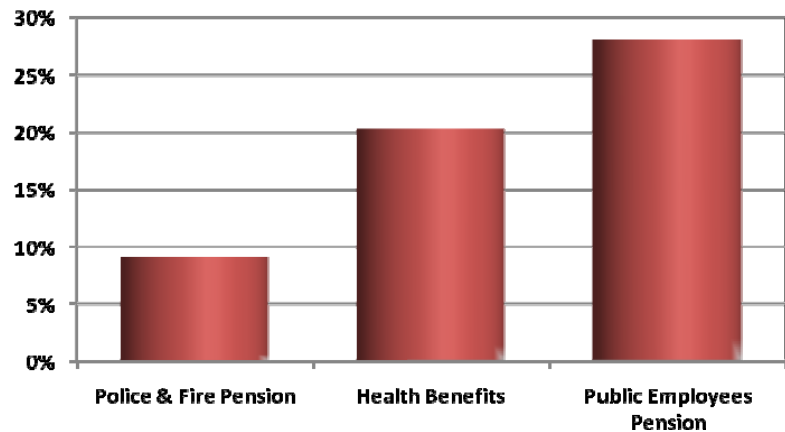
building permits were under budget by \$55,534 or 9.1%, the municipal occupancy tax was under by \$33,536 or 18.3%, and the budget shortfall from the sale of recyclable materials was \$32,624 or 19.2%.

However, other local revenues remained strong. Municipal Court fines and fees were \$88,448 or 23.9% over budget; Interest on Investments was \$274,539 or 77.1% over budget; Fees and Permits were \$45,420 or 6.4% over budget. All local non-tax revenues combined exceeded budgeted amounts by \$292,346 or 5.3%.

MANDATED EXPENDITURES

The two most significant expenditure pressures affecting the 2010 spending plan are increases mandated by State programs. Group insurance rates imposed by the State Health Benefits Plan increased 20.3% in 2010 compared to 2009. Without any changes, this would result in an increased appropriation of \$460,000 in 2010.

Required payments to the Public Employees’ Retirement System, entering its final year of a five-year phaseback, increased by 28.1% in 2010. Obligations to the Police & Fire Retirement System, already fully phased back in 2009, will increase by 9.1%. Payments to these two pension systems represent additional budget appropriations of \$378,000 in 2010.



THE CHALLENGE

The challenge of the 2010 municipal budget process was developing an effective plan to absorb these changes while maintaining service levels at an affordable price for residents.

| Significant Changes in 2010 | Budget Impact | Average Taxpayer |
|---|----------------------|-------------------------|
| Reduction in State payments | \$ 916,230 | \$73.30 |
| Reduced availability of Surplus | 687,000 | 54.96 |
| Increase in State Health Benefits | 460,000 | 36.80 |
| Increase in Pension Obligations | 378,000 | 30.24 |
| Increase in Reserve for Uncollected Taxes | 228,000 | 18.24 |
| Decline in Total Ratables | | 17.45 |
| TOTAL IMPACT WITHOUT ADJUSTMENTS | \$ 2,669,230 | \$230.99 |

THE SOLUTIONS

Months of collective efforts involving Township elected officials, management, and staff resulted in the following solutions. It should be noted that these measures are in addition to actions taken every day by Township staff to increase efficiency and reduce costs, and represent the most significant items reducing the 2010 tax burden. All of the proposed solutions are expected to generate sustained, long-term savings.

Trash Removal & Disposal Costs Reduced ***\$470,000***

With the expiration of the Township's current solid waste collection contract on June 30, the option for rear-yard trash collection was eliminated, saving an estimated \$245,000 for the last six months of 2010, and \$450,000 for the full year of 2011. Rates for tipping fees – amounts paid to dispose of trash – were reduced, permitting the Township to reduce the solid waste disposal budget by \$225,000. **The savings produced by these actions for the full year in 2011 are estimated to be \$675,000.**

Department Operating Budgets Reduced ***\$174,002***

After adjusting for indirect cost allocations, operating appropriations for departments other than Senior, Youth & Leisure Services, have been reduced by 6.2% compared to 2009. **All operating reductions are expected to be sustainable, long-term cuts.**

Local Revenue Increases ***\$170,550***

In an effort to increase local non-tax revenues and maintain user fee structures that keep pace with related costs, various fee increases and new revenues have been put into effect for the 2010 budget. Increases in Health Department Fees are expected to generate \$59,900 of additional revenue in 2010, and \$102,700 in 2011. Increases in Building Department Fees will generate approximately \$50,650 of additional revenue in 2010, and \$86,800 in 2011. Proceeds from new cell antennae leases will provide an additional \$60,000 of revenue in 2010, and an additional \$50,000 in 2011. **Total expected increases from these local revenues in 2011 are estimated to be \$239,500.**

Personnel Savings ***\$252,843***

After reviewing and restructuring operations, four vacant full-time positions will not be filled, one part-time position has been eliminated, and two full-time positions have been reclassified as part-time. **Additional savings in 2011 are estimated to be \$228,000.**

Consolidation of Senior, Youth & Leisure Services ***\$135,335***

During 2009 the Senior, Recreation, and Youth Services divisions were consolidated into one new Senior, Youth & Leisure Services Department. Budgeted appropriations for the new consolidated department in 2010 are 14.1%, lower than all senior, recreation, and youth services line items in 2009.

Leaf Collection Contract Renegotiated

\$77,300

After twice rejecting bids that were too high compared to surrounding communities, the Township negotiated a price for leaf collection that results in a reduction of \$77,300, or 23%, compared to last year. **This savings is expected to continue in 2011.**

Refunding Bonds

\$45,000

An analysis of outstanding bonds indicated that market conditions were favorable to refund outstanding obligations of 2001, thereby reducing debt service costs.

THE RESULT

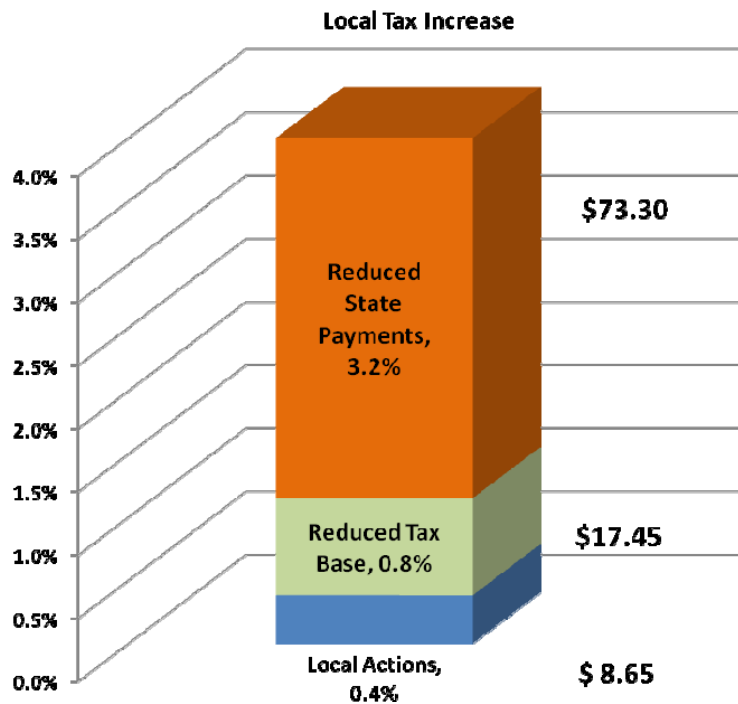
Service Levels Maintained

Despite reductions in personnel and department operating expenses, all services to residents will be maintained.

Operating Budget Reduced

After adjusting for grant receipts and indirect cost allocations, the general operating budget is \$214,075, or 0.5%, lower than last year. Local non-tax revenues are \$384,140, or 10.2% higher than in 2009. Recommended spending is \$739,895 below the legal budget appropriations cap, and the proposed property tax levy is \$781,044 below the legal tax levy cap.

Taking only local actions into account the 2010 budget, despite a 21% reduction in surplus utilization and higher required appropriations for health benefits, pension payments, and uncollected taxes, would result in a local property tax increase of \$8.65, or 0.4%, to the average residential taxpayer. Adding in the lower amount of ratables due to tax appeals in 2009 – an increase of 0.8% to the average taxpayer – and the loss of \$916,230 of State payments, the total increase in the local tax rate is 4.4% – \$99.40 for the average homeowner.



Livingston's Municipal Taxes Remain Comparatively Low

Based on the proposed 2010 municipal budget, the average residential taxpayer's local property tax bill will be \$2,368. Despite this increase, Livingston's municipal taxes remain one of the lowest in Essex County.

| 2009 Average Residential Property Tax Bill for Municipal Services – Essex County | | | |
|---|-----------------|---------------------|-----------------|
| Municipality | Avg. Tax | Municipality | Avg. Tax |
| Orange | \$ 5,256 | West Orange | \$ 3,199 |
| Millburn | 4,777 | Bloomfield | 3,146 |
| East Orange | 4,537 | Caldwell | 2,907 |
| South Orange | 4,140 | North Caldwell | 2,437 |
| Irvington | 4,051 | Verona | 2,309 |
| Montclair | 3,997 | Livingston | 2,269 |
| Essex Fells | 3,865 | West Caldwell | 2,250 |
| Glen Ridge | 3,603 | Roseland | 2,151 |
| Belleville | 3,387 | Newark | 2,033 |
| Nutley | 3,320 | Fairfield | 1,821 |
| Maplewood | 3,261 | Cedar Grove | 1,500 |

| 2009 Average Residential Property Tax Bill for Municipal Services Surrounding and Other Comparable Municipalities | | | |
|--|-----------------|---------------------|-----------------|
| Municipality | Avg. Tax | Municipality | Avg. Tax |
| Summit | \$ 3,492 | Westfield | 2,278 |
| | | Livingston | \$ 2,269 |
| Springfield | 2,848 | Florham Park | 2,249 |
| Madison | 2,351 | Morris Township | 2,228 |
| Chatham Borough | 2,300 | Chatham Township | 2,219 |

On a monthly basis, the average Livingston residential taxpayer will pay \$197.36 per month for municipal services, which compares to other typical monthly costs as follows:

| | |
|--|--------------------|
| Gas & Electric | \$270.00 per month |
| Livingston Municipal Taxes | 197.36 |
| Verizon FIOS | 190.00 |
| Auto Insurance – 2 cars, NJ Manufacturers | 160.00 |
| Basic cell phone service for a family of 4 | 130.00 |
| Landscaper services | 130.00 |

A breakdown of Livingston's monthly costs per service is detailed on the following pages.

\$197.36 AVERAGE MONTHLY COST OF MUNICIPAL SERVICES

\$50.10 PUBLIC SAFETY

- *Operation of 9-1-1 Communications & Dispatch Center*
- *Emergency Operation Center & Emergency Operation Plan*
- *Police Response to Criminal & Civil Complaints*
- *Investigation of Motor Vehicle Accidents & Incidents*
- *Crime Analysis & Investigation*
- *Fingerprinting & Arrest Processing*
- *Burglar & Fire Alarms Registration & Investigation*
- *Domestic Violence Response Team*
- *DARE Program*
- *Community Policing*
- *Juvenile Aid Bureau*
- *Operation of 9-1-1 Communications Center*
- *SWIFT 9-1-1 Emergency Notification System*
- *Fire Suppression*
- *Emergency Fire Call Response*
- *Emergency Management Backup Center*
- *Emergency Operation Plan*
- *Assistance to Schools & Business for Emergency Operation Plan*
- *Response to Natural & Community Disasters*
- *Code Enforcement*
- *Public Education on Fire Safety for School Children & Civic Organizations.*
- *Hazardous Materials & Bioterrorism Responses*
- *Auto, Industrial & Water Rescue*
- *Fire Cause/Origin & Arson Investigation*
- *Right-to-Know Information Collection*
- *Smoke Detector Compliance Inspections upon Resale of a Home*
- *School Fire Drills*
- *Citizen Complaint Inspections*
- *Fire Department Vehicle Maintenance*
- *Facility Maintenance of 3 Fire Stations*
- *First Aid Squads Medical Transportation*
- *Municipal Court Criminal & Traffic Complaints*

\$26.29 CAPITAL IMPROVEMENTS AND DEBT SERVICE

- *Paving and Improvements to Streets & Roads*
- *Capital Equipment & Emergency Vehicles*
- *Environmental Remediation*
- *Geographical Information Systems*
- *Improvements to Municipal Property*

\$18.39 ENGINEERING, PUBLIC WORKS & LAND USE

- *Road, Curb & Sidewalk Improvements*

- *Pothole Repair & Large Patch Paving*
- *Catch Basin Cleaning, Storm Drain & Sanitary Sewer Maintenance*
- *Improvements to Parks, Recreational Facilities, Parking Lots & Other Municipal Property*
- *Geographical Information Systems & Mapping*
- *Planning & Design of Capital Improvements*
- *Permit compliance for development & lot drainage*
- *Regulatory compliance for all facilities*
- *Snow Plowing & Salt Spreading*
- *Leaf Collection & County Road Leaf Bag Collection*
- *Street Sweeping*
- *Tree Planting, Tree Trimming & Removal*
- *Sign Repair & Replacement*
- *Recycling & Bulk Trash Collection*
- *Vehicle Maintenance*
- *Pond Maintenance*
- *Park & Field Maintenance, Landscaping, & Grass Cutting*
- *Tennis & Basketball Court Maintenance, Field Line Striping*
- *Playground Maintenance*
- *Municipal Pool Maintenance*
- *Bus Stop Maintenance*
- *Goose Control*
- *Maintenance of Municipal Property – Painting, Carpentry, Cleaning, Production & Setup for Meetings and Special Events*
- *Welding & Machine Shop Activities*
- *Planning & Zoning Board Hearings for Subdivisions, Site Plans, & Variances*
- *Permits for Tree Removal, Outdoor Seating, & Residence-based Business*

\$17.82 PENSION PAYMENTS AND SOCIAL SECURITY

\$17.11 RISK MANAGEMENT AND INSURANCE

- *Employee Assistance Program*
- *Group Health, Unemployment & Long-Term Disability Insurance*
- *Property & Liability Insurance*
- *Workers Compensation*

\$16.99 TRASH REMOVAL

\$16.55 FREE PUBLIC LIBRARY

- *Books, Print & Non-print Materials, Magazines & Newspapers*
- *Children, Teen & Adult Programming*
- *Internet & Database Access, On-line Catalog & Other Computer Use*
- *Inter-library Loans*
- *Web Site Maintenance*

\$13.31 RESERVE FOR UNCOLLECTED TAXES

\$8.01 GENERAL GOVERNMENT ADMINISTRATION

- *Implementation of Township ordinances and Council policies*
- *Public Meetings, Public Information & Education Programs*
- *Publication & Distribution of Town Topics Newsletter*
- *Publication of Legal Notices*
- *Open Public Records Access & Management of Public Records*
- *Liquor & Mercantile Licensing*
- *Administration of Elections*
- *Codification of Township Ordinances*
- *Compliance with Human Resources Regulations*
- *Review, Update & Implementation of Employment Policies*
- *Employee Recruitment & Training*
- *Staff Development & Relations*
- *Labor Negotiations*
- *Employee Education & Training Programs*
- *Information Technology*
- *Township Website, Citizens' Service Request System, & Email System*
- *Assessment of Property & Deed Changes*
- *Screening for Senior Citizens & Veterans Deductions*
- *Tax & Revenue Collection*
- *Annual Budget, Financial Reporting, & Long-term Financial Planning*
- *Cash Management including Accounts Payable & Payroll Processing*
- *Capital Financing & Debt Management*
- *Competitive Purchasing*
- *Sale of Surplus Property*
- *Legal Services*

\$4.28 ENERGY & UTILITIES COSTS

\$3.02 SENIOR, YOUTH & LEISURE SERVICES

- *LYCS Programming:*
 - After-School Programming, Grades 3-5*
 - Peer Leaders Program, Grades 6-8*
 - Peer to Peer Program, Grades 9-12*
 - Community Service Opportunities*
 - Parent Education*
 - Community Programming*
 - Special Events & Parties*
- *Senior & Adult Enrichment*
 - Senior Fitness*
 - Senior Instruction*
 - Senior Social Groups*
 - Senior Enrichment*
 - Senior Transportation*

Adult Fitness

Adult Enrichment

- *Township-sponsored Special Events*

- *Sports & Aquatics:*

Men's and Women's Adult Sports Leagues and Open Play

Boys and Girl's Youth Sports Leagues, Camps, and Clinics

Youth and Adult Sports Instruction – Tennis, Swimming & Golf

Sports Official's Clinics

Athletic Field Scheduling & Reservations

Municipal Pools

Open Park Facilities – sports fields, trails, pond (skating/fishing),

tennis & basketball courts and playgrounds

Handicapped Swim

Assistance to Community Sports Organizations

- *Camp & Youth:*

Youth and Teen Summer Camps

School Vacation Programming

Preschool Enrichment Programs

State Licensed Preschool

Dance and Baton Programs

Special Needs/Shadow Programs

\$2.35 STREET LIGHTING

\$2.00 HEALTH AND HUMAN SERVICES

- *Vital Statistics:*

Birth Certificates

Marriage Licenses

Death Certificates

Burial Permits

Domestic Partnership Licenses

Legal Name Changes

- *Environmental:*

Food Surveillance

Inspection of Retail Food Establishments

Inspections of Public Health & Environmental Complaints

Public Pool & Spa Inspections

Inspection of Kitchens at Child Care Centers

Nursery School Inspections

Youth Camp Inspections

Kennel Inspections

Inspection of Camps

Inspection of Ear Piercing Establishments

Vending Machine Inspections

Mobile Truck Inspections

Hazardous Food Sampling
Food & Drug Recalls
Solid Waste Complaints
Plan Review of New & Remolded Establishments
Animal Licenses
Noxious Weed Control
Rabies and Zoonosis Control
Insect & Rodent Control
Emergency Response Planning
Public Health Nuisances
Citizen Complaint Inspections
Occupational / Right-to-Know Health Activities
Rabies Immunization Clinic

- *Public Health Nursing & Education*
 - Immunization Clinics*
 - Health Screening*
 - Home Visits & Referrals*
 - Health Education & Promotion*
 - Emergency Preparedness Training*
 - Community Health Fairs*
 - Communicable Disease Investigation*
 - Community Outreach*
 - School & Community Health Education*
 - Maternal & Child Health Activities*
 - Childhood Lead Poisoning*
 - Tuberculosis Control*
 - Adult Health Service Activities*
- *Administration of Public Assistance*

\$1.14 CODE ENFORCEMENT

- *Review building plans for compliance with Uniform Construction Code*
- *Issue building permits*
- *Schedule and perform inspections to ensure safety of buildings & structures*
- *Review plans for compliance of zoning ordinances*
- *Issue residential / commercial zoning permits*
- *Perform zoning inspections for compliance with local zoning ordinances*
- *Enforce property maintenance of commercial/residential buildings & property*
- *Issue Continued Certificate of Occupancy permits for commercial properties & perform inspections*
- *Enforce zoning regulations for size & placement of commercial signs*
- *Regulate placement and issue permits for clothing bins throughout the Township*
- *Regulate & issue permits for storage containers on residential properties*
- *Regulate & issue permits for temporary contractor signs*

TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
SUMMARY OF REVENUES AND APPROPRIATIONS
CURRENT FUND

| Revenues | Proposed 2010 | Adopted 2009 | Percent Change |
|--|--------------------------|-------------------------|---------------------------|
| Surplus | | | |
| For Support of General Budget | \$ 3,080,500 | \$ 3,704,000 | -16.8% |
| Local Revenues | 4,093,680 | 3,712,391 | 10.3% |
| Interlocal Revenues | 88,350 | 68,898 | 28.2% |
| Interfund Service Facility Fees (Note pg. 4) | 0 | 1,366,942 | -100.0% |
| Intergovernmental Revenues | | | |
| Unrestricted | 2,955,650 | 3,871,880 | -23.7% |
| Restricted by Offsetting Appropriations | 1,203,754 | 470,619 | 155.8% |
| Property Taxes | | | |
| Delinquent Taxes from Prior Years | 1,295,000 | 980,000 | 32.1% |
| Local Tax to Support Current Budget | 29,378,860 | 28,362,277 | 3.6% |
| Total Revenues | \$ 42,095,793 | \$ 42,537,008 | -1.0% |
| Appropriations | | | |
| Department Operations | | | |
| Administrative and Executive | \$ 2,585,585 | \$ 2,580,430 | 0.2% |
| Engineering, Public Works & Land Use | 3,895,125 | 4,088,647 | -4.7% |
| Fire | 706,400 | 712,300 | -0.8% |
| Police & Emergency Management | 9,426,087 | 9,277,872 | 1.6% |
| Municipal Court | 304,600 | 308,600 | -1.3% |
| Health & Human Services | 702,888 | 734,761 | -4.3% |
| Senior, Youth & Leisure Services | 573,506 | 696,169 | -17.6% |
| Construction Code | 808,990 | 814,910 | -0.7% |
| Free Public Library | 3,246,256 | 3,285,286 | -1.2% |
| Committees | 31,875 | 40,360 | -21.0% |
| Total Department Operations | \$ 22,281,312 | \$ 22,539,335 | -1.1% |
| Non-Departmental Operations | | | |
| Risk Management & Group Insurance | \$ 3,370,600 | \$ 3,109,060 | 8.4% |
| Solid Waste Collection & Disposal | 3,474,900 | 3,997,200 | -13.1% |
| Energy Costs and Utilities | 1,299,500 | 1,343,000 | -3.2% |
| Contingent | 50,000 | 50,000 | 0.0% |
| Retirement Systems | 3,664,751 | 3,354,743 | 9.2% |
| Capital Improvements | 305,000 | 285,000 | 7.0% |
| Municipal Debt Service | 5,256,000 | 5,465,800 | -3.8% |
| Deferred Charges | 160,000 | 160,000 | 0.0% |
| Reserve for Uncollected Taxes | 1,981,000 | 1,753,000 | 13.0% |
| Total Non-Departmental Operations | \$ 19,561,751 | \$ 19,517,803 | 0.2% |
| Sub-Total: Operating Budget | 41,843,063 | 42,057,138 | -0.5% |
| Offsets by Recreation Trust Revenue | 0 | 125,000 | -100.0% |
| Indirect Cost Allocations (Note pg. 22) | (978,274) | (143,000) | 584.1% |
| Programs Offset by Grant Revenues | 1,231,004 | 497,869 | 147.3% |
| Total Appropriations | \$ 42,095,793 | \$ 42,537,008 | -1.0% |

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
SIGNIFICANT INCREASES AND DECREASES
CURRENT FUND**

| Revenues | Proposed 2010 | Adopted 2009 | Percent Change |
|---|--------------------------|-------------------------|---------------------------|
| Restricted Intergovernmental Revenues | 1,203,754 | 470,619 | 155.8% |
| Interest on Investments & Deposits | 545,000 | 356,000 | 53.1% |
| Delinquent Taxes | 1,295,000 | 980,000 | 32.1% |
| Municipal Court Fines and Costs | 458,000 | 370,000 | 23.8% |
| Licenses, Fees and Permits | 1,321,881 | 1,202,358 | 9.9% |
| Local Tax for Municipal Purposes | 29,378,860 | 28,362,277 | 3.6% |
| Uniform Construction Code Fees | 585,650 | 590,000 | -0.7% |
| Utilization of Surplus Reserves | 3,080,500 | 3,704,000 | -16.8% |
| Municipal Occupancy Tax | 149,000 | 183,000 | -18.6% |
| Sale of Recyclable Materials | 137,000 | 170,000 | -19.4% |
| Unrestricted Intergovernmental Revenues | 2,955,650 | 3,871,880 | -23.7% |
| Service Facility Fees (Note pg. 22) | - | 1,366,942 | -100.0% |
| Other Local Revenues Supporting Budget | 985,499 | 909,931 | 8.3% |
| Total Revenues | \$ 42,095,793 | \$ 42,537,008 | -1.0% |

| Appropriations | Proposed 2010 | Adopted Budget 2009 | Percent Change |
|---|--------------------------|--------------------------------|---------------------------|
| Reserve For Uncollected Taxes | 1,981,000 | 1,753,000 | 13.0% |
| Retirement Systems | 3,664,751 | 3,354,743 | 9.2% |
| Risk Management and Group Insurance | 3,370,600 | 3,109,060 | 8.4% |
| Capital Improvements | 305,000 | 285,000 | 7.0% |
| Police Department Salaries and Wages | 9,110,500 | 8,908,166 | 2.3% |
| Fire Department Salaries and Wages | 546,400 | 544,600 | 0.3% |
| Deferred Charges | 160,000 | 160,000 | 0.0% |
| Free Public Library | 3,246,256 | 3,285,286 | -1.2% |
| Non-Uniform Department Salaries & Wages | 6,879,308 | 7,085,074 | -2.9% |
| Energy Costs & Utilities | 1,299,500 | 1,343,000 | -3.2% |
| Municipal Debt Service | 5,256,000 | 5,465,800 | -3.8% |
| Department Operating Expenses | 2,463,125 | 2,818,662 | -12.6% |
| Solid Waste Collection and Disposal | 3,474,900 | 3,997,200 | -13.1% |
| Restricted Grant Programs | 1,231,004 | 497,869 | 147.3% |
| All Other General Appropriations | 85,723 | 72,547 | 18.2% |
| Indirect Cost Allocations (Note pg. 22) | (978,274) | (143,000) | 584.1% |
| Total Appropriations | \$ 42,095,793 | \$ 42,537,008 | -1.0% |

TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
CURRENT FUND SURPLUS¹ AND USES OF SURPLUS

| <u>Results of Operations</u> | <u>Fund Balance</u> | <u>Deferred School Tax</u> |
|---|-------------------------------|---------------------------------|
| Balance, January 1 | \$ 2,222,783 | \$1,696,718 |
| Utilized in Municipal Budget | (1,603,282) | (\$1,696,718) |
| Addition From School Tax Levy | | \$ 2,584,291 |
| <u>Additions To Fund Balance</u> | | |
| Miscellaneous Revenues Anticipated | \$ 292,346 | |
| Receipts from Delinquent Taxes | (14,078) | |
| Receipts from Current Taxes | (732,378) | |
| Non-Budget Revenues | 185,583 | |
| Revenue Accounts Receivable | 3,087 | |
| Unexpended Balance of Appropriation Reserves | 529,374 | |
| Grants Canceled (Net) | 48,288 | |
| Current Appropriations Canceled | 22,486 | |
| | <u>\$ 334,710</u> | |
| <u>Deductions From Fund Balance</u> | | |
| Interfunds Advanced | \$ 773,063 | |
| Senior Citizen Deductions Disallowed | 1,125 | |
| Refund of Prior Year Revenue | 486 | |
| Refund of Prior Year Taxes | 129,246 | |
| | <u>\$ 903,919</u> | |
| Results of Operations (Cash Deficit if negative exceeds Fund Balance utilized) | <u>(569,210)</u> | <u> </u> |
| Fund Balance, December 31 | \$ 50,291 | \$ 2,584,291 |
| Interfunds Receivable | 793,942 | - |
| Surplus Available, December 31 | <u>\$ 844,233</u> | <u>\$ 2,584,291</u> |
| <u>Expected Uses of Surplus</u> | | |
| Amounts Restricted - Due from State of NJ | \$ 75,432 | - |
| Amount Assigned - 2.0% of Current Budget (less restricted) | 766,484 | - |
| Amount Utilized in Municipal Budget | 28,710 | 2,584,291 |
| Total Expected Uses of Surplus | <u>\$ 870,625</u> | <u>\$ 2,584,291</u> |
| Fund Balance Unassigned, December 31 | <u>\$ (26,392)</u> | <u>\$ -</u> |
| Total Fund Balance Not Utilized 815,524 | | |
| Percentage of Current Fund Budget 1.9% | | |

¹ Unaudited.

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
UTILITY SURPLUS FUNDS¹**

| | <u>Water</u> | <u>Sewer</u> | <u>Swimming Pool</u> |
|---|----------------------|----------------------|----------------------|
| Opening Balance, January 1 | 404,198 | 2,271 | 108,647 |
| Utilized as Revenue in Prior Year Utility Budget | (400,000) | - | (45,743) |
| Utilized as Revenue in Prior Year General Budget | - | - | (35,000) |
| Unrestricted Balance, January 1 | <u>4,198</u> | <u>2,271</u> | <u>27,904</u> |
| Additions: | | | |
| Rents and Fees | (359,782) | (146,066) | (63,462) |
| Other Revenues | (20,125) | 2,500 | 5,343 |
| Nonbudget Revenue | 43,984 | 27,142 | 11,642 |
| Unexpended Balance of Appropriation Reserves | 325,386 | 149,668 | 40,418 |
| Unexpended Balances of Appropriations | 159,048 | 190,446 | 41,844 |
| Deductions: | | | |
| Prior Year Revenue Refunds | | | |
| Results of Operations | <u>148,511</u> | <u>223,689</u> | <u>35,786</u> |
| Deficit to be Raised in Subsequent Years | <u>-</u> | <u>-</u> | <u>-</u> |
| Available Balance, December 31 | 152,708 | 225,960 | 63,690 |
| Assigned by Reserve Policy | - | - | - |
| Utilized in Current Year Utility Budget | (85,000) | (95,000) | (46,500) |
| Anticipated in Current Year General Budget | <u>-</u> | <u>(62,500)</u> | <u>-</u> |
| Fund Balance Unassigned, December 31 | <u><u>67,708</u></u> | <u><u>68,460</u></u> | <u><u>17,190</u></u> |
| Total Fund Balance Not Utilized as % of Budget | 1.4% | 2.4% | 3.1% |

¹ Unaudited.

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
CALCULATION OF CAP LIMITATIONS**

TAX LEVY CAP

| | | |
|--|----|------------|
| 2009 Amount to be Raised by Taxation | \$ | 28,362,277 |
| Less: Prior Year Recycling Tax Appropriation | | (50,900) |
| Less: Prior Year Capital Improvement Fund | | (285,000) |
| Adjusted Tax Levy Base | \$ | 28,026,377 |

4% CAP 1,121,055

Tax Levy CAP Adjustments:

| | | |
|--|----|-----------|
| Net Change in Debt Service | \$ | (152,703) |
| Loss in State formula aid | | - |
| Allowable Pension Increases | | 278,802 |
| Allowable Increase in Res. Uncoll. Taxes | | 157,318 |
| Increase in Group Health Benefits | | 332,384 |
| Current Year Capital Improvement Fund | | 305,000 |
| Recycling Tax Appropriation | | 50,900 |
| Value of New Construction/Improvements | | 40,771 |

Total Tax Levy CAP Adjustments 1,012,471

Maximum 2010 Tax Levy Permitted \$ 30,159,904

Proposed 2010 Tax Levy 29,378,860

Amount Under (Over) CAP \$ 781,044

LFB Statewide Approved Blanket Waivers

Amount Under (Over) CAP and Waivers \$ 781,044

APPROPRIATIONS CAP

| | | |
|---|----|-------------------|
| 2009 Appropriations Within CAP | \$ | 30,579,854 |
| CAP Base Adjustment - Indirect Cost Allocations | | (978,274) |
| Adjusted CAP Base | \$ | 29,601,580 |

Allowable Cost of Living Adjustment: 0.0% -

Normal Pension Liability increase in excess of 3.5% 269,043

Value of New Construction and Improvements 40,771

Allowable Appropriations Within CAP \$ 29,911,395

Proposed 2010 Appropriations Within CAP 29,171,499

Amount Under (Over) CAP \$ 739,895

Add: 2008 CAP Bank 3,954

2009 CAP Bank 875,829

2010 Increase to State COLA of 3.5% 1,036,055

Amount Under (Over) CAP Bank \$ 2,655,733

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
ANALYSIS OF MUNICIPAL PROPERTY TAX RATE**

| | <u>2010</u> | <u>2009</u> |
|--|----------------------|----------------------|
| Total Budget Appropriations | \$ 42,095,793 | \$ 42,537,008 |
| Less: Surplus | 3,018,000 | 3,544,000 |
| Local Revenues | 4,156,180 | 5,239,333 |
| Interlocal Revenues | 88,350 | 68,898 |
| Intergovernmental Revenues | 4,159,404 | 4,342,499 |
| Delinquent Taxes | <u>1,295,000</u> | <u>980,000</u> |
| Amount to be Raised by Taxes | \$ 29,378,860 | \$ 28,362,277 |
| Divided by Assessed Valuation | <u>7,530,150,474</u> | <u>7,609,294,300</u> |
| Municipal Purpose Tax Rate (per \$100) | <u><u>0.390</u></u> | <u><u>0.373</u></u> |

| | | |
|--|-------------------|-------------------|
| Average Residential Assessment | \$ 607,023 | \$ 608,721 |
| Annual Cost to Average Residence | \$ 2,368 | \$ 2,269 |
| Increase (Decrease) in Average Cost | \$ 99.40 | 4.4% |

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
COSTS TO AVERAGE TAXPAYER**

| Function | Total Budget | Funded by | | | Average Taxpayer | |
|---|-------------------------|------------------|----------------------|---------------------|-----------------------------|------------------|
| | | Grants | Supp. Revenue | Gen. Revenue | | Taxpayers |
| <u>Departmental Operations</u> | | | | | | |
| Administrative and Executive | 1,920,797 | | 592,262 | 320,194 | 1,008,341 | 81 |
| Engineering, Public Works & Land Use | 3,770,492 | | 164,891 | 868,997 | 2,736,604 | 221 |
| Fire | 706,400 | | 79,480 | 151,096 | 475,824 | 38 |
| Police | 9,426,087 | | 524,463 | 2,145,407 | 6,756,216 | 545 |
| Municipal Court | 304,600 | | 14,337 | 69,957 | 220,306 | 18 |
| Health & Human Services | 702,888 | | 310,025 | 94,685 | 298,178 | 24 |
| Senior, Youth & Leisure Services | 573,506 | | | 138,222 | 435,284 | 35 |
| Construction Code | 808,990 | | 585,650 | 53,828 | 169,512 | 14 |
| Free Public Library | 3,246,256 | | | 782,390 | 2,463,866 | 199 |
| Committees and Contributions | 31,875 | | | 7,682 | 24,193 | 2 |
| Total Department Operations | 21,491,891 | - | 2,271,108 | 4,632,459 | 14,588,324 | 1,176 |
| <u>Non-Departmental Operations</u> | | | | | | |
| Risk Management & Group Insurance | 3,355,894 | | | 808,814 | 2,547,080 | 205 |
| Solid Waste Collection & Disposal | 3,469,900 | | 137,000 | 803,272 | 2,529,628 | 204 |
| Energy Costs and Utilities | 1,299,500 | | | 313,196 | 986,304 | 80 |
| Retirement Systems | 3,495,604 | | | 842,486 | 2,653,118 | 214 |
| Contingent | 50,000 | | | 12,051 | 37,949 | 3 |
| Grant Programs | 1,231,004 | 1,203,754 | | 6,568 | 20,682 | 2 |
| Capital Improvements | 305,000 | - | 305,000 | - | - | 0 |
| Municipal Debt Service | 5,256,000 | | 100,000 | 1,242,663 | 3,913,337 | 315 |
| Deferred Charges | 160,000 | | | 38,562 | 121,438 | 10 |
| Reserve for Uncollected Taxes | 1,981,000 | | | - | 1,981,000 | 160 |
| Total Non-Departmental Operations | 20,603,902 | 1,203,754 | 542,000 | 4,067,613 | 14,790,536 | 1,192 |
| Total Appropriations | 42,095,793 | 1,203,754 | 2,813,108 | 8,700,072 | 29,378,860 | 2,368 |

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
CHANGES IN LOCAL TAX LEVY**

| <u>Budget Category</u> | <u>Proposed 2010</u> | <u>Final 2009</u> | <u>Impact on Tax Levy</u> | <u>Pct. Of Levy</u> |
|--|--------------------------|-----------------------|-------------------------------|-------------------------|
| <u>General Revenues</u> | | | | |
| Unrestricted State Revenues | 2,955,650 | 3,871,880 | 916,230 | 3.2% |
| Surplus | 3,080,500 | 3,704,000 | 623,500 | 2.2% |
| Interlocal Revenues | 88,350 | 68,898 | (19,452) | -0.1% |
| Delinquent Taxes | 1,295,000 | 980,000 | (315,000) | -1.1% |
| Local Revenues | 4,093,680 | 3,712,391 | (381,288) | -1.3% |
| Net Impact of Service Facility Fees ¹ | | | 531,668 | 1.9% |
| Net Impact on Local Tax Levy | | | <u>1,355,658</u> | <u>4.8%</u> |
| <u>Locally Funded Appropriations</u> | | | | |
| Pension Obligations | 2,936,604 | 2,604,743 | 331,861 | 1.2% |
| Risk Management & Group Insurance | 3,370,600 | 3,109,060 | 261,540 | 0.9% |
| Reserve for Uncollected Taxes | 1,981,000 | 1,753,000 | 228,000 | 0.8% |
| Police Department Salaries | 9,050,500 | 8,850,135 | 200,365 | 0.7% |
| Capital Projects - Locally Funded | 305,000 | 285,000 | 20,000 | 0.1% |
| Fire & EMS Department Salaries | 546,400 | 544,600 | 1,800 | 0.0% |
| Emergency Appropriation - Revaluation | 160,000 | 160,000 | - | 0.0% |
| Operating Lease Payments | 40,630 | 40,630 | - | 0.0% |
| Local Share of Grant Programs | 27,250 | 27,250 | - | 0.0% |
| Free Public Library | 3,246,256 | 3,285,286 | (39,030) | -0.1% |
| Locally-Funded Debt Service | 405,000 | 447,000 | (42,000) | -0.1% |
| Energy & Utility Costs | 1,299,500 | 1,343,000 | (43,500) | -0.2% |
| Tax-Funded Debt Service | 4,851,000 | 5,018,800 | (167,800) | -0.6% |
| Non-Uniform Department Salaries | 6,879,308 | 7,085,074 | (205,766) | -0.7% |
| Department Operating Expenses | 2,463,125 | 2,818,662 | (355,537) | -1.3% |
| Solid Waste Collection & Disposal | 3,474,900 | 3,997,200 | (522,300) | -1.8% |
| Other Locally Funded Appropriations | 825,240 | 839,948 | (14,708) | -0.1% |
| Net Impact on Local Tax Levy | | | <u>(347,075)</u> | <u>-1.2%</u> |
| Budget Impact on Local Tax Levy | | | <u>1,008,583</u> | <u>3.6%</u> |
| Net Change In Assessed Value ² | | | | <u>0.8%</u> |
| Total Increase in Local Tax Levy | | | | <u>4.4%</u> |

¹ The amount by which Service Facility Fees collected in 2009 exceed Indirect Cost Allocations in 2010.

Note: A portion of the appropriations of administrative departments is charged to the Water, Sewer and Swimming Pool Utilities. Traditionally, these allocations have been budgeted in the utility fund budgets and paid to the Current Fund during the budget year as a Service Facility Fee. While this method is acceptable for budgeting and accounting purposes, the amount of Current Fund revenues and expenses are overstated in the budget. Beginning with the 2010 municipal budget, Service Facility Fee revenues are eliminated and administrative department expenses are reduced by indirect cost allocations. This will result in both reduced revenues and appropriations in the Current Fund budget. There is no impact on the utility fund budgets, cap calculations, or the municipal tax levy.

While future budget documents will present administrative appropriations on a "net cost" basis, a supplemental schedule on page 36 presents these appropriations on a comparative "full cost" basis for analysis in 2010.

² Net change in total assessed value = \$79.1 million, or 1.04% compared to 2009.

2010 MUNICIPAL BUDGET DOCUMENT
BUDGET REVENUES

| | 2010 Anticipated | 2009 Budget | | | |
|--|---------------------|---------------------|---------------------|---------------------|------------------|
| | | Adopted | Final | Realized in Cash | Excess (Deficit) |
| SURPLUS | | | | | |
| Cash Surplus Anticipated - Support of General Operations | 1,820,000.00 | 3,300,000.00 | 3,300,000.00 | 3,300,000.00 | 0.00 |
| Due from General Capital Fund | 535,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Water Operating Fund | 251,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Sewer Operating Fund | 6,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL: SURPLUS ANTICIPATED | 2,613,000.00 | 3,300,000.00 | 3,300,000.00 | 3,300,000.00 | 0.00 |

MISCELLANEOUS REVENUES

Section A: Local Revenues

Licenses:

| | | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Alcoholic Beverages | 38,000.00 | 40,000.00 | 40,000.00 | 38,300.00 | (1,700.00) |
| Other | 43,000.00 | 43,000.00 | 43,000.00 | 43,546.00 | 546.00 |
| Fees & Permits | 869,900.00 | 710,000.00 | 710,000.00 | 755,420.45 | 45,420.45 |
| Municipal Court Fines & Costs | 458,000.00 | 370,000.00 | 370,000.00 | 458,447.98 | 88,447.98 |
| Interest & Costs on Taxes | 331,000.00 | 323,000.00 | 323,000.00 | 331,504.32 | 8,504.32 |
| Interest on Investments & Deposits | 545,000.00 | 356,000.00 | 356,000.00 | 630,539.30 | 274,539.30 |
| Uniform Fire Safety Act - Local Fees | 38,000.00 | 36,000.00 | 36,000.00 | 38,745.00 | 2,745.00 |
| Municipal Occupancy Tax | 149,000.00 | 183,000.00 | 183,000.00 | 149,463.87 | (33,536.13) |
| TOTAL: SECTION A | 2,471,900.00 | 2,061,000.00 | 2,061,000.00 | 2,445,966.92 | 384,966.92 |

Section B: State Payments Without Offsetting Appropriations

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|-------------|
| Consolidated Municipal Property Tax Relief | 260,050.00 | 570,198.00 | 570,198.00 | 570,198.00 | 0.00 |
| Energy Receipts Tax | 2,695,600.00 | 3,290,872.00 | 3,290,872.00 | 3,290,872.00 | 0.00 |
| Watershed Moratorium Offset Aid | 0.00 | 10,810.00 | 10,810.00 | 10,810.00 | 0.00 |
| TOTAL: SECTION B | 2,955,650.00 | 3,871,880.00 | 3,871,880.00 | 3,871,880.00 | 0.00 |

Section C: Dedicated Uniform Construction Code Fees

| | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Uniform Construction Code Fees | 585,650.00 | 590,000.00 | 590,000.00 | 536,466.00 | (53,534.00) |
| TOTAL: SECTION C | 585,650.00 | 590,000.00 | 590,000.00 | 536,466.00 | (53,534.00) |

Section D: DCA Interlocal Municipal Service Agreements

| | | | | | |
|---|------------------|------------------|------------------|------------------|-------------------|
| Town of Millburn - Health Services | 67,750.00 | 68,898.00 | 68,898.00 | 67,156.50 | (1,741.50) |
| Livingston Board of Education - Goose Control | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Borough of Roseland - Leaf Collection | 5,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL: SECTION D | 88,350.00 | 68,898.00 | 68,898.00 | 67,156.50 | (1,741.50) |

Section F: State & County Revenues Offset with Appropriations

| | | | | | |
|--|-----------|-----------|-----------|-----------|------|
| Public Health Priority Funding | 3,568.00 | 3,746.00 | 3,746.00 | 3,746.00 | 0.00 |
| Municipal Alliance on Alcoholism and Drug Abuse | 77,000.00 | 77,000.00 | 77,000.00 | 77,000.00 | 0.00 |
| Safe and Secure Communities Program | 60,000.00 | 58,031.00 | 58,031.00 | 58,031.00 | 0.00 |
| Adaptive Recreation Grant | 18,144.00 | 18,144.00 | 18,144.00 | 18,144.00 | 0.00 |
| Recreation Individual Disabilities Young Adult Program | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| Clean Communities Program | 45,083.96 | 33,936.04 | 33,936.04 | 33,936.04 | 0.00 |
| Clean Communities Program - Unappropriated | 9,360.04 | 3,754.72 | 3,754.72 | 3,754.72 | 0.00 |

2010 MUNICIPAL BUDGET DOCUMENT
BUDGET REVENUES

| | 2010 Anticipated | 2009 Budget | | | |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| | | Adopted | Final | Realized in Cash | Excess (Deficit) |
| Recycling Tonnage Grant | 0.00 | 0.00 | 55,860.66 | 55,860.66 | 0.00 |
| Body Armor Replacement Fund | 2,258.09 | 8,007.68 | 8,007.68 | 8,007.68 | 0.00 |
| NJ Highway Traffic Safety - Pedestrian Safety - Unappropriated | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| NJ Highway Traffic Safety - Click It or Ticket | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 |
| NJ Domestic Violence Training Program - Unappropriated | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| NJ Community Forestry Program | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Edward Byrne Memorial Justice Assistance Grant | 0.00 | 0.00 | 13,761.00 | 13,761.00 | 0.00 |
| NJ DOT - North Hillside Avenue | 0.00 | 260,000.00 | 260,000.00 | 260,000.00 | 0.00 |
| Federal Highway Administration - Recreational Trails Program | 0.00 | 0.00 | 9,150.00 | 9,150.00 | 0.00 |
| Federal Highway Administration - Pedestrian Streetscape | 647,929.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Essex County Open Space - Multi-Park Projects | 225,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEMA Assistance to Firefighters Grant | 72,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Smart Growth Planning Grant | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 0.00 |
| Sustainable Jersey Grant | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| NJDHSS - H1N1 Vaccination Grant | 28,411.00 | 0.00 | 121,012.00 | 121,012.00 | 0.00 |
| Federal Emergency Management Agency | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL: SECTION F | 1,203,754.09 | 470,619.44 | 707,403.10 | 707,403.10 | 0.00 |
| Section G: Other Special Items | | | | | |
| Swimming Pool Utility Operating Surplus of Prior Year | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| Sewer Utility Operating Surplus of Prior Year | 62,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Recreation Special Trust Reserve | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| Uniform Fire Safety Act | 41,284.91 | 41,693.24 | 41,693.24 | 43,712.81 | 2,019.57 |
| Service Facility Fee - Water Utility | 0.00 | 242,000.00 | 242,000.00 | 242,000.00 | 0.00 |
| Service Facility Fee - Sewer Utility | 0.00 | 615,592.00 | 615,592.00 | 615,592.00 | 0.00 |
| Service Facility Fee - Swimming Pool Utility | 0.00 | 64,350.00 | 64,350.00 | 64,350.00 | 0.00 |
| Current Year Surplus - Sewer Utility | 0.00 | 400,000.00 | 400,000.00 | 400,000.00 | 0.00 |
| Current Year Surplus - Swimming Pool Utility | 0.00 | 45,000.00 | 45,000.00 | 45,000.00 | 0.00 |
| Proceeds from Sale of Township Property | 49,000.00 | 49,000.00 | 49,000.00 | 49,000.00 | 0.00 |
| Off-Duty Police Officer Administrative Fees | 80,800.00 | 90,000.00 | 90,000.00 | 80,942.50 | (9,057.50) |
| Cable Franchise Fee | 210,896.10 | 241,665.20 | 241,665.20 | 241,665.20 | 0.00 |
| Verizon Franchise Fee | 138,689.01 | 88,932.73 | 88,932.73 | 88,932.73 | 0.00 |
| Payment in Lieu of Taxes | 257,000.00 | 255,100.00 | 255,100.00 | 257,417.10 | 2,317.10 |
| Livingston Community Partners | 104,859.60 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| Sales of Recyclables | 137,000.00 | 170,000.00 | 170,000.00 | 137,375.81 | (32,624.19) |
| Livingston Board of Education | 16,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Capital Surplus | 405,000.00 | 244,000.00 | 244,000.00 | 244,000.00 | 0.00 |
| TOTAL: SECTION G | 1,503,629.62 | 2,832,333.17 | 2,832,333.17 | 2,794,988.15 | (37,345.02) |
| TOTAL MISCELLANEOUS REVENUES | 8,808,933.71 | 9,894,730.61 | 10,131,514.27 | 10,423,860.67 | 292,346.40 |
| RECEIPTS FROM DELINQUENT TAXES | 1,295,000.00 | 980,000.00 | 980,000.00 | 965,921.97 | (14,078.03) |
| SUBTOTAL GENERAL REVENUES | 12,716,933.71 | 14,174,730.61 | 14,411,514.27 | 14,689,782.64 | 278,268.37 |
| TOTAL AMOUNT TO BE RAISED BY TAXES | 29,378,859.63 | 28,362,277.09 | 28,362,277.09 | 27,629,898.86 | (732,378.23) |
| TOTAL GENERAL REVENUES | 42,095,793.34 | 42,537,007.70 | 42,773,791.36 | 42,319,681.50 | (454,109.86) |

**2010 MUNICIPAL BUDGET DOCUMENT
GENERAL APPROPRIATIONS**

**OPERATIONS WITHIN "CAPS"
ADMINISTRATIVE & EXECUTIVE**

| | 2010 Appropriated | 2009 Budget | | | |
|-------------------------------|----------------------|-------------|------------|-----------------|-----------|
| | | Adopted | Final | Paid or Charged | Reserved |
| Township Manager | | | | | |
| Salaries & Wages | 272,259.00 | 381,200.00 | 381,200.00 | 380,823.95 | 376.05 |
| Other Expenses | 13,765.00 | 34,500.00 | 34,500.00 | 34,198.43 | 301.57 |
| Human Resources | | | | | |
| Salaries & Wages | 113,153.00 | 158,300.00 | 158,300.00 | 152,742.82 | 5,557.18 |
| Other Expenses | 68,894.00 | 88,800.00 | 88,800.00 | 81,913.98 | 6,886.02 |
| Information Technology | | | | | |
| Salaries & Wages | 54,353.00 | 61,900.00 | 61,900.00 | 61,397.02 | 502.98 |
| Other Expenses | 40,606.00 | 97,400.00 | 101,500.00 | 100,508.30 | 991.70 |
| Mayor & Council | | | | | |
| Salaries & Wages | 20,400.00 | 28,600.00 | 28,600.00 | 28,584.17 | 15.83 |
| Township Clerk | | | | | |
| Salaries & Wages | 154,094.00 | 235,900.00 | 235,900.00 | 230,770.86 | 5,129.14 |
| Other Expenses | 109,947.00 | 154,300.00 | 161,300.00 | 152,122.42 | 9,177.58 |
| Codification of Ordinances | | | | | |
| Other Expenses | 5,500.00 | 9,380.00 | 9,380.00 | 1,195.00 | 8,185.00 |
| Government Records Compliance | | | | | |
| Salaries & Wages | 3,600.00 | 3,600.00 | 3,600.00 | 3,600.00 | 0.00 |
| Audit Services | | | | | |
| Other Expenses | 44,600.00 | 44,600.00 | 44,600.00 | 44,600.00 | 0.00 |
| Financial Administration | | | | | |
| Salaries & Wages | 94,659.00 | 131,600.00 | 131,600.00 | 131,584.91 | 15.09 |
| Other Expenses | 13,129.00 | 14,500.00 | 14,500.00 | 14,041.83 | 458.17 |
| Purchasing | | | | | |
| Salaries & Wages | 51,771.00 | 66,300.00 | 66,300.00 | 66,277.90 | 22.10 |
| Other Expenses | 8,993.00 | 4,600.00 | 4,600.00 | 3,400.52 | 1,199.48 |
| Comptroller | | | | | |
| Salaries & Wages | 171,176.00 | 239,100.00 | 239,100.00 | 234,054.20 | 5,045.80 |
| Other Expenses | 2,929.00 | 4,350.00 | 4,350.00 | 3,478.13 | 871.87 |
| Assessment of Taxes | | | | | |
| Salaries & Wages | 137,700.00 | 136,000.00 | 136,000.00 | 135,924.09 | 75.91 |
| Other Expenses | 141,450.00 | 145,550.00 | 171,550.00 | 149,212.69 | 22,337.31 |
| Collection of Taxes | | | | | |
| Salaries & Wages | 83,266.00 | 146,700.00 | 146,700.00 | 146,662.34 | 37.66 |
| Other Expenses | 30,353.00 | 20,850.00 | 20,850.00 | 15,142.91 | 5,707.09 |
| Legal Services and Costs | | | | | |
| Salaries & Wages | 32,200.00 | 28,400.00 | 29,400.00 | 28,808.96 | 591.04 |
| Other Expenses | 252,000.00 | 344,000.00 | 364,000.00 | 353,259.91 | 10,740.09 |

**2010 MUNICIPAL BUDGET DOCUMENT
GENERAL APPROPRIATIONS**

| | 2010 Appropriated | 2009 Budget | | | |
|---|----------------------|--------------|--------------|-----------------|-----------|
| | | Adopted | Final | Paid or Charged | Reserved |
| ENGINEERING, PUBLIC WORKS & LAND USE | | | | | |
| Engineering Services & Costs | | | | | |
| Salaries & Wages | 151,400.00 | 303,500.00 | 294,500.00 | 294,077.55 | 422.45 |
| Other Expenses | 2,167.00 | 26,100.00 | 16,100.00 | 11,477.88 | 4,622.12 |
| Road Repairs & Maintenance | | | | | |
| Salaries & Wages | 968,900.00 | 1,032,900.00 | 1,007,900.00 | 998,534.36 | 9,365.64 |
| Other Expenses | 29,700.00 | 54,400.00 | 54,400.00 | 50,787.92 | 3,612.08 |
| Snow Removal | | | | | |
| Salaries & Wages | 75,000.00 | 75,000.00 | 115,000.00 | 84,763.24 | 30,236.76 |
| Other Expenses | 100,000.00 | 100,000.00 | 185,000.00 | 118,046.00 | 66,954.00 |
| Leaf Collection | | | | | |
| Salaries & Wages | 70,000.00 | 100,000.00 | 100,000.00 | 66,255.80 | 33,744.20 |
| Other Expenses | 271,140.00 | 349,100.00 | 349,100.00 | 347,912.04 | 1,187.96 |
| Public Building & Grounds | | | | | |
| Salaries & Wages | 384,900.00 | 317,700.00 | 347,700.00 | 343,991.11 | 3,708.89 |
| Other Expenses | 158,895.00 | 228,147.00 | 198,147.00 | 172,980.41 | 25,166.59 |
| Parks | | | | | |
| Salaries & Wages | 562,100.00 | 613,900.00 | 608,000.00 | 570,478.43 | 37,521.57 |
| Other Expenses | 105,400.00 | 123,600.00 | 123,600.00 | 107,635.81 | 15,964.19 |
| Shade Trees | | | | | |
| Salaries & Wages | 240,240.00 | 242,300.00 | 242,300.00 | 235,884.93 | 6,415.07 |
| Other Expenses | 4,800.00 | 5,600.00 | 5,600.00 | 5,599.02 | 0.98 |
| Vehicle Maintenance | | | | | |
| Salaries & Wages | 169,700.00 | 167,600.00 | 167,600.00 | 166,700.48 | 899.52 |
| Other Expenses | 142,300.00 | 124,500.00 | 124,500.00 | 124,169.05 | 330.95 |
| Planning Board | | | | | |
| Salaries & Wages | 122,400.00 | 127,200.00 | 127,200.00 | 118,361.57 | 8,838.43 |
| Other Expenses | 75,950.00 | 60,500.00 | 60,500.00 | 58,776.53 | 1,723.47 |
| Board of Adjustment | | | | | |
| Salaries & Wages | 120,000.00 | 125,500.00 | 125,500.00 | 125,491.50 | 8.50 |
| Other Expenses | 15,000.00 | 15,000.00 | 15,000.00 | 10,000.00 | 5,000.00 |

**2010 MUNICIPAL BUDGET DOCUMENT
GENERAL APPROPRIATIONS**

| | 2010 Appropriated | 2009 Budget | | | |
|--|----------------------|--------------|--------------|-----------------|-----------|
| | | Adopted | Final | Paid or Charged | Reserved |
| <u>PUBLIC SAFETY</u> | | | | | |
| Fire | | | | | |
| Salaries & Wages | 546,400.00 | 544,600.00 | 539,600.00 | 535,236.51 | 4,363.49 |
| Other Expenses | 131,000.00 | 139,700.00 | 134,800.00 | 131,993.01 | 2,806.99 |
| Aid to Volunteer Ambulance Companies | | | | | |
| Other Expenses | 29,000.00 | 28,000.00 | 28,000.00 | 28,000.00 | 0.00 |
| Police | | | | | |
| Salaries & Wages | 8,665,500.00 | 8,449,035.03 | 8,660,035.03 | 8,653,169.28 | 6,865.75 |
| Other Expenses | 304,457.00 | 352,707.00 | 342,707.00 | 295,439.73 | 47,267.27 |
| Lease Purchase of Vehicles | 40,630.00 | 40,630.00 | 40,630.00 | 38,062.02 | 2,567.98 |
| Police Dispatch/911 | | | | | |
| Salaries & Wages | 385,000.00 | 401,100.00 | 350,100.00 | 346,721.45 | 3,378.55 |
| Other Expenses | 28,400.00 | 32,300.00 | 32,300.00 | 21,310.72 | 10,989.28 |
| Emergency Management Services | | | | | |
| Other Expenses | 2,100.00 | 2,100.00 | 2,100.00 | 0.00 | 2,100.00 |
| Municipal Court | | | | | |
| Salaries & Wages | 277,900.00 | 279,100.00 | 279,100.00 | 271,766.97 | 7,333.03 |
| Other Expenses | 26,700.00 | 29,500.00 | 29,500.00 | 27,707.89 | 1,792.11 |
| <u>HEALTH & HUMAN SERVICES</u> | | | | | |
| Board of Health | | | | | |
| Salaries & Wages | 531,080.00 | 405,980.00 | 390,980.00 | 378,442.15 | 12,537.85 |
| Other Expenses | 13,458.00 | 7,750.00 | 7,750.00 | 5,468.41 | 2,281.59 |
| Emergency Management Services | | | | | |
| Other Expenses | 27,000.00 | 25,000.00 | 25,000.00 | 16,191.35 | 8,808.65 |
| Division of Public Health Nursing | | | | | |
| Salaries & Wages | 0.00 | 148,400.00 | 148,400.00 | 148,387.75 | 12.25 |
| Other Expenses | 0.00 | 3,450.00 | 3,450.00 | 3,334.01 | 115.99 |
| Air Pollution Control | | | | | |
| Services of Suburban Essex Air Pollution Comm. | 0.00 | 6,083.00 | 6,083.00 | 6,083.00 | 0.00 |
| Administration of Public Assistance | | | | | |
| Salaries & Wages | 62,900.00 | 68,500.00 | 68,500.00 | 68,138.85 | 361.15 |
| Other Expenses | 700.00 | 700.00 | 700.00 | 679.45 | 20.55 |
| <u>SENIOR, YOUTH & LEISURE SERVICES</u> | | | | | |
| Senior, Youth & Leisure Services | | | | | |
| Salaries & Wages | 451,556.00 | 39,900.00 | 26,900.00 | 24,611.20 | 2,288.80 |
| Other Expenses | 121,950.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Recreation | | | | | |
| Salaries & Wages | 0.00 | 312,784.00 | 308,784.00 | 304,612.35 | 4,171.65 |
| Other Expenses | 0.00 | 69,335.00 | 69,335.00 | 60,554.53 | 8,780.47 |

**2010 MUNICIPAL BUDGET DOCUMENT
GENERAL APPROPRIATIONS**

| | 2010 Appropriated | 2009 Budget | | | |
|--|----------------------|--------------|--------------|-----------------|------------|
| | | Adopted | Final | Paid or Charged | Reserved |
| Celebration of Public Events | | | | | |
| Other Expenses | 0.00 | 45,000.00 | 45,000.00 | 43,804.13 | 1,195.87 |
| Senior Citizen Transportation | | | | | |
| Salaries & Wages | 0.00 | 40,000.00 | 40,000.00 | 39,060.53 | 939.47 |
| Other Expenses | 0.00 | 3,150.00 | 3,150.00 | 2,070.92 | 1,079.08 |
| Youth Services Program | | | | | |
| Other Expenses | 0.00 | 35,000.00 | 4,000.00 | 2,609.43 | 1,390.57 |
| Contribution to Social Service Agencies | | | | | |
| Other Expenses | 0.00 | 151,000.00 | 151,000.00 | 150,821.00 | 179.00 |
| UNIFORM CONSTRUCTION CODE | | | | | |
| Salaries & Wages | 757,300.00 | 768,500.00 | 768,500.00 | 763,416.09 | 5,083.91 |
| Other Expenses | 51,690.00 | 46,410.00 | 46,410.00 | 34,802.33 | 11,607.67 |
| COMMITTEES & CONTRIBUTIONS | | | | | |
| Open Space Committee | 12,000.00 | 12,000.00 | 15,800.00 | 12,909.00 | 2,891.00 |
| Environmental Commission | 3,000.00 | 8,000.00 | 8,000.00 | 522.36 | 7,477.64 |
| Advisory Commission on the Handicapped | 1,750.00 | 1,750.00 | 1,750.00 | 1,723.89 | 26.11 |
| Consumer Affairs | 125.00 | 250.00 | 250.00 | 50.00 | 200.00 |
| Broadcast Committee | 15,000.00 | 18,360.00 | 18,360.00 | 16,827.47 | 1,532.53 |
| RISK MANAGEMENT & INSURANCE | | | | | |
| Other Insurance | 35,294.00 | 40,000.00 | 36,900.00 | 35,339.76 | 1,560.24 |
| General Liability | 325,000.00 | 290,160.00 | 344,160.00 | 343,221.81 | 938.19 |
| Worker's Compensation | 90,000.00 | 150,000.00 | 150,000.00 | 138,355.39 | 11,644.61 |
| Group Health Insurance | 2,295,616.00 | 2,268,000.00 | 2,230,000.00 | 2,149,720.91 | 80,279.09 |
| Dental | 219,000.00 | 187,900.00 | 187,900.00 | 184,016.50 | 3,883.50 |
| Unemployment | 58,600.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| SOLID WASTE COLLECTION & DISPOSAL | | | | | |
| Solid Waste Collection | | | | | |
| Other Expenses | 1,550,000.00 | 1,770,000.00 | 1,760,000.00 | 1,759,500.00 | 500.00 |
| Solid Waste Disposal | | | | | |
| Other Expenses | 1,270,000.00 | 1,500,000.00 | 1,400,000.00 | 1,165,449.26 | 234,550.74 |
| Recycling | | | | | |
| Other Expenses | 315,000.00 | 305,000.00 | 305,000.00 | 277,932.00 | 27,068.00 |
| Community Services Act | 25,000.00 | 35,000.00 | 35,000.00 | 17,092.33 | 17,907.67 |

**2010 MUNICIPAL BUDGET DOCUMENT
GENERAL APPROPRIATIONS**

| | 2010 Appropriated | 2009 Budget | | | |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| | | Adopted | Final | Paid or Charged | Reserved |
| ENERGY & UTILITIES | | | | | |
| Electricity | 440,000.00 | 460,000.00 | 420,000.00 | 355,859.38 | 64,140.62 |
| Street Lighting | 460,000.00 | 430,000.00 | 438,000.00 | 394,270.25 | 43,729.75 |
| Telephone | 150,000.00 | 145,000.00 | 145,000.00 | 129,752.49 | 15,247.51 |
| Gasoline | 215,000.00 | 275,000.00 | 205,000.00 | 159,379.51 | 45,620.49 |
| CONTINGENT | 50,000.00 | 50,000.00 | 50,000.00 | 49,707.85 | 292.15 |
| TOTAL OPERATIONS INCLUDING CONTINGENT | 25,675,895.00 | 27,225,111.03 | 27,240,111.03 | 26,190,354.19 | 1,049,756.84 |
| RETIREMENT SYSTEMS | | | | | |
| Social Security System | 559,000.00 | 750,000.00 | 735,000.00 | 731,068.07 | 3,931.93 |
| Police & Fireman's Retirement System | 1,874,081.00 | 1,720,973.00 | 1,720,973.00 | 1,720,973.00 | 0.00 |
| Public Employees' Retirement System | 1,036,851.00 | 835,645.00 | 835,645.00 | 835,645.00 | 0.00 |
| Defined Contribution Retirement Plan | 210.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| Consolidated Police & Fireman's Retirement Fund | 25,462.25 | 47,925.23 | 47,925.23 | 47,925.23 | 0.00 |
| TOTAL APPROPRIATIONS WITHIN "CAPS" | 29,171,499.25 | 30,579,854.26 | 30,579,854.26 | 29,526,165.49 | 1,053,688.77 |
| Salaries and Wages | 15,730,907.00 | 16,181,099.03 | 16,335,199.03 | 16,139,333.32 | 195,865.71 |
| Other Expenses | 13,440,592.25 | 14,398,755.23 | 14,244,655.23 | 13,386,832.17 | 857,823.06 |
| OPERATIONS EXCLUDED FROM "CAPS" | | | | | |
| STORMWATER MANAGEMENT | | | | | |
| Salaries & Wages | 110,900.00 | 104,400.00 | 104,400.00 | 103,551.76 | 848.24 |
| Other Expenses | 128,000.00 | 128,000.00 | 128,000.00 | 106,965.92 | 21,034.08 |
| RECREATION SPECIAL TRUST - SALARIES & WAGES | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| GROUP HEALTH INSURANCE IN EXCESS OF 4% | 332,384.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUPPORT OF FREE PUBLIC LIBRARY | 3,246,256.00 | 3,285,286.00 | 3,285,286.00 | 3,253,330.91 | 31,955.09 |
| Recycling Tax | 50,900.00 | 50,900.00 | 50,900.00 | 50,900.00 | 0.00 |
| Petroleum Products | 34,500.00 | 33,000.00 | 33,000.00 | 33,000.00 | 0.00 |
| Gypsy Moth Control | 0.00 | 8,000.00 | 8,000.00 | 7,548.66 | 451.34 |

**2010 MUNICIPAL BUDGET DOCUMENT
GENERAL APPROPRIATIONS**

INTERLOCAL MUNICIPAL SERVICE AGREEMENTS

Township of Millburn Health Services

Salaries & Wages

Other Expenses

Livingston Board of Education Goose Control

Other Expenses

Borough of Roseland Leaf Collection

Other Expenses

PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES

Public Health Priority Funding - Salaries & Wages

Clean Communities Act - Other Expenses

Municipal Alliance on Alcoholism & Drug Abuse - Other Expenses

Municipal Alliance on Alcoholism & Drug Abuse - Local Share

Safe & Secure Communities - Salaries & Wages

Adaptive Recreation Program - Salaries and Wages

Recreation Individual Disabilities Young Adult Prog - Other Exp.

Smart Growth Planning - Other Expenses

Sustainable Jersey Grant - Other Expenses

H1N1 Vaccination Grant - Grant Expenses

Recycling Tonnage - Other Expenses

Body Armor Replacement Fund - Other Expenses

Federal Emergency Management Agency - Other Expenses

NJ Highway Traffic Safety - Pedestrian Safety - Salaries & Wages

NJ Highway Traffic Safety - Click It or Ticket - Salaries & Wages

NJ Community Forestry Program

Federal Recreational Trails Program

Federal Highway Administration - Pedestrian Streetscape

Essex County Open Space - Multi-Park Projects

FEMA Assistance to Firefighters Grant

FEMA Assistance to Firefighters Grant - Local Share

Justice Assistance Grant - Other Expenses

NJ Domestic Violence Training Program - Other Expenses

TOTAL OPERATIONS EXCLUDED FROM CAP

Salaries and Wages

Other Expenses

| | 2010 Appropriated | 2009 Budget | | | |
|---|----------------------|---------------------|---------------------|---------------------|------------------|
| | | Adopted | Final | Paid or Charged | Reserved |
| Township of Millburn Health Services | | | | | |
| Salaries & Wages | 43,420.00 | 43,420.00 | 43,420.00 | 43,420.00 | 0.00 |
| Other Expenses | 24,330.00 | 25,478.00 | 25,478.00 | 25,478.00 | 0.00 |
| Livingston Board of Education Goose Control | | | | | |
| Other Expenses | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Borough of Roseland Leaf Collection | | | | | |
| Other Expenses | 5,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES</u> | | | | | |
| Public Health Priority Funding - Salaries & Wages | 3,568.00 | 3,746.00 | 3,746.00 | 3,746.00 | 0.00 |
| Clean Communities Act - Other Expenses | 54,444.00 | 37,690.76 | 37,690.76 | 37,690.76 | 0.00 |
| Municipal Alliance on Alcoholism & Drug Abuse - Other Expenses | 77,000.00 | 77,000.00 | 77,000.00 | 77,000.00 | 0.00 |
| Municipal Alliance on Alcoholism & Drug Abuse - Local Share | 19,250.00 | 19,250.00 | 19,250.00 | 19,250.00 | 0.00 |
| Safe & Secure Communities - Salaries & Wages | 60,000.00 | 58,031.00 | 58,031.00 | 58,031.00 | 0.00 |
| Adaptive Recreation Program - Salaries and Wages | 18,144.00 | 18,144.00 | 18,144.00 | 18,144.00 | 0.00 |
| Recreation Individual Disabilities Young Adult Prog - Other Exp. | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| Smart Growth Planning - Other Expenses | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 0.00 |
| Sustainable Jersey Grant - Other Expenses | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 |
| H1N1 Vaccination Grant - Grant Expenses | 28,411.00 | 0.00 | 121,012.00 | 121,012.00 | 0.00 |
| Recycling Tonnage - Other Expenses | 0.00 | 0.00 | 55,860.66 | 55,860.66 | 0.00 |
| Body Armor Replacement Fund - Other Expenses | 2,258.09 | 8,007.68 | 8,007.68 | 8,007.68 | 0.00 |
| Federal Emergency Management Agency - Other Expenses | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| NJ Highway Traffic Safety - Pedestrian Safety - Salaries & Wages | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| NJ Highway Traffic Safety - Click It or Ticket - Salaries & Wages | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 |
| NJ Community Forestry Program | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Recreational Trails Program | 0.00 | 0.00 | 9,150.00 | 9,150.00 | 0.00 |
| Federal Highway Administration - Pedestrian Streetscape | 647,929.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Essex County Open Space - Multi-Park Projects | 225,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEMA Assistance to Firefighters Grant | 72,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FEMA Assistance to Firefighters Grant - Local Share | 8,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Justice Assistance Grant - Other Expenses | 0.00 | 0.00 | 13,761.00 | 13,761.00 | 0.00 |
| NJ Domestic Violence Training Program - Other Expenses | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| TOTAL OPERATIONS EXCLUDED FROM CAP | 5,222,294.09 | 4,033,353.44 | 4,270,137.10 | 4,215,848.35 | 54,288.75 |
| Salaries and Wages | 236,032.00 | 356,741.00 | 360,741.00 | 359,892.76 | 848.24 |
| Other Expenses | 4,986,262.09 | 3,676,612.44 | 3,909,396.10 | 3,855,955.59 | 53,440.51 |

**2010 MUNICIPAL BUDGET DOCUMENT
GENERAL APPROPRIATIONS**

CAPITAL IMPROVEMENTS

| | 2010 Appropriated | 2009 Budget | | | |
|-----------------------------------|----------------------|-------------------|-------------------|-------------------|-------------|
| | | Adopted | Final | Paid or Charged | Reserved |
| Capital Improvement Fund | 305,000.00 | 285,000.00 | 285,000.00 | 285,000.00 | 0.00 |
| NJ DOT - North Hillside Avenue | 0.00 | 260,000.00 | 260,000.00 | 260,000.00 | 0.00 |
| TOTAL CAPITAL IMPROVEMENTS | 305,000.00 | 545,000.00 | 545,000.00 | 545,000.00 | 0.00 |

DEFERRED CHARGES TO FUTURE TAXATION

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| Special Emergency Appropriation - 5 Years Revaluation of Real Property | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 0.00 |
| TOTAL DEFERRED CHARGES TO FUTURE TAXATION | 160,000.00 | 160,000.00 | 160,000.00 | 160,000.00 | 0.00 |

MUNICIPAL DEBT SERVICE

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|-------------|
| Payment of Bond Principal | 3,672,100.00 | 3,660,100.00 | 3,660,100.00 | 3,660,027.25 | 0.00 |
| Interest on Bonds | 1,103,300.00 | 1,274,000.00 | 1,274,000.00 | 1,273,515.70 | 0.00 |
| Bond Anticipation Notes - Principal | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Bond Anticipation Notes - Interest | 339,500.00 | 284,000.00 | 284,000.00 | 283,643.74 | 0.00 |
| Special Emergency Notes - Interest | 12,800.00 | 16,000.00 | 16,000.00 | 0.00 | 0.00 |
| N.J. D.E.P. - Littells Pond Project - Principal | 8,100.00 | 8,000.00 | 8,000.00 | 7,921.33 | 0.00 |
| N.J. D.E.P. - Littells Pond Project - Interest | 3,500.00 | 4,000.00 | 4,000.00 | 3,582.55 | 0.00 |
| Downtown Business Improvement Zone Loan | 16,700.00 | 16,700.00 | 16,700.00 | 16,666.66 | 0.00 |
| N.J. Wastewater Trust Fund - Loan Repayment | 0.00 | 196,000.00 | 196,000.00 | 195,263.75 | 0.00 |
| N.J. Wastewater Trust Fund - Interest | 0.00 | 7,000.00 | 7,000.00 | 2,692.70 | 0.00 |
| TOTAL MUNICIPAL DEBT SERVICE | 5,256,000.00 | 5,465,800.00 | 5,465,800.00 | 5,443,313.68 | 0.00 |

TOTAL APPROPRIATIONS EXCL FROM "CAPS"

| | | | | |
|----------------------|----------------------|----------------------|----------------------|------------------|
| 10,943,294.09 | 10,204,153.44 | 10,440,937.10 | 10,364,162.03 | 54,288.75 |
|----------------------|----------------------|----------------------|----------------------|------------------|

SUB-TOTAL: GENERAL APPROPRIATIONS

| | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|
| 40,114,793.34 | 40,784,007.70 | 41,020,791.36 | 39,890,327.52 | 1,107,977.52 |
| RESERVE FOR UNCOLLECTED TAXES | 1,981,000.00 | 1,753,000.00 | 1,753,000.00 | 0.00 |
| TOTAL GENERAL APPROPRIATIONS | 42,095,793.34 | 42,773,791.36 | 41,643,327.52 | 1,107,977.52 |

DEDICATED WATER UTILITY BUDGET

BUDGET REVENUES

| | 2010 | 2009 Budget | | | |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | Anticipated | Adopted | Final | Realized in Cash | Excess (Deficit) |
| Operating Surplus Anticipated | \$ 85,000.00 | \$ 400,000.00 | \$ 400,000.00 | \$ 400,000.00 | \$ - |
| Capital Surplus Anticipated | 80,000.00 | \$ - | \$ - | \$ - | 0.00 |
| Rents | 3,845,000.00 | 4,030,000.00 | 4,030,000.00 | 3,848,218.13 | (181,781.87) |
| Miscellaneous | 30,000.00 | 52,000.00 | 52,000.00 | 31,875.15 | (20,124.85) |
| Additional Rents | 874,000.00 | 178,000.00 | 178,000.00 | 0.00 | (178,000.00) |
| Deficit (General Budget) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL WATER UTILITY REVENUES | \$ 4,914,000.00 | \$ 4,660,000.00 | \$ 4,660,000.00 | \$ 4,280,093.28 | \$ (379,906.72) |

BUDGET APPROPRIATIONS

Operating:

| | 2010 | 2009 Budget | | | |
|------------------|---------------|---------------|---------------|-----------------|--------------|
| | Appropriated | Adopted | Final | Paid or Charged | Reserved |
| Salaries & Wages | \$ 959,784.00 | \$ 992,980.00 | \$ 992,980.00 | \$ 978,132.64 | \$ 14,847.36 |
| Other Expenses | 3,771,216.00 | 3,466,463.00 | 3,466,463.00 | 3,226,863.73 | 86,599.27 |

Capital Improvements:

| | | | | | |
|--------------------------|-----------|------|------|------|------|
| Capital Improvement Fund | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Debt Service:

| | | | | | |
|--|-----------|-----------|-----------|-----------|------|
| Payment of Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payment of Bond Anticipation Notes and Capital Notes | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Notes | 50,000.00 | 75,120.00 | 75,120.00 | 73,048.32 | 0.00 |
| Water Supply Loan Repayment | 46,000.00 | 46,000.00 | 46,000.00 | 42,023.95 | 0.00 |

Statutory Expenditures:

| | | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|----------|
| Public Employees' Retirement System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security System | 66,000.00 | 78,437.00 | 78,437.00 | 70,730.80 | 7,706.20 |
| Unemployment Compensation Insurance | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |

| | | | | | |
|--------------------------------------|------|------|------|------|------|
| Judgments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit in Operations in Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Surplus (General Budget) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

TOTAL WATER UTILITY APPROPRIATIONS

| | | | | |
|------------------------|------------------------|------------------------|------------------------|----------------------|
| \$ 4,914,000.00 | \$ 4,660,000.00 | \$ 4,660,000.00 | \$ 4,391,799.44 | \$ 109,152.83 |
|------------------------|------------------------|------------------------|------------------------|----------------------|

DEDICATED SEWER UTILITY BUDGET

BUDGET REVENUES

| | 2010 | 2009 Budget | | | |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | Anticipated | Adopted | Final | Realized in Cash | Excess (Deficit) |
| Operating Surplus Anticipated | \$ 95,000.00 | \$ - | \$ - | \$ - | \$ - |
| Sewer User Charges | 2,380,000.00 | 3,555,000.00 | 3,555,000.00 | 3,408,934.14 | (146,065.86) |
| Connection Fees | 15,000.00 | 15,000.00 | 15,000.00 | 17,500.00 | 2,500.00 |
| Additional Rents | 405,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit (General Budget) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL SEWER UTILITY REVENUES | \$ 2,895,000.00 | \$ 3,570,000.00 | \$ 3,570,000.00 | \$ 3,426,434.14 | \$ (143,565.86) |

BUDGET APPROPRIATIONS

| | 2010 | 2009 Budget | | | |
|--|------------------------|------------------------|------------------------|------------------------|----------------------|
| | Appropriated | Adopted | Final | Paid or Charged | Reserved |
| Operating: | | | | | |
| Salaries & Wages | \$ 1,241,608.00 | \$ 908,500.00 | \$ 908,500.00 | \$ 869,531.71 | \$ 3,968.29 |
| Other Expenses | 1,564,992.00 | 2,106,027.00 | 2,106,027.00 | 1,779,741.44 | 201,285.56 |
| Capital Improvements: | | | | | |
| Capital Improvement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 0.00 | 61,000.00 | 61,000.00 | 24,324.05 | 6,675.95 |
| Debt Service: | | | | | |
| Payment of Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payment of Bond Anticipation Notes and Capital Notes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Notes | 21,000.00 | 24,340.00 | 24,340.00 | 23,894.45 | 0.00 |
| Statutory Expenditures: | | | | | |
| Public Employees' Retirement System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security System | 67,400.00 | 70,133.00 | 70,133.00 | 66,905.72 | 3,227.28 |
| Unemployment Compensation Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit in Operations in Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Surplus (General Budget) | 0.00 | 400,000.00 | 400,000.00 | 400,000.00 | 0.00 |
| TOTAL SEWER UTILITY APPROPRIATIONS | \$ 2,895,000.00 | \$ 3,570,000.00 | \$ 3,570,000.00 | \$ 3,164,397.37 | \$ 215,157.08 |

DEDICATED SWIMMING POOL UTILITY BUDGET

BUDGET REVENUES

| | 2010 | 2009 Budget | | | |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | Anticipated | Adopted | Final | Realized in Cash | Excess (Deficit) |
| Operating Surplus Anticipated | \$ 46,500.00 | \$ 45,743.00 | \$ 45,743.00 | \$ 45,743.00 | \$ - |
| Membership and Guest Fees | 456,500.00 | 520,000.00 | 520,000.00 | 456,538.50 | (63,461.50) |
| Membership and Guest Fees - Additional Fees | 41,700.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refectory Fees | 10,000.00 | 4,757.00 | 4,757.00 | 10,100.00 | 5,343.00 |
| Deficit (General Budget) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL SWIMMING POOL UTILITY REVENUES | \$ 554,700.00 | \$ 570,500.00 | \$ 570,500.00 | \$ 512,381.50 | \$ (58,118.50) |

BUDGET APPROPRIATIONS

Operating:

| | 2010 | 2009 Budget | | | |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| | Appropriated | Adopted | Final | Paid or Charged | Reserved |
| Salaries & Wages | \$ 335,514.00 | \$ 252,526.00 | \$ 252,526.00 | \$ 248,510.56 | \$ 2,015.44 |
| Other Expenses | 198,401.00 | 234,859.00 | 234,859.00 | 204,496.64 | 7,662.36 |
| Capital Improvements: | | | | | |
| Capital Improvement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 0.00 | 15,000.00 | 15,000.00 | 2,614.79 | 385.21 |
| Debt Service: | | | | | |
| Payment of Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Payment of Bond Anticipation Notes and Capital Notes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest on Notes | 3,100.00 | 3,800.00 | 3,800.00 | 3,655.55 | 0.00 |
| Statutory Expenditures: | | | | | |
| Public Employees' Retirement System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Security System | 17,685.00 | 19,315.00 | 19,315.00 | 13,732.55 | 582.45 |
| Unemployment Compensation Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Appropriations: | | | | | |
| Judgments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deficit in Operations in Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Surplus (General Budget) | 0.00 | 45,000.00 | 45,000.00 | 45,000.00 | 0.00 |
| TOTAL SWIMMING POOL UTILITY APPROPRIATIONS | \$ 554,700.00 | \$ 570,500.00 | \$ 570,500.00 | \$ 518,010.09 | \$ 10,645.46 |

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
COMPARATIVE CHANGE IN ALLOCATED APPROPRIATIONS**

| | 2010 | | | | | | | 2009 Total Budget | Pct. Change | |
|----------------------------|-------------------|-------------------|--------|------------------------|------------------|------------------------|--------------------|-------------------------|----------------|-----------------|
| | Current Budget | Library Budget | Grants | Interlocal Services | Utility Funds | Trust Fund Reserves | General Capital | | | Total Budget |
| Township Manager | | | | | | | | | | |
| Salaries & Wages | 272,259 | 22,688 | | | 90,753 | | | 385,700 | 381,200 | 1.2% |
| Other Expenses | 13,765 | 1,147 | | | 4,588 | | | 19,500 | 34,500 | -43.5% |
| Human Resources | | | | | | | | | | |
| Salaries & Wages | 113,153 | 9,429 | | | 37,718 | | | 160,300 | 158,300 | 1.3% |
| Other Expenses | 68,894 | 5,741 | | | 22,965 | | | 97,600 | 88,800 | 9.9% |
| Information Technology | | | | | | | | | | |
| Salaries & Wages | 54,353 | 4,529 | | | 18,118 | | | 77,000 | 61,900 | 24.4% |
| Other Expenses | 40,606 | 3,384 | | 1,500 | 13,535 | | | 59,025 | 97,400 | -39.4% |
| Mayor & Council | | | | | | | | | | |
| Salaries & Wages | 20,400 | 1,700 | | | 6,800 | | | 28,900 | 28,600 | 1.0% |
| Township Clerk | | | | | | | | | | |
| Salaries & Wages | 154,094 | 13,141 | | | 52,565 | | | 219,800 | 235,900 | -6.8% |
| Other Expenses | 109,947 | 9,621 | | | 38,482 | | | 158,050 | 154,300 | 2.4% |
| Audit Services | 44,600 | 7,500 | | | 37,400 | | | 89,500 | 89,500 | 0.0% |
| Financial Administration | | | | | | | | | | |
| Salaries & Wages | 94,659 | 7,888 | | | 31,553 | | | 134,100 | 131,600 | 1.9% |
| Other Expenses | 13,129 | 1,094 | | | 4,376 | | | 18,600 | 14,500 | 28.3% |
| Purchasing | | | | | | | | | | |
| Salaries & Wages | 51,771 | | | | 15,929 | | | 67,700 | 66,300 | 2.1% |
| Other Expenses | 8,993 | | | | 2,767 | | | 11,760 | 4,600 | 155.7% |
| Comptroller | | | | | | | | | | |
| Salaries & Wages | 171,176 | 14,265 | | | 57,059 | | | 242,500 | 239,100 | 1.4% |
| Other Expenses | 2,929 | 244 | | | 976 | | | 4,150 | 4,350 | -4.6% |
| Collection of Taxes | | | | | | | | | | |
| Salaries & Wages | 83,266 | 8,712 | | | 56,122 | | | 148,100 | 146,700 | 1.0% |
| Other Expenses | 30,353 | 1,897 | | | | | | 32,250 | 20,850 | 54.7% |
| Legal Services and Costs | | | | | | | | | | |
| Salaries & Wages | 32,200 | | | | | 5,000 | | 37,200 | 36,400 | 2.2% |
| Other Expenses | 252,000 | 21,000 | | | 84,000 | | | 357,000 | 344,000 | 3.8% |
| Engineering Services | | | | | | | | | | |
| Salaries & Wages | 151,400 | | | | 115,300 | | 160,000 | 426,700 | 436,500 | -2.2% |
| Other Expenses | 2,167 | | | | 4,333 | | | 6,500 | 26,100 | -75.1% |
| Road Repairs & Maintenance | | | | | | | | | | |
| Salaries & Wages | 968,900 | | | | 50,000 | | | 1,018,900 | 1,082,900 | -5.9% |
| Snow Removal | | | | | | | | | | |
| Salaries & Wages | 75,000 | | | | 5,000 | 45,000 | | 125,000 | 125,000 | 0.0% |
| Other Expenses | 100,000 | | | | | 50,000 | | 150,000 | 150,000 | 0.0% |

**TOWNSHIP OF LIVINGSTON
2010 MUNICIPAL FUNDING PROPOSAL
COMPARATIVE CHANGE IN ALLOCATED APPROPRIATIONS**

| | 2010 | | | | | | Total Budget | 2009 Total Budget | Pct. Change |
|------------------------------|----------------|----------------|--------|---------------------|---------------|---------------------|--------------|-------------------|-------------|
| | Current Budget | Library Budget | Grants | Interlocal Services | Utility Funds | Trust Fund Reserves | | | |
| Building Maintenance | | | | | | | | | |
| Salaries & Wages | 384,900 | | | | 27,600 | | 412,500 | 344,200 | 19.8% |
| Other Expenses | 158,895 | | | 7,505 | | | 166,400 | 236,800 | -29.7% |
| Parks | | | | | | | | | |
| Other Expenses | 105,400 | | | 15,000 | | | 120,400 | 123,600 | -2.6% |
| Zoning Board | | | | | | | | | |
| Salaries & Wages | 120,000 | | | | | 8,000 | 128,000 | 125,500 | 2.0% |
| Police Department | | | | | | | | | |
| Salaries & Wages | 8,665,500 | | 60,000 | | | 162,000 | 8,859,900 | 8,833,366 | 0.3% |
| Health Department | | | | | | | | | |
| Salaries & Wages | 531,080 | | | 43,420 | | | 595,700 | 597,800 | -0.4% |
| Other Expenses | 13,458 | | | 9,625 | | | 23,083 | 20,825 | 10.8% |
| Senior, Youth, Leisure Serv. | | | | | | | | | |
| Salaries & Wages | 451,556 | | 18,144 | | 79,700 | 150,900 | 700,300 | 654,100 | 7.1% |
| Other Expenses | 121,950 | | | | | | 120,950 | 303,485 | -60.1% |
| Other Insurance | 35,294 | 2,941 | | | 11,765 | | 50,000 | 40,000 | 25.0% |
| Gen. Liability Insurance | 325,000 | 174,096 | | | 205,686 | | 704,782 | 632,000 | 11.5% |
| Solid Waste Disposal | 1,270,000 | | | | 5,000 | | 1,275,000 | 1,505,000 | -15.3% |
| Social Security System | 558,853 | 10,829 | | 5,700 | 158,318 | | 733,700 | 755,700 | -2.9% |
| PERS Pension Payments | 1,036,851 | 125,625 | | | | | 1,162,476 | 935,645 | 24.2% |
| Interest on Notes | 339,500 | | | | | | 211,802 | 551,302 | -3.2% |

**TOWNSHIP OF LIVINGSTON
REORGANIZED DEPARTMENTS**

| Public Works | 2010 | 2009 | Pct |
|----------------------|---------------------|---------------------|--------------|
| Streets and Roads | | | |
| Salary & Wages | 968,900.00 | 1,032,900.00 | -6.2% |
| Other Expenses | 29,700.00 | 54,400.00 | -45.4% |
| Snow Removal | | | |
| Salary & Wages | 75,000.00 | 75,000.00 | 0.0% |
| Other Expenses | 100,000.00 | 100,000.00 | 0.0% |
| Leaf Collecton | | | |
| Salary & Wages | 70,000.00 | 100,000.00 | -30.0% |
| Other Expenses | 271,140.00 | 349,100.00 | -22.3% |
| Building Maintenance | | | |
| Salary & Wages | 384,900.00 | 317,700.00 | 21.2% |
| Other Expenses | 158,895.00 | 228,147.00 | -30.4% |
| Parks | | | |
| Salary & Wages | 562,100.00 | 613,900.00 | -8.4% |
| Other Expenses | 105,400.00 | 123,600.00 | -14.7% |
| Shade Tree | | | |
| Salary & Wages | 240,240.00 | 242,300.00 | -0.9% |
| Other Expenses | 4,800.00 | 5,600.00 | -14.3% |
| Fleet Maintenance | | | |
| Salary & Wages | 169,700.00 | 167,600.00 | 1.3% |
| Other Expenses | 142,300.00 | 124,500.00 | 14.3% |
| TOTAL BUDGET | 3,283,075.00 | 3,534,747.00 | -7.1% |

| Health Department | 2010 | 2009 | Pct |
|--------------------------|-------------------|-------------------|--------------|
| Board of Health | | | |
| Salary & Wages | 574,500.00 | 449,400.00 | 27.8% |
| Other Expenses | 23,083.00 | 15,625.00 | 47.7% |
| Public Nursing Services | | | |
| Salary & Wages | 0.00 | 148,400.00 | -100.0% |
| Other Expenses | 0.00 | 5,200.00 | -100.0% |
| TOTAL BUDGET | 597,583.00 | 618,625.00 | -3.4% |

| Senior, Youth & Leisure Services | 2010 | 2009 | Pct |
|---|-------------------|-------------------|---------------|
| Senior, Youth & Leisure Services | | | |
| Salary & Wages | 700,300.00 | 39,900.00 | 1655.1% |
| Other Expenses | 121,950.00 | 0.00 | NA |
| Recreation | | | |
| Salary & Wages | 0.00 | 574,200.00 | -100.0% |
| Other Expenses | 0.00 | 69,335.00 | -100.0% |
| Senior Transportation | | | |
| Salary & Wages | 0.00 | 40,000.00 | -100.0% |
| Other Expenses | 0.00 | 3,150.00 | -100.0% |
| Youth Services | 0.00 | 35,000.00 | -100.0% |
| Contributions To Social Services | 0.00 | 151,000.00 | -100.0% |
| Celebration of Public Events | 0.00 | 45,000.00 | -100.0% |
| TOTAL BUDGET | 822,250.00 | 957,585.00 | -14.1% |

**Township of Livingston
Budgeted Positions**

| Function | Department/Division | 2010 | | 2009 | | Net Change | |
|--------------------------------------|----------------------------------|--------------|------------|--------------|------------|------------|------------|
| | | FT | PT | FT | PT | FT | PT |
| Admin & Executive | Township Manager | 3 | | 3 | | | |
| | Human Resources | 2 | | 2 | | | |
| | Township Council | | 5 | | 5 | | |
| | Township Clerk | 2 | 3 | 3 | 3 | -1 | |
| | Information Technology | 1 | | 1 | | | |
| | Financial Administration | 1 | | 1 | | | |
| | Comptroller | 3 | 1 | 3 | 1 | | |
| | Purchasing | 1 | | 1 | | | |
| | Tax Assessor | 2 | | 2 | | | |
| | Tax Collector | 2.5 | | 2.5 | | | |
| | Legal | | 2 | | 2 | | |
| Engineering, Public Works & Land Use | Engineering | 5 | | 5 | | | |
| | Stormwater Management | 2 | | 2 | | | |
| | Streets and Roads | 17 | | 18 | | -1 | |
| | Shade Tree | 4.5 | | 4.5 | | | |
| | Parks | 10.5 | | 11.5 | | -1 | |
| | Fleet Maintenance | 3 | | 3 | | | |
| | Building Maintenance | 8 | | 6 | | 2 | |
| | Planning | 1 | 2 | 2 | 1 | -1 | 1 |
| | Zoning | 2 | 1 | 2 | 1 | | |
| Public Safety | Fire Department | 6 | | 6 | | | |
| | Police - Non-Uniform | 7 | | 7 | | | |
| | Police - Dispatch | 6 | | 6 | | | |
| | Police - Uniform | 73 | | 75 | | -2 | |
| | Police - Crossing Guards/Matrons | | 34 | | 34 | | |
| | Municipal Court | 4 | 2 | 4 | 2 | | |
| Health | Health Department | 6 | 3 | 6 | 0.5 | | 2.5 |
| | Public Health Nurses | 0 | 0 | 1 | 2 | -1 | -2 |
| | Human Services | 0 | 1 | | 1.5 | | -0.5 |
| Senior, Youth & Leisure Services | Senior, Youth & Leisure Services | 8 | 4 | 1 | | 7 | 4 |
| | Youth Coordinators | | 0 | | 0 | | |
| | Senior Coordinator | | 0 | | 0 | | |
| | Recreation | 0 | 0 | 5 | 6 | -5 | -6 |
| | Senior Transportation | 0 | | 1 | | -1 | |
| CCO | Construction Code | 10 | 1 | 11 | 1 | -1 | |
| Pre-School | Pre-School Program | 1 | 1 | 2 | 1 | -1 | |
| Current Fund Budget | | 191.5 | 60 | 197.5 | 61 | -6 | -1 |
| Water | Water Department/Utility | 15.5 | 1 | 16.5 | 2 | -1 | -1 |
| Sewer | Water Pollution Control | 10 | 0 | 10 | 1 | | -1 |
| | Sewer | 2 | 0 | 2 | 0 | | |
| Total Sewer Utility | | 12 | 0 | 12 | 1 | | -1 |
| TOTAL TOWNSHIP | | 219 | 61 | 226 | 64 | -7 | -3 |
| TOTAL POSITIONS | | | 280 | | 290 | | -10 |

Township of Livingston
 2010 Capital Improvement Program
 Summary of Requests

| Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--------------------------------------|------------------|------------------|-----------------------|-----------------------|---------------------|-----------------|
| Construction Code & Code Enforcement | 21,400 | - | - | 1,400 | 20,000 | - |
| Engineering and Infrastructure | 1,452,500 | 1,452,500 | - | - | - | - |
| Environmental Remediation | 1,400,000 | 1,400,000 | - | - | - | - |
| Fire | 552,000 | 552,000 | - | - | - | - |
| Information Technology | 327,950 | 304,100 | - | 4,900 | 18,950 | - |
| Municipal Building | 2,635,000 | 2,010,000 | - | - | 625,000 | - |
| Police | 119,700 | 119,700 | - | - | - | - |
| Public Works | 345,797 | 128,500 | 200,000 | - | 17,297 | - |
| Records Management | 153,000 | 144,600 | - | - | 8,400 | - |
| Senior, Youth & Leisure Services | 8,400 | - | - | - | 8,400 | - |
| Water Utility | 200,000 | 200,000 | - | - | - | - |
| Sewer Utility | 349,000 | 349,000 | - | - | - | - |
| Swimming Pool Utility | 80,000 | - | - | - | 80,000 | - |
| TOTAL | 7,644,747 | 6,660,400 | 200,000 | 6,300 | 778,047 | - |

| Funding Required | Total | General | Water | Sewer | Pool |
|---|------------------|------------------|----------------|----------------|-------------|
| Capital Requests Approved | 6,660,400 | 6,111,400 | 200,000 | 349,000 | - |
| Capital Requests Pending | - | - | - | - | - |
| Section 2-20 Administration | 322,200 | 296,200 | 10,000 | 16,000 | - |
| Total Capital Program Authorized | 6,982,600 | 6,407,600 | 210,000 | 365,000 | - |

| Effect on Outstanding Debt | | General | Water | Sewer | Pool |
|-------------------------------------|------------------|------------------|----------------|----------------|-------------|
| Capital Requests Approved & Pending | 6,982,600 | 6,407,600 | 210,000 | 365,000 | - |
| Total Capital Program - 2010 | 6,982,600 | 6,407,600 | 210,000 | 365,000 | - |
| Less: Funding Provided by Grants | (212,500) | (212,500) | - | - | - |
| Down Payment Required | (305,100) | (295,100) | (10,000) | - | - |
| New Debt Authorized | 6,465,000 | 5,900,000 | 200,000 | 365,000 | - |
| Debt to be Retired in 2010 | (3,862,800) | (3,842,800) | (20,000) | - | - |
| Increase in Outstanding Debt | 2,602,200 | 2,057,200 | 180,000 | 365,000 | - |

| | | | | |
|--|----------------|---------------|----------|----------|
| Down Payment Required in Operating Budget | 295,100 | 10,000 | - | - |
|--|----------------|---------------|----------|----------|

Township of Livingston
2010 Capital Improvement Program

CONSTRUCTION CODE & CODE ENFORCEMENT

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--|----|------|----------------------------|---------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| | 2 | 7 | Coin Box for Public Copier | 1,400 | | | 1,400 | | - |
| | | | Ford Ranger Extended Cab | 20,000 | | | | 20,000 | - |
| Sub-total: Construction Code/Code Enforcement | | | | 21,400 | - | - | 1,400 | 20,000 | - |

ENGINEERING AND INFRASTRUCTURE

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--|---|------|---|------------------|---|-----------------------|-----------------------|---------------------|-----------------|
| ENG. INFRASTRUCT. | | | North Hillside Avenue Section 10 (Funded by Grant) | 212,500 | 212,500 | | | | - |
| | 1 | 8 | Various Road Improvements | 890,000 | 890,000 | | | | - |
| | 2 | 10 | Master Plan Evaluation of Water & Wastewater | | <i>Transferred to Water & Sewer Capital</i> | | | | |
| | 3 | 11 | Building Plan Evaluation and Site Investigation for Public Works Garage | 100,000 | 100,000 | | | | - |
| | Sub-Total: Infrastructure Improvements | | | | 1,202,500 | 1,202,500 | - | - | - |
| ENG. | 4 | 9 | Geographical Information System | 250,000 | 250,000 | | | | - |
| | Sub-Total: Engineering | | | | 250,000 | 250,000 | - | - | - |
| Sub-total: Engineering & Infrastructure | | | | 1,452,500 | 1,452,500 | - | - | - | - |

ENVIRONMENTAL REMEDIATION

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--|----|------|--------------------------------|------------------|------------------|-----------------------|-----------------------|---------------------|-----------------|
| | | | Contaminated Soil Testing | 65,750 | 65,750 | | | | - |
| | | | Contaminated Soil Removal | 1,300,000 | 1,300,000 | | | | - |
| | | | NJ DEP River Fencing & Signage | 34,250 | 34,250 | | | | - |
| Sub-total: Construction Code/Code Enforcement | | | | 1,400,000 | 1,400,000 | - | - | - | - |

FIRE

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|------------------------|----|------|---|----------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| | 1 | 12 | New Equipment for Engine No. 3 | 40,000 | 40,000 | | | | - |
| | 2 | 12 | Northfield Fire Station - Floor Resurfacing | 37,000 | 37,000 | | | | - |
| | | 13 | Fire Engine Pumper | 475,000 | 475,000 | | | | - |
| Sub-total: Fire | | | | 552,000 | 552,000 | - | - | - | - |

Township of Livingston
2010 Capital Improvement Program

INFORMATION TECHNOLOGY

| Dept. | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--|------|---|----------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| Building | 14 | Laptop Computer & Mobile Printer for Zoning Inspector | 3,400 | | | 3,400 | | - |
| HR | 14 | Human Resources Information System | 48,100 | 48,100 | | | | - |
| IT | 15 | (3) Computer Network Servers | 23,000 | 23,000 | | | | - |
| | 15 | Computer Hardware | 54,450 | 47,000 | | | 7,450 | - |
| | 16 | Desktop Standard Software | 110,000 | 110,000 | | | | - |
| | 16 | Network Diagnostic Tools | 18,000 | 12,000 | | | 6,000 | - |
| | 16 | Printers | 9,000 | 5,000 | | | 4,000 | - |
| Land Use | | Computer | 1,500 | | | | 1,500 | - |
| Police | 17 | Computer workstations | 43,000 | 43,000 | | | | - |
| | 18 | Patrol Vehicle Laptops (5) | 10,000 | 10,000 | | | | - |
| | 18 | Administrative Laptops (3) | 6,000 | 6,000 | | | | - |
| | 18 | Outside Employment Software | 1,500 | | | 1,500 | | - |
| Sub-total: Management Information Systems | | | 327,950 | 304,100 | - | 4,900 | 18,950 | - |

MUNICIPAL BUILDING

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--------------------------------------|----|------|---|------------------|------------------|-----------------------|-----------------------|---------------------|-----------------|
| | | | Municipal Complex Furnishings & Equipment | 1,500,000 | 950,000 | | | 550,000 | - |
| | | | Additional Improvements | 238,000 | 238,000 | | | | - |
| | | | Landscaping | 337,000 | 337,000 | | | | - |
| | | | Public Data Network Interface (Firewall) | 15,000 | 15,000 | | | | - |
| | | | Audio-Visual Equipment | 95,000 | 95,000 | | | | - |
| | | 14 | TAC Data Network and Supporting Hardware | 235,000 | 225,000 | | | 10,000 | - |
| | | 15 | TAC Telephone Network Equipment | 215,000 | 150,000 | | | 65,000 | - |
| Sub-total: Municipal Building | | | | 2,635,000 | 2,010,000 | - | - | 625,000 | - |

Township of Livingston
2010 Capital Improvement Program

POLICE

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--------------------------|----|------|----------------------------|----------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| Police | 1 | 19 | Vehicle Video Update | 30,000 | 30,000 | | | | - |
| | 2 | 19 | Motorola HT1250 Radios (9) | 7,200 | 7,200 | | | | - |
| | 3 | 20 | Handguns (55) | 49,500 | 49,500 | | | | - |
| | 4 | 20 | Copy Machines (3) | 33,000 | 33,000 | | | | - |
| Sub-total: Police | | | | 119,700 | 119,700 | - | - | - | - |

PUBLIC WORKS

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--------------------------------|----|------|---|----------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| Streets | 1 | 21 | Truck Body Replacement & Repair | 50,000 | 50,000 | | | | - |
| | 2 | 21 | Paint Line Remover | 8,500 | 8,500 | | | | - |
| | 3 | 22 | Tree Replacement | 20,000 | 20,000 | | | | - |
| | 4 | 23 | Sign Replacement | 35,000 | 35,000 | | | | - |
| Fleet | 1 | 23 | Snap-On Verus Scanner | 15,000 | 15,000 | | | | - |
| Park | 1 | 24 | Repair Tennis Courts at Heritage School | 200,000 | | 200,000 | | | - |
| | 2 | 24 | Dakota Turf Tender | 17,297 | | | | 17,297 | - |
| Sub-total: Public Works | | | | 345,797 | 128,500 | 200,000 | - | 17,297 | - |

RECORDS MANAGEMENT

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--|----|------|---------------------------------------|----------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| | 1 | 6 | Electronic Document Management System | 153,000 | 144,600 | | | 8,400 | - |
| Sub-total: Clerk - Records Management | | | | 153,000 | 144,600 | - | - | 8,400 | - |

SENIOR, YOUTH & LEISURE SERVICES

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|--|----|------|---|--------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| Rec | 1 | 25 | Volleyball/Badminton Net & Equipment System | 8,400 | | | | 8,400 | - |
| Sub-total: Senior, Youth & Leisure Services | | | | 8,400 | - | - | - | 8,400 | - |

| | | | | | | | | | |
|------------------------------|--|--|--|------------------|------------------|----------------|--------------|----------------|---|
| Total General Capital | | | | 7,015,747 | 6,111,400 | 200,000 | 6,300 | 698,047 | - |
|------------------------------|--|--|--|------------------|------------------|----------------|--------------|----------------|---|

Township of Livingston
2010 Capital Improvement Program

WATER UTILITY

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|----------------------------|----|------|--|----------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| | 1 | 26 | Various Improvements to Water System | 115,000 | 115,000 | | | | - |
| | 2 | 10 | Master Plan Evaluation of Water & Wastewater | 85,000 | 85,000 | | | | - |
| Total Water Utility | | | | 200,000 | 200,000 | - | - | - | - |

SEWER UTILITY

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|----------------------------|----|------|--|----------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| WPCF | 1 | 27 | Sewer Utility Upgrades | 85,000 | 85,000 | | | | - |
| | 2 | 27 | Blower Panel Replacements | 99,000 | 99,000 | | | | - |
| | 2 | 10 | Master Plan Evaluation of Water & Wastewater | 165,000 | 165,000 | | | | - |
| Total Sewer Utility | | | | 349,000 | 349,000 | - | - | - | - |

SWIMMING POOL UTILITY

| Div | Pr | Page | Description | 2010 Request | Retain for 2010 | Defer to Future Years | Transfer to Operating | Reduce or Eliminate | Request Pending |
|------------------------------------|----|------|---|---------------|-----------------|-----------------------|-----------------------|---------------------|-----------------|
| Pool | 1 | 28 | Northland Pool Wet Mat Area Replacement | 25,000 | - | | | 25,000 | - |
| | 2 | 28 | Fence Repairs at Northland & Haines Pools | 55,000 | - | | | 55,000 | - |
| Total Swimming Pool Utility | | | | 80,000 | - | - | - | 80,000 | - |

| | | | | | | | | | |
|--|--|--|--|------------------|------------------|----------------|--------------|----------------|----------|
| TOTAL CAPITAL IMPROVEMENT PROGRAM | | | | 7,644,747 | 6,660,400 | 200,000 | 6,300 | 778,047 | - |
|--|--|--|--|------------------|------------------|----------------|--------------|----------------|----------|