

# TOWNSHIP OF LIVINGSTON

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## 2009 MUNICIPAL FUNDING PROPOSAL

APRIL 20, 2009

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**Mayor**

*Charles "Buddy" August*

**Deputy Mayor**

*Arlene A. Johnson*

**Township Council**

*Rufino "Rudy" Fernandez, Jr.*

*Stephen A. Santola*

*Gary S. Schneiderman*

**Township Manager**

*Michele E. Meade*

**Township Clerk**

*Glenn R. Turtleaub*

**Chief Financial Officer**

*William S. Nadolny*

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**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL**

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**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL**

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The 2009 Municipal Budget, as proposed to the Township Council on April 20, 2009 is \$42,537,008, and increases appropriations by approximately \$668,000 compared to 2008. This is an increase of 1.6% despite general price increases of 6.5% for State and Local Governments. Without increases in mandated and fixed costs the appropriation side of the budget could be held nearly flat compared to last year, and the increase of 1.6% in total spending could be accommodated with no local tax rate increase due to changes in property assessments.

However, in 2009 the Township will be faced with a decline of over \$1.1 million, or 7.4%, in non-tax revenues. The largest component of revenue losses is the amount of surplus available to be used to support operations. The 2009 budget utilizes \$642,000 less surplus than in 2008. Despite our best efforts to increase local revenues – most notably, Fees and Permits and the Sale of Recyclable Materials have increased by a combined \$521,000 – total local revenues will be \$152,000 less than in 2008 due to decreases in Municipal Court Fines and Fees, the Municipal Occupancy Tax, Utility Service Fees, Construction Code Fees, and Interest on Investments. The amount to be realized from the collection of delinquent taxes is expected to be \$135,000 less than last year. In addition to decreases in local revenues, payments from the State of New Jersey will be reduced by \$147,000.

The net change in all revenues is a decrease of \$1.13 million. Combined with an increase of \$668,000 due to a 1.6% increase in spending, the proposed 2009 municipal budget increases local property taxes by \$1.8 million, or 6.77%. The average residential tax bill, based on an assessed value of \$608,721 would be \$2,269. This represents an increase of \$63.92, or 2.9%, over the average residential tax bill of \$2,205 in 2008.

<b>Cost of Average Residence</b>	<b>Preliminary 2009</b>		<b>2008</b>
Average Residential Assessment	\$	608,721	\$ 79,795
x Municipal Purpose Tax Rate (per \$100)		0.373	2.763
Annual Cost to Average Residence	\$	2,269	\$ 2,205
<b>Increase (Decrease) in Average Cost</b>	<b>\$</b>	<b>63.92</b>	<b>2.9%</b>

The proposed budget maintains all services and provides funding for a new appropriation to pay mandated revaluation expenses. Proposed spending is well within the appropriations cap, and the property tax levy is within mandated limits. The utilization of surplus as a revenue to support operations is at a level estimated to be sustainable in future budgets, although unreserved fund balance is \$135,000 below the level desired for contingencies. The 2009 budget proposal does not require the deferral of pension liabilities.

### **Local Revenues**

Revenues from local sources available for the support of general budget operations declined from \$10.76 million in 2008 to \$9.83 million in 2009, a decrease of 8.6%. The largest portion of this decline is due to surplus, both unrestricted fund balance and interfund payments, in the amount of \$642,000. The Township, anticipating lower surplus levels, increased fees and permits and recycling revenues by approximately \$521,000. However, significant decreases in other local revenues, such as building permits, interest on investments, and collections of delinquent taxes, resulted in an overall decrease in local revenues available to support the 2009 municipal budget.

### **State Payments**

In 2009 payments from the State of New Jersey will be decreased by \$147,000 compared to 2008. This is in addition to the 2008 cut in State aid of \$322,000. State payments as a percentage of total revenues have steadily declined during the past ten years. The amount of State payments to be received in 2009 will be less than the amount received in 1998. At that time, State payments supported nearly 15% of the municipal budget. In 2009, State payments will account for just over 9% of total revenues supporting the budget.

### **Mandated Pension Payments**

After a State-mandated pension “holiday” for three years, when the State did not bill municipalities for pension obligations and did not allow for municipalities to reserve funds for these obligations, legislation was adopted in 2003 requiring pension payments for the Police and Fire Retirement System (“PFRS”) and the Public Employees Retirement System (“PERS”) to be phased back into local budgets based on updated actuarial valuations. The five-year phase-in period began in 2004 for PFRS and 2005 for PERS, and required that twenty percent of total pension liabilities be budgeted in the first year, and increased by twenty percent in each subsequent year until full funding was achieved in the fifth year. However, actual bills were more than 20% per year due to the fact that pension obligations were calculated as 20% of a larger liability each year. Payments to the Police and Fire Retirement System reached the full funding level in 2008. The five-year phase-in period for the Public Employees Retirement System will be complete in 2009. As a result of this phase-in, mandated pension payments will increase by \$340,000, or 14.7%. This one item alone accounts for a 1.3% increase in the municipal tax rate in 2009.

### **Revaluation Expenses**

In 2008 the Township authorized a special emergency appropriation of \$800,000 to fund the expense of a mandated property revaluation. Under State statutes, the funding of this emergency authorization can be spread out over five budget years. The first funding installment of \$160,000 must be included in the 2009 budget, increasing the municipal tax rate by 0.6%.

### **Other Significant Items**

During 2008, the Township began an audit of all telephone services to minimize increases in this expense. Despite this effort, and the general decline in energy costs, energy and utility appropriations will increase by \$172,000 in 2009 compared to 2008.

Department operating expenses, those expenditures necessary to directly fund services, are expected to increase by approximately \$384,000 in 2009. However, these service-oriented

expenses are 17% lower than five years ago. The total general fund salary budget in 2009 will decrease by \$86,639, or 0.52%, compared to 2008.

### **Budget CAPS**

The maximum statutory increase in appropriations subject to the CAP is 2.5%, with an additional 1% increase permitted if an index rate ordinance is adopted. The proposed budget is \$756,861 under the statutory 2.5% CAP; however, the adoption of an index rate ordinance to the maximum 3.5% permitted will provide for additional appropriations of \$304,169 within the CAP in the future, contingent upon the availability of sufficient non-tax revenues.

Beginning in 2008, the State of New Jersey imposed a 4% tax levy CAP, thereby restricting increases in the local property tax levy. Because certain legal obligations and mandated expenditures are excluded from the new tax levy cap, the permitted increase in the proposed tax levy may actually exceed the statutory limitation. The proposed 2009 tax levy is \$85,010 less than the maximum permitted by the tax levy cap.

### **Significant Increases and Decreases**

In general, the appropriations by category proposed for 2009 compared with 2008 amounts reflect inflationary increases in the costs of providing services, including salaries and other expenses. Those categories of expenditures that exhibit significant percentage increases or decreases are explained below.

#### Financial Administration: +24.5%

Certain administrative functions, such as purchasing and the defense of tax appeals, have been transferred to this budget in 2009.

#### Free Public Library: +14.9%

In addition to an increase of 4.7% in the Library's operating budget, additional appropriations have been added to the Library budget as result of ongoing cost allocation efforts. These items – general liability insurance premiums, annual audit fees, and an amount for indirect costs that represents the allocation of administrative expenses – will increase the Library budget by 10.2%.

#### Energy Costs and Utilities: +14.7%

While general price levels have recently declined this appropriation has been increased as a result of price inflation that occurred in 2008 when approximately \$163,000 was transferred to energy line items to avoid budget shortfalls. The increase in energy appropriations, when compared to amounts actually expended in 2008, is 0.67%.

#### Legal Services: +14.0%

This budget reflects increased litigation costs.

#### Pensions and Social Security: +10.5%

These line items reflect increases in state-mandated pension contributions. The Township has chosen not to defer up to \$1.1 million of pension liabilities that would have to be repaid, with 8.5% interest, over the next fifteen years.

Risk Management and Group Insurance: -12.2%

Decreases in these line items reflect the reallocation of insurance premiums to the Library and Utility budgets resulting from ongoing cost allocation efforts.

Recreation and Education: -19.0%

Decreases in these line items reflect the reallocation of salaries to the Recreation Trust and Swimming Pool Utility budgets resulting from ongoing cost allocation efforts.

**Cost Savings Measures**

Cost containment and revenue enhancement are continual objectives. Significant actions that affect the property tax levy in 2009 and future years are:

- The recycling program was expanded, generating an additional \$198,000 in revenue.
- In addition to savings realized in 2009 as a result of changes made to the Police table of organization in 2008, the addition of one Police Dispatcher and one Information Technology Manager, along with changes in the Police training schedule, resulted in reductions of \$194,000 in the Police overtime budget.
- The initial phase of a program budgeting initiative resulted in \$125,000 of Recreation salaries being re-allocated from the general operating budget funded by property taxes, to the Recreation Trust Fund to be funded through program fees.
- Youth programs were redesigned when two Youth Coordinators retired, saving an estimated \$75,000 in 2009.
- A change in the Township's banking relationship eliminated estimated annual fees of \$65,000, and will provide higher investment income in 2009 as a result of interest rate guarantees.
- Senior programs were incorporated into the Recreation Department when the Senior Program Coordinator retired, saving an estimated \$57,000 in 2009.
- A telephone audit was initiated that, based on a preliminary analysis, will generate over \$40,000 of credits and ongoing savings.
- Public Works personnel continued to undertake more projects and reduce the need for outside contractors. In one instance, the Senior & Community Center was painted for a total cost of \$2,500 of materials compared to an outside contractor price of \$35,000.
- The Township changed its reverse 9-1-1 provider, saving \$8,000 while enhancing services.
- Audit fees, lowered by \$8,000 in 2008, were further reduced by \$12,800 in 2009.
- Following the retirement of the Water Superintendent, the Water Department was consolidated into the Public Works Department, not only increasing efficiencies through economies of scale and the sharing of personnel and equipment, but also saving an estimated \$48,000 in 2009 and an estimated \$110,000 in 2010.
- Unexpended funds from budget savings in 2008 were used to pay accumulated compensated absences and reduce the present value of future liabilities by \$111,000.
- The Sewer Utility has implemented new technology to redirect the flow of clean effluent for operating purposes, thereby reducing the consumption of fresh water by 13,000 gallons per day.
- The Township continues to replace aging fleet with hybrid vehicles whenever possible, saving fuel costs and reducing the environmental impacts of emissions.
- Investigating possibilities for shared services with the Board of Education and other municipalities will continue to be a priority in 2009 and beyond.

**TOWNSHIP OF LIVINGSTON**  
**2009 MUNICIPAL FUNDING PROPOSAL**  
**SUMMARY OF REVENUES AND APPROPRIATIONS**  
**CURRENT FUND**

<b>Revenues</b>	<b>Proposed 2009</b>	<b>Adopted 2008</b>	<b>Percent Change</b>
Surplus			
For Support of General Budget	\$ 3,704,000	\$ 4,346,000	-14.8%
Local Revenues	5,079,333	5,231,624	-2.9%
Interlocal Revenues	68,898	66,248	4.0%
Intergovernmental Revenues			
Unrestricted	3,871,880	4,018,825	-3.7%
Restricted by Offsetting Appropriations	470,619	527,138	-10.7%
Property Taxes			
Delinquent Taxes from Prior Years	980,000	1,115,000	-12.1%
Local Tax to Support Current Budget	28,362,277	26,563,775	6.8%
<b>Total Revenues</b>	<b>\$ 42,537,008</b>	<b>\$ 41,868,609</b>	<b>1.6%</b>
<b>Appropriations</b>			
Department Operations			
Administrative and Executive	\$ 1,288,880	\$ 1,206,300	6.8%
Financial Administration	954,150	766,460	24.5%
Legal Services	372,400	326,700	14.0%
Engineering & Public Works	3,359,247	3,204,120	4.8%
Construction Code, Planning & Zoning	1,143,110	1,064,000	7.4%
Fire	684,300	648,400	5.5%
Police & Emergency Management	9,302,872	9,180,264	1.3%
Health & Welfare	870,511	860,464	1.2%
Recreation & Education	1,391,029	1,717,850	-19.0%
Municipal Court	308,600	312,900	-1.4%
Free Public Library	3,285,286	2,860,000	14.9%
Committees and Contributions	40,250	40,250	0.0%
<b>Total Department Operations</b>	<b>\$ 23,000,635</b>	<b>\$ 22,187,708</b>	<b>3.7%</b>
Non-Departmental Operations			
Risk Management & Group Insurance	\$ 2,966,060	\$ 3,376,640	-12.2%
Solid Waste Collection & Disposal	3,660,900	3,657,200	0.1%
Energy Costs and Utilities	1,343,000	1,171,000	14.7%
Pensions and Social Security	3,354,743	3,034,977	10.5%
Contingent	50,000	50,000	0.0%
Programs Offset by Grant Revenues	237,869	297,085	-19.9%
Capital Improvements	545,000	582,000	-6.4%
Municipal Debt Service	5,465,800	5,809,000	-5.9%
Deferred Charges	160,000	0	NA
Reserve for Uncollected Taxes	1,753,000	1,703,000	2.9%
<b>Total Non-Departmental Operations</b>	<b>\$ 19,536,373</b>	<b>\$ 19,680,901</b>	<b>-0.7%</b>
<b>Total Appropriations</b>	<b>\$ 42,537,008</b>	<b>\$ 41,868,609</b>	<b>1.6%</b>

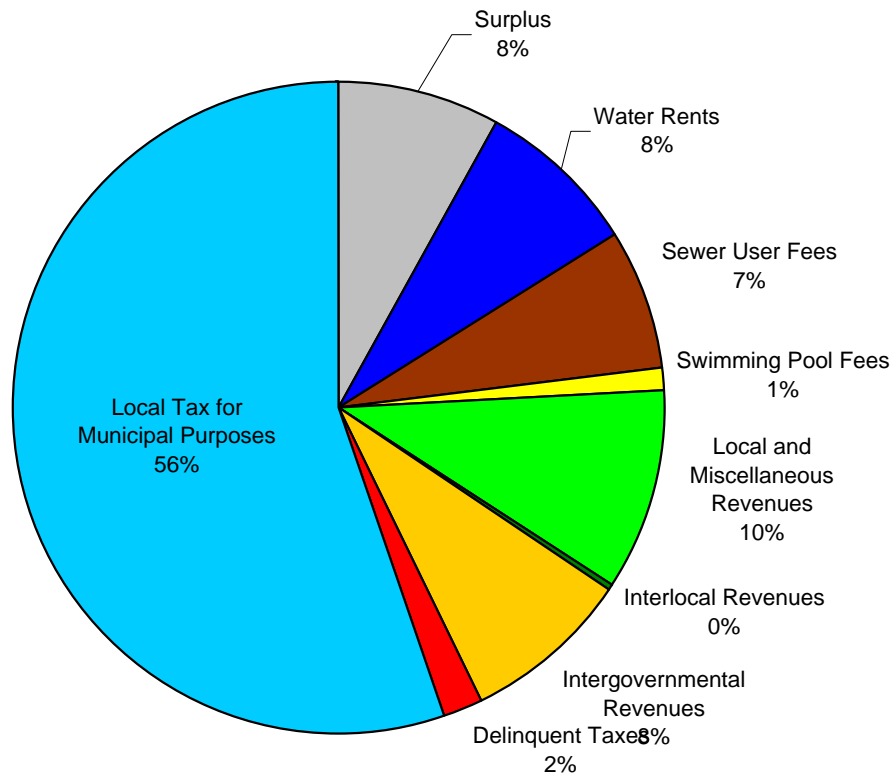
**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
SIGNIFICANT INCREASES AND DECREASES  
CURRENT FUND**

<u>Revenues</u>	<u>Proposed 2009</u>	<u>Adopted Budget 2008</u>	<u>Percent Change</u>
Licenses, Fees and Permits	1,202,358	629,934	90.9%
Sale of Recyclable Materials	170,000	91,000	86.8%
Unrestricted Intergovernmental Revenues	3,871,880	4,018,825	-3.7%
Municipal Court Fines and Costs	370,000	410,600	-9.9%
Restricted Intergovernmental Revenues	470,619	527,138	-10.7%
Municipal Occupancy Tax	183,000	204,100	-10.3%
Delinquent Taxes	980,000	1,115,000	-12.1%
Utilization of Surplus Reserves	3,704,000	4,346,000	-14.8%
Utility Service Fees	1,366,942	1,683,517	-18.8%
Uniform Construction Code Fees	590,000	800,000	-26.3%
Interest on Investments & Deposits	356,000	522,800	-31.9%
Other Local Revenues Supporting Budget	909,931	955,922	-4.8%
Local Tax for Municipal Purposes	28,362,277	26,563,775	6.8%
<b>Total Revenues</b>	<b>\$ 42,537,008</b>	<b>\$ 41,868,609</b>	<b>1.6%</b>

<u>Appropriations</u>	<u>Projected 2009</u>	<u>Adopted Budget 2008</u>	<u>Percent Change</u>
Department Operating Expenses	2,975,962	2,569,429	15.8%
Free Public Library	3,285,286	2,860,000	14.9%
Energy Costs	1,343,000	1,171,000	14.7%
Pension and Social Security Payments	3,354,543	3,034,977	10.5%
Fire Department Salaries and Wages	544,600	521,900	4.3%
Police Department Salaries and Wages	8,908,166	8,866,850	0.5%
Solid Waste Collection and Disposal	3,660,900	3,657,200	0.1%
Non-Uniform Department Salaries & Wages	7,085,074	7,235,729	-2.1%
Municipal Debt Service	5,465,800	5,809,000	-5.9%
Capital Projects	545,000	582,000	-6.4%
Risk Management and Group Insurance	2,966,060	3,376,640	-12.2%
Restricted Grant Programs	229,869	270,325	-15.0%
Deferred Charges	160,000	-	NA
All Other General Appropriations	259,747	210,560	23.4%
Reserve For Uncollected Taxes	1,753,000	1,703,000	2.9%
<b>Total Appropriations</b>	<b>\$ 42,537,008</b>	<b>\$ 41,868,609</b>	<b>1.6%</b>

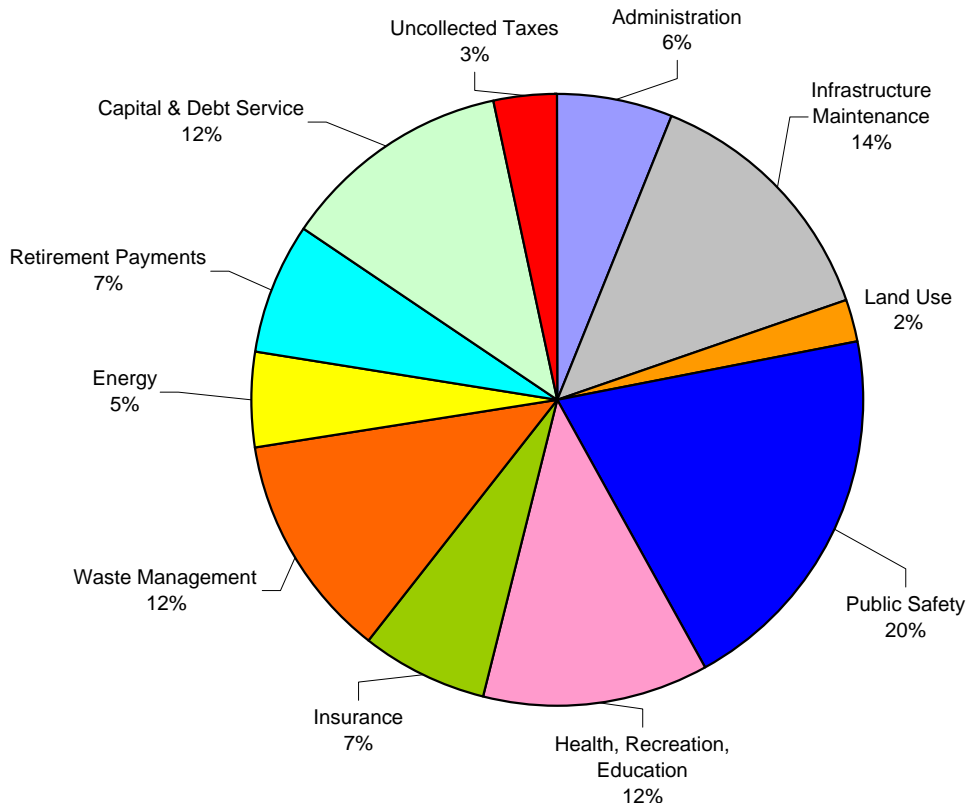
**TOWNSHIP OF LIVINGSTON**  
**2009 MUNICIPAL FUNDING PROPOSAL**  
**SOURCES OF FUNDING**  
**CURRENT AND UTILITY FUNDS**

<u>Funding Source</u>	<u>Proposed 2009</u>	<u>Adopted Budget 2008</u>	<u>Percent Change</u>
Surplus	\$ 4,114,743	\$ 5,216,585	-21.1%
Water Rents	4,208,000	4,070,000	3.4%
Sewer User Fees	3,555,000	3,550,000	0.1%
Swimming Pool Fees	520,000	515,000	1.0%
Local and Miscellaneous Revenues	5,186,090	5,363,224	-3.3%
Interlocal Revenues	68,898	66,248	4.0%
Intergovernmental Revenues	4,342,499	4,545,963	-4.5%
Delinquent Taxes	980,000	1,115,000	-12.1%
Local Tax for Municipal Purposes	28,362,277	26,563,775	6.8%
<b>Total Revenues</b>	<b>\$ 51,337,508</b>	<b>\$ 51,005,794</b>	<b>0.7%</b>



**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
ALLOCATION OF RESOURCES  
CURRENT AND UTILITY FUNDS**

<u>Resource Allocation</u>	<u>Proposed 2009</u>	<u>Adopted Budget 2008</u>	<u>Percent Change</u>
Administrative & Executive	2,615,430	2,299,460	13.7%
Engineering & Public Works	3,359,247	3,204,120	4.8%
Construction Code & Land Use	1,143,110	1,064,000	7.4%
Public Safety	10,295,772	10,141,564	1.5%
Health, Welfare & Recreation	2,744,716	3,012,369	-8.9%
Free Public Library	3,285,286	2,860,000	14.9%
Health & Liability Insurance	3,425,445	3,855,750	-11.2%
Solid Waste Collection and Disposal	3,660,900	3,657,200	0.1%
Energy and Utility Costs	2,553,732	2,323,900	9.9%
Pensions & Social Security	3,522,628	3,205,277	9.9%
Capital Improvements	621,000	621,230	0.0%
Municipal Debt Service	5,615,060	5,868,500	-4.3%
Water Supply Management	3,700,660	3,916,740	-5.5%
Sewer System Maintenance	2,553,402	2,885,350	-11.5%
Other Appropriations	488,119	387,335	26.0%
Reserve for Uncollected Taxes	1,753,000	1,703,000	2.9%
<b>Total Appropriations</b>	<b>51,337,508</b>	<b>51,005,794</b>	<b>0.7%</b>



**TOWNSHIP OF LIVINGSTON**  
**2009 MUNICIPAL FUNDING PROPOSAL**  
**CURRENT FUND SURPLUS<sup>1</sup> AND USES OF SURPLUS**

<u><b>Projected Surplus Balances</b></u>	<b>Fund Balance</b>	<b>Deferred School Tax</b>
Balance, January 1	\$ 1,620,325	\$2,364,754
Utilized in Municipal Budget	(1,135,246)	(\$2,364,754)
Addition From School Tax Levy		\$ 1,696,718
<u><b>Additions To Fund Balance</b></u>		
Miscellaneous Revenues Anticipated	\$ 567,521	
Receipts from Delinquent Taxes	(6,528)	
Receipts from Current Taxes	856,393	
Non-Budget Revenues	130,677	
Cancellation of Outstanding Checks	8,730	
Unexpended Balance of Appropriation Reserves	227,749	
Accounts Payable Canceled	30,038	
Current Appropriations Canceled	56,890	
	\$ 1,871,469	
<u><b>Deductions From Fund Balance</b></u>		
Interfunds Advanced	\$ 52,254	
Senior Citizen Deductions Disallowed	1,000	
Refund of Prior Year Revenue	369	
Refund of Prior Year Taxes	134,100	
	\$ 187,723	
Results of Operations	1,683,746	
(Cash Deficit if negative exceeds Fund Balance utilized)		
 <b>Surplus Available, December 31</b>	<b>\$ 2,168,825</b>	<b>\$ 1,696,718</b>
	<b>Fund Balance</b>	<b>Deferred School Tax</b>
<u><b>Expected Uses of Surplus</b></u>		
Amount Utilized in Municipal Budget	\$ 1,603,282	\$ 1,696,718
Total Expected Uses of Surplus	\$ 1,603,282	\$ 1,696,718
<b>Projected Balance, December 31</b>	<b>\$ 565,543</b>	<b>\$ -</b>
Amounts restricted (Due from State of NJ)	(86,807)	-
 <b>Projected Unrestricted Balance, December 31</b>	<b>\$ 478,736</b>	<b>\$ -</b>

<b>Unrestricted Surplus as a Percentage of Revenues</b>	<b>1.1%</b>
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<sup>1</sup> Unaudited.

**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
UTILITY SURPLUS FUNDS<sup>1</sup>**

	<u>Water</u>	<u>Sewer</u>	<u>Swimming Pool</u>
<b>Opening Balance, January 1</b>	904,752	123,027	44,550
Utilized as Revenue in Prior Year Budget	(705,000)	(123,000)	(42,585)
<b>Unrestricted Balance</b>	<u>199,752</u>	<u>27</u>	<u>1,965</u>
<b>Additions:</b>			
Rents and Fees	(38,285)	5,799	5,252
Other Revenues	(32,093)	(22,000)	262
Nonbudget Revenue	34,079	13,293	8,321
Unexpended Balance of Appropriation Reserves	9,868	5,152	92,623
Unexpended Balances of Appropriations	430,629	-	-
<b>Deductions:</b>			
Prior Year Revenue Refunds			
<b>Results of Operations</b>	<u>404,197.52</u>	<u>2,244</u>	<u>106,457</u>
Utilized in Current Fund Budget	(199,752)		
<b>Available, December 31</b>	<u>404,198</u>	<u>2,271</u>	<u>108,422</u>
Anticipated in Utility Budget	(400,000)	-	(45,743)
Anticipated in Current Fund Budget	-	-	
<b>Unrestricted Surplus</b>	<u>4,198</u>	<u>2,271</u>	<u>62,679</u>
<b>Unrestricted Surplus Percentage of Revenues</b>			
	<b>0.1%</b>	<b>0.1%</b>	<b>11.0%</b>

<sup>1</sup> Unaudited.

**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
CALCULATION OF CAP LIMITATIONS**

**TAX LEVY CAP**

2008 Amount to be Raised by Taxation	\$	26,563,775
Less: One-Year Waivers and Exclusions of Prior Year		-
Less: Prior Year Recycling Tax Appropriation		(38,200)
Less: Prior Year Statewide Blanket Waivers - Gypsy Moth Spraying		(20,682)
Less: Prior Year Capital Improvement Fund		(312,000)
Adjusted Tax Levy Base	\$	26,192,893

4% CAP 1,047,716

Tax Levy CAP Adjustments:

Net Change in Debt Service	\$	263,885
Loss in State formula aid		160,878
Allowable Pension Increases		161,613
Allowable Increase in Res. Uncoll. Taxes		-
Increase in Group Health Benefits		-
Current Year Capital Improvement Fund		285,000
Deferred Charges to Future Taxation		-
Recycling Tax Appropriation		50,900
Value of New Construction/Improvements		284,403

**Total Tax Levy CAP Adjustments** 1,206,679

Maximum 2009 Tax Levy Permitted \$ 28,447,287

Proposed 2009 Tax Levy 28,362,277

**Amount Under (Over) CAP** **\$ 85,010**

LFB Statewide Approved Blanket Waivers

**Amount Under (Over) CAP and Waivers** **\$ 85,010**

**APPROPRIATIONS CAP**

2008 Appropriations Within CAP	\$	28,219,523
CAP Base Adjustment: Pension Appropriations		2,197,367
2008 Adjusted Appropriations Within CAP	\$	30,416,890

2.5% CAP 760,422

Value of New Construction and Improvements 284,403

Allowable Appropriations Within CAP \$ 31,461,715

Proposed 2009 Appropriations Within CAP 30,704,854

**Amount Under (Over) CAP** **\$ 756,861**

Add: Health Benefits in excess of 4% 0

2007 CAP Bank 0

2008 CAP Bank 3,954

2008 Increase to State COLA of 3.5% 304,169

**Amount Under (Over) CAP Bank** **\$ 1,064,983**

**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
ANALYSIS OF MUNICIPAL PROPERTY TAX RATE**

	<u>2009</u>	<u>2008</u>
Total Budget Appropriations	\$ 42,537,008	\$ 41,868,609
Less: Surplus	3,544,000	4,346,000
Local Revenues	5,239,333	5,231,624
Interlocal Revenues	68,898	66,248
Intergovernmental Revenues	4,342,499	4,545,963
Delinquent Taxes	<u>980,000</u>	<u>1,115,000</u>
Amount to be Raised by Taxes	<b>\$ 28,362,277</b>	<b>\$ 26,563,775</b>
Divided by Assessed Valuation	<u>7,609,294,300</u>	<u>961,309,400</u>
Municipal Purpose Tax Rate (per \$100)	<u><u>0.373</u></u>	<u><u>2.763</u></u>

<b>Average Residential Assessment</b>	<b>\$ 608,721</b>	<b>\$ 79,795</b>
<b>Annual Cost to Average Residence</b>	<b>\$ 2,269</b>	<b>\$ 2,205</b>
<b>Increase (Decrease) in Average Cost</b>	<b>\$ 63.92</b>	<b>2.9%</b>

**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
COSTS TO AVERAGE TAXPAYER**

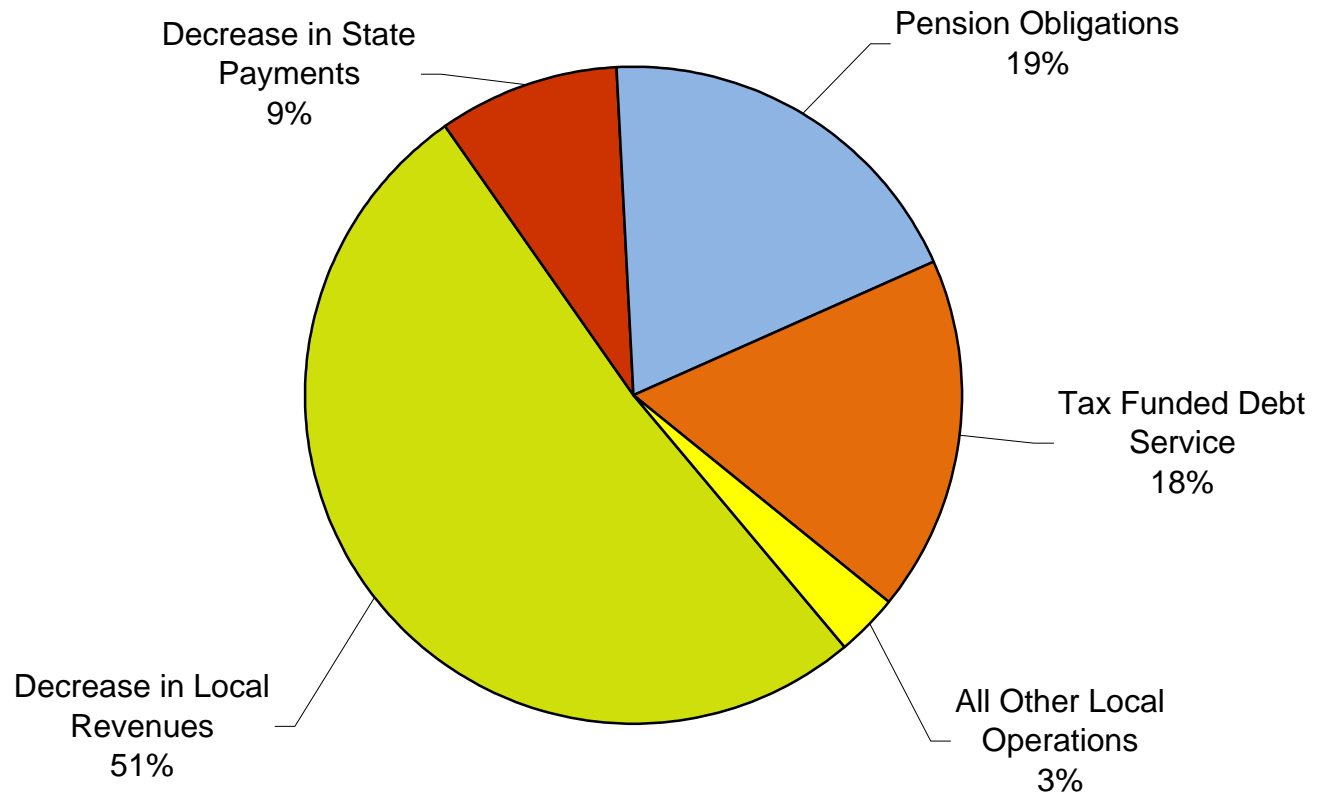
<u>Function</u>	<u>Total Budget</u>	<u>Funded by</u>			<u>Average Taxpayer</u>	
		<u>Grants</u>	<u>Supp. Revenue</u>	<u>Gen. Revenue</u>		<u>Taxpayers</u>
<b><u>Departmental Operations</u></b>						
Administrative and Executive	1,288,880		49,719	374,680	864,481	69
Financial Administration	954,150		358,868	179,993	415,289	33
Legal Services	372,400			112,601	259,799	21
Engineering and Public Works	3,359,247			1,015,722	2,343,525	187
Construction Code & Land Use	1,143,110		678,852	140,376	323,882	26
Fire	684,300		77,693	183,417	423,189	34
Police	9,302,872		448,120	2,677,376	6,177,376	494
Health & Human Services	870,511		132,080	223,276	515,154	41
Recreation	1,391,029			420,600	970,429	78
Municipal Court	308,600		11,880	89,718	207,002	17
Free Public Library	3,285,286			993,359	2,291,927	183
Committees and Contributions	40,250			12,170	28,080	2
<b>Total Department Operations</b>	<b>23,000,635</b>	<b>-</b>	<b>1,757,213</b>	<b>6,423,289</b>	<b>14,820,133</b>	<b>1,186</b>
<b><u>Non-Departmental Operations</u></b>						
Risk Management & Group Insurance	2,966,060			896,836	2,069,224	166
Solid Waste Collection & Disposal	3,660,900		170,000	1,055,530	2,435,370	195
Energy Costs and Utilities	1,343,000			406,078	936,922	75
Pensions and Social Security	3,354,743			1,014,360	2,340,383	187
Contingent	50,000			15,118	34,882	3
Grant Programs	237,869	210,619		8,239	19,011	2
Capital Improvements	545,000	260,000		86,174	198,826	16
Municipal Debt Service	5,465,800		244,000	1,578,895	3,642,905	291
Deferred Charges	160,000			48,379	111,621	9
Reserve for Uncollected Taxes	1,753,000			-	1,753,000	140
<b>Total Non-Departmental Operations</b>	<b>19,536,373</b>	<b>470,619</b>	<b>414,000</b>	<b>5,109,609</b>	<b>13,542,144</b>	<b>1,083</b>
<b>Total Appropriations</b>	<b>42,537,008</b>	<b>470,619</b>	<b>2,171,213</b>	<b>11,532,898</b>	<b>28,362,277</b>	<b>2,269</b>

**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
CHANGES IN LOCAL TAX LEVY**

<u>Budget Category</u>	<u>Proposed 2009</u>	<u>Final 2008</u>	<u>Impact on Tax Levy</u>	<u>Pct. Of Levy</u>
<b><u>General Revenues</u></b>				
Surplus	3,704,000	4,346,000	642,000	2.4%
Local Revenues	5,079,333	5,231,624	152,291	0.6%
Unrestricted State Revenues	3,871,880	4,018,825	146,945	0.6%
Delinquent Taxes	980,000	1,115,000	135,000	0.5%
Interlocal Revenues	68,898	66,248	(2,650)	0.0%
<b>Net Impact on Local Tax Levy</b>			<b>1,073,586</b>	<b>4.0%</b>
<b><u>Locally Funded Appropriations</u></b>				
Free Public Library	3,285,286	2,860,000	425,286	1.60%
Department Operating Expenses	2,975,962	2,569,429	406,533	1.53%
Tax-Funded Debt Service	5,018,800	4,700,448	318,352	1.20%
Pension Obligations	2,604,743	2,259,977	344,767	1.30%
Energy & Utility Costs	1,310,000	1,138,000	172,000	0.65%
Emergency Appropriation - Revaluation	160,000	-	160,000	0.60%
Reserve for Uncollected Taxes	1,753,000	1,703,000	50,000	0.19%
Operating Lease Payments	40,630	-	40,630	0.15%
Police Department Salaries	8,850,135	8,811,914	38,221	0.14%
Fire & EMS Department Salaries	544,600	521,900	22,700	0.09%
Solid Waste Collection & Disposal	3,660,900	3,657,200	3,700	0.01%
Local Share of Grant Programs	27,250	39,947	(12,697)	-0.05%
Capital Projects - Locally Funded	285,000	312,000	(27,000)	-0.10%
Non-Uniform Department Salaries	7,143,105	7,290,665	(147,560)	-0.56%
Risk Management & Group Insurance	2,966,060	3,376,640	(410,580)	-1.55%
Locally-Funded Debt Service	447,000	1,108,552	(661,552)	-2.49%
Other Locally Funded Appropriations *	993,917	991,800	2,117	0.01%
<b>Net Impact on Local Tax Levy</b>			<b>724,916</b>	<b>2.7%</b>
<b>Budget Impact on Local Tax Levy</b>			<b>1,798,502</b>	<b>6.8%</b>
<b>Net Change In Assessed Value</b>				<b>-3.9%</b>
<b>Total Increase in Local Tax Levy</b>				<b>2.9%</b>

\* Other Locally Funded Appropriations include committee expenses, public support, and contingency funds.

## Township of Livingston Components of 2009 Tax Rate Increase



**TOWNSHIP OF LIVINGSTON**  
**2009 MUNICIPAL FUNDING PROPOSAL**  
**COMPARISON OF 2008 ADOPTED AND FINAL BUDGETS**  
**CURRENT FUND**

<b>Budget Appropriations</b>	<b>2009</b>	<b>2008 Budget</b>				<b>2009 Percent Change</b>	
	<b>Proposed</b>	<b>Adopted</b>	<b>Amended</b>	<b>Transfers</b>	<b>Final</b>	<b>Adopted</b>	<b>Final</b>
<b>Department Operations</b>							
Administrative and Executive	\$ 1,288,880	\$ 1,206,300		\$ (11,799)	\$ 1,194,501	6.8%	7.9%
Financial Administration	954,150	766,460		(15,500)	750,960	24.5%	27.1%
Legal Services	372,400	326,700		40,000	366,700	14.0%	1.6%
Engineering & Public Works	3,359,247	3,204,120		(24,000)	3,180,120	4.8%	5.6%
Construction Code, Planning & Zoning	1,143,110	1,064,000		(12,500)	1,051,500	7.4%	8.7%
Fire	684,300	648,400		0	648,400	5.5%	5.5%
Police & Emergency Management	9,302,872	9,180,264		301,000	9,481,264	1.3%	-1.9%
Health & Welfare	870,511	860,464		(10,500)	849,964	1.2%	2.4%
Recreation & Education	1,391,029	1,717,850		(250,000)	1,467,850	-19.0%	-5.2%
Municipal Court	308,600	312,900		(23,201)	289,699	-1.4%	6.5%
Free Public Library	3,285,286	2,860,000		0	2,860,000	14.9%	14.9%
Committees and Contributions	40,250	40,250		0	40,250	0.0%	0.0%
<b>Total Department Operations</b>	<b>\$ 23,000,635</b>	<b>\$ 22,187,708</b>	<b>\$ -</b>	<b>\$ (6,500)</b>	<b>\$ 22,181,208</b>	<b>3.7%</b>	<b>3.7%</b>
<b>Non-Departmental Operations</b>							
Risk Management & Group Insurance	\$ 2,966,060	\$ 3,376,640		\$ (15,000)	\$ 3,361,640	-12.2%	-11.8%
Solid Waste Collection & Disposal	3,660,900	3,657,200		(105,500)	3,551,700	0.1%	3.1%
Energy Costs and Utilities	1,343,000	1,171,000		163,000	1,334,000	14.7%	0.7%
Pensions and Social Security	3,354,743	3,034,977		(36,000)	2,998,977	10.5%	11.9%
Contingent	50,000	50,000		0	50,000	0.0%	0.0%
Programs Offset by Grant Revenues	237,869	297,085	47,457		344,542	-19.9%	-31.0%
Capital Improvements	545,000	582,000	0		582,000	-6.4%	-6.4%
Municipal Debt Service	5,465,800	5,809,000		0	5,809,000	-5.9%	-5.9%
Deferred Charges	160,000	0	800,000		800,000	NA	NA
Reserve for Uncollected Taxes	1,753,000	1,703,000		0	1,703,000	2.9%	2.9%
<b>Total Non-Departmental Operations</b>	<b>\$ 19,536,373</b>	<b>\$ 19,680,901</b>	<b>\$ 847,457</b>	<b>\$ 6,500</b>	<b>\$ 20,534,858</b>	<b>-0.7%</b>	<b>-4.9%</b>
<b>Total Budget Appropriations</b>	<b>\$ 42,537,008</b>	<b>\$ 41,868,609</b>	<b>\$ 847,457</b>	<b>\$ -</b>	<b>\$ 42,716,066</b>	<b>1.6%</b>	<b>-0.4%</b>

**TOWNSHIP OF LIVINGSTON  
2009 MUNICIPAL FUNDING PROPOSAL  
COMPARISON OF 2008 ADOPTED AND FINAL BUDGETS  
SIGNIFICANT INCREASES AND DECREASES  
CURRENT FUND**

<b>Budget Appropriations</b>	<b>2009</b>	<b>2008 Budget</b>			<b>2009 Percent Change</b>		
	<b>Proposed</b>	<b>Adopted</b>	<b>Amended</b>	<b>Transfers</b>	<b>Final</b>	<b>Adopted</b>	<b>Final</b>
Pension and Social Security Payments	\$ 3,354,543	\$ 3,034,977		\$ (36,000)	\$ 2,998,977	10.5%	11.9%
Capital Projects	545,000	582,000	-		582,000	-6.4%	-6.4%
Non-Uniform Department Salaries & Wages	7,085,074	7,235,729		(337,472)	6,898,257	-2.1%	2.7%
Fire Department Salaries and Wages	544,600	521,900		-	521,900	4.3%	4.3%
Police Department Salaries and Wages	8,908,166	8,866,850		309,500	9,176,350	0.5%	-2.9%
Solid Waste Collection and Disposal	3,660,900	3,657,200		(105,500)	3,551,700	0.1%	3.1%
Risk Management and Group Insurance	2,966,060	3,376,640		(15,000)	3,361,640	-12.2%	-11.8%
Free Public Library	3,285,286	2,860,000			2,860,000	14.9%	14.9%
Restricted Grant Programs	229,869	270,325	47,457		317,782	-15.0%	-27.7%
Municipal Debt Service	5,465,800	5,809,000		-	5,809,000	-5.9%	-5.9%
Department Operating Expenses	2,975,962	2,569,429		12,000	2,581,429	15.8%	15.3%
Revaluation	160,000	-	800,000	-	800,000	NA	-80.0%
Energy Costs	1,343,000	1,171,000		163,000	1,334,000	14.7%	0.7%
All Other General Appropriations	259,747	210,560		9,472	220,032	23.4%	18.0%
Reserve For Uncollected Taxes	1,753,000	1,703,000			1,703,000	2.9%	2.9%
<b>Total Appropriations</b>	<b>\$ 42,537,008</b>	<b>\$ 41,868,609</b>	<b>\$ 847,457</b>	<b>\$ -</b>	<b>\$ 42,716,066</b>	<b>1.6%</b>	<b>-0.4%</b>

**2009 MUNICIPAL BUDGET DOCUMENT**  
**BUDGET REVENUES**

**SURPLUS**

Cash Surplus Anticipated - Support of General Operations

**TOTAL: SURPLUS ANTICIPATED**

	2009 Anticipated	2008 Budget			Excess (Deficit)
		Adopted	Final	Realized in Cash	
Cash Surplus Anticipated - Support of General Operations	3,300,000.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
<b>TOTAL: SURPLUS ANTICIPATED</b>	<b>3,300,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>3,500,000.00</b>	<b>0.00</b>

**MISCELLANEOUS REVENUES**

**Section A: Local Revenues**

Licenses:

Alcoholic Beverages

Other

Fees & Permits

Municipal Court Fines & Costs

Interest & Costs on Taxes

Interest on Investments & Deposits

Uniform Fire Safety Act - Local Fees

Municipal Occupancy Tax

**TOTAL: SECTION A**

Alcoholic Beverages	40,000.00	41,000.00	41,000.00	40,650.00	(350.00)
Other	43,000.00	33,200.00	33,200.00	43,029.00	9,829.00
Fees & Permits	710,000.00	268,000.00	268,000.00	711,614.34	443,614.34
Municipal Court Fines & Costs	370,000.00	410,600.00	410,600.00	370,510.74	(40,089.26)
Interest & Costs on Taxes	323,000.00	212,700.00	212,700.00	323,385.31	110,685.31
Interest on Investments & Deposits	356,000.00	522,800.00	522,800.00	356,255.51	(166,544.49)
Uniform Fire Safety Act - Local Fees	36,000.00	39,500.00	39,500.00	36,700.25	(2,799.75)
Municipal Occupancy Tax	183,000.00	204,100.00	204,100.00	183,188.79	(20,911.21)
<b>TOTAL: SECTION A</b>	<b>2,061,000.00</b>	<b>1,731,900.00</b>	<b>1,731,900.00</b>	<b>2,065,333.94</b>	<b>333,433.94</b>

**Section B: State Payments Without Offsetting Appropriations**

Consolidated Municipal Property Tax Relief

Energy Receipts Tax

Supplemental Energy Receipts Tax

Watershed Moratorium Offset Aid

**TOTAL: SECTION B**

Consolidated Municipal Property Tax Relief	570,198.00	829,914.00	829,914.00	843,847.00	13,933.00
Energy Receipts Tax	3,290,872.00	3,053,132.00	3,053,132.00	3,053,132.00	0.00
Supplemental Energy Receipts Tax	0.00	124,969.00	124,969.00	124,969.00	0.00
Watershed Moratorium Offset Aid	10,810.00	10,810.00	10,810.00	10,810.00	0.00
<b>TOTAL: SECTION B</b>	<b>3,871,880.00</b>	<b>4,018,825.00</b>	<b>4,018,825.00</b>	<b>4,032,758.00</b>	<b>13,933.00</b>

**Section C: Dedicated Uniform Construction Code Fees**

Uniform Construction Code Fees

**TOTAL: SECTION C**

Uniform Construction Code Fees	590,000.00	800,000.00	800,000.00	598,525.00	(201,475.00)
<b>TOTAL: SECTION C</b>	<b>590,000.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>598,525.00</b>	<b>(201,475.00)</b>

**Section D: DCA Interlocal Municipal Service Agreements**

Town of Millburn - Health Services

**TOTAL: SECTION D**

Town of Millburn - Health Services	68,898.00	66,248.00	66,248.00	64,560.00	(1,688.00)
<b>TOTAL: SECTION D</b>	<b>68,898.00</b>	<b>66,248.00</b>	<b>66,248.00</b>	<b>64,560.00</b>	<b>(1,688.00)</b>

**Section F: State & County Revenues Offset with Appropriations**

Public Health Priority Funding

Municipal Alliance on Alcoholism and Drug Abuse

Safe and Secure Communities Program

Adaptive Recreation Grant - Unappropriated

Adaptive Recreation Grant

Recreation Individual Disabilities Young Adult Program

Clean Communities Program

Clean Communities Program - Unappropriated

Green Communities Grant

Recycling Tonnage Grant

Recycling Tonnage Grant - Unappropriated

Public Health Priority Funding	3,746.00	4,410.00	4,410.00	4,410.00	0.00
Municipal Alliance on Alcoholism and Drug Abuse	77,000.00	77,060.00	77,060.00	77,060.00	0.00
Safe and Secure Communities Program	58,031.00	54,936.00	54,936.00	54,936.00	0.00
Adaptive Recreation Grant - Unappropriated	0.00	17,702.99	17,702.99	17,702.99	0.00
Adaptive Recreation Grant	18,144.00	17,616.00	18,144.00	18,144.00	0.00
Recreation Individual Disabilities Young Adult Program	3,000.00	13,000.00	13,000.00	13,000.00	0.00
Clean Communities Program	33,936.04	29,964.53	29,964.53	29,964.53	0.00
Clean Communities Program - Unappropriated	3,754.72	0.00	0.00	0.00	0.00
Green Communities Grant	0.00	0.00	3,000.00	3,000.00	0.00
Recycling Tonnage Grant	0.00	0.00	31,961.25	31,961.25	0.00
Recycling Tonnage Grant - Unappropriated	0.00	15,501.29	15,501.29	15,501.29	0.00

**2009 MUNICIPAL BUDGET DOCUMENT  
BUDGET REVENUES**

	2009 Anticipated	2008 Budget			Excess (Deficit)
		Adopted	Final	Realized in Cash	
Body Armor Replacement Fund	8,007.68	0.00	7,357.23	7,357.23	0.00
NJ Highway Traffic Safety - Pedestrian Safety - Unappropriated	4,000.00	0.00	0.00	0.00	0.00
NJ Domestic Violence Training Program - Unappropriated	1,000.00	0.00	0.00	0.00	0.00
NJ DOT - North Hillside Avenue	260,000.00	270,000.00	270,000.00	270,000.00	0.00
USDA Forest Service - Aerial Suppression Reimbursement	0.00	6,077.70	6,077.70	6,154.75	77.05
Pandemic Flu Preparedness Grant	0.00	9,801.00	9,801.00	9,801.00	0.00
Drunk Driving Enforcement Fund - Unappropriated	0.00	6,068.13	8,178.34	8,178.34	0.00
NJ Smart Growth Planning Grant	0.00	0.00	2,500.00	2,500.00	0.00
Federal Emergency Management Agency	0.00	5,000.00	5,000.00	5,000.00	0.00
<b>TOTAL: SECTION F</b>	<b>470,619.44</b>	<b>527,137.64</b>	<b>574,594.33</b>	<b>574,671.38</b>	<b>77.05</b>
<b>Section G: Other Special Items</b>					
Water Utility Operating Surplus of Prior Year	0.00	200,000.00	200,000.00	199,751.58	(248.42)
Swimming Pool Utility Operating Surplus of Prior Year	35,000.00	0.00	0.00	0.00	0.00
Recreation Special Trust Reserve	125,000.00	0.00	0.00	0.00	0.00
Uniform Fire Safety Act	41,693.24	43,056.88	43,056.88	41,785.56	(1,271.32)
Service Facility Fee - Water Utility	242,000.00	182,045.00	182,045.00	182,045.00	0.00
Service Facility Fee - Sewer Utility	1,015,592.00	1,438,350.00	1,438,350.00	1,438,350.00	0.00
Service Facility Fee - Swimming Pool Utility	109,350.00	63,122.00	63,122.00	63,122.00	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	90,000.00	108,900.00	108,900.00	90,808.25	(18,091.75)
Cable Franchise Fee	241,665.20	96,276.77	96,276.77	96,276.77	0.00
Verizon Franchise Fee	88,932.73	20,421.54	20,421.54	20,421.54	0.00
Payment in Lieu of Taxes	255,100.00	220,000.00	220,000.00	259,818.98	39,818.98
Livingston Community Partners	125,000.00	125,000.00	125,000.00	125,000.00	0.00
Sales of Recyclables	170,000.00	91,000.00	91,000.00	289,573.24	198,573.24
Developer Contribution: Gibbs College	0.00	220,000.00	220,000.00	433,695.00	213,695.00
Reserve for Debt Service	0.00	42,552.00	42,552.00	42,552.00	0.00
General Capital Surplus	244,000.00	0.00	0.00	0.00	0.00
Interfund Receivable: Water Operating Fund	0.00	646,000.00	646,000.00	636,763.88	(9,236.12)
<b>TOTAL: SECTION G</b>	<b>2,832,333.17</b>	<b>3,545,724.19</b>	<b>3,545,724.19</b>	<b>3,968,963.80</b>	<b>423,239.61</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>9,894,730.61</b>	<b>10,689,834.83</b>	<b>10,737,291.52</b>	<b>11,304,812.12</b>	<b>567,520.60</b>
<b>RECEIPTS FROM DELINQUENT TAXES</b>	<b>980,000.00</b>	<b>1,115,000.00</b>	<b>1,115,000.00</b>	<b>1,108,471.89</b>	<b>(6,528.11)</b>
<b>SUBTOTAL GENERAL REVENUES</b>	<b>14,174,730.61</b>	<b>15,304,834.83</b>	<b>15,352,291.52</b>	<b>15,913,284.01</b>	<b>560,992.49</b>
<b>TOTAL AMOUNT TO BE RAISED BY TAXES</b>	<b>28,362,277.09</b>	<b>26,563,774.63</b>	<b>26,563,774.63</b>	<b>27,420,167.37</b>	<b>856,392.74</b>
<b>TOTAL GENERAL REVENUES</b>	<b>42,537,007.70</b>	<b>41,868,609.46</b>	<b>41,916,066.15</b>	<b>43,333,451.38</b>	<b>1,417,385.23</b>

**2009 MUNICIPAL BUDGET DOCUMENT**  
**GENERAL APPROPRIATIONS**

2009 Appropriated	2008 Budget			
	Adopted	Final	Paid or Charged	Reserved

**OPERATIONS WITHIN "CAPS"**

**GENERAL GOVERNMENT**

Administrative & Executive

Salaries & Wages

381,200.00	351,400.00	351,400.00	348,889.20	2,510.80
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Other Expenses

34,500.00	35,500.00	35,500.00	20,094.50	15,405.50
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Human Resources

Salaries & Wages

158,300.00	136,200.00	131,200.00	129,285.61	1,914.39
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Other Expenses

88,800.00	115,600.00	90,600.00	50,220.86	40,379.14
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Mayor & Council

Salaries & Wages

28,600.00	27,300.00	27,501.00	27,500.40	0.60
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Township Clerk

Salaries & Wages

235,900.00	267,400.00	267,400.00	264,732.60	2,667.40
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Other Expenses

154,300.00	93,500.00	113,500.00	111,032.75	2,467.25
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Codification of Ordinances

Other Expenses

9,380.00	7,000.00	7,000.00	7,000.00	0.00
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Government Records Compliance

Salaries & Wages

3,600.00	6,300.00	6,300.00	1,038.87	5,261.13
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Audit Services

Other Expenses

44,600.00	58,060.00	58,060.00	58,060.00	0.00
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Financial Administration

Salaries & Wages

131,600.00	120,000.00	120,000.00	119,998.30	1.70
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Other Expenses

14,500.00	5,250.00	5,250.00	4,261.07	988.93
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Purchasing

Salaries & Wages

66,300.00	59,400.00	49,400.00	47,362.66	2,037.34
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Other Expenses

4,600.00	3,700.00	3,700.00	2,930.31	769.69
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Comptroller

Salaries & Wages

239,100.00	227,500.00	227,500.00	227,407.67	92.33
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Other Expenses

4,350.00	3,150.00	3,150.00	2,798.20	351.80
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Assessment of Taxes

Salaries & Wages

136,000.00	130,100.00	130,100.00	130,079.94	20.06
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Other Expenses

145,550.00	27,750.00	22,250.00	20,612.09	1,637.91
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Collection of Taxes

Salaries & Wages

146,700.00	116,300.00	116,300.00	111,539.05	4,760.95
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Other Expenses

20,850.00	15,250.00	15,250.00	15,215.08	34.92
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Legal Services and Costs

Salaries & Wages

28,400.00	27,700.00	27,700.00	27,651.03	48.97
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Other Expenses

344,000.00	299,000.00	339,000.00	318,639.29	20,360.71
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Engineering Services & Costs

Salaries & Wages

303,500.00	405,100.00	406,100.00	405,591.86	508.14
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**2009 MUNICIPAL BUDGET DOCUMENT**  
**GENERAL APPROPRIATIONS**

	2009 Appropriated	2008 Budget			
		Adopted	Final	Paid or Charged	Reserved
Other Expenses	26,100.00	4,000.00	4,000.00	3,771.51	228.49
Public Building & Grounds					
Salaries & Wages	317,700.00	126,000.00	101,000.00	99,019.28	1,980.72
Other Expenses	228,147.00	248,720.00	243,720.00	222,655.97	21,064.03
Planning Board					
Salaries & Wages	127,200.00	124,500.00	114,500.00	113,054.86	1,445.14
Other Expenses	60,500.00	58,500.00	58,500.00	57,351.00	1,149.00
Board of Adjustment					
Salaries & Wages	125,500.00	8,600.00	9,100.00	8,912.99	187.01
Other Expenses	15,000.00	14,500.00	14,500.00	9,042.82	5,457.18
Consumer Affairs Office					
Other Expenses	250.00	250.00	250.00	50.00	200.00
Youth Services Program					
Salaries & Wages	0.00	72,600.00	75,600.00	75,143.68	456.32
Other Expenses	35,000.00	5,000.00	5,000.00	5,000.00	0.00
Management Information Systems					
Salaries & Wages	61,900.00	0.00	0.00	0.00	0.00
Other Expenses	97,400.00	88,500.00	83,500.00	83,495.40	4.60
Unemployment Insurance					
Other Expenses	30,000.00	30,000.00	30,000.00	30,000.00	0.00
Insurance:					
General Liability	290,160.00	493,640.00	493,640.00	489,406.59	4,233.41
Dental	187,900.00	170,000.00	170,000.00	149,737.59	20,262.41
Other	40,000.00	73,000.00	58,000.00	49,701.24	8,298.76
Worker's Compensation	150,000.00	300,000.00	300,000.00	187,615.18	112,384.82
Group Insurance	2,268,000.00	2,310,000.00	2,310,000.00	2,154,111.57	155,888.43
Municipal Court					
Salaries & Wages	279,100.00	281,200.00	257,999.00	255,549.98	2,449.02
Other Expenses	29,500.00	31,700.00	31,700.00	26,008.69	5,691.31
Open Space Committee					
Other Expenses	12,000.00	12,000.00	12,000.00	11,743.94	256.06
<b><u>PUBLIC SAFETY</u></b>					
Fire					
Salaries & Wages	544,600.00	521,900.00	521,900.00	504,795.40	17,104.60
Other Expenses	139,700.00	126,500.00	126,500.00	121,236.51	5,263.49
Police					
Salaries & Wages	8,449,035.03	8,546,414.00	8,810,914.00	8,620,290.22	190,623.78
Other Expenses	352,707.00	303,850.00	300,350.00	295,853.56	4,496.44

**2009 MUNICIPAL BUDGET DOCUMENT**  
**GENERAL APPROPRIATIONS**

	2009 Appropriated	2008 Budget			
		Adopted	Final	Paid or Charged	Reserved
Police Dispatch/911					
Salaries & Wages	401,100.00	265,500.00	310,500.00	310,192.70	307.30
Other Expenses	32,300.00	31,500.00	26,500.00	26,497.63	2.37
Emergency Management Services					
Other Expenses	2,100.00	2,000.00	2,000.00	1,967.04	32.96
<b><u>HOMELAND SECURITY</u></b>					
Aid to Volunteer Ambulance Companies					
Other Expenses	28,000.00	28,000.00	28,000.00	28,000.00	0.00
Emergency Management Services					
Other Expenses	25,000.00	28,000.00	28,000.00	21,812.63	6,187.37
Office of Emergency Management					
Other Expenses	0.00	3,000.00	3,000.00	0.00	3,000.00
<b><u>PUBLIC WORKS</u></b>					
Road Repairs & Maintenance					
Salaries & Wages	1,032,900.00	1,438,200.00	1,433,200.00	1,429,571.20	3,628.80
Other Expenses	54,400.00	63,200.00	63,200.00	61,725.23	1,474.77
Shade Trees					
Salaries & Wages	242,300.00	15,000.00	10,000.00	3,609.06	6,390.94
Other Expenses	5,600.00	6,000.00	6,500.00	6,466.97	33.03
Snow Removal					
Salaries & Wages	75,000.00	50,000.00	57,500.00	45,556.94	11,943.06
Other Expenses	100,000.00	100,000.00	100,000.00	100,000.00	0.00
Vehicle Maintenance					
Salaries & Wages	167,600.00	0.00	0.00	0.00	0.00
Other Expenses	124,500.00	100,100.00	112,100.00	111,465.88	634.12
<b><u>SANITATION</u></b>					
Garbage & Trash Removal					
Other Expenses	1,770,000.00	1,734,000.00	1,716,500.00	1,564,000.00	152,500.00
Leaf Collection					
Salaries & Wages	100,000.00	115,000.00	110,000.00	99,841.40	10,158.60
Other Expenses	349,100.00	308,000.00	308,000.00	308,000.00	0.00
Recycling					
Other Expenses	305,000.00	315,000.00	315,000.00	300,435.60	14,564.40

**2009 MUNICIPAL BUDGET DOCUMENT**  
**GENERAL APPROPRIATIONS**

HEALTH & SOCIAL SERVICES

Board of Health

Salaries & Wages

Other Expenses

Division of Public Health Nursing

Salaries & Wages

Other Expenses

Air Pollution Control

Services of Suburban Essex Air Pollution Comm.

Administration of Public Assistance

Salaries & Wages

Other Expenses

Contribution to Social Service Agencies

Advisory Commission on the Handicapped

Environmental Commission

Other Expenses

RECREATION AND EDUCATION

Senior, Youth & Leisure Services

Salaries & Wages

Other Expenses

Recreation

Salaries & Wages

Other Expenses

Parks

Salaries & Wages

Other Expenses

Celebration of Public Events

Other Expenses

Senior Citizen Transportation

Salaries & Wages

Other Expenses

Senior Citizen Office

Salaries & Wages

Other Expenses

Senior Community Center

Salaries & Wages

Other Expenses

Livingston Broadcast Authority

	2009 Appropriated	2008 Budget			
		Adopted	Final	Paid or Charged	Reserved
Board of Health					
Salaries & Wages	405,980.00	401,752.00	401,752.00	391,230.46	10,521.54
Other Expenses	7,750.00	15,500.00	9,000.00	6,836.30	2,163.70
Division of Public Health Nursing					
Salaries & Wages	148,400.00	141,000.00	144,000.00	137,247.66	6,752.34
Other Expenses	3,450.00	4,900.00	4,900.00	3,865.95	1,034.05
Air Pollution Control					
Services of Suburban Essex Air Pollution Comm.	6,083.00	5,849.00	5,849.00	5,849.00	0.00
Administration of Public Assistance					
Salaries & Wages	68,500.00	65,800.00	58,800.00	57,141.94	1,658.06
Other Expenses	700.00	700.00	700.00	694.47	5.53
Contribution to Social Service Agencies	151,000.00	143,000.00	143,000.00	143,000.00	0.00
Advisory Commission on the Handicapped	1,750.00	1,750.00	1,750.00	1,566.86	183.14
Environmental Commission					
Other Expenses	8,000.00	13,965.00	13,965.00	2,408.00	11,557.00
<u>RECREATION AND EDUCATION</u>					
Senior, Youth & Leisure Services					
Salaries & Wages	39,900.00	0.00	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00
Recreation					
Salaries & Wages	437,784.00	641,000.00	436,000.00	415,937.65	20,062.35
Other Expenses	69,335.00	48,500.00	48,500.00	40,509.13	7,990.87
Parks					
Salaries & Wages	613,900.00	776,400.00	726,400.00	708,467.15	17,932.85
Other Expenses	123,600.00	94,000.00	89,000.00	88,219.18	780.82
Celebration of Public Events					
Other Expenses	45,000.00	50,000.00	50,000.00	48,531.05	1,468.95
Senior Citizen Transportation					
Salaries & Wages	40,000.00	39,300.00	39,300.00	36,273.42	3,026.58
Other Expenses	3,150.00	4,150.00	4,150.00	1,505.69	2,644.31
Senior Citizen Office					
Salaries & Wages	0.00	55,500.00	55,500.00	55,466.00	34.00
Other Expenses	0.00	4,000.00	4,000.00	2,483.97	1,516.03
Senior Community Center					
Salaries & Wages	0.00	0.00	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00	0.00	0.00
Livingston Broadcast Authority					

**2009 MUNICIPAL BUDGET DOCUMENT**  
**GENERAL APPROPRIATIONS**

	2009 Appropriated	2008 Budget			
		Adopted	Final	Paid or Charged	Reserved
Other Expenses	18,360.00	5,000.00	15,000.00	5,184.48	9,815.52
<b>UNIFORM CONSTRUCTION CODE</b>					
Salaries & Wages	768,500.00	830,900.00	827,900.00	819,625.20	8,274.80
Other Expenses	46,410.00	27,000.00	27,000.00	26,999.99	0.01
<b>UNCLASSIFIED</b>					
Utilities					
Electricity	460,000.00	308,000.00	448,000.00	401,350.58	46,649.42
Street Lighting	430,000.00	410,000.00	415,000.00	373,560.03	41,439.97
Telephone	145,000.00	145,000.00	153,000.00	132,850.84	20,149.16
Gasoline	275,000.00	275,000.00	285,000.00	258,545.63	26,454.37
Solid Waste Disposal Costs	1,500,000.00	1,530,000.00	1,442,000.00	1,223,247.65	218,752.35
Community Services Act	35,000.00	40,000.00	40,000.00	29,381.75	10,618.25
Commuter Parking	0.00	0.00	0.00	0.00	0.00
Lease Purchase of Vehicles	40,630.00	0.00	0.00	0.00	0.00
Contingent	50,000.00	50,000.00	50,000.00	35,802.40	14,197.60
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	<b>27,350,111.03</b>	<b>27,220,300.00</b>	<b>27,256,300.00</b>	<b>25,898,414.03</b>	<b>1,357,885.97</b>
<b>STATUTORY EXPENDITURES</b>					
Social Security System	750,000.00	775,000.00	739,000.00	704,886.12	34,113.88
Police & Fireman's Retirement System	1,720,973.00	52,949.00	52,949.00	52,949.00	0.00
Public Employees' Retirement System - ERI	835,645.00	128,192.00	128,192.00	128,192.00	0.00
Defined Contribution Retirement Plan	200.00	0.00	0.00	0.00	0.00
Consolidated Police & Fireman's Retirement Fund	47,925.23	43,081.52	43,081.52	43,081.52	0.00
<b>TOTAL APPROPRIATIONS WITHIN "CAPS"</b>	<b>30,704,854.26</b>	<b>28,219,522.52</b>	<b>28,219,522.52</b>	<b>26,827,522.67</b>	<b>1,391,999.85</b>
Salaries and Wages	16,306,099.03	16,391,266.00	16,362,766.00	16,028,004.38	334,761.62
Other Expenses	14,398,755.23	11,828,256.52	11,856,756.52	10,799,518.29	1,057,238.23

**2009 MUNICIPAL BUDGET DOCUMENT**  
**GENERAL APPROPRIATIONS**

2009 Appropriated	2008 Budget			
	Adopted	Final	Paid or Charged	Reserved

**OPERATIONS EXCLUDED FROM "CAPS"**

Support of Free Public Library	3,285,286.00	2,860,000.00	2,860,000.00	2,718,331.96	141,668.04
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**STATUTORY EXPENDITURES**

Police & Fireman's Retirement System	0.00	1,489,914.00	1,489,914.00	1,489,914.00	0.00
Public Employees' Retirement System	0.00	545,840.00	545,840.00	545,840.00	0.00

**STORMWATER MANAGEMENT**

Road Repairs & Maintenance					
Salaries & Wages	104,400.00	96,800.00	96,800.00	95,910.40	889.60
Other Expenses	128,000.00	128,000.00	128,000.00	111,121.76	16,878.24
Petroleum Products	33,000.00	33,000.00	33,000.00	33,000.00	0.00
Gypsy Moth Control	8,000.00	26,760.00	26,760.00	26,759.80	0.20
Recycling Tax	50,900.00	38,200.00	38,200.00	38,152.41	47.59

**INTERLOCAL MUNICIPAL SERVICE AGREEMENTS**

Township of Millburn Health Services					
Salaries & Wages	43,420.00	41,748.00	41,748.00	40,752.71	995.29
Other Expenses	25,478.00	24,500.00	24,500.00	12,690.20	11,809.80

**PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES**

Public Health Priority Funding - Salaries & Wages	3,746.00	4,410.00	4,410.00	4,410.00	0.00
Clean Communities Act - Other Expenses	37,690.76	29,964.53	29,964.53	29,964.53	0.00
Green Communities - Other Expenses	0.00	0.00	3,000.00	3,000.00	0.00
Municipal Alliance on Alcoholism & Drug Abuse - Other Expenses	77,000.00	77,060.00	77,060.00	77,060.00	0.00
Municipal Alliance on Alcoholism & Drug Abuse - Local Share	19,250.00	19,265.00	19,265.00	19,265.00	0.00
Safe & Secure Communities - Salaries & Wages	58,031.00	54,936.00	54,936.00	54,936.00	0.00
Handicapped Persons Recreational Opportunities - Salaries	0.00	0.00	0.00	0.00	0.00
Drunk Driving Enforcement Fund - Other Expenses	0.00	6,068.13	8,178.34	8,178.34	0.00
Adaptive Recreation Program - Salaries and Wages	18,144.00	35,318.99	35,846.99	35,846.99	0.00
Recreation Individual Disabilities Young Adult Prog - Other Exp.	3,000.00	13,000.00	13,000.00	13,000.00	0.00
Smart Growth Planning - Other Expenses	0.00	0.00	2,500.00	2,500.00	0.00
Recycling Tonnage - Other Expenses	0.00	15,501.29	47,462.54	47,462.54	0.00
Body Armor Replacement Fund - Other Expenses	8,007.68	0.00	7,357.23	7,357.23	0.00
Pandemic Flu Preparedness Grant - Other Expenses	0.00	9,801.00	9,801.00	9,801.00	0.00
Federal Emergency Management Agency - Other Expenses	0.00	5,000.00	5,000.00	5,000.00	0.00
NJ Highway Traffic Safety - Pedestrian Safety - Salaries & Wages	4,000.00	0.00	0.00	0.00	0.00
NJ Domestic Violence Training Program - Other Expenses	1,000.00	0.00	0.00	0.00	0.00

**2009 MUNICIPAL BUDGET DOCUMENT  
GENERAL APPROPRIATIONS**

	2009 Appropriated	2008 Budget			
		Adopted	Final	Paid or Charged	Reserved
<b>TOTAL OPERATIONS EXCLUDED FROM CAP</b>	<b>3,908,353.44</b>	<b>5,555,086.94</b>	<b>5,602,543.63</b>	<b>5,430,254.87</b>	<b>172,288.76</b>
Salaries and Wages	231,741.00	233,212.99	233,740.99	231,856.10	1,884.89
Other Expenses	3,676,612.44	5,321,873.95	5,368,802.64	5,198,398.77	170,403.87
<b>CAPITAL IMPROVEMENTS</b>					
Capital Improvement Fund	285,000.00	312,000.00	312,000.00	312,000.00	0.00
NJ DOT - North Hillside Avenue	260,000.00	270,000.00	270,000.00	270,000.00	0.00
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>545,000.00</b>	<b>582,000.00</b>	<b>582,000.00</b>	<b>582,000.00</b>	<b>0.00</b>
<b>DEFERRED CHARGES TO FUTURE TAXATION</b>					
Special Emergency Appropriation - 5 Years					
Revaluation of Real Property	160,000.00	0.00	800,000.00	800,000.00	0.00
<b>TOTAL DEFERRED CHARGES TO FUTURE TAXATION</b>	<b>160,000.00</b>	<b>0.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>
<b>MUNICIPAL DEBT SERVICE</b>					
Payment of Bond Principal	3,660,100.00	3,202,000.00	3,202,000.00	3,201,293.18	0.00
Interest on Bonds	1,274,000.00	1,386,000.00	1,386,000.00	1,385,561.40	0.00
Bond Anticipation Notes - Principal	0.00	0.00	0.00	0.00	0.00
Bond Anticipation Notes - Interest	284,000.00	148,000.00	148,000.00	147,024.77	0.00
Special Emergency Notes - Interest	16,000.00	0.00	0.00	0.00	0.00
N.J. D.E.P. - Littells Pond Project - Principal	8,000.00	4,000.00	4,000.00	3,901.95	0.00
N.J. D.E.P. - Littells Pond Project - Interest	4,000.00	3,000.00	3,000.00	2,795.56	0.00
Downtown Business Improvement Zone Loan	16,700.00	0.00	0.00	0.00	0.00
N.J. Wastewater Trust Fund - Loan Repayment	196,000.00	1,022,000.00	1,022,000.00	1,001,013.29	0.00
N.J. Wastewater Trust Fund - Interest	7,000.00	44,000.00	44,000.00	10,519.59	0.00
<b>TOTAL MUNICIPAL DEBT SERVICE</b>	<b>5,465,800.00</b>	<b>5,809,000.00</b>	<b>5,809,000.00</b>	<b>5,752,109.74</b>	<b>0.00</b>
<b>TOTAL APPROPRIATIONS EXCL FROM "CAPS"</b>	<b>10,079,153.44</b>	<b>11,946,086.94</b>	<b>12,793,543.63</b>	<b>12,564,364.61</b>	<b>172,288.76</b>
<b>SUB-TOTAL: GENERAL APPROPRIATIONS</b>	<b>40,784,007.70</b>	<b>40,165,609.46</b>	<b>41,013,066.15</b>	<b>39,391,887.28</b>	<b>1,564,288.61</b>
<b>RESERVE FOR UNCOLLECTED TAXES</b>	<b>1,753,000.00</b>	<b>1,703,000.00</b>	<b>1,703,000.00</b>	<b>1,703,000.00</b>	<b>0.00</b>
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>42,537,007.70</b>	<b>41,868,609.46</b>	<b>42,716,066.15</b>	<b>41,094,887.28</b>	<b>1,564,288.61</b>

**DEDICATED WATER UTILITY BUDGET  
BUDGET REVENUES**

**SURPLUS**

Operating Surplus Anticipated  
Capital Surplus Anticipated  
**TOTAL: OPERATING SURPLUS ANTICIPATED**

	2009	2008 Budget			
	Anticipated	Adopted	Final	Realized in Cash	Excess (Deficit)
Operating Surplus Anticipated	400,000.00	705,000.00	705,000.00	705,000.00	0.00
Capital Surplus Anticipated	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: OPERATING SURPLUS ANTICIPATED</b>	<b>400,000.00</b>	<b>705,000.00</b>	<b>705,000.00</b>	<b>705,000.00</b>	<b>0.00</b>
Rents	4,030,000.00	4,070,000.00	4,070,000.00	4,031,714.83	(38,285.17)
Miscellaneous	52,000.00	90,000.00	90,000.00	57,907.33	(32,092.67)
Additional Rents	178,000.00	0.00	0.00	0.00	0.00
Deficit (General Budget)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL WATER UTILITY REVENUES</b>	<b>4,660,000.00</b>	<b>4,865,000.00</b>	<b>4,865,000.00</b>	<b>4,794,622.16</b>	<b>(70,377.84)</b>

**BUDGET APPROPRIATIONS**

**Operating:**

Salaries & Wages  
Other Expenses

**Capital Improvements:**

Capital Improvement Fund  
Capital Outlay

**Debt Service:**

Payment of Bond Principal  
Payment of Bond Anticipation Notes and Capital Notes  
Interest on Bonds  
Interest on Notes  
Water Supply Loan Repayment

**Statutory Expenditures:**

Public Employees' Retirement System  
Social Security System  
Unemployment Compensation Insurance

**Judgments**

**Deficit in Operations in Prior Years**

**Surplus (General Budget)**

**TOTAL WATER UTILITY APPROPRIATIONS**

	2009	2008 Budget			
	Appropriated	Adopted	Final	Paid or Charged	Reserved
Salaries & Wages	992,980.00	976,660.00	976,660.00	923,971.81	2,677.71
Other Expenses	3,466,463.00	3,749,840.00	3,749,840.00	2,970,227.45	399,612.55
Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
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	75,120.00	13,500.00	13,500.00	13,418.31	0.00
Water Supply Loan Repayment	46,000.00	46,000.00	46,000.00	45,463.60	0.00
Public Employees' Retirement System	0.00	0.00	0.00	0.00	0.00
Social Security System	78,437.00	78,000.00	78,000.00	68,334.41	9,665.59
Unemployment Compensation Insurance	1,000.00	1,000.00	1,000.00	1,000.00	0.00
<b>Judgments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Deficit in Operations in Prior Years</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Surplus (General Budget)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL WATER UTILITY APPROPRIATIONS</b>	<b>4,660,000.00</b>	<b>4,865,000.00</b>	<b>4,865,000.00</b>	<b>4,022,415.58</b>	<b>411,955.85</b>

**DEDICATED SEWER UTILITY BUDGET  
BUDGET REVENUES**

**SURPLUS**

Operating Surplus Anticipated  
 Operating Surplus Anticipated with Consent of Director of LGS  
**TOTAL: OPERATING SURPLUS ANTICIPATED**

	2009	2008 Budget			
	Anticipated	Adopted	Final	Realized in Cash	Excess (Deficit)
Operating Surplus Anticipated	0.00	123,000.00	123,000.00	123,000.00	0.00
Operating Surplus Anticipated with Consent of Director of LGS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: OPERATING SURPLUS ANTICIPATED</b>	<b>0.00</b>	<b>123,000.00</b>	<b>123,000.00</b>	<b>123,000.00</b>	<b>0.00</b>
Sewer User Charges	3,555,000.00	3,420,000.00	3,420,000.00	3,555,798.70	135,798.70
Connection Fees	15,000.00	37,000.00	37,000.00	15,000.00	(22,000.00)
Additional Rents	0.00	130,000.00	130,000.00	0.00	(130,000.00)
Deficit (General Budget)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SEWER UTILITY REVENUES</b>	<b>3,570,000.00</b>	<b>3,710,000.00</b>	<b>3,710,000.00</b>	<b>3,693,798.70</b>	<b>(16,201.30)</b>

**BUDGET APPROPRIATIONS**

**Operating:**

Salaries & Wages  
 Other Expenses

**Capital Improvements:**

Capital Improvement Fund  
 Capital Outlay

**Debt Service:**

Payment of Bond Principal  
 Payment of Bond Anticipation Notes and Capital Notes  
 Interest on Bonds  
 Interest on Notes

**Statutory Expenditures:**

Public Employees' Retirement System  
 Social Security System  
 Unemployment Compensation Insurance

**Judgments**

**Deficit in Operations in Prior Years**

**Surplus (General Budget)**

**TOTAL SEWER UTILITY APPROPRIATIONS**

	2009	2008 Budget			
	Appropriated	Adopted	Final	Paid or Charged	Reserved
Salaries & Wages	908,500.00	893,500.00	893,500.00	872,103.98	21,396.02
Other Expenses	2,506,027.00	2,742,600.00	2,742,600.00	2,530,045.77	212,554.23
Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00
Capital Outlay	61,000.00	0.00	0.00	0.00	0.00
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	24,340.00	0.00	0.00	0.00	0.00
Public Employees' Retirement System	0.00	0.00	0.00	0.00	0.00
Social Security System	70,133.00	73,900.00	73,900.00	66,478.97	7,421.03
Unemployment Compensation Insurance	0.00	0.00	0.00	0.00	0.00
<b>Judgments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Deficit in Operations in Prior Years</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Surplus (General Budget)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SEWER UTILITY APPROPRIATIONS</b>	<b>3,570,000.00</b>	<b>3,710,000.00</b>	<b>3,710,000.00</b>	<b>3,468,628.72</b>	<b>241,371.28</b>

**DEDICATED SWIMMING POOL UTILITY BUDGET  
BUDGET REVENUES**

**SURPLUS**

Operating Surplus Anticipated  
Operating Surplus Anticipated with Consent of Director of LGS  
**TOTAL: OPERATING SURPLUS ANTICIPATED**

	2009	2008 Budget			
	Anticipated	Adopted	Final	Realized in Cash	Excess (Deficit)
Operating Surplus Anticipated	45,743.00	42,585.00	42,585.00	42,585.00	0.00
Operating Surplus Anticipated with Consent of Director of LGS	0.00	0.00	0.00	0.00	0.00
<b>TOTAL: OPERATING SURPLUS ANTICIPATED</b>	<b>45,743.00</b>	<b>42,585.00</b>	<b>42,585.00</b>	<b>42,585.00</b>	<b>0.00</b>
Membership and Guest Fees	520,000.00	470,000.00	470,000.00	520,251.50	50,251.50
Membership and Guest Fees - Additional Fees	-	45,000.00	45,000.00	0.00	(45,000.00)
Refectory Fees	4,757.00	4,600.00	4,600.00	4,862.06	262.06
Deficit (General Budget)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL SWIMMING POOL UTILITY REVENUES</b>	<b>570,500.00</b>	<b>562,185.00</b>	<b>562,185.00</b>	<b>567,698.56</b>	<b>5,513.56</b>

**BUDGET APPROPRIATIONS**

**Operating:**

Salaries & Wages  
Other Expenses

	2009	2008 Budget			
	Appropriated	Adopted	Final	Paid or Charged	Reserved
Salaries & Wages	252,526.00	239,843.00	239,843.00	231,326.05	8,516.95
Other Expenses	279,859.00	264,712.00	264,712.00	261,995.07	2,716.93

**Capital Improvements:**

Capital Improvement Fund  
Capital Outlay

Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00
Capital Outlay	15,000.00	39,230.00	39,230.00	19,885.00	19,345.00

**Debt Service:**

Payment of Bond Principal  
Payment of Bond Anticipation Notes and Capital Notes  
Interest on Bonds  
Interest on Notes

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	3,800.00	0.00	0.00	0.00	0.00

**Statutory Expenditures:**

Public Employees' Retirement System  
Social Security System  
Unemployment Compensation Insurance

Public Employees' Retirement System	0.00	0.00	0.00	0.00	0.00
Social Security System	19,315.00	18,400.00	18,400.00	14,605.73	3,794.27
Unemployment Compensation Insurance	0.00	0.00	0.00	0.00	0.00

**Judgments**

**Deficit in Operations in Prior Years**  
**Surplus (General Budget)**

**TOTAL SWIMMING POOL UTILITY APPROPRIATIONS**

<b>Judgments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Deficit in Operations in Prior Years</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Surplus (General Budget)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL SWIMMING POOL UTILITY APPROPRIATIONS</b>	<b>570,500.00</b>	<b>562,185.00</b>	<b>562,185.00</b>	<b>527,811.85</b>	<b>34,373.15</b>

Township of Livingston

Proposed Capital Projects

**GENERAL CAPITAL**

**Engineering**

2008 Road Improvements	\$ 2,245,000	
North Hillside Ave. Section 9 (plus \$260,000 NJ DOT Grant)	399,000	
Re-pave Madonna Drive	340,000	
Microsurface Section 7	295,000	\$ 3,279,000
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**Public Works**

Curbing Repair and Replacement	\$ 75,000	
Large Area Pavement Repair	75,000	
Truck Body Replacement	90,000	
Cyclonator Wash System	80,000	
Tree Replacement	10,000	
School Path Repair	12,000	
South Livingston Avenue Sidewalks	100,000	
Shop Press	9,000	
Wiedenmann Terra Broom	2,650	
Toro Infield Pro Machine	25,126	
Buffalo Turbine Blower	4,395	483,171
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**Police**

(33) Bulletproof Vests/ (8) Tactical Bulletproof Vests	\$ 53,400	
(2) Speed Signs	16,000	
Emergency Dispatch/Communications Center	1,200,000	1,269,400
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**Recreation**

Pool Replastering	\$ 700,000	700,000
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**Management Information Systems**

GIS Hardware and Software	\$ 41,851	
Tax Collection System & Citizen Request Management System	57,000	
Upgrade Terminal Server	10,000	
2 Desktop Computers with 17" Monitors & Printers	4,500	
Internal Affairs Tracking and Reporting Software	9,400	
5 Replacement Vehicle Modems	5,000	
Professional Development Tracking Software	5,000	132,751
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**Additional Section 2-20 Administrative Expenses**

		<hr/>
		120,678

**TOTAL GENERAL CAPITAL**

		<hr/>
		<b>\$ 5,985,000</b>
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Township of Livingston

Proposed Capital Projects

**WATER UTILITY**

Hydrant Replacement and Maintenance Program	\$ 84,000	
Water Meters	165,000	
Repairs to Well #7	50,000	
Treatment Plants 3 and 5 Clearwell Pumps	38,000	
Tablet Chlorinators	60,000	
Mountain Ridge Booster Station	500,000	
Relkin Road Improvements	120,000	
Tax Collection System	20,000	
Emergency Backup Diesel Generator (Police)	37,000	
F-350 4x4 With Utility Body	36,500	\$ 1,110,500
Additional Section 2-20 Administrative Expenses		39,500
<b>TOTAL WATER UTILITY</b>		<b><u><u>\$ 1,150,000</u></u></b>

**SEWER UTILITY**

**Water Pollution Control**

Aeration Tank Piping Replacement	\$ 265,000	
Safety Equipment	8,000	
Nitrate Study	160,000	
Primary No. 1 Collector Drive	16,000	
Boiler Repairs	15,000	
Various Utility Upgrades	30,000	\$ 494,000

**Sewer Department**

Sewer Trunk Line, Ashwood Drive to Bryant Drive	\$ 273,000	
Peach Tree Hill Sewer Project	110,000	383,000
Additional Section 2-20 Administrative Expenses		23,000
<b>TOTAL SEWER UTILITY</b>		<b><u><u>\$ 900,000</u></u></b>

**SWIMMING POOL UTILITY**

(2) Laptop computers for each pool	\$ 4,500	
Portable vacuum cleaner	2,600	
Automatic robotic pool vacuum	6,000	
Emergency shutoffs for pools	4,500	
Northland Pool Lifeguard stands	4,200	
Northland Pool main pump	7,960	
Replace benches	50,000	
Door replacement to acid storage room at Haines Pool	4,500	
Replace overhead door to filter room at Haines Pool	2,500	
Pool Chairs	10,000	\$ 96,760
Additional Section 2-20 Administrative Expenses		3,240
<b>TOTAL SWIMMING POOL UTILITY</b>		<b><u><u>\$ 100,000</u></u></b>

**TOTAL CAPITAL REQUESTS**

**8,135,000**

**PROPOSED FUNDING OF CAPITAL IMPROVEMENTS**

	<u>Budget</u>	<u>Debt</u>
General Capital	285,000	5,700,000
Water Utility		1,150,000
Sewer Utility		900,000
Swimming Pool Utility		100,000
<b>Total Capital Improvement Budget Required</b>	<b><u><u>285,000</u></u></b>	<b><u><u>7,850,000</u></u></b>