

Honorable President and
Members of the Township Council
Township of Mount Olive

Pursuant to NJSA 40:69A-46, I am submitting the Township's 2009 municipal budget, inclusive of other supplementary documentation in the form a workbook. Public hearings on the individual department requests were held, pursuant to NJSA 40:69A-45, in the month of November. Requests from the department heads and various volunteer organizations and committees are included in the 2009 Mayor's budget workbook as well. Our annual financial statement and annual debt statement have been prepared by the Chief Financial Officer and reviewed by the Township Auditor and that information has been incorporated into the Mayor's budget.

The Township of Mount Olive, like most New Jersey municipalities, is faced with preparing the 2009 budget with no anticipated increase in state aid, as well as a possible decrease in state aid, and limited miscellaneous revenue increases to offset increases in statutory and mandated costs. We also face the constraints of the Property Tax Levy Cap which was introduced last year and is now affecting us with the 2009 budget.

Set forth below are my explanatory comments pertaining to the Mayor's 2009 budget.

2009 Spending "CAP" Calculation

The 2009 CAP increase has been set at the maximum rate of 2.5 percent. The Township is within the 2009 spending cap.

Under the amended CAP law, the Township can bank (for up to two years) the difference between its final appropriations subject to the CAP and 3.5 percent. The Township's governing body must pass an ordinance for the difference of 1 percent to be banked. In the past, banking was automatic regardless of whether an ordinance was passed by the governing body. I am recommending that the Township Council continue its recent tradition of adopting an ordinance to ensure the Township banks the additional 1 percent to be available for calendar years 2010 and 2011 if it is not utilized in 2009.

2009 Levy Cap Calculation

Chapter 62 of the Laws of 2007 established a formula that limits increases in the amount to be raised by taxation. This property tax levy cap is in addition to the existing appropriation cap for municipalities. The core of the formula is a 4% increase to the previous year's amount to be raised by taxation which is then subject to various adjustments. Examples of adjustments include pension, health insurance and debt service cost increases. The Mayor's proposed budget did not meet the property tax levy cap so we had to utilize an additional \$591,310 of surplus to do so. This \$591,310 is contrary to the recommended surplus usage based upon our regeneration of surplus analysis. You can find the analysis of recommended versus required surplus levels in Section 2 of the budget. We strongly encourage the application for a cap waiver in order to avoid changes to our debt rating and potential increased debt costs in the future.

There remains a significant financial issue that is still pending before the legislature that could greatly affect our levy cap calculation and our tax rate in general. The pension deferral issue is still active and if adopted could impact our ability to apply for a waiver or obtain one if the deferral isn't utilized in our budget. The deferral figures released to date represent an immediate savings of approximately \$600,000 to the Township and represent the shortfall we have in our cap levy requirement. The long-term affects of taking advantage of this deferral have yet to be revealed. The Mayor's budget reflects the full payment due without consideration of any reduction.

Proposed Tax Rate

The proposed municipal rate for 2009 is .502 as compared to 2008's rate of .461. This translates to an increase of 8.89%, 4.1 tax points or \$155.92 per year for a home assessed at the \$380,300 average assessment.

There is also an increase proposed for the sanitation district of \$45.64 per year for the average homeowner. This increase is attributable to a decrease in surplus which was created by less revenue from approximately 14,739 fewer tons at the transfer station. The decrease in tonnage is attributable to a variety of factors including the economy which has resulted in fewer construction projects/less larger materials at the station.

The final Net Valuation Table figure decreased slightly from last year and was only .41%.

Revenues

In Section 3 of the Mayor's workbook you will find the actual revenue figures from 2008 and the proposed revenue figures for 2009.

The 2009 revenues have been estimated based upon the 2008 actual revenue figures. Pursuant to NJSA 40A:4-36, recurring revenues, excluding grants, have been anticipated at a level no greater than the 2008 realized amounts with the exception of fees that have been increased. Most grant revenues are unknown at this time and have not been included in the 2009 budget. If grant information becomes available prior to budget adoption we will encourage you to make the required changes to the budget. If available after adoption then budget amendments will be needed as has been normal practice.

The amount of surplus that may be anticipated in a budget is dependent on the prior year's December 31st balance. The Township's surplus at 12/31 was \$4,119,628.44 and we are required to use \$2,991,310 in the 2009 budget. We have prepared a projected regeneration of surplus for 2009 which is included in section 2 of the workbook based upon our suggested use of surplus versus our required use.

Significant changes in revenues are as follows:

1. Fund Balance – Decreased \$8,690 to meet the levy cap requirement
2. Receipts from Delinquent Taxes – Increased \$156,000 based upon the tax receivable balance at 12/31/08
3. Open Space Trust – Decreased \$439,149 based upon the projected balance at the end of 2009
4. Local Revenues – Decreased \$120,000 based upon a drop in realized revenue from the municipal court and interest on investments
5. State Aid – Decreased \$28,609 from the garden state trust fund
6. Hotel Tax Revenues – Decreased \$20,000 based upon revenue realized in 2008
7. Solid Waste Debt Payments – Decreased \$82,063 as a result of an ordinance being paid in full

Appropriations

Salaries and Wages – With regard to salaries and wages, the 2009 Mayor's budget reflects a projected increase for all unionized and exempt employees. Since negotiations are ongoing that rate will not be disclosed publicly and the detailed salary sheets have been excluded from the budget workbook.

Other Expenses – There are a number of modifications that were made from the requested budgets to the Mayor's proposed budget. You can see those modifications on the individual budget workbook sheets. The departmental requested budgets were reduced by approximately \$180,000 and the capital budget has been kept to a minimum.

Significant changes in expenses are as follows:

1. Salaries and Wages/Social Security – Increased \$486,767 due to projected contractual increases
2. Legal – Decreased \$40,500 based upon an expected decrease in miscellaneous litigation
3. Fleet Maintenance – Increased \$51,219 due to a cost of living increase and noncontract repair costs that are expected to continue to increase
4. Library – 1/3 mil requirement increased by \$5,677
5. Pension Contributions – Increased \$279,833 as a result of continued phase-in funding for PERS and additional funding requirements for PFRS which is a function of the state and mandated by them
6. Reserve for Uncollected Taxes – Increased \$182,284 based upon the increased tax levy requirements for 2009
7. Debt Service – Increased \$176,430 as a result of the new bond sale in 2008 and required down payment in 2009
8. Accumulated Absence Fund – Decreased \$25,000 since retirements in 2009 are expected to be minimal
9. Utilities – Increased \$4,750 primarily attributable to street lighting, the vehicle fuel funding levels will continue to remain subject to market conditions and may be reduced prior to budget adoption once spending levels are better known

In closing I would like to stress that this budget provides for the same level of services that are expected by our citizens with a minimal tax increase. Finally I would like to thank the Township Administrator and the CFO and all the other Township employees for their assistance and input in developing the 2009 Mayor's budget and supplementary information.

Respectfully submitted,

Mayor David Scapicchio

Township of Mount Olive

Appropriations:

Municipal Appropriations					
School Tax (assumes 5% increase)	\$	24,352,368.01	\$	24,898,910.12	2.24%
Sanitation District Tax		56,786,066.50		59,625,369.83	5.00%
Open Space Tax (assumes same tax rate based on new NVT)		1,348,453.95		1,632,423.00	21.06%
County Tax (assumes 5% increase)		587,705.50		586,851.01	-0.15%
		8,888,475.68		9,332,899.46	5.00%
Revenues (Other than Tax Levy)		91,963,069.64		96,076,453.42	4.47%
		9,922,191.00		9,219,936.02	-7.08%
Reserve for Uncollected Taxes (2008=96.97%, 2009=97.00%)		82,040,878.64		86,856,517.40	5.87%
Tax Levy Certification Rounding		2,504,000.00		2,686,284.04	7.28%
Total Tax Levy - Excluding Open Space and Garbage	\$	84,545,624.45	\$	89,542,801.44	5.91%

Components of Tax Levy:

Local Tax	\$	16,934,177.01			8.45%
Local Tax - Garbage		1,348,453.95		1,632,423.00	21.06%
Local Tax - Open Space		587,705.50		586,851.01	-0.15%
School Tax		56,786,066.50		59,625,369.83	5.00%
County Tax		8,888,475.68		9,332,899.46	5.00%
Rounding by the County		745.81			
	\$	84,545,624.45	\$	89,542,801.44	5.91%

Projected Tax Rate:

Local Tax	\$0.00461	\$0.00502	8.89%
Local Tax - Garbage	\$0.00057	\$0.00069	21.05%
Local Tax - Open Space	\$0.00015	\$0.00015	0.00%
School Tax	\$0.01546	\$0.01630	5.43%
County Tax	\$0.00243	\$0.00256	5.35%
	\$0.02322	\$0.02472	6.46%
Net Valuation Taxable	\$ 3,673,163,443.00	\$ 3,657,876,297.00	-0.42%
Net Valuation Taxable for Garbage Rate	\$ 2,165,307,100.00	\$ 2,374,864,900.00	0.40%
2008 Taxes = Average Assessment of \$380,300 (Municipal)	\$1,753.18		
2008 Taxes = Average Assessment of \$380,300 (Sanitation)	\$216.77		
2009 Taxes = Average Assessment of \$380,300 (Municipal)	\$1,909.11		
2009 Taxes = Average Assessment of \$380,300 (Sanitation)	\$262.41		
Difference (Municipal)			\$155.92
Difference (Sanitation)			\$45.64

1. We will need to cancel \$29,000 in taxes for Combe Fill North

Analysis of Reserve for Uncollected Taxes:

2009 Projected Tax Levy	\$89,542,801.44
Less:	
School Taxes	-\$59,625,369.83
County Taxes	-\$9,312,899.46
Municipal Open Space Taxes	-\$586,851.01
Sanitation District Taxes	-\$1,632,423.00
Add: Reserve for Uncollected Taxes	\$18,365,258.14
	\$2,686,284.04
	\$21,051,542.19
Less: Outstanding Balance	
(\$89,542,801.44 * 2.00% delinquent rate)	\$1,790,856.03
Current Year Collections	\$19,260,686.16
2009 Adopted Budget	-\$18,365,258.14
Excess Revenue to be Realized from Taxes	\$895,428.01

PREPARED -
11/15/09

Township of Mount Olive
Budget Revenues - Current Fund

	2008		2009		
	Adopted	Realized	Submitted	Adopted	
Fund Balance Anticipated	\$ 3,000,000.00	\$ 3,000,000.00	\$ 2,991,310.00	\$ 2,991,310.00	
Fund Balance Anticipated with Consent of Director					
Total Fund Balance Anticipated	3,000,000.00	3,000,000.00	2,991,310.00	2,991,310.00	
Local Revenues:					
Alcoholic Beverage Licenses	19,000.00	20,515.00	24,000.00	24,000.00	Fee Increase by Ordinance
Fees and Permits	210,000.00	209,386.76	195,000.00	195,000.00	
Municipal Court - Fines & Costs	500,000.00	482,499.38	475,000.00	475,000.00	
Interest and Costs on Taxes	140,000.00	201,617.07	160,000.00	160,000.00	
Interest on Investments and Deposits	220,000.00	159,110.65	110,000.00	55,000.00	
Water Tower Rental - NYNEX	170,000.00	186,503.14	180,000.00	180,000.00	
Interest on Developers' Deposit Fees	38,000.00	34,785.60	30,000.00	30,000.00	
Life Hazard Use Fees	42,399.00	44,094.02	42,399.00	42,399.00	
Fire Prevention Inspection Fees	70,000.00	75,160.00	73,000.00	73,000.00	
Total Local Revenues	1,409,399.00	1,413,671.62	1,289,399.00	1,234,399.00	
State Aid with Offsetting Appropriations:					
Legislative Initiative Municipal Block Grant					
Consolidated Municipal Property Tax Relief Aid	628,581.00	628,581.00	628,581.00	458,600.00	
Energy Receipts Tax	1,815,620.00	1,815,620.00	1,815,620.00	1,922,224.00	
Reserve for Highlands Reimbursement Aid	12,573.00	12,573.16	12,573.00		
Highlands Reimbursement Aid	19,981.00	19,980.59	19,980.59	7,106.00	
Reserve for Garden State Trust Fund	137,821.00	137,821.37	109,211.91	109,212.00	
Watershed Moratorium Offset Aid	9,165.00	9,165.00	9,165.00	9,165.00	
Municipal Property Tax Assistance					
Homeland Security Police Assistance Aid					
Supplemental Energy Receipts Tax	90,868.00	90,868.00	90,868.00	90,868.00	
Total State Aid with Offsetting Appropriations	2,714,609.00	2,714,609.12	2,685,999.50	2,597,175.00	-
Dedicated Uniform Construction Code Fees					
Offset with Appropriations:					
Uniform Construction Code Fees	245,000.00	389,122.80	245,000.00	245,000.00	
Total Dedicated Uniform Construction Code Fees Offset with Appropriations	245,000.00	389,122.80	245,000.00	245,000.00	
Public and Private Revenues Offset with Appropriations:					
Public Health Priority Funding	12,314.00	12,314.00		6,337.00	
Over the Limit Under Arrest	5,000.00	5,000.00			
Clean Communities Program	34,859.00	34,859.00		44,244.00	
Donation - Benjamin Moore	2,000.00	2,000.00			
Pandemic Flu Preparedness Grant	8,386.00	8,386.00			
Tobacco Age-of-Sale Enforcement	900.00	900.00		1,500.00	
Donation - Siemens Company				5,000.00	
Holiday Over the Limit Under Arrest			5,000.00	5,000.00	
Alcohol, Education and Rehabilitation	1,071.00	1,071.00			
Donation - BASF	500.00	500.00			
ANJEC Trail Plan	6,000.00	6,000.00			
Recycling Tonnage Grant	20,724.38	20,724.38			
DDEF	15,605.75	15,605.75			
Planning Assistance Grant	17,628.00	17,628.00			
Interlocal Health Agreement	63,469.00	63,469.00	65,690.00	65,690.00	
Donation - Lion's Club			2,452.77	2,453.00	
Highlands Council Grant				50,000.00	
Click it or Tick it Grant	4,000.00	4,000.00			
COPS School Resource Office Grant	83,333.00	83,333.00			
Body Armor Grant	10,955.45	10,955.45			
Recycling Tonnage Grant					
COPS Universal Hiring Grant	25,000.00	25,000.00		25,000.00	
Total Public and Private Revenues Offset with Appropriations	311,745.58	311,745.58	73,142.77	205,224.00	
Other Special Items:					
General Capital Fund Surplus	6,327.00	3,853.28	2,663.74	2,664.00	
Due from Mt. Olive Child Care - Lease Payment	73,500.00	73,500.00	77,175.00	77,175.00	Per Agreement
Hotel Tax Revenues	220,000.00	226,083.53	200,000.00	200,000.00	
Due from Open Space Trust Fund - Debt. Svc.	1,026,000.00	1,026,000.00	586,851.01	586,851.00	
Cable TV Franchise Fee	84,308.00	84,308.00	84,308.00	82,870.00	
Solid Waste Collection District Budget - Down Payment - Capital Ordinances	100,150.00	100,150.00	18,087.00	18,087.00	
Total Other Special Items	1,510,285.00	1,513,894.81	969,084.75	967,647.00	
Total Miscellaneous Revenues	6,191,038.58	6,343,043.93	5,262,626.02	5,249,445.00	
Receipts from Delinquent Taxes	810,000.00	817,009.29	966,000.00	966,000.00	
Subtotal General Revenues	10,001,038.58	10,160,053.22	9,219,936.02	9,206,755.00	
Amount to be Raised by Taxes	16,934,177.00	18,221,566.05	18,365,258.14	18,006,957.00	
Total General Revenues	26,935,215.58	28,381,619.27	27,585,194.16	27,213,712.00	
Adopted Budget	26,856,368.00				
Chapter 159's	78,847.58				
	26,935,215.58				

Township of Mount Olive
Budget Revenues - Water Utility

	2008		2009	
	Adopted	Realized	Introduced	Adopted
Fund Balance Anticipated				
Fund Balance Anticipated with Consent of Director				
Total Fund Balance Anticipated	-	-	-	-
Other Revenues:				
Surplus	155,273.00	155,273.00	357,079.00	357,079.00
Rents	1,120,000.00	1,319,616.45	1,275,000.00	1,275,000.00
Water Capital Fund Balance	145,415.00	145,415.32	15,000.00	15,000.00
Miscellaneous	120,000.00	108,318.24	100,000.00	100,000.00
Total Other Revenues	<u>1,540,688.00</u>	<u>1,728,623.01</u>	<u>1,747,079.00</u>	<u>1,747,079.00</u>
Total Water Utility Revenues	<u>1,540,688.00</u>	<u>1,728,623.01</u>	<u>1,747,079.00</u>	<u>1,747,079.00</u>

Township of Mount Olive
Budget Revenues - Sewer Utility

	2008		2009	
	Adopted	Realized	Introduced	Adopted
Fund Balance Anticipated	\$ -			
Fund Balance Anticipated with Consent of Director				
Total Fund Balance Anticipated	-	-	-	-
Other Revenues:				
Surplus	684,605.00	684,605.00	893,967.77	893,968.00
Rents	3,200,000.00	3,581,040.21	3,300,000.00	3,300,000.00
Sewer Capital Improvement Fund			229.23	229.00
Sewer Capital Surplus	75,038.00	75,038.53		
Miscellaneous	150,000.00	164,975.45	150,000.00	150,000.00
Reimbursement - Mt. Olive School District	70,000.00	83,277.85	70,000.00	70,000.00
Interest on Assessments	175,000.00	166,195.28	135,000.00	135,000.00
Total Other Revenues	<u>4,354,643.00</u>	<u>4,755,132.32</u>	<u>4,549,197.00</u>	<u>4,549,197.00</u>
Total Sewer Utility Revenues	<u><u>4,354,643.00</u></u>	<u><u>4,755,132.32</u></u>	<u><u>4,549,197.00</u></u>	<u><u>4,549,197.00</u></u>

Township of Mount Olive
Budget Revenues - Sanitation District

	2008		2009		
	Adopted	Realized	Introduced	Adopted	
Fund Balance Anticipated	\$ 381,122.00	\$ 381,122.00	\$ 200,000.00	\$ 271,000.00	
Fund Balance Anticipated with Consent of Director					
Total Fund Balance Anticipated	<u>381,122.00</u>	<u>381,122.00</u>	<u>200,000.00</u>	<u>271,000.00</u>	
Other Revenues:					
Host Benefit Fees - Transfer Station	815,000.00	746,376.92	710,000.00	703,518.00	
Recycling Revenue	28,750.00	52,809.16	30,000.00	52,800.00	
Bulk Item Pick-Up Fees	30,000.00	29,999.00	27,000.00	29,900.00	
District Taxes	1,343,277.00	1,352,080.49	1,632,423.00	1,327,454.00	
Dumpster Fees	9,500.00	9,100.00	9,000.00	9,000.00	
Reimbursement from County - HB	64,000.00	65,513.61	63,000.00	64,400.00	
Yard Waste - Stickers & Bags	2,000.00	2,216.50	2,000.00	2,200.00	
Total Other Revenues	<u>2,292,527.00</u>	<u>2,258,095.68</u>	<u>2,473,423.00</u>	<u>2,189,272.00</u>	-
Total Sanitation District Revenues	<u><u>2,673,649.00</u></u>	<u><u>2,639,217.68</u></u>	<u><u>2,673,423.00</u></u>	<u><u>2,460,272.00</u></u>	-

Township of Mount Olive
Budget Revenues - Recreation

	2008		2009	
	Adopted	Realized	Recommended	Adopted
Fund Balance Anticipated	\$ 65,071.00	\$ 65,071.00	\$ 100,000.00	\$ 100,000.00
Fund Balance Anticipated with Consent of Director				
Total Fund Balance Anticipated	<u>65,071.00</u>	<u>65,071.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
Other Revenues:				
Program Fees	260,000.00	260,000.00	260,000.00	260,000.00
Additional New Programs			138,931.00	138,931.00
New Programs	<u>115,639.00</u>	<u>75,565.99</u>	<u>75,000.00</u>	<u>75,000.00</u>
Total Other Revenues	<u>375,639.00</u>	<u>335,565.99</u>	<u>473,931.00</u>	<u>473,931.00</u>
Total Recreation Revenues	<u>440,710.00</u>	<u>400,636.99</u>	<u>573,931.00</u>	<u>573,931.00</u>

**Mount Olive Township
Budget - Summary**

Print Date: 05/27/09

Dept. Code	Account Name	2008		Recommended Budget			Introduced Budget			Adopted Budget		
		Adopted Budget	2008 Paid/Encumbered	2009 Recommended Budget	Percent Change	Increase/Decrease	2009 Introduced Budget	Percent Change	Increase/Decrease	2009 Adopted Budget	Percent Change	Increase/Decrease
CURRENT FUND SUMMARY												
GENERAL GOVERNMENT												
Mayor and Council												
20-110-1	Salary And Wages	35,500	35,500	35,500	0.00%	0	35,500	0.00%	0	35,500	0.00%	0
20-110-2	Other Expenses	30,293	18,286	28,464	(6.04%)	0	28,464	(6.04%)	0	28,464	(6.04%)	0
Township Clerk												
20-120-1	Salary And Wages	171,827	169,283	171,827	0.00%	(827)	171,000	(0.48%)	0	171,000	(0.48%)	0
20-120-2	Other Expenses	23,317	25,537	22,151	(5.00%)	0	22,151	(5.00%)	0	22,151	(5.00%)	0
Business Administration												
20-100-1	Salary And Wages	273,742	273,742	273,742	0.00%	(4,742)	269,000	(1.73%)	0	269,000	(1.73%)	0
20-100-2	Other Expenses	22,800	19,170	21,660	(5.00%)	0	21,660	(5.00%)	0	21,660	(5.00%)	0
Financial Administration												
20-130-1	Salary And Wages	181,478	181,380	181,478	(0.00%)	(7,478)	174,000	(4.12%)	0	174,000	(4.12%)	0
20-130-2	Other Expenses	14,901	13,408	13,300	(10.74%)	0	13,300	(10.74%)	0	13,300	(10.74%)	0
20-135-2	Annual Audit	33,709	33,594	33,709	0.00%	0	33,709	0.00%	0	33,709	0.00%	0
Revenue Administration (Tax Collection)												
20-145-1	Salary And Wages	58,271	58,271	58,271	(0.00%)	729	59,000	1.25%	0	59,000	1.25%	0
20-145-2	Other Expenses	9,500	8,745	9,025	(5.00%)	0	9,025	(5.00%)	0	9,025	(5.00%)	0
Assessment of Taxes												
20-150-1	Salary And Wages	158,785	156,725	158,785	0.00%	1,215	160,000	0.77%	0	160,000	0.77%	0
20-150-2	Other Expenses	63,460	15,724	56,098	(11.60%)	115,000	171,098	169.61%	0	171,098	169.61%	0
Legal Services And Costs												
20-155-2	Other Expenses	306,216	290,066	265,716	(13.23%)	0	265,716	(13.23%)	0	265,716	(13.23%)	0
Engineering Services & Costs												
20-165-1	Salary And Wages	65,447	60,028	65,447	0.00%	(1,447)	64,000	(2.21%)	0	64,000	(2.21%)	0
20-165-2	Other Expenses	28,810	24,954	18,810	(34.71%)	0	18,810	(34.71%)	0	18,810	(34.71%)	0
Industrial and Economic Development Committee												
20-170-2	Pride Committee	500	0	500	0.00%	0	500	0.00%	0	500	0.00%	0
20-170-1-2	Open Space Committee	869	789	3,500	302.76%	0	3,500	302.76%	0	3,500	302.76%	0
20-170-2-2	Mt. Olive Township Historical Society	250	20	250	0.00%	0	250	0.00%	0	250	0.00%	0
20-170-3-2	Seward House - Match Appropriation	1,000	906	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%	0
25-260.5-2	Ethics Board	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0
20-170-4-2	Information Technology Support	1,000	0	500	(50.00%)	0	500	(50.00%)	0	500	(50.00%)	0
20-172-2		69,103	68,725	53,931	(21.96%)	0	53,931	(21.96%)	0	53,931	(21.96%)	0

Dept. Code	Account Name	2008		Recommended Budget			Introduced Budget			Adopted Budget		
		Adopted Budget	2008 Paid/Encumbered	2009 Recommended Budget	Percent Change	Increase/Decrease	2009 Introduced Budget	Percent Change	Increase/Decrease	2009 Adopted Budget	Percent Change	Increase/Decrease
LAND USE ADMINISTRATION												
Municipal Land Use Law (NJSA 40:55D-1)												
Planning Board												
21-180-1	Salary And Wages	178,429	176,361	178,429	0.00%	(11,429)	167,000	(6.41%)	0	167,000	(6.41%)	0
21-180-2	Other Expenses	57,239	32,574	42,964	(24.94%)	0	42,964	(24.94%)	0	42,964	(24.94%)	0
Board of Adjustment												
21-185-2	Other Expenses	10,996	10,458	10,446	(5.00%)	0	10,446	(5.00%)	0	10,446	(5.00%)	0
UNEMPLOYMENT INSURANCE												
23-225-2	Unemployment Insurance	50,000	50,000	0	(100.00%)	0	0	(100.00%)	0	0	(100.00%)	0
PUBLIC SAFETY												
Police												
25-240-1	Salary And Wages	5,311,881	5,302,097	5,311,881	(0.00%)	100,999	5,412,880	1.90%	0	5,412,880	1.90%	0
25-240-2	Other Expenses	286,597	285,750	272,267	(5.00%)	(29,943)	242,324	(15.45%)	0	242,324	(15.45%)	0
EMERGENCY MANAGEMENT SERVICES												
25-252-1	Salaries and Wages	4,160	4,160	4,160	0.00%	0	4,160	0.00%	0	4,160	0.00%	0
25-252-2	Other Expenses	2,233	1,642	2,121	(5.00%)	0	2,121	(5.00%)	0	2,121	(5.00%)	0
FIRE												
25-260.1-2	Budd Lake Fire Company	131,703	130,908	110,987	(15.73%)	0	110,987	(15.73%)	0	110,987	(15.73%)	0
25-260.3-2	Flanders Fire Company	120,108	120,108	114,203	(4.92%)	0	114,203	(4.92%)	0	114,203	(4.92%)	0
25-260.4-2	Fire Hydrant Rental	14,260	14,260	14,260	0.00%	0	14,260	0.00%	0	14,260	0.00%	0
FIRST AID ORGANIZATIONS												
25-260-2	Budd Lake Rescue	116,174	115,648	110,515	(4.87%)	0	110,515	(4.87%)	0	110,515	(4.87%)	0
25-260.6-2	Flanders Rescue Squad	87,714	87,714	83,428	(4.89%)	0	83,428	(4.89%)	0	83,428	(4.89%)	0
FIRE PREVENTION BUREAU												
25-265-1	Salary And Wages	114,834	112,234	114,834	(0.00%)	(1,834)	113,000	(1.60%)	0	113,000	(1.60%)	0
25-265-2	Other Expenses	5,339	2,342	4,991	(6.51%)	0	4,991	(6.51%)	0	4,991	(6.51%)	0
STREETS AND ROADS												
ROAD REPAIRS AND MAINTENANCE												
26-290-1	Salaries and Wages	862,099	862,099	862,099	(0.00%)	50,901	913,000	5.90%	0	913,000	5.90%	0
26-290-2	Other Expenses	378,566	377,045	359,638	(5.00%)	110,000	469,638	24.06%	0	469,638	24.06%	0
STREET SIGNS												
26-300-2	Other Expenses	40,518	38,641	45,980	13.48%	0	45,980	13.48%	0	45,980	13.48%	0

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BUILDINGS AND GROUNDS																
26-310-1	Salaries and Wages	371,119	363,240	371,119	0.00%	(12,119)	359,000	(3.27%)	0	359,000	(3.27%)	0	359,000	(3.27%)		
26-310-2	Other Expenses	367,101	357,367	348,746	(5.00%)	0	348,746	(5.00%)	0	348,746	(5.00%)	0	348,746	(5.00%)		
FLEET MAINTENANCE																
26-315-2	Other Expenses	584,338	573,900	635,557	8.77%	(41,219)	594,338	1.71%	0	594,338	1.71%	0	594,338	1.71%		
HEALTH AND WELFARE																
BOARD OF HEALTH																
27-330-1	Salaries and Wages	434,582	433,724	434,582	0.00%	13,418	448,000	3.09%	0	448,000	3.09%	0	448,000	3.09%		
27-330-2	Other Expenses	23,450	16,342	10,920	(53.43%)	0	10,920	(53.43%)	0	10,920	(53.43%)	0	10,920	(53.43%)		
ENVIRONMENTAL COMMITTEE																
27-335-2	Other Expenses	1,000	330	500	(50.00%)	0	500	(50.00%)	0	500	(50.00%)	0	500	(50.00%)		
ANIMAL CONTROL																
27-340-2	Other Expenses	71,698	71,698	62,658	(12.61%)	0	62,658	(12.61%)	0	62,658	(12.61%)	0	62,658	(12.61%)		
DIVISION OF SENIOR SOCIAL SERVICES																
27-370-1	Salaries and Wages	135,050	134,871	135,050	0.00%	950	136,000	0.70%	0	136,000	0.70%	0	136,000	0.70%		
27-370-2	Other Expenses	14,421	13,994	13,495	(6.42%)	0	13,495	(6.42%)	0	13,495	(6.42%)	0	13,495	(6.42%)		
MUNICIPAL CONTRIBUTIONS																
	Other Expenses - MOMAC	7,500	7,500	7,500	0.00%	0	7,500	0.00%	0	7,500	0.00%	0	7,500	0.00%		
PARKS AND RECREATION																
RECREATION																
28-370-1	Salaries and Wages	75,384	74,682	0	(100.00%)	0	0	(100.00%)	0	0	(100.00%)	0	0	(100.00%)		
28-370-2	Other Expenses	23,682	20,417	14,567	(38.49%)	0	14,567	(38.49%)	0	14,567	(38.49%)	0	14,567	(38.49%)		
BEACH FRONT MAINTENANCE																
28-380-1	Salaries and Wages	57,400	54,991	23,347	(59.33%)	0	23,347	(59.33%)	0	23,347	(59.33%)	0	23,347	(59.33%)		
28-380-2	Other Expenses	8,055	7,345	0	(100.00%)	0	0	(100.00%)	0	0	(100.00%)	0	0	(100.00%)		
UNIFORM CONSTRUCTION CODE																
INSPECTION OF BUILDINGS																
22-195-1	Salaries and Wages	273,846	276,575	273,846	0.00%	(61,846)	212,000	(22.58%)	0	212,000	(22.58%)	0	212,000	(22.58%)		
22-195-2	Other Expenses	56,528	52,068	53,702	(5.00%)	(1)	53,701	(5.00%)	0	53,701	(5.00%)	0	53,701	(5.00%)		
UNCLASSIFIED																
SALARY ADJUSTMENT ACCOUNT																
30-425-1	Salaries and Wages	0	0	462,500	0.00%	(462,500)	0	0.00%	0	0	0.00%	0	0	0.00%		
UTILITIES																

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31-430	Other Expenses	765,000	663,525	760,000	(0.65%)	(150,000)	610,000	(20.26%)	0	610,000	(20.26%)	0
31-435	Street Lighting	162,750	162,750	172,500	5.99%	0	172,500	5.99%	0	172,500	5.99%	0
	MUNICIPAL COURT											
	MUNICIPAL COURT											
43-490-1	Salaries and Wages	356,095	361,265	356,095	(0.00%)	5,905	362,000	1.66%	0	362,000	1.66%	0
43-490-2	Other Expenses	17,377	15,334	16,508	(5.00%)	0	16,508	(5.00%)	0	16,508	(5.00%)	0
	PUBLIC DEFENDER											
43-495-2	Other Expenses	9,377	8,077	9,377	0.00%	0	9,377	0.00%	0	9,377	0.00%	0
	STATUTORY EXPENDITURES											
	STATUTORY EXPENDITURES											
36-472	Social Security System (O.A.S.I.)	700,733	697,474	725,000	3.46%	(30,000)	695,000	(0.82%)	0	695,000	(0.82%)	0
	TOTAL OPERATIONS WITHIN "CAPS"	13,840,111	13,546,344	14,004,436		(416,267)	13,588,169		0	13,588,169		0
	INSURANCE											
23-210-2	General Insurance Premiums	494,943	492,941	521,258	5.32%	0	521,258	5.32%	0	521,258	5.32%	0
23-220-2	Group Insurance Plan for Employees	2,233,536	2,241,109	2,413,971	8.08%	0	2,413,971	8.08%	0	2,413,971	8.08%	0
	MAINTENANCE OF FREE PUBLIC LIBRARY											
29-390-2	Other Expenses	1,286,448	1,286,448	1,292,125	0.44%	0	1,292,125	0.44%	0	1,292,125	0.44%	0
	LENGTH OF SERVICE AWARD PROGRAM (LOSAP)											
25-255-2	Other Expenses	140,000	140,000	140,000	0.00%	0	140,000	0.00%	0	140,000	0.00%	0
	STATUTORY EXPENDITURES											
	STATUTORY EXPENDITURES											
36-475	PFRS & PERS Contributions	1,164,267	1,161,813	1,444,100	24.04%	(125)	1,443,975	24.02%	0	1,443,975	24.02%	0
	INTERLOCAL AGREEMENTS											
	INTERLOCAL AGREEMENTS											
23-210-2	Interlocal Health Agreement	63,469	63,469	65,690	3.50%	0	65,690	3.50%	0	65,690	3.50%	0
	FEDERAL AND STATE GRANTS											
	FEDERAL AND STATE GRANTS											
41-7XX	Other Expenses	169,429	248,277	7,453	(95.60%)	132,081	139,534	(17.64%)	0	139,534	(17.64%)	0

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<u>CAPITAL IMPROVEMENTS EXCLUDED FROM CAPS</u>														
44-9XX	Other Expenses	45,671		45,671	26,000	(43.07%)	2,155	28,155	(38.35%)	0	28,155	(38.35%)	28,155	(38.35%)
<u>DEBT SERVICE and MICA FINANCING</u>														
45-9XX	Other Expenses	4,567,901		4,562,823	4,744,331	3.86%	(89,325)	4,655,006	1.91%	0	4,655,006	1.91%	4,655,006	1.91%
<u>DEFERRED CHARGES</u>														
46-870-2	Raising of DCTFT - Unfunded	100,790		99,889	18,746	(81.40%)	0	18,746	(81.40%)	0	18,746	(81.40%)	18,746	(81.40%)
46-891-2	Accumulated Absence Trust Fund Appropriation	125,000		125,000	100,000	(20.00%)	0	100,000	(20.00%)	0	100,000	(20.00%)	100,000	(20.00%)
46-875-2	Special Emergency	120,800		120,800	120,800	0.00%	0	120,800	0.00%	0	120,800	0.00%	120,800	0.00%
<u>RESERVE FOR UNCOLLECTED TAXES</u>														
50-899	Other Expenses	2,504,000		2,504,000	2,686,284	7.28%	(0)	2,686,284	7.28%	0	2,686,284	7.28%	2,686,284	7.28%
GRAND TOTAL		26,856,368		26,638,584	27,585,194		(371,481)	27,213,712		0	27,213,712		27,213,712	

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WATER UTILITY SUMMARY												
OPERATING												
55-501	Salaries and Wages	418,388	420,722	462,032	10.43%	0	462,032	10.43%	0	462,032	10.43%	0
55-502	Other Expenses	750,477	687,621	786,072	4.74%	0	786,072	4.74%	0	786,072	4.74%	0
	CAPITAL IMPROVEMENTS - Capital Improvement Fund	18,250	18,250	11,250	(38.36%)	0	11,250	(38.36%)	0	11,250	(38.36%)	0
55-52X	DEBT SERVICE	310,015	299,740	436,251	40.72%	0	436,251	40.72%	0	436,251	40.72%	0
55-54X	STATUTORY EXPENDITURES - PERS and DCTFT - Unfunded	43,558	43,751	51,474	18.17%	(0)	51,474	18.17%	0	51,474	18.17%	0
	TOTAL WATER UTILITY	<u>1,540,688</u>	<u>1,470,085</u>	<u>1,747,079</u>		<u>(0)</u>	<u>1,747,079</u>		<u>0</u>	<u>1,747,079</u>		<u>0</u>
SEWER UTILITY SUMMARY												
OPERATING												
55-501	Salaries and Wages	378,568	382,292	421,374	11.31%	0	421,374	11.31%	0	421,374	11.31%	0
55-502	Other Expenses	732,057	761,280	835,324	14.11%	(0)	835,324	14.11%	0	835,324	14.11%	0
	Musconetcong Sewerage Authority and Capital Outlay	2,343,589	2,223,161	2,444,074	4.29%	1	2,444,075	4.29%	0	2,444,075	4.29%	0
55-52X	DEBT SERVICE	860,399	765,118	800,593	(6.95%)	0	800,593	(6.95%)	0	800,593	(6.95%)	0
55-54X	STATUTORY EXPENDITURES - PERS and DCTFT - Unfunded	40,030	40,315	47,831	19.49%	(0)	47,831	19.49%	0	47,831	19.49%	0
	TOTAL SEWER UTILITY	<u>4,354,643</u>	<u>4,172,166</u>	<u>4,549,197</u>		<u>(0)</u>	<u>4,549,197</u>		<u>0</u>	<u>4,549,197</u>		<u>0</u>
SANITATION DISTRICT SUMMARY												
OPERATING												
55-501	Salaries and Wages	1,081,555	1,018,239	1,104,098	2.08%	(65,000)	1,039,098	(3.93%)	0	1,039,098	(3.93%)	0
55-502	Other Expenses	1,375,032	1,303,003	1,418,533	3.16%	(143,041)	1,275,492	(7.24%)	0	1,275,492	(7.24%)	0
55-52X	DEFERRED CHARGES	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0
55-54X	STATUTORY EXPENDITURES	116,912	114,205	132,706	13.51%	(5,111)	127,595	9.14%	0	127,595	9.14%	0
55-54X	TRANSFERRED TO GENERAL BUDGET - SURPLUS	100,150	100,150	18,087	(81.94%)	0	18,087	(81.94%)	0	18,087	(81.94%)	0
	TOTAL SANITATION DISTRICT	<u>2,673,649</u>	<u>2,535,598</u>	<u>2,673,423</u>		<u>(213,152)</u>	<u>2,460,272</u>		<u>0</u>	<u>2,460,272</u>		<u>0</u>