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TOWNSHIP OF WEST WINDSOR
2016 MUNICIPAL BUDGET
&
2016 – 2021 CAPITAL IMPROVEMENT
PROGRAM

MAYOR SHING-FU HSUEH

MARLENA A. SCHMID
BUSINESS ADMINISTRATOR

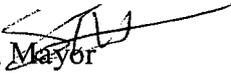
JOANNE R. LOUTH
CHIEF FINANCIAL OFFICER



WEST WINDSOR TOWNSHIP

SHING-FU HSUEH, Ph.D., P.E., P.P.
MAYOR

TO: Township Council

FROM: Shing-Fu Hsueh, Mayor 

RE: 2016 Municipal Operating Budget and 2016-2021 Capital Improvement Program

DATE: February 12, 2016

Executive Summary

I submit to Township Council the proposed 2016 West Windsor Township Municipal Operating and Capital Budgets for your review and consideration.

The budget process began at the end of August 2015 when Department Heads and Division Managers received general instructions to prepare 2016 Operating and Capital Budget requests. The Executive Team consisting of the Business Administrator and the Chief Financial Officer identified constraints to consider in preparing budget requests, specifically the 2% Property Tax Levy Cap and the Cost of Living Cap Adjustments affecting increases in budget appropriations known as the "1977" cap law. What is abundantly clear is that all of us share the overall objective and joint desire to keep tax increases in check while maintaining the high quality of municipal services our residents expect.

It is important to note that during the compilation of the 2016 Budget it became apparent that a third year of a zero percent tax increase is unattainable. Council's decision to defer a minimal tax increase in 2014 and 2015 resulted in a change in our financial condition and deviation from the Fund Balance Policy. The ending balance remaining in Fund Balance decreased \$96,000 from \$6.4 million for the year ended 2014 to \$6.3 million for the year ended 2015. See Fund Balance Section in my letter for more detailed information.

As in all prior years, during my tenure as Mayor, the proposed budget was formulated with the theme of "long-term financial planning and sustainability." The purpose of these two principles is to predict how actions taken this year and next will have impacts on budgets and services going forward. It has long been a mandate of my Administration that we refrain from a policy of up and down "spikes" in our budgets and tax levies. Thus far, we have been mostly successful in accomplishing these objectives due to our commitment to sound "long-term financial planning and sustainability" and our resolve to continue to adhere to financial policies and best practices aimed at continuing to keep the reputation of West Windsor an economically desirable community for our residents as well as businesses currently located in the Township. And,

because of accomplishing this, Standard & Poor's Rating Services affirmed its "AAA" long term rating on West Windsor Township's general obligations bonds (debt) since 2007. This rating results in lower interest rates for money the Township borrows to fund capital projects.

The 2016 Operating Budget funds our core mission of delivering essential municipal services, including solid waste collection, curbside recycling and yard waste and brush collection services. We are fortunate to have the volunteer members of the Princeton Junction and West Windsor Fire Companies. We appreciate their countless hours spent training, responding to fires and sacrificing time with their own families in order to help others.

As for the Capital Budget, our objective is to reduce long term debt and not defer necessary capital spending. Postponing investment in capital items shifts the financial burden to future generations to deal with issues that we did not have the willingness and foresight to confront now. As a result, this is the sixth consecutive year we are proposing a capital budget of less than \$4 million in debt authorized for 2016. Funding priorities in the capital budget are given to infrastructure items such as sewer and road repairs/replacement projects. We continue to craft a 6 year capital budget plan that requires Department Heads to concentrate on assessing long term community priorities rather than solely concentrating on items needed for the current year.

Several important capital initiatives moved forward in 2015. Additional recreational facilities were constructed at Duck Pond Park, West Windsor's second "Community Park" (located on Meadow Road). Improvements included 2 tennis courts, 2 basketball courts, a sand volleyball court and approximately one mile of walking/jogging path. Over 400 trees were also planted in the park. Future plans include a picnic pavilion, playgrounds, and a restroom. A Cricket Pitch at Community Park will be opening later this year.

2015 saw the emergence in New Jersey of the Emerald Ash Borer (EAB), an invasive beetle, and confirmation of its existence in West Windsor. The Shade Tree Commission and Township Landscape Architect Dan Dobromilsky developed a management plan to establish a course of action for the Township to spread out the cost of dealing with the impact this pest will have on the 1,800 public Ash trees, and to educate the public on what to do for Ash trees on their property.

The Township is moving forward with the project to construct a sidewalk along Cranbury Road. The project is currently in design and permitting. A section of the sidewalk from County Route 571 to Sunnydale Way has been defined as a first phase and the Township is currently seeking easements from property owners. Once these easements have been acquired, the bid specifications can be completed. Other on-going road studies include North Post Road between Clarksville and Alexander Roads, and Canal Pointe Boulevard.

We have had success in an initial phase of the Municipal Complex renovations project. The Twin W building on Everett Drive was purchased to accommodate the Fire and Emergency Services Division. The space, now designated as Station 45, has been updated and the Division has already relocated there. This has negated the need to construct a new building adjacent to the existing Princeton Junction Fire Station on Clarksville Road for Fire and Emergency Services as was discussed in the most recent study. Administration has recommended that the next phase is

to look at renovating the existing space in the Post Office for the Health and Recreation and Parks Divisions. This will allow the removal of the aging, "temporary" trailer in front of the building, and allow for the interior demolition of the former police wing of the Municipal Building. As a function of the demolition, refined floor plans can be developed and used in determining the building's overall HVAC needs which have also been identified as inadequate and inefficient. We plan to use liquor license proceeds towards the funding of future phases of this project.

The Township was able to participate in a Board of Public Utilities program to replace the lighting in the Municipal parking lots to new LED lights that will save money. The most dramatic impact has been the greatly improved night-time visibility. The Township saved 70% of the upfront costs and will reap the long-term benefit of lower utility bills and repair or replacement costs. In 2016, the Township will be replacing the emergency generator at the Municipal Building. A federal grant was obtained to offset a significant portion of the costs for this project. The new generator will allow for the continuation of services for the community during power outages.

Other capital projects include:

- **Dutch Neck Bicycle & Pedestrian Safety Improvements**
West Windsor Township was awarded a \$95,000 grant for this project. The improvements are located along Village Road West between Penn Lyle Road and Edinburg Road. These include sidewalks, handicap ramps, high-visibility crosswalks, and bicycle travel lanes where possible. This project will be constructed this year.
- **Conover Road Bikeway**
West Windsor Township was awarded a \$225,000 grant for this project. The project will result in the construction of an 8' wide, off-road, asphalt bikeway running approximately parallel to Conover Road between South Post Road and Galston Drive. The project should be out to bid later this year.
- **Vaughn Drive Bus Shelter Relocation**
West Windsor Township was awarded a \$43,000 grant for this project. The project will relocate an existing Bus Shelter currently located at the intersection of Vaughn Drive and Alexander Road to a location further east on Vaughn Drive. This improvement will allow better vehicle queuing and intersection capacity. A design contract was recently awarded and the project will be out to bid later this year.
- **Alexander Road Resurfacing Phase 2**
West Windsor Township was awarded a \$159,000 grant for this project. The project will resurface the westerly two southbound lanes of Alexander Road between Vaughn Drive and Roszel Road. A design contract was recently awarded and the project will be out to bid later this year.

- **Sanitary Sewer Rehabilitation Project**

The Sanitary Sewer Rehabilitation Project seeks to comprehensively rehabilitate, repair, or replace existing sewer pipelines and manholes, with the goal of eliminating a substantial percentage of stormwater infiltration and inflow into the municipal collection system. Over 2,000 linear feet of sewer pipe and 28 manholes will be rehabilitated under this project. The project will be out to bid this spring.

I remain steadfast in my desire that our Township government will continue to find innovative ways to operate more efficiently and economically and maintain the highest level of quality services to our residents. We will not deviate from these goals, as we plan and manage our long-term financial stability and promote a sustainable future for West Windsor Township. Our emphasis remains on transit-oriented development and principles of smart growth, open space preservation and public infrastructure improvements.

Introduction

In accordance with New Jersey Local Budget Regulations and Local Finance Board mandates, I am submitting the Township of West Windsor's 2016 Municipal Operating and Capital Budgets to the Township Council for consideration, review, approval and adoption.

Formulation of the 2016 Municipal Operating and Capital Improvement Budgets has been no less a challenge than in the past few years because of the sluggish pace of the economic recovery we continue to experience and will likely continue for the foreseeable future. I am proud to say previous actions we have taken to respond to the economic challenges we have faced during the past several years, as well as in our proposed 2016 Budget, position us to face these challenges in a planned and organized fashion.

As you know, like all municipalities in the State, we are faced with a 2% Property Tax Levy Cap with certain exclusions in 2016 and beyond. I inform you that our proposed budget is within the Levy Cap by using \$110,763 of the 2013 levy cap bank. This budget has an increase of 2.36% over last year's budget. The total municipal budget proposed is \$38,998,000, an increase of \$898,700. Our goal for West Windsor Township must be not to waiver from our commitment to provide a full array of services to our residents that they expect and deserve. At the same time, we must find new and innovative ways to provide this level of full service keeping our tax increases within the mandated CAP limitation.

Budget Comparison 2015/2016

	2015	2016	+/-
Total Expenditures	\$38,099,300	\$38,998,000	\$+898,700
Total Revenue	\$15,374,776	\$15,366,725	\$ -8,051
Municipal Tax Levy	\$22,724,524	\$23,631,275	\$+906,751

Expenditures

Total expenditures in the 2016 budget are \$38,998,000 compared to last year's amount of \$38,099,300, an increase of \$898,700. The budget of \$38,998,000 is \$358,501 above the "1977" appropriations cap. See Mandatory COLA Ordinance section in my letter for more detailed information.

An explanation of changes in expenditures is provided as follows:

Salaries & Wages, representing 34% of the budget, has increased by \$219,153 representing a 1.66% rise from last year. \$79,000 of the increase is to fund a full year of Fire & Emergency Service 24/7 coverage that began in late March 2015. Funding is allotted for nominal salary and wage adjustments for the unionized work force and non-affiliated employees. Labor negotiations will soon commence with five (5) collective bargaining units in anticipation of successor labor agreements being approved by the Township.

Other Expenses, representing 66% of the budget, increased \$679,547 for the year, representing a 2.73% increase from last year. Included are increases of \$307,775 for group insurance, \$187,000 for Affordable Housing Litigation Costs, \$173,061 for pension costs, \$18,955 for workers compensation and liability insurance, \$10,700 for Stony Brook Regional Sewerage Authority and reductions for miscellaneous items total \$-17,944.00.

The **Capital Expenditures** portion of the budget is part of a six (6) year Capital Improvement Program (CIP) that accounts for important and ongoing investment in the Township's infrastructure and public improvements and works. It includes road and sewer repairs, equipment/vehicle acquisition & replacement, and facilities/property/park improvements. The 2016 CIP totals \$4,680,350, which includes \$913,350 of fully funded projects, leaving \$3,767,000 in projects to be bonded.

Revenues

The challenge in formulating the 2016 Municipal Budget was the increase in the proposed budget of \$898,700 and Council's aggressive use of revenues to support last year's budget. To balance the 2016 budget, the Amount to be Raised by Taxation is increased by \$906,751 to \$23,631,275, a 3.99% increase over last year. Anticipated revenues from Uniform Construction Code Fees and Fund Balance have been adjusted from the 2015 adopted budget amounts representing a reduction of \$25,000 and \$195,538 respectfully. The Township cannot sustain over-use of Uniform Construction Code Fees and Fund Balance. In the previous two years, Council adopted zero tax increase budgets resulting in the deferral of a tax increase now impacting the 2016 Budget.

The 2016 Budget is impacted by two revenue shortfalls. The first is anticipation of \$155,000 for Sewer Connection Fees, the maximum permitted, in 2015, and the realizing of only \$13,763.25, creating a \$141,236.75 loss in anticipated revenue to support the 2016 budget. The second is related to the collection of taxes. The tax office in 2015 experienced an extra-ordinarily high

99.61% collection rate. While that was good news for the replenishment of year end Fund Balance, it adversely affected the revenue for Interest and Costs on Taxes. In 2015, the Administration recommended anticipating \$160,000 for this revenue source, Council increased the amount to \$170,000 and only \$144,883 was realized. The 2016 budget can only anticipate up to the amount of revenue realized in the prior year budget, pursuant to state statute, or \$140,000, creating a shortfall of \$30,000. Also, as a result of the banner tax collection in 2015, the Receipt for Delinquent Taxes revenue can only be anticipated at \$530,000, a reduction of \$70,000.

Significant increases in realized revenues are Capital Fund Balance from the Premium on the Sale of Notes in the amount of \$91,980.40, Municipal Court Fines and Costs in the amount of \$85,000, Ambulatory Services as a result of additional Fire and Emergency Services coverage in the amount of \$82,000 and Revenue from Sewer Service Charges in the amount of \$75,000.

The increased anticipated revenues offset the revenue shortfalls resulting in the total anticipated revenue, other than taxation, of \$15,366,725, just \$8,050 less than total anticipated revenue Council approved in the 2015 budget.

Revenues to balance the 2016 budget include \$2,190,039 in Energy Tax Receipts through the State. There is no change in the amount from Energy Receipts however, the State has reduced our allocation by a total of \$968,365 over a three-year period (2008, 2009 and 2010). The expectation is this revenue source will remain at the same level in 2016. The 2016 budget also anticipates \$5,296,686 in Miscellaneous Revenues, \$3,250,000 in Sewer Services Charges and \$4,630,000 from Fund Balance.

Fund Balance

As a best practice, the Business Administrator and the Chief Financial Officer met with me to evaluate our Fund Balance Policy. The Township's Fund Balance Policy was designed to maintain our AAA Bond Rating. It has however become apparent that the Administration and the Governing Body need to be in agreement with our Fund Balance Policy in order for it to be an effective financial planning tool.

Fund Balance provides cash flow to enable the Township to meet all of its financial obligations. It is the amount of funds available as of the prior year-end to be used as revenue to support the annual budget. **Fund Balance is "one-time" revenue that must be replenished during the budget year in order for it to be available for use in a subsequent year's budget.** Fund Balance is replenished by "excess resulting from operations" which includes the difference between revenues realized versus anticipated, uncharged balances in prior year appropriations and the collection of taxes in excess of the Reserve for Uncollected Taxes.

It is important Council understand that maximizing anticipated revenues and deferring a tax increase for a second consecutive year has again resulted in a reduction of year end Fund Balance as warned in my budget message last year. My Administration recommended a 0.8 cent municipal tax increase in 2014. Council adopted the budget with a zero cent increase. My Administration recommended a 1.2 cent municipal tax increase in 2015. Council again adopted

the budget with a zero cent increase. The continuation of this practice has created budgetary pressures. The need for tax increases does not go away. It is only deferred.

The Administration's proposed 2016 municipal budget requires a 1.5 cent municipal tax rate increase which is needed to balance the 2016 Budget and to begin to rebuild the loss in Fund Balance that has occurred over the past eight (8) year period. The Township had built its reserves to withstand the pressures of the declining economy, however, Council action in the past two years continued to erode the level of Fund Balance when the Township could have been in the recovery mode by now. It is important to note that the 2015 year end Fund Balance ended at \$6.3 million, \$96,000 less than year end 2014. The decline could have been substantially greater if it had not been for two major realized revenues: 1) The collection of two significant rollback taxes totaling \$222,219, which are one-time revenue sources and 2) Uniform Construction Code revenue totaling \$1,719,160, that staff has advised will not be repeated at that level in the 2016 budget year.

The Township's Fund Balance Policy indicates, "The available Fund Balance shall be in an amount capable of supporting, at a minimum, eighteen percent of prior year general fund expenditures; and when financially possible, twenty percent of prior year general fund expenditures". The policy is indicative of a strong Triple-A bond rating. The Township's Fund Balance divided by prior year general fund expenditures percentage has dropped below 18% for the past three years. It is extremely important that my philosophy of long-term financial planning be restored in order to reverse the downward trend of Fund Balance utilization that may jeopardize our Triple-A bond rating. My Administration continues to suggest guidelines about the use of Fund Balance and the anticipation of growth revenues to support the annual Municipal Budget as part of the long term financial plan of the Township which includes maintaining the Triple-A bond rating. The reversal of prior actions will take time. The Township cannot continue to sustain Council's dependence on use of Fund Balance to support the operating budget. My recommendation for 2016 is to use \$4,630,000 of the \$6,307,331 year end Fund Balance which is \$195,538 less than what Council used in the adopted 2015 budget and a lesser amount each year in order to restore compliance with policy.

The Township's Fund Balance Reserve has dropped to an all time low of 4% since obtaining AAA in 2007. It is the Township's long-term financial plan to rebuild the amount of Fund Balance remaining after the amount to support the budget has been utilized.

The chart below demonstrates the need to lessen our reliance of the use of Fund Balance to support the budget since 7 out of the last 8 years the Township experienced reductions to the year end Fund Balance amount.

Comparative Schedule of Fund Balance

Fund	Excess	Amount					% Fund	%
Balance	1-Jan	Resulting	Appropriated	31-Dec	Results	Reserve	Balance	Reserve
Analysis	Beginning	from	In Annual	Ending	of	Fund	to Prior	Fund
Year	Balance	Operations	Budget	Balance	Operations	Balance	Budget	Balance to Budget
2008	8,251,378.88	3,766,452.93	4,200,000.00	7,817,831.81	-433,547.07	3,681,378.88	25.1%	10.4%
2009	7,817,831.81	3,725,304.94	4,200,000.00	7,343,136.75	-474,695.06	3,432,831.81	22.1%	9.4%
2010	7,343,136.75	3,902,424.07	4,400,000.00	6,845,560.82	-497,575.93	2,943,136.75	20.1%	7.9%
2011	6,845,560.82	4,643,860.42	4,435,000.00	7,054,421.24	208,860.42	2,410,560.82	18.5%	6.5%
2012	7,054,421.24	4,550,583.56	4,575,000.00	7,030,004.80	-24,416.44	2,479,421.24	18.9%	6.6%
2013	7,030,004.80	4,009,182.44	4,435,000.00	6,604,187.24	-425,817.56	2,595,004.80	18.8%	7.0%
2014	6,604,187.24	4,420,233.76	4,620,529.00	6,403,892.00	-200,295.24	1,983,658.24	17.7%	5.3%
2015 **	6,403,892.00	4,728,977.42	4,825,538.00	6,307,331.42	-96,560.58	1,578,354.00	17.0%	4.1%
2016 **	6,307,331.42	?	4,630,000.00	?	?	1,677,331.42	16.6%	4.3%

** Unaudited

AAA Bond Rating

Since November 2007, West Windsor Township has successfully retained the prestigious Triple-A Bond Rating from Standard & Poor's Rating Services (S&P). AAA is the highest possible credit rating. Reserves, including Fund Balance, are a significant factor in evaluating a jurisdiction's credit worthiness by the rating agencies. However, there are many other determining factors associated with West Windsor Township's AAA Bond Rating including: stable financial outlook, rapidly expanding local economy, sound commercial base, strong wealth and income indicators, historically low unemployment, consistently solid financial performance, sound reserves, moderate overall debt burden, modest additional borrowing needs, affluent primarily residential suburban township, ideally located in central New Jersey, easy access to major roadways and the Princeton Junction Train Station at West Windsor.

As of August 2015, West Windsor Township is one of only 19 municipalities across the state with the AAA rating. Only 3 percent of New Jersey's 565 municipalities have that highest rating.

High ratings, like the AAA, are indicators of financial strength and help a town borrow at lower interest rates. The AAA rating affirms our belief the township's financial condition is secure. Since 2007, the AAA rating has saved the Township \$1.6 million in debt service payments. The Township estimates an approximate \$200,000 savings on an estimated \$10 million bond issue planned for 2016.

Our financial stability is a valuable asset that supports services and programs that West Windsor provides as a full-service community. Strong financial management and the AAA rating are the foundation of the Township's reputation in financial markets, corporate offices and business establishments, stimulating economic growth (an increase in the ratable base) in West Windsor Township.

Impact on Municipal Taxes

The Administration would like to remind Township Council to consider how the decisions made today will affect the community and the services the Township will be able to provide in the future.

The Municipal portion of the Tax Levy is approximately 15% of the total tax bill for each household in West Windsor Township and the only portion of the tax bill over which the Mayor and Township Council have direct control. This covers all of the municipal services provided to residents, including public safety, public works, community development (code enforcement, engineering, planning and zoning) and human services (health, parks & recreation, and senior & social services). The remaining portion of the tax bill (85%) funds local and regional schools, county and library taxes and open space acquisition and preservation.

This is the ninth year of the "Property Tax Levy CAP" initially enacted by the State in 2008 and the sixth year of the CAP limitation of 2% with specified exclusions. The property tax levy cap requires each municipality to limit the local government unit's amount to be raised by taxation. As it applies to West Windsor Township, the Governor's Levy Cap Calculation permits the "Amount to be Raised by Taxation" to increase significantly above 2% because of exclusions and prior years' levy cap bank. Our proposed tax levy of \$23,631,275 represents a 3.99% increase that is within the state-mandated Levy Cap by using \$110,763 of the 2013 levy cap bank to continue maintaining full services to the community. Use of the cap bank in this year's budget is the result of the impact of a zero tax increase the past two years.

I know Township Council adopted a budget with a more aggressive use of revenue and Fund Balance and a 0% tax increase in 2014 and 2015. Throughout my tenure as Mayor, I have specifically opted not to decrease taxes in one year only to follow it with a large tax increase in the next year. Instead, I have adopted a long term financial planning policy and philosophy as a fundamental mission of my administration whereby we track and plan our spending over a multi-year period. While Council was tempted to cut taxes in 2014 and 2015 (an election year), I do not recommend additional anticipated revenues be utilized to reduce taxes in this budget since Fund Balance declined again in 2015. The goal is to control property tax increases in order to continue to maintain the array of essential services we provide to our residents and preserve our Triple A bond rating.

The total assessed valuation for 2016 has not been certified as of this date. Information regarding total assessed valuation, the value of the average household and the effect on the municipal tax rate will be made available after the Tax Assessor has completed his certification.

However, indications are that the preliminary estimate for the 2016 municipal tax rate associated with the proposed budget is estimated to be a 1.5 cent increase. (0.8 cents deferred from 2014 and 1.2 cents deferred from 2015.)

COLA (Cost of Living Adjustment) Ordinance

The Division of Local Government Services (DLGS) annually issues a Local Finance Notice regarding Municipal Budget Cap Information. LFN 2015 – 22 is included in the 2016 Municipal Budget and 2016 – 2021 Capital Improvement Program document presented to Council herein.

The “1977” budget cap law (which caps APPROPRIATION increases) requires the DLGS Director to establish the Cost of Living Adjustment (COLA). The COLA established for Calendar Year 2016 municipal budgets is ZERO (0%); therefore, municipalities cannot increase their previous year’s final appropriations, subject to certain exceptions, without utilizing the provisions in the COLA ordinance and prior year cap banking.

The Administration’s proposed budget is \$358,501.22 over the allowable appropriations within “cap”. There is insufficient “cap bank” remaining to use to support the 2016 budget. Unfortunately Council defeated the COLA ordinance in 2014 and adopted the COLA ordinance with restrictions in 2015. Council’s past decisions to ignore the Administration’s previous recommendations to adopt the COLA ordinance, as promulgated by the DLGS, now makes it MANDATORY that said COLA ordinance be adopted by Council in 2016 as a part of the budget approval and adoption process.

The COLA ordinance is a financial planning tool for subsequent years operating budgets that allows us to deal with budgetary pressures in accordance with statute. Adoption of a COLA ordinance permits the necessary increase to appropriations up to the statutorily permitted three and one-half percent (3.5%) and bank (for up to two years) any unused appropriation authority. The vote to approve the COLA ordinance requires a separate action from the adoption of the annual budget. A total amount of \$358,501.22 would be used in the 2016 budget and a “cap bank” of \$580,213.02 would be available to use, if needed, in the 2017 and 2018 budgets.

Other Budget Matters

The Best Practices Worksheet for Calendar Year 2015 included a new question about whether the governing body meets at least once annually with the membership from authorities to discuss an assessment of these entities. A representative from the West Windsor Parking Authority and the Stony Brook Regional Sewerage will be at one of the Council budget meetings.

During Council’s review of the budget, our management team is available, at your convenience, to discuss the proposed 2016 Municipal Operating Budget and Capital Improvement Program in more detail as we work together towards its adoption. Please do not hesitate to contact me directly should any questions arise.

CC: Marlena S. Schmid, Business Administrator
Joanne R. Louth, Chief Financial Officer

RatingsDirect®

Summary:

West Windsor Township, New Jersey; General Obligation; General Obligation Equivalent Security

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West Windsor Township, New Jersey; General Obligation; General Obligation Equivalent Security

Credit Profile

West Windsor Twp GO

<i>Long Term Rating</i>	AAA/Stable	Affirmed
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West Windsor Twp Pkg Auth, New Jersey

West Windsor Twp, New Jersey

West Windsor Township Parking Authority (West Windsor Twp) pkg rev bnds (Twp Gtd)

<i>Long Term Rating</i>	AAA/Stable	Affirmed
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Rationale

Standard & Poor's Ratings Services affirmed its 'AAA' long-term rating on West Windsor Township, N.J.'s general obligation (GO) bonds based on its local GO criteria released Sept. 12, 2013. The outlook is stable.

The township's full faith and credit GO pledge secures the bonds.

The rating reflects our assessment of the following factors for the township.

- We consider West Windsor's economy to be very strong, with its projected per capita effective buying income at 227% of the U.S. and per capita market value of \$221,047. The top 10 taxpayers account for 15% of assessed value. The township has access to the broad and diverse economy of the Trenton metropolitan statistical area and also benefits from nearby rail service via the Princeton Junction station to both New York City and Philadelphia. The unemployment rate in Mercer County was 7.8% for calendar 2012.
- The township's budgetary flexibility remains very strong with reserves above 19% of expenditures for the past three years and no plans to significantly spend them down. Audited fiscal 2012 available fund balance of the general fund was \$7 million, or 19.7% of expenditures. For unaudited fiscal 2013, management projects fund balance will decrease slightly despite a budgeted \$4.4 million in appropriated fund balance. The township currently maintains banked levy capacity of \$1.6 million.
- Budgetary performance has been strong with a small deficit of negative 0.1% for the general fund in audited fiscal 2012. Management expects to replenish most of the fund balance for 2013 but does anticipate a small drawdown at this time. We expect that the township will maintain its consistent financial performance.
- Supporting the township's finances is liquidity we consider very strong, with total government available cash at 63.4% of total governmental fund expenditures and more than 400% of debt service. We believe the township has strong access to external liquidity.
- We view management conditions as strong with good financial practices. In 2012 the township adopted a formal fund balance policy, requiring the fund balance to equal at least 18% of the prior year's expenditures. The township also adopted a formal debt management policy. Other management highlights include the use of trend analysis when making budget projections and a six-year capital improvement plan.
- In our opinion, the township's debt and contingent liability profile is weak, with total governmental fund debt service

Summary: West Windsor Township, New Jersey; General Obligation; General Obligation Equivalent Security

at 15.6% of total governmental fund expenditures, and net direct debt at 94.8% of total governmental fund revenue. Overall net debt is low at 3.2% of market value, and 97.2% of debt is amortized within 10 years. We expect the township's debt profile to improve as the debt is paid off according to the rapid amortization schedule. Management plans to issue bond anticipation notes later this year.

- The township participates in state-administered pension plans for all eligible employees. It has contributed 100% of the annual required contributions (ARC) for each plan in each of the past three years. The combined ARC pension and other postemployment benefit costs for fiscal 2012 represented 10.1% of expenditures.
- We consider the Institutional Framework score for New Jersey townships strong.

Outlook

The stable outlook reflects our view of the township's strong financial position and diverse economy with access to the employment bases of New York City and Philadelphia. We do not anticipate changing the rating in our two-year outlook horizon as we expect that the township will continue to benefit from a strong economic base and maintain very strong reserves.

Related Criteria And Research

Related Criteria

- USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013
- Ratings Above The Sovereign: Corporate And Government Ratings—Methodology And Assumptions, Nov. 19, 2013

Related Research

S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013

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TOWNSHIP OF WEST WINDSOR FUND BALANCE POLICY

The Township of West Windsor recognizes the need to memorialize its fund balance policy and provides the following based on best practices:

The Township of West Windsor is subject to the oversight of the Department of Community Affairs, the Local Finance Board and New Jersey Statutes (N.J.S.A. 40A:4 – Local Budget Law) with regard to the Municipal Operating Budget.

The purpose of a fund balance policy is to provide for cash flow to enable the Township to meet all of its financial obligations.

An analysis indicating the amount of fund balance used in the budget for at least five years and the amount of fund balance “replenished” during the course of the year is utilized to determine the appropriate amount of fund balance to be used in the annual budget.

The available fund balance shall be in an amount capable of supporting, at a minimum, eighteen percent of prior year general fund expenditures; and when financially possible, twenty percent of prior year general fund expenditures.

The fund balance policy shall be annually evaluated by the Mayor, Business Administration and Chief Financial Officer in conjunction with the preparation of the annual budget.

2016 BUDGET APPROPRIATION INCREASES/DECREASES
--

Increases:

Group Insurance	307,775.00
Salary and Wage Budgets	219,153.00
Affordable Housing	187,000.00
PERS/PFRS	173,061.00
Other Insurance	18,955.00
Stonybrook Regional Sewerage Authority	10,700.00
Sub-Total	916,644.00

Decreases:

Miscellaneous	-17,944.00
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TOTAL INCREASE OVER LAST YEAR'S BUDGET	898,700.00
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2016 BUDGET REVENUE INCREASES/DECREASES
--

Increases:

Capital Fund Balance	91,980.40
Municipal Court	85,000.00
Ambulatory Services - Third Party Billings	82,000.00
Revenue from Sewer Service Charges	75,000.00
Parking Authority - Available Surplus Funds	42,206.00
Sub-Total	376,186.40

Decreases:

Fund Balance	-195,538.00
Sewer Connection Fees	-141,236.75
Receipt from Delinquent Taxes	-70,000.00
Interest and Costs on Taxes	-30,000.00
Uniform Construction Code Fees	-25,000.00
Sub-Total	-461,774.75

Total Anticipated Revenue ---- Increase(+)/Decrease(-) over last year	-8,050.71
---	-----------

Amount to be Raised by Taxation (Increase)	906,750.71
--	------------

TOTAL INCREASE OVER LAST YEAR'S BUDGET	898,700.00
---	-------------------

LFN 2015-27

December 22, 2015

Local Finance Notice

Chris Christie
Governor

Kim Guadagno
Lt. Governor

Charles A. Richman
Commissioner

Timothy J. Cunningham
Director

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Distribution

Chief Financial Officers

Municipal Clerks

Freeholder Board Clerks

Auditors

CY 2016 Budget Matters (including recently enacted legislation)

This Local Finance Notice provides information with respect to Calendar Year (CY) 2016 budgets, along with recently enacted legislation relevant to the budget process, and is divided into the following sections:

- I. Early Budget Planning
- II. CY2016 Budget Deadline Extension & Enforcement
- III. Recent Budget-Related Legislation
- IV. Transitional Aid Application Process
- V. Municipal Aid & the FY2017 State Budget to be Proposed
- VI. Superstorm Sandy Budget Issues
- VII. Local Examination – Municipal Budgets
- VIII. Municipal User-Friendly Budget Update
- IX. Other Budget Reminders

I. Early Budget Planning

Municipalities that have not yet begun to plan and prepare their 2016 budgets are already behind and should immediately begin the process. Consistent with the practice in prior years, the Division of Local Government Services will allow an extension to the statutory deadline to introduce and adopt 2016 budgets.

Early adoption is an effective management tool in that it provides sufficient time to develop a meaningful plan for financing policy initiatives. Delayed budget adoption limits management flexibility by shortening the time period in which to implement fiscal adjustments. Ratings agencies take some comfort in early and appropriate fiscal planning, and the Division believes in facilitating early planning to help protect New Jersey's strong municipal credit history.

CY municipalities planning a property tax levy cap referendum election must meet notice and publication deadlines tied to the April school board election date. These municipalities should appropriately plan their 2016 budgets to facilitate sound decisionmaking regarding this option. The full calendar for referendums will be released when the Division of Elections sets the timetables. The budget filing dates below are expected to be consistent with election timetable. A separate Local Finance Notice will be issued when the referendum schedule is established.

II. CY 2016 Budget Deadline Extension and Enforcement

As authorized pursuant to N.J.S.A. 40A:4-5.1, the Local Finance Board approved at its December meeting the statutory budget deadline revisions set forth below. These changes modify the statutory dates for introduction, adoption, and Mayor/Council Faulkner Act and related budget transmissions. The revised dates (absent referendum dates) are shown below:

Introduction and Adoption of Budget – Non Referendum	Statutory Date	Revised Date*
Mayor/Council Faulkner Act (Executive) budget transmission to governing body	1/15	2/12
Municipal introduction and approval of budget	2/10	3/18
County introduction and approval of budget	1/26	3/18
Municipal adoption	3/20	4/22
County adoption	2/28	4/22

*or the next regularly scheduled meeting of the governing body.

Notwithstanding the revised dates, a budget may be adopted anytime within 10 days of receiving the Director's certification of approval of the budget.

Governing bodies may, by resolution adopted no later than March 18, 2016, extend the adoption date of the 2016 budget and increase temporary budget appropriations as may be necessary due to the extended period.

Municipalities and counties that fail to timely adopt their budgets risk imposition of penalties by the Director. Pursuant to N.J.S.A. 40A:4-84, the members of governing body who willfully fail or refuse to comply could face \$25-per-day fines for failure to comply with a final order of the Director.

A judicial determination of gross failure to comply with provisions of the Local Budget Law is one of the conditions for which the Local Finance Board may determine that a municipality is subject to State Supervision (N.J.S.A. 52:27BB-55 and 56). In lieu of State Supervision, if the Director finds that an eligible municipality possesses conditions that create extreme difficulty in adopting a budget in compliance with the Local Budget Law, N.J.S.A. 52:27D-118.30a authorizes

the Local Finance Board to establish a financial review board for the municipality. The financial review board would be empowered to approve the municipal budget, debt issuance, labor and other contracts, as well as approve, implement and enforce a financial plan for the municipality. Municipalities eligible for financial review boards include those that have issued municipal qualified bonds, are "Urban Aid" eligible pursuant to N.J.S.A. 52:27D-178 et seq., or have been otherwise identified by the Director to be facing serious fiscal distress.

III. Recent Budget-Related Legislation

On August 10, 2015, the Governor signed Senate Bill S2454 into law as P.L. 2015, c. 95. Known as the "Division of Local Government Services Modernization and Local Mandate Relief Act of 2015", the law makes a series of changes that streamline certain Division and Local Finance Board functions, along with relieving local governments of certain mandates and allowing greater flexibility in select areas.

This Notice, part of a series of guidance documents discussing the changes enacted by P.L. 2015, c.95, discusses sections impacting the municipal and/or county budget process.

- Sections 14 and 15 amend N.J.S.A. 40A:4-8 and 40A:4-10, respectively, to eliminate the requirement that a copy of the introduced and adopted budgets be provided to a public library.
- Section 27 amends N.J.S.A. 40A:14-34, increasing the amount that a municipality can annually appropriate for its volunteer fire companies or boards of fire commissioners to \$150,000. The Director shall adjust this amount for inflation every two years in accordance with the Cost-of-Living Adjustment promulgated for the municipal and county budget appropriations caps (N.J.S.A. 40A:4-45.1a). This means that the above-referenced \$150,000 maximum will be subject to the COLA adjustment next year.

In any municipality in which there are more than three volunteer fire companies or fire districts, or both, the governing body may now also raise and appropriate an additional \$50,000 (an increase from \$30,000) annually for each additional fire district or volunteer fire company. Not less than 50% of these additional funds shall be used for the purchase of fire equipment, materials and supplies.

- Section 39 amends N.J.S.A. 40A:4-53 to permit a special emergency appropriation for liabilities incurred to the State Department of Labor and Workforce Development for reimbursement of unemployment benefits paid to former employees. For significant layoffs, this provision (new subsection j) allows the costs of unemployment reimbursement to be spread over five years.

IV. Transitional Aid Application Process

CY municipalities in financial distress will only have one opportunity to apply for Transitional Aid to Localities (Transitional Aid). The due date for applications will be set shortly. Municipalities applying for Transitional Aid must submit an introduced budget with the application. As aid awards come with a significant loss of local control and stringent conditions, municipalities tend to request Transitional Aid only as a last resort. A separate Transitional Aid Local Finance Notice will be released in the coming weeks.

It is expected that funding for the program will continue to decline and all but the most financially stressed municipalities in danger of being unable to meet debt service, basic payroll, and other essential functions will be eligible for aid. Successful applicants must demonstrate they are already taking clear steps toward reducing spending and maximizing their own revenues.

For budget introduction purposes, the seven municipalities that received Transitional Aid in CY 2015 may anticipate Transitional Aid in an amount equal to 85 percent of their CY 2015 aid allocation (or such amounts as the Director may otherwise permit).

V. Municipal Aid and the FY2017 State Budget to be Proposed

The Governor is expected to propose a State 2017 FY budget at the end of February. At the very latest, immediately after the budget is proposed the Division will notify municipalities as to the amount of Consolidated Municipal Property Tax Relief Aid (CMPTRA) and Energy Tax Receipts aid that can be anticipated in their budgets.

VI. Superstorm Sandy Budget Issues

Superstorm Sandy continues to impact municipal and county budgets. FEMA reimbursements received are to be appropriately pledged to the funding mechanism passed by the governing body, i.e. special emergency or capital financing. For the 2013, 2014 and 2015 budget years, the Director allowed the anticipation of FEMA reimbursements as revenue to offset the budgeting of the five year special emergency pay-down. If you did not receive the entire amount of FEMA revenue anticipated, you may establish a receivable for the difference. Since this is funding from a federal source, a corresponding reserve does not have to be established. If you received excess FEMA revenue, then the excess should be used to pay-down additional special emergency notes or the revenue should be used to offset costs of a bond ordinance, depending upon what project the reimbursement represents.

For the 2016 budget, FEMA revenue will be allowed to be anticipated to offset special emergency appropriations only if the corresponding amounts are available per the State OEM website. However, a portion of the 10% municipal share will also have to be funded in 2016. The 10%

share of the portion of the special emergency that is supported by project worksheets will be funded in the 2016 budget. This 10% portion will be split over the remaining 2 years. An analysis should be submitted with the introduced budget.

VII. Local Examination – Municipal Budgets

Group 2 budgets will be examined by the Division for CY 2016. Groups 1 and 3 may be eligible for local examination. If the governing body that is eligible for local examination wants the Division to examine the budget, they must pass a resolution prior to the introduction of the budget requesting DLGS review. The local examination spreadsheet can be found on the Division's Municipal and County Budgets webpage. Eligibility status is also on the Municipal Information Sheet. **Local examination municipalities must follow all applicable statutory deadlines.**

VIII. Municipal User-Friendly Budget Update

Implementation of Statutorily Required User Friendly Budget: For CY 2016 budgets, the User Friendly Budget shall be submitted for introduced as well as adopted municipal budgets. **Municipalities must use the updated form approved by the Director and available on the Division's website.**

When making the introduced (approved) budget available to the public for the public hearing, the municipality must provide the completed User-Friendly Budget section along with the annual municipal budget. The user-friendly budget section for either the introduced or adopted budgets may be made available as a separate form, or be included with the annual budget but placed on top.

Introduced and adopted municipal budgets posted on a municipality's website must include the user-friendly budget. The user-friendly budget form can either be scanned along with the annual budget in a single pdf, with the user-friendly form pages placed in the beginning, or posted separately as an Excel document in addition to the scanned pdf annual budget.

Key changes to the User-Friendly Budget for CY2016 include:

Cover Page – The municipality's auditor and their business email address

UFB-5 (Property Tax Assessments; Exempt Properties & Property Tax Appeal Data) – In Cell S16, the calculation on the percentage of tax-exempt property is now calculated based on the assessed value rather than the number of parcels.

UFB-8 (Health Benefits) – Information for the prior budget year must now be included; specifically, the number of covered members, the prior year average cost per employee, and the total prior year cost.

UFB-10 (Debt) – Projected amounts in future year budgets for “Bond Anticipation Notes-Principal” and “Bond Anticipation Notes-Interest” no longer need to be entered. These amounts still must be entered under “current year budget”

The introduced and adopted User-Friendly Budget section must be submitted to the Division of Local Government Services. For the introduced budget, the User-Friendly Budget section need only be submitted to the Division electronically. The User-Friendly Budget section of the adopted budget must be submitted both in hard copy and electronic formats. Send one (1) hard copy of the form concurrently with the adopted annual municipal budget submitted to the Division. Electronic copies of the introduced and adopted user-friendly budgets shall be e-mailed to ufb.lgs@dca.nj.gov; the introduced User-Friendly Budget file must be named ***municode_fbi_2016.xlsm***; the adopted User-Friendly Budget file must be named ***municode_fba_2016.xlsm***.

Please reference Local Finance Notice 2015-9 and the updated User-Friendly Budget Instructions for further information on completing and submitting the User-Friendly Budget.

The User-Friendly Budget gives municipal officials a powerful tool with which to assess their municipality’s fiscal health, identify potential savings and inform constituents about measures being taken to control costs. In turn, the public will have access to a clearer picture of how tax dollars are being spent. This form only applies to municipalities and is not required to be used for county budgets; a User-Friendly Budget section for county budgets will be developed in the near future.

IX. Other Budget Reminders

Amendment Procedures: The procedures for the flow of the budget cycle are specified in N.J.S.A. 40A:4-4. The amendment process cannot begin until after the public hearing has been held on the introduced budget. Once the public hearing is held, the budget can be amended on the same night, so long as it is after the public hearing portion of the meeting.

Health Insurance Contributions and Waivers: Accounting for employee contributions for health insurance has been determined as follows:

- employee health care contributions shall be treated as a payroll agency transaction and no employee contributions shall be treated as anticipated revenue in a local unit’s budget
- amounts appropriated for employees who receive payments in lieu of accepting health benefits (“waivers”) must be appropriated as a separate line item (“Health Benefit Waiver” with FCOA Code #23-221).

To disclose the value of employee contributions and reduced employer costs for health care coverage to the public, each formal Budget Message shall contain information or a schedule showing the amounts contributed from employees, the employer share, and total costs. The

disclosure may be broken down by employee group. As an option, the local unit may include a breakdown of future revenue from those employees currently under contracts that will begin contributions when those contracts expire.

The health insurance 2010 levy cap exclusion will be based upon an average State Health Benefit increase of **5.8 percent**. The levy cap workbook will calculate the exclusion, which will be the increase over 2 percent up to the 5.8 percent maximum. The appropriation cap exception will be the increase over 4 percent up to the 5.8 percent maximum. The amount is calculated in the levy cap workbook under 1977 cap.

Municipal Library Tax Levy: P.L. 2011, c.38 requires a dedicated line item on property tax bills for municipal free and joint free public libraries. This does not result in a tax increase, but rather changes the way the minimum library appropriation is displayed to the public.

Library Surplus Transfers: N.J.S.A. 40:54-15 establishes conditions requiring transfer of certain public library fund balance amounts to a municipality. The transferred funds be used exclusively as property tax relief. This means the funds transferred must be anticipated as revenue without an offsetting appropriation and no levy cap adjustment. The transferred surplus does not have to be anticipated in the budget all in one year. Any devise, bequest, or donation made pursuant to N.J.S.A. 40:54-19 shall not be deemed surplus or transferred by the board of trustees to the municipality. The calculation and conditions concerning transfer of funds is subject to approval by the Office of the State Librarian. State Library staff are aware of the requirements and time frames, and is prepared to work with local library and fiscal officials to meet budget deadlines.

Information on "identification of excess funds" can be obtained from the State Library website. Questions on this process can be directed to Deputy State Librarian Michelle Stricker at mstricker@njstatelib.org.

Posting Budgets on Website: N.J.S.A. 40A:4-10 requires each municipality and county to post their current year adopted budget, as well as their adopted budgets for the three prior years, on their web site. The 2012, 2013, 2014 and 2015 budgets should now be posted. Once the 2016 budget is adopted it should be posted (and 2012 may be dropped). Municipalities without their own websites must have their adopted budgets for the current year and three prior years posted on the Division's website.

If your municipality does not have a website, please scan the user-friendly budget section (adopted budget) together with your adopted annual municipal budget as a single pdf and email it to dlgs@dca.nj.gov with the subject heading "Adopted Budget DLGS Website Posting". The adopted budget will be displayed on the Adopted Budgets – Municipalities without Websites webpage.

Approved: Timothy J. Cunningham, Director

Table of Web Links

Document	Internet Address
P.L. 2015 c.95 (DLGS Omnibus Bill)	http://www.njleg.state.nj.us/2014/Bills/PL15/95_.PDF
Municipal & County Budgets webpage	http://www.nj.gov/dca/divisions/dlgs/programs/mc_budgets.html
Local Finance Notice 2015-9	http://www.nj.gov/dca/divisions/dlgs/lfns/15/2015-09.pdf
Updated User-Friendly Budget Form	http://www.nj.gov/dca/divisions/dlgs/resources/fiscal_docs/bud_forms/ufb_2016.xlsm
Municipal User-Friendly Budget Instructions	http://www.state.nj.us/dca/divisions/dlgs/programs/mc_bud_docs/Municipal User-Friendly Budget Instructions.pdf
P.L. 2011 c.38 (library prop. tax line item)	http://www.njleg.state.nj.us/2010/Bills/PL11/38_.PDF
N.J.S.A. 40A:54-15 and 40A:54-19	http://www.njleg.state.nj.us/2010/Bills/PL11/224_.PDF
Information on Library Surplus Transfers	http://lss.njstatelib.org/lss_files/ReturnOfFundsPacket040814.zip

LFN 2015-22

October 28, 2015

Local Finance Notice

Chris Christie
Governor

Kim Guadagno
Lt. Governor

Charles A. Richman
Commissioner

Timothy J. Cunningham
Director

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Distribution

Municipal Clerk
Chief Financial Officer
Clerk to the Board of Chosen
Freeholders

Calendar Year 2016 Municipal and County Budget Cap Information

This Local Finance Notice addresses issues related to CY 2016 Municipal and County Budgets and the 1977 and 2010 cap laws. It includes information on the 1977 cap law Cost of Living Adjustment and the use of the COLA ordinance (resolution) and Group Health Insurance increase thresholds.

Cost of Living Cap Adjustment

An annual Cost-of-Living Adjustment is authorized under the original 1977 budget cap law, currently reflected as N.J.S.A. 40A: 4-45.1a. Current law affecting municipal and county budgets requires compliance with both the "1977" cap law and the 2010 levy cap law.

Under the 1977 law, the Director of the Division of Local Government Services must promulgate the Cost of Living Adjustment (COLA, formerly called Index Rate). The COLA is based on the Implicit Price Deflator for State and Local Governments, calculated by the U.S. Department of Commerce, Bureau of Economic Analysis.

The COLA for CY 2016 budgets is calculated at **zero percent (0%)**. Pursuant to N.J.S.A. 40A:4-45.2, "municipalities and counties shall be prohibited from increasing their final appropriations by more than 2.5%..." unless action is taken by the governing body to increase their final appropriations subject to the cap to the statutorily permitted three and a half percent (3.5%). In the case of counties, the increase applies to the property tax levy, not final appropriations.

In other words, the automatic increase to the "1977" cap base is 0%, which is less than the statutory maximum of 2.5%. The governing body may pass a COLA ordinance, increasing the cap base to 3.5%.

A model ordinance is included with this Notice and will be available for download as a Word document on the [Division's web site](#).

A municipality may by ordinance, or a county by resolution, increase the COLA percentage up to 3.5% [N.J.S.A. 40A:4-45.14(b)] or bank (for up to two years) the difference between its final appropriation subject to the cap and 3.5%. Cap banking is not automatic. A single ordinance or resolution can be used to accomplish both activities: increasing appropriations and banking any unappropriated balance. Cap bank balances from 2014 and 2015 are available for use in 2016.

Using the Allowable Percentage Increase

If a governing body wants to increase its allowable percentage increase in its budget up to 3.5%, the following steps must be taken:

1. After January 1st, and prior to introduction and approval of the budget, an ordinance (resolution for counties) must be introduced that details the following:
 - a. The new rate (increase percent) to be adopted; and,
 - b. The additional amount of appropriations to be added by the increase.
2. The ordinance (resolution) must be approved by a majority of the full membership of the governing body, published, and a public hearing held at least 10 days after the publication date. A certified copy of the introduced action must be filed with the Director of the Division of Local Government Services within 5 days of its introduction.
3. The governing body may take a final vote on the action any time after the public hearing and prior to adoption of the budget. Depending on the form of government, the chief executive may veto the action in accordance with local procedures.
4. The ordinance (resolution) takes effect immediately upon passage, and a certified copy of the adopted action must be filed with the Director within 5 days.
5. Cap increase referendums are not permitted if this option is chosen.

Group Health Insurance and Pension Cap Exclusions: The 1977 cap law includes a cap exception for Group Health Insurance (N.J.S.A. 40A:4-45.3e). This exception is limited to the amount appropriated that is over 4% of the previous year's expenditures, but not exceeding the State Health Benefits percentage increase. The State Health Benefits percentage increase for CY 2016 calculations is **5.8%**, so the 1977 cap exception for Group Health Insurance for CY 2016 will be the increase over 4% up to the **5.8%** increase. The amount of the cap exception is calculated in the 2016 levy cap workbook under the group health insurance tab labeled "1977 cap exclusion". Each year the exclusion is calculated and that amount represents the exception.

Similarly, there is a Group Health Insurance exclusion in the 2010 levy cap, except the exclusion is for increases over 2%. Thus, for the 2010 levy cap calculation, the Group Health Insurance exclusion is based on the same 5.8% increase, allowing increases over 2%, up to the maximum of 5.8% as cap exclusions. The levy cap workbook calculates the exclusion.

As was the case starting in 2012, pension appropriation increases are no longer a 1977 cap law exception. Therefore, the entire pension obligation will be appropriated on sheet 19 under Statutory Expenditures. The 2016 pension obligation amounts have not been issued as of the date of this notice.

If you have any questions regarding this information, please e-mail or call the Bureau of Financial Regulation and Assistance at (609) 292-4806.

Approved: Timothy J. Cunningham

Table of Web Links

Document	Internet Address
Municipal Budget COLA Increase Ordinance	http://www.nj.gov/dca/divisions/dlgs/programs/mc_budgets.html

**CALENDAR YEAR 2016
MODEL ORDINANCE TO EXCEED THE MUNICIPAL BUDGET APPROPRIATION
LIMITS
AND TO ESTABLISH A CAP BANK
(N.J.S.A. 40A: 4-45.14)**

WHEREAS, the Local Government Cap Law, N.J.S. 40A: 4-45.1 et seq., provides that in the preparation of its annual budget, a municipality shall limit any increase in said budget up to 0% unless authorized by ordinance to increase it to 3.5% over the previous year's final appropriations, subject to certain exceptions; and,

WHEREAS, N.J.S.A. 40A: 4-45.15a provides that a municipality may, when authorized by ordinance, appropriate the difference between the amount of its actual final appropriation and the 3.5% percentage rate as an exception to its final appropriations in either of the next two succeeding years; and,

WHEREAS, the (*insert the name of the governing body*) of the (*insert the name of the municipality*) in the County of (*insert the name of the county*) finds it advisable and necessary to increase its CY 2016 budget by up to 3.5% over the previous year's final appropriations, in the interest of promoting the health, safety and welfare of the citizens; and,

WHEREAS, the (*insert the name of the governing body*) hereby determines that a (*insert the rate of increase*) % increase in the budget for said year, amounting to \$ (*insert the dollar amount increase*) in excess of the increase in final appropriations otherwise permitted by the Local Government Cap Law, is advisable and necessary; and,

WHEREAS the (*insert the name of the governing body*) hereby determines that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years.

NOW THEREFORE BE IT ORDAINED, by the (*insert the name of the governing body*) of the (*insert the name of the municipality*), in the County of (*insert the name of the County*), a majority of the full authorized membership of this governing body affirmatively concurring, that, in the CY 2016 budget year, the final appropriations of the (*insert the name of the municipality*) shall, in accordance with this ordinance and N.J.S.A. 40A: 4-45.14, be increased by (*insert the rate increase*) %, amounting to \$ (*insert the dollar amount increase*), and that the CY 2016 municipal budget for the (*insert the name of the municipality*) be approved and adopted in accordance with this ordinance; and,

BE IT FURTHER ORDAINED, that any that any amount authorized hereinabove that is not appropriated as part of the final budget shall be retained as an exception to final appropriation in either of the next two succeeding years; and,

BE IT FURTHER ORDAINED, that a certified copy of this ordinance as introduced be filed with the Director of the Division of Local Government Services within 5 days of introduction; and,

BE IT FURTHER ORDAINED, that a certified copy of this ordinance upon adoption, with the recorded vote included thereon, be filed with said Director within 5 days after such adoption.

West Winthrop Township
2016 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
10501100 CLERK - S & W									
10501101 CLERK - S & W	219,463.33	215,264.45	226,030.64	203,874.00	203,873.11	204,800.00	0.45%	205,291.00	0.70%
10501102 CLERK - S & W OVERTIME	180.29	327.49	651.36	6,300.00	135.49	6,300.00	0.00%	4,883.00	-22.49%
Total	\$219,643.62	\$215,591.94	\$226,682.00	\$210,174.00	\$204,008.60	\$211,100.00	0.44%	\$210,174.00	0.00%
10501200 CLERK - O.E.									
10501202 CLERK - ADVERTISING LEGAL	2,375.25	2,085.92	1,927.48	3,500.00	2,666.08	3,500.00	0.00%	3,500.00	0.00%
10501207 CLERK - CODIFICATION	2,661.67	2,692.55	4,879.82	10,000.00	4,428.26	10,000.00	0.00%	10,000.00	0.00%
10501209 CLERK - CONF. & SEMINARS	811.00	1,939.00	1,515.60	2,500.00	2,076.70	2,500.00	0.00%	2,500.00	0.00%
10501210 CLERK - CONSULTANT FEES	24,967.64	18,996.54	16,514.18	20,000.00	19,492.31	17,500.00	-12.50%	17,500.00	-12.50%
10501214 CLERK - DUES	695.00	700.00	715.00	825.00	735.00	825.00	0.00%	825.00	0.00%
10501226 CLERK - LICENSE/CERTIFICATIONS	100.00	0.00	100.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10501231 CLERK - MEALS	21.94	81.55	36.72	200.00	63.17	200.00	0.00%	200.00	0.00%
10501241 CLERK - PRINTING	39.00	162.00	168.13	250.00	0.00	50.00	-80.00%	50.00	-80.00%
10501266 CLERK - TECH/SPEC EQUIP MAINT	11,507.92	11,312.00	11,570.00	12,500.00	17,420.00	15,000.00	20.00%	15,000.00	20.00%
10501268 CLERK - TECH/COMPUTER SRVCS	38.50	2,950.00	1,900.00	2,500.00	3,500.00	2,500.00	0.00%	2,500.00	0.00%
10501272 CLERK - TRAINING/EDUCATIONAL	339.00	695.00	609.00	1,400.00	340.00	1,400.00	0.00%	1,400.00	0.00%
10501273 CLERK - TRAVEL EXPENSE	488.60	530.03	458.64	700.00	552.50	700.00	0.00%	700.00	0.00%
10501305 CLERK - BOOKS, MAGAZINES	223.84	232.52	239.85	350.00	245.85	350.00	0.00%	350.00	0.00%
10501353 CLERK - TECH/COMPUTER SUPPLIES	488.98	64.97	1,013.04	2,000.00	1,197.91	1,000.00	-50.00%	1,000.00	-50.00%
10501354 CLERK - TECH/SPECIAL SUPP.	664.43	618.58	719.99	1,000.00	1,102.31	1,500.00	50.00%	1,500.00	50.00%
Total	\$45,422.77	\$43,060.66	\$42,367.45	\$57,825.00	\$53,820.09	\$57,125.00	-1.21%	\$57,125.00	-1.21%
10502100 ELECTIONS - S & W									
10502101 ELECTIONS - S & W	700.73	380.06	382.58	200.00	0.00	200.00	0.00%	200.00	0.00%
10502102 ELECTIONS - S & W OVERTIME	1,413.23	1,947.94	1,099.30	1,675.00	1,638.43	1,675.00	0.00%	1,675.00	0.00%
Total	\$2,113.96	\$2,328.00	\$1,481.88	\$1,875.00	\$1,638.43	\$1,875.00	0.00%	\$1,875.00	0.00%
10502200 ELECTIONS - O.E.									
10502202 ELECTIONS - ADVERTISING - LEGAL	0.00	724.05	0.00	1,000.00	1,975.00	1,000.00	0.00%	1,000.00	0.00%
10502210 ELECTIONS - CONSULTANT FEES	8,275.00	6,450.00	7,975.00	10,000.00	7,746.40	10,000.00	0.00%	10,000.00	0.00%
10502231 ELECTIONS - MEALS	108.78	280.75	155.64	300.00	200.00	300.00	0.00%	300.00	0.00%
10502241 ELECTIONS - PRINTING	0.00	0.00	0.00	750.00	0.00	750.00	0.00%	750.00	0.00%
Total	\$8,383.78	\$7,454.80	\$8,130.64	\$12,050.00	\$9,921.40	\$12,050.00	0.00%	\$12,050.00	0.00%
10503100 COUNCIL - S & W									

West Winthrop Township
2016 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
10503101 COUNCIL - S & W	24,705.00	24,705.00	24,705.00	24,705.00	24,337.81	24,705.00	0.00%	24,705.00	0.00%
Total	\$24,705.00	\$24,705.00	\$24,705.00	\$24,705.00	\$24,337.81	\$24,705.00	0.00%	\$24,705.00	0.00%
10503200 COUNCIL - O.E.									
10503209 COUNCIL - CONF. & SEMINARS	336.00	386.00	195.00	2,000.00	599.00	2,000.00	0.00%	2,000.00	0.00%
10503231 COUNCIL - MEALS	287.82	327.44	294.37	700.00	287.24	700.00	0.00%	700.00	0.00%
10503241 COUNCIL - PRINTING	0.00	126.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10503272 COUNCIL - TRAINING/EDUCATIONAL	175.00	0.00	457.00	2,000.00	110.00	2,000.00	0.00%	2,000.00	0.00%
10503273 COUNCIL - TRAVEL EXPENSE	8.00	0.00	0.00	750.00	0.00	750.00	0.00%	750.00	0.00%
10503354 COUNCIL - TECH/SPECIAL SUPP.	573.95	807.05	2,412.81	600.00	1,312.25	600.00	0.00%	600.00	0.00%
Total	\$1,380.77	\$1,646.49	\$3,359.18	\$6,250.00	\$2,308.49	\$6,250.00	0.00%	\$6,250.00	0.00%
10504100 ADMINISTRATION - S & W									
10504101 ADM - S & W	351,166.91	354,681.15	346,753.35	389,881.00	384,693.86	396,563.00	1.71%	396,563.00	1.71%
Total	\$351,166.91	\$354,681.15	\$346,753.35	\$389,881.00	\$384,693.86	\$396,563.00	1.71%	\$396,563.00	1.71%
10504200 ADMINISTRATION - O.E.									
10504201 ADM - ADVERTISING	1,871.00	1,335.00	3,690.00	4,000.00	1,820.00	3,000.00	-25.00%	3,000.00	-25.00%
10504202 ADM - ADVERTISING LEGAL	592.76	1,548.26	3,822.17	4,000.00	3,250.00	4,000.00	0.00%	4,000.00	0.00%
10504209 ADM - CONF. & SEMINARS	1,135.00	5,059.76	3,405.75	4,000.00	4,439.00	4,500.00	12.50%	4,500.00	12.50%
10504210 ADM - CONSULTANT FEES	3,067.00	4,926.50	7,050.00	8,750.00	14,634.20	10,000.00	14.29%	10,000.00	14.29%
10504214 ADM - DUES	3,629.00	3,718.00	4,631.00	4,800.00	5,176.07	5,000.00	4.17%	5,000.00	4.17%
10504231 ADM - MEALS	88.96	123.03	68.94	200.00	0.00	200.00	0.00%	200.00	0.00%
10504233 ADM - OFFICE FURN/EQUIP MAINT	12,007.43	14,017.56	13,216.51	13,000.00	9,796.87	13,000.00	0.00%	13,000.00	0.00%
10504235 ADM - OTHER RENTAL	2,457.20	2,517.20	3,303.20	2,500.00	1,270.00	2,500.00	0.00%	2,500.00	0.00%
10504236 ADM - PHOTOCOPY EXPENSE	0.00	0.00	0.00	800.00	0.00	800.00	0.00%	800.00	0.00%
10504238 ADM - PHYSICALS AND MEDICAL	1,560.00	1,405.00	2,180.00	2,000.00	560.00	500.00	-75.00%	500.00	-75.00%
10504241 ADM - PRINTING	4,787.83	7,545.00	8,387.74	7,000.00	6,465.82	7,000.00	0.00%	7,000.00	0.00%
10504263 ADM - NATIONAL NIGHT OUT	0.00	2,918.50	2,706.25	3,000.00	2,985.50	3,000.00	0.00%	3,000.00	0.00%
10504268 ADM - TECH/COMPUTER SRVCS	38,235.06	38,479.36	38,403.73	51,000.00	44,299.23	55,000.00	7.84%	55,000.00	7.84%
10504271 ADM - TRAINING - ORGANIZATIONAL	0.00	3,460.50	2,845.25	2,500.00	0.00	2,500.00	0.00%	2,500.00	0.00%
10504272 ADM - TRAINING - EDUCATIONAL	753.00	450.00	205.00	500.00	318.00	500.00	0.00%	500.00	0.00%
10504273 ADM - TRAVEL EXPENSE	1,585.40	179.00	200.40	1,000.00	300.40	1,000.00	0.00%	1,000.00	0.00%
10504274 ADM - TUITION	87,943.55	21,896.77	23,006.82	60,000.00	15,620.33	60,000.00	0.00%	60,000.00	0.00%
10504299 ADM - POST OFFICE LEASE COMMISSH	0.00	11,811.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
10504305 ADM - BOOKS, MAGAZINES	1,015.13	912.63	699.25	1,000.00	731.85	1,000.00	0.00%	1,000.00	0.00%

West Winthrop Township
2016 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
10504332 ADM - OFFICE SUPPLIES	6,606.17	5,177.88	4,381.52	6,000.00	4,309.74	6,000.00	0.00%	6,000.00	0.00%
10504334 ADM - PHOTOCOPIER SUPPLIES	3,240.94	4,861.05	4,148.66	5,000.00	3,476.71	5,000.00	0.00%	5,000.00	0.00%
10504353 ADM - TECH/COMPUTER SUPPLIES	12,580.09	17,111.63	16,356.00	18,200.00	11,720.86	14,750.00	-18.96%	14,750.00	-18.96%
10504354 ADM - TECH/SPECIAL SUPP.	41.80	10,003.74	65.00	300.00	0.00	300.00	0.00%	300.00	0.00%
10504402 ADM - FURNITURE	0.00	0.00	0.00	2,000.00	1,516.88	2,000.00	0.00%	2,000.00	0.00%
10504414 ADM - OFFICE EQUIPMENT	0.00	0.00	5,189.00	2,400.00	0.00	2,400.00	0.00%	2,400.00	0.00%
10504599 ADM - MISCELLANEOUS	0.00	0.00	0.00	0.00	45,552.82	0.00	0.00%	0.00	0.00%
Total	\$183,197.32	\$159,457.37	\$147,962.19	\$203,950.00	\$178,244.28	\$203,950.00	0.00%	\$203,950.00	0.00%
10505100 MAYOR - S & W									
10505101 MAYOR - S & W	58,445.00	58,955.00	59,573.93	60,307.00	60,307.00	61,053.00	1.24%	61,053.00	1.24%
Total	\$58,445.00	\$58,955.00	\$59,573.93	\$60,307.00	\$60,307.00	\$61,053.00	1.24%	\$61,053.00	1.24%
10505200 MAYOR - O.E.									
10505209 MAYOR - CONF. & SEMINARS	2,224.00	1,845.36	1,638.59	2,300.00	1,526.50	2,300.00	0.00%	2,300.00	0.00%
10505214 MAYOR - DUES	635.00	1,010.00	1,235.00	1,010.00	1,010.00	1,010.00	0.00%	1,010.00	0.00%
10505231 MAYOR - MEALS	25.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
10505273 MAYOR - TRAVEL EXPENSE	3,031.00	3,000.00	3,000.00	3,200.00	3,000.00	3,200.00	0.00%	3,200.00	0.00%
10505354 MAYOR - TECH/SPECIAL SUPP.	352.74	526.56	123.70	390.00	1,146.97	390.00	0.00%	390.00	0.00%
Total	\$6,267.74	\$6,381.92	\$5,997.29	\$6,900.00	\$6,683.47	\$6,900.00	0.00%	\$6,900.00	0.00%
10506100 FINANCIAL ADMINISTRATION - S & W									
10506101 FIN ADM - S & W	427,025.64	440,859.00	451,983.49	438,455.00	438,454.68	438,505.00	0.01%	438,505.00	0.01%
10506102 FIN ADM - OVERTIME	3,443.56	2,638.80	2,655.90	8,724.00	1,955.59	8,674.00	-0.57%	8,674.00	-0.57%
Total	\$430,469.20	\$443,497.80	\$454,639.39	\$447,179.00	\$440,410.27	\$447,179.00	0.00%	\$447,179.00	0.00%
10506200 FINANCIAL ADMINISTRATION - O.E.									
10506209 FIN ADM - CONF. & SEMINARS	1,950.00	1,915.00	2,703.00	3,200.00	2,629.35	2,700.00	-15.63%	2,700.00	-15.63%
10506214 FIN ADM - DUES	555.00	605.00	605.00	605.00	405.00	605.00	0.00%	605.00	0.00%
10506226 FIN ADM - LICENSE/CERTIFICATIONS	50.00	100.00	0.00	100.00	100.00	100.00	0.00%	100.00	0.00%
10506241 FIN ADM - PRINTING	0.00	906.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
10506272 FIN ADM - TRAINING/EDUCATIONAL	220.00	244.30	527.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10506273 FIN ADM - TRAVEL EXPENSE	511.43	500.00	627.64	1,300.00	659.52	700.00	-46.15%	700.00	-46.15%
10506305 FIN ADM - BOOKS, MAGAZINES	312.25	148.33	155.66	195.00	339.03	195.00	0.00%	195.00	0.00%
10506354 FIN ADM - TECH/SPECIAL SUPP.	1,631.67	3,234.63	3,021.57	2,100.00	3,204.22	3,200.00	52.38%	3,200.00	52.38%
Total	\$5,230.35	\$7,653.26	\$7,639.87	\$8,000.00	\$7,337.12	\$8,000.00	0.00%	\$8,000.00	0.00%

West Win Township
2016 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget	
10507200 AUDIT & ACCOUNTING SERVICES - O.E.										
10507203	AUDIT - ANNUAL AUDIT	31,801.00	31,801.00	27,450.00	27,805.00	27,805.00	27,805.00	0.00%	27,805.00	0.00%
10507264	AUDIT - SPECIAL ACCOUNTING SERVIC	10,763.00	10,763.00	17,000.00	17,000.00	17,000.00	17,000.00	0.00%	17,000.00	0.00%
	Total	\$42,564.00	\$42,564.00	\$44,450.00	\$44,805.00	\$44,805.00	\$44,805.00	0.00%	\$44,805.00	0.00%
10508200 DATA PROCESSING - O.E.										
10508212	DATA PROCESSING - O.E.	39,674.61	38,572.26	38,996.06	42,402.00	42,402.00	42,402.00	0.00%	42,402.00	0.00%
	Total	\$39,674.61	\$38,572.26	\$38,996.06	\$42,402.00	\$42,402.00	\$42,402.00	0.00%	\$42,402.00	0.00%
10509100 ASSESSMENT OF TAXES - S & W										
10509101	ASSESSMENT - S & W	172,521.79	171,659.56	189,296.55	200,295.00	200,583.92	204,495.00	2.10%	204,495.00	2.10%
10509102	ASSESSMENT - S & W OVERTIME	1,411.90	31.33	0.00	1,575.00	0.00	1,575.00	0.00%	1,575.00	0.00%
	Total	\$173,933.69	\$171,690.89	\$189,296.55	\$201,870.00	\$200,583.92	\$206,070.00	2.08%	\$206,070.00	2.08%
10509200 ASSESSMENT OF TAXES - O.E.										
10509202	ASSESSMENT - ADVERTISING LEGAL	0.00	0.00	0.00	50.00	0.00	50.00	0.00%	50.00	0.00%
10509209	ASSESSMENT - CONF. & SEMINARS	0.00	0.00	25.00	280.00	0.00	280.00	0.00%	280.00	0.00%
10509214	ASSESSMENT - DUES	840.00	2,044.95	970.00	300.00	300.00	300.00	0.00%	300.00	0.00%
10509226	ASSESSMENT - LICENSE/CERTIFICATIO	0.00	0.00	100.00	50.00	0.00	50.00	0.00%	50.00	0.00%
10509241	ASSESSMENT - PRINTING	1,653.33	1,685.52	1,641.07	1,730.00	80.10	1,813.00	4.80%	1,813.00	4.80%
10509268	ASSESSMENT - TECH/COMPUTER SRV	0.00	0.00	0.00	150.00	0.00	150.00	0.00%	150.00	0.00%
10509272	ASSESSMENT - TRAINING/EDUCATION	90.00	595.00	640.00	2,434.00	2,239.00	2,041.00	-16.15%	2,041.00	-16.15%
10509273	ASSESSMENT - TRAVEL EXPENSE	2,918.00	3,090.23	3,324.90	3,100.00	3,902.30	3,400.00	9.68%	3,400.00	9.68%
10509353	ASSESSMENT - TECH/COMPUTER SUP	1,062.95	34.21	1,270.95	1,300.00	1,309.95	1,310.00	0.77%	1,310.00	0.77%
	Total	\$6,564.28	\$7,449.91	\$7,971.92	\$9,394.00	\$7,831.35	\$9,394.00	0.00%	\$9,394.00	0.00%
10510100 COLLECTION OF TAXES - S & W										
10510101	COLLECTION - S & W	113,713.50	117,490.38	120,138.83	128,900.00	124,500.14	130,426.00	1.18%	130,426.00	1.18%
10510102	COLLECTION - S & W OVERTIME	368.81	92.46	487.97	396.00	900.79	996.00	151.52%	996.00	151.52%
	Total	\$114,082.31	\$117,582.84	\$120,626.80	\$129,296.00	\$125,400.93	\$131,422.00	1.64%	\$131,422.00	1.64%
10510200 COLLECTION OF TAXES - O.E.										
10510201	COLLECTION - ADVERTISING	574.00	323.00	361.50	800.00	354.50	800.00	0.00%	800.00	0.00%
10510209	COLLECTION - CONF. & SEMINARS	744.00	578.00	958.00	900.00	1,053.00	900.00	0.00%	900.00	0.00%
10510214	COLLECTION - DUES	250.00	300.00	300.00	350.00	300.00	350.00	0.00%	350.00	0.00%

West Win Township
2016 Municipal Operating Budget

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10510226	COLLECTION - LICENSE/CERTIFICATION	0.00	50.00	50.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10510231	COLLECTION - MEALS	82.67	65.71	103.84	150.00	86.88	150.00	0.00%	150.00	0.00%
10510241	COLLECTION - PRINTING	5,172.36	4,894.35	6,286.12	6,400.00	5,300.83	6,400.00	0.00%	6,400.00	0.00%
10510252	COLLECTION - SEWER BILLING CHARG	6,732.64	6,218.63	6,415.26	7,900.00	5,708.34	7,900.00	0.00%	7,900.00	0.00%
10510272	COLLECTION - TRAINING/EDUCATION	55.00	540.00	0.00	1,600.00	0.00	1,600.00	0.00%	1,600.00	0.00%
10510273	COLLECTION - TRAVEL EXPENSES	128.40	0.00	251.80	500.00	202.80	500.00	0.00%	500.00	0.00%
10510305	COLLECTION - BOOKS, MAGAZINES	0.00	0.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10510353	COLLECTION - TECH/COMPUTER SUPP	2,500.00	39.58	752.89	2,500.00	1,355.31	2,500.00	0.00%	2,500.00	0.00%
10510354	COLLECTION - TECH/SPECIAL SUPP.	51.84	2,768.27	0.00	100.00	19.50	100.00	0.00%	100.00	0.00%
10510414	COLLECTION - OFFICE EQUIPMENT	78.56	126.56	0.00	250.00	0.00	250.00	0.00%	250.00	0.00%
	Total	\$16,369.47	\$15,904.10	\$15,479.41	\$21,750.00	\$14,381.16	\$21,750.00	0.00%	\$21,750.00	0.00%
10512200 SUPPLEMENTAL FIRE SERVICES PROGRAM										
10512560	SUPP FIRE SERVICES PROGRAM - PJ VC	0.00	0.00	4,327.01	4,482.00	4,482.00	4,482.00	0.00%	4,482.00	0.00%
10512561	SUPP FIRE SERVICES PROGRAM - WW	0.00	0.00	3,514.80	4,482.00	4,482.00	4,482.00	0.00%	4,482.00	0.00%
	Total	\$0.00	\$0.00	\$7,841.81	\$8,964.00	\$8,964.00	\$8,964.00	0.00%	\$8,964.00	0.00%
10513100 UNIFORM FIRE CODE - S & W										
10513101	UNIFORM FIRE CODE - S & W	107,156.00	91,215.30	93,917.71	111,775.00	111,170.48	172,336.00	54.18%	171,666.00	53.58%
	Total	\$107,156.00	\$91,215.30	\$93,917.71	\$111,775.00	\$111,170.48	\$172,336.00	54.18%	\$171,666.00	53.58%
10513200 UNIFORM FIRE CODE - O.E.										
10513214	UNIFORM FIRE CODE - DUES	250.00	330.00	250.00	250.00	250.00	250.00	0.00%	250.00	0.00%
10513226	UNIFORM FIRE CODE - LICENSE/CERTI	140.00	225.00	225.00	225.00	90.00	225.00	0.00%	225.00	0.00%
10513241	UNIFORM FIRE CODE - PRINTING	719.00	279.00	243.00	800.00	0.00	800.00	0.00%	800.00	0.00%
10513272	UNIFORM FIRE CODE - TRAINING/EDL	300.00	325.00	325.00	325.00	481.13	325.00	0.00%	325.00	0.00%
10513305	UNIFORM FIRE CODE - BOOKS MAGAZ	325.00	426.61	443.89	325.00	1,642.06	325.00	0.00%	325.00	0.00%
10513335	UNIFORM FIRE CODE - PHOTO SUPP/S	0.00	0.00	0.00	110.00	0.00	110.00	0.00%	110.00	0.00%
10513354	UNIFORM FIRE CODE - TECH/SPECIAL	180.00	0.00	212.00	220.00	0.00	220.00	0.00%	220.00	0.00%
10513357	UNIFORM FIRE CODE - UNIFORMS	550.00	448.39	933.89	550.00	275.00	550.00	0.00%	550.00	0.00%
10513560	UNIFORM FIRE CODE - PJ VOL FIRE CO	4,482.00	4,512.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
10513561	UNIFORM FIRE CODE - WW VOL FIRE I	4,673.07	5,223.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	Total	\$11,619.07	\$11,769.00	\$2,632.78	\$2,805.00	\$2,738.19	\$2,805.00	0.00%	\$2,805.00	0.00%
10514100 EMERGENCY SERVICES - S & W										
10514101	EMERGENCY SERVICES - S & W	726,943.45	728,334.52	722,665.10	900,029.00	867,976.00	948,092.00	5.34%	947,423.00	5.27%

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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
10514102 EMERGENCY SERVICES - S & W OVERT	93,147.92	63,303.32	93,089.64	89,000.00	139,791.23	115,000.00	29.21%	89,000.00	0.00%
10514103 EMERGENCY SERVICES - S & W-EVENT	286.63	789.19	-70.43	0.00	-2,101.03				
Total	\$820,378.00	\$792,427.03	\$815,684.31	\$989,029.00	\$1,005,666.20	\$1,063,092.00	7.49%	\$1,036,423.00	4.79%
10514200 EMERGENCY SERVICES - O.E.									
10514206 EMERGENCY SERVICES - CEU TRAININ	375.00	0.00	480.00	800.00	200.00	800.00	0.00%	800.00	0.00%
10514208 EMERGENCY SERVICES - COMMUNICA	2,044.96	999.45	935.26	1,500.00	593.01	1,500.00	0.00%	1,500.00	0.00%
10514209 EMERGENCY SERVICES - CONF. & SEM	177.00	500.00	500.00	500.00	500.00	500.00	0.00%	500.00	0.00%
10514210 EMERGENCY SERVICES - CONSULTANT	10,308.57	9,700.00	-5,729.98	9,100.00	13,450.00	9,100.00	0.00%	9,100.00	0.00%
10514214 EMERGENCY SERVICES - DUES	444.00	364.00	400.00	400.00	400.00	400.00	0.00%	400.00	0.00%
10514226 EMERGENCY SERVICES - LICENSES & C	0.00	150.00	111.00	150.00	0.00	150.00	0.00%	150.00	0.00%
10514231 EMERGENCY SERVICES - MEALS	447.07	710.00	660.35	500.00	762.27	500.00	0.00%	500.00	0.00%
10514238 EMERGENCY SERVICES - PHYSICALS/N	3,726.00	5,020.00	3,101.00	4,500.00	6,040.00	4,500.00	0.00%	4,500.00	0.00%
10514241 EMERGENCY SERVICES - PRINTING	1,515.50	1,837.50	996.00	2,000.00	1,992.00	2,000.00	0.00%	2,000.00	0.00%
10514266 EMERGENCY SERVICES - TECH/SPECIA	14,476.77	14,956.71	4,703.55	12,000.00	5,382.60	15,000.00	25.00%	12,000.00	0.00%
10514272 EMERGENCY SERVICES - TRAINING/EL	2,028.54	4,590.00	8,262.61	8,500.00	5,552.63	10,000.00	17.65%	8,500.00	0.00%
10514278 EMERGENCY SERVICES - VEHICLE REP,	64,192.67	77,799.11	60,646.40	66,000.00	65,886.91	66,000.00	0.00%	66,000.00	0.00%
10514305 EMERGENCY SERVICES - BOOKS, MAG	180.00	146.00	180.00	250.00	430.00	250.00	0.00%	250.00	0.00%
10514354 EMERGENCY SERVICES - TECH/SPECIA	7,022.96	16,458.54	23,839.14	25,000.00	22,909.96	25,000.00	0.00%	25,000.00	0.00%
10514355 EMERGENCY SERVICES - TIRES & TUBE	440.00	3,576.09	4,226.29	4,420.00	4,530.00	5,000.00	13.12%	4,420.00	0.00%
10514357 EMERGENCY SERVICES - UNIFORMS	23,616.16	12,352.73	24,212.10	20,500.00	23,662.35	20,500.00	0.00%	20,500.00	0.00%
10514599 EMERGENCY SERVICES - HURRICANE S	3,454.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total	\$134,449.95	\$149,160.13	\$127,523.72	\$156,120.00	\$152,291.73	\$161,200.00	3.25%	\$156,120.00	0.00%
10515200 PRINCETON JUNCTION VOLUNTEER FIRE CO.									
10515560 PRINCETON JUNCTION VOLUNTEER FI	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00%	45,000.00	0.00%
Total	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0.00%	\$45,000.00	0.00%
10516200 WEST WINDSOR VOLUNTEER FIRE COMPANY									
10516561 WEST WINDSOR VOLUNTEER FIRE CO.	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00%	45,000.00	0.00%
Total	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0.00%	\$45,000.00	0.00%
10517200 TWIN "W" FIRST AID SQUAD									
10517562 TWIN "W" FIRST AID SQUAD	45,000.00	30,000.00	15,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total	\$45,000.00	\$30,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%

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10518100 POLICE - S & W									
10518101 POLICE - S & W	5,689,148.57	5,473,457.21	5,741,218.80	5,834,648.00	5,797,049.06	5,853,179.00	0.32%	5,853,179.00	0.32%
10518102 POLICE - S & W OVERTIME	125,494.46	109,476.93	106,335.45	90,000.00	125,406.08	115,000.00	27.78%	115,000.00	27.78%
10518103 POLICE - TELECOMMUNICATOR OVER	119,291.70	114,905.33	102,477.77	92,000.00	94,192.86	94,000.00	2.17%	94,000.00	2.17%
Total	\$5,933,934.73	\$5,697,839.47	\$5,950,032.02	\$6,016,648.00	\$6,016,648.00	\$6,062,179.00	0.76%	\$6,062,179.00	0.76%
10518200 POLICE - O.E.									
10518201 POLICE - ADVERTISING	0.00	688.80	1,144.78	850.00	0.00	850.00	0.00%	850.00	0.00%
10518208 POLICE - COMMUNICATION EQUIP MAINT	13,480.98	11,709.41	6,726.61	18,150.00	9,486.73	18,150.00	0.00%	15,150.00	-16.53%
10518209 POLICE - CONF. & SEMINARS	1,115.00	2,212.38	988.38	1,330.00	1,860.64	1,400.00	5.26%	1,400.00	5.26%
10518210 POLICE - CONSULTANT FEES	0.00	556.14	-2,729.00	1,000.00	0.00	1,000.00	0.00%	1,000.00	0.00%
10518214 POLICE - DUES	3,428.00	2,503.00	2,090.00	2,470.00	1,970.00	2,400.00	-2.83%	2,400.00	-2.83%
10518221 POLICE - JAIL EXPENSE	159.75	35.07	0.00	950.00	260.00	950.00	0.00%	950.00	0.00%
10518231 POLICE - MEALS	1,725.13	932.49	1,642.50	1,050.00	1,173.74	1,050.00	0.00%	1,050.00	0.00%
10518233 POLICE - OFFICE FURN/EQUIP MAINT	69,112.78	62,215.51	74,733.86	62,500.00	61,176.20	62,500.00	0.00%	62,500.00	0.00%
10518235 POLICE - OTHER RENTAL	0.00	0.00	0.00	400.00	0.00	400.00	0.00%	400.00	0.00%
10518238 POLICE - PHYSICALS & M.D.	5,340.00	3,923.00	4,175.00	3,500.00	0.00	3,500.00	0.00%	3,500.00	0.00%
10518241 POLICE - PRINTING	2,065.00	1,197.00	2,922.00	4,000.00	1,333.93	4,000.00	0.00%	4,000.00	0.00%
10518270 POLICE - TELEPHONE	0.00	0.00	0.00	0.00	27.99	0.00	0.00%	0.00	0.00%
10518272 POLICE - TRAINING/EDUCATIONAL	7,442.06	8,701.57	15,174.50	8,000.00	8,276.00	8,000.00	0.00%	8,000.00	0.00%
10518273 POLICE - TRAVEL EXPENSE	1,162.57	46.85	423.20	500.00	311.61	500.00	0.00%	500.00	0.00%
10518276 POLICE - UNIFORM CLEANING & RENT	18,865.45	17,757.35	18,110.35	18,000.00	16,047.24	18,000.00	0.00%	18,000.00	0.00%
10518278 POLICE - VEHICLE REPAIR	45,240.25	30,289.63	35,123.67	40,000.00	57,011.19	40,000.00	0.00%	40,000.00	0.00%
10518305 POLICE - BOOKS, MAGAZINES	1,489.68	1,950.52	1,736.31	1,200.00	1,778.36	1,200.00	0.00%	1,200.00	0.00%
10518317 POLICE - GUN AMMUNITION	7,396.59	12,950.02	8,422.58	8,500.00	8,500.93	9,000.00	5.88%	9,000.00	5.88%
10518332 POLICE - OFFICE SUPPLIES	8,280.30	7,298.68	9,460.54	6,000.00	4,955.54	6,000.00	0.00%	6,000.00	0.00%
10518334 POLICE - PHOTOCOPIER SUPPLIES	1,246.00	1,965.80	1,202.60	2,500.00	1,279.60	2,500.00	0.00%	2,500.00	0.00%
10518335 POLICE - PHOTO SUPPLIES/SRVCS	0.00	0.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10518354 POLICE - TECH/SPECIAL SUPP.	12,779.34	17,448.67	13,850.22	15,000.00	15,704.98	15,500.00	3.33%	15,500.00	3.33%
10518355 POLICE - TIRES & TUBES	8,728.10	9,892.52	5,124.68	7,000.00	6,526.77	7,000.00	0.00%	7,000.00	0.00%
10518357 POLICE - UNIFORMS	41,954.84	39,957.21	39,660.91	35,000.00	34,052.75	35,000.00	0.00%	35,000.00	0.00%
10518401 POLICE - COMMUNICATIONS EQUIPM	0.00	0.00	0.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10518420 POLICE - TECH/SPECIALIZED EQUIP	286.47	588.31	1,906.62	2,000.00	4,523.00	2,000.00	0.00%	2,000.00	0.00%
10518424 POLICE - VEHICLES	67,244.00	79,772.00	74,127.32	80,000.00	79,250.00	82,000.00	2.50%	82,000.00	2.50%
Total	\$318,542.29	\$314,591.93	\$316,017.63	\$320,600.00	\$315,507.20	\$323,600.00	0.94%	\$320,600.00	0.00%

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10520100 ANIMAL CONTROL - S & W									
10520101 ANIMAL CONTROL - S & W	0.00	0.00	0.00	1.00	0.00	1.00	0.00%	1.00	0.00%
Total	\$0.00	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00	0.00%	\$1.00	0.00%
10520200 ANIMAL CONTROL - O.E.									
10520248 ANIMAL CONTROL - PUBLIC HEALTH S	4,688.16	3,772.24	5,000.00	5,000.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%
Total	\$4,688.16	\$3,772.24	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.00%	\$5,000.00	0.00%
10521100 BOARD OF HEALTH - S & W									
10521101 BOARD OF HEALTH - S & W	381,818.10	395,416.60	415,804.39	433,801.00	418,562.97	442,726.00	2.06%	442,726.00	2.06%
10521102 BOARD OF HEALTH - S & W OVERTIME	7,088.24	4,038.57	6,617.42	6,000.00	9,120.74	6,000.00	0.00%	6,000.00	0.00%
Total	\$388,906.34	\$399,455.17	\$422,421.81	\$439,801.00	\$427,683.71	\$448,726.00	2.03%	\$448,726.00	2.03%
10521200 BOARD OF HEALTH - O.E.									
10521209 BOARD OF HEALTH - CONF. & SEMINA	913.00	1,519.12	1,892.46	2,000.00	2,179.06	2,000.00	0.00%	2,000.00	0.00%
10521214 BOARD OF HEALTH - DUES	705.00	760.00	687.00	1,000.00	994.85	1,050.00	5.00%	1,050.00	5.00%
10521226 BOARD OF HEALTH - LICENSE/CERTIFI	200.00	250.00	216.69	700.00	640.00	700.00	0.00%	700.00	0.00%
10521241 BOARD OF HEALTH - PRINTING	1,182.50	1,426.00	1,528.55	1,400.00	1,274.55	1,400.00	0.00%	1,400.00	0.00%
10521245 BOARD OF HEALTH - PROP MAINT AB	0.00	0.00	-1,420.10	4,900.00	900.00	4,900.00	0.00%	4,900.00	0.00%
10521248 BOARD OF HEALTH - PUBLIC HEALTH	33,441.29	33,202.79	25,224.44	35,000.00	31,673.14	35,000.00	0.00%	35,000.00	0.00%
10521266 BOARD OF HEALTH - TECH/SPEC EQUI	265.00	265.00	267.75	400.00	268.24	400.00	0.00%	400.00	0.00%
10521272 BOARD OF HEALTH - TRAINING/EDUC.	928.00	2,390.00	1,681.27	2,800.00	275.00	2,500.00	-10.71%	2,500.00	-10.71%
10521273 BOARD OF HEALTH - TRAVEL EXPENSE	4,225.69	4,341.30	4,370.80	4,000.00	3,533.60	4,000.00	0.00%	4,000.00	0.00%
10521276 BOARD OF HEALTH - UNIFORM CLEAN	350.00	350.00	350.00	350.00	350.00	350.00	0.00%	350.00	0.00%
10521278 BOARD OF HEALTH - VEHICLE REPAIR	606.38	371.75	541.00	1,000.00	314.95	1,000.00	0.00%	1,000.00	0.00%
10521305 BOARD OF HEALTH - BOOKS, MAGAZI	185.85	0.00	0.00	500.00	494.83	500.00	0.00%	500.00	0.00%
10521332 BOARD OF HEALTH - OFFICE SUPPLIES	584.04	947.02	838.70	800.00	1,904.78	800.00	0.00%	800.00	0.00%
10521335 BOARD OF HEALTH - PHOTO SUPPLIES	145.49	195.68	0.00	200.00	152.70	200.00	0.00%	200.00	0.00%
10521354 BOARD OF HEALTH - TECH/SPECIAL SL	880.18	1,979.45	930.52	1,100.00	1,184.83	1,100.00	0.00%	1,100.00	0.00%
10521357 BOARD OF HEALTH - UNIFORMS	629.97	938.63	957.35	1,150.00	1,036.92	1,150.00	0.00%	1,150.00	0.00%
10521401 BOARD OF HEALTH - COMMUNICATC	0.00	0.00	0.00	500.00	0.00	400.00	-20.00%	400.00	-20.00%
10521420 BOARD OF HEALTH - TECH/SPECIALIZ	745.30	737.35	756.62	500.00	505.09	500.00	0.00%	500.00	0.00%
Total	\$45,987.69	\$49,674.09	\$38,823.05	\$58,300.00	\$47,682.54	\$57,950.00	-0.60%	\$57,950.00	-0.60%
10522100 RECREATION - S & W									
10522101 RECREATION - S & W	88,831.00	89,910.00	91,221.00	92,773.00	92,772.97	94,352.00	1.70%	94,352.00	1.70%

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Total	\$88,831.00	\$89,910.00	\$91,221.00	\$92,773.00	\$92,772.97	\$94,352.00	1.70%	\$94,352.00	1.70%
10524100 SENIOR CITIZEN PROGRAM - S & W									
10524101 SENIOR CITIZEN - S & W	138,762.98	143,569.72	151,166.87	162,569.00	157,307.80	172,888.00	6.35%	168,410.00	3.59%
Total	\$138,762.98	\$143,569.72	\$151,166.87	\$162,569.00	\$157,307.80	\$172,888.00	6.35%	\$168,410.00	3.59%
10524200 SENIOR CITIZEN PROGRAM - O.E.									
10524209 SENIOR CITIZEN - CONF. & SEMINARS	0.00	0.00	0.00	150.00	0.00	150.00	0.00%	150.00	0.00%
10524210 SENIOR CITIZEN - CONSULTANT FEES	54,535.00	53,460.00	57,003.00	59,500.00	56,149.00	67,000.00	12.61%	63,000.00	5.88%
10524214 SENIOR CITIZEN - DUES	175.00	145.00	145.00	175.00	145.00	175.00	0.00%	175.00	0.00%
10524226 SENIOR CITIZEN - LICENSES/CERTIFICA	160.54	2,013.27	1,865.72	180.00	1,926.33	180.00	0.00%	180.00	0.00%
10524231 SENIOR CITIZEN - MEALS	2,035.99	2,695.26	2,741.46	2,800.00	4,827.57	2,800.00	0.00%	2,800.00	0.00%
10524235 SENIOR CITIZEN - OTHER RENTAL	1,935.14	1,894.02	2,152.08	2,650.00	2,562.25	2,650.00	0.00%	2,650.00	0.00%
10524266 SENIOR CITIZEN - TECH/SPEC EQUIP M	1,700.00	0.00	248.90	100.00	30.00	100.00	0.00%	100.00	0.00%
10524272 SENIOR CITIZEN - TRAINING/EDUCATI	0.00	0.00	0.00	180.00	0.00	180.00	0.00%	180.00	0.00%
10524273 SENIOR CITIZEN - TRAVEL EXPENSE	0.00	0.00	0.00	50.00	0.00	50.00	0.00%	50.00	0.00%
10524279 SENIOR CITIZEN - VEHICLE MAINTENA	1,531.39	4,724.94	236.16	1,000.00	1,502.14	2,500.00	150.00%	2,500.00	150.00%
10524305 SENIOR CITIZEN - BOOKS, MAGAZINES	61.06	64.11	321.51	330.00	321.51	300.00	-9.09%	300.00	-9.09%
10524332 SENIOR CITIZEN - OFFICE SUPPLIES	881.33	820.39	809.19	700.00	347.30	500.00	-28.57%	500.00	-28.57%
10524334 SENIOR CITIZEN - PHOTOCOPIER SUPP	970.68	1,194.07	699.78	1,000.00	626.64	1,000.00	0.00%	1,000.00	0.00%
10524354 SENIOR CITIZEN - TECH/SPECIAL SUPP	175.08	203.52	818.12	300.00	644.67	300.00	0.00%	300.00	0.00%
Total	\$64,161.21	\$67,214.58	\$67,040.92	\$69,115.00	\$69,082.41	\$77,885.00	12.69%	\$73,885.00	6.90%
10529100 COMMUNITY DEVELOPMENT - S & W									
10529101 COMMUNITY DEVELOPMENT - S & W	87,220.98	88,311.00	89,636.00	91,205.00	91,204.89	92,801.00	1.75%	92,801.00	1.75%
Total	\$87,220.98	\$88,311.00	\$89,636.00	\$91,205.00	\$91,204.89	\$92,801.00	1.75%	\$92,801.00	1.75%
10529200 COMMUNITY DEVELOPMENT COORDINATOR - O.E.									
10529209 COMM. DEV. - CONFERENCES & SEMI	185.00	200.00	231.00	400.00	55.00	400.00	0.00%	400.00	0.00%
10529214 COMM. DEV. - DUES	0.00	0.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10529231 COMM. DEV. - MEALS	0.00	0.00	0.00	75.00	0.00	75.00	0.00%	75.00	0.00%
10529273 COMM. DEV. - TRAVEL EXPENSE	142.71	153.35	169.56	250.00	127.64	250.00	0.00%	250.00	0.00%
10529305 COMM. DEV. - BOOKS & MAGAZINES	0.00	0.00	0.00	75.00	0.00	75.00	0.00%	75.00	0.00%
Total	\$327.71	\$353.35	\$400.56	\$1,000.00	\$182.64	\$1,000.00	0.00%	\$1,000.00	0.00%
10530100 ENGINEERING SERVICES & COSTS - S & W									

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10530101 ENGINEERING - S & W	159,141.52	163,083.76	192,787.92	197,186.00	189,219.71	205,930.00	4.43%	200,203.00	1.53%
10530102 ENGINEERING - S & W OVERTIME	3,029.67	2,967.84	1,333.40	2,950.00	774.90	2,950.00	0.00%	2,950.00	0.00%
Total	\$162,171.19	\$166,051.60	\$194,121.32	\$200,136.00	\$189,994.61	\$208,880.00	4.37%	\$203,153.00	1.51%
10530200 ENGINEERING SERVICES & COSTS - O.E.									
10530209 ENGINEERING - CONF. & SEMINARS	600.00	865.00	910.00	1,600.00	1,250.06	1,600.00	0.00%	1,600.00	0.00%
10530210 ENGINEERING - CONSULTANT FEES	33,078.75	23,149.67	28,164.04	36,050.00	35,170.71	36,050.00	0.00%	36,050.00	0.00%
10530214 ENGINEERING - DUES	520.00	150.00	520.00	550.00	150.00	550.00	0.00%	550.00	0.00%
10530236 ENGINEERING - PHOTOCOPY EXPENSE	3,411.51	2,909.20	1,606.78	4,000.00	3,200.00	4,000.00	0.00%	4,000.00	0.00%
10530266 ENGINEERING - TECH/SPEC EQUIP MA	2,023.60	1,785.96	1,946.76	1,900.00	2,121.96	1,900.00	0.00%	1,900.00	0.00%
10530272 ENGINEERING - TRAINING/EDUCATIO	200.00	420.00	295.00	450.00	209.00	450.00	0.00%	450.00	0.00%
10530273 ENGINEERING - TRAVEL EXPENSE	8,100.00	8,100.00	8,100.00	8,100.00	8,100.00	8,100.00	0.00%	8,100.00	0.00%
10530276 ENGINEERING - UNIFORM CLEANING	350.00	350.00	350.00	350.00	350.00	350.00	0.00%	350.00	0.00%
10530299 ENGINEERING - MISC SERVICES	3,698.56	4,161.14	8,424.52	5,300.00	4,374.32	5,300.00	0.00%	5,300.00	0.00%
10530305 ENGINEERING - BOOKS, MAGAZINES	73.50	265.91	0.00	250.00	281.76	250.00	0.00%	250.00	0.00%
10530353 ENGINEERING - TECH/COMPUTER SUI	1,586.46	3,094.81	2,134.84	800.00	475.00	800.00	0.00%	800.00	0.00%
10530354 ENGINEERING - TECH/SPECIAL SUPP.	290.63	334.59	1,893.32	2,400.00	2,314.81	2,400.00	0.00%	2,400.00	0.00%
10530357 ENGINEERING - UNIFORMS	291.10	329.00	299.00	380.00	319.00	380.00	0.00%	380.00	0.00%
Total	\$54,224.11	\$45,915.28	\$54,644.26	\$62,130.00	\$58,316.62	\$62,130.00	0.00%	\$62,130.00	0.00%
10533100 LAND USE - S & W									
10533101 LAND USE - S & W	185,848.19	188,462.64	192,467.81	196,676.00	188,942.36	205,876.00	4.68%	199,951.00	1.67%
10533102 LAND USE - S & W OVERTIME	0.00	0.00	0.00	0.00	180.63				
Total	\$185,848.19	\$188,462.64	\$192,467.81	\$196,676.00	\$189,122.99	\$205,876.00	4.68%	\$199,951.00	1.67%
10533200 LAND USE - O.E.									
10533202 LAND USE - ADVERTISING - LEGAL	0.00	0.00	0.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10533207 LAND USE - CODIFICATION	1,024.50	0.00	84.00	750.00	72.00	750.00	0.00%	750.00	0.00%
10533209 LAND USE - CONF. & SEMINARS	50.00	16.00	16.00	1,000.00	9.00	1,000.00	0.00%	1,000.00	0.00%
10533210 LAND USE - CONSULTANT FEES	0.00	0.00	0.00	10,000.00	10,000.00	32,000.00	220.00%	32,000.00	220.00%
10533214 LAND USE - DUES	608.00	622.00	632.00	750.00	665.00	750.00	0.00%	750.00	0.00%
10533223 LAND USE - LEGAL FEES	5,243.70	4,741.85	5,269.92	15,000.00	15,000.00	20,500.00	36.67%	20,500.00	36.67%
10533236 LAND USE - PHOTOCOPY EXPENSE	0.00	0.00	0.00	250.00	0.00	250.00	0.00%	250.00	0.00%
10533241 LAND USE - PRINTING	0.00	254.31	254.31	375.00	0.00	375.00	0.00%	375.00	0.00%
10533273 LAND USE - TRAVEL EXPENSE	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	0.00%	2,700.00	0.00%
10533332 LAND USE - OFFICE SUPPLIES	486.49	1,136.57	665.83	1,500.00	701.83	1,500.00	0.00%	1,500.00	0.00%

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Total	\$10,112.69	\$9,470.73	\$9,622.06	\$32,425.00	\$29,147.83	\$59,925.00	84.81%	\$59,925.00	84.81%
10534200 PLANNING BOARD - O.E.									
10534202 PLANNING BOARD - ADVERTISING - LE	47.27	41.18	118.61	200.00	200.00	200.00	0.00%	200.00	0.00%
10534209 PLANNING BOARD - CONF. & SEMINA.	654.00	243.00	812.57	750.00	0.00	250.00	-66.67%	250.00	-66.67%
10534210 PLANNING BOARD - CONSULTANT FEE	33,000.00	0.00	2,626.76	22,000.00	37,500.00	0.00	-100.00%	0.00	-100.00%
10534214 PLANNING BOARD - DUES	315.00	315.00	360.00	450.00	360.00	450.00	0.00%	450.00	0.00%
10534223 PLANNING BOARD - LEGAL FEES	24,400.00	2,147.97	4,151.30	30,000.00	0.00	25,000.00	-16.67%	25,000.00	-16.67%
10534228 PLANNING BOARD - LITIGATION	49,500.00	9,633.75	10,283.87	40,000.00	54,500.00	30,000.00	-25.00%	30,000.00	-25.00%
10534250 PLANNING BOARD - RECORDING SECR	1,021.02	835.02	3,122.73	5,000.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%
10534305 PLANNING BOARD - BOOKS, MAGAZIN	131.95	620.00	283.00	425.00	117.00	0.00	0.00%	0.00	-100.00%
Total	\$109,069.24	\$13,835.92	\$21,758.84	\$98,825.00	\$97,677.00	\$60,900.00	-38.38%	\$60,900.00	-38.38%
10535200 SITE PLAN REVIEW ADVISORY BOARD - O.E.									
10535250 SPRAB - RECORDING SECRETARY	411.06	795.60	735.93	900.00	900.00	900.00	0.00%	900.00	0.00%
Total	\$411.06	\$795.60	\$735.93	\$900.00	\$900.00	\$900.00	0.00%	\$900.00	0.00%
10536200 ZONING BOARD - O.E.									
10536202 ZONING BOARD - ADVERTISING - LEGA	42.00	93.45	51.80	150.00	150.00	150.00	0.00%	150.00	0.00%
10536209 ZONING BOARD - CONF. & SEMINARS	0.00	0.00	380.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10536223 ZONING BOARD - LEGAL FEES	7,500.00	2,300.02	1,892.50	5,000.00	4,964.00	5,425.00	8.50%	5,425.00	8.50%
10536228 ZONING BOARD - LITIGATION	4,000.00	0.00	37,014.81	26,000.00	33,500.00	36,000.00	38.46%	36,000.00	38.46%
10536250 ZONING BOARD - RECORDING SECR	498.24	1,681.56	1,136.61	1,500.00	1,500.00	1,500.00	0.00%	1,500.00	0.00%
Total	\$12,040.24	\$4,075.03	\$40,475.72	\$33,150.00	\$40,114.00	\$43,575.00	31.45%	\$43,575.00	31.45%
10537200 ENVIRONMENTAL COMMISSION - O.E.									
10537202 ENVIRONMENTAL COMM - ADVERTISI	0.00	32.54	0.00	40.00	0.00	40.00	0.00%	40.00	0.00%
10537209 ENVIRONMENTAL COMM - CONF. & S	0.00	510.40	60.00	310.00	300.00	310.00	0.00%	310.00	0.00%
10537214 ENVIRONMENTAL COMM - DUES	280.00	350.00	350.00	350.00	350.00	350.00	0.00%	350.00	0.00%
10537236 ENVIRONMENTAL COMM - PHOTOCO	0.00	0.00	0.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10537263 ENVIRONMENTAL COMM - SPECIAL EI	0.00	0.00	0.00	250.00	0.00	250.00	0.00%	250.00	0.00%
10537354 ENVIRONMENTAL COMM - TECH/SPEI	0.00	0.00	2,197.52	3,700.00	3,600.00	3,700.00	0.00%	3,700.00	0.00%
Total	\$280.00	\$892.94	\$2,607.52	\$4,750.00	\$4,250.00	\$4,750.00	0.00%	\$4,750.00	0.00%
10538100 CONSTRUCTION OFFICIAL - S & W									
10538101 CONST OFFL - S & W	1,069,910.24	1,049,291.28	1,112,396.69	1,178,440.00	1,158,611.68	1,196,357.00	1.52%	1,183,876.00	0.46%

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10538102 CONST OFFL - S & W OVERTIME	7,649.22	8,342.16	3,630.44	5,000.00	2,399.53	9,700.00	94.00%	5,000.00	0.00%
Total	\$1,077,559.46	\$1,057,633.44	\$1,116,027.13	\$1,183,440.00	\$1,161,011.21	\$1,206,057.00	1.91%	\$1,188,876.00	0.46%
10538200 CONSTRUCTION OFFICIAL - O.E.									
10538209 CONST OFFL - CONF. & SEMINARS	4,114.11	4,777.54	2,083.47	4,505.00	3,348.36	4,505.00	0.00%	4,505.00	0.00%
10538210 CONST OFFL - CONSULTANT FEES	0.00	0.00	0.00	0.00	0.00	500.00	100.00%	0.00	0.00%
10538214 CONST OFFL - DUES	1,719.00	1,884.00	1,784.00	2,185.00	2,104.00	2,740.00	25.40%	2,740.00	25.40%
10538226 CONST OFFL - LICENSE/CERTIFICATION	410.00	164.00	410.00	410.00	273.00	460.00	12.20%	455.00	10.98%
10538241 CONST OFFL - PRINTING	2,631.58	2,067.25	2,542.54	2,800.00	1,873.00	2,800.00	0.00%	2,800.00	0.00%
10538272 CONST OFFL - TRAINING/EDUCATION	2,075.94	2,289.50	2,688.21	3,800.00	3,549.46	3,800.00	0.00%	3,800.00	0.00%
10538273 CONST OFFL - TRAVEL EXPENSE	10,800.00	10,800.00	10,575.00	10,800.00	10,800.00	10,800.00	0.00%	10,800.00	0.00%
10538276 CONST OFFL - UNIFORM CLEANING	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	0.00%	2,100.00	0.00%
10538278 CONST OFFL - VEHICLE REPAIR	3,711.81	3,667.61	2,291.24	2,800.00	5,210.98	4,000.00	42.86%	2,800.00	0.00%
10538305 CONST OFFL - BOOKS, MAGAZINES	3,338.17	398.34	4,073.20	3,800.00	3,794.51	3,800.00	0.00%	3,600.00	-5.26%
10538354 CONST OFFL - TECH/SPECIAL SUPP.	2,686.36	2,128.93	1,427.38	1,500.00	1,334.09	1,500.00	0.00%	1,300.00	-13.33%
10538357 CONST OFFL - UNIFORMS	2,500.00	2,474.10	2,072.80	2,500.00	2,499.10	2,500.00	0.00%	2,500.00	0.00%
10538404 CONST OFFL - MINOR EQUIPMENT &	902.15	348.80	522.52	400.00	216.24	400.00	0.00%	300.00	-25.00%
10538420 CONST OFFL - TECH/SPECIALIZED EQU	672.90	0.00	0.00	400.00	84.50	400.00	0.00%	300.00	-25.00%
Total	\$37,662.02	\$33,100.07	\$32,570.36	\$38,000.00	\$37,187.24	\$40,305.00	6.07%	\$38,000.00	0.00%
10540100 PUBLIC WORKS - S & W									
10540101 PUBLIC WORKS - S & W	969,810.17	948,297.32	957,888.87	1,091,228.00	953,539.48	1,108,033.00	1.54%	1,108,033.00	1.54%
10540102 PUBLIC WORKS - S & W OVERTIME	115,752.83	66,775.88	96,457.35	70,000.00	84,198.48	75,000.00	7.14%	75,000.00	7.14%
Total	\$1,085,563.00	\$1,015,073.20	\$1,054,346.22	\$1,161,228.00	\$1,037,737.96	\$1,183,033.00	1.88%	\$1,183,033.00	1.88%
10540200 PUBLIC WORKS - O.E.									
10540208 PUBLIC WORKS - COMMUNICATION E	1,904.26	1,101.60	3,122.85	1,000.00	1,402.55	1,000.00	0.00%	1,000.00	0.00%
10540214 PUBLIC WORKS - DUES	0.00	0.00	0.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10540231 PUBLIC WORKS - LICENSE/CERTIFICAT.	659.30	192.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
10540231 PUBLIC WORKS - MEALS	0.00	0.00	50.00	0.00	0.00	0.00	0.00%	0.00	0.00%
10540238 PUBLIC WORKS - PHYSICALS/MEDICAL	3,826.00	2,941.00	2,119.00	3,850.00	2,174.00	3,850.00	0.00%	3,850.00	0.00%
10540251 PUBLIC WORKS - SERVICE/MAINT CON	1,800.35	897.57	1,284.50	4,500.00	742.13	4,500.00	0.00%	4,500.00	0.00%
10540265 PUBLIC WORKS - STORM SEWER REPA	0.00	0.00	0.00	600.00	0.00	600.00	0.00%	600.00	0.00%
10540266 PUBLIC WORKS - TECH/SPEC EQUIP M	15,931.83	9,057.90	6,403.83	15,000.00	16,895.90	15,000.00	0.00%	15,000.00	0.00%
10540272 PUBLIC WORKS - TRAINING/EDUCATIC	483.88	65.00	1,113.45	1,000.00	198.00	1,000.00	0.00%	1,000.00	0.00%
10540276 PUBLIC WORKS - UNIFORM CLEANING	5,085.50	5,250.00	5,250.00	5,525.00	4,900.00	5,525.00	0.00%	5,525.00	0.00%

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10540277	PUBLIC WORKS - STREET LIGHTING/SI	2,591.27	0.00	732.86	3,500.00	7,492.11	3,500.00	0.00%	3,500.00	0.00%
10540278	PUBLIC WORKS - VEHICLE REPAIR	63,110.66	68,647.53	57,230.36	68,288.00	83,064.40	68,288.00	0.00%	68,288.00	0.00%
10540302	PUBLIC WORKS - ASPHALT	7,778.30	11,218.88	43,323.88	52,000.00	26,556.00	52,000.00	0.00%	52,000.00	0.00%
10540339	PUBLIC WORKS - ROAD STRIPING	13,868.80	5,689.60	10,522.10	17,000.00	11,266.30	17,000.00	0.00%	17,000.00	0.00%
10540350	PUBLIC WORKS - STONE & GRAVEL	1,839.09	987.18	8,074.59	4,000.00	5,925.25	4,000.00	0.00%	4,000.00	0.00%
10540352	PUBLIC WORKS - SIGNS	12,707.08	23,939.95	18,046.86	14,000.00	14,711.62	14,000.00	0.00%	14,000.00	0.00%
10540354	PUBLIC WORKS - TECH/SPECIAL SUPP.	20,885.70	17,208.38	19,628.72	13,000.00	27,161.11	13,000.00	0.00%	13,000.00	0.00%
10540355	PUBLIC WORKS - TIRES & TUBES	10,958.37	10,525.19	18,004.58	7,514.00	7,147.04	7,514.00	0.00%	7,514.00	0.00%
10540357	PUBLIC WORKS - UNIFORMS	4,798.29	4,248.52	2,845.96	4,500.00	3,090.00	4,500.00	0.00%	4,500.00	0.00%
10540420	PUBLIC WORKS - TECH/SPECIALIZED E	877.04	10,991.90	0.00	3,000.00	1,062.03	3,000.00	0.00%	3,000.00	0.00%
	Total	\$169,105.72	\$172,962.20	\$197,753.54	\$218,777.00	\$213,788.44	\$218,777.00	0.00%	\$218,777.00	0.00%
10541100 SNOW REMOVAL - S & W										
10541102	SNOW REMOVAL - S & W OVERTIME	60,000.00	60,000.00	59,000.00	59,000.00	59,000.00	59,000.00	0.00%	59,000.00	0.00%
	Total	\$60,000.00	\$60,000.00	\$59,000.00	\$59,000.00	\$59,000.00	\$59,000.00	0.00%	\$59,000.00	0.00%
10541200 SNOW REMOVAL - O.E.										
10541224	SNOW REMOVAL - KELLY BILL REIMBL	5,695.08	10,903.76	0.00	10,000.00	0.00	10,000.00	0.00%	10,000.00	0.00%
10541231	SNOW REMOVAL - MEALS	320.60	1,000.00	1,820.78	1,000.00	1,979.80	1,000.00	0.00%	1,000.00	0.00%
10541251	SNOW REMOVAL - SERVICE/MAINT CL	150,421.20	49,267.34	79,837.33	65,000.00	81,206.99	65,000.00	0.00%	65,000.00	0.00%
10541278	SNOW REMOVAL - VEHICLE REPAIR	6,647.80	3,742.96	1,044.04	9,000.00	208.98	9,000.00	0.00%	9,000.00	0.00%
10541340	SNOW REMOVAL - SALT & SAND	15,610.40	106,785.94	80,297.85	76,700.00	74,807.09	76,700.00	0.00%	76,700.00	0.00%
10541354	SNOW REMOVAL - TECH/SPECIAL SUP	0.00	1,300.00	0.00	1,300.00	4,797.14	1,300.00	0.00%	1,300.00	0.00%
	Total	\$178,695.08	\$173,000.00	\$163,000.00	\$163,000.00	\$163,000.00	\$163,000.00	0.00%	\$163,000.00	0.00%
10542100 SEWER SYSTEM - S & W										
10542101	SEWER SYSTEM - S & W	349,303.28	369,939.21	408,118.24	441,533.00	406,652.54	433,404.00	-1.84%	433,404.00	-1.84%
10542102	SEWER SYSTEM - S & W OVERTIME	34,561.20	20,003.41	20,176.61	30,000.00	16,066.88	30,000.00	0.00%	30,000.00	0.00%
	Total	\$383,864.48	\$389,942.62	\$428,294.85	\$471,533.00	\$422,719.42	\$463,404.00	-1.72%	\$463,404.00	-1.72%
10542200 SEWER SYSTEM - O.E.										
10542208	SEWER SYSTEM - COMM EQUIP MAIN	1,260.40	0.00	0.00	700.00	0.00	700.00	0.00%	700.00	0.00%
10542214	SEWER SYSTEM - DUES	310.00	550.00	704.00	430.00	917.00	430.00	0.00%	430.00	0.00%
10542226	SEWER SYSTEM - LICENSE/CERTIFICA	112.00	0.00	152.00	160.00	275.00	160.00	0.00%	160.00	0.00%
10542231	SEWER SYSTEM - MEALS	39.55	411.15	80.95	200.00	139.27	200.00	0.00%	200.00	0.00%
10542246	SEWER SYSTEM - PROGRAM EXPENSE	0.00	1,315.29	1,341.50	1,365.00	1,343.77	1,365.00	0.00%	1,365.00	0.00%

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10542251	SEWER SYSTEM - SERVICE/MAINT COI	5,211.92	5,489.44	5,474.18	9,700.00	4,285.02	9,700.00	0.00%	9,700.00	0.00%
10542266	SEWER SYSTEM - TECH/SPEC EQUIP IV	5,469.97	8,409.29	15,359.76	14,000.00	16,099.71	14,000.00	0.00%	14,000.00	0.00%
10542272	SEWER SYSTEM - TRAINING/EDUCATI	4,397.00	3,708.00	1,109.88	4,500.00	6,849.51	4,500.00	0.00%	4,500.00	0.00%
10542276	SEWER SYSTEM - UNIFORM CLEANING	1,953.96	2,025.00	1,950.00	2,025.00	2,300.00	2,025.00	0.00%	2,025.00	0.00%
10542278	SEWER SYSTEM - VEHICLE REPAIR	9,857.14	18,861.27	21,547.17	9,900.00	11,859.49	9,900.00	0.00%	9,900.00	0.00%
10542354	SEWER SYSTEM - TECH/SPECIAL SUPP.	46,365.00	36,094.13	45,687.49	58,000.00	53,736.81	67,270.00	15.98%	63,270.00	9.09%
10542355	SEWER SYSTEM - TIRES & TUBES	7,880.00	10,099.71	1,695.67	1,600.00	2,700.00	1,600.00	0.00%	1,600.00	0.00%
10542357	SEWER SYSTEM - UNIFORMS	2,124.60	4,321.22	2,406.53	1,900.00	2,519.34	1,900.00	0.00%	1,900.00	0.00%
	Total	\$84,981.54	\$91,284.50	\$97,509.13	\$104,480.00	\$103,024.92	\$113,750.00	8.87%	\$109,750.00	5.04%
10544200 FACILITIES AND OPEN SPACE - O.E.										
10544208	FACILITIES - COMMUNICATION EQUIP	200.00	0.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10544251	FACILITIES - SERVICE/MAINT CONTRA	9,030.00	7,510.00	7,720.00	8,000.00	7,825.00	8,000.00	0.00%	8,000.00	0.00%
10544266	FACILITIES - TECH/SPEC EQUIP MAINT	8,495.88	10,304.31	4,087.88	19,000.00	6,028.78	19,000.00	0.00%	19,000.00	0.00%
10544276	FACILITIES - UNIFORM CLEANING & RI	2,647.24	2,450.00	2,450.00	2,450.00	2,422.77	2,450.00	0.00%	2,450.00	0.00%
10544278	FACILITIES - VEHICLE REPAIR	12,435.50	19,128.06	19,154.59	16,250.00	17,211.62	16,250.00	0.00%	16,250.00	0.00%
10544354	FACILITIES - TECH/SPECIAL SUPP.	41,180.51	33,114.28	37,421.72	35,500.00	34,074.09	35,500.00	0.00%	35,500.00	0.00%
10544355	FACILITIES - TIRES & TUBES	1,870.79	2,663.26	7,438.26	2,500.00	1,700.00	2,500.00	0.00%	2,500.00	0.00%
10544357	FACILITIES - UNIFORMS	4,314.11	1,839.99	3,198.97	3,800.00	2,358.94	3,800.00	0.00%	3,800.00	0.00%
10544420	FACILITIES - TECH/SPECIALIZED EQUIP	618.53	1,556.95	745.67	2,500.00	8,251.42	2,500.00	0.00%	2,500.00	0.00%
	Total	\$80,792.56	\$78,566.85	\$82,217.09	\$90,200.00	\$79,872.62	\$90,200.00	0.00%	\$90,200.00	0.00%
10546200 LEGAL SERVICES & COSTS - O.E.										
10546210	LEGAL - LABOR COUNSEL	39,939.90	38,011.53	32,881.70	30,000.00	40,748.40	39,000.00	30.00%	39,000.00	30.00%
10546223	LEGAL - LEGAL FEES	159,309.50	117,653.10	85,568.79	100,000.00	80,000.00	80,000.00	-20.00%	80,000.00	-20.00%
10546224	LEGAL - LEGAL FEES - TOWNSHIP COUNCIL					20,000.00	20,000.00		20,000.00	
10546228	LEGAL - LITIGATION	189,233.88	157,522.83	185,266.88	140,000.00	129,251.60	131,000.00	-6.43%	131,000.00	-6.43%
	Total	\$388,483.28	\$313,187.46	\$303,717.37	\$270,000.00	\$270,000.00	\$270,000.00	0.00%	\$270,000.00	0.00%
10547200 MUNICIPAL PROSECUTOR - O.E.										
10547210	MUNICIPAL PROSECUTOR - CONSULT	26,133.03	28,300.00	26,885.00	30,000.00	30,000.00	30,000.00	0.00%	30,000.00	0.00%
	Total	\$26,133.03	\$28,300.00	\$26,885.00	\$30,000.00	\$30,000.00	\$30,000.00	0.00%	\$30,000.00	0.00%
10548200 MUNICIPAL PUBLIC DEFENDER - O.E.										
10548210	MUNICIPAL PUBLIC DEFENDER - CONS	17,800.00	10,509.00	11,210.50	19,200.00	19,200.00	19,200.00	0.00%	18,240.00	-5.00%
	Total	\$17,800.00	\$10,509.00	\$11,210.50	\$19,200.00	\$19,200.00	\$19,200.00	0.00%	\$18,240.00	-5.00%

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10550200 UNEMPLOYMENT INSURANCE - O.E.									
10550299 UNEMPLOYMENT INSURANCE - O.E.	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
Total	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00%	\$1,000.00	0.00%
10551100 GROUP INSURANCE - S & W									
10551101 GROUP INSURANCE - S & W	41,625.00	44,750.00	61,375.00	82,500.00	70,500.00	82,500.00	0.00%	82,500.00	0.00%
Total	\$41,625.00	\$44,750.00	\$61,375.00	\$82,500.00	\$70,500.00	\$82,500.00	0.00%	\$82,500.00	0.00%
10551200 GROUP INSURANCE - O.E.									
10551234 GROUP INSURANCE - OTHER PRESCRIB	50.00	40.00	25.00	50.00	10.00	50.00	0.00%	50.00	0.00%
10551246 GROUP INSURANCE - PROGRAM EXPE	3,600.00	3,600.00	3,600.00	4,000.00	3,600.00	4,000.00	0.00%	4,000.00	0.00%
10551280 GROUP INSURANCE - VISION CARE	46,318.69	45,412.51	46,856.42	55,000.00	43,831.30	54,000.00	-1.82%	54,000.00	-1.82%
10551299 GROUP INSURANCE - MISC SERVICES	3,287,658.70	3,169,976.26	3,343,610.98	3,545,337.00	3,545,337.00	3,854,112.00	8.71%	3,854,112.00	8.71%
Total	\$3,337,627.39	\$3,219,028.77	\$3,394,092.40	\$3,604,387.00	\$3,592,778.30	\$3,912,162.00	8.54%	\$3,912,162.00	8.54%
10552200 OTHER INSURANCE - O.E.									
10552290 OTHER INSURANCE - WORKERS COMP	310,524.00	288,171.00	291,854.00	304,466.00	304,465.00	319,931.00	5.08%	319,931.00	5.08%
10552299 OTHER INSURANCE - LIABILITY	335,278.00	362,007.00	368,413.00	377,975.00	377,975.00	381,465.00	0.92%	381,465.00	0.92%
Total	\$645,802.00	\$650,178.00	\$660,267.00	\$682,441.00	\$682,440.00	\$701,396.00	2.78%	\$701,396.00	2.78%
10553100 PUBLIC BUILDINGS & GROUNDS - S & W									
10553101 BLDG & GROUNDS - S & W	147,752.62	149,512.36	152,362.99	157,766.00	154,703.86	160,845.00	1.95%	160,845.00	1.95%
10553102 BLDG & GROUNDS - S & W OVERTIME	2,291.51	594.41	655.22	1,000.00	-215.49	1,000.00	0.00%	1,000.00	0.00%
Total	\$150,044.13	\$150,106.77	\$153,018.21	\$158,766.00	\$154,488.37	\$161,845.00	1.94%	\$161,845.00	1.94%
10553200 PUBLIC BUILDINGS & GROUNDS - O.E.									
10553204 BLDG & GROUNDS - BLDG REPAIR & M	36,212.95	30,103.10	33,946.90	37,000.00	40,251.99	37,000.00	0.00%	37,000.00	0.00%
10553205 BLDG & GROUNDS - BUILDING RENTA	0.00	0.00	0.00	1,500.00	0.00	1,000.00	-33.33%	1,000.00	-33.33%
10553218 BLDG & GROUNDS - HVAC REPAIR/MA	43,656.00	43,656.00	44,760.00	48,000.00	48,000.00	48,504.00	1.05%	48,504.00	1.05%
10553231 BLDG & GROUNDS - MEALS	0.00	0.00	0.00	150.00	0.00	150.00	0.00%	150.00	0.00%
10553235 BLDG & GROUNDS - OTHER RENTAL	9,000.00	4,211.17	3,163.40	9,000.00	3,500.00	5,746.00	-36.16%	5,746.00	-36.16%
10553251 BLDG & GROUNDS - SERVICE/MAINT C	12,004.84	12,279.01	15,450.68	12,000.00	15,421.14	15,000.00	25.00%	15,000.00	25.00%
10553266 BLDG & GROUNDS - TECH/SPEC EQUIP	419.96	574.00	2,888.34	1,500.00	1,519.00	1,500.00	0.00%	1,500.00	0.00%
10553276 BLDG & GROUNDS - UNIFORM CLEAN	975.00	975.00	975.00	1,175.00	975.00	1,175.00	0.00%	1,175.00	0.00%
10553278 BLDG & GROUNDS - VEHICLE REPAIR	2,535.40	1,995.44	880.60	1,500.00	2,139.92	1,500.00	0.00%	1,500.00	0.00%

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10553297 BLDG & GROUNDS - ART CENTER	2,836.62	2,636.00	1,979.85	3,250.00	2,374.60	3,250.00	0.00%	3,250.00	0.00%
10553298 BLDG & GROUNDS - RON ROGERS ARI	645.30	762.44	2,658.26	2,000.00	865.61	2,000.00	0.00%	2,000.00	0.00%
10553299 BLDG & GROUNDS - SCHENCK FARMS	2,210.00	1,930.00	598.03	1,250.00	950.00	1,250.00	0.00%	1,250.00	0.00%
10553327 BLDG & GROUNDS - JANITORIAL/BLDG	11,714.74	10,496.93	10,061.03	12,000.00	10,690.17	12,000.00	0.00%	12,000.00	0.00%
10553330 BLDG & GROUNDS - MINOR BLDG REF	1,929.17	2,461.40	2,004.46	2,500.00	1,580.11	2,000.00	-20.00%	2,000.00	-20.00%
10553340 BLDG & GROUNDS - SALT & SAND	399.40	698.50	749.00	750.00	1,058.20	1,000.00	33.33%	1,000.00	33.33%
10553352 BLDG & GROUNDS - SIGNS	0.00	0.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10553354 BLDG & GROUNDS - TECH/SPECIAL SU	4,515.09	7,018.15	6,724.70	4,500.00	8,202.76	5,000.00	11.11%	5,000.00	11.11%
10553357 BLDG & GROUNDS - UNIFORMS	509.95	692.85	404.25	1,500.00	857.45	1,500.00	0.00%	1,500.00	0.00%
10553404 BLDG & GROUNDS - MINOR EQUIP &	0.00	281.00	200.00	500.00	334.55	500.00	0.00%	500.00	0.00%
Total	\$129,564.42	\$120,770.99	\$127,444.50	\$140,275.00	\$138,720.50	\$140,275.00	0.00%	\$140,275.00	0.00%
10554200 FIRE HYDRANT SERVICES - O.E.									
10554281 FIRE HYDRANT SERVICES - WATER	678,005.40	738,087.84	731,675.88	740,000.00	740,000.00	740,000.00	0.00%	740,000.00	0.00%
Total	\$678,005.40	\$738,087.84	\$731,675.88	\$740,000.00	\$740,000.00	\$740,000.00	0.00%	\$740,000.00	0.00%
10555200 CENTRAL POSTAGE - O.E.									
10555240 CENTRAL POSTAGE - POSTAGE	43,421.29	46,061.87	31,535.54	40,000.00	39,090.16	39,000.00	-2.50%	39,000.00	-2.50%
Total	\$43,421.29	\$46,061.87	\$31,535.54	\$40,000.00	\$39,090.16	\$39,000.00	-2.50%	\$39,000.00	-2.50%
10556200 UTILITY EXPENSES - O.E.									
10556215 UTILITY EXPENSES - ELECTRIC/NATUR.	414,097.84	451,890.63	446,251.79	452,000.00	451,999.60	467,000.00	3.32%	467,000.00	3.32%
10556270 UTILITY EXPENSES - TELEPHONE	113,923.40	121,264.16	122,694.93	130,000.00	130,000.00	130,000.00	0.00%	130,000.00	0.00%
10556277 UTILITY EXPENSES - STREET LIGHTING	362,339.44	374,905.79	319,063.87	375,000.00	375,000.00	375,000.00	0.00%	375,000.00	0.00%
10556281 UTILITY EXPENSES - WATER	16,704.94	19,868.81	24,001.18	24,500.00	24,500.00	24,500.00	0.00%	24,500.00	0.00%
Total	\$907,065.62	\$967,929.39	\$912,011.77	\$981,500.00	\$981,499.60	\$996,500.00	1.53%	\$996,500.00	1.53%
10557200 GASOLINE - O.E.									
10557307 GASOLINE - DIESEL FUEL	140,221.48	140,264.79	133,426.47	120,000.00	118,000.00	118,000.00	-1.67%	118,000.00	-1.67%
10557311 GASOLINE - TOOL FUEL	0.00	0.00	0.00	0.00	3,500.00	3,500.00		3,500.00	
10557315 GASOLINE - UNLEADED	216,199.14	191,883.40	190,831.58	180,000.00	178,500.00	163,500.00	-9.17%	163,500.00	-9.17%
Total	\$356,420.62	\$332,148.19	\$324,258.05	\$300,000.00	\$300,000.00	\$285,000.00	-5.00%	\$285,000.00	-5.00%
10558200 REFUSE COLLECTION - O.E.									
10558218 REFUSE COLLECTION - BRUSH DISPOS.	13,300.00	36,575.00	81,070.30	110,000.00	58,351.00	76,000.00	-30.91%	76,000.00	-30.91%
10558219 REFUSE COLLECTION - REFUSE REMOV	479,715.04	489,565.60	495,972.01	505,000.00	505,000.00	558,000.00	10.50%	558,000.00	10.50%

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10558220 REFUSE COLLECTION - RECYCLING	220,909.44	220,909.45	220,909.44	219,100.00	219,100.00	223,200.00	1.87%	223,200.00	1.87%
10558222 REFUSE COLLECTION - LANDFILL CHAR	1,114,523.31	1,053,000.00	1,038,090.56	1,043,000.00	1,043,000.00	1,019,900.00	-2.21%	1,019,900.00	-2.21%
10558224 REFUSE COLLECTION - KELLY BILL REIN	142,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	0.00%	135,000.00	0.00%
Total	\$1,970,447.79	\$1,935,050.05	\$1,971,042.31	\$2,012,100.00	\$1,960,451.00	\$2,012,100.00	0.00%	\$2,012,100.00	0.00%
10560100 EXTENDED SICK LEAVE - S & W									
10560101 EXTENDED SICK LEAVE - S & W	60,000.00	43,851.34	49,500.00	49,500.00	41,883.11	49,500.00	0.00%	49,500.00	0.00%
Total	\$60,000.00	\$43,851.34	\$49,500.00	\$49,500.00	\$41,883.11	\$49,500.00	0.00%	\$49,500.00	0.00%
10561100 ACCUMULATED SICK LEAVE - S & W									
10561101 ACCUMULATED SICK LEAVE - S & W	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00%	10,000.00	0.00%
Total	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00%	\$10,000.00	0.00%
10576200 SOCIAL SECURITY SYSTEM -									
10576599 SOCIAL SECURITY SYSTEM	943,160.47	928,130.04	920,306.20	996,117.00	912,468.38	970,619.00	-2.56%	970,619.00	-2.56%
Total	\$943,160.47	\$928,130.04	\$920,306.20	\$996,117.00	\$912,468.38	\$970,619.00	-2.56%	\$970,619.00	-2.56%
10577200 PUBLIC EMPLOYEE RETIREMENT SYSTEM - O.E.									
10577599 PUBLIC EMPLOYEES RETIREMENT SYS	679,699.00	640,860.00	729,453.00	698,964.00	698,964.00	756,604.00	8.25%	756,604.00	8.25%
Total	\$679,699.00	\$640,860.00	\$729,453.00	\$698,964.00	\$698,964.00	\$756,604.00	8.25%	\$756,604.00	8.25%
10578200 POLICE & FIREMENS RETIREMENT SYSTEM-O.E.									
10578599 POLICE & FIREMENS RETIREMENT SYS	1,312,266.00	1,360,336.00	1,414,214.00	1,375,135.00	1,375,134.93	1,490,556.00	8.39%	1,490,556.00	8.39%
Total	\$1,312,266.00	\$1,360,336.00	\$1,414,214.00	\$1,375,135.00	\$1,375,134.93	\$1,490,556.00	8.39%	\$1,490,556.00	8.39%
10579200 DEFINED CONTRIBUTION RETIREMENT PROGRAM									
10579599 DEFINED CONTRIBUTION RETIREMEN	3,528.48	3,467.21	3,597.94	10,000.00	4,126.49	10,000.00	0.00%	10,000.00	0.00%
Total	\$3,528.48	\$3,467.21	\$3,597.94	\$10,000.00	\$4,126.49	\$10,000.00	0.00%	\$10,000.00	0.00%
10595200 MUNICIPAL ALLIANCE GRANT CONTRIBUTION-OE									
10595599 MUNICIPAL ALLIANCE GRANT CONTRI	2,870.00	2,870.00	2,871.50	2,873.00	2,873.00	2,873.00	0.00%	2,873.00	0.00%
Total	\$2,870.00	\$2,870.00	\$2,871.50	\$2,873.00	\$2,873.00	\$2,873.00	0.00%	\$2,873.00	0.00%
10604200 ILSA WWP REGIONAL SCHOOL DISTRICT - O.E.									
10604251 ILSA WWP REG SCH DIST-CABLE STATI	28,000.00	28,000.00	28,560.00	29,131.00	29,131.00	29,714.00	2.00%	29,714.00	2.00%

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2016 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
Total	\$28,000.00	\$28,000.00	\$28,560.00	\$29,131.00	\$29,131.00	\$29,714.00	2.00%	\$29,714.00	2.00%
10614200 LOSAP									
10614599 LOSAP	76,000.00	76,000.00	72,000.00	40,000.00	40,000.00	40,000.00	0.00%	40,000.00	0.00%
Total	\$76,000.00	\$76,000.00	\$72,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0.00%	\$40,000.00	0.00%
10620200 ANIMAL CONTROL (ILSA) - O.E.									
10620210 ANIMAL CONTROL (ILSA) - O.E.	8,495.00	6,680.00	8,990.00	17,000.00	16,000.00	16,000.00	-5.88%	16,000.00	-5.88%
Total	\$8,495.00	\$6,680.00	\$8,990.00	\$17,000.00	\$16,000.00	\$16,000.00	-5.88%	\$16,000.00	-5.88%
10625200 AFFORDABLE HOUSING - O.E.									
10625210 AFFORDABLE HOUSING - CONSULTANT	0.00	0.00	0.00	5,000.00	0.00	93,000.00	1760.00%	93,000.00	1760.00%
10625223 AFFORDABLE HOUSING - LEGAL FEES	18,500.00	18,500.00	18,500.00	13,500.00	18,500.00	112,500.00	733.33%	112,500.00	733.33%
10625250 AFFORDABLE HOUSING - RECORDING	371.22	716.04	881.79	900.00	900.00	900.00	0.00%	900.00	0.00%
Total	\$18,871.22	\$19,216.04	\$19,381.79	\$19,400.00	\$19,400.00	\$206,400.00	963.92%	\$206,400.00	963.92%
10643200 STONY BROOK REG SEWERAGE AUTH - O.E.									
10643253 STONYBROOK SEWER AUTH - SHARE C	2,979,497.00	2,998,080.91	3,010,257.00	3,017,600.00	3,017,600.00	3,028,300.00	0.35%	3,028,300.00	0.35%
Total	\$2,979,497.00	\$2,998,080.91	\$3,010,257.00	\$3,017,600.00	\$3,017,600.00	\$3,028,300.00	0.35%	\$3,028,300.00	0.35%
10650100 MUNICIPAL COURT - S & W									
10650101 COURT - S & W	197,445.75	213,480.00	215,150.74	221,149.00	218,872.22	224,758.00	1.63%	224,758.00	1.63%
10650102 COURT - S & W OVERTIME	16,829.01	17,400.69	17,817.63	19,655.00	11,794.04	19,655.00	0.00%	17,205.00	-12.47%
Total	\$214,274.76	\$230,880.69	\$232,968.37	\$240,804.00	\$230,666.26	\$244,413.00	1.50%	\$241,963.00	0.48%
10650200 MUNICIPAL COURT - O.E.									
10650209 COURT - CONF. & SEMINARS	559.58	415.00	360.00	880.00	260.00	880.00	0.00%	880.00	0.00%
10650210 COURT - CONSULTANT FEES	10,623.68	5,517.67	3,992.09	5,625.00	6,746.28	5,625.00	0.00%	5,625.00	0.00%
10650214 COURT - DUES	515.00	345.00	345.00	445.00	445.00	445.00	0.00%	445.00	0.00%
10650221 COURT - CREDIT CARD FEES	0.00	0.00	3,881.00	5,000.00	4,703.32	5,000.00	0.00%	5,000.00	0.00%
10650226 COURT - LICENSE/CERTIFICATIONS	0.00	25.00	0.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10650241 COURT - PRINTING	4,744.25	3,739.95	2,807.58	4,689.00	3,105.75	4,689.00	0.00%	4,689.00	0.00%
10650251 COURT - SERVICE/MAINT CONTRACTS	5,438.50	5,525.44	5,838.04	6,066.00	5,502.04	6,066.00	0.00%	6,066.00	0.00%
10650272 COURT - TRAINING/EDUCATIONAL	0.00	0.00	0.00	300.00	0.00	300.00	0.00%	300.00	0.00%
10650305 COURT - BOOKS, MAGAZINES	750.67	678.50	1,162.50	1,602.00	1,380.00	1,602.00	0.00%	1,602.00	0.00%
10650332 COURT - OFFICE SUPPLIES	3,190.17	4,800.73	3,016.18	4,160.00	2,324.88	4,160.00	0.00%	4,160.00	0.00%

West Winfield Township
2016 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
10650354 COURT - TECH/SPECIAL SUPP.	1,016.00	889.84	1,121.13	1,756.00	508.00	1,756.00	0.00%	1,756.00	0.00%
10650357 COURT - UNIFORMS	197.78	198.27	199.76	200.00	194.44	200.00	0.00%	200.00	0.00%
10650599 COURT - TWP. HOPEWELL OUT-OF-CA	350.00	140.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total	\$27,385.63	\$22,275.40	\$22,723.28	\$30,823.00	\$25,169.71	\$30,823.00	0.00%	\$30,823.00	0.00%
10651200 MUNICIPAL COURT SHARED SERVICES AGREEMENT									
10651599 HOPEWELL TOWNSHIP - MUNICIPAL C	0.00	0.00	70.00	1,400.00	0.00	1,300.00	-7.14%	1,300.00	-7.14%
Total	\$0.00	\$0.00	\$70.00	\$1,400.00	\$0.00	\$1,300.00	-7.14%	\$1,300.00	-7.14%
10658200 REFUSE COLLECTION - O.E.									
10658222 REFUSE COLLECTION - LANDFILL CHAR	20,155.59	26,000.00	18,758.39	25,350.00	25,350.00	25,350.00	0.00%	25,350.00	0.00%
10658224 REFUSE COLLECTION - MULTI FAMILY	241,000.00	263,000.00	263,000.00	263,000.00	263,000.00	263,000.00	0.00%	263,000.00	0.00%
Total	\$261,155.59	\$289,000.00	\$281,758.39	\$288,350.00	\$288,350.00	\$288,350.00	0.00%	\$288,350.00	0.00%
10660500 GRANTS - STATE OF NEW JERSEY									
10660531 REC. OPPORTUNITIES DISABILITIES GR	7,500.00	0.00	6,167.28	0.00	0.00	0.00	0.00%	0.00	0.00%
10660532 REC. OPPORT. DISABILITIES GRANT M.	1,500.00	0.00	2,000.00	0.00	0.00	0.00	0.00%	0.00	0.00%
10660541 DRIVE SOBER OR GET PULLED OVER	9,400.00	13,200.00	12,500.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%
10660542 SUSTAINABLE JERSEY SMALL GRANT	25,000.00	0.00	0.00	0.00	0.00		0.00%		0.00%
10660543 BPU-OFFICE CLEAN ENERGY-EFFICIEN	0.00	26,330.00	0.00	0.00	0.00		0.00%		0.00%
10660544 DIV. HIGHWAY SAFETY - DISTRACTED	0.00	0.00	0.00	0.00	5,000.00		0.00%		0.00%
Total	\$43,400.00	\$39,530.00	\$20,667.28	\$0.00	\$10,000.00	\$5,000.00	0.00%	\$5,000.00	0.00%
10661500 MATCHING FUNDS FOR GRANTS									
10661598 MATCHING FUNDS FOR GRANTS	0.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00%	3,500.00	0.00%
Total	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	0.00%	\$3,500.00	0.00%
10663500 DWI ENFORCEMENT GRANT									
10663523 DWI ENFORCEMENT GRANT - O.E.	9,967.89	13,894.85	2,144.29	0.00	0.00	0.00	0.00%	0.00	0.00%
Total	\$9,967.89	\$13,894.85	\$2,144.29	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
10664500 MUNICIPAL COURT ALCOHOL EDUCATION GRANT									
10664520 MUNICIPAL COURT ALCOHOL ED GRA	2,452.55	1,875.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total	\$2,452.55	\$1,875.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
10665500 CLEAN COMMUNITIES GRANT									

West Win Township
2016 Municipal Operating Budget

		2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
10665523	CLEAN COMMUNITIES GRANT	40,610.07	38,393.11	20,878.03	0.00	0.00	0.00	0.00%	0.00	0.00%
	Total	\$40,610.07	\$38,393.11	\$20,878.03	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
10668500 BODY ARMOR REPLACEMENT PROGRAM										
10668522	STATE OF NJ - BODY ARMOR FUND - C	4,504.75	4,615.59	7,585.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	Total	\$4,504.75	\$4,615.59	\$7,585.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
10670500 OCCUPANT PROTECTION PROJECT										
10670521	CLICK IT OR TICKET	4,000.00	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00%	0.00	0.00%
	Total	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00%	\$0.00	0.00%
10672200 CAPITAL IMPROVEMENT FUND										
10672599	CAPITAL IMPROVEMENT FUND	192,800.00	190,000.00	188,000.00	199,400.00	199,400.00	199,400.00	0.00%	199,400.00	0.00%
	Total	\$192,800.00	\$190,000.00	\$188,000.00	\$199,400.00	\$199,400.00	\$199,400.00	0.00%	\$199,400.00	0.00%
10680200 PAYMENT OF BOND PRINCIPAL										
10680213	PAYMENT OF BOND PRINCIPAL	4,220,000.00	4,155,000.00	4,070,000.00	4,030,000.00	4,030,000.00	3,775,000.00	-6.33%	3,775,000.00	-6.33%
	Total	\$4,220,000.00	\$4,155,000.00	\$4,070,000.00	\$4,030,000.00	\$4,030,000.00	\$3,775,000.00	-6.33%	\$3,775,000.00	-6.33%
10681200 PAYMENT OF NOTE PRINCIPAL										
10681213	PAYMENT OF NOTE PRINCIPAL	0.00	0.00	0.00	531,000.00	531,000.00	928,000.00	74.76%	928,000.00	74.76%
	Total	\$0.00	\$0.00	\$0.00	\$531,000.00	\$531,000.00	\$928,000.00	74.76%	\$928,000.00	74.76%
10682200 PAYMENT OF BOND INTEREST										
10682213	PAYMENT OF BOND INTEREST	1,334,599.00	1,399,599.00	1,483,613.00	896,363.00	896,363.00	723,563.00	-19.28%	723,563.00	-19.28%
	Total	\$1,334,599.00	\$1,399,599.00	\$1,483,613.00	\$896,363.00	\$896,363.00	\$723,563.00	-19.28%	\$723,563.00	-19.28%
10683200 PAYMENT OF NOTE INTEREST										
10683213	PAYMENT OF NOTE INTEREST	0.00	0.00	0.00	96,110.00	96,110.00	136,200.00	41.71%	136,200.00	41.71%
	Total	\$0.00	\$0.00	\$0.00	\$96,110.00	\$96,110.00	\$136,200.00	41.71%	\$136,200.00	41.71%
10684200 GREEN TRUST LOAN PROGRAM										
10684299	GREEN TRUST - VAN NEST PARK	9,328.00	9,328.00	9,328.00	9,328.00	9,328.00	0.00		0.00	
	Total	\$9,328.00	\$9,328.00	\$9,328.00	\$9,328.00	\$9,328.00	\$0.00		\$0.00	

West Winthrop Township
2016 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Charged as of 12/31/15	2015 Budget	2015 Charged as of 2/2/16	2016 Departmental Request	% Dept Req to 2015 Budget	2016 Administration Recommend	% Adm Rec to 2015 Budget
10693200 DEFERRED CHARGES - UNFUNDED CAPITAL									
10693599 DEFERRED CHARGES - UNFUNDED CA.	0.00	0.00	240.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total	\$0.00	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
10699200 RESERVE FOR UNCOLLECTED TAXES									
10699599 RESERVE FOR UNCOLLECTED TAXES	1,825,962.78	1,829,606.84	1,830,433.00	1,831,365.00	1,831,365.00	1,832,444.00	0.06%	1,832,444.00	0.06%
Total	\$1,825,962.78	\$1,829,606.84	\$1,830,433.00	\$1,831,365.00	\$1,831,365.00	\$1,832,444.00	0.06%	\$1,832,444.00	0.06%
Total Expenditure Budget	36,708,229.63	36,142,101.37	36,930,698.48	38,099,300.00	37,589,383.61	39,081,371.00	2.58%	38,998,000.00	2.36%

Increase over 15 Budget	898,700.00
Adm. Cuts to Requests	-83,371.00
Group Insurance	307,775.00
Salary & Wage Budgets	219,153.00
Affordable Housing	187,000.00
PERS/PFRS	173,061.00
Other Insurance	18,955.00
SBRSA	10,700.00
	916,644.00
All other	-17,944.00
	898,700.00

Clerk - (01) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
202	Advertising - Legal Statutory Documents (Ordinances, Contracts, Budget, Audit, Mtg. Notices, Auction) Licensing/Permits (Liquor Licenses)	3,500.00	3,500.00
207	Codification Code Book Updates Codification of Redevelopment Plan	10,000.00	10,000.00
209	Conferences & Seminars Municipal Clerk Conferences New Jersey League of Municipalities Conference	2,500.00	2,500.00
210	Consultant Services Iron Mountain (Storage) Destruction of Documents Storage of Microfilm at DARM Scanning of Architectural Maps Council Meeting Videos on Website LaserFiche Outsourcing, Microfilm (16mm/35mm)	17,500.00	17,500.00
214	Dues County/State/International Institute	825.00	825.00
226	Licenses and Certificates Clerk and Deputy's Certificates	100.00	100.00
231	Meals Administrative, Professional Development	200.00	200.00
241	Printing	50.00	50.00
266	Technical/Specialized Equipment Maintenance Laserfiche Support (LSAP per License)	15,000.00	15,000.00
268	Technology/Computer Services Yearly State Re-Certification, Laserfiche Upgrades, Training and Service	2,500.00	2,500.00
272	Training/Educational Professional Development (Notary, One-Day Courses, Skills Training) Certified Education Units for Registered Municipal Clerk License	1,400.00	1,400.00
273	Travel Expense Professional Development	700.00	700.00

Clerk - (01) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
305	Books, Magazines Princeton Packet Gann Law Books		350.00	350.00
353	Technology/Computer Supplies DVD's/CD's/Covers & Digital Recorder Supplies Scanner Supplies and Rollers		1,000.00	1,000.00
354	Technical/Specialized Supplies Taxi License Renewal Supplies Office Supplies and Miscellaneous Supplies (Ordinance/Resolution Books/Office Supplies) Name Plaques Off-Site Production Supplies (Camera Batteries and Charger)		1,500.00	1,500.00
	Total		57,125.00	57,125.00

Elections - (02) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
202	Advertising - Legal Municipal/Primary/General Election ads		1,000.00	1,000.00
210	Consultant Services for Municipal/Primary/General Elections Mercer County Clerk's Office Board of Elections Superintendent of Elections and Staff		10,000.00	10,000.00
231	Meals Election nights		300.00	300.00
241	Printing Polling Location Signs/Elections Arrows/Entrance to Polling Location Signs and Handi-Cap Parking Signs		750.00	750.00
	Total		12,050.00	12,050.00

Council - (03) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences and Seminars New Jersey League of Municipalities Conference		2,000.00	2,000.00
231	Meals Conferences and Seminars Community Events: Veterans Day Council Meetings		700.00	700.00
241	Printing Signs, Flyers, Invitations, Business Cards, Banners, Letterhead		200.00	200.00
272	Training/Educational One-Day Courses		2,000.00	2,000.00
273	Travel Expense Professional Development		750.00	750.00
354	Technical/Specialized Supplies Memorials, Plaques, Proclamations, Minute Paper		600.00	600.00
	Total		6,250.00	6,250.00

Administration - (04) Line Item Budget

Account Code	Detail of Account Code	2016 Department Request	2016 Administration Recommendation
201	Advertising All non-legal advertising (i.e. HR - Full and Part-Time Position Vacancies)	3,000.00	3,000.00
202	Advertising - Legal All legal advertising (i.e. Purchasing - Bid Advertisements)	4,000.00	4,000.00
209	Conferences & Seminars Attendance at the New Jersey League of Municipalities Conference, and other authorized state, league, business and/or association-related conferences and seminars	4,500.00	4,500.00
210	Consultant Services Special projects and/or studies that require the assistance of an outside technician, specialist or management consultant	10,000.00	10,000.00
214	Dues Organizational memberships include the New Jersey State League of Municipalities (NJLM), NJ Future, MidJersey Chamber of Commerce and the Princeton Regional Chamber of Commerce Individual memberships include the NJ Municipal Management Association (NJMMA), Government Purchasing Association of NJ (GPANJ), NJ National Institute of Governmental Purchasing (NIGP), Society for Human Resources Management (SHRM) and other authorized professional associations	5,000.00	5,000.00
231	Meals Includes food costs associated with Township authorized programs and events	200.00	200.00
233	Office Furniture/Equipment Maintenance General annual maintenance and repair of furniture and/or office equipment including copiers, typewriters, mail machine and fax machines	13,000.00	13,000.00
235	Other Rental Includes rental costs associated with the postage machine meter, post office box and other rental equipment	2,500.00	2,500.00
236	Photocopy Expense Includes costs for various items that are photocopied off-premises	800.00	800.00
238	Physicals and Medical Doctors Includes medical costs associated with new hires, drug screenings and independent medical exams	500.00	500.00
241	Printing Includes printing costs associated with letterhead, envelopes, labels and other items as required	7,000.00	7,000.00
263	National Night Out	3,000.00	3,000.00
268	Technology/Computer Services All annual service-related costs associated with network administration and general system maintenance including: Server/Computer Maintenance License Renewals/Software Maintenance Printer Repair Videotaping Council Meetings Telephone/Cable Maintenance and Related Fees Webpage Maintenance GPS (Additional 6 months of service) Warranty support on server infrastructure New internet connection service at firehouse including firewall	55,000.00	55,000.00

Administration - (04) Line Item Budget

Account Code	Detail of Account Code	2016 Department Request	2016 Administration Recommendation
271	Training - Organizational Includes employee training-related costs for computer software, hardware, network administration and/or other subject areas authorized by the Business Administrator	2,500.00	2,500.00
272	Training - Educational Attendance at Government Purchasing Association of New Jersey Meetings (GPANJ) and other training courses required to meet licensing and certification requirements	500.00	500.00
273	Travel Expense Includes employee travel-related reimbursements authorized by the Business Administrator	1,000.00	1,000.00
274	Tuition Includes costs associated with tuition reimbursement for approved courses taken by employees at accredited institutions and/or continuing education programs in accordance with provisions included in the Collective Bargaining Agreements (CBAs)	60,000.00	60,000.00
305	Books, Magazines Includes costs associated with subscriptions to periodicals, professional journals and/or magazines and the purchase of reference materials and/or other authorized publications	1,000.00	1,000.00
332	Office Supplies Includes costs associated with the purchase of general office supplies for all departments/divisions	6,000.00	6,000.00
334	Photocopier Supplies Includes costs associated with the operation of all photocopiers including paper and other related supplies	5,000.00	5,000.00
353	Technology/Computer Supplies All annual supply-related costs associated with network administration and general system maintenance including: Required Microsoft Licenses Additional Program Licenses (non-Microsoft) Computer Accessories (i.e. Keyboards, Surge Suppressors, Cables) Printer Cartridges Backup tapes	14,750.00	14,750.00
354	Technical/Specialized Supplies Includes costs for special administrative services including notary-related supplies and other employee-related programs and/or events	300.00	300.00
402	Furniture Includes costs associated with the acquisition and/or replacement of office furniture including chairs, desks and/or other items authorized by the Business Administrator	2,000.00	2,000.00
414	Office Equipment Includes costs associated with the acquisition and/or replacement of general office equipment including calculators, fax machines, transcription equipment and/or other items authorized by the Business Administrator	2,400.00	2,400.00
	Total	203,950.00	203,950.00

Mayor - (05) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences & Seminars Attendance at the New Jersey League of Municipalities Conference, New Jersey Conference of Mayors and other authorized state, league, business and/or association-related conferences and seminars	2,300.00	2,300.00
214	Dues Individual memberships include New Jersey Conference of Mayors (NJCM) and other authorized professional associations	1,010.00	1,010.00
273	Travel Expense Includes monthly vehicle allowance for the Mayor and other employee travel-related reimbursements authorized by the Mayor	3,200.00	3,200.00
354	Technical/Specialized Supplies Includes costs associated with the purchase of certificates, plaques, etc. to be presented by the Mayor	390.00	390.00
	Total	6,900.00	6,900.00

Financial Administration - (06) Line Item Budget

Account Code	Detail Of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences & Seminars Government Finance Officers Association Conference Tax Collectors and Treasurers Association Conference League of Municipalities Conference	2,700.00	2,700.00
214	Dues Government Finance Officers Association - National - CFO Government Finance Officers Association - NJ - CFO, Asst. CFO Tax Collectors and Treasurers Association of NJ - CFO	605.00	605.00
226	Licenses/Certifications CMFO Certification Renewal	100.00	100.00
272	Training/Educational Mandated Continuing Education Credits for State Certification	500.00	500.00
273	Travel Expense Bank Deposits Conferences/Seminars/Meetings - Mileage, Tolls, Parking	700.00	700.00
305	Books, Magazines NJSA Paperback Princeton Packet - Finance Division Government Finance Publications	195.00	195.00
354	Technical/Specialized Supplies Fixed Asset Tags Specialized supplies for Finance system	3,200.00	3,200.00
	Total	8,000.00	8,000.00

Audit and Accounting Services - (07) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
203	<p>Annual Audit In accordance with N.J.S.A. 40A:5-4, the audit of the Township books, accounts and financial transactions including those of State and Federal Grant Funds. The audit will be made in accordance with generally accepted auditing standards as well as the audit requirements of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the Federal Single Audit Act of 1984 (P.L. 98-502) and will include procedures as considered necessary in the circumstances. In accordance with N.J.S.A. 40A:5-6, the auditor shall file an original report of his audit and recommendations with the Clerk and provide additional copies for members of the governing body and township officials. In addition to the regular report of audit, a synopsis will be prepared for the newspaper as required by N.J.S.A. 5-7.</p> <p>The audit will include examination of the records of the Township Municipal Court and submission and filing of the required report.</p>		27,805.00
264	<p>Special Accounting Services Review and assist in the preparation of the 2016 Annual Financial Statement and Annual Debt Statement. Review and assist in the preparation of the 2017 Municipal Budget. Prepare the financial statements (regulatory basis) and related notes to the financial statements</p>		17,000.00
	Total		44,805.00

Data Processing - (08) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
212	Data Processing <u>Vital Computer Resources, Inc.</u> Property Tax System Revenue Collection System Sewer Utility Billing System <u>ADP Payroll</u> Payroll Management Online Payroll Processing Payroll Tax Filings Legislative Updates <u>Municipal Software, Inc.</u> Server Support Hardware Network Patch Cable Maintenance Server Administration Tier 1 Network Administration Level 1 - staff support Fund Accounting System Remote Requisition Program		42,402.00	42,402.00
	Total		42,402.00	42,402.00

Assessment of Taxes - (09) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
202	Advertising Legal Legal Public Notices	\$50.00	\$50.00
209	Conferences & Seminars Assessor - Four (4) Mercer County Assessor Meetings - \$35 Per Mtg. Principal Assist. Assessor - Four (4) Mercer County Assessor Meetings - \$35 Per Mtg.	\$280.00	\$280.00
214	Dues Assessor & Principal Assistant Assessor - AMANJ & Mercer County Assessor's Association	\$300.00	\$300.00
226	Licenses & Certifications Assessor Recertification	\$50.00	\$50.00
241	Printing Post Card Mailers - 9,060 Pieces - \$0.17 per post card (excluding postage cost) = \$1,540 Various Assessment Forms - \$273	\$1,813.00	\$1,813.00
268	Technology/Computer Services Printer & Vital Servicing	\$150.00	\$150.00
272	Training/Educational Assessor - required to obtain 10 Continuing Education Credits per year. (\$200) Principal Assistant Assessor - is required to obtain 10 Cont. Ed. Credits per year. (\$200) Assessing Clerk - IAAO Course 2 (\$1,251); Review - Appraisal & Admin. (\$380) & CTA Exam (\$10)	\$2,041.00	\$2,041.00
273	Travel Expense Assessor Assistant Assessor	\$3,400.00	\$3,400.00
353	Technology/Computer Supplies Marshall Valuation Service Commercial Estimator Thumb Drives	\$1,310.00	\$1,310.00
	Total	\$9,394.00	\$9,394.00

Collection of Taxes - (10) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
201	Advertising Tax Sale Affidavits	800.00	800.00
209	Conferences & Seminars Central Jersey Tax Collectors Association - Seminars TCTA Spring Conference - Mandated Continuing Education Credits for State Certification Accommodations Professional Government Educators - Seminars	900.00	900.00
214	Dues Notary Association - Deputy Tax Collector Central Jersey T/C Association Tax Collectors and Treasurers Association	350.00	350.00
226	Licenses/Certifications Tax Collector's License Notary Certification	100.00	100.00
231	Meals Tax Sale Costs	150.00	150.00
241	Printing - Mercer County Clerk - Recording Tax Sale Certificates - Tax Bills - Added and Omitted Tax Bills - Tenant Rebate Notices - Tax Sale Notices - Senior Citizen and Post Annual Tax Year Statements - Estimated Tax Bills - Tax Reminder Stickers - Receipt Books - Tax Stubs - Tax Rate Cards and Folding of Tax Bills - Affidavit of Tax Lien Payment Books	6,400.00	6,400.00
252	Sewer Billing Charges <u>New Jersey American Water Company:</u> - Annual Consumption Report <u>Vital Computer Resources:</u> - Sewer Rent Bills <u>On Line Billing Services</u> Office Supplies Dues - Northeast Regional TC Assoc Dues - Tax Collectors & Treasurers Assoc Dues - Central Jersey TCTA NJ League of Municipalities Tax Collectors and Treasurers Assoc - Spring Conference Professional Government Educators - Continuing CEU's Mileage	7,900.00	7,900.00

Collection of Taxes - (10) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
272	Training/Educational Professional Government Educators - Continuing CEU's Central Jersey TCTA - Continuing CEU's TCTA Conference - Seminars	1,600.00	1,600.00
273	Travel Expense Mileage for conferences and meetings	500.00	500.00
305	Books, Magazines Miscellaneous Tax Publications Legal Tax Decisions	200.00	200.00
353	Technology/Computer Supplies Set up fees/annual costs associated with additional tax collection alternatives & options Miscellaneous Supplies	2,500.00	2,500.00
354	Technical/Specialized Supplies Tapes and Ribbons for Credit Card Machine, Scanner	100.00	100.00
414	Office Equipment Desk Calculator	250.00	250.00
	Total	21,750.00	21,750.00

Uniform Fire Code - (13) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
214	Dues National Fire Protection Association	250.00	250.00
226	Licenses and Certifications Fire Inspector certification renewal State Fire Inspector Test	225.00	225.00
241	Printing Various forms and reports	800.00	800.00
272	Training/Educational Various training programs to support certificate and license renewal	325.00	325.00
305	Books, Magazines National fire codes	325.00	325.00
335	Photographic Supplies and Services	110.00	110.00
354	Technical/Specialized Supplies Various supplies such as smoke detector test gas, tools, etc.	220.00	220.00
357	Uniforms Replacement of uniforms	550.00	550.00
	Total	2,805.00	2,805.00

Emergency Services - (14) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
206	CEU Training EMT Recertification Training for personnel	800.00	800.00
208	Communication Equipment Maintenance Replacement batteries and microphones for portable radios	1,500.00	1,500.00
209	Conferences & Seminars Professional Association Meetings	500.00	500.00
210	Consultant Fees Third Party Billing	9,100.00	9,100.00
214	Dues International Association of Fire Chiefs New Jersey Fire Chiefs Association	400.00	400.00
226	Licenses and Certifications EMT Recertification	150.00	150.00
231	Meals	500.00	500.00
238	Physicals and Medical Doctors Physicals for personnel as required by PEOSH regulations Ongoing compliance with respiratory protection regulations & bloodborne pathogens regulations Medical Director fee	4,500.00	4,500.00
241	Printing Patient care reports, company log books, apparatus reports, station maintenance reports, etc.	2,000.00	2,000.00
266	Technical/Specialized Equipment Maintenance Mobile Data Terminal support costs Aerial ladder testing, ground ladder testing, hazardous materials detector calibration, defibrillator calibration & batteries, annual pump testing	15,000.00	12,000.00
272	Training/Educational Fire Department Instructors Conference training Hazardous Materials training Other training	10,000.00	8,500.00
278	Vehicle Repair Repair costs for emergency vehicle fleet	66,000.00	66,000.00
305	Books, Magazines Purchase training manuals	250.00	250.00
354	Technical/Specialized Supplies Emergency medical supplies, blood-borne pathogen supplies, replacement of confined space rescue equipment, automotive supplies, etc.	25,000.00	25,000.00
355	Tires & Tubes Replacement tires for various vehicles in fleet	5,000.00	4,420.00
357	Uniforms Replacement uniforms as required by union contract	20,500.00	20,500.00
	Total	161,200.00	156,120.00

Princeton Junction Volunteer Fire Company - (15) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
560	Princeton Junction Volunteer Fire Company		45,000.00	45,000.00
	Total		45,000.00	45,000.00

West Windsor Volunteer Fire Company - (16) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
561	West Windsor Volunteer Fire Company		45,000.00	45,000.00
	Total		45,000.00	45,000.00

Police - (18) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
201	Advertising			
	Public Notices, Abandoned Vehicles, Hiring Notices		850.00	850.00
208	Communication Equipment Maintenance			
	Mobile Radio Repair Costs (Police Vehicles Equipment and Portable Radios, etc)	12,000.00		
	Fixed Radio Repair Costs (Telecommunications Center)	5,000.00		
	Mercer County Chiefs of Police Association Radio Tower Lease	150.00		
	Miscellaneous Phone Repair Cost	1,000.00	18,150.00	15,150.00
209	Conferences & Seminars			
	NJ Dare Conference	150.00		
	FBINAA Annual Training Conference	450.00		
	Annual Crime Prevention Officers Training Conference	150.00		
	NJ State Chiefs Annual Training Conference	250.00		
	International Chiefs of Police Association Annual Training Conference	0.00		
	NJ Narcotics Officer Training Conference	400.00	1,400.00	1,400.00
210	Consultant Services			
	J & J Court Transcribers	500.00		
	Police Testing Fees	500.00		
		0.00	1,000.00	1,000.00
214	Dues			
	NJ Juvenile Officers Association	50.00		
	Mercer County Dare Officers Association	45.00		
	National Dare Officers Association	60.00		
	NJ State Dare Officers Association	60.00		
	International Association of Crime Prevention Officers	70.00		
	Central Delaware Valley Detectives Association	25.00		
	NJ Traffic Association	35.00		
	NJ Crime Prevention Officers Association	150.00		
	FBINAA	160.00		
	NJ Narcotics Officer Association	200.00		
	Citizens Rifle and Revolver Fees for Instructor	235.00		
	Midatlantic Enforcement Network	350.00		
	Community Policing Officers Association	50.00		
	Mercer County Crime Prevention Officers Association	0.00		
	NJ Accident Reconstruction Officers Association	75.00		
	NJ Vehicle Theft Investigators Association	0.00		
	International Chiefs of Police Association	100.00		
	NJ State Chiefs Of Police Association	200.00		
	Mercer County Chiefs of Police Association	75.00		
	NJ State ID Officers Association	30.00		
	NJ Public Safety Accreditation	300.00		
	AAA Re-Certifications	0.00		
	RAD Rape Aggression Defense Instructors	80.00		
	FBI Leeda Association	50.00		
			2,400.00	2,400.00

Police - (18) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
221	Jail Expense Prisoner Meals Prisoner Disposable Blankets and Various Misc Supplies Cell Block Camera and Monitor Replacement	500.00 200.00 250.00	950.00 950.00
231	Meals Staff and Citizen Meetings, Special Events, Training Meals Youth Academy Class Graduation Picnic Costs (2 Classes) Explorer's Class/Citizen's Academy	800.00 250.00	1,050.00 1,050.00
233	Office Furniture/Equipment Maintenance Decision One Veripic Prior Nami Typewriter Repairs for 6 Typewriters Xerox Copier #53282TAS WCP454 Work Center, DC230CZ D.O.E. 9-1-1 Recorder C.I.S. CAD System K.M.L. 9-1-1 System Dynamic Imaging Mug Shot System Visual Computer POSS Sonic Wall Firewall and Anti-Virus Back-up Systems Porter Lee Maintenance for Evidence "Beast" Tracking System Blackbox Network Services Bio Key International Maintenance (MDT) NJSP t Line for Criminal History, Motor Vehicle, Warrant Checks (Mandatory) Computer Consultation CHSC Contract Sagem Morpho (Live Scan) Fingerprint System	505.00 935.00 400.00 4,560.00 3,100.00 9,500.00 5,000.00 3,400.00 4,025.00 3,000.00 775.00 3,800.00 7,000.00 4,500.00 11,000.00 1,000.00	62,500.00 62,500.00
235	Other Rental Youth Academy Class Bus Rental (2)		400.00 400.00
238	Physicals and Medical Doctors Employee Drug Testing Medical Exam New Personnel Annual Physical Exam for SRT Team Members Inoculations For Hepatitis B Fitness for Duty Exams	600.00 1,000.00 1,000.00 400.00 500.00	3,500.00 3,500.00
241	Printing Community Policing Programs Brochures Juvenile and Youth Programs including McGruff, 9 1 1 , Halloween Safety Seatbelt Safety, Explorers Program, Stranger Safety, etc. Police Reports including DWI, Arrest Reports, Evidence Log Sheets, Operations Reports, Cas Envelopes, Personal Injury Forms, Arrest Cards, Department Stationary and Envelopes, Officer Business Cards	200.00 800.00 1,000.00 2,000.00	4,000.00 4,000.00
272	Training/Educational Mandatory Training and In-Service Training Costs for 60 Employees		8,000.00 8,000.00
273	Travel Expense Travel Expense for follow up investigations/seminars/training		500.00 500.00
276	Uniform Cleaning and Rental Uniform Cleaning (Jem Cleaners)		18,000.00 18,000.00

Police - (18) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
278	Vehicle Repair Vehicle Repair for 27 Patrol Cars		
		40,000.00	40,000.00
305	Books, Magazines Law Books, Periodicals and Traffic Enforcement and Legal Guidelines		
		1,200.00	1,200.00
317	Gun Ammunition Ammunition Needed for Semi-Annual Qualifications And Duty Weapon Replacement		
		9,000.00	9,000.00
332	Office Supplies Supplies necessary for all areas of the police department		
		6,000.00	6,000.00
334	Photocopier Supplies Photocopier Supplies including toners and paper		
		2,500.00	2,500.00
335	Photographic Supplies and Services Film For Detectives and Criminal Processing, Media Cards, batteries		
		200.00	200.00
354	Technical/Specialized Supplies <u>Detective Supplies</u> , Dusting brushes, ink pads, ink, ridge builders, narcotic test kits, fuming kits, miscellaneous fingerprint supplies <u>Community Policing/K-9 Supplies</u> , i.e.: Bicycle Parts, Citizens Academy Shirts, National Night Out, Explorer Program Equipment and Fees, Public Safety Day Supplies, Youth Academy Uniforms Patrol Dog supplies and food <u>Firearms Supplies</u> (Targets and Target Backer Boards) <u>Patrol Supplies</u> , Flares, First Aid Supplies, Fire Extinguishers and refilling costs, Pepper Spray Replacements, Disposable Blankets, Rechargeable Flashlights and Batteries, Barricade and Crime Scene Tape, Traffic Cones, Barricades and Detour Signs, Misc Trunk Replacement Trunk Supplies for Patrol Vehicles	1,000.00 5,000.00 1,500.00 8,000.00	
		15,500.00	15,500.00
355	Tires and Tubes Replacement of Snow and Regular Tires For All Patrol Vehicles and Motorcycle		
		7,000.00	7,000.00
357	Uniforms Uniforms for All Police Officers, Dispatchers and Crossing Guards Clothing Allowance Per Contract Agreement for Plain Clothes Officers	25,000.00 10,000.00	
		35,000.00	35,000.00
401	Communication Equipment Portable Radios, Radio Cases, Replacement Antenna and Replacement Rechargeable Batteries, Replacement Microphones for portable radios		
		500.00	500.00
420	Technical/Specialized Equipment Various Equipment/Technical Needs		
		2,000.00	2,000.00
424	Vehicles Replacement Of Four (4) Police Cars		
		82,000.00	82,000.00
	Total	323,600.00	320,600.00

Animal Control - (20) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
248	Public Health Service Weber's Animal Shelter Mercerville Animal Hospital Princeton Animal Hospital (Veterinarian Services) Nassau Animal Hospital Services	5,000.00	5,000.00	5,000.00
	Total		5,000.00	5,000.00

Board of Health - (21) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation	
248	Public Health Services Public Health Planning and Assessment Flu Vaccine/Prophylaxis Health Education & Supervision Public Health Nursing STD Clinic Services - 2 visits per month @ \$35.00/visit Consultative Physician Services Child Health Conference Tuberculosis Program Health Promotion Materials Lab Analysis	1,000.00 9,660.00 15,000.00 1,000.00 840.00 1,500.00 2,000.00 2,000.00 1,000.00 1,000.00	35,000.00	35,000.00
266	Technical/Specialized Equipment Maintenance Noise level meter calibration/Portable electronic sign		400.00	400.00
272	Training/Educational		2,500.00	2,500.00
273	Travel Expense Environmental Health Specialists Miscellaneous		4,000.00	4,000.00
276	Uniform Cleaning and Rental Contractual - Environmental Health Specialists @ \$350		350.00	350.00
278	Vehicle Repair Municipal vehicle repair (2008 Escape, 2014 Patriot, 2015 Patriot)		1,000.00	1,000.00
305	Books, Magazines Resource texts and manuals & internet-based paid professional subscriptions Professional publications (American Public Health Assoc.)		500.00	500.00

Board of Health - (21) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
332	Office Supplies Assorted supplies to support environmental inspection program	800.00	800.00
335	Photographic Supplies and Services Division photographs & supplies for court & reports	200.00	200.00
354	Technical/Specialized Supplies Inspection equipment supplies, test strips, dyes, sample containers etc.	1,100.00	1,100.00
357	Uniforms Inspection attire for various weather conditions - boots/rain gear per union contract/lab coats for RFE/ Shirts/Jackets with Department logo	1,150.00	1,150.00
401	Communication Equipment Mobile phones, handheld radios	400.00	400.00
420	Technical/Specialized Equipment Pool testing equipment, flashlights, thermometers, pH meter, etc.	500.00	500.00
	Total	57,950.00	57,950.00

Senior Citizen Program - (24) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences & Seminars Miscellaneous Conferences & Seminars on Aging Issues	150.00	150.00
210	Consultant Services Creative Writing Instructor Line Dance Instructor Art Watercolor Instructor Acrylic Art Body, Form & Fitness Chair Exercise Chinese Hour Instructor-English Instruction Spanish Instructor Ballroom Dancing Instructor International Ballroom Dancing Yoga Instructor - Tuesday, Thurs. & Friday Strength Training Chair Stretch & Tone Exercise Yoga Instructor Monday & Wednesday Senior Café Monthly music lecture series New Class - Opera, Core Balance, Strength Tuition offset of \$5,000 class subsidy	67,000.00	63,000.00
214	Dues NJ Association Senior Center Directors, NCOA/NISC	175.00	175.00
226	Licenses/Certifications motion picture license	180.00	180.00
231	Meals Lunch, coffee supplies Senior Citizen Day, Special holiday events	2,800.00	2,800.00
235	Other Rental Weekly movie rental Bus rentals for day trips 45% subsidy	2,650.00	2,650.00
266	Technical/Specialized Equipment Maintenance miscellaneous supplies for exercise classes	100.00	100.00
272	Training/Educational gerontology training staff	180.00	180.00
273	Travel Expense Mileage Reimbursement	50.00	50.00
279	Vehicle Maintenance	2,500.00	2,500.00
305	Books, Magazines Subscription to Times of Trenton Subscription to Princeton Packet	300.00	300.00

Senior Citizen Program - (24) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
332	Office Supplies		500.00	500.00
334	Photocopier Supplies Paper		1,000.00	1,000.00
354	Technical/Specialized Supplies specialized supplies for new programs		300.00	300.00
	Total		77,885.00	73,885.00

Community Development Director - (29) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences & Seminars League of Municipalities, Professional Meetings	400.00	400.00
214	Dues Professional Associations	200.00	200.00
231	Meals League of Municipalities, other meetings	75.00	75.00
273	Travel Expense Meetings	250.00	250.00
305	Books, Magazines As required	75.00	75.00
	Total	1,000.00	1,000.00

Engineering Services & Costs - (30) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences & Seminars			
	League of Municipalities	600.00		
	NJ Society of Landscape Architects Conference	500.00		
	Shade Tree Federation Conference	500.00	1,600.00	1,600.00
210	Consultant Services			
	Professional Engineering Services		36,050.00	36,050.00
214	Dues			
	NJ Society of Municipal Engineers	150.00		
	State Board of Professional Engineers	200.00		
	American Society of Landscape Architects	200.00	550.00	550.00
236	Photocopy Expense			
	Annual Tax Map Reproduction	2,000.00		
	Bid Plans and Specifications	1,800.00		
	Miscellaneous Copying (Asbuilts, Filed Maps, etc.)	200.00	4,000.00	4,000.00
266	Technical/Specialized Equipment Maintenance			
	Engineering Plotter and Large Format Xerox Printer		1,900.00	1,900.00
272	Training/Educational			
	Geographic Information System Seminar	200.00		
	Technical Courses to Maintain Professional Licenses	250.00	450.00	450.00
273	Travel Expense			
	Township Engineer	2,700.00		
	Assistant Manager of Engineering	2,700.00		
	Landscape Architect	2,700.00	8,100.00	8,100.00
276	Uniform Cleaning			
	Per Union Contract		350.00	350.00
299	Misc. Services			
	Required Annual Stormwater Education Material and Mailings		5,300.00	5,300.00
305	Books, Magazines			
	Engineering News Record	100.00		
	AASHTO Specifications (updates)	50.00		
	Manual of Uniform Traffic Control Devices (updates)	100.00	250.00	250.00
353	Technology/Computer Services			
	Software Upgrades for CADD & GIS		800.00	800.00
354	Technical/Specialized Supplies			
	Engineering Plotter Paper and Ink	2,000.00		
	Engineering Inspection Supplies (Paint, Marking Flags, Tree Tags, etc.)	200.00		
	Drafting Supplies (Pens, Tracing Paper, Colored Pencils, etc.)	200.00	2,400.00	2,400.00
357	Uniforms			
	Boot Allowance and Jacket for Landscape Architect (Per Union Contract)		380.00	380.00
	Total		62,130.00	62,130.00

Division of Land Use - (33) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
202	Advertising - Legal			
	Legal notices for special meetings or events		100.00	100.00
207	Codification			
	Land Use Code Book supplements		750.00	750.00
209	Conferences & Seminars			
	Miscellaneous staff Land Use seminars, classes and certifications during course of year		1,000.00	1,000.00
210	Consultant Services			
	Planning Consultant	25,000.00		
	Environmental Consultant	2,000.00		
	Traffic Engineer Consultant	5,000.00	32,000.00	32,000.00
214	Dues			
	American Planning Association			
	New Jersey Shade Tree Federation			
	National Arbor Day Foundation			
	New Jersey Association of Planning and Zoning Officials		750.00	750.00
223	Legal Fees			
	Attorney review for non escrow issues and legal interpretations of zoning issues to assist Zoning Officer			
	Municipal Court appearances		20,500.00	20,500.00
236	Photocopy Expense			
	Unanticipated copies of plans and documents		250.00	250.00
241	Printing			
	Master Plan printing			
	Zoning Permit Application forms		375.00	375.00
273	Travel Expense			
	Auto reimbursement for use of personal vehicle		2,700.00	2,700.00
332	Office Supplies			
	Miscellaneous special division items (i.e. electronic and heavy-duty staplers, Tyvek envelopes and heavy-duty file folders and binders, name plates, x-stampers and refills)		1,500.00	1,500.00
	Total		59,925.00	59,925.00

Planning Board - (34) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
202	Advertising - Legal			
	Legal notices for Planning Board meetings; Board resolution notices		200.00	200.00
209	Conferences and Seminars			
	Certification classes for Planning Board members; Rutgers, NJ Future seminars for Planning Board		250.00	250.00
214	Dues			
	New Jersey Planning Officials		450.00	450.00
223	Legal Fees			
	Planning Board Attorney		25,000.00	25,000.00
228	Litigation			
	Planning Board Attorney	25,000.00		
	Planning Consultant	5,000.00		
			30,000.00	30,000.00
250	Recording Secretaries			
			5,000.00	5,000.00
305	Books			
	Municipal Land Use Law Books (for Board members and staff) Gann Law Book			
	Total		60,900.00	60,900.00

Site Plan Review Advisory Board - (35) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
250	Recording Secretaries		900.00	900.00
	Total		900.00	900.00

Zoning Board - (36) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
202	Advertising - Legal			
	Legal notices for Zoning Board of Adjustment meetings; Board resolution notices		150.00	150.00
209	Conferences and Seminars			
	Certification classes for Zoning Board members		500.00	500.00
223	Legal Fees			
	Zoning Board Attorney		5,425.00	5,425.00
228	Litigation			
	Zoning Board Attorney (Ellsworth Litigation)	35,000.00		
	Planning Consultant	1,000.00	36,000.00	36,000.00
250	Recording Secretaries			
			1,500.00	1,500.00
	Total		43,575.00	43,575.00

Environmental Commission - (37) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
202	Advertising - Legal Meeting Notices	40.00	40.00
209	Conferences & Seminars Association of NJ Environmental Commission Seminars Rutgers University / Training Seminars	150.00 160.00	310.00 310.00
214	Dues Association of NJ Environmental Commissions (ANJEC)	350.00	350.00
236	Photocopy Expense Production of Environment Educational Material	100.00	100.00
263	Special Events Environmental Education Outreach Materials and Services	250.00	250.00
354	Technical/Specialized Supplies Supplies to facilitate Sustainable Jersey Energy Audit and Climate Action Projects	1,000.00 2,700.00	3,700.00 3,700.00
	Total	4,750.00	4,750.00

Code Enforcement - (38) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences and Seminars Building Safety Week/ ICC Conference ICC Region 7 Meetings League of Municipalities	4,505.00	4,505.00
210	Consultant Services Expert Opinion/ Arbitration	500.00	
214	Dues Municipal Construction Officials Association - 1 @ \$75 New Jersey Building Officials Association - 11 @ \$100 Central Jersey Code Officials Association - 13 @ \$50 Central Jersey Technical Assistants Association - 4 @ \$25 PermitTechNation 1 @ \$65 International Association of Electrical Inspectors - 2 @ \$100 New Jersey Association of Technical Assistants- 4@ \$25 Plumbing Heating Cooling Contractors Association - 3 @ \$150	2,740.00	2,740.00
226	Licenses and Certifications Department of Community Affairs - Class I Agency	460.00	455.00
241	Printing Regulatory Forms/Inspection Stickers/Inspection Reports/ Door Knockers	2,800.00	2,800.00
272	Training/Educational Career Track/ Builder's Show/ Uniform Construction Code Training(CJCOA/ NJBOA/ Region 7)	3,800.00	3,800.00
273	Travel Expense Construction Official/BuildingSubcode Official/Plumbing Subcode Official/Electrical Subcode Official per AFSCME Contract	10,800.00	10,800.00
276	Uniform Cleaning CWA Contract-Cleaning	2,100.00	2,100.00
278	Vehicle Repair Six Township Vehicles	4,000.00	2,800.00
305	Books, Magazines Regulatory Code Books/Downloads/Teamwork Magazine	3,800.00	3,600.00
354	Technical/Specialized Supplies Photo Card for Digital Cameras/ Batteries/ Electrical and Plumbing inspection Devices	1,500.00	1,300.00
357	Uniforms CWA Contract- Boots / Jackets	2,500.00	2,500.00
404	Minor Equipment and Tools Flashlights / flashlight belt holders/ gloves / tape measures/ hammers, etc.	400.00	300.00
420	Technical/Specialized Equipment Ladders/ Palm Laser/ Construction Master/ Gas Sensors/ Enterprise Manager	400.00	300.00
	Total	40,305.00	38,000.00

Public Works - (40) Line Item Budget

Acct Code	Detail Of Account Code	2016 Departmental Request	2016 Administration Recommendation
208	Communication Equipment Maintenance Repair radios in the vehicles	1,000.00	1,000.00
214	Dues New Jersey Water Environmental Association Public Works Association of New Jersey	500.00	500.00
238	Physicals and Medical Hepatitis B vaccinations Hearing Testing Hepatitis B titer CDL, Drug & Alcohol Testing	3,850.00	3,850.00
251	Services and Maintenance Contracts Emergency street tree work Repairs to the fuel tank system Gasoline & Diesel Rental of equipment for miscellaneous repairs	4,500.00	4,500.00
265	Storm Sewer Repair & Maintenance Materials - Mortar mix, metal castings, block & bricks etc.	600.00	600.00
266	Technical/Specialized Equipment Maintenance Repair parts for loaders, tractors, road mowers etc.	15,000.00	15,000.00
272	Training/Educational Required CEU training for Director, Superintendent, Assistant Superintendent and Crew Chiefs Professional Development Training for crew members. Equipment operation, safety of equipment and road safety	1,000.00	1,000.00
276	Uniform Cleaning Costs for uniform cleaning per union contract	5,525.00	5,525.00
277	Street Lighting and Signals Cost associated with the maintenance of traffic lights	3,500.00	3,500.00
278	Vehicle Repair Repair parts for road vehicles	68,288.00	68,288.00
302	Asphalt Material for repair of potholes, minor road section repairs and material for crack sealing	52,000.00	52,000.00
339	Road Striping Renewal of road striping and safety markouts	17,000.00	17,000.00
350	Stone & Gravel Supplies needed for driveway and road repairs (JoAnne & Stobbe Lane and the easement road off Cranbury Road)	4,000.00	4,000.00
352	Signs Replacement of street signage to meet new Federal retro-reflective standards and new installation	14,000.00	14,000.00
354	Technical/Specialized Supplies Miscellaneous hardware, small replacement parts tools, etc.	13,000.00	13,000.00
355	Tires and Tubes Replacement of tires on all equipment and vehicles.	7,514.00	7,514.00
357	Uniforms Purchase of safety shoes and uniforms per union contracts	4,500.00	4,500.00
420	Technical/Specialized Equipment Miscellaneous small equipment purchased	3,000.00	3,000.00
	Total	218,777.00	218,777.00

Snow Removal - (41) Line Item Budget

Account Code		Detail Of Account Code	2016 Departmental Request	2016 Administration Recommendation
224	Snow Removal - Kelly Bill		10,000.00	10,000.00
231	Meals		1,000.00	1,000.00
251	Service and Maintenance Contracts		65,000.00	65,000.00
278	Vehicle Repair		9,000.00	9,000.00
340	Salt and Sand		76,700.00	76,700.00
354	Technical/Specialized Supplies		1,300.00	1,300.00
	Total		163,000.00	163,000.00

Sewer System - (42) Item Budget

Account Code	Detail Of Account Code	2016 Departmental Request	20 Administration Recommendation
208	Communication Equipment Maintenance Repairs to radios in vehicles and hand held walkie-talkies	700.00	700.00
214	Dues	430.00	430.00
226	License/Certification One (1) C3, One (1) C2 Sewer License and (1) C1 Sewer License	160.00	160.00
231	Meals Food for crews who work all night on emergency sewer repairs	200.00	200.00
246	Program Expense Amtrak/Sewer Easement Fee (\$35.00 increase)	1,365.00	1,365.00
251	Service and Maintenance Contracts Rental of miscellaneous equipment for repairs Grease removal and disposal from sewage pumping stations	9,700.00	9,700.00
266	Technical/Specialized Equipment Maintenance Repairs and maintenance of the closed circuit television, sewer jetter, air compressors, and pumping station equipment	14,000.00	14,000.00
272	Training/Educational Required continuing education training for Director, Superintendents, Crew Chiefs, and professional development training for crew members. Equipment operation, safety of equipment and road safety training	4,500.00	4,500.00
276	Uniform Cleaning Cost for uniform cleaning per union contracts	2,025.00	2,025.00
278	Vehicle Repair Repair parts for road vehicles	9,900.00	9,900.00
354	Technical/Specialized Supplies Bioxide maintenance chemical for S. Post Pump Station for Southfield Pump Station (Total Cost \$40,000.00) Miscellaneous hardware and supplies for 6 pump stations	67,270.00	63,270.00
355	Tires and Tubes Replacement of tires for miscellaneous sewer vehicles	1,600.00	1,600.00
357	Uniforms Purchase of Safety shoes and uniforms per union contracts	1,900.00	1,900.00
	Total	113,750.00	109,750.00

Facilities and Open Space - (44) Line Item Budget

Account Code	Detail Of Account Code	2016 Departmental Request	2016 Administration Recommendation
208	Communication Equipment Maintenance Repairs to vehicle radios and hand held walkie-talkies	200.00	200.00
251	Service and Maintenance Contracts Rental of equipment for miscellaneous repairs and/or maintenance of storm damaged trees	8,000.00	8,000.00
266	Technical/Specialized Equipment Maintenance Repair parts for loaders, tractors, park and open space mowers	19,000.00	19,000.00
276	Uniform Cleaning Costs for uniform cleaning per union contract	2,450.00	2,450.00
278	Vehicle Repair Repair parts for road vehicles	16,250.00	16,250.00
354	Technical/Specialized Supplies Miscellaneous hardware, small replacement parts, tools, etc. Field Striping Paint for ball fields Lime and Fertilizer	35,500.00	35,500.00
355	Tires and Tubes Replacement of tires on all equipment	2,500.00	2,500.00
357	Uniforms Purchase of safety shoes and uniforms per union contracts	3,800.00	3,800.00
420	Technical/Specialized Equipment Miscellaneous small equipment purchases	2,500.00	2,500.00
	Total	90,200.00	90,200.00

Legal Services and Costs - (46) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
210	Labor Counsel This includes legal costs associated with labor relations, grievances, arbitrations, negotiations, and other projects authorized by the Business Administrator.		39,000.00	39,000.00
223	Legal Fees This includes all general legal costs for the Township Attorney's office.		80,000.00	80,000.00
224	Legal Services - Township Council		20,000.00	20,000.00
228	Litigation This includes all legal costs associated with litigation including professional consulting for tax appeals, court masters, and/or other authorized services.		131,000.00	131,000.00
	Total		270,000.00	270,000.00

Municipal Prosecutor - (47) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
210	Consultant Fees		30,000.00	30,000.00
	Total		30,000.00	30,000.00

Municipal Public Defender - (48) Line Item Budget

		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
210	Consultant Fees		19,200.00	18,240.00
	Total		19,200.00	18,240.00

Building and Grounds - (53) Line Item Budget

Acct Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
204	Building Maintenance and Repair Includes costs associated with all physical and/or structural repairs provided by outside contract vendors including electrical, plumbing, roofing, door system security, elevator and other types of authorized maintenance as required	37,000.00	37,000.00
205	Building Rental Includes rental costs associated with the storage facility and other authorized rental buildings	1,000.00	1,000.00
218	HVAC Repair and Maintenance Includes all costs associated with the maintenance and heating/air conditioning systems and other related maintenance needs as required	48,504.00	48,504.00
231	Meals Meals and/or other food-related costs associated with emergency situations (i.e. snow and other types of inclement weather)	150.00	150.00
235	Other Rental Includes costs associated with the rental of portable bathroom facilities or "port o johns" for various municipal locations	5,746.00	5,746.00
251	Service and Maintenance Contracts Includes costs associated with various service and maintenance contracts including: Fire and Safety Equipment Services Pest Control Services Alarm System-Related Services Generator Services Other Services	15,000.00	15,000.00
266	Technical/Specialized Equipment Maintenance Includes costs associated with the maintenance and repair of special equipment including snow blowers, vacuums, generators, gas pumps and other types of equipment	1,500.00	1,500.00
276	Uniform Cleaning and Rental Includes costs associated with uniform rental and cleaning in accordance with provisions included in the Collective Bargaining Agreements (CBAs)	1,175.00	1,175.00
278	Vehicle Repair Includes costs associated with vehicle repair	1,500.00	1,500.00
297	Art Center Maintenance and Repairs	3,250.00	3,250.00
298	Ron Rogers Arboretum Maintenance and Repairs for Ron Rogers Arboretum	2,000.00	2,000.00
299	Schenck Farmstead Maintenance and Repairs for Schenck Farmstead	1,250.00	1,250.00
327	Janitorial and Building Supplies Includes all cleaning materials and paper products	12,000.00	12,000.00
330	Minor Building Repair Supplies Includes items needed for minor repairs at various municipal facilities	2,000.00	2,000.00
340	Salt and Sand Includes salt, sand and other de-icing materials for various Municipal Facilities	1,000.00	1,000.00
352	Signs Includes signs needed at various facilities and/or around the municipal complex including traffic, informational, ADA Compliance and other authorized signs	200.00	200.00

Building and Grounds - (53) Line Item Budget

Acct Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
354	Technical/Specialized Supplies Includes costs for special items at various municipal facilities including flags and water coolers/water for various municipal facilities		5,000.00	5,000.00
357	Uniforms Includes costs associated with the purchase and/or reimbursement for uniforms in accordance with provisions included in the Collective Bargaining Agreements (CBAs)		1,500.00	1,500.00
404	Minor Equipment and Tools Includes tools and small equipment needed for minor repairs at various municipal facilities		500.00	500.00
	Total		140,275.00	140,275.00

Affordable Housing - (25) Line Item Budget

Account Code		Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
210	Consultant Services			
	Housing Consultant - Piazza & Associates	18,000.00		
	Planning Consultant - Maser Consulting	75,000.00	93,000.00	93,000.00
223	Legal Fees			
	Affordable Housing Attorney - Gerry Muller		112,500.00	112,500.00
250	Recording Secretaries			
			900.00	900.00
	Total		206,400.00	206,400.00

Municipal Court - (50) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
209	Conferences and Seminars Monthly MCAA Seminars MCCD & CAA Spring Conference MAACM Court Administrators' Conference	480.00 100.00 300.00	880.00 880.00
210	Consultant Fees Substitute Judges Interpreters Transcripts for Indigents Temporary Clerical Help (salary line)	2,350.00 2,775.00 50.00 450.00	5,625.00 5,625.00
214	Dues Mercer County Judges Assn	220.00	
**	CMCA & DCA Assn MAACM (Only Court Administrator)	150.00 75.00	445.00 445.00
221	Credit Card Fees	5,000.00	5,000.00 5,000.00
226	Licenses and Certifications Court Administrator & Deputy Certifications & Recertification	100.00	100.00 100.00
241	Printing *** PATS (Reserved funds if POAA Fund is exhausted) Uniform Traffic Tickets/ E Tickets NCR Carbonless ATS/ACS Mailers Bail Recognizance Subpoena to Testify Receipt Books Special Form of Complaint Order of Court Appeal Rights	1,189.00 1,000.00 1,000.00 300.00 200.00 300.00 400.00 200.00 100.00	4,689.00 4,689.00
251	Service and Maintenance Contracts Neopost (added in 2012) Black Box Network Services Prior Nami Impact Technology - Video Conferencing Vector Security System(added in 2012) Gramco Liberty Sound Recording	2,016.00 800.00 775.00 1,140.00 360.00 975.00	6,066.00 6,066.00
272	Training/Educational	300.00	300.00 300.00

Municipal Court - (50) Line Item Budget

Account Code	Detail of Account Code	2016 Departmental Request	2016 Administration Recommendation
305 ***	Books, Magazine NJ Court Rules - Annotated NJ Lawyers Diary NJ Municipal Court Law Review/Court Matters NJ Court Practice, Crim Code, MV Law NJ Drunk Driving Law NJ Rules of Evidence - Annotated NJ MUN Court Practice Manual	127.00 190.00 270.00 345.00 170.00 190.00 310.00	1,602.00 1,602.00
332	Office Supplies Neopost Inkjet Cartridges & Self-adhesive Labels CD's for Sounds Recorder Equipment HP Laser Jet 4200NS Toner HP Color Laser Jet 3800dtn printer HP Laser Jet P3015 Toner Brother Fax Toner Canon Copier Toner Cartridge Biz Hub 250 Copier Toner Brother Intel Fax Toner Panasonic Fax Toner HP Printer Inkjet Cartridges Folders (Multicolor) Cleaning of Judge's Robe	645.00 265.00 450.00 1,000.00 350.00 110.00 290.00 300.00 150.00 100.00 200.00 250.00 50.00	4,160.00 4,160.00
354	Technical/Specialized Supplies Copier paper is used for all reports/printouts we no longer use computer paper Receipt Printer - Model # Epson TM-U220 (AOC/State Equipment) Ribbon replacement - Model #EPS-ERC-38 Red/Black Paper rolls - 2 ply-carbon Model #PMF-07706 (Supplied thru 2016) Tally 2280 Journal Printer (AOC/State Equipment) Ribbon replacement - Model #MMT 060097 HP Laser Jet 4250 CDR Printer (AOC/State Equipment) Toner Cartridge - Model # HEW-Q5942A	500.00 90.00 126.00 0.00 140.00 900.00	1,756.00 1,756.00
357	Uniforms Court Attendant Officer	200.00	200.00
599	Miscellaneous Hopewell Township Share Services	1,500.00	
	Total		30,823.00

TOWNSHIP OF WEST WINDSOR

Department of Administration

Finance Division

MEMORANDUM

TO: Marlena A. Schmid, Business Administrator
FROM: Joanne R. Louth, Chief Financial Officer
SUBJECT: 2016 Anticipated Revenues
DATE: February 12, 2015

Provided below is an explanation of the 2016 anticipated revenues:

- | | | |
|----|--|-----------------|
| 1) | <u>FUND BALANCE ANTICIPATED</u> | \$ 4,630,000.00 |
| | The Administration recommends utilization of \$4.63 million of Fund Balance to support the 2016 budget. This amount is \$195,538 less than what Council used in the adopted 2015 budget. It is important to note that in 7 of the last 8 years, the township experienced reductions to the year end fund balance as the "result of operations" replenished Fund Balance in an amount less than the amount utilized to support the budget. The Administration's goal is to restore Fund Balance compliance with policy, which is expected to be accomplished over time. | |
| 2) | <u>ALCOHOLIC BEVERAGE LICENSES</u> | \$ 33,250.00 |
| | License renewals to be collected in May. | |
| 3) | <u>OTHER LICENSES</u> | \$ 100,000.00 |
| | Various licenses which include taxi, raffle/bingo, vendor, food, vital registrar and contractors. | |
| 4) | <u>OTHER FEES AND PERMITS</u> | \$ 270,000.00 |
| | Tax searches, assessment searches, police revenue, board of health fees, planning/zoning board fees and fire marshall fees. | |
| 5) | <u>MUNICIPAL COURT FINES & COSTS</u> | \$ 550,000.00 |
| | Traffic fines and costs, local parking, criminal fines, costs and Contempt. | |
| 6) | <u>INTEREST AND COST ON TAXES</u> | \$ 140,000.00 |
| | Collected by the Tax Collection Office representing interest and costs on delinquent taxes. The amount is based on the anticipated collection of all remaining outstanding taxes by either property owners or outside lien holders by Tax Sale. | |

7)	<u>INTEREST ON INVESTMENTS AND DEPOSITS</u> Anticipated interest earnings on Township investments and deposits.	\$ 120,000.00
8)	<u>BOARD OF HEALTH FEES/PERMITS</u> Septic inspections, percolation, design for engineering services rendered, pool, well and septic permits.	\$ 20,000.00
9)	<u>REVENUE FROM SEWER SERVICE CHARGES</u> Revenue generated by sewer users to cover the costs of operating and maintaining the sewer system.	\$ 3,250,000.00
10)	<u>RENTS FROM LEASE – REG. BOARD OF EDUCATION</u> Lease payments for the Wallace Road Garage.	\$ 12,500.00
11)	<u>SEWER CONNECTION FEES</u> Hook-up fees to sewer lines.	\$ 13,763.25
12)	<u>RENTS FROM LEASE – POST OFFICE</u> Lease payments for the Township owned facility.	\$ 59,055.00
13)	<u>PARKING AUTHORITY – AVAILABLE SURPLUS FUNDS</u> Pursuant to P.L. 2004, c. 87, Local Authorities may transfer up to 5% of the annual costs of operation to their creating government.	\$ 42,206.00
14)	<u>PARKING AUTHORITY – MUTUAL AGREEMENT</u> Revenue for lease payments from the parking facility on the Compost Site.	\$ 50,000.00
15)	<u>HOTEL OCCUPANCY TAX</u> An amount anticipated to be collected from five (5) hotels within the township as a result of the adoption of Ordinance 2003-19 The amount is based on 3% of income for the calendar year.	\$ 690,000.00
16)	<u>CABLE TELEVISION FRANCHISE FEES</u> The amount received in 2016 from Comcast and Verizon for the Township's share of franchise fees.	\$ 348,695.84
17)	<u>ENERGY RECEIPTS TAX PROGRAM</u> Anticipating same amount as 2015 (Lost \$619,620 in 2010, \$108,333 in 2009 and \$240,412 in 2008 totaling \$968,365).	\$ 2,190,039.00
18)	<u>UNIFORM CONSTRUCTION CODE FEES</u> Construction fees are for building, plumbing, electrical, fire, and Certificates of Occupancy as regulated by the Uniform Construction Code. Anticipating \$25K less than Council adopted in 2015 budget in an attempt to rebuild Fund Balance.	\$ 975,000.00

19)	<u>PARKING AUTHORITY – POLICE SERVICES</u> Shared services agreement with the Parking Authority.	\$ 99,737.25
20)	<u>INTERLOCAL SERVICE – HEALTH OFFICER SERVICES</u> Shared service agreements for health officer services with Robbinsville Township (\$79,706) and Hightstown Borough (\$28,592).	\$ 108,298.00
21)	<u>DRIVE SOBER OR GET PULLED OVER</u> Receipt of State Grant.	\$ 5,000.00
22)	<u>UNIFORM FIRE SAFETY ACT</u> The Department of Community Affairs provides this figure for anticipated revenue.	\$ 62,118.11
23)	<u>RESERVE FOR TOWNSHIP RENTAL PROPERTY</u> Funds collected in prior year from rent of municipally owned properties including farmland and tower rental.	\$ 316,342.03
24)	<u>SALE OF MUNICIPAL ASSETS</u> Proceeds realized from online auction.	\$ 19,336.29
25)	<u>RES. MUNICIPAL SHARE OF DEVELOPERS ESCROW</u> The Township's share of interest earned on developer's funds held in trust.	\$ 8,573.00
26)	<u>CAPITAL FUND BALANCE</u> Premium on the Sale of Notes in 2015.	\$ 91,980.40
27)	<u>DIVERSIFIED DEVELOPERS – POLICE SERVICES</u> Anticipated receipt of revenue from the Nassau Park Retail Center to offset the cost of two police officers.	\$ 193,764.00
28)	<u>PRINCETON UNIVERSITY AGREEMENT</u> Annual revenue pursuant to the MOU authorized by Resolution 2009-R261.	\$ 57,067.06
29)	<u>AMBULATORY SERVICES-THIRD PARTY BILLING</u> Revenue from emergency medical services program. Anticipating \$82,000 additional resulting from 24/7 coverage of Fire and Emergency Services since March 2015.	\$ 380,000.00
30)	<u>RECEIPT FROM DELINQUENT TAXES</u> Amount anticipated to be collected this year from outstanding taxes as of the prior years end.	\$ 530,000.00
	<u>TOTAL ANTICIPATED REVENUES</u> A reduction of \$8,050.71 from the 2015 budget total anticipated revenue adopted by Council.	\$ 15,366,725.23

31)	<u>AMOUNT TO BE RAISED BY TAXATION</u> Municipal tax levy needed to support the municipal operating budget. Within the State Mandated Property Tax Levy Cap utilizing \$110,763 of the 2013 levy cap bank.	\$ 23,631,274.77
	TOTAL	\$ 38,998,000.00

It is important to note that the proposed anticipated revenues represent an aggressive use of revenues to support the 2016 Municipal Operating Budget. The Administration's goal is to restore Fund Balance compliance with policy, which is expected to be accomplished over time.

If you have any questions, please do not hesitate to contact me.

Cc: Shing-Fu Hsueh, Mayor

			Administration		
			Recommended		Adopted
			2016	2015	05/11/2015
REVENUE SOURCE		DIFFERENCE	ANTICIPATED REVENUES	REALIZED REVENUES	ANTICIPATED REVENUES
104100	FUND BALANCE	(\$195,538.00)	4,630,000.00	4,825,538.00	4,825,538.00
104201	ALCOHOLIC BEVERAGE LICENSES	\$0.00	33,250.00	36,250.00	33,250.00
104210	OTHER LICENSES	\$14,000.00	100,000.00	112,259.00	86,000.00
104220	OTHER FEES AND PERMITS	\$5,000.00	270,000.00	275,777.01	265,000.00
104230	MUNICIPAL COURT FINE & COSTS	\$85,000.00	550,000.00	558,627.26	465,000.00
104235	INTEREST AND COSTS ON TAXES	(\$30,000.00)	140,000.00	144,882.93	170,000.00
104240	INTEREST ON INVEST. & DEPOSITS	\$20,000.00	120,000.00	243,625.24	100,000.00
104250	BOARD OF HEALTH FEES/PERMITS	\$1,000.00	20,000.00	25,709.00	19,000.00
104255	REVENUE FROM SEWER SERVICE CHARGES	\$75,000.00	3,250,000.00	3,259,650.59	3,175,000.00
104262	RENTS FROM LEASE-REGIONAL BD OF ED.	\$0.00	12,500.00	12,500.04	12,500.00
104265	SEWER CONNECTION FEES	(\$141,236.75)	13,763.25	13,763.25	155,000.00
104270	RENTS FROM LEASE-POST OFFICE	\$0.00	59,055.00	59,055.00	59,055.00
104275	PARKING AUTHORITY - AVAILABLE SURPLUS FUNDS	\$42,206.00	42,206.00		0.00
104276	PARKING AUTHORITY - MUTUAL AGREEMENT	\$0.00	50,000.00	50,000.00	50,000.00
104280	HOTEL OCCUPANCY TAX	\$0.00	690,000.00	693,693.87	690,000.00
104290	CABLE TELEVISION FRANCHISE FEES	\$8,695.48	348,695.84	340,000.36	340,000.36
104301	ENERGY RECEIPTS TAX PROGRAM	\$0.00	2,190,039.00	2,190,039.00	2,190,039.00
104400	UNIFORM CONSTRUCTION CODE FEES	(\$25,000.00)	975,000.00	1,719,160.00	1,000,000.00
104502	INTERLOCAL - PARKING AUTHORITY - POLICE SERVICES	\$0.00	99,737.25	99,737.25	99,737.25
104503	INTERLOCAL - HEALTH OFFICER SERVICES - ROBBINSVILLE	\$1,563.00	79,706.00	78,143.00	78,143.00
104504	INTERLOCAL - HEALTH OFFICER SERVICES - HIGHTSTOWN	\$561.00	28,592.00	28,031.00	28,031.00
104604	CLEAN COMMUNITIES PROGRAM	\$0.00		61,691.35	
104605	ALCOHOL EDUCATION REHABILITATION GRANT	\$0.00		3,005.59	
104611	STATE OF NJ - BODY ARMOUR FUND	\$0.00		4,457.13	
104615	CLICK IT OR TICKET	\$0.00		4,000.00	
104647	DRIVE SOBER OR GET PULLED OVER	\$5,000.00	5,000.00	5,000.00	
104650	DIV. HIGHWAY SAFETY - DISTRACTED DRIVER	\$0.00		5,000.00	
104702	UNIFORM FIRE SAFETY ACT	(\$991.07)	62,118.11	61,824.15	63,109.18

			Administration		
			Recommended		Adopted
			2016	2015	05/11/2015
REVENUE SOURCE		DIFFERENCE	ANTICIPATED REVENUES	REALIZED REVENUES	ANTICIPATED REVENUES
104703	RESERVE FOR TOWNSHIP RENTAL PROPERTY	(\$432.75)	316,342.03	316,774.78	316,774.78
104704	SALE OF MUNICIPAL ASSETS	\$19,336.29	19,336.29		
104709	RESERVE FOR MUNICIPAL SHARE OF DEV. ESCROW	\$186.00	8,573.00	8,387.00	8,387.00
104712	CAPITAL FUND BALANCE	\$91,980.40	91,980.40		
104713	DIVERSIFIED DEVELOPERS - POLICE SERVICES	\$2,721.00	193,764.00	193,764.00	191,043.00
104716	PRINCETON UNIVERSITY AGREEMENT	\$898.69	57,067.06	56,168.37	56,168.37
104717	AMBULATORY SERVICES - THIRD PARTY BILLING	\$82,000.00	380,000.00	387,446.39	298,000.00
104802	RECEIPT FROM DELINQUENT TAXES	(\$70,000.00)	530,000.00	684,572.71	600,000.00
	TOTAL ANTICIPATED REVENUES	(\$8,050.71)	15,366,725.23	16,558,533.27	15,374,775.94
104803	AMOUNT TO BE RAISED BY TAXATION	\$906,750.71	23,631,274.77	*	22,724,524.06
	TOTALS	\$898,700.00	38,998,000.00		38,099,300.00
	3.99%				
	*WITHIN THE PROPERTY TAX LEVY CAP				
	UTILIZING \$110,763 OF THE 2013 LEVY CAP BANK				

		2014	2013	2012	2011	2010	2009	2008	2007
		REALIZED							
	REVENUE SOURCE	REVENUES							
104100	FUND BALANCE	4,620,529.00	4,435,000.00	4,575,000.00	4,435,000.00	4,400,000.00	4,200,000.00	4,200,000.00	4,206,000.00
104201	ALCOHOLIC BEVERAGE LICENSES	35,500.00	36,000.00	35,000.00	33,250.00	30,750.00	25,750.00	25,000.00	25,250.00
104210	OTHER LICENSES	102,574.25	89,161.00	90,087.00	97,159.00	72,180.00	82,722.00	88,190.20	65,484.00
104220	OTHER FEES AND PERMITS	270,422.30	256,416.76	245,039.00	240,387.83	213,413.00	219,502.48	238,849.02	219,138.73
104230	MUNICIPAL COURT FINE & COSTS	465,616.35	459,558.92	570,004.60	578,844.92	598,699.22	604,888.59	607,796.75	658,079.89
104235	INTEREST AND COSTS ON TAXES	178,775.75	174,094.25	244,892.63	244,150.99	193,078.25	232,120.22	157,163.60	217,026.65
104240	INTEREST ON INVEST. & DEPOSITS	129,735.69	92,094.72	99,247.28	175,063.95	278,954.75	371,934.58	1,049,507.16	1,937,674.09
104250	BOARD OF HEALTH FEES/PERMITS	19,457.00	26,040.00	23,025.00	26,708.00	18,370.00	15,364.00	17,621.00	19,987.00
104255	REVENUE FROM SEWER SERVICE CHARGES	3,177,073.27	3,192,181.40	3,123,319.16	3,133,829.38	3,152,173.04	2,968,813.23	2,734,227.36	2,470,773.39
104262	RENTS FROM LEASE-REGIONAL BD OF ED.	12,500.04	12,500.04	12,500.04	12,500.04	12,500.04	12,500.04	12,500.04	12,500.04
104265	SEWER CONNECTION FEES	157,838.50	218,062.50	194,227.50	282,170.50	317,538.70	281,809.85	269,225.25	346,201.87
104270	RENTS FROM LEASE-POST OFFICE	59,055.00	71,712.50	135,000.00	135,000.00	135,000.00	135,000.00	128,383.34	95,300.04
104275	PARKING AUTHORITY - AVAILABLE SURPLUS FUNDS	0.00	0.00	0.00	0.00	26,750.00	0.00	25,638.00	23,315.00
104276	PARKING AUTHORITY - MUTUAL AGREEMENT	68,493.38	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
104280	HOTEL OCCUPANCY TAX	691,157.57	663,049.01	580,916.12	641,473.69	606,848.20	610,912.38	696,603.28	734,365.95
104290	CABLE TELEVISION FRANCHISE FEES	327,114.92	310,276.46	286,660.28	161,305.07	128,286.16	100,734.84	90,743.67	82,538.01
104301	ENERGY RECEIPTS TAX PROGRAM	2,190,039.00	2,190,039.00	2,190,039.00	2,190,039.00	2,190,039.00	2,806,961.00	2,796,067.00	2,540,625.00
104302	SUPPLEMENTAL ENERGY RECEIPTS TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,459.00
104303	LEGISLATIVE INITIATIVE MUNICIPAL BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,898.00
104304	CONSOLIDATED MUNICIPAL PROPERTY TAX RELIEF ACT	0.00	0.00	0.00	0.00	0.00	2,111.00	125,740.00	267,000.00
104305	MUNICIPAL PROPERTY TAX ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,760.00
104307	STATE OF NJ - GARDEN STATE TRUST FUND	0.00	0.00	0.00	0.00	3,815.10	4,401.72	5,123.24	5,599.97
104308	MUNICIPAL HOMELAND SECURITY ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
104400	UNIFORM CONSTRUCTION CODE FEES	1,498,397.00	1,254,299.00	1,600,843.00	2,103,856.00	1,746,504.00	1,277,976.00	1,059,355.00	1,073,786.00
104501	INTERLOCAL - DOG WARDEN SERVICES - PLAINSBORO	0.00	0.00	0.00	0.00	19,500.00	18,900.00	18,300.00	17,600.00
104502	INTERLOCAL - PARKING AUTHORITY - POLICE SERVICES	99,737.25	99,737.25	99,737.25	99,737.25	99,737.25	99,737.25	99,737.25	99,737.25
104503	INTERLOCAL - HEALTH OFFICER SERVICES - ROBBINSVILLE	76,611.00	75,109.00	73,636.00	71,840.00	70,088.00	70,088.00	70,088.00	67,392.00
104504	INTERLOCAL - HEALTH OFFICER SERVICES - HIGHTSTOWN	27,481.00	26,942.00	26,414.00	25,896.00	25,388.00	24,411.00	23,472.00	22,569.00
104601	PUBLIC HEALTH PRIORITY FUNDING	0.00	0.00	0.00	0.00	3,470.00	7,102.00	8,326.00	8,308.00
104602	RECYCLING TONNAGE GRANT	0.00	0.00	0.00	41,485.44	0.00	69,480.88	34,353.57	0.00
104603	DRUNK DRIVING ENFORCEMENT FUND	11,133.28	13,894.85	20,224.27	13,176.40	20,272.49	0.00	19,542.71	10,476.01
104604	CLEAN COMMUNITIES PROGRAM	50,771.99	54,132.94	46,106.66	46,827.86	43,092.55	45,440.30	31,252.78	28,250.07
104605	ALCOHOL EDUCATION REHABILITATION GRANT	2,363.20	4,380.30	4,209.12	4,530.52	3,116.93	4,316.09	5,890.01	7,667.75
104611	STATE OF NJ - BODY ARMOUR FUND	10,330.27	4,615.59	4,504.75	0.00	5,853.45	4,556.39	4,961.09	4,313.64
104612	AGGRESSIVE DRIVER TRAFFIC ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	7,200.00	0.00
104615	CLICK IT OR TICKET	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	4,000.00	0.00
104617	DIVISION OF HIGHWAY SAFETY-CHILD PASSENGER	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	9,000.00
104623	DOMESTIC VIOLENCE TRAINING PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,714.78
104635	PANDEMIC INFLUENZA PREPAREDNESS GRANT	0.00	0.00	0.00	0.00	0.00	0.00	8,923.00	10,103.00
104637	COMPREHENSIVE TOBACCO CONTROL PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	1,080.00	1,080.00
104638	DVRPC - PLANNING ASSISTANCE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	32,000.00	0.00
104639	RECREATION OPPORTUNITIES FOR THE DISABLED	10,000.00	0.00	7,500.00	15,000.00	0.00	15,000.00	20,000.00	0.00
104640	NJ DIV HIGHWAY SAFETY - OVER THE LIMIT GRANT	0.00	0.00	9,400.00	4,400.00	9,400.00	6,000.00	5,000.00	0.00
104641	COLLISION INVESTIGATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	4,294.00	0.00

		2014	2013	2012	2011	2010	2009	2008	2007
		REALIZED							
	REVENUE SOURCE	REVENUES							
104100	FUND BALANCE	4,620,529.00	4,435,000.00	4,575,000.00	4,435,000.00	4,400,000.00	4,200,000.00	4,200,000.00	4,206,000.00
104642	HDSRF- COMPOST FACILITY	0.00	0.00	0.00	0.00	0.00	53,535.24	0.00	0.00
104643	HDSRF - MUNICIPAL GARAGE	0.00	0.00	0.00	0.00	0.00	3,704.53	0.00	0.00
104644	PUBLIC HEALTH EMERGENCY RESPONSE H1N1	0.00	0.00	0.00	10,000.00	24,601.00	102,178.00	0.00	0.00
104645	NJ STATE POLICE DETECT&RENDER SAFE TASK FORCE GRAN	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00
104646	NJDEP BSF COMMUNITY FORESTRY PROGRAM	0.00	0.00	0.00	0.00	7,000.00	0.00	0.00	0.00
104647	DRIVE SOBER OR GET PULLED OVER	12,500.00	13,200.00	0.00	0.00	0.00	0.00	0.00	0.00
104648	SMART FUTURE PLANNING GRANT (SUSTAINABLE NJ)	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
104649	BPU - OFFICE CLEAN ENERGY - EFFICENCY AUDIT	0.00	26,330.00	0.00	0.00	0.00	0.00	0.00	0.00
104702	UNIFORM FIRE SAFETY ACT	63,365.95	69,489.89	63,023.59	68,398.03	65,550.71	67,113.28	68,433.10	81,706.08
104703	RESERVE FOR TOWNSHIP RENTAL PROPERTY	274,681.79	285,733.47	268,591.56	248,888.72	197,183.25	193,748.75	193,111.15	147,392.01
104704	SALE OF MUNICIPAL ASSETS	0.00	0.00	35.00	6,230.00	643,068.76	5,428.80	2,975.38	20,984.00
104705	RESERVE TO PAY DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	92,277.00	90,345.57	95,360.00
104706	ASSESSMENT TRUST FUND - FUND BALANCE		0.00	0.00	100,000.00	0.00	0.00	0.00	0.00
104708	RES. FOR RECREATION/OPEN SPACE REFERENDUM	0.00	54,693.90	97,640.00	171,298.00	300,522.00	293,192.00	286,041.00	279,064.00
104709	RESERVE FOR MUNICIPAL SHARE OF DEV. ESCROW	8,254.00	13,578.00	17,857.00	23,383.00	29,062.52	27,186.00	26,555.00	24,048.89
104712	CAPITAL FUND BALANCE-DEFERRED CHG.	0.00	0.00	58,236.00	481,625.00	492,125.00	0.00	0.00	0.00
104713	DIVERSIFIED DEVELOPERS - POLICE SERVICES	191,043.00	188,778.00	185,165.00	179,937.00	175,377.00	175,377.00	171,938.00	168,603.00
104714	RESERVE FOR PENSIONS	0.00	0.00	0.00	0.00	0.00	182,000.20	297,381.18	0.00
104715	RESERVE FOR SETTLEMENT AGREEMENT	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00
104716	PRINCETON UNIVERSITY AGREEMENT	55,338.30	54,200.10	52,519.48	51,692.40	101,900.00	0.00	0.00	0.00
104717	AMBULATORY SERVICES - THIRD PARTY BILLINGS	298,340.97	263,729.14	216,117.99	259,489.19	98,075.89	0.00	0.00	0.00
104802	RECEIPT FROM DELINQUENT TAXES	632,815.09	812,018.41	965,500.40	866,070.74	794,727.23	941,982.03	604,022.15	896,123.64
	TOTAL ANTICIPATED REVENUES	15,833,046.11	15,595,048.40	16,251,218.68	17,284,643.92	17,408,011.49	16,606,256.67	16,471,956.85	17,360,255.75
104803	AMOUNT TO BE RAISED BY TAXATION	24,328,572.43	24,272,357.11	24,379,621.79	23,991,721.60	22,618,360.76	22,900,262.36	22,213,100.31	20,604,682.56
	TOTALS	40,161,618.54	39,867,405.51	40,630,840.47	41,276,365.52	40,026,372.25	39,506,519.03	38,685,057.16	37,964,938.31

COMPARATIVE SCHEDULE OF FUND BALANCE

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Fund Balance	1-Jan	Excess	Amount	31-Dec	Cash	Non-Cash	Results of	% of Fund	% of Reserve	% of Fund	% of Fund	Budget	Reserve
Analysis	Beginning	Resulting from	Appropriated in	Ending	Surplus	Surplus	Operations	Balance	Fund Balance	Balance to	Balance Used	Budget	Fund Balance
Year	Balance	Operations	Annual Budget	Balance				Used	to Budget	Prior Budget	to Budget		
2001	5,028,553.00	3,470,142.70	4,414,000.00	4,084,695.70	4,084,695.70	0.00	-943,857.30	87.8%	2.5%	21.7%	18.1%	24,390,239	611,848.00
2002	4,084,695.70	3,359,489.17	3,696,820.00	3,747,364.87	3,747,364.87	0.00	-337,330.83	90.5%	1.5%	16.7%	14.6%	25,248,441	387,875.70
2003	3,747,364.87	4,416,629.96	3,600,000.00	4,563,994.83	4,563,994.83	0.00	816,629.96	96.1%	0.6%	14.8%	13.4%	26,791,800	147,364.87
2004	4,563,994.83	4,019,118.38 *	3,600,000.00	4,983,113.21	4,058,113.21	925,000.00	419,118.38	78.9%	3.4%	17.0%	12.9%	27,951,000	963,994.83
2005	4,983,113.21	5,157,967.01	3,550,000.00	6,591,080.22	5,851,080.22	740,000.00	1,607,967.01	87.5%	1.7%	17.8%	12.2%	29,049,000	508,113.21
2006	6,591,080.22	3,555,303.52	3,500,000.00	6,646,383.74	6,091,383.74	555,000.00	55,303.52	59.8%	7.5%	22.7%	11.1%	31,405,200	2,351,080.22
2007	6,646,383.74	5,810,995.14	4,206,000.00	8,251,378.88	7,881,378.88	370,000.00	1,604,995.14	69.0%	5.7%	21.2%	12.8%	32,830,000	1,885,383.74
2008	8,251,378.88	3,766,452.93	4,200,000.00	7,817,831.81	7,632,831.81	185,000.00	-433,547.07	53.3%	10.4%	25.1%	11.9%	35,430,000	3,681,378.88
2009	7,817,831.81	3,725,304.94	4,200,000.00	7,343,136.75	7,343,136.75	0.00	-474,695.06	55.0%	9.4%	22.1%	11.5%	36,514,000	3,432,831.81
2010	7,343,136.75	3,902,424.07	4,400,000.00	6,845,560.82	6,845,560.82	0.00	-497,575.93	59.9%	7.9%	20.1%	11.9%	37,047,000	2,943,136.75
2011	6,845,560.82	4,643,860.42	4,435,000.00	7,054,421.24	7,054,421.24	0.00	208,860.42	64.8%	6.5%	18.5%	11.9%	37,340,000	2,410,560.82
2012	7,054,421.24	4,550,583.56	4,575,000.00	7,030,004.80	7,030,004.80	0.00	-24,416.44	64.9%	6.6%	18.9%	12.3%	37,317,000	2,479,421.24
2013	7,030,004.80	4,009,182.44	4,435,000.00	6,604,187.24	6,604,187.24	0.00	-425,817.56	63.1%	7.0%	18.8%	11.9%	37,301,500	2,595,004.80
2014	6,604,187.24	4,420,233.76	4,620,529.00	6,403,892.00	6,403,892.00	0.00	-200,295.24	70.0%	5.3%	17.7%	12.2%	37,754,850	1,983,658.24
2015 **	6,403,892.00	4,728,977.42	4,825,538.00	6,307,331.42	6,307,331.42	0.00	-96,560.58	75.4%	4.1%	17.0%	12.7%	38,099,300	1,578,354.00
2016**	6,307,331.42	?	4,630,000.00	?	?	0.00	?	73.4%	4.3%	16.6%	11.9%	38,998,000	1,677,331.42

* Includes \$925,000.00 Adjustment to Income Before Fund Balance: Statue Deferred Charges to Budget - Cost of Revaluation

** Unaudited

11 - % of Fund Balance to Prior Budget

COMPARATIVE SCHEDULE OF FUND BALANCE

Forecast Model

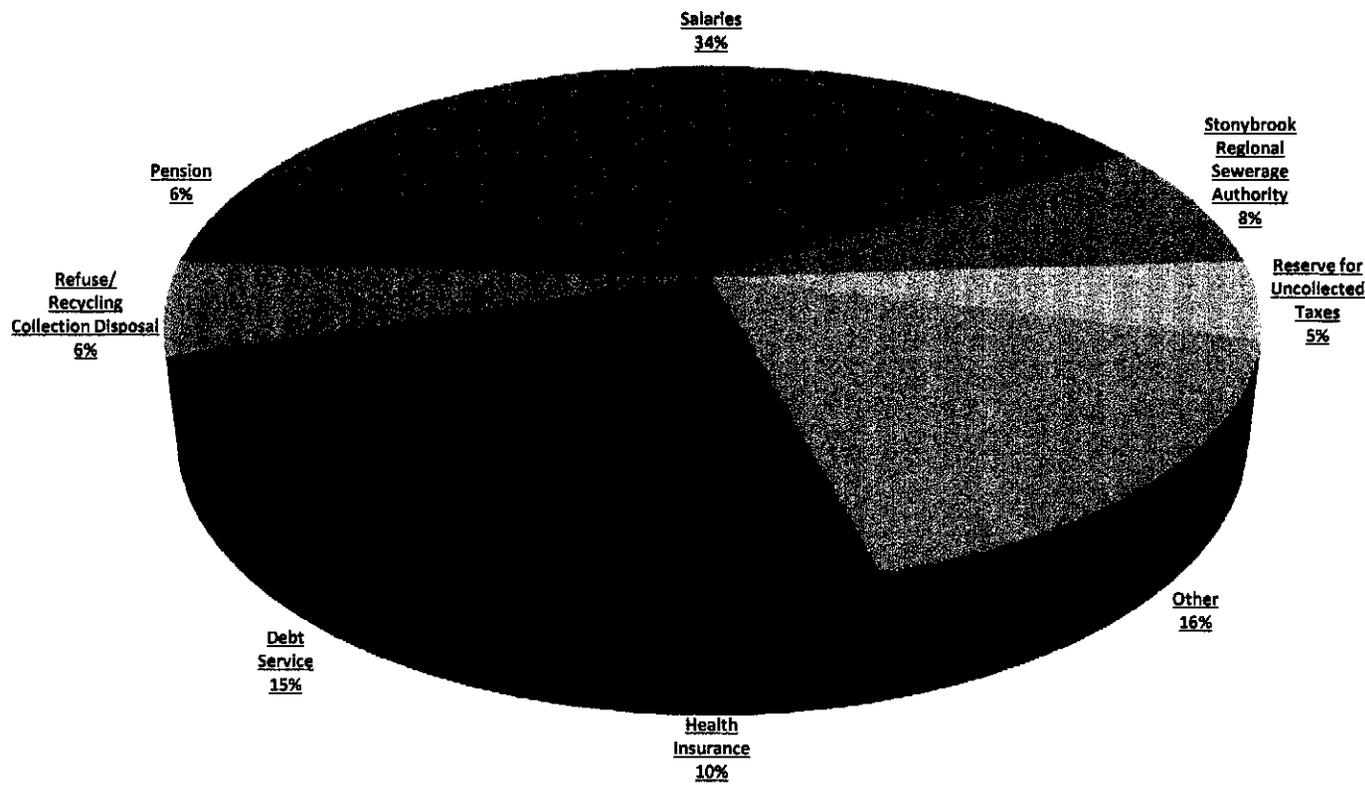
	a	b	c	d		
		(+)	(-)	(a+b-c)	(b-c)	
Fund Balance	1-Jan	Excess	Amount	31-Dec		
Analysis	Beginning	Resulting from	Appropriated in	Ending	Results of	Reserve
Year	Balance	Operations	Annual Budget	Balance	Operations	Fund Balance
2008	8,251,378.88	3,766,452.93	4,200,000.00	7,817,831.81	-433,547.07	3,681,378.88
2009	7,817,831.81	3,725,304.94	4,200,000.00	7,343,136.75	-474,695.06	3,432,831.81
2010	7,343,136.75	3,902,424.07	4,400,000.00	6,845,560.82	-497,575.93	2,943,136.75
2011	6,845,560.82	4,643,860.42	4,435,000.00	7,054,421.24	208,860.42	2,410,560.82
2012	7,054,421.24	4,550,583.56	4,575,000.00	7,030,004.80	-24,416.44	2,479,421.24
2013	7,030,004.80	4,009,182.44	4,435,000.00	6,604,187.24	-425,817.56	2,595,004.80
2014	6,604,187.24	4,420,233.76	4,620,529.00	6,403,892.00	-200,295.24	1,983,658.24
2015**	6,403,892.00	4,728,977.42	4,825,538.00	6,307,331.42	-96,560.58	1,578,354.00
2016 ***	6,307,331.42	4,282,938.09	4,630,000.00	5,960,269.51	-347,061.91	1,677,331.42
2017 ***	5,960,269.51	4,362,599.97	4,630,000.00	5,692,869.47	-267,400.03	1,330,269.51
2018 ***	5,692,869.47	4,428,339.38	4,630,000.00	5,491,208.85	-201,660.62	1,062,869.47
2019 ***	5,491,208.85	4,397,550.66	4,630,000.00	5,258,759.51	-232,449.34	861,208.85
2020 ***	5,258,759.51	4,375,688.82	4,630,000.00	5,004,448.33	-254,311.18	628,759.51
2021 ***	5,004,448.33	4,428,046.87	4,630,000.00	4,802,495.20	-201,953.13	374,448.33
2022 ***	4,802,495.20	4,429,163.03	4,630,000.00	4,601,658.22	-200,836.97	172,495.20
** Unaudited						
*** Forecast Model Assumptions	- Excess Resulting from Operations based on prior 7 year average					
	Amount Appropriated in Annual Budget constant years 2016 - 2022.					
The trend shows the amount of Fund Balance Appropriated will exceed the amount available by 2022.						

Budget Comparison by Category

	Salary and Wages	Other Expenses	Deferred Charges	Debt Service	Reserve for Uncollected Taxes	TOTAL BUDGET
2006	10,854,833	13,792,560	552,809	4,515,352	1,689,646	31,405,200
2007	11,432,378	14,915,399	185,000	4,559,352	1,737,871	32,830,000
2008	12,058,792	16,284,709	224,190	5,091,305	1,771,004	35,430,000
2009	12,364,389	17,196,965	185,000	4,960,944	1,806,702	36,514,000
2010	12,221,763	17,450,489	0	5,569,648	1,805,100	37,047,000
2011	12,266,792	17,589,870	4,300	5,658,153	1,820,885	37,340,000
2012	12,564,963	17,169,347	0	5,756,727	1,825,963	37,317,000
2013	12,786,199	16,931,767	0	5,753,927	1,829,607	37,301,500
2014	12,935,628	17,237,608	240	5,750,941	1,830,433	37,754,850
2015	13,182,671	17,323,063	0	5,762,201	1,831,365	38,099,300
2016	13,401,824	18,001,569	0	5,762,163	1,832,444	38,998,000

Budget - Major Cost Centers

	Health Insurance	% annual budget Inc./Dec.	Debt Service	% annual budget Inc./Dec.	Refuse/ Recycling Collection Disposal	% annual budget Inc./Dec.	Pension	% annual budget Inc./Dec.	Salaries	% annual budget Inc./Dec.	Stonybrook Regional Sewerage Authority	% annual budget Inc./Dec.	Reserve for Uncollected Taxes	% annual budget Inc./Dec.	Other	% annual budget Inc./Dec.	TOTAL	% annual budget Inc./Dec.
2006	2,995,800	4.43%	4,515,352	0.44%	2,198,000	6.96%	522,257	105.13%	10,854,833	6.16%	2,211,400	4.40%	1,689,646		6,417,913		31,405,200	
2007	3,279,500	9.47%	4,559,352	0.97%	2,312,632	5.22%	852,288	63.19%	11,432,378	5.32%	2,284,156	3.29%	1,737,871	2.85%	6,371,823	-0.72%	32,830,000	4.54%
2008	3,629,700	10.68%	5,091,305	11.67%	2,374,000	2.65%	1,380,487	61.97%	12,058,792	5.48%	2,410,594	5.54%	1,771,004	1.91%	6,714,118	5.37%	35,430,000	7.92%
2009	3,799,400	4.68%	4,960,944	-2.56%	2,522,500	6.26%	1,594,252	15.48%	12,364,389	2.53%	2,651,950	10.01%	1,806,702	2.02%	6,813,863	1.49%	36,514,000	3.06%
2010	3,799,400	0.00%	5,569,648	12.27%	2,396,900	-4.98%	1,744,799	9.44%	12,221,763	-1.15%	2,900,514	9.37%	1,805,100	-0.09%	6,608,876	-3.01%	37,047,000	1.46%
2011	3,608,600	-5.02%	5,658,153	1.59%	2,263,200	-5.58%	2,170,509	24.40%	12,266,792	0.37%	2,992,342	3.17%	1,820,885	0.87%	6,559,519	-0.75%	37,340,000	0.79%
2012	3,351,200	-7.13%	5,756,727	1.74%	2,248,000	-0.67%	1,991,965	-8.23%	12,564,963	2.43%	2,979,497	-0.43%	1,825,963	0.28%	6,598,685	0.60%	37,317,000	-0.06%
2013	3,236,200	-3.43%	5,753,927	-0.05%	2,248,000	0.00%	2,001,196	0.46%	12,786,199	1.76%	3,000,414	0.70%	1,829,607	0.20%	6,445,957	-2.31%	37,301,500	-0.04%
2014	3,407,146	5.28%	5,750,941	-0.05%	2,232,350	-0.70%	2,143,667	7.12%	12,935,628	1.17%	3,010,257	0.33%	1,830,433	0.05%	6,444,428	-0.02%	37,754,850	1.22%
2015	3,604,387	5.79%	5,762,201	0.20%	2,300,450	3.05%	2,074,099	-3.25%	13,182,671	1.91%	3,017,600	0.24%	1,831,365	0.05%	6,326,527	-1.83%	38,099,300	0.91%
2016	3,912,162	8.54%	5,762,163	0.00%	2,300,450	0.00%	2,247,160	8.34%	13,401,824	1.66%	3,028,300	0.35%	1,832,444	0.06%	6,513,497	2.96%	38,998,000	2.36%



DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2016 S & W	2016 OE	2016 TOTAL	
PUBLIC SAFETY	7,270,269.00	639,489.00	7,909,758.00	20.28%
DEBT SERVICE		5,762,163.00	5,762,163.00	14.78%
STATUTORY		5,060,223.00	5,060,223.00	12.98%
INSURANCE	142,000.00	4,614,558.00	4,756,558.00	12.20%
STONYBROOK SEWERAGE AUTHORITY		3,028,300.00	3,028,300.00	7.77%
REFUSE COLLECTION		2,300,450.00	2,300,450.00	5.90%
PUBLIC WORKS	1,705,437.00	581,727.00	2,287,164.00	5.86%
UTILITY EXPENSE		2,060,500.00	2,060,500.00	5.28%
COMMUNITY DEVELOPMENT	1,684,781.00	271,180.00	1,955,961.00	5.02%
ADMINISTRATION	1,404,132.00	507,190.00	1,911,322.00	4.90%
HEALTH/HUMAN SERVICES	711,488.00	338,235.00	1,049,723.00	2.69%
LAW		318,240.00	318,240.00	0.82%
CLERK AND GOVERNING BODY	236,754.00	75,425.00	312,179.00	0.80%
MUNICIPAL COURT	241,963.00	32,123.00	274,086.00	0.70%
GRANTS	5,000.00	6,373.00	11,373.00	0.03%
TOTAL	13,401,824.00	25,596,176.00	38,998,000.00	100.00%

INCREASE/DECREASE OVER LAST YEAR'S BUDGET

DEPARTMENT	S & W	OE	TOTAL	
PUBLIC SAFETY	152,816.00	-1,000.00	151,816.00	
DEBT SERVICE	0.00	-38.00	-38.00	
STATUTORY	0.00	148,642.00	148,642.00	
INSURANCE	0.00	326,730.00	326,730.00	
STONYBROOK SEWERAGE AUTH	0.00	10,700.00	10,700.00	
REFUSE COLLECTION	0.00	0.00	32,232.00	
PUBLIC WORKS	13,676.00	5,270.00	-13,286.00	
UTILITY EXPENSE	0.00	-1,000.00	-1,000.00	
COMMUNITY DEVELOPMENT	13,324.00	0.00	13,324.00	
ADMINISTRATION	16,833.00	583.00	17,416.00	
HEALTH/HUMAN SERVICES	16,345.00	191,420.00	207,765.00	
LAW	0.00	-960.00	-960.00	
CLERK AND GOVERNING BODY	0.00	-700.00	-700.00	
MUNICIPAL COURT	1,159.00	-100.00	1,059.00	
GRANTS	5,000.00	0.00	5,000.00	
TOTAL	219,153.00	679,547.00	898,700.00	0.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2015 S & W	2015 OE	2015 TOTAL	
PUBLIC SAFETY	7,117,453.00	640,489.00	7,757,942.00	20.36%
DEBT SERVICE		5,762,201.00	5,762,201.00	15.12%
STATUTORY		4,911,581.00	4,911,581.00	12.89%
INSURANCE	142,000.00	4,287,828.00	4,429,828.00	11.63%
STONYBROOK SEWERAGE AUTHORITY		3,017,600.00	3,017,600.00	7.92%
REFUSE COLLECTION		2,300,450.00	2,300,450.00	6.04%
PUBLIC WORKS	1,691,761.00	576,457.00	2,268,218.00	5.95%
UTILITY EXPENSE		2,061,500.00	2,061,500.00	5.41%
COMMUNITY DEVELOPMENT	1,671,457.00	271,180.00	1,942,637.00	5.10%
ADMINISTRATION	1,387,299.00	506,607.00	1,893,906.00	4.97%
HEALTH/HUMAN SERVICES	695,143.00	146,815.00	841,958.00	2.21%
LAW		319,200.00	319,200.00	0.84%
CLERK AND GOVERNING BODY	236,754.00	76,125.00	312,879.00	0.82%
MUNICIPAL COURT	240,804.00	32,223.00	273,027.00	0.72%
GRANTS		6,373.00	6,373.00	0.02%
TOTAL	13,182,671.00	24,916,629.00	38,099,300.00	100.00%

INCREASE/DECREASE OVER LAST YEAR'S BUDGET

DEPARTMENT	S & W	OE	TOTAL	
PUBLIC SAFETY	150,788.00	-49,750.00	101,038.00	
DEBT SERVICE	0.00	11,260.00	11,260.00	
STATUTORY	0.00	-51,272.00	-51,272.00	
INSURANCE	22,000.00	219,415.00	241,415.00	
STONYBROOK SEWERAGE AUTH	0.00	7,343.00	7,343.00	
REFUSE COLLECTION	0.00	68,100.00	68,100.00	
PUBLIC WORKS	20,487.00	-15,270.00	5,217.00	
UTILITY EXPENSE	0.00	-57,000.00	-57,000.00	
COMMUNITY DEVELOPMENT	33,487.00	4,840.00	38,327.00	
ADMINISTRATION	12,444.00	-5,580.00	6,864.00	
HEALTH/HUMAN SERVICES	19,940.00	-662.00	19,278.00	
LAW	0.00	-30,920.00	-30,920.00	
CLERK AND GOVERNING BODY	-16,233.00	-3,000.00	-19,233.00	
MUNICIPAL COURT	4,130.00	-100.00	4,030.00	
GRANTS	0.00	3.00	3.00	
TOTAL	247,043.00	97,407.00	344,450.00	0.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2014 S & W	2014 OE	2014 TOTAL	
PUBLIC SAFETY	6,966,665.00	690,239.00	7,656,904.00	20.28%
DEBT SERVICE		5,750,941.00	5,750,941.00	15.23%
STATUTORY		4,962,853.00	4,962,853.00	13.14%
INSURANCE	120,000.00	4,068,413.00	4,188,413.00	11.09%
STONYBROOK SEWERAGE AUTHORITY		3,010,257.00	3,010,257.00	7.97%
PUBLIC WORKS	1,671,274.00	591,727.00	2,263,001.00	5.99%
REFUSE COLLECTION		2,232,350.00	2,232,350.00	5.91%
UTILITY EXPENSE		2,118,500.00	2,118,500.00	5.61%
COMMUNITY DEVELOPMENT	1,637,970.00	266,340.00	1,904,310.00	5.04%
ADMINISTRATION	1,374,855.00	512,187.00	1,887,042.00	5.00%
HEALTH/HUMAN SERVICES	675,203.00	147,477.00	822,680.00	2.18%
LAW		350,120.00	350,120.00	0.93%
CLERK AND GOVERNING BODY	252,987.00	79,125.00	332,112.00	0.88%
MUNICIPAL COURT	236,674.00	32,323.00	268,997.00	0.71%
GRANTS		6,370.00	6,370.00	0.02%
TOTAL	12,935,628.00	24,819,222.00	37,754,850.00	100.00%

INCREASE/DECREASE OVER LAST YEAR'S BUDGET

DEPARTMENT	S & W	OE	TOTAL	
PUBLIC SAFETY	823.00	-11,650.00	-10,827.00	
DEBT SERVICE	0.00	-2,986.00	-2,986.00	
STATUTORY	0.00	178,949.00	178,949.00	
INSURANCE	4,750.00	181,035.00	185,785.00	
STONYBROOK SEWERAGE AUTH	0.00	9,843.00	9,843.00	
PUBLIC WORKS	66,786.00	41,555.00	108,341.00	
REFUSE COLLECTION	0.00	-15,650.00	-15,650.00	
UTILITY EXPENSE	0.00	-41,000.00	-41,000.00	
COMMUNITY DEVELOPMENT	15,531.00	-400.00	15,131.00	
ADMINISTRATION	52,093.00	-22,690.00	29,403.00	
HEALTH/HUMAN SERVICES	11,576.00	0.00	11,576.00	
LAW	0.00	-13,000.00	-13,000.00	
CLERK AND GOVERNING BODY	1,565.00	1,675.00	3,240.00	
MUNICIPAL COURT	705.00	-260.00	445.00	
GRANTS	-4,400.00	-1,500.00	-5,900.00	
TOTAL	149,429.00	303,921.00	453,350.00	0.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2013 S & W	2013 OE	2013 TOTAL	
PUBLIC SAFETY	6,965,842.00	701,889.00	7,667,731.00	20.56%
DEBT SERVICE		5,753,927.00	5,753,927.00	15.43%
STATUTORY		4,783,904.00	4,783,904.00	12.82%
INSURANCE	115,250.00	3,887,378.00	4,002,628.00	10.73%
STONYBROOK SEWERAGE AUTHORITY		3,000,414.00	3,000,414.00	8.04%
REFUSE COLLECTION		2,248,000.00	2,248,000.00	6.03%
UTILITY EXPENSE		2,159,500.00	2,159,500.00	5.79%
PUBLIC WORKS	1,604,488.00	550,172.00	2,154,660.00	5.78%
COMMUNITY DEVELOPMENT	1,622,439.00	266,740.00	1,889,179.00	5.06%
ADMINISTRATION	1,322,762.00	534,877.00	1,857,639.00	4.98%
HEALTH/HUMAN SERVICES	663,627.00	147,477.00	811,104.00	2.17%
LAW		363,120.00	363,120.00	0.97%
CLERK AND GOVERNING BODY	251,422.00	77,450.00	328,872.00	0.88%
MUNICIPAL COURT	235,969.00	32,583.00	268,552.00	0.72%
GRANTS	4,400.00	7,870.00	12,270.00	0.03%
TOTAL	12,786,199.00	24,515,301.00	37,301,500.00	100.00%

INCREASE/DECREASE OVER LAST YEAR'S BUDGET

DEPARTMENT	S & W	OE	TOTAL	
PUBLIC SAFETY	103,832.00	-2,000.00	101,832.00	
DEBT SERVICE	0.00	-2,800.00	-2,800.00	
STATUTORY	0.00	12,481.00	12,481.00	
INSURANCE	0.00	-110,624.00	-110,624.00	
STONYBROOK SEWERAGE AUTH	0.00	20,917.00	20,917.00	
REFUSE COLLECTION	0.00	0.00	0.00	
UTILITY EXPENSE	0.00	-87,900.00	-87,900.00	
PUBLIC WORKS	26,569.00	-10,000.00	16,569.00	
COMMUNITY DEVELOPMENT	32,228.00	-12,040.00	20,188.00	
ADMINISTRATION	21,039.00	-8,690.00	12,349.00	
HEALTH/HUMAN SERVICES	29,842.00	-710.00	29,132.00	
LAW	0.00	0.00	0.00	
CLERK AND GOVERNING BODY	4,338.00	-10,350.00	-6,012.00	
MUNICIPAL COURT	3,988.00	0.00	3,988.00	
GRANTS	-600.00	-25,020.00	-25,620.00	
TOTAL	221,236.00	-236,736.00	-15,500.00	0.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2012 S & W	2012 OE	2012 TOTAL	
PUBLIC SAFETY	6,862,010.00	703,889.00	7,565,899.00	20.27%
DEBT SERVICE		5,756,727.00	5,756,727.00	15.43%
STATUTORY		4,771,423.00	4,771,423.00	12.79%
INSURANCE	115,250.00	3,998,002.00	4,113,252.00	11.02%
STONYBROOK SEWERAGE AUTHORITY		2,979,497.00	2,979,497.00	7.98%
REFUSE COLLECTION		2,248,000.00	2,248,000.00	6.02%
UTILITY EXPENSE		2,247,400.00	2,247,400.00	6.02%
PUBLIC WORKS	1,577,919.00	560,172.00	2,138,091.00	5.73%
COMMUNITY DEVELOPMENT	1,590,211.00	278,780.00	1,868,991.00	5.01%
ADMINISTRATION	1,301,723.00	543,567.00	1,845,290.00	4.94%
HEALTH/HUMAN SERVICES	633,785.00	148,187.00	781,972.00	2.10%
LAW	0.00	363,120.00	363,120.00	0.97%
CLERK AND GOVERNING BODY	247,084.00	87,800.00	334,884.00	0.90%
MUNICIPAL COURT	231,981.00	32,583.00	264,564.00	0.71%
GRANTS	5,000.00	32,890.00	37,890.00	0.10%
TOTAL	12,564,963.00	24,752,037.00	37,317,000.00	100.00%

INCREASE/DECREASE OVER LAST YEAR'S BUDGET

DEPARTMENT	S & W	OE	TOTAL	
PUBLIC SAFETY	213,562.00	-5,500.00	208,062.00	
DEBT SERVICE	0.00	98,574.00	98,574.00	
STATUTORY	0.00	-166,915.16	-166,915.16	
INSURANCE	2,250.00	-258,547.00	-256,297.00	
STONYBROOK SEWERAGE AUTH	0.00	-12,845.00	-12,845.00	
REFUSE COLLECTION	0.00	-15,200.00	-15,200.00	
UTILITY EXPENSE	0.00	22,000.00	22,000.00	
PUBLIC WORKS	34,317.00	15,810.00	50,127.00	
COMMUNITY DEVELOPMENT	38,282.00	-9,520.00	28,762.00	
ADMINISTRATION	18,604.00	29,070.00	47,674.00	
HEALTH/HUMAN SERVICES	34,009.00	0.00	34,009.00	
LAW	-6,476.00	18,800.00	12,324.00	
CLERK AND GOVERNING BODY	-5,613.00	-2,000.00	-7,613.00	
MUNICIPAL COURT	-35,764.00	1,744.00	-34,020.00	
GRANTS	5,000.00	-36,641.84	-31,641.84	
TOTAL	298,171.00	-321,171.00	-23,000.00	0.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2011 S & W	2011 OE	2011 TOTAL	
PUBLIC SAFETY	6,648,448.00	709,389.00	7,357,837.00	19.7%
DEBT SERVICE		5,658,153.00	5,658,153.00	15.2%
STATUTORY		4,938,338.16	4,938,338.16	13.2%
INSURANCE	113,000.00	4,256,549.00	4,369,549.00	11.7%
STONYBROOK SEWERAGE AUTHORITY		2,992,342.00	2,992,342.00	8.0%
REFUSE COLLECTION		2,263,200.00	2,263,200.00	6.1%
UTILITY EXPENSE		2,225,400.00	2,225,400.00	6.0%
PUBLIC WORKS	1,543,602.00	544,362.00	2,087,964.00	5.6%
COMMUNITY DEVELOPMENT	1,551,929.00	288,300.00	1,840,229.00	4.9%
ADMINISTRATION	1,283,119.00	514,497.00	1,797,616.00	4.8%
HEALTH/HUMAN SERVICES	599,776.00	148,187.00	747,963.00	2.0%
CLERK AND GOVERNING BODY	252,697.00	89,800.00	342,497.00	0.9%
LAW	6,476.00	344,320.00	350,796.00	0.9%
MUNICIPAL COURT	267,745.00	30,839.00	298,584.00	0.8%
GRANTS		69,531.84	69,531.84	0.2%
TOTAL	12,266,792.00	25,073,208.00	37,340,000.00	100.0%

INCREASE/DECREASE OVER LAST YEAR'S BUDGET

DEPARTMENT	S & W	OE	TOTAL	
PUBLIC SAFETY	48,242.00	24,580.00	72,822.00	24.9%
DEBT SERVICE	0.00	88,505.00	88,505.00	30.2%
STATUTORY	0.00	432,894.77	432,894.77	147.7%
INSURANCE	0.00	-179,804.00	-179,804.00	-61.4%
STONYBROOK SEWERAGE AUTH	0.00	91,828.00	91,828.00	31.3%
REFUSE COLLECTION	0.00	-133,700.00	-133,700.00	-45.6%
UTILITY EXPENSE	0.00	5,000.00	5,000.00	1.7%
PUBLIC WORKS	29,280.00	0.00	29,280.00	10.0%
COMMUNITY DEVELOPMENT	-5,357.00	3,720.00	-1,637.00	-0.6%
ADMINISTRATION	29,808.00	10,036.00	39,844.00	13.6%
HEALTH/HUMAN SERVICES	-30,023.00	-900.00	-30,923.00	-10.6%
CLERK AND GOVERNING BODY	-27,853.00	-7,050.00	-34,903.00	-11.9%
LAW	-2,550.00	5,400.00	2,850.00	1.0%
MUNICIPAL COURT	3,482.00	0.00	3,482.00	1.2%
GRANTS	0.00	-92,538.77	-92,538.77	-31.6%
TOTAL	45,029.00	247,971.00	293,000.00	100.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2010 S & W	2010 OE	2010 TOTAL	
PUBLIC SAFETY	6,600,206.00	684,809.00	7,285,015.00	19.7%
DEBT SERVICE		5,569,648.00	5,569,648.00	15.0%
INSURANCE	113,000.00	4,436,353.00	4,549,353.00	12.3%
STATUTORY		4,505,443.39	4,505,443.39	12.2%
STONYBROOK SEWERAGE AUTHORITY		2,900,514.00	2,900,514.00	7.8%
REFUSE COLLECTION		2,396,900.00	2,396,900.00	6.5%
UTILITY EXPENSE		2,220,400.00	2,220,400.00	6.0%
PUBLIC WORKS	1,514,322.00	544,362.00	2,058,684.00	5.6%
COMMUNITY DEVELOPMENT	1,557,286.00	284,580.00	1,841,866.00	5.0%
ADMINISTRATION	1,253,311.00	504,461.00	1,757,772.00	4.7%
HEALTH/HUMAN SERVICES	629,799.00	149,087.00	778,886.00	2.1%
CLERK AND GOVERNING BODY	280,550.00	96,850.00	377,400.00	1.0%
LAW	9,026.00	338,920.00	347,946.00	0.9%
MUNICIPAL COURT	264,263.00	30,839.00	295,102.00	0.8%
GRANTS		162,070.61	162,070.61	0.4%
TOTAL	12,221,763.00	24,825,237.00	37,047,000.00	100.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2009 S & W	2009 OE	2009 TOTAL	
PUBLIC SAFETY	6,497,099.00	697,505.00	7,194,604.00	19.7%
DEBT SERVICE		4,735,944.00	4,735,944.00	13.0%
INSURANCE	150,000.00	4,401,276.00	4,551,276.00	12.5%
STATUTORY		4,351,953.54	4,351,953.54	11.9%
STONYBROOK SEWERAGE AUTHORITY		2,651,950.00	2,651,950.00	7.3%
REFUSE COLLECTION		2,522,500.00	2,522,500.00	6.9%
PUBLIC WORKS	1,509,481.00	536,609.00	2,046,090.00	5.6%
COMMUNITY DEVELOPMENT	1,658,035.00	313,330.00	1,971,365.00	5.4%
ADMINISTRATION	1,247,604.00	514,231.00	1,761,835.00	4.8%
UTILITY EXPENSE		966,000.00	966,000.00	2.6%
FIRE HYDRANT SERVICES		900,000.00	900,000.00	2.5%
HEALTH/HUMAN SERVICES	673,372.00	153,450.00	826,822.00	2.3%
CLERK AND GOVERNING BODY	283,847.00	135,895.00	419,742.00	1.1%
LAW	43,707.00	313,920.00	357,627.00	1.0%
MUNICIPAL COURT	301,244.00	31,839.00	333,083.00	0.9%
GASOLINE		300,000.00	300,000.00	0.8%
CAPITAL IMPROVEMENT FUND		225,000.00	225,000.00	0.6%
DEFERRED CHARGES		185,000.00	185,000.00	0.5%
POSTAGE		76,000.00	76,000.00	0.2%
GRANTS	3,560.16	133,648.30	137,208.46	0.4%
TOTAL	12,367,949.16	24,146,050.84	36,514,000.00	100.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2008 S & W	2008 OE	2008 TOTAL	
PUBLIC SAFETY	6,295,502.00	718,210.00	7,013,712.00	19.8%
DEBT SERVICE		4,811,505.00	4,811,505.00	13.6%
INSURANCE	150,000.00	4,190,500.00	4,340,500.00	12.3%
STATUTORY		4,071,690.55	4,071,690.55	11.5%
STONYBROOK SEWERAGE AUTHORITY		2,410,594.00	2,410,594.00	6.8%
REFUSE COLLECTION		2,374,000.00	2,374,000.00	6.7%
PUBLIC WORKS	1,480,435.00	542,759.00	2,023,194.00	5.7%
COMMUNITY DEVELOPMENT	1,604,327.00	320,130.00	1,924,457.00	5.4%
ADMINISTRATION	1,219,607.00	517,691.00	1,737,298.00	4.9%
UTILITY EXPENSE		936,000.00	936,000.00	2.6%
FIRE HYDRANT SERVICES		900,000.00	900,000.00	2.5%
HEALTH/HUMAN SERVICES	647,125.00	155,055.00	802,180.00	2.3%
CLERK AND GOVERNING BODY	266,972.00	126,100.00	393,072.00	1.1%
LAW	31,694.00	313,920.00	345,614.00	1.0%
MUNICIPAL COURT	305,135.00	31,839.00	336,974.00	1.0%
GASOLINE		300,000.00	300,000.00	0.8%
CAPITAL IMPROVEMENT FUND		279,800.00	279,800.00	0.8%
DEFERRED CHARGES		224,189.87	224,189.87	0.6%
POSTAGE		70,000.00	70,000.00	0.2%
GRANTS	57,995.49	77,224.09	135,219.58	0.4%
TOTAL	12,058,792.49	23,371,207.51	35,430,000.00	100.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2007 S & W	2007 OE	2007 TOTAL	
PUBLIC SAFETY	5,910,579.00	693,475.00	6,604,054.00	20.1%
DEBT SERVICE		4,309,352.00	4,309,352.00	13.1%
INSURANCE	135,250.00	3,825,622.00	3,960,872.00	12.1%
STATUTORY		3,438,432.28	3,438,432.28	10.5%
REFUSE COLLECTION		2,312,632.00	2,312,632.00	7.0%
STONYBROOK SEWERAGE AUTHORITY		2,284,156.00	2,284,156.00	7.0%
PUBLIC WORKS	1,407,541.00	557,345.00	1,964,886.00	6.0%
COMMUNITY DEVELOPMENT	1,648,812.00	296,335.00	1,945,147.00	5.9%
ADMINISTRATION	1,162,988.00	463,666.00	1,626,654.00	5.0%
UTILITY EXPENSE		907,000.00	907,000.00	2.8%
FIRE HYDRANT SERVICES		855,000.00	855,000.00	2.6%
HEALTH/HUMAN SERVICES	618,709.00	150,266.00	768,975.00	2.3%
CLERK AND GOVERNING BODY	225,992.00	165,150.00	391,142.00	1.2%
LAW	30,700.00	313,920.00	344,620.00	1.0%
MUNICIPAL COURT	273,831.00	31,873.00	305,704.00	0.9%
CAPITAL IMPROVEMENT FUND		250,000.00	250,000.00	0.8%
GASOLINE		245,000.00	245,000.00	0.7%
DEFERRED CHARGES		185,000.00	185,000.00	0.6%
GRANTS	17,976.01	50,397.71	68,373.72	0.2%
POSTAGE		63,000.00	63,000.00	0.2%
TOTAL	11,432,378.01	21,397,621.99	32,830,000.00	100.0%

DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2006 S & W	2006 OE	2006 TOTAL	
PUBLIC SAFETY	5,585,278.00	686,160.00	6,271,438.00	20.0%
DEBT SERVICE		4,315,352.00	4,315,352.00	13.7%
INSURANCE	148,742.00	3,521,325.00	3,670,067.00	11.7%
STATUTORY		3,026,884.07	3,026,884.07	9.6%
STONYBROOK SEWERAGE AUTHORITY		2,211,400.00	2,211,400.00	7.0%
REFUSE COLLECTION		2,198,000.00	2,198,000.00	7.0%
COMMUNITY DEVELOPMENT	1,591,491.00	300,325.00	1,891,816.00	6.0%
PUBLIC WORKS	1,326,935.00	517,920.00	1,844,855.00	5.9%
ADMINISTRATION	1,087,513.00	428,130.00	1,515,643.00	4.8%
UTILITY EXPENSE		832,000.00	832,000.00	2.6%
FIRE HYDRANT SERVICES		800,000.00	800,000.00	2.5%
HEALTH/HUMAN SERVICES	604,268.00	142,769.00	747,037.00	2.4%
DEFERRED CHARGES		552,809.09	552,809.09	1.8%
CLERK AND GOVERNING BODY	244,012.00	126,450.00	370,462.00	1.2%
LAW	26,500.00	303,000.00	329,500.00	1.0%
MUNICIPAL COURT	221,270.00	33,527.00	254,797.00	0.8%
CAPITAL IMPROVEMENT FUND		200,000.00	200,000.00	0.6%
GASOLINE		200,000.00	200,000.00	0.6%
GRANTS	18,823.63	91,316.21	110,139.84	0.4%
POSTAGE		63,000.00	63,000.00	0.2%
TOTAL	10,854,832.63	20,550,367.37	31,405,200.00	100.0%

Name	2015 Gross Wages
Pica Jr, Joseph M	188,809.46
Lai, Jeffrey	167,183.56
Moody, Thomas P	160,478.26
Evans, Lee F	156,129.64
McMahon, Michael J.	151,844.46
Jelinski, David	151,652.89
Garofalo, Robert	149,362.26
Kemp, Matthew	149,132.05
Lee, Mark	148,060.56
Magistro, Anthony J. Jr.	145,245.30
Latorre, Francesco	143,846.99
Fow Jr, Robert Allen	143,517.17
Mohr, Danny	143,011.90
Poskay, Robert	135,993.96
Schmid, Marlana	133,487.35
Skwierawski, Stephen J	132,158.02
Geraghty, Brian	132,002.85
Tarr, Marylouise	131,522.93
Jones, Jason C	130,886.99
Brown, Kyle W	127,095.68
Loretucci, Kevin M	126,887.20
Larocca, Nicholas M	125,965.57
Van Ness, Christopher E	124,527.25
Mahon, Brian	123,376.66
Louth, Joanne R.	122,600.95
Brodowski, Lee C	121,973.87
Sabatino, Frank T	121,244.11
Guzik, Francis A	120,474.05
Jones, William M	120,275.08
Bal, Francis N	119,853.96
Silcox, Walter	119,687.63
Montgomery, Douglas S.	119,189.76
Hojnacki, Theodore J	118,683.67
Cuomo, Nathan J	118,237.11
Yates, James V	115,837.74
Nagy, Melissa V	115,751.69
Benner, Steven H.	114,972.42
Zacheis, Cecil C 111	113,322.46
Insalaco, Justin M	113,178.69
Johnston-Willois, Cheryl L	113,176.62
Knox, William C	112,730.88
Bollentin, Michael R	111,752.49
Valeri, Joseph M	111,040.54
Barberich, David	109,704.15
Magnin, Brian	108,337.31
Drummond, Alexander	107,713.23
Swanson, Jill M	106,802.37
Surtees, Samuel J	104,565.37
Gribbins, Joseph	102,857.75
Lynch, Timothy M	101,496.13
Pope, Shannon	100,004.57

Name	2015 Gross Wages
Taylor, James B	98,194.95
Young, Sharon L	96,180.03
Davidson, Douglas	92,978.03
Jacobs, Kenneth E	92,369.95
Mauder, John V	92,094.87
Cardarelli, Domenick	91,108.30
Ward, M. Patricia	90,807.35
Latham, Daniel R	89,592.79
Jany, Brian J	87,437.75
Dobromilsky, Daniel M	83,453.70
Kissel, Ronald	83,249.88
McDermott, Stephen C	83,027.01
Barber, Nicholas B	82,281.28
Polino, Thomas	82,041.06
Collins, James M	81,932.06
Guzy, Michael S	81,625.25
Heneghan, Mary Ann	81,614.81
Baldino, Louis Lonnie	80,203.21
Wade, Christopher B	79,915.52
Aronson, Brian	79,514.94
Pickel, William J	79,041.06
Metzger, Timothy F.	77,234.15
Zicha, Frank J	77,111.45
Bannerman, Randolph W	76,913.24
Van Ness, Sean M	76,652.92
Abade, Carlos P	76,077.81
Carr, Rita M	74,840.49
McQuade, Edward J	74,768.36
Hasson, Scott J	74,734.36
Oliveti, Frank R	74,324.31
McLaughlin, Phillip	74,308.46
Black, Sharon	72,997.66
Snook, Glenn J	71,776.93
Esposito, Anthony	70,586.68
Griffin, Nancy L	70,165.72
Jones, Lorraine M	67,492.66
Huber, Gay M	67,056.16
Heyns, David	66,998.15
Sirkis, Brenda	66,736.09
Bain, Jonathan W	66,661.35
Tenaglia, Noreen E	66,089.90
Ice, Robert A	65,061.14
Britt, Randy J	64,968.16
Di Natale, Janis M.	64,478.74
Mitchell, Steven J	64,475.54
Oliver, John	64,470.66
Huang, Yu-Ling	62,559.28
Mukherjee, Supratim	61,102.03
Felix, Vickie Kleva	60,919.01
Utter, Michael	60,561.51
Grasselli, Paul J	60,398.17

Name	2015 Gross Wages
Weaver, Patricia A	59,484.12
Manlio, Robert	59,309.52
Erkoboni, Megan G	59,038.60
Gayley, Debra R	58,814.30
Pollini, Alison E	58,791.40
Gulotta, Michael A	58,540.25
Ritzen-Kemp, Stephanie L	58,322.76
Woodrow, Eric W	58,301.10
Quinn, Michael J	58,184.86
Magill, Keith D	58,013.12
Evans, Jerome	57,592.52
Alvarez, Roshane G	57,089.78
Fucetola, Donna	56,868.04
Rippa Tiedge, Theresa	55,719.16
King, John R	54,987.17
Leoutsacos, Brian	54,836.00
Buchanan, Peter	54,159.34
Gould, Regina	53,336.53
Townsend, Pamela J	53,287.76
Maszcak, Ross E	53,248.26
Sakiey, Florence Marie	52,698.81
Fountain, Austin B	51,727.96
Terzian, David	51,660.48
Griggs, Heather Marie	51,452.62
Jackson, John D	51,259.74
Ward, Jean M	50,818.79
Churchwell-Rhymer, Cynthia	50,599.82
Robotti, Louis M	49,818.53
Hurlburt, Diane D	49,088.24
Hampton, Warren R	48,906.07
White-Scott, Kelly A	46,516.56
Vitale, Charles	46,514.71
Hamill, Michael	46,447.33
Deforte, James J	45,958.23
Campbell, Barbara P	45,436.31
Dima, Louis G	45,250.21
Gable, Laurie M	45,162.98
Miers, Jennett S	44,611.72
Lozier, Kenneth W	43,990.92
Del Duca, Matthew J	43,398.65
Denaro, Deborah A	43,148.09
Melton, Dianne C	42,230.58
Rzucek, Joyce	41,541.84
Pawliski, Eric J	41,262.10
Oliver, Anthony M	40,425.50
Clark, Ralph	39,823.29
Tetteimer, Frank F	39,673.83
Chrepta, Anthony	37,818.29
Lang, Eileen	37,443.01
Vargo, Michael P	37,122.48
Galioto, Marie A	36,907.47

Name	2015 Gross Wages
O'Cone, Patrick R	36,135.05
Mealey, Susan L	36,124.78
Nayyar, Nibha	36,124.78
Caromano, Dawn	35,700.97
Watson, Barbara J	35,072.41
Tryba, Justin L	35,021.94
Favro, John F	34,917.02
Paredes, Nestor E	34,405.78
Hall, Ruth J	33,829.94
Hyers, Wayne	33,338.49
Sullivan, Linda	33,333.22
Jamison, Joshua	32,387.86
White, John E	27,276.75
Minervini, Jack	25,846.20
Harvey, Dean C	24,092.49
Bailey, Robbie G	22,909.88
Moretti, Dawn A	22,008.88
Barcheski, Fallon	21,579.46
Driver, Thomas	21,016.13
Wnek, Cheryl M	21,007.56
McKeon, Brian J	19,020.86
Mangone, Stacey	18,876.76
Hsueh, Shing-Fu	17,685.00
Gomez, Annely I	16,954.24
Hullfish, Magali	16,887.93
Holeman, Kim M	15,611.77
Cooper, Robert	15,166.88
Barkosky, Maria H	12,842.50
Bower Jr, Karl	12,738.48
Jones, Joan E	12,418.56
Furman, Deborah A	11,864.41
Doggett, James D	10,706.60
Ricketts, Andrae S	10,695.00
Pica, Mark P	9,352.61
Bruzzo, Lisa E	9,081.00
Ruff, Richard	8,925.00
Botnick, Craig E	8,750.00
Bucchi, Raymond	6,100.00
Pascucci, Valerie	5,428.41
Lombardi, Nicholas	5,125.00
Borek, George M	4,941.00
Geevers, Linda A	4,941.00
Maher, Bryan A	4,941.00
Mendonez, Peter B	4,941.00
Witkowski, Amanda	4,626.00
Stevens, Timothy J	4,528.29
Bonorand, Lorna	4,149.85
Persing, Jacob	4,130.00
Tenaglia, Brendan P	4,107.50
Cheezum, Kaitlyn	4,000.00
Mathes, Michael J	3,872.50

Name	2015 Gross Wages
Giambagno, Gabrielle M	3,843.25
Nuse, Brendan J	3,541.08
Eltvedt, Alice M	3,528.64
Colonna, Anthony V	3,447.50
Petro, Lauren N	3,390.88
Welsh, Kathryn A	3,275.00
Eltvedt, Louise C	3,242.52
Efstathios, Ariana T	3,209.53
Giambagno, Brianne V	3,151.21
Andrews, Drew S	3,122.00
Cunningham, Daniel	3,121.37
Klugerman, Zachary	3,000.55
Levatino, Salvatore M	2,980.00
Loughran, Shannon P	2,963.01
Downes, Elizabeth M	2,951.00
Ferguson, Madeleine	2,947.40
Kelly, Seanna	2,935.80
Slater, Philip A	2,866.38
Mastellone, Madison	2,864.40
Marathe, Hemant	2,782.70
Dauden, James	2,715.30
Appelget, Susan	2,706.36
Frueh, Douglas	2,670.28
Egan, David A	2,637.50
Perez, Stephen	2,635.01
Lentine, Bryan	2,605.91
Martin, Kate	2,605.90
Lichtenstein, Matthew	2,602.50
Miller, Alyssa	2,541.00
Weissenberger, Elizabeth A	2,536.80
Cardenas, Pablo	2,473.80
Oravsky, Christopher	2,457.69
Gargan, Jake K	2,432.50
Wood, Jeffrey	2,431.80
Arbeiter, Jacob	2,428.14
Froio, Brennan	2,389.80
Beninato, Michael J	2,374.73
Martin, Connor J	2,357.00
Calman, Emily	2,297.40
Labban, Adam I	2,272.38
Dixon-Anderson, Kyle W	2,269.50
Jones, Casey M	2,220.75
Houck, Dana M	2,167.50
Dedomenico, Jessica T	2,148.38
Bianchine, Claudia	2,144.10
Williams, Samuel Q	2,125.00
Biletta, Jonathan T	2,106.00
Arias, Rebecca J	2,084.73
Fitzpatrick, Daniel	2,078.25
Giambagno, Nicole R	2,072.01
Nestel, Jonathan E	2,044.25

Name	2015 Gross Wages
Menninger, Annie P	2,028.89
Golbin, Samuel P	2,028.60
Cohen, Allison	1,986.26
Perez, Cassandra	1,976.20
Lewinson, Jessica I	1,914.26
Egan, Michael T	1,912.50
Morrissey, Kayla R	1,895.00
Ramirez, Julia	1,860.60
Rhymer, Donna M	1,838.55
Salter-Cid, Tomas F	1,836.00
Martin, Riley	1,827.00
Hoffmann, Stephanie	1,822.58
Salter-Cid, John F	1,802.00
Samonte, Kristina M	1,791.11
White, Kion X	1,785.00
Kartoz, Claire S	1,669.78
Duvin, Adam	1,663.20
Duvin, Austin	1,663.20
Greco, Rubylove A	1,646.40
Martinez, Michael A	1,635.50
Armus, Robert	1,627.50
Casey, Deirdre N	1,625.40
Simonelli, Michael J	1,613.88
Mintz, Mikaela	1,589.70
Colonna, Stephen P	1,589.50
Cioffi, Carolyn	1,579.20
Meiner, Zachary R	1,576.75
Chan, Daniel	1,537.20
Tisdale, Jordan C	1,510.00
Dedomenico, Gregg E	1,507.50
Sitek, Mark Nicholas G	1,500.00
Kesting, Alicia G	1,449.25
Roll, Frederick C	1,437.83
Pope, Leonard A	1,399.95
Sullivan, Kendra E	1,343.00
Lester, Hasson	1,324.68
Girandola, Marguerite	1,311.19
Brookwell, Stephen	1,251.60
Pungello, Daniel M	1,241.00
Mucciarone, Anna V.	1,171.80
Roder, Christina R	1,117.75
Patel, Jaymin	1,113.75
Martinez, James	1,105.38
Klieger, Sarah	1,056.57
Barberich, Shannon	1,046.25
Kiernan, Michael H	1,031.24
Kartoz, Madison V	1,003.80
Cohen, Taylor F	945.00
Von Autenried, Kurt C	909.50
Sullivan, Robert S.	909.30
Barbiero, Matteo	895.02

Name	2015 Gross Wages
Frullo, Allison J	859.00
Bailey, Robert J	829.60
Franc, Sandra M	814.00
Villatoro, Christian J	767.38
Colantoni, Mark R	710.35
Havlicek, Samuel A	705.16
O'Conne, Anthony M	684.25
Paskovich, Christopher A	674.05
Schmidt, Matthew	591.09
Giambagno, Gabrielle M	511.75
Wojtenko, Larissa	495.60
Kramer, Julie H	481.15
Lentine, Lauren E	460.00
Stover, Matthew J	450.00
Lubber, Drew	425.17
Kesting, Michael S	420.75
Perez, Christopher G	380.00
Britt, Mark	375.00
Gillespie, James R	373.50
Barna, Gregory L.	352.58
Hipko, Kevin M	331.84
Peck, Elizabeth A	278.85
Griggs, Eric C.	248.88
Hoffman, Jeremy	248.88
Smith, Thomas P	248.88
Mintz, Alexander W	189.13
Tuytjens, Travis D	165.92
Polascak, Lisa	155.55
Tarchis, Nicholas P	131.25