



WEST WINDSOR TOWNSHIP

DEPARTMENT OF ADMINISTRATION
OFFICE OF THE BUSINESS ADMINISTRATOR
DIVISION OF FINANCE

TO: Township Council

FROM: Shing-Fu Hsueh, Mayor 

RE: 2015 Municipal Operating Budget and 2015-2020 Capital Improvement Program

DATE: February 12, 2015

Executive Summary

I submit to Township Council the proposed 2015 West Windsor Township Municipal Operating and Capital Budgets for your review and consideration.

The budget process began at the end of August 2014 when Department Heads and Division Managers received general instructions to prepare 2015 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 a more conservative budget development strategy for the upcoming year. What is abundantly clear is 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 and deserve.

It is important to note that during the compiling of the 2015 Budget it became apparent that another year with a zero percent tax increase was unattainable unless the Administration deviated from the Fund Balance Policy. Council's decision to defer a minimal tax increase in 2014 resulted in a change in our financial condition. Ending balances remaining in Fund Balance decreased \$200,000 from \$6.6 million for the year ended 2013 to \$6.4 million for the year ended 2014. Council borrowed from Fund Balance expecting to replenish the account from anticipating \$100,000 of additional Municipal Court revenue. Unfortunately, excess money from Municipal Court revenue did not materialize contributing to the Fund Balance shortfall.

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 successful in accomplishing these objectives due to my commitment to sound "long-term financial planning and sustainability" and my 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 improvement projects.

The 2015 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 for the members of the Princeton Junction and West Windsor Fire Companies and the Twin W First Aid Squad. We appreciate their countless hours spent training, responding to fires, emergency medical calls, 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 courage and foresight to confront now. As a result, this is the fifth consecutive year we are proposing a capital budget of less than \$4 million in debt authorized for 2015. 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 2014. The second phase of construction was completed at Duck Pond Park (located on Meadow Road), West Windsor's second "Community Park." Improvements include 2 soccer fields, 2 tennis courts, 2 basketball courts, a sand volleyball court and a segment of walking/jogging path. A Cricket Field at Community Park will be opening later this year.

The Township will receive the final report on the Cranbury Road Mobility Study to improve pedestrian safety along this county road. Residents from the Cranbury Road area want sidewalks constructed. The consultant proposed five solutions for improving safety and based on comments and concerns raised at public meetings a conceptual "hybrid alternative" plan was developed. A preliminary cost estimate for additional project engineering services is included in the 2015 capital budget and in future years.

Municipal Complex renovations also encompass work to consolidate and relocate the Fire and Emergency Services Division. The Engineering Division investigated and assessed three options. At the time, Council consensus was to explore construction of a new building adjacent to the existing Princeton Junction Fire Station on Clarksville Road. Staff issued a Request for Proposals (RFP) for architectural design services. The scope of work entails providing the Township professional assistance in the planning of a new building at one of two locations on municipally owned lands at Clarksville Road. Specific tasks the consultant will perform include confirming and refining the space-needs and floor plans and developing exterior elevation concepts and project budget estimates. Upon completing their evaluation of the submissions, staff will provide a recommendation to Council. Major alterations originally planned for the Municipal Complex are on hold as decided by Township Council. The Engineering Division

will compile a list of priorities and timeline for repairs and improvements to the roof and physical plant at the municipal building. Revenue from the sale of liquor licenses is available to construct a new building for the Fire and Emergency Services Division. This money has been set aside for this purpose so there are no tax implications to the community.

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 2015 Municipal Operating and Capital Budgets to the Township Council for consideration, review, approval and adoption.

Formulation of the 2015 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 2015 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 2015 and beyond. I inform you that our proposed budget is at the Levy Cap by using cap bank balances. This budget has an increase of 0.96% over last year's budget. The total municipal budget proposed is \$38,118,000, an increase of \$363,150. 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 2014/2015

	2014	2015	+/-
Total Expenditures	\$37,754,850	\$38,118,000	\$363,150
Total Revenue	\$15,073,436	\$14,743,444	\$-329,992
Municipal Tax Levy	\$22,681,414	\$23,374,556	\$693,142

Expenditures

Total expenditures in the 2015 budget are \$38,118,000 compared to last year's amount of \$37,754,850, an increase of \$363,150. The budget of \$38,118,000 is \$177,000 below the "1977" appropriations cap. An explanation of changes in expenditures is provided as follows:

Salaries & Wages, representing 34% of the budget, has increased by \$99,255 representing a 0.77% rise from last year. There are no new positions funded in the 2015 budget. Funds are budgeted for a 1.75% across the board increase for the final year of the negotiated salary and wage adjustment for the five (5) collective bargaining units. Additional funds to increase the hours for part-time drivers to operate the Senior Bus are included in the Senior Center budget.

Other Expenses, representing 66% of the budget, increased \$263,895 for the year, representing a 1.06% increase from last year. Included are increases of \$182,149 for group insurance, \$108,100 for brush disposal/refuse collection/recycling, \$22,174 for workers compensation and liability insurance, \$15,250 for Land Use/Zoning Board Litigation, \$7,343 for Stony Brook Regional Sewerage Authority and \$5,484 for payment of payroll taxes (FICA). Pension payments are \$69,568 less than last year and reductions for miscellaneous items total \$7,037.

In 2014, the yard waste and brush disposal contract increased 375%, from \$39,900 per year to approximately \$150,000. The Administration's Recommended 2014 Budget included \$60,000; however, Council reduced it to \$50,000. Council also reduced \$6,650 from the 2014 Public Safety Operating Budgets; however, this amount is back in the 2015 budget based on last year's Police and Fire and Emergency Services expenditures.

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 2015 CIP totals \$6,365,650, which includes \$2,425,000 of fully funded projects, leaving \$3,940,650 in projects to be bonded.

Revenues

The challenge in formulating the 2015 Municipal Budget is the substantial decrease in revenue of \$329,992. To balance the 2015 budget, the Amount to be Raised by Taxation is increased by \$693,142 to \$23,374,556, a 3.06% increase over last year. Anticipated revenues from Uniform Construction Code Fees and Fund Balance have been adjusted to Administration's 2014 Recommendations which represents a reduction of \$225,000 and \$185,529 respectfully, figures Council approved in the 2014 Budget. Council re-adjusted these revenues to fund the 2014 Budget with no tax rate increase. Council decided to use more Fund Balance because they projected Municipal Court revenue at \$100,000 more than the Administration anticipated. Municipal Court revenue realized was an increase of only \$6,000. The minimum increases in realized revenues are in the Reserve for Township Rental Property \$42,093, Hotel Occupancy Tax \$30,000 and All Other Revenue \$8,444.

Revenues to balance the 2015 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 2015. The 2015 budget also anticipates \$4,943,405 in Miscellaneous Revenues, \$3,175,000 in Sewer Services Charges and \$4,435,000 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. 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 will continue the trend of a reduction in 2015 year end fund balance. The continuation of this practice will create budgetary pressures and a substantial increase in taxes residents pay. It will be increasingly difficult to sustain essential municipal services within the parameters of the Budget Law and may result in credit rating agencies reconsidering the AAA Bond Rating the Township has achieved. Our Triple A bond rating continues to make West Windsor a desirable location for businesses. Our financial stability allows us to continue to provide services with the same staffing level as in past years.

My Administration continues to suggest guidelines about the use of Fund Balance and the actual anticipation of growth in 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. Our Fund Balance policy requires an analysis of fund balance used for at least five years and the amount of fund balance “replenished” during the course of the year to identify general trends to determine the appropriate amount of fund balance to be used in the annual budget. The chart below demonstrates the need to be less reliant of fund balance to support the budget since 6 out of the last 7 years the Township experienced reductions to the year end fund balance amount.

COMPARATIVE SCHEDULE OF FUND BALANCES

Fund Balance Analysis Year	1-Jan Beginning Balance	Excess Resulting from Operations	Amount Appropriated in Annual Budget	31-Dec Ending Balance	Results of Operations	Reserve 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	?	4,435,000.00	?	?	1,968,892.00

** Unaudited

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.

Impact on Municipal Taxes

The Municipal 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 eighth year of the "Property Tax Levy CAP" initially enacted by the State in 2008 and the fifth 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 \$23,374,556 represents a 3.06% increase that is within the state-mandated CAP; however, permitted exclusions and the cap bank were used 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 last year.

I know Township Council adopted a budget with a more aggressive use of revenue and Fund Balance and a 0% tax levy increase in 2014. 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 may be tempted to cut taxes in 2015 (an election year), I do not recommend additional anticipated revenues be utilized to reduce taxes in this budget since Fund Balance declined in 2014. 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 2015 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 2015 municipal tax rate associated with the proposed budget is estimated to be 1.1 – 1.2 cent increase. (0.8 cents deferred from 2014.)

OTHER BUDGET MATTERS

It is important to note the Division of Local Government Services (DLGS) will examine the West Windsor Township Budget for 2015. This financial examination occurs after budget introduction but before Council holds the public hearing and adopts the budget in May.

The Best Practices Worksheet for Calendar Year 2014 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.

The Administration, as it did last year, recommends Council adopt a COLA ordinance. The passage of this ordinance enables the governing body to increase their final appropriations subject to the cap to the statutorily permitted three and a half percent (3.5%) and bank (for up to two years) any unappropriated balance. Council defeated this ordinance in 2014, however, it is important Council pass the COLA ordinance in 2015, otherwise there will be no "cap bank" available for use in the 2016 budget. At this time it is unknown what the budgetary impact will be due to pension payments, salary and wage adjustments resulting from collective bargaining negotiations, brush and yard waste disposal costs and residential curbside solid waste collection and disposal costs and other unknown factors.

During Council's review of the budget, our management team is available, at your convenience, to discuss the proposed 2015 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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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.

2015 BUDGET APPROPRIATION INCREASES/DECREASES
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Increases:

Group Insurance	182,149.00
Brush Disposal/Refuse Collection/Recycling	108,100.00
Salary and Wage Budgets	99,255.00
Workers Compensation/Liability Insurance	22,174.00
Land Use/Zoning Board Litigation	15,250.00
Stonybrook Regional Sewerage Authority	7,343.00
Social Security System	5,484.00
Sub-Total	439,755.00

Decreases:

Pensions	-69,568.00
Miscellaneous	-7,037.00

TOTAL INCREASE OVER LAST YEAR'S BUDGET	363,150.00
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2015 BUDGET REVENUE INCREASES/DECREASES
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Increases:

Reserve for Township Rental Property	42,092.99
Hotel Occupancy Tax	30,000.00
All Other Revenue	8,444.13
Sub-Total	72,092.99

Decreases:

Uniform Construction Code Fees	-225,000.00
Fund Balance	-185,529.00
Sub-Total	-410,529.00

Total Anticipated Revenue - Increase(+)/Decrease(-) over last year	-329,991.88
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Amount to be Raised by Taxation (Increase)	693,141.88
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TOTAL INCREASE OVER LAST YEAR'S BUDGET	363,150.00
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LFN 2014-21

December 11, 2014

Local Finance Notice

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CY 2015 Budget Matters

This Local Finance Notice provides information with respect to CY 2015 budgets.

Early Budget Planning and CY 2015 Budget Deadline Extension and Enforcement

Municipalities that have not yet begun to plan and prepare their 2015 budgets are already behind and should immediately begin the process. Consistent with 2014, the Division of Local Government Services will allow an extension to introduce and adopt 2015 budgets.

Early adoption is an effective management tool in that it provides a meaningful plan to finance policy initiatives. Delayed budget adoption limits management flexibility; resulting in a shorter time period to implement fiscal adjustments. In addition, ratings agencies take some comfort in early and appropriate fiscal planning and the Division believes in facilitating early planning to protect New Jersey's strong 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 2015 budgets to facilitate a sound decision 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.

The Local Finance Board approved at the December meeting the statutory budget deadline revisions set forth in the table on page 2. As in the past, the changes modify the statutory dates for introduction, adoption, and Mayor/Council Faulkner Act and related budget transmissions.

These changes (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	3/13
County introduction and approval of budget	1/26	3/13
Municipal adoption	3/20	4/24
County adoption	2/28	4/24

*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 by March 13, 2015, extend the adoption date of the 2015 budget and increase temporary budget appropriations as may be necessary due to the extended period.

II. Transition Aid Application Process

CY municipalities in financial distress will only have one opportunity to apply for Transitional Aid to Localities (Transition Aid). The due date for application is March 13, 2015 or the next regularly scheduled meeting of the governing body. Municipalities applying for Transition Aid must submit an introduced budget with the application. Requesting such aid is generally not desired by municipalities as aid awards come with a significant loss of local control and stringent conditions. A separate Transition Aid Local Finance Notice will be released soon.

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 that they are already taking clear steps toward reducing local spending and maximizing their own revenues.

For budget introduction purposes, the municipalities that received Transitional Aid in CY 2014 may anticipate Transition Aid in an amount equal to **85 percent** of their CY 2014 aid allocation (or such amounts as the Director may otherwise permit).

III. Disclosure of Structural Budget Imbalances: Greater Division Attention to Municipalities with Structural Imbalances

The Division fully appreciates that many municipalities are facing budgetary challenges that include general economic difficulties, a depressed housing market, a high number of tax appeals, and other challenges. State reform measures in the areas of binding arbitration, pensions, and health care have already helped to control or reduce costs, with additional reforms being debated in the Legislature. Many municipalities have increasingly sought to control costs through personnel actions, smarter procurement, shared services, and even consolidation.

The Division is concerned that some municipalities have for too long relied heavily on short term solutions. Such solutions can, when applied in moderation be appropriate solutions while structural reforms are implemented. Local officials should understand the structural imbalances their communities may face. Further, it is extremely important for these imbalances to be communicated to the public, financial markets and the State. While budget messages often contain the “good news” of cost reductions from new initiatives (i.e., shared services), the challenge of one-time solutions to structural imbalances are not often disclosed.

For these reasons, the Budget Message section of the annual budget was revised in 2012 to include a good faith explanation of budget issues related to structural imbalance. There are four areas: Revenues at Risk, Non-Recurring Cost Reductions, Anticipated Future Appropriation Increases, and Counterbalancing Structural Improvements. If the Local Finance Board adopts the municipal User-Friendly Budget rule proposed at its September meeting, this sheet will be moved to the user-friendly budget form.

1. **2015 Revenues at Risk:** these are anticipated revenues that will not recur in 2016, or that are known to be declining over time. “Revenues at Risk” should include, but are not limited to: revenues from one time land sales; concession fees or deposits associated with agreements, including redevelopment agreements or utility agreements; short term or expiring grants that support operating costs; transfers of funds from authorities that are not expected to continue; awards of Transition Aid; and other revenues that are known to be temporary in nature or not reasonably expected to continue.

Alternatively, expiring grants that support operating costs may also be classified as Non-Recurring Cost Reductions, if they have ongoing local costs that must be budgeted, as with COPS grants.

2. **2015 Non-Recurring Cost Reductions:** These are proposed reductions in line items that will not recur in 2016, or that are known to be declining over time. Non-recurring Cost Reductions should include, but are not limited to: short term savings in debt service payments attributable to refunding issues that allow for a skipped debt service payment or reductions in short term maturities; savings in expenses made possible through contractual short term concessions that result in later increased payments (i.e. elimination of immediate overtime expenses in return for the creation of bankable compensatory time), and other one-time short term savings that will not be available in 2016.
3. **Anticipated 2016 Appropriation Increases:** These are reasonable projections of appropriation increases. These can include, but not be limited to: increases in debt service payments due to new or restructured debt; increases in lease payments due to new or restructured leases; increased salary or compensation payments attributable to contractual obligations; and other increases in items of expenditure for which policy changes or decisions will necessitate increased appropriations (for example, full year's cost of a program partially implemented in 2015).
4. **Structural Imbalance Offsets:** These are budget changes that are expected to occur in 2016 that offset the impact of the three items above. These offsets may include new or one-time 2015 appropriations or non-recurring increases in 2015 appropriations that will not appear in 2016 and out-year budgets. Examples of these include: 2015 funding of deferred charges from a prior year; 2015 appropriation of funds for retroactive salary increases; payments from litigation settlements; increased capital appropriations, or increases in employee premium sharing for health care costs; etc.

These items may also include increased revenues such as the full year value of fee increases only partially implemented in 2015, or contractually required increases in payments under supply contracts or service agreements.

IV. Governor's Budget and Municipal Aid

The Governor is expected to propose a State 2016 FY budget at the end of February. At the very latest, immediately after the budget is proposed the Division will notify municipalities as to Consolidated Municipal Property Tax Relief Aid (CMPTRA) and Energy Tax Receipts aid that can be anticipated in the budget.

V. CY 2015 Budget and Levy Cap Issues

Local Examination: Group 3 budgets will be examined by the Division for CY 2015. Groups 1 and 2 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 our review. The spreadsheet on local examination is on our website. Eligibility status is also on the Municipal Information Sheet. **Local examination municipalities must follow all applicable statutory deadlines.**

VI. Hurricane Sandy Budget Issues

We are in year three of budget issues regarding Hurricane Sandy. 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 and 2014 budget, the Director allowed the anticipation of FEMA reimbursements as revenue to offset the budgeting on the first and second year 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 2015 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 2015. The 10% share of the portion of the special emergency that is supported by project worksheets will be funded in the 2015 budget. This 10% portion will be split over the remaining 3 years. An analysis should be submitted with the introduced budget.

VII. 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, as 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 to be 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 7.4 percent. The levy cap workbook will calculate the exclusion, which will be the increase over 2 percent up to the 7.4 percent maximum. The appropriation cap exception will be the increase over 4 percent up to the 7.4 percent maximum. The amount is calculated in the levy cap workbook under 1977 cap.

Municipal Library Tax Levy: P.L. 2011, c.38 provides a dedicated line item on property tax bill to fund municipal free and joint free public libraries. It does not result in any increased taxes, but changes the way the minimum library appropriation is displayed to the public.

Library Surplus Transfers: In 2010, N.J.S.A. 40:54-15 established conditions **requiring** transfer of certain public library fund balance amounts to a municipality and that 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. Approval of the calculation and conditions concerning transfer of funds is subject to the approval of the State Library. State Library staff is 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 Michelle Stricker at the State Library at mstricker@njstatelib.org.

Posting Budgets on Website: N.J.S.A. 40A:4-10 requires that each municipality and county post their current year adopted budgets and three prior years on their web site

(N.J.S.A. 40A:4-10). For those municipalities without their own website, the Division of Local Government Services will post their budgets.

Local officials now have their 2011, 2012, 2013 and 2014 budgets posted (PDF format recommended). Once the 2015 budget is adopted it should be posted (and 2011 may be dropped). Municipalities without their own website should contact the Division (dlgs@dca.nj.gov) to send copies of their adopted budgets to the Division for posting.

Filing of Shared Service Agreements: N.J.S.A. 40A:65-4(b) requires that local units file a copy of new or renewed shared service agreements with the Division of Local Government Services. These agreements should be sent electronically (preferred as Word or PDF) to dlgs@dca.nj.gov, or mailed to the Division's Shared Services Unit, Division of Local Government Services, P.O. Box 803, Trenton, NJ 08625-0803.

VIII. Upcoming Budget Related Matters

Implementation of Statutorily Required User Friendly Budget: The Division plans to implement the new "User Friendly Budget" summary as part of the CY 2015 adoption cycle if the rule is adopted at the January 2015 Local Finance Board meeting. This summary will provide citizens with budget data in a form that they can understand and in a format that is consistent across all municipalities. This is intended to give municipal officials and citizens a clear understanding of the cost and staffing involved in providing various services. By requiring submission of this data electronically, comprehensive municipal budget summaries can be quickly posted on the Internet in an easy-to-understand format that can be downloaded for comparative purposes. The User-Friendly Budget would be a required part of both the introduced and adopted municipal budget.

This new process must be adopted by the Local Finance Board pursuant to N.J.S.A. 40A:5-48, the state law that required the creation of a user-friendly plain language budget summary. The law specifically requires not only all line items of budget data aggregated by service type, but also detailed information in areas such as shared services, property tax rates and collection rates, long-term tax exemptions and abatements, and debt. See [Local Finance Notice 2014-19](#) for further information concerning the User-Friendly Budget.

Approved: Thomas H. Neff, Director, Division of Local Government Services

Table of Web Links

Document	Internet Address
Information on Library Surplus Transfers	http://lss.njstatelib.org/lss_files/ReturnOfFundsPacket040814.zip
Local Finance Notice 2014-19 (Municipal User-Friendly Budget Form)	http://www.nj.gov/dca/divisions/dlgs/lfns/14/2014-19.pdf

West Wi Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10501100 CLERK - S & W								
10501101 CLERK - S & W	219,463.33	215,264.45	226,081.00	226,030.64	203,874.00	-9.82%	203,874.00	-9.82%
10501102 CLERK - S & W OVERTIME	180.29	327.49	631.00	651.36	6,300.00	898.42%	6,300.00	898.42%
Total	\$219,643.62	\$215,591.94	\$226,712.00	\$226,682.00	\$210,174.00	-7.29%	\$210,174.00	-7.29%
10501200 CLERK - O.E.								
10501202 CLERK - ADVERTISING LEGAL	2,375.25	2,085.92	4,500.00	2,484.35	3,500.00	-22.22%	3,500.00	-22.22%
10501207 CLERK - CODIFICATION	2,661.67	2,692.55	10,000.00	10,000.00	10,000.00	0.00%	10,000.00	0.00%
10501209 CLERK - CONF. & SEMINARS	811.00	1,939.00	2,500.00	1,515.60	2,500.00	0.00%	2,500.00	0.00%
10501210 CLERK - CONSULTANT FEES	24,967.64	18,996.54	20,000.00	17,220.88	20,000.00	0.00%	20,000.00	0.00%
10501214 CLERK - DUES	695.00	700.00	725.00	715.00	825.00	13.79%	825.00	13.79%
10501226 CLERK - LICENSE/CERTIFICATIONS	100.00	0.00	100.00	100.00	100.00	0.00%	100.00	0.00%
10501231 CLERK - MEALS	21.94	81.55	200.00	36.72	200.00	0.00%	200.00	0.00%
10501241 CLERK - PRINTING	39.00	162.00	250.00	168.13	250.00	0.00%	250.00	0.00%
10501266 CLERK - TECH/SPEC EQUIP MAINT	11,507.92	11,312.00	12,000.00	11,570.00	12,500.00	4.17%	12,500.00	4.17%
10501268 CLERK - TECH/COMPUTER SRVCS	38.50	2,950.00	2,500.00	2,500.00	2,500.00	0.00%	2,500.00	0.00%
10501272 CLERK - TRAINING/EDUCATIONAL	339.00	695.00	1,400.00	609.00	1,400.00	0.00%	1,400.00	0.00%
10501273 CLERK - TRAVEL EXPENSE	488.60	530.03	700.00	458.64	700.00	0.00%	700.00	0.00%
10501305 CLERK - BOOKS, MAGAZINES	223.84	232.52	250.00	239.85	350.00	40.00%	350.00	40.00%
10501353 CLERK - TECH/COMPUTER SUPPLIES	488.98	64.97	2,000.00	1,013.04	2,000.00	0.00%	2,000.00	0.00%
10501354 CLERK - TECH/SPECIAL SUPP.	664.43	618.58	700.00	719.99	1,000.00	42.86%	1,000.00	42.86%
Total	\$45,422.77	\$43,060.66	\$57,825.00	\$49,351.20	\$57,825.00	0.00%	\$57,825.00	0.00%
10502100 ELECTIONS - S & W								
10502101 ELECTIONS - S & W	700.73	380.06	40.00	382.58	200.00	400.00%	200.00	400.00%
10502102 ELECTIONS - S & W OVERTIME	1,413.23	1,947.94	1,530.00	1,099.30	1,675.00	9.48%	1,675.00	9.48%
Total	\$2,113.96	\$2,328.00	\$1,570.00	\$1,481.88	\$1,875.00	19.43%	\$1,875.00	19.43%
10502200 ELECTIONS - O.E.								
10502202 ELECTIONS - ADVERTISING - LEGAL	0.00	724.05	1,000.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
10502210 ELECTIONS - CONSULTANT FEES	8,275.00	6,450.00	10,000.00	7,975.00	10,000.00	0.00%	10,000.00	0.00%
10502231 ELECTIONS - MEALS	108.78	280.75	300.00	200.00	300.00	0.00%	300.00	0.00%
10502241 ELECTIONS - PRINTING	0.00	0.00	750.00	0.00	750.00	0.00%	750.00	0.00%
Total	\$8,383.78	\$7,454.80	\$12,050.00	\$9,175.00	\$12,050.00	0.00%	\$12,050.00	0.00%
10503100 COUNCIL - S & W								

West Wi Township
2015 Municipal Operating Budget

		2012	2013	2014	2015	% Dept	2015	% Adm	
		Charged	Charged	2014	Charged	Req	Administration	Rec	
		as of 12/31/13	as of 12/31/14	Budget	as of 2/10/15	to 2014	Recommend	to 2014	
						Budget		Budget	
10503101	COUNCIL - S & W	24,705.00	24,705.00	24,705.00	24,705.00	24,705.00	0.00%	24,705.00	0.00%
	Total	\$24,705.00	\$24,705.00	\$24,705.00	\$24,705.00	\$24,705.00	0.00%	\$24,705.00	0.00%
10503200 COUNCIL - O.E.									
10503209	COUNCIL - CONF. & SEMINARS	336.00	386.00	2,000.00	195.00	2,000.00	0.00%	2,000.00	0.00%
10503231	COUNCIL - MEALS	287.82	327.44	700.00	563.51	700.00	0.00%	700.00	0.00%
10503241	COUNCIL - PRINTING	0.00	126.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10503272	COUNCIL - TRAINING/EDUCATIONAL	175.00	0.00	5,000.00	457.00	5,000.00	0.00%	5,000.00	0.00%
10503273	COUNCIL - TRAVEL EXPENSE	8.00	0.00	750.00	0.00	750.00	0.00%	750.00	0.00%
10503354	COUNCIL - TECH/SPECIAL SUPP.	573.95	807.05	600.00	2,442.81	600.00	0.00%	600.00	0.00%
	Total	\$1,380.77	\$1,646.49	\$9,250.00	\$3,658.32	\$9,250.00	0.00%	\$9,250.00	0.00%
10504100 ADMINISTRATION - S & W									
10504101	ADM - S & W	351,166.91	354,681.15	383,628.00	346,753.35	389,881.00	1.63%	389,881.00	1.63%
	Total	\$351,166.91	\$354,681.15	\$383,628.00	\$346,753.35	\$389,881.00	1.63%	\$389,881.00	1.63%
10504200 ADMINISTRATION - O.E.									
10504201	ADM - ADVERTISING	1,871.00	1,335.00	2,000.00	4,590.00	4,000.00	100.00%	4,000.00	100.00%
10504202	ADM - ADVERTISING LEGAL	592.76	1,548.26	2,000.00	3,993.98	4,000.00	100.00%	4,000.00	100.00%
10504209	ADM - CONF. & SEMINARS	1,135.00	5,059.76	4,000.00	3,405.75	4,000.00	0.00%	4,000.00	0.00%
10504210	ADM - CONSULTANT FEES	3,067.00	4,926.50	8,750.00	9,325.00	8,750.00	0.00%	8,750.00	0.00%
10504214	ADM - DUES	3,629.00	3,718.00	4,800.00	4,631.00	4,800.00	0.00%	4,800.00	0.00%
10504231	ADM - MEALS	88.96	123.03	1,000.00	68.94	200.00	-80.00%	200.00	-80.00%
10504233	ADM - OFFICE FURN/EQUIP MAINT	12,007.43	14,017.56	13,000.00	14,347.26	13,000.00	0.00%	13,000.00	0.00%
10504235	ADM - OTHER RENTAL	2,457.20	2,517.20	2,500.00	3,303.20	2,500.00	0.00%	2,500.00	0.00%
10504236	ADM - PHOTOCOPY EXPENSE	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	2,000.00	1,980.00	2,000.00	0.00%	2,000.00	0.00%
10504241	ADM - PRINTING	4,787.83	7,545.00	5,000.00	8,387.74	7,000.00	40.00%	7,000.00	40.00%
10504263	ADM - NATIONAL NIGHT OUT	0.00	2,918.50	3,000.00	2,706.25	3,000.00	0.00%	3,000.00	0.00%
10504268	ADM - TECH/COMPUTER SRVCS	38,235.06	38,479.36	42,000.00	39,813.63	51,000.00	21.43%	51,000.00	21.43%
10504271	ADM - TRAINING - ORGANIZATIONAL	0.00	3,460.50	2,500.00	2,845.25	2,500.00	0.00%	2,500.00	0.00%
10504272	ADM - TRAINING - EDUCATIONAL	753.00	450.00	900.00	208.00	500.00	-44.44%	500.00	-44.44%
10504273	ADM - TRAVEL EXPENSE	1,585.40	179.00	1,000.00	200.40	1,000.00	0.00%	1,000.00	0.00%
10504274	ADM - TUITION	87,943.55	21,896.77	80,000.00	20,138.84	60,000.00	-25.00%	60,000.00	-25.00%
10504299	ADM - POST OFFICE LEASE COMMISSION	0.00	11,811.00	0.00	0.00	0.00		0.00	
10504305	ADM - BOOKS, MAGAZINES	1,015.13	912.63	1,000.00	699.25	1,000.00	0.00%	1,000.00	0.00%

West Win Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10504332 ADM - OFFICE SUPPLIES	6,606.17	5,177.88	8,000.00	4,459.65	6,000.00	-25.00%	6,000.00	-25.00%
10504334 ADM - PHOTOCOPIER SUPPLIES	3,240.94	4,861.05	5,000.00	4,148.66	5,000.00	0.00%	5,000.00	0.00%
10504353 ADM - TECH/COMPUTER SUPPLIES	12,580.09	17,111.63	18,200.00	16,576.00	18,200.00	0.00%	18,200.00	0.00%
10504354 ADM - TECH/SPECIAL SUPP.	41.80	10,003.74	5,500.00	65.00	300.00	-94.55%	300.00	-94.55%
10504402 ADM - FURNITURE	0.00	0.00	1,000.00	0.00	2,000.00	100.00%	2,000.00	100.00%
10504414 ADM - OFFICE EQUIPMENT	0.00	0.00	1,000.00	5,189.00	2,400.00	140.00%	2,400.00	140.00%
Total	\$183,197.32	\$159,457.37	\$214,950.00	\$151,082.80	\$203,950.00	-5.12%	\$203,950.00	-5.12%
10505100 MAYOR - S & W								
10505101 MAYOR - S & W	58,445.00	58,955.00	59,668.00	59,573.93	60,307.00	1.07%	60,307.00	1.07%
Total	\$58,445.00	\$58,955.00	\$59,668.00	\$59,573.93	\$60,307.00	1.07%	\$60,307.00	1.07%
10505200 MAYOR - O.E.								
10505209 MAYOR - CONF. & SEMINARS	2,224.00	1,845.36	2,300.00	1,638.59	2,300.00	0.00%	2,300.00	0.00%
10505214 MAYOR - DUES	635.00	1,010.00	1,010.00	1,235.00	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	
10505273 MAYOR - TRAVEL EXPENSE	3,031.00	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	390.00	123.70	390.00	0.00%	390.00	0.00%
Total	\$6,267.74	\$6,381.92	\$6,900.00	\$5,997.29	\$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	452,386.00	451,983.49	438,455.00	-3.08%	438,455.00	-3.08%
10506102 FIN ADM - OVERTIME	3,443.56	2,638.80	2,850.00	2,655.90	8,724.00	206.11%	8,724.00	206.11%
Total	\$430,469.20	\$443,497.80	\$455,236.00	\$454,639.39	\$447,179.00	-1.77%	\$447,179.00	-1.77%
10506200 FINANCIAL ADMINISTRATION - O.E.								
10506209 FIN ADM - CONF. & SEMINARS	1,950.00	1,915.00	3,200.00	2,703.00	3,200.00	0.00%	3,200.00	0.00%
10506214 FIN ADM - DUES	555.00	605.00	605.00	605.00	605.00	0.00%	605.00	0.00%
10506226 FIN ADM - LICENSE/CERTIFICATIONS	50.00	100.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10506241 FIN ADM - PRINTING	0.00	906.00	0.00	0.00	0.00		0.00	
10506272 FIN ADM - TRAINING/EDUCATIONAL	220.00	244.30	500.00	527.00	750.00	50.00%	750.00	50.00%
10506273 FIN ADM - TRAVEL EXPENSE	511.43	500.00	1,300.00	627.64	650.00	-50.00%	650.00	-50.00%
10506305 FIN ADM - BOOKS, MAGAZINES	312.25	148.33	195.00	155.66	195.00	0.00%	195.00	0.00%
10506354 FIN ADM - TECH/SPECIAL SUPP.	1,631.67	3,234.63	2,100.00	2,690.71	2,500.00	19.05%	2,500.00	19.05%
Total	\$5,230.35	\$7,653.26	\$8,000.00	\$7,309.01	\$8,000.00	0.00%	\$8,000.00	0.00%

* Replacement Page 3/21/15

West Windsor Township
2015 Municipal Operating Budget

		2012	2013	2014	2014	2015	% Dept	2015	% Adm
		Charged	Charged	Budget	Charged	Departmental	Req	Administration	Rec
		as of 12/31/13	as of 12/31/14		as of 2/10/15	Request	to 2014	Recommend	to 2014
							Budget		Budget
10504332	ADM - OFFICE SUPPLIES	6,606.17	5,177.88	8,000.00	4,459.65	6,000.00	-25.00%	6,000.00	-25.00%
10504334	ADM - PHOTOCOPIER SUPPLIES	3,240.94	4,861.05	5,000.00	4,148.66	5,000.00	0.00%	5,000.00	0.00%
10504353	ADM - TECH/COMPUTER SUPPLIES	12,580.09	17,111.63	18,200.00	16,576.00	18,200.00	0.00%	18,200.00	0.00%
10504354	ADM - TECH/SPECIAL SUPP.	41.80	10,003.74	5,500.00	65.00	300.00	-94.55%	300.00	-94.55%
10504402	ADM - FURNITURE	0.00	0.00	1,000.00	0.00	2,000.00	100.00%	2,000.00	100.00%
10504414	ADM - OFFICE EQUIPMENT	0.00	0.00	1,000.00	5,189.00	2,400.00	140.00%	2,400.00	140.00%
	Total	\$183,197.32	\$159,457.37	\$214,950.00	\$151,082.80	\$203,950.00	-5.12%	\$203,950.00	-5.12%
10505100 MAYOR - S & W									
10505101	MAYOR - S & W	58,445.00	58,955.00	59,668.00	59,573.93	60,307.00	1.07%	60,307.00	1.07%
	Total	\$58,445.00	\$58,955.00	\$59,668.00	\$59,573.93	\$60,307.00	1.07%	\$60,307.00	1.07%
10505200 MAYOR - O.E.									
10505209	MAYOR - CONF. & SEMINARS	2,224.00	1,845.36	2,300.00	1,638.59	2,300.00	0.00%	2,300.00	0.00%
10505214	MAYOR - DUES	635.00	1,010.00	1,010.00	1,235.00	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	
10505273	MAYOR - TRAVEL EXPENSE	3,031.00	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	390.00	123.70	390.00	0.00%	390.00	0.00%
	Total	\$6,267.74	\$6,381.92	\$6,900.00	\$5,997.29	\$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	452,386.00	451,983.49	438,455.00	-3.08%	438,455.00	-3.08%
10506102	FIN ADM - OVERTIME	3,443.56	2,638.80	2,850.00	2,655.90	8,724.00	206.11%	8,724.00	206.11%
	Total	\$430,469.20	\$443,497.80	\$455,236.00	\$454,639.39	\$447,179.00	-1.77%	\$447,179.00	-1.77%
10506200 FINANCIAL ADMINISTRATION - O.E.									
10506209	FIN ADM - CONF. & SEMINARS	1,950.00	1,915.00	3,200.00	2,703.00	3,200.00	0.00%	3,200.00	0.00%
10506214	FIN ADM - DUES	555.00	605.00	605.00	605.00	605.00	0.00%	605.00	0.00%
10506226	FIN ADM - LICENSE/CERTIFICATIONS	50.00	100.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10506241	FIN ADM - PRINTING	0.00	906.00	0.00	0.00	0.00		0.00	
10506272	FIN ADM - TRAINING/EDUCATIONAL	220.00	244.30	500.00	527.00	500.00	0.00%	500.00	0.00%
10506273	FIN ADM - TRAVEL EXPENSE	511.43	500.00	1,300.00	627.64	1,300.00	0.00%	1,300.00	0.00%
10506305	FIN ADM - BOOKS, MAGAZINES	312.25	148.33	195.00	155.66	195.00	0.00%	195.00	0.00%
10506354	FIN ADM - TECH/SPECIAL SUPP.	1,631.67	3,234.63	2,100.00	2,690.71	2,100.00	0.00%	2,100.00	0.00%
	Total	\$5,230.35	\$7,653.26	\$8,000.00	\$7,309.01	\$8,000.00	0.00%	\$8,000.00	0.00%

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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget	
10507200	AUDIT & ACCOUNTING SERVICES - O.E.								
10507203	AUDIT - ANNUAL AUDIT	31,801.00	31,801.00	33,475.00	27,805.00	27,805.00	-16.94%	27,805.00	-16.94%
10507264	AUDIT - SPECIAL ACCOUNTING SERVICES	10,763.00	10,763.00	11,330.00	17,000.00	17,000.00	50.04%	17,000.00	50.04%
	Total	\$42,564.00	\$42,564.00	\$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	42,402.00	42,402.00	42,402.00	0.00%	42,402.00	0.00%
	Total	\$39,674.61	\$38,572.26	\$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	194,410.00	189,296.55	200,295.00	3.03%	200,295.00	3.03%
10509102	ASSESSMENT - S & W OVERTIME	1,411.90	31.33	1,575.00	0.00	1,575.00	0.00%	1,575.00	0.00%
	Total	\$173,933.69	\$171,690.89	\$195,985.00	\$189,296.55	\$201,870.00	3.00%	\$201,870.00	3.00%
10509200	ASSESSMENT OF TAXES - O.E.								
10509202	ASSESSMENT - ADVERTISING LEGAL	0.00	0.00	50.00	0.00	50.00	0.00%	50.00	0.00%
10509209	ASSESSMENT - CONF. & SEMINARS	0.00	0.00	280.00	25.00	280.00	0.00%	280.00	0.00%
10509214	ASSESSMENT - DUES	840.00	2,044.95	860.00	970.00	300.00	-65.12%	300.00	-65.12%
10509226	ASSESSMENT - LICENSE/CERTIFICATIONS	0.00	0.00	600.00	100.00	50.00	-91.67%	50.00	-91.67%
10509241	ASSESSMENT - PRINTING	1,653.33	1,685.52	1,730.00	1,641.07	1,730.00	0.00%	1,730.00	0.00%
10509268	ASSESSMENT - TECH/COMPUTER SRVCS	0.00	0.00	150.00	0.00	150.00	0.00%	150.00	0.00%
10509272	ASSESSMENT - TRAINING/EDUCATIONAL	90.00	595.00	700.00	640.00	2,434.00	247.71%	2,434.00	247.71%
10509273	ASSESSMENT - TRAVEL EXPENSE	2,918.00	3,090.23	3,100.00	3,324.90	3,100.00	0.00%	3,100.00	0.00%
10509353	ASSESSMENT - TECH/COMPUTER SUPPLIES	1,062.95	34.21	1,075.00	1,270.95	1,300.00	20.93%	1,300.00	20.93%
	Total	\$6,564.28	\$7,449.91	\$8,545.00	\$7,971.92	\$9,394.00	9.94%	\$9,394.00	9.94%
10510100	COLLECTION OF TAXES - S & W								
10510101	COLLECTION - S & W	113,713.50	117,490.38	123,664.00	120,138.83	128,900.00	4.23%	128,900.00	4.23%
10510102	COLLECTION - S & W OVERTIME	368.81	92.46	396.00	487.97	396.00	0.00%	396.00	0.00%
	Total	\$114,082.31	\$117,582.84	\$124,060.00	\$120,626.80	\$129,296.00	4.22%	\$129,296.00	4.22%
10510200	COLLECTION OF TAXES - O.E.								
10510201	COLLECTION - ADVERTISING	574.00	323.00	800.00	361.50	800.00	0.00%	800.00	0.00%
10510209	COLLECTION - CONF. & SEMINARS	744.00	578.00	900.00	958.00	900.00	0.00%	900.00	0.00%
10510214	COLLECTION - DUES	250.00	300.00	350.00	300.00	350.00	0.00%	350.00	0.00%
10510226	COLLECTION - LICENSE/CERTIFICATIONS	0.00	50.00	100.00	50.00	100.00	0.00%	100.00	0.00%

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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget	
10510231	COLLECTION - MEALS	82.67	65.71	150.00	103.84	150.00	0.00%	150.00	0.00%
10510241	COLLECTION - PRINTING	5,172.36	4,894.35	6,400.00	6,286.12	6,400.00	0.00%	6,400.00	0.00%
10510252	COLLECTION - SEWER BILLING CHARGES	6,732.64	6,218.63	7,900.00	6,415.26	7,900.00	0.00%	7,900.00	0.00%
10510272	COLLECTION - TRAINING/EDUCATIONAL	55.00	540.00	1,600.00	0.00	1,600.00	0.00%	1,600.00	0.00%
10510273	COLLECTION - TRAVEL EXPENSES	128.40	0.00	500.00	251.80	500.00	0.00%	500.00	0.00%
10510305	COLLECTION - BOOKS, MAGAZINES	0.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10510353	COLLECTION - TECH/COMPUTER SUPPLIES	2,500.00	39.58	2,500.00	752.89	2,500.00	0.00%	2,500.00	0.00%
10510354	COLLECTION - TECH/SPECIAL SUPP.	51.84	2,768.27	100.00	0.00	100.00	0.00%	100.00	0.00%
10510414	COLLECTION - OFFICE EQUIPMENT	78.56	126.56	250.00	0.00	250.00	0.00%	250.00	0.00%
	Total	\$16,369.47	\$15,904.10	\$21,750.00	\$15,479.41	\$21,750.00	0.00%	\$21,750.00	0.00%
10512200 SUPPLEMENTAL FIRE SERVICES PROGRAM									
10512560	SUPP FIRE SERVICES PROGRAM - PJ VOL FIRE	0.00	0.00	4,482.00	4,327.01	4,482.00	0.00%	4,482.00	0.00%
10512561	SUPP FIRE SERVICES PROGRAM - WW VOL FIRE	0.00	0.00	4,482.00	4,482.00	4,482.00	0.00%	4,482.00	0.00%
	Total	\$0.00	\$0.00	\$8,964.00	\$8,809.01	\$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	108,775.00	93,917.71	111,775.00	2.76%	111,775.00	2.76%
	Total	\$107,156.00	\$91,215.30	\$108,775.00	\$93,917.71	\$111,775.00	2.76%	\$111,775.00	2.76%
10513200 UNIFORM FIRE CODE - O.E.									
10513214	UNIFORM FIRE CODE - DUES	250.00	330.00	250.00	250.00	265.00	6.00%	250.00	0.00%
10513226	UNIFORM FIRE CODE - LICENSE/CERTIFICATIO	140.00	225.00	225.00	225.00	240.00	6.67%	225.00	0.00%
10513241	UNIFORM FIRE CODE - PRINTING	719.00	279.00	800.00	243.00	835.00	4.38%	800.00	0.00%
10513272	UNIFORM FIRE CODE - TRAINING/EDUCA.	300.00	325.00	325.00	325.00	350.00	7.69%	325.00	0.00%
10513305	UNIFORM FIRE CODE - BOOKS MAGAZINES	325.00	426.61	325.00	443.89	350.00	7.69%	325.00	0.00%
10513335	UNIFORM FIRE CODE - PHOTO SUPP/SERVICES	0.00	0.00	110.00	0.00	150.00	36.36%	110.00	0.00%
10513354	UNIFORM FIRE CODE - TECH/SPECIAL SUPP.	180.00	0.00	220.00	212.00	250.00	13.64%	220.00	0.00%
10513357	UNIFORM FIRE CODE - UNIFORMS	550.00	448.39	550.00	933.89	600.00	9.09%	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	
10513561	UNIFORM FIRE CODE - WW VOL FIRE CO	4,673.07	5,223.00	0.00	0.00	0.00		0.00	
	Total	\$11,619.07	\$11,769.00	\$2,805.00	\$2,632.78	\$3,040.00	8.38%	\$2,805.00	0.00%
10514100 EMERGENCY SERVICES - S & W									
10514101	EMERGENCY SERVICES - S & W	726,943.45	728,334.52	763,241.00	722,665.10	763,241.00	0.00%	763,241.00	0.00%
10514102	EMERGENCY SERVICES - S & W OVERTIME	93,147.92	63,303.32	73,000.00	93,089.64	73,000.00	0.00%	73,000.00	0.00%

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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10514103 <i>EMERGENCY SERVICES - S & W-EVENT</i>	286.63	789.19	0.00	-70.43	0.00		0.00	
Total	\$820,378.00	\$792,427.03	\$836,241.00	\$815,684.31	\$836,241.00	0.00%	\$836,241.00	0.00%
10514200 EMERGENCY SERVICES - O.E.								
10514206 <i>EMERGENCY SERVICES - CEU TRAINING</i>	375.00	0.00	800.00	480.00	800.00	0.00%	800.00	0.00%
10514208 <i>EMERGENCY SERVICES - COMMUNICATION EQUIP</i>	2,044.96	999.45	2,000.00	936.00	1,500.00	-25.00%	1,500.00	-25.00%
10514209 <i>EMERGENCY SERVICES - CONF. & SEMINARS</i>	177.00	500.00	500.00	500.00	500.00	0.00%	500.00	0.00%
10514210 <i>EMERGENCY SERVICES - CONSULTANT FEES</i>	10,308.57	9,700.00	9,100.00	9,100.00	9,100.00	0.00%	9,100.00	0.00%
10514214 <i>EMERGENCY SERVICES - DUES</i>	444.00	364.00	400.00	400.00	400.00	0.00%	400.00	0.00%
10514226 <i>EMERGENCY SERVICES - LICENSES & CERT.</i>	0.00	150.00	150.00	111.00	150.00	0.00%	150.00	0.00%
10514231 <i>EMERGENCY SERVICES - MEALS</i>	447.07	710.00	500.00	660.35	500.00	0.00%	500.00	0.00%
10514238 <i>EMERGENCY SERVICES - PHYSICALS/MEDICAL</i>	3,726.00	5,020.00	9,000.00	3,101.00	4,500.00	-50.00%	4,500.00	-50.00%
10514241 <i>EMERGENCY SERVICES - PRINTING</i>	1,515.50	1,837.50	2,000.00	998.00	2,000.00	0.00%	2,000.00	0.00%
10514266 <i>EMERGENCY SERVICES - TECH/SPECIAL EQUIP</i>	14,476.77	14,956.71	12,000.00	4,724.41	12,000.00	0.00%	12,000.00	0.00%
10514272 <i>EMERGENCY SERVICES - TRAINING/EDUCA.</i>	2,028.54	4,590.00	8,500.00	8,487.61	8,500.00	0.00%	8,500.00	0.00%
10514278 <i>EMERGENCY SERVICES - VEHICLE REPAIR</i>	64,192.67	77,799.11	60,000.00	63,643.46	66,000.00	10.00%	66,000.00	10.00%
10514305 <i>EMERGENCY SERVICES - BOOKS, MAGAZINES</i>	180.00	146.00	500.00	180.00	250.00	-50.00%	250.00	-50.00%
10514354 <i>EMERGENCY SERVICES - TECH/SPECIAL SUPP.</i>	7,022.96	16,458.54	22,000.00	24,793.98	25,000.00	13.64%	25,000.00	13.64%
10514355 <i>EMERGENCY SERVICES - TIRES & TUBES</i>	440.00	3,576.09	5,170.00	4,226.29	4,420.00	-14.51%	4,420.00	-14.51%
10514357 <i>EMERGENCY SERVICES - UNIFORMS</i>	23,616.16	12,352.73	15,500.00	24,256.48	15,500.00	0.00%	15,500.00	0.00%
10514599 <i>EMERGENCY SERVICES - HURRICANE SANDY</i>	3,454.75	0.00	0.00	0.00	0.00		0.00	
Total	\$134,449.95	\$149,160.13	\$148,120.00	\$146,598.58	\$151,120.00	2.03%	\$151,120.00	2.03%
10515200 PRINCETON JUNCTION VOLUNTEER FIRE CO.								
10515560 <i>PRINCETON JUNCTION VOLUNTEER FIRE CO.</i>	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	0.00%	\$45,000.00	0.00%
10516200 WEST WINDSOR VOLUNTEER FIRE COMPANY								
10516561 <i>WEST WINDSOR VOLUNTEER FIRE COMPANY</i>	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	0.00%	\$45,000.00	0.00%
10517200 TWIN "W" FIRST AID SQUAD								
10517562 <i>TWIN "W" FIRST AID SQUAD</i>	45,000.00	30,000.00	30,000.00	15,000.00	30,000.00	0.00%	30,000.00	0.00%
Total	\$45,000.00	\$30,000.00	\$30,000.00	\$15,000.00	\$30,000.00	0.00%	\$30,000.00	0.00%
10518100 POLICE - S & W								

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		2012	2013	2014	2015	% Dept	2015	% Adm	
		Charged	Charged	2014	Charged	Req	2015	Rec	
		as of 12/31/13	as of 12/31/14	Budget	as of 2/10/15	to 2014	Administration	to 2014	
						Budget	Recommend	Budget	
10518101	POLICE - S & W	5,689,148.57	5,473,457.21	5,834,648.00	5,741,218.80	5,834,648.00	0.00%	5,834,648.00	0.00%
10518102	POLICE - S & W OVERTIME	125,494.46	109,476.93	90,000.00	106,335.45	90,000.00	0.00%	90,000.00	0.00%
10518103	POLICE - TELECOMMUNICATOR OVERTIME	119,291.70	114,905.33	97,000.00	102,477.77	97,000.00	0.00%	97,000.00	0.00%
Total		\$5,933,934.73	\$5,697,839.47	\$6,021,648.00	\$5,950,032.02	\$6,021,648.00	0.00%	\$6,021,648.00	0.00%
10518200 POLICE - O.E.									
10518201	POLICE - ADVERTISING	0.00	688.80	941.38	1,144.78	850.00	-9.71%	850.00	-9.71%
10518208	POLICE - COMMUNICATION EQUIP MAINT	13,480.98	11,709.41	15,000.00	6,726.61	18,150.00	21.00%	18,150.00	21.00%
10518209	POLICE - CONF. & SEMINARS	1,115.00	2,212.38	1,330.00	988.38	1,330.00	0.00%	1,330.00	0.00%
10518210	POLICE - CONSULTANT FEES	0.00	556.14	8,434.98	-2,729.00	1,000.00	-88.14%	1,000.00	-88.14%
10518214	POLICE - DUES	3,428.00	2,503.00	2,470.00	2,090.00	2,470.00	0.00%	2,470.00	0.00%
10518221	POLICE - JAIL EXPENSE	159.75	35.07	450.00	0.00	950.00	111.11%	950.00	111.11%
10518231	POLICE - MEALS	1,725.13	932.49	1,050.00	1,642.50	1,050.00	0.00%	1,050.00	0.00%
10518233	POLICE - OFFICE FURN/EQUIP MAINT	69,112.78	62,215.51	58,583.64	72,889.45	62,500.00	6.69%	62,500.00	6.69%
10518235	POLICE - OTHER RENTAL	0.00	0.00	0.00	0.00	400.00		400.00	
10518238	POLICE - PHYSICALS & M.D.	5,340.00	3,923.00	3,500.00	4,175.00	3,500.00	0.00%	3,500.00	0.00%
10518241	POLICE - PRINTING	2,065.00	1,197.00	4,000.00	2,922.00	4,000.00	0.00%	4,000.00	0.00%
10518272	POLICE - TRAINING/EDUCATIONAL	7,442.06	8,701.57	7,500.00	15,174.50	8,000.00	6.67%	8,000.00	6.67%
10518273	POLICE - TRAVEL EXPENSE	1,162.57	46.85	500.00	423.20	500.00	0.00%	500.00	0.00%
10518276	POLICE - UNIFORM CLEANING & RENTAL	18,865.45	17,757.35	17,250.00	18,110.35	18,000.00	4.35%	18,000.00	4.35%
10518278	POLICE - VEHICLE REPAIR	45,240.25	30,289.63	40,000.00	35,123.67	40,000.00	0.00%	40,000.00	0.00%
10518305	POLICE - BOOKS, MAGAZINES	1,489.68	1,950.52	1,200.00	1,736.31	1,200.00	0.00%	1,200.00	0.00%
10518317	POLICE - GUN AMMUNITION	7,396.59	12,950.02	8,500.00	8,422.58	8,500.00	0.00%	8,500.00	0.00%
10518332	POLICE - OFFICE SUPPLIES	8,280.30	7,298.68	6,000.00	9,460.54	6,000.00	0.00%	6,000.00	0.00%
10518334	POLICE - PHOTOCOPIER SUPPLIES	1,246.00	1,965.80	2,500.00	1,202.60	2,500.00	0.00%	2,500.00	0.00%
10518335	POLICE - PHOTO SUPPLIES/SRVCS	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	15,000.00	15,039.76	15,000.00	0.00%	15,000.00	0.00%
10518355	POLICE - TIRES & TUBES	8,728.10	9,892.52	7,000.00	5,124.68	7,000.00	0.00%	7,000.00	0.00%
10518357	POLICE - UNIFORMS	41,954.84	39,957.21	33,000.00	39,660.91	35,000.00	6.06%	35,000.00	6.06%
10518401	POLICE - COMMUNICATIONS EQUIPMENT	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	1,440.00	1,810.49	2,000.00	38.89%	2,000.00	38.89%
10518424	POLICE - VEHICLES	67,244.00	79,772.00	80,000.00	74,127.32	80,000.00	0.00%	80,000.00	0.00%
Total		\$318,542.29	\$314,591.93	\$316,350.00	\$315,266.63	\$320,600.00	1.34%	\$320,600.00	1.34%
10520100 ANIMAL CONTROL - S & W									
10520101	ANIMAL CONTROL - S & W	0.00	0.00	1.00	0.00	1.00		1.00	0.00%

West Win Township
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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
Total	\$0.00	\$0.00	\$1.00	\$0.00	\$1.00		\$1.00	0.00%
10520200 ANIMAL CONTROL - O.E.								
10520248 ANIMAL CONTROL - PUBLIC HEALTH SERVICES	4,688.16	3,772.24	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	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	426,380.00	415,804.39	433,801.00	1.74%	433,801.00	1.74%
10521102 BOARD OF HEALTH - S & W OVERTIME	7,088.24	4,038.57	6,000.00	6,617.42	6,000.00	0.00%	6,000.00	0.00%
Total	\$388,906.34	\$399,455.17	\$432,380.00	\$422,421.81	\$439,801.00	1.72%	\$439,801.00	1.72%
10521200 BOARD OF HEALTH - O.E.								
10521209 BOARD OF HEALTH - CONF. & SEMINARS	913.00	1,519.12	2,000.00	1,947.46	2,000.00	0.00%	2,000.00	0.00%
10521214 BOARD OF HEALTH - DUES	705.00	760.00	1,000.00	687.00	1,000.00	0.00%	1,000.00	0.00%
10521226 BOARD OF HEALTH - LICENSE/CERTIFICATIONS	200.00	250.00	700.00	216.69	700.00	0.00%	700.00	0.00%
10521241 BOARD OF HEALTH - PRINTING	1,182.50	1,426.00	1,200.00	1,528.55	1,400.00	16.67%	1,400.00	16.67%
10521245 BOARD OF HEALTH - PROP MAINT ABATEMENT	0.00	0.00	4,900.00	-1,420.10	4,900.00	0.00%	4,900.00	0.00%
10521248 BOARD OF HEALTH - PUBLIC HEALTH SERVICES	33,441.29	33,202.79	37,515.00	29,108.49	37,515.00	0.00%	37,515.00	0.00%
10521266 BOARD OF HEALTH - TECH/SPEC EQUIP MAINT	265.00	265.00	400.00	267.75	400.00	0.00%	400.00	0.00%
10521272 BOARD OF HEALTH - TRAINING/EDUCA.	928.00	2,390.00	3,000.00	1,756.27	2,800.00	-6.67%	2,800.00	-6.67%
10521273 BOARD OF HEALTH - TRAVEL EXPENSE	4,225.69	4,341.30	4,000.00	4,560.80	4,000.00	0.00%	4,000.00	0.00%
10521276 BOARD OF HEALTH - UNIFORM CLEANING/RENTA	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	1,000.00	541.00	1,000.00	0.00%	1,000.00	0.00%
10521305 BOARD OF HEALTH - BOOKS, MAGAZINES	185.85	0.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10521332 BOARD OF HEALTH - OFFICE SUPPLIES	584.04	947.02	800.00	838.70	800.00	0.00%	800.00	0.00%
10521335 BOARD OF HEALTH - PHOTO SUPPLIES/SRVCS	145.49	195.68	200.00	0.00	200.00	0.00%	200.00	0.00%
10521354 BOARD OF HEALTH - TECH/SPECIAL SUPP.	880.18	1,979.45	1,100.00	1,018.52	1,100.00	0.00%	1,100.00	0.00%
10521357 BOARD OF HEALTH - UNIFORMS	629.97	938.63	1,150.00	957.35	1,150.00	0.00%	1,150.00	0.00%
10521401 BOARD OF HEALTH - COMMUNICATIONS EQUIP	0.00	0.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10521420 BOARD OF HEALTH - TECH/SPECIALIZED EQUIP	745.30	737.35	500.00	756.62	500.00	0.00%	500.00	0.00%
Total	\$45,987.69	\$49,674.09	\$60,815.00	\$43,115.10	\$60,815.00	0.00%	\$60,815.00	0.00%
10522100 RECREATION - S & W								
10522101 RECREATION - S & W	88,831.00	89,910.00	91,221.00	91,221.00	92,773.00	1.70%	92,773.00	1.70%
Total	\$88,831.00	\$89,910.00	\$91,221.00	\$91,221.00	\$92,773.00	1.70%	\$92,773.00	1.70%

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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10524100 SENIOR CITIZEN PROGRAM - S & W								
10524101 SENIOR CITIZEN - S & W	138,762.98	143,569.72	151,602.00	151,166.87	162,569.00	7.23%	162,569.00	7.23%
Total	\$138,762.98	\$143,569.72	\$151,602.00	\$151,166.87	\$162,569.00	7.23%	\$162,569.00	7.23%
10524200 SENIOR CITIZEN PROGRAM - O.E.								
10524209 SENIOR CITIZEN - CONF. & SEMINARS	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	57,467.00	57,138.00	59,500.00	3.54%	59,500.00	3.54%
10524214 SENIOR CITIZEN - DUES	175.00	145.00	175.00	145.00	175.00	0.00%	175.00	0.00%
10524226 SENIOR CITIZEN - LICENSES/CERTIFICATION	160.54	2,013.27	180.00	1,865.72	180.00	0.00%	180.00	0.00%
10524231 SENIOR CITIZEN - MEALS	2,035.99	2,695.26	2,200.00	2,741.46	2,800.00	27.27%	2,800.00	27.27%
10524235 SENIOR CITIZEN - OTHER RENTAL	1,935.14	1,894.02	2,650.00	2,152.08	2,650.00	0.00%	2,650.00	0.00%
10524266 SENIOR CITIZEN - TECH/SPEC EQUIP MAINT	1,700.00	0.00	150.00	248.90	100.00	-33.33%	100.00	-33.33%
10524272 SENIOR CITIZEN - TRAINING/EDUCATIONAL	0.00	0.00	360.00	0.00	180.00	-50.00%	180.00	-50.00%
10524273 SENIOR CITIZEN - TRAVEL EXPENSE	0.00	0.00	200.00	0.00	50.00	-75.00%	50.00	-75.00%
10524279 SENIOR CITIZEN - VEHICLE MAINTENANCE	1,531.39	4,724.94	1,000.00	236.16	1,000.00	0.00%	1,000.00	0.00%
10524305 SENIOR CITIZEN - BOOKS, MAGAZINES	61.06	64.11	330.00	321.51	330.00	0.00%	330.00	0.00%
10524332 SENIOR CITIZEN - OFFICE SUPPLIES	881.33	820.39	800.00	809.19	700.00	-12.50%	700.00	-12.50%
10524334 SENIOR CITIZEN - PHOTOCOPIER SUPPLIES	970.68	1,194.07	1,300.00	699.78	1,000.00	-23.08%	1,000.00	-23.08%
10524354 SENIOR CITIZEN - TECH/SPECIAL SUPP.	175.08	203.52	300.00	818.12	300.00	0.00%	300.00	0.00%
Total	\$64,161.21	\$67,214.58	\$67,262.00	\$67,175.92	\$69,115.00	2.75%	\$69,115.00	2.75%
10529100 COMMUNITY DEVELOPMENT - S & W								
10529101 COMMUNITY DEVELOPMENT - S & W	87,220.98	88,311.00	89,636.00	89,636.00	91,205.00	1.75%	91,205.00	1.75%
Total	\$87,220.98	\$88,311.00	\$89,636.00	\$89,636.00	\$91,205.00	1.75%	\$91,205.00	1.75%
10529200 COMMUNITY DEVELOPMENT COORDINATOR - O.E.								
10529209 COMM. DEV. - CONFERENCES & SEMINARS	185.00	200.00	400.00	231.00	400.00	0.00%	400.00	0.00%
10529214 COMM. DEV. - DUES	0.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10529231 COMM. DEV. - MEALS	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	250.00	169.56	250.00	0.00%	250.00	0.00%
10529305 COMM. DEV. - BOOKS & MAGAZINES	0.00	0.00	75.00	0.00	75.00	0.00%	75.00	0.00%
Total	\$327.71	\$353.35	\$1,000.00	\$400.56	\$1,000.00	0.00%	\$1,000.00	0.00%
10530100 ENGINEERING SERVICES & COSTS - S & W								
10530101 ENGINEERING - S & W	159,141.52	163,083.76	194,541.00	192,787.92	197,186.00	1.36%	197,186.00	1.36%
10530102 ENGINEERING - S & W OVERTIME	3,029.67	2,967.84	2,950.00	1,333.40	2,950.00	0.00%	2,950.00	0.00%

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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
Total	\$162,171.19	\$166,051.60	\$197,491.00	\$194,121.32	\$200,136.00	1.34%	\$200,136.00	1.34%
10530200 ENGINEERING SERVICES & COSTS - O.E.								
10530209 ENGINEERING - CONF. & SEMINARS	600.00	865.00	1,600.00	910.00	1,600.00	0.00%	1,600.00	0.00%
10530210 ENGINEERING - CONSULTANT FEES	33,078.75	23,149.67	36,050.00	33,473.71	36,050.00	0.00%	36,050.00	0.00%
10530214 ENGINEERING - DUES	520.00	150.00	550.00	520.00	550.00	0.00%	550.00	0.00%
10530236 ENGINEERING - PHOTOCOPY EXPENSES	3,411.51	2,909.20	4,000.00	500.00	4,000.00	0.00%	4,000.00	0.00%
10530266 ENGINEERING - TECH/SPEC EQUIP MAINT	2,023.60	1,785.96	1,900.00	1,946.76	1,900.00	0.00%	1,900.00	0.00%
10530272 ENGINEERING - TRAINING/EDUCATIONAL	200.00	420.00	450.00	295.00	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	0.00%	8,100.00	0.00%
10530276 ENGINEERING - UNIFORM CLEANING	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	5,300.00	8,424.52	5,300.00	0.00%	5,300.00	0.00%
10530305 ENGINEERING - BOOKS, MAGAZINES	73.50	265.91	250.00	0.00	250.00	0.00%	250.00	0.00%
10530353 ENGINEERING - TECH/COMPUTER SUPPLIES	1,586.46	3,094.81	800.00	2,134.84	800.00	0.00%	800.00	0.00%
10530354 ENGINEERING - TECH/SPECIAL SUPP.	290.63	334.59	2,400.00	1,893.32	2,400.00	0.00%	2,400.00	0.00%
10530357 ENGINEERING - UNIFORMS	291.10	329.00	380.00	299.00	380.00	0.00%	380.00	0.00%
Total	\$54,224.11	\$45,915.28	\$62,130.00	\$58,847.15	\$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	192,519.00	192,467.81	206,231.00	7.12%	196,676.00	2.16%
Total	\$185,848.19	\$188,462.64	\$192,519.00	\$192,467.81	\$206,231.00	7.12%	\$196,676.00	2.16%
10533200 LAND USE - O.E.								
10533202 LAND USE - ADVERTISING - LEGAL	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	750.00	84.00	750.00	0.00%	750.00	0.00%
10533209 LAND USE - CONF. & SEMINARS	50.00	16.00	1,000.00	16.00	1,000.00	0.00%	1,000.00	0.00%
10533210 LAND USE - CONSULTANT FEES	0.00	0.00	0.00	0.00	10,000.00	100.00%	10,000.00	0.00%
10533214 LAND USE - DUES	608.00	622.00	750.00	632.00	750.00	0.00%	750.00	0.00%
10533223 LAND USE - LEGAL FEES	5,243.70	4,741.85	11,000.00	11,000.00	15,000.00	36.36%	15,000.00	36.36%
10533236 LAND USE - PHOTOCOPY EXPENSE	0.00	0.00	500.00	0.00	250.00	-50.00%	250.00	-50.00%
10533241 LAND USE - PRINTING	0.00	254.31	375.00	254.31	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	0.00%	2,700.00	0.00%
10533332 LAND USE - OFFICE SUPPLIES	486.49	1,136.57	1,500.00	665.83	1,500.00	0.00%	1,500.00	0.00%
Total	\$10,112.69	\$9,470.73	\$18,675.00	\$15,352.14	\$32,425.00	73.63%	\$32,425.00	73.63%
10534200 PLANNING BOARD - O.E.								

West Windsor Township
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		2012	2013	2014	2014	2015	% Dept	2015	% Adm
		Charged	Charged	Budget	Charged	Departmental	Req	Administration	Rec
		as of 12/31/13	as of 12/31/14		as of 2/10/15	Request	to 2014	Recommend	to 2014
							Budget		Budget
10534202	PLANNING BOARD - ADVERTISING - LEGAL	47.27	41.18	200.00	200.00	200.00	0.00%	200.00	0.00%
10534209	PLANNING BOARD - CONF. & SEMINARS	654.00	243.00	750.00	812.57	750.00	0.00%	750.00	0.00%
10534210	PLANNING BOARD - CONSULTANT FEES	33,000.00	0.00	32,000.00	25,000.00	22,000.00	-31.25%	22,000.00	-31.25%
10534214	PLANNING BOARD - DUES	315.00	315.00	450.00	360.00	450.00	0.00%	450.00	0.00%
10534223	PLANNING BOARD - LEGAL FEES	24,400.00	2,147.97	36,000.00	22,000.00	32,000.00	-11.11%	32,000.00	-11.11%
10534228	PLANNING BOARD - LITIGATION	49,500.00	9,633.75	47,000.00	36,000.00	43,000.00	-8.51%	43,000.00	-8.51%
10534250	PLANNING BOARD - RECORDING SECRETARY	1,021.02	835.02	5,000.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%
10534305	PLANNING BOARD - BOOKS, MAGAZINES	131.95	620.00	425.00	283.00	425.00	0.00%	425.00	0.00%
	Total	\$109,069.24	\$13,835.92	\$121,825.00	\$89,655.57	\$103,825.00	-14.78%	\$103,825.00	-14.78%
10535200	SITE PLAN REVIEW ADVISORY BOARD - O.E.								
10535250	SPRAB - RECORDING SECRETARY	411.06	795.60	900.00	900.00	900.00	0.00%	900.00	0.00%
	Total	\$411.06	\$795.60	\$900.00	\$900.00	\$900.00	0.00%	\$900.00	0.00%
10536200	ZONING BOARD - O.E.								
10536202	ZONING BOARD - ADVERTISING - LEGAL	42.00	93.45	150.00	150.00	150.00	0.00%	150.00	0.00%
10536209	ZONING BOARD - CONF. & SEMINARS	0.00	0.00	500.00	380.00	500.00	0.00%	500.00	0.00%
10536223	ZONING BOARD - LEGAL FEES	7,500.00	2,300.02	7,500.00	2,500.00	5,000.00	-33.33%	5,000.00	-33.33%
10536228	ZONING BOARD - LITIGATION	4,000.00	0.00	4,000.00	38,500.00	26,000.00	550.00%	26,000.00	550.00%
10536250	ZONING BOARD - RECORDING SECRETARY	498.24	1,681.56	1,500.00	1,500.00	1,500.00	0.00%	1,500.00	0.00%
	Total	\$12,040.24	\$4,075.03	\$13,650.00	\$43,030.00	\$33,150.00	142.86%	\$33,150.00	142.86%
10537200	ENVIRONMENTAL COMMISSION - O.E.								
10537202	ENVIRONMENTAL COMM - ADVERTISING - LEGAL	0.00	32.54	50.00	0.00	40.00	-20.00%	40.00	-20.00%
10537209	ENVIRONMENTAL COMM - CONF. & SEMINARS	0.00	510.40	310.00	60.00	310.00	0.00%	310.00	0.00%
10537214	ENVIRONMENTAL COMM - DUES	280.00	350.00	290.00	350.00	350.00	20.69%	350.00	20.69%
10537236	ENVIRONMENTAL COMM - PHOTOCOPY EXPENSE	0.00	0.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10537263	ENVIRONMENTAL COMM - SPECIAL EVENTS	0.00	0.00	250.00	0.00	250.00	0.00%	250.00	0.00%
10537354	ENVIRONMENTAL COMM - TECH/SPECIAL SUPP.	0.00	0.00	3,750.00	2,197.52	3,700.00	-1.33%	3,700.00	-1.33%
	Total	\$280.00	\$892.94	\$4,750.00	\$2,607.52	\$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	1,148,324.00	1,112,396.69	1,179,541.00	2.72%	1,178,440.00	2.62%
10538102	CONST OFFL - S & W OVERTIME	7,649.22	8,342.16	10,000.00	3,630.44	10,000.00	0.00%	5,000.00	-50.00%
	Total	\$1,077,559.46	\$1,057,633.44	\$1,158,324.00	\$1,116,027.13	\$1,189,541.00	2.70%	\$1,183,440.00	2.17%

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	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10538200 CONSTRUCTION OFFICIAL - O.E.								
10538209 CONST OFFL - CONF. & SEMINARS	4,114.11	4,777.54	5,500.00	2,083.47	5,500.00	0.00%	5,500.00	0.00%
10538210 CONST OFFL - CONSULTANT FEES	0.00	0.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10538214 CONST OFFL - DUES	1,719.00	1,884.00	2,000.00	1,784.00	2,185.00	9.25%	2,185.00	9.25%
10538226 CONST OFFL - LICENSE/CERTIFICATIONS	410.00	164.00	410.00	410.00	410.00	0.00%	410.00	0.00%
10538241 CONST OFFL - PRINTING	2,631.58	2,067.25	4,000.00	2,542.54	3,800.00	-5.00%	3,800.00	-5.00%
10538272 CONST OFFL - TRAINING/EDUCATIONAL	2,075.94	2,289.50	4,500.00	3,265.21	4,500.00	0.00%	4,500.00	0.00%
10538273 CONST OFFL - TRAVEL EXPENSE	10,800.00	10,800.00	10,800.00	10,575.00	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	0.00%	2,100.00	0.00%
10538278 CONST OFFL - VEHICLE REPAIR	3,711.81	3,667.61	3,200.00	2,761.66	3,200.00	0.00%	3,200.00	0.00%
10538305 CONST OFFL - BOOKS, MAGAZINES	3,338.17	398.34	3,800.00	4,034.80	3,800.00	0.00%	3,800.00	0.00%
10538354 CONST OFFL - TECH/SPECIAL SUPP.	2,686.36	2,128.93	2,500.00	1,586.08	2,500.00	0.00%	2,500.00	0.00%
10538357 CONST OFFL - UNIFORMS	2,500.00	2,474.10	2,500.00	2,072.80	2,500.00	0.00%	2,500.00	0.00%
10538404 CONST OFFL - MINOR EQUIPMENT & TOOLS	902.15	348.80	800.00	522.52	800.00	0.00%	800.00	0.00%
10538420 CONST OFFL - TECH/SPECIALIZED EQUIP	672.90	0.00	800.00	0.00	800.00	0.00%	800.00	0.00%
Total	\$37,662.02	\$33,100.07	\$43,410.00	\$33,738.08	\$43,395.00	-0.03%	\$43,395.00	-0.03%
10540100 PUBLIC WORKS - S & W								
10540101 PUBLIC WORKS - S & W	969,810.17	948,297.32	1,076,356.00	957,888.87	1,091,228.00	1.38%	1,091,228.00	1.38%
10540102 PUBLIC WORKS - S & W OVERTIME	115,752.83	66,775.88	70,000.00	96,457.35	70,000.00	0.00%	70,000.00	0.00%
Total	\$1,085,563.00	\$1,015,073.20	\$1,146,356.00	\$1,054,346.22	\$1,161,228.00	1.30%	\$1,161,228.00	1.30%
10540200 PUBLIC WORKS - O.E.								
10540208 PUBLIC WORKS - COMMUNICATION EQUIP MAINT	1,904.26	1,101.60	1,000.00	3,122.85	1,000.00	0.00%	1,000.00	0.00%
10540214 PUBLIC WORKS - DUES	0.00	0.00	500.00	0.00	500.00	0.00%	500.00	0.00%
10540226 PUBLIC WORKS - LICENSE/CERTIFICATION	0.00	0.00	0.00	50.00	0.00		0.00	
10540231 PUBLIC WORKS - MEALS	659.30	192.00	0.00	0.00	0.00		0.00	
10540238 PUBLIC WORKS - PHYSICALS/MEDICAL DOCTOR	3,826.00	2,941.00	3,850.00	2,181.00	3,850.00	0.00%	3,850.00	0.00%
10540251 PUBLIC WORKS - SERVICE/MAINT CONTRACTS	1,800.35	897.57	7,500.00	1,525.00	7,500.00	0.00%	7,500.00	0.00%
10540265 PUBLIC WORKS - STORM SEWER REPAIR/MAINT	0.00	0.00	600.00	0.00	600.00	0.00%	600.00	0.00%
10540266 PUBLIC WORKS - TECH/SPEC EQUIP MAINT	15,931.83	9,057.90	18,000.00	6,403.83	18,000.00	0.00%	18,000.00	0.00%
10540272 PUBLIC WORKS - TRAINING/EDUCATIONAL	483.88	65.00	1,000.00	1,113.45	1,000.00	0.00%	1,000.00	0.00%
10540276 PUBLIC WORKS - UNIFORM CLEANING & RENTAL	5,085.50	5,250.00	5,250.00	5,250.00	5,250.00	0.00%	5,250.00	0.00%
10540277 PUBLIC WORKS - STREET LIGHTING/SIGNALS	2,591.27	0.00	3,500.00	2,000.00	3,500.00	0.00%	3,500.00	0.00%
10540278 PUBLIC WORKS - VEHICLE REPAIR	63,110.66	68,647.53	68,288.00	59,414.51	68,288.00	0.00%	68,288.00	0.00%
10540302 PUBLIC WORKS - ASPHALT	7,778.30	11,218.88	52,000.00	43,980.26	52,000.00	0.00%	52,000.00	0.00%

West Wir Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10540339 PUBLIC WORKS - ROAD STRIPING	13,868.80	5,689.60	17,000.00	10,522.10	17,000.00	0.00%	17,000.00	0.00%
10540350 PUBLIC WORKS - STONE & GRAVEL	1,839.09	987.18	4,000.00	11,000.00	4,000.00	0.00%	4,000.00	0.00%
10540352 PUBLIC WORKS - SIGNS	12,707.08	23,939.95	14,000.00	18,249.86	14,000.00	0.00%	14,000.00	0.00%
10540354 PUBLIC WORKS - TECH/SPECIAL SUPP.	20,885.70	17,208.38	13,000.00	20,666.07	13,000.00	0.00%	13,000.00	0.00%
10540355 PUBLIC WORKS - TIRES & TUBES	10,958.37	10,525.19	7,514.00	19,171.20	7,514.00	0.00%	7,514.00	0.00%
10540357 PUBLIC WORKS - UNIFORMS	4,798.29	4,248.52	4,500.00	3,362.22	4,500.00	0.00%	4,500.00	0.00%
10540420 PUBLIC WORKS - TECH/SPECIALIZED EQUIP	877.04	10,991.90	3,000.00	0.00	3,000.00	0.00%	3,000.00	0.00%
Total	\$169,105.72	\$172,962.20	\$224,777.00	\$208,012.35	\$224,777.00	0.00%	\$224,777.00	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	0.00%	59,000.00	0.00%
Total	\$60,000.00	\$60,000.00	\$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 REIMBURSEMENT	5,695.08	10,903.76	0.00	0.00	10,000.00	0.00%	10,000.00	
10541231 SNOW REMOVAL - MEALS	320.60	1,000.00	1,820.78	1,820.78	1,000.00	-45.08%	1,000.00	-45.08%
10541251 SNOW REMOVAL - SERVICE/MAINT CONTRACTS	150,421.20	49,267.34	79,837.33	79,837.33	65,000.00	-18.58%	65,000.00	-18.58%
10541278 SNOW REMOVAL - VEHICLE REPAIR	6,647.80	3,742.96	1,044.04	1,044.04	9,000.00	762.04%	9,000.00	762.04%
10541340 SNOW REMOVAL - SALT & SAND	15,610.40	106,785.94	80,297.85	80,297.85	76,700.00	-4.48%	76,700.00	-4.48%
10541354 SNOW REMOVAL - TECH/SPECIAL SUPP.	0.00	1,300.00	0.00	0.00	1,300.00		1,300.00	
Total	\$178,695.08	\$173,000.00	\$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	435,918.00	408,118.24	441,533.00	1.29%	441,533.00	1.29%
10542102 SEWER SYSTEM - S & W OVERTIME	34,561.20	20,003.41	30,000.00	20,176.61	30,000.00	0.00%	30,000.00	0.00%
Total	\$383,864.48	\$389,942.62	\$465,918.00	\$428,294.85	\$471,533.00	1.21%	\$471,533.00	1.21%
10542200 SEWER SYSTEM - O.E.								
10542208 SEWER SYSTEM - COMM EQUIP MAINT	1,260.40	0.00	700.00	0.00	700.00	0.00%	700.00	0.00%
10542214 SEWER SYSTEM - DUES	310.00	550.00	430.00	704.00	430.00	0.00%	430.00	0.00%
10542226 SEWER SYSTEM - LICENSE/CERTIFICATIONS	112.00	0.00	160.00	152.00	160.00	0.00%	160.00	0.00%
10542231 SEWER SYSTEM - MEALS	39.55	411.15	200.00	80.95	200.00	0.00%	200.00	0.00%
10542246 SEWER SYSTEM - PROGRAM EXPENSE	0.00	1,315.29	1,365.00	1,341.50	1,365.00	0.00%	1,365.00	0.00%
10542251 SEWER SYSTEM - SERVICE/MAINT CONTRACTS	5,211.92	5,489.44	9,700.00	5,536.34	9,700.00	0.00%	9,700.00	0.00%
10542266 SEWER SYSTEM - TECH/SPEC EQUIP MAINT	5,469.97	8,409.29	14,000.00	15,719.76	14,000.00	0.00%	14,000.00	0.00%
10542272 SEWER SYSTEM - TRAINING/EDUCATIONAL	4,397.00	3,708.00	4,500.00	1,109.88	4,500.00	0.00%	4,500.00	0.00%

West Win Township
2015 Municipal Operating Budget

		2012	2013	2014	2014	2015	% Dept	2015	% Adm
		Charged	Charged	2014	Charged	Departmental	Req	Administration	Rec
		as of 12/31/13	as of 12/31/14	Budget	as of 2/10/15	Request	to 2014	Recommend	to 2014
							Budget		Budget
10542276	SEWER SYSTEM - UNIFORM CLEANING & RENTAL	1,953.96	2,025.00	2,025.00	1,950.00	2,025.00	0.00%	2,025.00	0.00%
10542278	SEWER SYSTEM - VEHICLE REPAIR	9,857.14	18,861.27	9,900.00	23,676.25	9,900.00	0.00%	9,900.00	0.00%
10542354	SEWER SYSTEM - TECH/SPECIAL SUPP.	46,365.00	36,094.13	67,270.00	46,576.03	67,270.00	0.00%	67,270.00	0.00%
10542355	SEWER SYSTEM - TIRES & TUBES	7,880.00	10,099.71	1,600.00	3,300.00	1,600.00	0.00%	1,600.00	0.00%
10542357	SEWER SYSTEM - UNIFORMS	2,124.60	4,321.22	1,900.00	2,821.71	1,900.00	0.00%	1,900.00	0.00%
Total		\$84,981.54	\$91,284.50	\$113,750.00	\$102,968.42	\$113,750.00	0.00%	\$113,750.00	0.00%
10544200 FACILITIES AND OPEN SPACE - O.E.									
10544208	FACILITIES - COMMUNICATION EQUIP MAINT	200.00	0.00	200.00	0.00	200.00	0.00%	200.00	0.00%
10544251	FACILITIES - SERVICE/MAINT CONTRACTS	9,030.00	7,510.00	8,000.00	7,720.00	8,000.00	0.00%	8,000.00	0.00%
10544266	FACILITIES - TECH/SPEC EQUIP MAINT	8,495.88	10,304.31	19,000.00	4,087.88	19,000.00	0.00%	19,000.00	0.00%
10544276	FACILITIES - UNIFORM CLEANING & RENTAL	2,647.24	2,450.00	2,450.00	2,450.00	2,450.00	0.00%	2,450.00	0.00%
10544278	FACILITIES - VEHICLE REPAIR	12,435.50	19,128.06	16,250.00	24,082.17	16,250.00	0.00%	16,250.00	0.00%
10544354	FACILITIES - TECH/SPECIAL SUPP.	41,180.51	33,114.28	35,500.00	38,778.79	35,500.00	0.00%	35,500.00	0.00%
10544355	FACILITIES - TIRES & TUBES	1,870.79	2,663.26	2,500.00	8,128.26	2,500.00	0.00%	2,500.00	0.00%
10544357	FACILITIES - UNIFORMS	4,314.11	1,839.99	3,800.00	3,648.30	3,800.00	0.00%	3,800.00	0.00%
10544420	FACILITIES - TECH/SPECIALIZED EQUIP	618.53	1,556.95	2,500.00	745.67	2,500.00	0.00%	2,500.00	0.00%
Total		\$80,792.56	\$78,566.85	\$90,200.00	\$89,641.07	\$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	30,000.00	30,000.00	30,000.00	0.00%	30,000.00	0.00%
10546223	LEGAL - LEGAL FEES	159,309.50	117,653.10	100,000.00	94,647.52	100,000.00	0.00%	100,000.00	0.00%
10546228	LEGAL - LITIGATION	189,233.88	157,522.83	170,920.00	176,272.48	170,920.00	0.00%	170,920.00	0.00%
Total		\$388,483.28	\$313,187.46	\$300,920.00	\$300,920.00	\$300,920.00	0.00%	\$300,920.00	0.00%
10547200 MUNICIPAL PROSECUTOR - O.E.									
10547210	MUNICIPAL PROSECUTOR - CONSULTANT FEES	26,133.03	28,300.00	30,000.00	30,000.00	30,000.00	0.00%	30,000.00	0.00%
Total		\$26,133.03	\$28,300.00	\$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 - CONSULTANT	17,800.00	10,509.00	19,200.00	19,200.00	19,200.00	0.00%	19,200.00	0.00%
Total		\$17,800.00	\$10,509.00	\$19,200.00	\$19,200.00	\$19,200.00	0.00%	\$19,200.00	0.00%
10550200 UNEMPLOYMENT INSURANCE - O.E.									
10550299	UNEMPLOYMENT INSURANCE - O.E.	1,000.00	1,000.00	1,000.00	0.00	1,000.00	0.00%	1,000.00	0.00%
Total		\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%	\$1,000.00	0.00%

West Windsor Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10551100 GROUP INSURANCE - S & W								
10551101 GROUP INSURANCE - S & W	41,625.00	44,750.00	60,500.00	61,375.00	82,500.00	36.36%	82,500.00	36.36%
Total	\$41,625.00	\$44,750.00	\$60,500.00	\$61,375.00	\$82,500.00	36.36%	\$82,500.00	36.36%
10551200 GROUP INSURANCE - O.E.								
10551234 GROUP INSURANCE - OTHER PRESCRIPTION	50.00	40.00	100.00	25.00	50.00	-50.00%	50.00	-50.00%
10551246 GROUP INSURANCE - PROGRAM EXPENSE	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	56,000.00	46,672.26	55,000.00	-1.79%	55,000.00	-1.79%
10551299 GROUP INSURANCE - MISC SERVICES	3,287,658.70	3,169,976.26	3,347,046.00	3,340,824.78	3,530,245.00	5.47%	3,530,245.00	5.47%
Total	\$3,337,627.39	\$3,219,028.77	\$3,407,146.00	\$3,391,122.04	\$3,589,295.00	5.35%	\$3,589,295.00	5.35%
10552200 OTHER INSURANCE - O.E.								
10552290 OTHER INSURANCE - WORKERS COMPENSATION	310,524.00	288,171.00	291,854.00	291,854.00	304,466.00	4.32%	304,466.00	4.32%
10552299 OTHER INSURANCE - LIABILITY	335,278.00	362,007.00	368,413.00	367,930.23	377,975.00	2.60%	377,975.00	2.60%
Total	\$645,802.00	\$650,178.00	\$660,267.00	\$659,784.23	\$682,441.00	3.36%	\$682,441.00	3.36%
10553100 PUBLIC BUILDINGS & GROUNDS - S & W								
10553101 BLDG & GROUNDS - S & W	147,752.62	149,512.36	155,278.00	152,362.99	157,766.00	1.60%	157,766.00	1.60%
10553102 BLDG & GROUNDS - S & W OVERTIME	2,291.51	594.41	1,000.00	655.22	1,000.00	0.00%	1,000.00	0.00%
Total	\$150,044.13	\$150,106.77	\$156,278.00	\$153,018.21	\$158,766.00	1.59%	\$158,766.00	1.59%
10553200 PUBLIC BUILDINGS & GROUNDS - O.E.								
10553204 BLDG & GROUNDS - BLDG REPAIR & MAINT	36,212.95	30,103.10	37,000.00	34,559.00	37,000.00	0.00%	37,000.00	0.00%
10553205 BLDG & GROUNDS - BUILDING RENTAL	0.00	0.00	1,500.00	0.00	1,500.00	0.00%	1,500.00	0.00%
10553218 BLDG & GROUNDS - HVAC REPAIR/MAINTENANCE	43,656.00	43,656.00	44,000.00	45,886.40	48,000.00	9.09%	48,000.00	9.09%
10553231 BLDG & GROUNDS - MEALS	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	9,000.00	7,000.00	9,000.00	0.00%	9,000.00	0.00%
10553251 BLDG & GROUNDS - SERVICE/MAINT CONTRACTS	12,004.84	12,279.01	12,000.00	15,398.90	12,000.00	0.00%	12,000.00	0.00%
10553266 BLDG & GROUNDS - TECH/SPEC EQUIP MAINT	419.96	574.00	1,500.00	2,888.34	1,500.00	0.00%	1,500.00	0.00%
10553276 BLDG & GROUNDS - UNIFORM CLEANING/RENTAL	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	1,500.00	1,525.44	1,500.00	0.00%	1,500.00	0.00%
10553297 BLDG & GROUNDS - ART CENTER	2,836.62	2,636.00	3,250.00	3,029.85	3,250.00	0.00%	3,250.00	0.00%
10553298 BLDG & GROUNDS - RON ROGERS ARBORETUM	645.30	762.44	2,000.00	2,658.26	2,000.00	0.00%	2,000.00	0.00%
10553299 BLDG & GROUNDS - SCHENCK FARMSTEAD	2,210.00	1,930.00	1,250.00	598.03	1,250.00	0.00%	1,250.00	0.00%
10553327 BLDG & GROUNDS - JANITORIAL/BLDG SUPPLIES	11,714.74	10,496.93	12,000.00	10,221.04	12,000.00	0.00%	12,000.00	0.00%

West Win Township
2015 Municipal Operating Budget

		2012	2013	2014	2015	% Dept	2015	% Adm
		Charged	Charged	2014	Charged	Req	Administration	Rec
		as of 12/31/13	as of 12/31/14	Budget	as of 2/10/15	to 2014	Recommend	to 2014
						Budget		Budget
10553330	BLDG & GROUNDS - MINOR BLDG REPAIR SUPP	1,929.17	2,461.40	2,500.00	2,004.46	2,500.00	2,500.00	0.00%
10553340	BLDG & GROUNDS - SALT & SAND	399.40	698.50	750.00	749.00	750.00	750.00	0.00%
10553352	BLDG & GROUNDS - SIGNS	0.00	0.00	200.00	0.00	200.00	200.00	0.00%
10553354	BLDG & GROUNDS - TECH/SPECIAL SUPP.	4,515.09	7,018.15	4,500.00	6,724.70	4,500.00	4,500.00	0.00%
10553357	BLDG & GROUNDS - UNIFORMS	509.95	692.85	1,500.00	404.25	1,500.00	1,500.00	0.00%
10553404	BLDG & GROUNDS - MINOR EQUIP & TOOLS	0.00	281.00	500.00	200.00	500.00	500.00	0.00%
	Total	\$129,564.42	\$120,770.99	\$136,275.00	\$134,822.67	\$140,275.00	\$140,275.00	2.94%
10554200	FIRE HYDRANT SERVICES - O.E.							
10554281	FIRE HYDRANT SERVICES - WATER	678,005.40	738,087.84	748,000.00	731,675.88	748,000.00	748,000.00	0.00%
	Total	\$678,005.40	\$738,087.84	\$748,000.00	\$731,675.88	\$748,000.00	\$748,000.00	0.00%
10555200	CENTRAL POSTAGE - O.E.							
10555240	CENTRAL POSTAGE - POSTAGE	43,421.29	46,061.87	49,000.00	41,884.92	40,000.00	40,000.00	-18.37%
	Total	\$43,421.29	\$46,061.87	\$49,000.00	\$41,884.92	\$40,000.00	\$40,000.00	-18.37%
10556200	UTILITY EXPENSES - O.E.							
10556215	UTILITY EXPENSES - ELECTRIC/NATURAL GAS	414,097.84	451,890.63	452,000.00	451,938.13	452,000.00	452,000.00	0.00%
10556270	UTILITY EXPENSES - TELEPHONE	113,923.40	121,264.16	130,000.00	130,000.00	130,000.00	130,000.00	0.00%
10556277	UTILITY EXPENSES - STREET LIGHTING	362,339.44	374,905.79	375,000.00	375,000.00	375,000.00	375,000.00	0.00%
10556281	UTILITY EXPENSES - WATER	16,704.94	19,868.81	24,500.00	24,500.00	24,500.00	24,500.00	0.00%
	Total	\$907,065.62	\$967,929.39	\$981,500.00	\$981,438.13	\$981,500.00	\$981,500.00	0.00%
10557200	GASOLINE - O.E.							
10557307	GASOLINE - DIESEL FUEL	140,221.48	140,264.79	140,000.00	140,000.00	140,000.00	140,000.00	0.00%
10557315	GASOLINE - UNLEADED	216,199.14	191,883.40	200,000.00	200,000.00	200,000.00	200,000.00	0.00%
	Total	\$356,420.62	\$332,148.19	\$340,000.00	\$340,000.00	\$340,000.00	\$340,000.00	0.00%
10558200	REFUSE COLLECTION - O.E.							
10558218	REFUSE COLLECTION - BRUSH DISPOSAL	13,300.00	36,575.00	50,000.00	66,000.00	150,000.00	150,000.00	200.00%
10558219	REFUSE COLLECTION - REFUSE REMOVAL	479,715.04	489,565.60	500,000.00	500,000.00	505,000.00	505,000.00	1.00%
10558220	REFUSE COLLECTION - RECYCLING	220,909.44	220,909.45	216,000.00	220,909.44	219,100.00	219,100.00	1.44%
10558222	REFUSE COLLECTION - LANDFILL CHARGES	1,114,523.31	1,053,000.00	1,043,000.00	1,038,090.56	1,043,000.00	1,043,000.00	0.00%
10558224	REFUSE COLLECTION - KELLY BILL REIMBURSE	142,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	0.00%
	Total	\$1,970,447.79	\$1,935,050.05	\$1,944,000.00	\$1,960,000.00	\$2,052,100.00	\$2,052,100.00	5.56%

West Win Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10560100 EXTENDED SICK LEAVE - S & W								
10560101 EXTENDED SICK LEAVE - S & W	60,000.00	43,851.34	49,500.00	49,500.00	49,500.00	0.00%	49,500.00	0.00%
Total	\$60,000.00	\$43,851.34	\$49,500.00	\$49,500.00	\$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	0.00	10,000.00	0.00%	10,000.00	0.00%
Total	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	0.00%	\$10,000.00	0.00%
10576200 SOCIAL SECURITY SYSTEM - O.E.								
10576599 SOCIAL SECURITY SYSTEM	943,160.47	928,130.04	978,513.00	920,306.20	983,997.00	0.56%	983,997.00	0.56%
Total	\$943,160.47	\$928,130.04	\$978,513.00	\$920,306.20	\$983,997.00	0.56%	\$983,997.00	0.56%
10577200 PUBLIC EMPLOYEE RETIREMENT SYSTEM - O.E.								
10577599 PUBLIC EMPLOYEES RETIREMENT SYSTEM	679,699.00	640,860.00	729,453.00	729,453.00	698,964.00	-4.18%	698,964.00	-4.18%
Total	\$679,699.00	\$640,860.00	\$729,453.00	\$729,453.00	\$698,964.00	-4.18%	\$698,964.00	-4.18%
10578200 POLICE & FIREMENS RETIREMENT SYSTEM-O.E.								
10578599 POLICE & FIREMENS RETIREMENT SYSTEM	1,312,266.00	1,360,336.00	1,414,214.00	1,414,214.00	1,375,135.00	-2.76%	1,375,135.00	-2.76%
Total	\$1,312,266.00	\$1,360,336.00	\$1,414,214.00	\$1,414,214.00	\$1,375,135.00	-2.76%	\$1,375,135.00	-2.76%
10579200 DEFINED CONTRIBUTION RETIREMENT PROGRAM								
10579599 DEFINED CONTRIBUTION RETIREMENT PROGRAM	3,528.48	3,467.21	10,000.00	3,597.94	10,000.00	0.00%	10,000.00	0.00%
Total	\$3,528.48	\$3,467.21	\$10,000.00	\$3,597.94	\$10,000.00	0.00%	\$10,000.00	0.00%
10595200 MUNICIPAL ALLIANCE GRANT CONTRIBUTION-OE								
10595599 MUNICIPAL ALLIANCE GRANT CONTRIBUTION	2,870.00	2,870.00	2,873.00	2,871.50	2,873.00	0.00%	2,873.00	0.00%
Total	\$2,870.00	\$2,870.00	\$2,873.00	\$2,871.50	\$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 STATION MGR	28,000.00	28,000.00	28,560.00	28,560.00	29,131.00	2.00%	29,131.00	2.00%
Total	\$28,000.00	\$28,000.00	\$28,560.00	\$28,560.00	\$29,131.00	2.00%	\$29,131.00	2.00%
10614200 LOSAP								
10614599 LOSAP	76,000.00	76,000.00	72,000.00	72,000.00	70,000.00	-2.78%	70,000.00	-2.78%
Total	\$76,000.00	\$76,000.00	\$72,000.00	\$72,000.00	\$70,000.00	-2.78%	\$70,000.00	-2.78%

West Win Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10620200 ANIMAL CONTROL (ILSA) - O.E.								
10620210 ANIMAL CONTROL (ILSA) - O.E.	8,495.00	6,680.00	17,000.00	17,000.00	17,000.00	0.00%	17,000.00	0.00%
Total	\$8,495.00	\$6,680.00	\$17,000.00	\$17,000.00	\$17,000.00	0.00%	\$17,000.00	0.00%
10625200 AFFORDABLE HOUSING - O.E.								
10625210 AFFORDABLE HOUSING - CONSULTANT FEES	0.00	0.00	5,000.00	0.00	5,000.00	0.00%	5,000.00	
10625223 AFFORDABLE HOUSING - LEGAL FEES	18,500.00	18,500.00	13,500.00	18,500.00	13,500.00	0.00%	13,500.00	0.00%
10625250 AFFORDABLE HOUSING - RECORDING SECRETARY	371.22	716.04	900.00	900.00	900.00	0.00%	900.00	0.00%
Total	\$18,871.22	\$19,216.04	\$19,400.00	\$19,400.00	\$19,400.00	0.00%	\$19,400.00	0.00%
10643200 STONY BROOK REG SEWERAGE AUTH - O.E.								
10643253 STONYBROOK SEWER AUTH - SHARE OF COSTS	2,979,497.00	2,998,080.91	3,010,257.00	3,010,257.00	3,017,600.00	0.24%	3,017,600.00	0.24%
Total	\$2,979,497.00	\$2,998,080.91	\$3,010,257.00	\$3,010,257.00	\$3,017,600.00	0.24%	\$3,017,600.00	0.24%
10650100 MUNICIPAL COURT - S & W								
10650101 COURT - S & W	197,445.75	213,480.00	218,331.00	215,150.74	221,149.00	1.29%	221,149.00	1.29%
10650102 COURT - S & W OVERTIME	16,829.01	17,400.69	18,343.00	17,817.63	21,645.00	18.00%	19,655.00	7.15%
Total	\$214,274.76	\$230,880.69	\$236,674.00	\$232,968.37	\$242,794.00	2.59%	\$240,804.00	1.75%
10650200 MUNICIPAL COURT - O.E.								
10650209 COURT - CONF. & SEMINARS	559.58	415.00	880.00	360.00	880.00	0.00%	880.00	0.00%
10650210 COURT - CONSULTANT FEES	10,623.68	5,517.67	5,625.00	4,612.50	5,625.00	0.00%	5,625.00	0.00%
10650214 COURT - DUES	515.00	345.00	445.00	345.00	445.00	0.00%	445.00	0.00%
10650221 COURT - CREDIT CARD FEES	0.00	0.00	5,000.00	4,012.13	5,000.00	0.00%	5,000.00	0.00%
10650226 COURT - LICENSE/CERTIFICATIONS	0.00	25.00	100.00	0.00	100.00	0.00%	100.00	0.00%
10650241 COURT - PRINTING	4,744.25	3,739.95	4,689.00	2,817.06	4,689.00	0.00%	4,689.00	0.00%
10650251 COURT - SERVICE/MAINT CONTRACTS	5,438.50	5,525.44	6,066.00	5,838.04	6,066.00	0.00%	6,066.00	0.00%
10650272 COURT - TRAINING/EDUCATIONAL	0.00	0.00	300.00	0.00	300.00	0.00%	300.00	0.00%
10650305 COURT - BOOKS, MAGAZINES	750.67	678.50	1,602.00	1,162.50	1,602.00	0.00%	1,602.00	0.00%
10650332 COURT - OFFICE SUPPLIES	3,190.17	4,800.73	4,160.00	3,016.18	4,160.00	0.00%	4,160.00	0.00%
10650354 COURT - TECH/SPECIAL SUPP.	1,016.00	889.84	1,756.00	1,306.97	1,756.00	0.00%	1,756.00	0.00%
10650357 COURT - UNIFORMS	197.78	198.27	200.00	199.76	200.00	0.00%	200.00	0.00%
10650599 COURT - TWP.HOPEWELL OUT-OF-CAP	350.00	140.00	0.00	0.00	0.00		0.00	
Total	\$27,385.63	\$22,275.40	\$30,823.00	\$23,670.14	\$30,823.00	0.00%	\$30,823.00	0.00%
10651200 MUNICIPAL COURT SHARED SERVICES AGREEMENT								

West Win Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10651599 HOPEWELL TOWNSHIP - MUNICIPAL COURT SS	0.00	0.00	1,500.00	70.00	1,400.00	-6.67%	1,400.00	-6.67%
Total	\$0.00	\$0.00	\$1,500.00	\$70.00	\$1,400.00	-6.67%	\$1,400.00	-6.67%
10658200 REFUSE COLLECTION - O.E.								
10658222 REFUSE COLLECTION - LANDFILL CHARGES	20,155.59	26,000.00	25,350.00	25,350.00	25,350.00	0.00%	25,350.00	0.00%
10658224 REFUSE COLLECTION - MULTI FAMILY REIM	241,000.00	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	\$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 GRANT	7,500.00	0.00	0.00	520.00	0.00		0.00	
10660532 REC. OPPORT. DISABILITIES GRANT MATCH	1,500.00	0.00	0.00	0.00	0.00		0.00	
10660541 DRIVE SOBER OR GET PULLED OVER	9,400.00	13,200.00	0.00	12,500.00	0.00		0.00	
10660542 SUSTAINABLE JERSEY SMALL GRANT	25,000.00	0.00	0.00	0.00	0.00		0.00	
10660543 BPU-OFFICE CLEAN ENERGY-EFFICIENCY AUDIT	0.00	26,330.00	0.00	0.00	0.00		0.00	
Total	\$43,400.00	\$39,530.00	\$0.00	\$13,020.00	\$0.00		\$0.00	
10661500 MATCHING FUNDS FOR GRANTS								
10661598 MATCHING FUNDS FOR GRANTS	0.00	0.00	3,497.00	0.00	3,500.00	0.09%	3,500.00	0.09%
Total	\$0.00	\$0.00	\$3,497.00	\$0.00	\$3,500.00		\$3,500.00	0.09%
10663500 DWI ENFORCEMENT GRANT								
10663523 DWI ENFORCEMENT GRANT - O.E.	9,967.89	13,894.85	0.00	165.00	0.00		0.00	
Total	\$9,967.89	\$13,894.85	\$0.00	\$165.00	\$0.00		\$0.00	
10664500 MUNICIPAL COURT ALCOHOL EDUCATION GRANT								
10664520 MUNICIPAL COURT ALCOHOL ED GRANT - S & W	2,452.55	1,875.00	0.00	0.00	0.00		0.00	
Total	\$2,452.55	\$1,875.00	\$0.00	\$0.00	\$0.00		\$0.00	
10665500 CLEAN COMMUNITIES GRANT								
10665523 CLEAN COMMUNITIES GRANT	40,610.07	38,393.11	0.00	310.00	0.00		0.00	
Total	\$40,610.07	\$38,393.11	\$0.00	\$310.00	\$0.00		\$0.00	
10668500 BODY ARMOR REPLACEMENT PROGRAM								
10668522 STATE OF NJ - BODY ARMOR FUND - O.E.	4,504.75	4,615.59	0.00	5,130.00	0.00		0.00	
Total	\$4,504.75	\$4,615.59	\$0.00	\$5,130.00	\$0.00		\$0.00	

West Windsor Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
10670500 OCCUPANT PROTECTION PROJECT								
10670521 CLICK IT OR TICKET	4,000.00	4,000.00	0.00	4,000.00	0.00		0.00	
Total	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00		\$0.00	
10672200 CAPITAL IMPROVEMENT FUND								
10672599 CAPITAL IMPROVEMENT FUND	192,800.00	190,000.00	188,000.00	188,000.00	188,000.00	0.00%	188,000.00	0.00%
Total	\$192,800.00	\$190,000.00	\$188,000.00	\$188,000.00	\$188,000.00	0.00%	\$188,000.00	0.00%
10680200 PAYMENT OF BOND PRINCIPAL								
10680213 PAYMENT OF BOND PRINCIPAL	4,220,000.00	4,155,000.00	4,070,000.00	4,070,000.00	4,030,000.00	-0.98%	4,030,000.00	-0.98%
Total	\$4,220,000.00	\$4,155,000.00	\$4,070,000.00	\$4,070,000.00	\$4,030,000.00	-0.98%	\$4,030,000.00	-0.98%
10681200 PAYMENT OF NOTE PRINCIPAL								
10681213 PAYMENT OF NOTE PRINCIPAL	0.00	0.00	0.00	0.00	531,000.00		531,000.00	
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$531,000.00		\$531,000.00	
10682200 PAYMENT OF BOND INTEREST								
10682213 PAYMENT OF BOND INTEREST	1,334,599.00	1,399,599.00	1,483,613.00	1,483,613.00	896,363.00	-39.58%	896,363.00	-39.58%
Total	\$1,334,599.00	\$1,399,599.00	\$1,483,613.00	\$1,483,613.00	\$896,363.00	-39.58%	\$896,363.00	-39.58%
10683200 PAYMENT OF NOTE INTEREST								
10683213 PAYMENT OF NOTE INTEREST	0.00	0.00	0.00	0.00	96,110.00		96,110.00	
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$96,110.00		\$96,110.00	
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%	9,328.00	0.00%
Total	\$9,328.00	\$9,328.00	\$9,328.00	\$9,328.00	\$9,328.00	0.00%	\$9,328.00	0.00%
10693200 DEFERRED CHARGES - UNFUNDED CAPITAL								
10693599 DEFERRED CHARGES - UNFUNDED CAPITAL	0.00	0.00	240.00	240.00	0.00	-100.00%	0.00	-100.00%
Total	\$0.00	\$0.00	\$240.00	\$240.00	\$0.00		\$0.00	-100.00%
10699200 RESERVE FOR UNCOLLECTED TAXES								
10699599 RESERVE FOR UNCOLLECTED TAXES	1,825,962.78	1,829,606.84	1,830,433.00	1,830,433.00	1,831,365.00	0.05%	1,831,365.00	0.05%
Total	\$1,825,962.78	\$1,829,606.84	\$1,830,433.00	\$1,830,433.00	\$1,831,365.00	0.05%	\$1,831,365.00	0.05%

West Win Township
2015 Municipal Operating Budget

	2012 Charged as of 12/31/13	2013 Charged as of 12/31/14	2014 Budget	2014 Charged as of 2/10/15	2015 Departmental Request	% Dept Req to 2014 Budget	2015 Administration Recommend	% Adm Rec to 2014 Budget
Total Expenditure Budget	36,708,229.63	36,142,101.37	37,754,850.00	37,142,777.01	38,135,881.00	1.01%	38,118,000.00	0.96%

Clerk - (01) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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 LaserFiche Outsourcing, Microfilm (16mm/35mm)		20,000.00	20,000.00
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 Taxi Driver Licenses Business Cards Oaths of Office ABC Licenses		250.00	250.00
266	Technical/Specialized Equipment Maintenance Laserfiche Support (LSAP per License)		12,500.00	12,500.00
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	2015 Departmental Request	2015 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	2,000.00	2,000.00
354	Technical/Specialized Supplies Taxi License Renewal Supplies Miscellaneous Supplies (Ordinance/Resolution Books/Office Supplies) Name Plaques Off-Site Production Supplies (Camera Batteries and Charger)	1,000.00	1,000.00
Total		57,825.00	57,825.00

Elections - (02) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 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		5,000.00	5,000.00
273	Travel Expense Professional Development		750.00	750.00
354	Technical/Specialized Supplies Memorials, Plaques, Proclamations, Minute Paper		600.00	600.00
	Total		9,250.00	9,250.00

Administration - (04) Line Item Budget

Account Code		Detail of Account Code	2015 Department Request	2015 Administration Recommendation
201	Advertising All non-legal advertising (i.e. HR - Full and Part-Time Position Vacancies)		4,000.00	4,000.00
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		4,000.00	4,000.00
210	Consultant Services Special projects and/or studies that require the assistance of an outside technician, specialist or management consultant		8,750.00	8,750.00
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		4,800.00	4,800.00
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		2,000.00	2,000.00
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		51,000.00	51,000.00

Administration - (04) Line Item Budget

Account Code		Detail of Account Code	2015 Department Request	2015 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		18,200.00	18,200.00
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	2015 Departmental Request	2015 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 - (00) Line Item Budget

Account Code		Detail Of Account Code	2015 Departmental Request	2015 Administration Recommendation
209	Conferences & Seminars Government Finance Officers Association Conference Tax Collectors and Treasurers Association Conference League of Municipalities Conference		3,200.00	3,200.00
214	Dues Government Finance Officers Association - National - CFO Government Finance Officers Association - NJ - CFO, Asst. CFO Tax Collectors and Treasurers Association of NJ - CFO, Senior Acct.		605.00	605.00
226	Licenses/Certifications CMFO Certification Renewal		100.00	100.00
272	Training/Educational Mandated Continuing Education Credits for State Certification		750.00	750.00
273	Travel Expense Bank Deposits Conferences/Seminars/Meetings - Mileage, Tolls, Parking		650.00	650.00
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		2,500.00	2,500.00
	Total		8,000.00	8,000.00

Audit and Accounting Services - (07) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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	27,805.00
264	<p>Special Accounting Services Review and assist in the preparation of the 2015 Annual Financial Statement and Annual Debt Statement. Review and assist in the preparation of the 2016 Municipal Budget. Prepare the financial statements (regulatory basis) and related notes to the financial statements</p>		17,000.00	17,000.00
Total			44,805.00	44,805.00

Data Processing - (08) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
212	<p>Data Processing</p> <p><u>Vital Computer Resources, Inc.</u> Property Tax System Revenue Collection System Sewer Utility Billing System</p> <p><u>ADP Payroll</u> Payroll Management Online Payroll Processing Payroll Tax Filings Legislative Updates</p> <p><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</p>		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	2015 Departmental Request	2015 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 (Note - the Assessor terminated his membership in the American Society of Appraisers - saving \$560)	\$300.00	\$300.00
226	Licenses & Certifications Assessor Recertification	\$50.00	\$50.00
241	Printing Post Card Mailers - 9,000 Pieces - \$0.17 per post card (excluding postage cost) = \$1,530 Various Assessment Forms - \$200	\$1,730.00	\$1,730.00
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 - Assessing Admin. II (\$734 & Fundamentals of R.E. Appraising (\$1,300)	\$2,434.00	\$2,434.00
273	Travel Expense Assessor Assistant Assessor	\$3,100.00	\$3,100.00
353	Technology/Computer Supplies Marshall Valuation Service Commercial Estimator (Price increased to \$1,270.95 for 2014) Thumb Drives	\$1,300.00	\$1,300.00
Total		\$9,394.00	\$9,394.00

* **Explanation of costs attributed to this years increase in operating expenses:**

The proposed Training/Education increased due to the need for the Assessing Clerk to take the necessary courses to obtain the CTA designation. In order to mitigate to a degree that increase - we lowered the budgeted continuing education funds for the Assessor and Principal Assistant Assessor by \$300. In addition, to further assist in tempering this increase the Assessor's membership in the American Society of Appraisers was terminated.

Collection of Taxes - (10) Line Item Budget

Account Code	Detail of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 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	2015 Departmental Request	2015 Administration Recommendation
214	Dues National Fire Protection Association	265.00	250.00
226	Licenses and Certifications Fire Inspector certification renewal State Fire Inspector Test	240.00	225.00
241	Printing Various forms and reports	835.00	800.00
272	Training/Educational Various training programs to support certificate and license renewal	350.00	325.00
305	Books, Magazines National fire codes	350.00	325.00
335	Photographic Supplies and Services	150.00	110.00
354	Technical/Specialized Supplies Various supplies such as smoke detector test gas, tools, etc.	250.00	220.00
357	Uniforms Replacement of uniforms	600.00	550.00
Total		3,040.00	2,805.00

Emergency Services - (14) Line Item Budget

Account Code	Detail of Account Code	2015 Departmental Request	2015 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	12,000.00	12,000.00
272	Training/Educational Fire Department Instructors Conference training Hazardous Materials training Other training	8,500.00	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	4,420.00	4,420.00
357	Uniforms Replacement uniforms as required by union contract	15,500.00	15,500.00
	Total	151,120.00	151,120.00

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

Account Code	Detail of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 Administration Recommendation
561	West Windsor Volunteer Fire Company	45,000.00	45,000.00
Total		45,000.00	45,000.00

Twin "W" First Aid Squad - (/) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
562	Twin "W" First Aid Squad		30,000.00	30,000.00
	Total		30,000.00	30,000.00

Police - (18) Line Items Budget

Account Code	Detail of Account Code	2015 Departmental Request	2015 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) Fixed Radio Repair Costs (Telecommunications Center) Mercer County Chiefs of Police Association Radio Tower Lease Miscellaneous Phone Repair Cost	12,000.00 5,000.00 150.00 1,000.00	18,150.00 18,150.00
209	Conferences & Seminars NJ Dare Conference FBINAA Annual Training Conference Annual Crime Prevention Officers Training Conference NJ State Chiefs Annual Training Conference International Chiefs of Police Association Annual Training Conference NJ Narcotics Officer Training Conference	150.00 420.00 150.00 210.00 400.00	1,330.00 1,330.00
210	Consultant Services J & J Court Transcribers Police Testing Fees	500.00 500.00	1,000.00 1,000.00
214	Dues NJ Juvenile Officers Association Mercer County Dare Officers Association National Dare Officers Association NJ State Dare Officers Association International Association of Crime Prevention Officers Central Delaware Valley Detectives Association NJ Traffic Association NJ Crime Prevention Officers Association FBINAA NJ Narcotics Officer Association Citizens Rifle and Revolver Fees for Instructor Midatlantic Enforcement Network Community Policing Officers Association Mercer County Crime Prevention Officers Association NJ Accident Reconstruction Officers Association NJ Vehicle Theft Investigators Association International Chiefs of Police Association NJ State Chiefs Of Police Association Mercer County Chiefs of Police Association NJ State ID Officers Association NJ Public Safety Accreditation AAA Re-Certifications RAD Rape Aggression Defense Instructors FBI Leeda Association	50.00 45.00 60.00 60.00 75.00 25.00 35.00 150.00 160.00 200.00 235.00 350.00 50.00 25.00 75.00 10.00 100.00 200.00 75.00 30.00 300.00 30.00 80.00 50.00	2,470.00 2,470.00

Police - (18) Line Items Budget

Account Code	Detail of Account Code	2015 Departmental Request	2015 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	400.00 400.00
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 8,000.00
273	Travel Expense Travel Expense for follow up investigations/seminars/training	500.00	500.00 500.00
276	Uniform Cleaning and Rental Uniform Cleaning (Jem Cleaners)	18,000.00	18,000.00 18,000.00

Police - (18) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
278	Vehicle Repair			
	Vehicle Repair for 27 Patrol Cars	40,000.00	40,000.00	40,000.00
305	Books, Magazines			
	Law Books, Periodicals and Traffic Enforcement and Legal Guidelines	1,200.00	1,200.00	1,200.00
317	Gun Ammunition			
	Ammunition Needed for Semi-Annual Qualifications And Duty Weapon Replacement	8,500.00	8,500.00	8,500.00
332	Office Supplies			
	Supplies necessary for all areas of the police department	6,000.00	6,000.00	6,000.00
334	Photocopier Supplies			
	Photocopier Supplies including toners and paper	2,500.00	2,500.00	2,500.00
335	Photographic Supplies and Services			
	Film For Detectives and Criminal Processing, Media Cards, batteries	200.00	200.00	200.00
354	Technical/Specialized Supplies			
	Detective Supplies, Dusting brushes, ink pads, ink, ridge builders, narcotic test kits, fuming kits, miscellaneous fingerprint supplies	500.00		
	Community Policing/K-9 Supplies, 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	5,000.00		
	Firearms Supplies (Targets and Target Backer Boards)	1,500.00		
	Patrol Supplies, 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	8,000.00	15,000.00	15,000.00
355	Tires and Tubes			
	Replacement of Snow and Regular Tires For All Patrol Vehicles and Motorcycle	7,000.00	7,000.00	7,000.00
357	Uniforms			
	Uniforms for All Police Officers, Dispatchers and Crossing Guards	25,000.00		
	Clothing Allowance Per Contract Agreement for Plain Clothes Officers	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	500.00
420	Technical/Specialized Equipment			
	Various Equipment/Technical Needs	2,000.00	2,000.00	2,000.00
424	Vehicles			
	Replacement Of Four (4) Police Cars	80,000.00	80,000.00	80,000.00
	Total		320,600.00	320,600.00

Animal Control - (20) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 Administration Recommendation
209	Conferences & Seminars League of Municipalities - Health Officer/Registrar and Deputy Registrar N.J. Environmental Health Conference -3 Registered Environmental Health Specialists Health Officers Annual Conference (HO) Professional Seminars (5 Staff)		2,000.00	2,000.00
214	Dues American Public Health Association (HO) National Environmental Health Association (HO & Manager) NJ Environmental Health Association (HO & 3 REHS) National Association of City & County Health Officials Mid-StateRegistrars Association/NJ Reg (Registrar and Deputy) Mercer County Health Officers Association NJACCHO (HO) National Association of Local Boards of Health (HO)	200.00 200.00 200.00 50.00 100.00 100.00 50.00 100.00	1,000.00	1,000.00
226	License/Certification Professional License Renewals - 4 Environmental Health Specialists Pesticide license, Lead Risk Assessor and noise certification/ REHS Health Officer's License	200.00 400.00 100.00	700.00	700.00
241	Printing Usher Publishing - Forms & Licenses	1,400.00	1,400.00	1,400.00

Board of Health - (21) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
245	Property Maintenance Abatement Contractor Services - Orders of Abatement for Property Maintenance Violations		4,900.00	4,900.00
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 Child Health Conference Health Promotion Materials Lab Analysis	1,000.00 13,760.00 17,500.00 1,000.00 840.00 1,815.00 600.00 1,000.00	37,515.00	37,515.00
266	Technical/Specialized Equipment Maintenance Noise level meter calibration/Portable electronic sign		400.00	400.00
272	Training/Educational		2,800.00	2,800.00
273	Travel Expense Environmental Health Specialists Miscellaneous	4,000.00	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

Board of Health - (21) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
305	Books, Magazines Resource texts and manuals & internet-based paid professional subscriptions Professional publications (American Public Health Assoc.)		500.00	500.00
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		500.00	500.00
420	Technical/Specialized Equipment Pool testing equipment, flashlights, thermometers, pH meter, etc.		500.00	500.00
	Total		60,815.00	60,815.00

Senior Citizen Program - (L-) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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 2 1/2 hour class			
	Body, Form & Fitness			
	Chair Exercise			
	Chinese Hour Instructor-English Instruction			
	Spanish Instructor			
	Ballroom Dancing Instructor-2 classes			
	Yoga Instructor - Tuesday & Thursday			
	Strength Training, (5 classes per week)			
	Chair Stretch & Tone Exercise			
	Yoga Instructor Monday & Wednesday			
	Kitchen worker lunch program - 3 days a week plus special events			
	Monthly music lecture series			
	New Class - Pilates & stretching			
	New Class - Yoga			
	Tuition offset of \$8,000 class fees		59,500.00	59,500.00
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			
			1,000.00	1,000.00
305	Books, Magazines			
	Subscription to Times of Trenton			
	Subscription to Princeton Packet		330.00	330.00

Senior Citizen Program - (44) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
332	Office Supplies		700.00	700.00
334	Photocopier Supplies Paper		1,000.00	1,000.00
354	Technical/Specialized Supplies specialized supplies for new programs		300.00	300.00
	Total		69,115.00	69,115.00

Community Development Coordinator - (29) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 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	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	2015 Departmental Request	2015 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			
	For use of Planning Consultant to develop and amend Township Zoning Ordinance and prepare planning studies as directed by Township staff.	10,000.00	10,000.00	10,000.00
214	Dues			
	American Planning Association	490.00		
	New Jersey Shade Tree Federation	125.00		
	National Arbor Day Foundation	25.00		
	New Jersey Association of Planning and Zoning Officials	110.00	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		15,000.00	15,000.00
236	Photocopy Expense			
	Unanticipated copies of plans and documents		250.00	250.00
241	Printing			
	Master Plan printing	175.00		
	Zoning Permit Application forms	200.00	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		32,425.00	32,425.00

Planning Board - (34) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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		750.00	750.00
210	Consultant Services			
	Planning Consultant	15,000.00		
	Environmental Consultant	2,000.00		
	Traffic Engineering Consultant	5,000.00	22,000.00	22,000.00
214	Dues			
	New Jersey Planning Officials		450.00	450.00
223	Legal Fees			
	Planning Board Attorney		32,000.00	32,000.00
228	Litigation			
	Planning Board Attorney	30,000.00		
	Environmental Consultant	2,000.00		
	Planning Consultant	7,000.00		
	Traffic Engineering Consultant	4,000.00	43,000.00	43,000.00
250	Recording Secretaries			
			5,000.00	5,000.00
305	Books			
	Municipal Land Use Law Books (for Board members and staff) Gann Law Book		425.00	425.00
	Total		103,825.00	103,825.00

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

Account Code		Detail of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 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	5,000.00	5,000.00
228	Litigation Zoning Board Attorney (Ellsworth Litigation) Planning Consultant	25,000.00 1,000.00	26,000.00 26,000.00
250	Recording Secretaries	1,500.00	1,500.00
Total		33,150.00	33,150.00

Environmental Commission - (37) Line Item Budget

Account Code	Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
202	Advertising - Legal Meeting Notices		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

Code Enforcement - (30) Line Item Budget

Account Code	Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
209	Conferences and Seminars Building Safety Week/ ICC Conference ICC Region 7 Meetings League of Municipalities	5,500.00	5,500.00
210	Consultant Services Expert Opinion/ Arbitration	500.00	500.00
214	Dues Municipal Construction Officials Association - 1 @ \$50 New Jersey Building Officials Association - 11 @ \$75 Central Jersey Code Officials Association - 13 @ \$45 Central Jersey Technical Assistants Association - 4 @ \$25 Women in Code Enforcement Development 1 @ \$25 International Association of Electrical Inspectors - 2 @ \$100 New Jersey Association of Technical Assistants- 4 @ \$25 Plumbing Heating Cooling Contractors Association - 2 @ \$150	2,185.00	2,185.00
226	Licenses and Certifications Department of Community Affairs - Class I Agency	410.00	410.00
241	Printing Regulatory Forms/Inspection Stickers/Inspection Reports/ Door Knockers	3,800.00	3,800.00
272	Training/Educational Career Track/ Builder's Show/ Uniform Construction Code Training(CJCOA/ NJBOA/ Region 7)	4,500.00	4,500.00
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	3,200.00	3,200.00
305	Books, Magazines Regulatory Code Books/Downloads/Teamwork Magazine	3,800.00	3,800.00
354	Technical/Specialized Supplies Photo Card for Digital Cameras/ Batteries/ Electrical and Plumbing Inspection Devices	2,500.00	2,500.00
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.	800.00	800.00
420	Technical/Specialized Equipment Ladders/ Palm Laser/ Construction Master/ Gas Sensors/ Enterprise Manager	800.00	800.00
	Total	43,395.00	43,395.00

Public Works - (40) Line Item Budget

Acct Code	Detail Of Account Code	2015 Departmental Request	2015 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	7,500.00	7,500.00
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.	18,000.00	18,000.00
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	224,777.00	224,777.00

Snow Removal - (41) Line Item Budget

Account Code		Detail Of Account Code	2015 Departmental Request	2015 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	2015, 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 (\$75.00 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	67,270.00
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	113,750.00

Facilities and Open Space - (444) Line Item Budget

Account Code		Detail Of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 Administration Recommendation
210	Labor Counsel This includes legal costs associated with labor relations, grievances, arbitrations, negotiations, and other projects authorized by the Business Administrator.		30,000.00	30,000.00
223	Legal Fees This includes all general legal costs for the Township Attorney's office.		100,000.00	100,000.00
228	Litigation This includes all legal costs associated with litigation including professional consulting for tax appeals, court masters, and/or other authorized services. Township Attorney		170,920.00	170,920.00
Total			300,920.00	300,920.00

Municipal Prosecutor - (47) Line Item Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 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	2015 Departmental Request	2015 Administration Recommendation
210	Consultant Fees		19,200.00	19,200.00
Total			19,200.00	19,200.00

Building and Grounds - (53) Line Item Budget

Acct Code		Detail of Account Code	2015 Departmental Request	2015 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		1,500.00	1,500.00
218	HVAC Repair and Maintenance Includes all costs associated with the maintenance and heating/air conditioning systems and other related maintenance needs as required		48,000.00	48,000.00
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		9,000.00	9,000.00
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		12,000.00	12,000.00
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		2,500.00	2,500.00
340	Salt and Sand Includes salt, sand and other de-icing materials for various Municipal Facilities		750.00	750.00
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	2015 Departmental Request	2015 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		4,500.00	4,500.00
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	2015 Departmental Request	2015 Administration Recommendation
210	Consultant Services Housing Consultant		5,000.00	5,000.00
223	Legal Fees Affordable Housing Attorney		13,500.00	13,500.00
250	Recording Secretaries		900.00	900.00
Total			19,400.00	19,400.00

Municipal Court - (50) tem Budget

Account Code		Detail of Account Code	2015 Departmental Request	2015 Administration Recommendation
209	Conferences and Seminars Monthly MCAA Seminars MCCD & CAA Spring Conference MAACM Court Administrators' Conference		880.00	880.00
210	Consultant Fees Substitute Judges Interpreters Transcripts for Indigents Temporary Clerical Help (salary line)		5,625.00	5,625.00
214	Dues Mercer County Judges Assn			
**	CMCA & DCA Assn MAACM (Only Court Administrator)		445.00	445.00
221	Credit Card Fees		5,000.00	5,000.00
226	Licenses and Certifications Court Administrator & Deputy Certifications & Recertification		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		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		6,066.00	6,066.00
272	Training/Educational		300.00	300.00

Municipal Court - (50) L...em Budget

Account Code	Detail of Account Code	2015 Departmental Request	2015 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	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	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 Tally 2280 Journal Printer (AOC/State Equipment) Ribbon replacement - Model #MMT 060097 (6 x \$40.00) HP Laser Jet 4250 CDR Printer (AOC/State Equipment) Toner Cartridge - Model # HEW-Q5942A (8x \$207.76)	1,756.00	1,756.00
357	Uniforms Court Attendant Officer	200.00	200.00
599	Miscellaneous Hopewell Township Share Services	1,400.00	1,400.00
Total		32,223.00	32,223.00

TOWNSHIP OF WEST WINDSOR

*Department of Administration
Finance Division*

MEMORANDUM

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

Provided below is an explanation of the 2015 anticipated revenues:

- | | | | |
|----|---|----|--------------|
| 1) | <u>FUND BALANCE ANTICIPATED</u> | \$ | 4,435,000.00 |
| | The Administration is recommending utilizing the amount of \$4.435 million of fund balance to support the budget. This amount is consistent with the level utilized in 2011 and 2013 and recommended in 2014. It is important to note that 6 of the last 7 years the township experienced reductions to the year end fund balance as a result of operations replenishing fund balance in an amount less than the amount utilized to support the budget. | | |
| 2) | <u>ALCOHOLIC BEVERAGE LICENSES</u> | \$ | 33,250.00 |
| | License renewals to be collected in May | | |
| 3) | <u>OTHER LICENSES</u> | \$ | 86,000.00 |
| | Various licenses which include taxi, raffle/bingo, vendor, food, vital registrar and contractors | | |
| 4) | <u>OTHER FEES AND PERMITS</u> | \$ | 265,000.00 |
| | 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> | \$ | 465,000.00 |
| | Traffic fines and costs, local parking, criminal fines, costs and contempt | | |
| 6) | <u>INTEREST AND COST ON TAXES</u> | \$ | 160,000.00 |
| | 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	\$ 100,000.00
8)	<u>BOARD OF HEALTH FEES/PERMITS</u> Septic inspections, percolation, design for engineering services rendered, pool, well and septic permits	\$ 19,000.00
9)	<u>REVENUE FROM SEWER SERVICE CHARGES</u> Revenue generated by sewer users to cover the costs of operating and maintaining the sewer system	\$ 3,175,000.00
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	\$ 155,000.00
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 2015 from Comcast and Verizon for the Township's share of franchise fees.	\$ 340,000.36
17)	<u>ENERGY RECEIPTS TAX PROGRAM</u> Anticipating same amount as 2014 (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 the same amount As recommended last year to preserve fund balance	\$ 775,000.00

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 (\$78,143) and Hightstown Borough (\$28,031)	\$	106,174.00
21)	<u>UNIFORM FIRE SAFETY ACT</u> The Department of Community Affairs provides this figure for anticipated revenue	\$	63,109.18
23)	<u>RESERVE FOR TOWNSHIP RENTAL PROPERTY</u> Funds collected in prior year from rent of municipally owned properties including farmland and tower rental.	\$	316,774.78
24)	<u>RES. MUNICIPAL SHARE OF DEVELOPERS ESCROW</u> The Township’s share of interest earned on developer’s funds held in trust.	\$	8,387.00
26)	<u>DIVERSIFIED DEVELOPERS – POLICE SERVICES</u> Anticipated receipt of revenue from the Nassau Park Retail Center to offset the cost of two police officers.	\$	191,043.00
27)	<u>PRINCETON UNIVERSITY AGREEMENT</u> Annual revenue pursuant to the MOU authorized by Resolution 2009-R261	\$	56,168.37
28)	<u>AMBULATORY SERVICES-THIRD PARTY BILLING</u> Revenue from emergency medical services program	\$	250,000.00
29)	<u>RECEIPT FROM DELINQUENT TAXES</u> Amount anticipated to be collected this year from outstanding taxes as of the prior year’s end.	\$	600,000.00
	<u>TOTAL ANTICIPATED REVENUES</u>	\$	14,743,443.94
30)	<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	\$	23,374,556.06
	TOTAL	\$	38,118,000.00

It is important to note that the proposed anticipated revenues represent an aggressive use of revenues to support the 2015 Municipal Operating Budget. There is concern that fund balance will not be regenerated at the same rate as years past when more conservative revenue estimates had been utilized.

If you have any questions, please do not hesitate to contact me.
Cc: Shing-Fu Hsueh, Mayor

		Administration's			
		Difference	2015	2014	Adopted
			2015	2014	04/28/2014
			ANTICIPATED	REALIZED	ANTICIPATED
	REVENUE SOURCE	DIFFERENCE	REVENUES	REVENUES	REVENUES
=====	=====	=====	=====	=====	=====
104100	FUND BALANCE	(\$185,529.00)	4,435,000.00	4,620,529.00	4,620,529.00
104201	ALCOHOLIC BEVERAGE LICENSES	\$0.00	33,250.00	35,500.00	33,250.00
104210	OTHER LICENSES	\$4,700.00	86,000.00	102,574.25	81,300.00
104220	OTHER FEES AND PERMITS	\$20,000.00	265,000.00	270,422.30	245,000.00
104230	MUNICIPAL COURT FINE & COSTS	\$6,000.00	465,000.00	465,616.35	459,000.00
104235	INTEREST AND COSTS ON TAXES	(\$10,000.00)	160,000.00	178,775.75	170,000.00
104240	INTEREST ON INVEST. & DEPOSITS	\$10,000.00	100,000.00	129,735.69	90,000.00
104250	BOARD OF HEALTH FEES/PERMITS	(\$6,000.00)	19,000.00	19,457.00	25,000.00
104255	REVENUE FROM SEWER SERVICE CHARGES	(\$15,000.00)	3,175,000.00	3,177,073.27	3,190,000.00
104262	RENTS FROM LEASE-REGIONAL BD OF ED.	\$0.00	12,500.00	12,500.04	12,500.00
104265	SEWER CONNECTION FEES	(\$20,000.00)	155,000.00	157,838.50	175,000.00
104270	RENTS FROM LEASE-POST OFFICE	\$0.00	59,055.00	59,055.00	59,055.00
104275	PARKING AUTHORITY - AVAILABLE SURPLUS FUNDS	(\$816.00)	42,206.00	0.00	43,022.00
104276	PARKING AUTHORITY - MUTUAL AGREEMENT	\$0.00	50,000.00	68,493.38	50,000.00
104280	HOTEL OCCUPANCY TAX	\$30,000.00	690,000.00	691,157.57	660,000.00
104290	CABLE TELEVISION FRANCHISE FEES	\$12,885.44	340,000.36	327,114.92	327,114.92
104301	ENERGY RECEIPTS TAX PROGRAM	\$0.00	2,190,039.00	2,190,039.00	2,190,039.00
104400	UNIFORM CONSTRUCTION CODE FEES	(\$225,000.00)	775,000.00	1,498,397.00	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	\$1,532.00	78,143.00	76,611.00	76,611.00
104504	INTERLOCAL - HEALTH OFFICER SERVICES - HIGHTSTOWN	\$550.00	28,031.00	27,481.00	27,481.00
104603	DRUNK DRIVING ENFORCEMENT FUND	\$0.00	0.00	11,133.28	0.00
104604	CLEAN COMMUNITIES PROGRAM	\$0.00	0.00	50,771.99	0.00
104605	ALCOHOL EDUCATION REHABILITATION GRANT	\$0.00	0.00	2,363.20	0.00
104611	STATE OF NJ - BODY ARMOUR FUND	\$0.00	0.00	10,330.27	0.00
104615	CLICK IT OR TICKET	\$0.00	0.00	4,000.00	0.00
104639	RECREATION OPPORTUNITIES DISABILITIES GRANT	\$0.00	0.00	10,000.00	0.00

			Administration's Recommended		Adopted
			2015	2014	04/28/2014
			ANTICIPATED	REALIZED	ANTICIPATED
	REVENUE SOURCE	DIFFERENCE	REVENUES	REVENUES	REVENUES
104647	DRIVE SOBER OR GET PULLED OVER	\$0.00	0.00	12,500.00	0.00
104702	UNIFORM FIRE SAFETY ACT	\$1,364.62	63,109.18	63,365.95	61,744.56
104703	RESERVE FOR TOWNSHIP RENTAL PROPERTY	\$42,092.99	316,774.78	274,681.79	274,681.79
104709	RESERVE FOR MUNICIPAL SHARE OF DEV. ESCROW	\$133.00	8,387.00	8,254.00	8,254.00
104713	DIVERSIFIED DEVELOPERS - POLICE SERVICES	\$2,265.00	191,043.00	191,043.00	188,778.00
104716	PRINCETON UNIVERSITY AGREEMENT	\$830.07	56,168.37	55,338.30	55,338.30
104717	AMBULATORY SERVICES - THIRD PARTY BILLING	\$0.00	250,000.00	298,340.97	250,000.00
104802	RECEIPT FROM DELINQUENT TAXES	\$0.00	600,000.00	632,815.09	600,000.00
	TOTAL ANTICIPATED REVENUES	(\$329,991.88)	14,743,443.94	15,816,193.90	15,073,435.82
104803	AMOUNT TO BE RAISED BY TAXATION	\$693,141.88	23,374,556.06	*	22,681,414.18
	TOTALS	\$363,150.00	38,118,000.00		37,754,850.00
	3.06%				
	*WITHIN THE PROPERTY TAX LEVY CAP UTILIZING A PORTION OF THE 2012 LEVY CAP BANK				

		2013	2012	2011	2010	2009	2008	2007
	REVENUE SOURCE	REALIZED REVENUES						
104100	FUND BALANCE	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	36,000.00	35,000.00	33,250.00	30,750.00	25,750.00	25,000.00	25,250.00
104210	OTHER LICENSES	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	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	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	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	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	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	3,192,181.40	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
104265	SEWER CONNECTION FEES	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	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	26,750.00	0.00	25,638.00	23,315.00
104276	PARKING AUTHORITY - MUTUAL AGREEMENT	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
104280	HOTEL OCCUPANCY TAX	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	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	2,806,961.00	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	119,459.00
104303	LEGISLATIVE INITIATIVE MUNICIPAL BLOCK GRANT	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	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	58,760.00
104307	STATE OF NJ - GARDEN STATE TRUST FUND	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	90,000.00
104400	UNIFORM CONSTRUCTION CODE FEES	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	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
104503	INTERLOCAL - HEALTH OFFICER SERVICES - ROBBINSVILLE	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	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	3,470.00	7,102.00	8,326.00	8,308.00
104602	RECYCLING TONNAGE GRANT	0.00	0.00	41,485.44	0.00	69,480.88	34,353.57	0.00
104603	DRUNK DRIVING ENFORCEMENT FUND	13,894.85	20,224.27	13,176.40	20,272.49	0.00	19,542.71	10,476.01
104604	CLEAN COMMUNITIES PROGRAM	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	4,380.30	4,209.12	4,530.52	3,116.93	4,316.09	5,890.01	7,667.75
104606	COPS TECHNOLOGY PROGRAM GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
104611	STATE OF NJ - BODY ARMOUR FUND	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	7,200.00	0.00
104615	CLICK IT OR TICKET	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	5,000.00	9,000.00
104623	DOMESTIC VIOLENCE TRAINING PROGRAM	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	8,923.00	10,103.00

		2013	2012	2011	2010	2009	2008	2007
	REVENUE SOURCE	REALIZED REVENUES						
104100	FUND BALANCE	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
104637	COMPREHENSIVE TOBACCO CONTROL PROGRAM	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	32,000.00	0.00
104639	RECREATION OPPORTUNITIES FOR THE DISABLED	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	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	4,294.00	0.00
104642	HDSRF- COMPOST FACILITY	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	3,704.53	0.00	0.00
104644	PUBLIC HEALTH EMERGENCY RESPONSE H1N1	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	50,000.00	0.00	0.00	0.00
104646	NJDEP BSF COMMUNITY FORESTRY PROGRAM	0.00	0.00	0.00	7,000.00	0.00	0.00	0.00
104647	DRIVE SOBER OR GET PULLED OVER	13,200.00	0.00	0.00	0.00	0.00	0.00	0.00
104648	SMART FUTURE PLANNING GRANT (SUSTAINABLE NJ)	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
104649	BPU - OFFICE CLEAN ENERGY - EFFICENCY AUDIT	26,330.00	0.00	0.00	0.00	0.00	0.00	0.00
104702	UNIFORM FIRE SAFETY ACT	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	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	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	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	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	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	58,236.00	481,625.00	492,125.00	0.00	0.00	0.00
104713	DIVERSIFIED DEVELOPERS - POLICE SERVICES	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	182,000.20	297,381.18	0.00
104715	RESERVE FOR SETTLEMENT AGREEMENT	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00
104716	PRINCETON UNIVERSITY AGREEMENT	54,200.10	52,519.48	51,692.40	101,900.00	0.00	0.00	0.00
104717	AMBULATORY SERVICES - THIRD PARTY BILLINGS	263,729.14	216,117.99	259,489.19	98,075.89	0.00	0.00	0.00
104802	RECEIPT FROM DELINQUENT TAXES	812,018.41	965,500.40	866,070.74	794,727.23	941,982.03	604,022.15	896,123.64
	TOTAL ANTICIPATED REVENUES	15,595,048.40	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	24,272,357.11	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	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 BALANCES

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	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%	20.6%	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%	16.2%	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%	14.0%	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%	16.3%	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%	14.0%	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%	18.6%	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%	18.6%	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%	22.2%	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%	20.9%	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%	19.8%	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%	18.3%	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%	17.5%	12.2%	37,754,850	1,983,658.24
2015 **	6,403,892.00	?	4,435,000.00	?	?	0.00	?	69.3%	5.2%	16.8%	11.6%	38,118,000	1,968,892.00

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

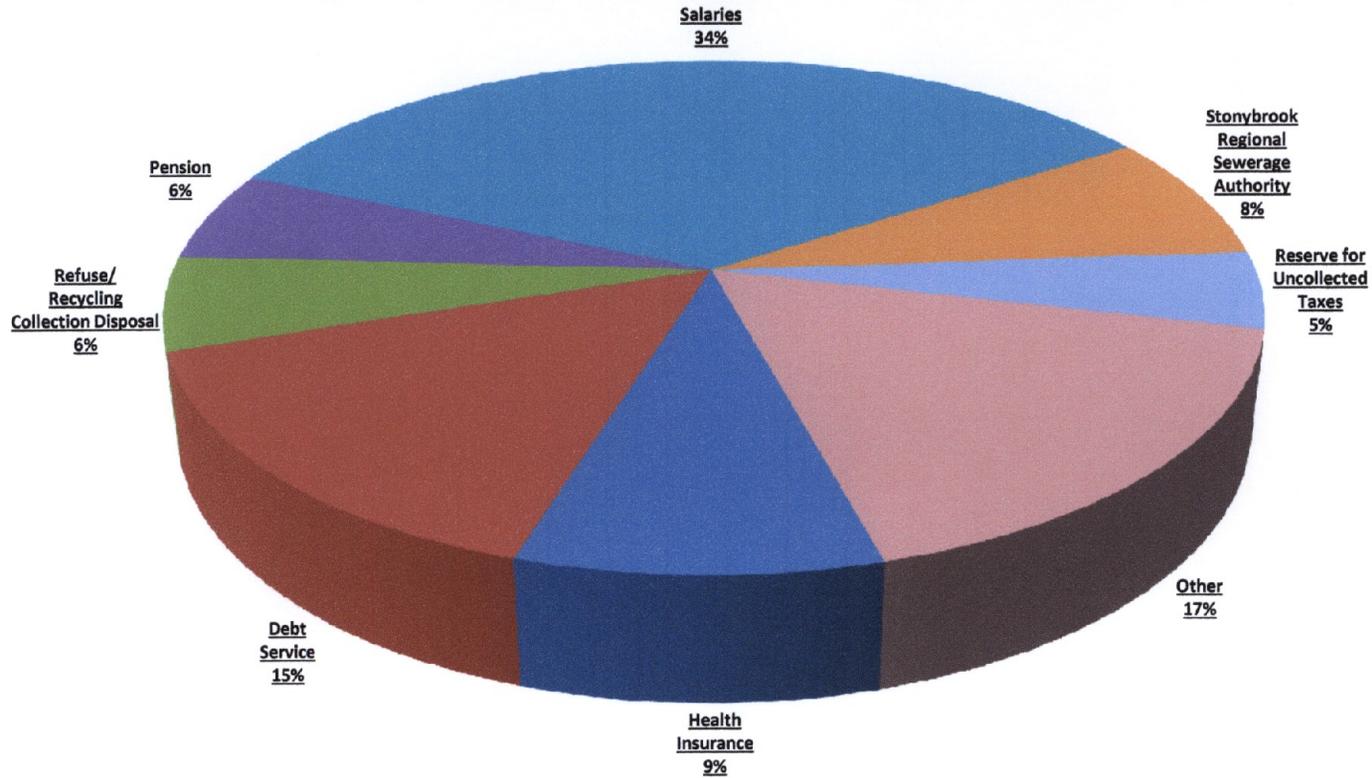
** Unaudited

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	13,034,883	17,500,951	0	5,750,801	1,831,365	38,118,000

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	3,589,295	5.35%	5,750,801	0.00%	2,340,450	4.84%	2,074,099	-3.25%	13,034,883	0.77%	3,017,600	0.24%	1,831,365	0.05%	6,479,507	0.54%	38,118,000	0.96%



DEPARTMENT PERCENT TO TOTAL BUDGET

DEPARTMENT	2015 S & W	2015 OE	2015 TOTAL	
PUBLIC SAFETY	6,969,665.00	695,489.00	7,665,154.00	20.11%
DEBT SERVICE		5,750,801.00	5,750,801.00	15.09%
STATUTORY		4,899,461.00	4,899,461.00	12.85%
INSURANCE	142,000.00	4,272,736.00	4,414,736.00	11.58%
STONYBROOK SEWERAGE AUTHORITY		3,017,600.00	3,017,600.00	7.92%
REFUSE COLLECTION		2,340,450.00	2,340,450.00	6.14%
PUBLIC WORKS	1,691,761.00	591,727.00	2,283,488.00	5.99%
UTILITY EXPENSE		2,109,500.00	2,109,500.00	5.53%
COMMUNITY DEVELOPMENT	1,671,457.00	281,575.00	1,953,032.00	5.12%
ADMINISTRATION	1,387,299.00	506,607.00	1,893,906.00	4.97%
HEALTH/HUMAN SERVICES	695,143.00	149,330.00	844,473.00	2.22%
LAW		350,120.00	350,120.00	0.92%
CLERK AND GOVERNING BODY	236,754.00	79,125.00	315,879.00	0.83%
MUNICIPAL COURT	240,804.00	32,223.00	273,027.00	0.72%
GRANTS		6,373.00	6,373.00	0.02%
TOTAL	13,034,883.00	25,083,117.00	38,118,000.00	100.00%

INCREASE/DECREASE OVER LAST YEAR'S BUDGET

DEPARTMENT	S & W	OE	TOTAL	
PUBLIC SAFETY	3,000.00	5,250.00	8,250.00	
DEBT SERVICE	0.00	-140.00	-140.00	
STATUTORY	0.00	-63,392.00	-63,392.00	
INSURANCE	22,000.00	204,323.00	226,323.00	
STONYBROOK SEWERAGE AUTH	0.00	7,343.00	7,343.00	
REFUSE COLLECTION	0.00	108,100.00	108,100.00	
PUBLIC WORKS	20,487.00	0.00	20,487.00	
UTILITY EXPENSE	0.00	-9,000.00	-9,000.00	
COMMUNITY DEVELOPMENT	33,487.00	15,235.00	48,722.00	
ADMINISTRATION	12,444.00	-5,580.00	6,864.00	
HEALTH/HUMAN SERVICES	19,940.00	1,853.00	21,793.00	
LAW	0.00	0.00	0.00	
CLERK AND GOVERNING BODY	-16,233.00	0.00	-16,233.00	
MUNICIPAL COURT	4,130.00	-100.00	4,030.00	
GRANTS	0.00	3.00	3.00	
TOTAL	99,255.00	263,895.00	363,150.00	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%