

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

Pursuant to NJSA 40:69A-46, I am submitting the Township's 2008 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 2008 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 2008 budget with no anticipated increase in state aid and limited miscellaneous revenue increases to offset increases in statutory and mandated costs and settlements with collective bargaining units.

Set forth below are my explanatory comments pertaining to the Mayor's 2008 budget.

2008 CAP Calculation

The 2008 CAP increase has been set at the maximum rate of 2.5 percent. The Township's maximum allowable general appropriation within "CAP" for 2008 is \$16,330,048.88 as presented in Section 2.

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 2009 and 2010 if it is not utilized in 2008. The 2008 Mayor's budget is within the 2.5 percent CAP.

2008 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 budget is within the 4.00 percent CAP.

Proposed Tax Rate

The proposed municipal rate for 2008 is .462 as compared to 2007's recast rate of .422. This translates to an increase of 9.47%, 4.0 tax points or \$193 per year for a home assessed at the new \$383,000 average assessment.

There is no change proposed for the sanitation district tax or the sewer user fees.

The final Net Valuation Table figure is not available yet however we are using \$3.7 billion for the Mayor's budget and expect that this figure will be close to actual. Revaluation hearings are still occurring and there may be some small adjustments still to made.

Keep in mind that because of the revaluation the increase and/or decrease on a property will be from two items. The first is the revaluation itself and the revised assessment and the second is the increase in the respective 2008 budget/s.

Revenues

In Section 3 of the Mayor's workbook you will find the actual revenue figures from 2007 and the proposed revenue figures for 2008.

The 2008 revenues have been estimated based upon the 2007 actual revenue figures. Pursuant to NJSA 40A:4-36, recurring revenues, excluding grants, have been anticipated at a level no greater than the 2007 realized amounts. Most grant revenues are unknown at this time and have not been included in the 2008 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 \$4,908,023.27 and we are proposing to use \$3,000,000 in the 2008 budget. We have prepared a projected regeneration of surplus for 2008 which is included in section 2 of the workbook. Our conservative estimate ensures that we will be able to regenerate what we use in the 2008 budget.

Significant changes in revenues are as follows:

1. Fund Balance – Increased \$174,000 since available surplus increased at year-end
2. Construction Fees – Decreased \$55,000 since development and construction have slowed
3. General Fund Capital Surplus – Decreased \$66,423 since fewer ordinance balances were able to be cancelled
4. Receipts from Delinquent Taxes – Decreased \$228,000 since we had a higher collection rate at the end of December 2007 and there are fewer taxes outstanding
5. Open Space Trust – Decreased \$100,000 based upon the projected balance at year-end
6. Local Revenues – Increased \$30,321 from a variety of adjustments, both positive and negative
7. State Aid – Increased \$39,149 from Highlands Reimbursement Aid and Garden State Trust Fund receipts
8. Hotel Tax Revenues – Increased \$40,000 based upon 2007 collections

Appropriations

Salaries and Wages – With regard to salaries and wages, the 2008 Mayor's budget reflects contractual increases for members of the FOP/SOP and MOTPEA as well as the same increases for exempt employees. This salary increase for 2008 is 4%. There are no new positions proposed in the Mayor's 2008 budget.

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 requested budget was reduced by approximately \$150,000 and the capital budget has been kept to a minimum. On a final note, all volunteer fire and rescue organizations were provided with the same 4% increase across the board.

Significant changes in expenses are as follows:

1. Salaries and Wages/Social Security – Increased \$341,138 due to contractual increases
2. Legal – Increased \$33,000 due to a lawsuit payout required in 2008
3. Unemployment Insurance – Increased \$50,000 to rebuild this trust account due to excessive claims in 2007
4. Roads O/E – Increased \$42,936 due to depletion of the accumulated snow trust fund that was previously used to offset storm control expenses
5. Fleet Maintenance – Increased \$88,280 due to a COL increase and noncontract repair costs that are expected to continue to increase
6. Library – 1/3 mil requirement increased by \$44,813

7. Pension Contributions – Increased \$399,792 as a result of continued phase-in funding which is a function of the state and mandated by them
8. Reserve for Uncollected Taxes – Decreased \$521,710 as a result of the balance on hand for tax appeals at year-end plus the larger commercial properties recently settling appeals for 2007 as well as the continued increase in the collection rate
9. Debt Service – Increased \$646,821 as a result of the new bond sale in 2007 and required down payment in 2008
10. Accumulated Absence Fund – Increased \$25,000 since the trust fund has to cover four anticipated retirements in 2007
11. Utilities – Increase of \$175,000 due to the new DPW building being operational and the significant increase in fuel costs

In closing I would like to stress that this budget provides for the same level of services that are expected from our citizens with a minimal tax increase. We have looked at anticipated surplus levels moving forward, recognized the decrease that is expected, and made appropriate accommodations for it in this budget.

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 2008 Mayor's budget and supplementary information.

Respectfully submitted,

Mayor David Scapicchio

Township of Mount Olive
Budget Revenues - Current Fund

	2007		2008	
	Adopted	Realized	Submitted	Adopted
Fund Balance Anticipated	\$ 2,826,000.00	\$ 2,826,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Fund Balance Anticipated with Consent of Director				
Total Fund Balance Anticipated	<u>2,826,000.00</u>	<u>2,826,000.00</u>	<u>3,000,000.00</u>	<u>3,000,000.00</u>
Local Revenues:				
Alcoholic Beverage Licenses	19,000.00	19,350.00	19,000.00	19,000.00
Fees and Permits	175,000.00	232,823.89	200,000.00	200,000.00
Municipal Court - Fines & Costs	450,000.00	519,741.23	485,000.00	485,000.00
Interest and Costs on Taxes	175,000.00	167,702.14	140,000.00	140,000.00
Interest on Investments and Deposits	275,000.00	292,137.01	250,000.00	250,000.00
Water Tower Rental - NYNEX	135,000.00	172,689.23	165,000.00	165,000.00
Interest on Developers' Deposit Fees	45,000.00	41,000.00	38,000.00	38,000.00
Life Hazard Use Fees	43,078.00	38,769.88	42,399.04	42,399.04
Fire Prevention Inspection Fees	62,000.00	75,620.00	70,000.00	70,000.00
Total Local Revenues	<u>1,379,078.00</u>	<u>1,559,833.38</u>	<u>1,409,399.04</u>	<u>1,409,399.04</u>
State Aid with Offsetting Appropriations:				
Legislative Initiative Municipal Block Grant	94,861.00	94,861.00	94,861.00	94,861.00
Consolidated Municipal Property Tax Relief Aid	748,878.00	748,878.00	748,878.00	748,878.00
Energy Receipts Tax	1,725,532.00	1,725,532.00	1,725,532.00	1,725,532.00
Reserve for Highlands Reimbursement Aid			12,573.16	12,573.16
Reserve for Garden State Trust Fund	111,246.00	111,245.51	137,821.37	137,821.37
Watershed Moratorium Offset Aid	9,165.00	9,165.00	9,165.00	9,165.00
Municipal Property Tax Assistance	51,203.00	51,203.00	51,203.00	51,203.00
Homeland Security Police Assistance Aid	90,000.00	90,000.00	90,000.00	90,000.00
Supplemental Energy Receipts Tax	76,227.00	76,227.00	76,227.00	76,227.00
Total State Aid with Offsetting Appropriations	<u>2,907,112.00</u>	<u>2,907,111.51</u>	<u>2,946,260.53</u>	<u>2,946,260.53</u>
Dedicated Uniform Construction Code Fees				
Offset with Appropriations:				
Uniform Construction Code Fees	300,000.00	270,088.80	245,000.00	245,000.00
Total Dedicated Uniform Construction Code Fees Offset with Appropriations	<u>300,000.00</u>	<u>270,088.80</u>	<u>245,000.00</u>	<u>245,000.00</u>
Public and Private Revenues Offset with Appropriations:				
Public Health Priority Funding	12,098.00	12,098.00		
Impaired Driving Crackdown	5,000.00	5,000.00		
Clean Communities Program	32,940.80	32,940.80		
Transoptions 2007 Grant Program	3,000.00	3,000.00		
Pandemic Flu Preparedness Grant	9,482.00	9,482.00		
Tobacco Age-of-Sale Enforcement	1,500.00	1,500.00	900.00	900.00
Child Safety Booster Seat	5,000.00	5,000.00		
Donation - DPC Cirrus Inc. - Police Equipment	3,000.00	3,000.00		
Donation - Walmart - Police Equipment	1,000.00	1,000.00		
Drunk Driving Enforcement Fund	29,333.86	29,333.86		
Enhanced 911 Equipment Grant	11,514.00	11,514.00		
Donation - Seimen's Company	3,000.00	3,000.00		
Interlocal Health Agreement	62,224.00	62,224.00	63,469.00	63,469.00
Donation - Lion's Club	1,635.18	1,635.18		
Recreation Trails Program	2,300.00	2,300.00		
Click it or Tick it Grant	4,000.00	4,000.00		
COPS School Resource Office Grant	83,333.00	83,333.00	83,333.00	83,333.00
Body Armor Grant	4,965.00	4,965.00	5,722.74	5,722.74
Recycling Tonnage Grant	9,317.38	9,317.38		
COPS Universal Hiring Grant	20,000.00	20,000.00	25,000.00	25,000.00
Total Public and Private Revenues Offset with Appropriations	<u>304,643.22</u>	<u>304,643.22</u>	<u>178,424.74</u>	<u>178,424.74</u>
Other Special Items:				
General Capital Fund Surplus	72,750.00	69,828.75	6,327.00	6,327.00
Due from Mt. Olive Child Care - Lease Payment	70,000.00	70,000.00	70,000.00	70,000.00
Hotel Tax Revenues	180,000.00	231,476.72	220,000.00	220,000.00
Due from Open Space Trust Fund - Debt. Svc.	800,000.00	800,000.00	700,000.00	700,000.00
Cable TV Franchise Fee	79,627.00	79,627.00	79,627.00	79,627.00
Solid Waste Collection District Budget - Down Payment - Capital Ordinances	96,200.00	96,200.00	85,149.80	85,149.80
Total Other Special Items	<u>1,298,577.00</u>	<u>1,347,132.47</u>	<u>1,161,103.80</u>	<u>1,161,103.80</u>
Total Miscellaneous Revenues	6,189,410.22	6,388,809.38	5,940,188.11	5,940,188.11
Receipts from Delinquent Taxes	1,038,000.00	894,362.72	810,000.00	810,000.00
Subtotal General Revenues	<u>10,053,410.22</u>	<u>10,109,172.10</u>	<u>9,750,188.11</u>	<u>9,750,188.11</u>
Amount to be Raised by Taxes	15,597,339.00	18,427,464.39	17,107,980.93	17,107,980.93
Total General Revenues	<u>25,650,749.22</u>	<u>28,536,636.49</u>	<u>26,858,169.04</u>	<u>26,858,169.04</u>
Adopted Budget	25,532,124.00			
Chapter 159's	<u>118,625.22</u>			
	<u>25,650,749.22</u>			

Township of Mount Olive
Budget Revenues - Recreation

	2007		2008	
	Adopted	Realized	Introduced	Adopted
Fund Balance Anticipated	\$ 57,560.00	\$ 57,560.00	\$ 50,000.00	\$ 50,000.00
Fund Balance Anticipated with Consent of Director				
Total Fund Balance Anticipated	<u>57,560.00</u>	<u>57,560.00</u>	<u>50,000.00</u>	<u>50,000.00</u>
Other Revenues:				
Program Fees	240,000.00	270,679.95	260,000.00	260,000.00
New Programs	-		115,639.00	115,639.00
Total Other Revenues	<u>240,000.00</u>	<u>270,679.95</u>	<u>375,639.00</u>	<u>375,639.00</u>
Total Recreation Revenues	<u><u>297,560.00</u></u>	<u><u>328,239.95</u></u>	<u><u>425,639.00</u></u>	<u><u>425,639.00</u></u>

Township of Mount Olive
Budget Revenues - Water Utility

	2007		2008	
	Adopted	Realized	Introduced	Adopted
Fund Balance Anticipated				
Fund Balance Anticipated with Consent of Director				
Total Fund Balance Anticipated	-	-	-	-
Other Revenues:				
Surplus	208,157.00	208,157.00	140,273.00	140,273.00
Rents	1,100,000.00	1,156,948.20	1,100,000.00	1,100,000.00
Water Capital Fund Balance			145,415.00	145,415.00
Miscellaneous	125,000.00	172,006.54	140,000.00	140,000.00
Total Other Revenues	<u>1,433,157.00</u>	<u>1,537,111.74</u>	<u>1,525,688.00</u>	<u>1,525,688.00</u>
Total Water Utility Revenues	<u><u>1,433,157.00</u></u>	<u><u>1,537,111.74</u></u>	<u><u>1,525,688.00</u></u>	<u><u>1,525,688.00</u></u>

Township of Mount Olive
Budget Revenues - Sewer Utility

	2007		2008	
	Adopted	Realized	Introduced	Adopted
Fund Balance Anticipated	\$ -			
Fund Balance Anticipated with Consent of Director				
Total Fund Balance Anticipated	-	-	-	-
Other Revenues:				
Surplus	512,273.00	512,273.00	612,605.00	612,605.00
Rents	3,200,000.00	3,534,482.94	3,200,000.00	3,200,000.00
Sewer Capital Surplus			75,038.00	75,038.00
Miscellaneous	125,000.00	244,414.13	150,000.00	150,000.00
Reimbursement - Mt. Olive School District	70,000.00	78,599.85	70,000.00	70,000.00
Interest on Assessments	200,000.00	203,556.00	175,000.00	175,000.00
Total Other Revenues	<u>4,107,273.00</u>	<u>4,573,325.92</u>	<u>4,282,643.00</u>	<u>4,282,643.00</u>
Total Sewer Utility Revenues	<u><u>4,107,273.00</u></u>	<u><u>4,573,325.92</u></u>	<u><u>4,282,643.00</u></u>	<u><u>4,282,643.00</u></u>

Township of Mount Olive
Budget Revenues - Sanitation District

	2007		2008	
	Adopted	Realized	Introduced	Adopted
Fund Balance Anticipated				
Fund Balance Anticipated with Consent of Director	\$ 330,000.00	\$ 330,000.00	\$ 375,000.00	\$ 375,000.00
Total Fund Balance Anticipated	<u>330,000.00</u>	<u>330,000.00</u>	<u>375,000.00</u>	<u>375,000.00</u>
Other Revenues:				
Host Benefit Fees - Transfer Station	865,000.00	946,340.38	915,000.00	915,000.00
Recycling Revenue	19,000.00	33,167.34	28,750.00	28,750.00
Bulk Item Pick-Up Fees	32,000.00	34,720.50	30,000.00	30,000.00
District Taxes	1,249,719.00	1,258,334.05	1,249,399.00	1,249,399.00
Dumpster Fees	10,000.00	10,530.00	9,500.00	9,500.00
Reimbursement from County - HB	60,000.00	67,705.67	64,000.00	64,000.00
Yard Waste - Stickers & Bags	2,000.00	2,371.50	2,000.00	2,000.00
Total Other Revenues	<u>2,237,719.00</u>	<u>2,353,169.44</u>	<u>2,298,649.00</u>	<u>2,298,649.00</u>
Total Sanitation District Revenues	<u><u>2,567,719.00</u></u>	<u><u>2,683,169.44</u></u>	<u><u>2,673,649.00</u></u>	<u><u>2,673,649.00</u></u>

Dept. Code	Account Name	2007		2008		Recommended Budget		Introduced Budget		Adopted Budget	
		Adopted Budget	2007 Paid/ Encumbered	2008 Recommended Budget	Percent Change	Increase/ (Decrease)	2008 Introduced Budget	Percent Change	Increase/ (Decrease)	2008 Adopted Budget	Percent Change
CURRENT FUND SUMMARY											
GENERAL GOVERNMENT											
Mayor and Council											
20-110-1	Salary And Wages	35,500	35,469	35,500	0.00%	0	35,500	0.00%	0	35,500	0.00%
20-110-2	Other Expenses	27,062	18,162	30,293	11.94%	0	30,293	11.94%	0	30,293	11.94%
Township Clerk											
20-120-1	Salary And Wages	160,332	156,520	166,627	3.93%	0	166,627	3.93%	0	166,627	3.93%
20-120-2	Other Expenses	31,975	22,313	31,317	(2.06%)	0	31,317	(2.06%)	0	31,317	(2.06%)
Business Administration											
20-100-1	Salary And Wages	262,894	262,894	273,742	4.13%	0	273,742	4.13%	0	273,742	4.13%
20-100-2	Other Expenses	24,000	19,136	22,800	(5.00%)	0	22,800	(5.00%)	0	22,800	(5.00%)
Financial Administration											
20-130-1	Salary And Wages	179,883	169,321	176,093	(2.11%)	0	176,093	(2.11%)	0	176,093	(2.11%)
20-130-2	Other Expenses	16,125	15,257	14,901	(7.59%)	0	14,901	(7.59%)	0	14,901	(7.59%)
20-135-2	Annual Audit	33,709	33,687	33,709	0.00%	0	33,709	0.00%	0	33,709	0.00%
Revenue Administration (Tax Collection)											
20-145-1	Salary And Wages	56,030	56,030	58,271	4.00%	0	58,271	4.00%	0	58,271	4.00%
20-145-2	Other Expenses	10,000	9,897	9,500	(5.00%)	0	9,500	(5.00%)	0	9,500	(5.00%)
Assessment of Taxes											
20-150-1	Salary And Wages	152,678	152,678	158,785	4.00%	0	158,785	4.00%	0	158,785	4.00%
20-150-2	Other Expenses	66,350	55,654	63,460	(4.36%)	0	63,460	(4.36%)	0	63,460	(4.36%)
Legal Services And Costs											
20-155-2	Other Expenses	273,216	276,763	306,216	12.08%	0	306,216	12.08%	0	306,216	12.08%
Engineering Services & Costs											
20-165-1	Salary And Wages	96,521	62,366	84,305	(12.66%)	0	84,305	(12.66%)	0	84,305	(12.66%)
20-165-2	Other Expenses	19,800	14,226	18,810	(5.00%)	0	18,810	(5.00%)	0	18,810	(5.00%)
Industrial and Economic Development Committee											
20-170-2	Pride Committee	500	0	0	(100.00%)	0	0	(100.00%)	0	0	(100.00%)
20-170.1-2	Open Space Committee	900	413	869	(3.43%)	0	869	(3.43%)	0	869	(3.43%)
20-170.2-2	Mt. Olive Township Historical Society	250	0	250	0.00%	0	250	0.00%	0	250	0.00%
20-170.3-2	Seward House - Match Appropriation	1,000	1,000	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%
25-260.5-2	Ethics Board	0	0	0	0.00%	0	0	0.00%	0	0	0.00%
20-170.4-2	Information Technology Support	1,000	831	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%
20-172-2		50,664	47,890	69,103	36.40%	0	69,103	36.40%	0	69,103	36.40%

Dept. Code	Account Name	2007		2008		Recommended Budget		Introduced Budget		Adopted Budget	
		Adopted Budget	Paid/ Encumbered	Recommended Budget	Percent Change	Increase/ (Decrease)	Introduced Budget	Percent Change	Increase/ (Decrease)	Adopted Budget	Percent Change
LAND USE ADMINISTRATION											
Municipal Land Use Law (N.J.S.A. 40:55D-1)											
Planning Board											
21-180-1	Salary And Wages	176,114	168,956	178,429	1.31%	0	178,429	1.31%	0	178,429	1.31%
21-180-2	Other Expenses	40,775	37,883	56,739	39.15%	0	56,739	39.15%	0	56,739	39.15%
Board of Adjustment											
21-185-2	Other Expenses	11,700	8,617	10,996	(6.01%)	0	10,996	(6.01%)	0	10,996	(6.01%)
UNEMPLOYMENT INSURANCE											
23-225-2	Unemployment Insurance	0	0	50,000	0.00%	0	50,000	0.00%	0	50,000	0.00%
PUBLIC SAFETY											
Police											
25-240-1	Salary And Wages	5,140,248	5,090,828	5,308,618	3.28%	0	5,308,618	3.28%	0	5,308,618	3.28%
25-240-2	Other Expenses	304,829	298,251	286,597	(5.98%)	0	286,597	(5.98%)	0	286,597	(5.98%)
EMERGENCY MANAGEMENT SERVICES											
25-252-1	Salaries and Wages	4,000	4,000	4,000	0.00%	0	4,000	0.00%	0	4,000	0.00%
25-252-2	Other Expenses	2,350	760	2,233	(5.00%)	0	2,233	(5.00%)	0	2,233	(5.00%)
FIRE											
25-260.1-2	Budd Lake Fire Company	131,703	130,885	136,771	3.85%	0	136,771	3.85%	0	136,771	3.85%
25-260.3-2	Flanders Fire Company	120,108	120,108	124,872	3.97%	0	124,872	3.97%	0	124,872	3.97%
25-260.4-2	Fire Hydrant Rental	12,340	12,340	12,460	0.97%	0	12,460	0.97%	0	12,460	0.97%
FIRST AID ORGANIZATIONS											
25-260-2	Budd Lake Rescue	116,174	115,753	120,701	3.90%	0	120,701	3.90%	0	120,701	3.90%
25-260.6-2	Flanders Rescue Squad	87,714	87,714	91,243	4.02%	0	91,243	4.02%	0	91,243	4.02%
FIRE PREVENTION BUREAU											
25-265-1	Salary And Wages	110,815	109,817	114,834	3.63%	0	114,834	3.63%	0	114,834	3.63%
25-265-2	Other Expenses	5,520	3,041	5,339	(3.28%)	0	5,339	(3.28%)	0	5,339	(3.28%)
STREETS AND ROADS											
ROAD REPAIRS AND MAINTENANCE											
26-290-1	Salaries and Wages	808,750	808,750	862,099	6.60%	0	862,099	6.60%	0	862,099	6.60%
26-290-2	Other Expenses	255,630	251,693	298,566	16.80%	0	298,566	16.80%	0	298,566	16.80%
STREET SIGNS											
26-300-2	Other Expenses	39,900	37,038	40,518	1.55%	0	40,518	1.55%	0	40,518	1.55%

Dept. Code	Account Name	2007		Recommended Budget			Introduced Budget			Adopted Budget	
		Adopted Budget	2007 Paid/Encumbered	2008 Recommended Budget	Percent Change	Increase/Decrease	2008 Introduced Budget	Percent Change	Increase/Decrease	2008 Adopted Budget	Percent Change
BUILDINGS AND GROUNDS											
26-310-1	Salaries and Wages	375,553	376,094	390,933	4.10%	0	390,933	4.10%	0	390,933	4.10%
26-310-2	Other Expenses	311,600	302,947	363,101	16.53%	0	363,101	16.53%	0	363,101	16.53%
FLEET MAINTENANCE											
26-315-2	Other Expenses	496,058	570,536	584,338	17.80%	0	584,338	17.80%	0	584,338	17.80%
HEALTH AND WELFARE											
BOARD OF HEALTH											
27-330-1	Salaries and Wages	425,424	424,132	436,236	2.54%	0	436,236	2.54%	0	436,236	2.54%
27-330-2	Other Expenses	15,378	10,274	21,670	40.91%	0	21,670	40.91%	0	21,670	40.91%
ENVIRONMENTAL COMMITTEE											
27-335-2	Other Expenses	1,000	573	1,000	0.00%	0	1,000	0.00%	0	1,000	0.00%
ANIMAL CONTROL											
27-340-2	Other Expenses	71,590	71,590	71,698	0.15%	0	71,698	0.15%	0	71,698	0.15%
DIVISION OF SENIOR SOCIAL SERVICES											
27-370-1	Salaries and Wages	127,317	127,184	135,050	6.07%	0	135,050	6.07%	0	135,050	6.07%
27-370-2	Other Expenses	30,380	26,570	14,421	(52.53%)	0	14,421	(52.53%)	0	14,421	(52.53%)
MUNICIPAL CONTRIBUTIONS											
	Other Expenses - MOMAC	7,500	7,500	7,500	0.00%	0	7,500	0.00%	0	7,500	0.00%
PARKS AND RECREATION											
RECREATION											
28-370-1	Salaries and Wages	84,937	84,937	89,784	5.71%	0	89,784	5.71%	0	89,784	5.71%
28-370-2	Other Expenses	31,836	31,014	30,244	(5.00%)	0	30,244	(5.00%)	0	30,244	(5.00%)
BEACH FRONT MAINTENANCE											
28-380-1	Salaries and Wages	52,900	52,329	57,400	8.51%	0	57,400	8.51%	0	57,400	8.51%
28-380-2	Other Expenses	8,479	8,377	8,055	(5.00%)	0	8,055	(5.00%)	0	8,055	(5.00%)
UNIFORM CONSTRUCTION CODE											
INSPECTION OF BUILDINGS											
22-195-1	Salaries and Wages	299,418	299,418	311,395	4.00%	0	311,395	4.00%	0	311,395	4.00%
22-195-2	Other Expenses	49,859	46,157	51,028	2.35%	0	51,028	2.35%	0	51,028	2.35%
UNCLASSIFIED											
SALARY ADJUSTMENT ACCOUNT											
30-425-1	Salaries and Wages	0	0	14,000	0.00%	0	14,000	0.00%	0	14,000	0.00%
UTILITIES											

Dept. Code	Account Name	2007		2008		Recommended Budget		Introduced Budget		Adopted Budget	
		Adopted Budget	Paid/Encumbered	Recommended Budget	Increase/(Decrease)	Percent Change	Increase/(Decrease)	Percent Change	Introduced Budget	Increase/(Decrease)	Adopted Budget
31-430	Other Expenses	590,000	581,883	765,000	0	29.66%	0	765,000	29.66%	765,000	29.66%
31-435	Street Lighting	143,000	154,369	162,750	0	13.81%	0	162,750	13.81%	162,750	13.81%
MUNICIPAL COURT											
MUNICIPAL COURT											
43-490-1	Salaries and Wages	343,477	341,834	356,095	0	3.67%	0	356,095	3.67%	356,095	3.67%
43-490-2	Other Expenses	18,292	18,186	17,377	0	(5.00%)	0	17,377	(5.00%)	17,377	(5.00%)
PUBLIC DEFENDER											
43-495-2	Other Expenses	9,377	8,127	9,377	0	0.00%	0	9,377	0.00%	9,377	0.00%
STATUTORY EXPENDITURES											
STATUTORY EXPENDITURES											
36-472	Social Security System (O.A.S.I.)	683,000	680,889	704,733	0	3.18%	0	704,733	3.18%	704,733	3.18%
TOTAL OPERATIONS WITHIN "CAPS"											
		13,045,431	12,921,862	13,864,752	0			13,864,752		13,864,752	
INSURANCE											
23-210-2	General Insurance Premiums	460,797	459,492	494,943	0	7.41%	0	494,943	7.41%	494,943	7.41%
23-220-2	Group Insurance Plan for Employees	2,376,375	2,251,284	2,262,454	0	(4.79%)	0	2,262,454	(4.79%)	2,262,454	(4.79%)
MAINTENANCE OF FREE PUBLIC LIBRARY											
29-390-2	Other Expenses	1,241,635	1,241,635	1,286,448	0	3.61%	0	1,286,448	3.61%	1,286,448	3.61%
LENGTH OF SERVICE AWARD PROGRAM (LOSAP)											
25-255-2	Other Expenses	130,000	130,000	140,000	0	7.69%	0	140,000	7.69%	140,000	7.69%
STATUTORY EXPENDITURES											
STATUTORY EXPENDITURES											
36-475	PFKS & PERS Contributions	761,975	761,975	1,161,767	0	52.47%	0	1,161,767	52.47%	1,161,767	52.47%
INTERLOCAL AGREEMENTS											
25-210-2	Interlocal Health Agreement	62,224	62,224	63,469	0	2.00%	0	63,469	2.00%	63,469	2.00%
FEDERAL AND STATE GRANTS											
41-7XX	Other Expenses	123,794	242,419	114,956	0	(7.14%)	0	114,956	(7.14%)	114,956	(7.14%)

Dept. Code	Account Name	2007		2008		Recommended Budget		Introduced Budget		Adopted Budget	
		Adopted Budget	2007 Paid/Encumbered	2008 Recommended Budget	Percent Change	Increase/(Decrease)	2008 Introduced Budget	Percent Change	Increase/(Decrease)	2008 Adopted Budget	Percent Change
	<u>CAPITAL IMPROVEMENTS EXCLUDED FROM CAPS</u>										
44-9XX	Other Expenses	51,100	51,100	57,280	12.09%	0	57,280	12.09%	0	57,280	12.09%
45-9XX	<u>DEBT SERVICE and MCIA FINANCING</u>										
	Other Expenses	3,921,080	3,921,077	4,567,901	16.50%	0	4,567,901	16.50%	0	4,567,901	16.50%
	<u>DEFERRED CHARGES</u>										
46-870-2	Raising of DCTFT - Unfunded	111,200	111,200	94,400	(15.11%)	0	94,400	(15.11%)	0	94,400	(15.11%)
46-891-2	Accumulated Absence Trust Fund Appropriation	100,000	100,000	125,000	25.00%	0	125,000	25.00%	0	125,000	25.00%
46-875-2	Special Emergency	120,800	120,800	120,800	0.00%	0	120,800	0.00%	0	120,800	0.00%
	<u>RESERVE FOR UNCOLLECTED TAXES</u>										
50-899	Other Expenses	3,025,710	3,025,710	2,504,000	(17.24%)	0	2,504,000	(17.24%)	0	2,504,000	(17.24%)
	GRAND TOTAL	<u>25,532,124</u>	<u>25,400,778</u>	<u>26,858,169</u>		<u>0</u>	<u>26,858,169</u>		<u>0</u>	<u>26,858,169</u>	

Dept. Code	Account Name	2007		2008		Recommended Budget		Introduced Budget		Adopted Budget	
		Adopted Budget	Paid/ Encumbered	Recommended Budget	Increase/ (Decrease)	Percent Change	Introduced Budget	Percent Change	Increase/ (Decrease)	Percent Change	Adopted Budget
WATER UTILITY SUMMARY											
OPERATING											
55-501	Salaries and Wages	421,367	411,166	418,388	0	(0.71%)	418,388	(0.71%)	0	418,388	(0.71%)
55-502	Other Expenses	651,212	638,221	735,477	0	12.94%	735,477	12.94%	0	735,477	12.94%
	CAPITAL IMPROVEMENTS - Capital Improvement Fund	39,450	39,450	18,250	0	(53.74%)	18,250	(53.74%)	0	18,250	(53.74%)
55-52X	DEBT SERVICE	281,722	291,360	310,015	0	10.04%	310,015	10.04%	0	310,015	10.04%
55-54X	STATUTORY EXPENDITURES - PERS and DCTFT - Unfunded	39,406	38,360	43,558	0	10.54%	43,558	10.54%	0	43,558	10.54%
	TOTAL WATER UTILITY	<u>1,433,157</u>	<u>1,418,557</u>	<u>1,525,688</u>	<u>0</u>		<u>1,525,688</u>		<u>0</u>	<u>1,525,688</u>	
SEWER UTILITY SUMMARY											
OPERATING											
55-501	Salaries and Wages	384,292	373,681	378,568	0	(1.49%)	378,568	(1.49%)	0	378,568	(1.49%)
55-502	Other Expenses	674,788	674,640	732,057	0	8.49%	732,057	8.49%	0	732,057	8.49%
	Musconetcong Sewerage Authority and Capital Outlay	2,106,893	1,930,287	2,271,589	0	7.82%	2,271,589	7.82%	0	2,271,589	7.82%
55-52X	DEBT SERVICE	907,195	805,935	860,399	0	(5.16%)	860,399	(5.16%)	0	860,399	(5.16%)
55-54X	STATUTORY EXPENDITURES - PERS and DCTFT - Unfunded	34,105	33,192	40,030	0	17.37%	40,030	17.37%	0	40,030	17.37%
	TOTAL SEWER UTILITY	<u>4,107,273</u>	<u>3,817,735</u>	<u>4,282,643</u>	<u>0</u>		<u>4,282,643</u>		<u>0</u>	<u>4,282,643</u>	
SANITATION DISTRICT SUMMARY											
OPERATING											
55-501	Salaries and Wages	1,051,345	925,785	1,081,556	0	2.87%	1,081,556	2.87%	0	1,081,556	2.87%
55-502	Other Expenses	1,322,968	1,252,411	1,375,032	0	3.94%	1,375,032	3.94%	0	1,375,032	3.94%
55-52X	DEFERRED CHARGES	0	0	0	0	0.00%	0	0.00%	0	0	0.00%
55-54X	STATUTORY EXPENDITURES	97,206	90,916	116,912	0	20.27%	116,912	20.27%	0	116,912	20.27%
55-54X	TRANSFERRED TO GENERAL BUDGET - SURPLUS	96,200	96,200	100,150	0	4.11%	100,150	4.11%	0	100,150	4.11%
	TOTAL SANITATION DISTRICT	<u>2,567,719</u>	<u>2,365,311</u>	<u>2,673,649</u>	<u>0</u>		<u>2,673,649</u>		<u>0</u>	<u>2,673,649</u>	

Dept. Code	Account Name	2007		Recommended Budget			Introduced Budget			Adopted Budget		
		Adopted Budget	2007 Paid/Encumbered	2008 Recommended Budget	Percent Change	Increase/Decrease	2008 Introduced Budget	Percent Change	Increase/Decrease	2008 Adopted Budget	Percent Change	Increase/Decrease
RECREATION UTILITY SUMMARY												
OPERATING												
55-501	Salaries and Wages	108,580	115,168	168,443	55.13%	0	168,443	55.13%	0	168,443	55.13%	0
55-502	Other Expenses	180,674	141,000	244,310	35.22%	0	244,310	35.22%	0	244,310	35.22%	0
	CAPITAL IMPROVEMENTS	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0
55-52X	DEBT SERVICE	0	0	0	0.00%	0	0	0.00%	0	0	0.00%	0
55-54X	STATUTORY EXPENDITURES - Social Security	8,306	8,810	12,886	55.14%	0	12,886	55.14%	0	12,886	55.14%	0
	TOTAL RECREATION UTILITY	297,560	264,978	425,639		0	425,639		0	425,639		0