


Memo

To: Mayor and Council
From: Richard Kunze, Township Administrator 
CC: Art Magnotti, CFO
Date: 1/15/2008
Re: 2008 Preliminary Budget

I hereby respectfully submit to the Mayor and Township Council the preliminary Current Year 2008 Municipal Budget for the Township of West Milford.

Funding for the Current Fund Budget is presented at \$29,745,724 with an additional \$2,804,159 in appropriations for the Solid Waste Budget. The state appropriation CAP index rate for 2008 is 2.5%, even though the municipal cost of living index promulgated by the state is 5%. By state law, the Governing Body may adopt an ordinance raising the CAP limit to 3.5%. The Auditor has not yet advised whether the preliminary budget is within the appropriation CAP requirements. This year for the first time the township must comply with the new property tax levy cap, which is 4%, subject to certain exclusions. Our preliminary analysis shows the budget as presented is within the allowable property tax cap limits.

As proposed, funding in this budget will enable us to continue our present level of services provided to the public. There are again several large cost increases in this budget due to contractual and statutory requirements such as pension obligations. Explanations for significant increases and decreases in spending are noted in the budget document. The preliminary Capital budget includes full funding for road reconstruction and repaving.

We have at this point anticipated our watershed aid and other state aid at the same amount as was budgeted for 2007. The amount of surplus available to use will not be accurately known until the completion of the Annual Financial Statement towards the end of January. For the purposes of preparing the preliminary budget, we have anticipated \$300,000 less than what was used last year. Interest income is also less than what was anticipated in the 2007 budget due to the decline in interest rates. Overall, the tax levy for the Current Fund Budget is projected to rise \$1,761,097. This equates to 11.62 tax points (using the 2008 tax point value of

\$151,555) and translates into a \$156.64 increase on the average home assessed at \$134,800.

The Solid Waste Budget is up \$105,159 over 2007, with a projected tax levy increase of \$96,263. This results in an increase of .635 tax points and translates into a \$8.56 increase on the average home

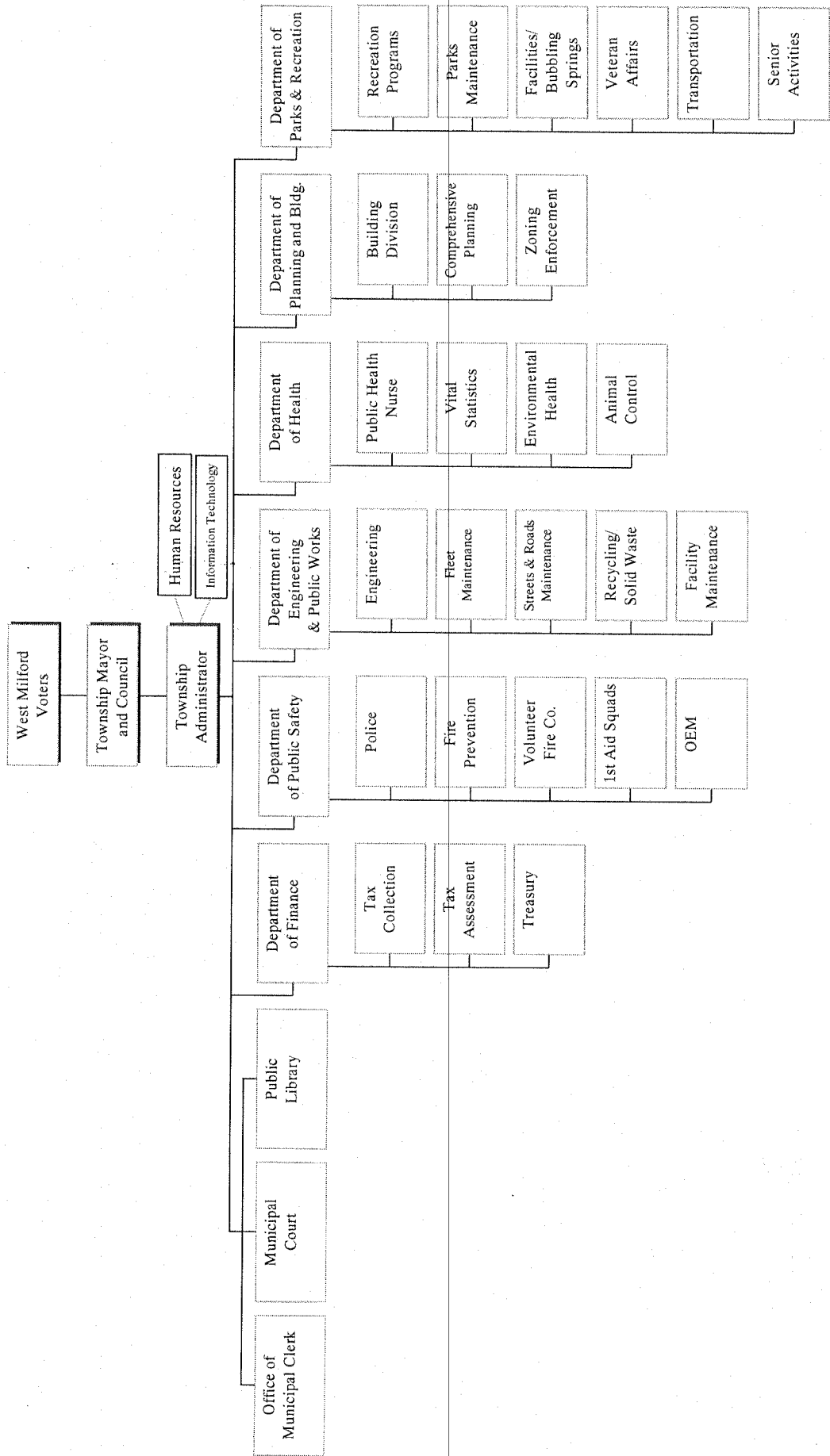
Due to the requirements of budget submission, this document has been prepared without final state aid revenue figures. These figures may increase or decrease prior to budget adoption. Likewise, certain assumptions regarding appropriations and operations had to be made based on available data. It is likely that circumstances and funding needs in some areas will change by budget adoption.

I would like to take this opportunity to thank our Chief Financial Officer, Art Magnotti, for all of his collaboration and time spent in preparing the budget. Likewise, I would like to express my gratitude towards our Department Heads for their work on developing their budget requests. Finally, I must thank my staff, Cathy Shanahan and Gail Van Hook, for their hard work in assembling the budget document and working so well under pressure.

As you review this document, I urge you as always to take a long view of the financial needs of the organization and community. Budget decisions made this year will have effects many years into the future. I am sure you will have many questions and comments on the budget proposals and I look forward to working with all of you to craft a final budget plan that meets the needs of the public.

Township of West Milford

Organization Chart



Township of West Milford

2008 PRELIMINARY Budget Narrative

Explanatory Notes on the PRELIMINARY Budget Document

In reviewing the budget book you will see that it contains an Executive Summary section that provides a condensed view of the total budget as well as analysis of various budget items such as state aid and debt. After the Executive Summary are sections devoted to all of the individual line item budgets. These sections have been arranged according to the departmental organizational chart. In addition, separate sections are provided for budget areas such as Grants, Capital, Debt, Utility Expenses and Statutory Expenditures. The various line item budgets contain sheets detailing proposed 2008 appropriations with three-year budget histories showing actual expenditures. Please note that not all bills from 2007 have been paid and certain encumbrances are still in place so there will be adjustments to the expended totals as we move through the budget process. Organizational and staffing charts are also provided where appropriate. While every effort has been made to present reliable and accurate numbers, invariably in a document of this size and scope there may be a mistake or two. I apologize in advance if any such mistakes are present.

Analysis of Budget Increase and Effect on Tax Rate

Appropriations

Overall, the combined Current Fund and Solid Waste budgets are projected to be \$32,549,883. This level of appropriations is up \$259,937 (.81%) over 2007. The breakdown between the two budgets is as follows:

Budget	Total	Increase	%
Current Fund Budget:	\$29,745,724	\$154,778	.52%
Solid Waste Budget:	\$2,804,159	\$105,159	3.90%

The reason for the seemingly small increase in current fund appropriations is because the amount of appropriations related to grants is \$1,404,140 less than what was ultimately included in the 2007 budget. We only anticipate grants as we receive award letters for them so the fact that the grants are less at this point is not unusual.

However, when we exclude the effect of grants on the 2007 and 2008 current fund budgets, the increase in appropriations is actually \$1,558,918 (5.60%). Much of this increase can be attributed to a few large items of increase that are either the result of state mandates, prior decisions or market forces. These cost drivers are as follows:

- Mandatory Increases in Pension Payments:
(net of Library Chargebacks) \$490,700
- Debt Service: \$263,000

• Health Insurance Costs: (net of Library Chargebacks)	\$174,790
• Fuel Costs:	\$ 50,000
• Wastewater Management Plan:	<u>\$ 50,000</u>
Total:	\$1,028,490

Overall, these few items account for 66% of the true increase in the current fund budget (current fund appropriations excluding grants). The pension increase is mandated by the state. Next year will be the final 'phase-in' year for pension obligations and from 2010 onward, increases should be in the area of 5% of the change in salary and wage costs. The increase in debt service was scheduled in prior years due to past borrowing for capital projects. I recommend going forward that we work with our Auditor to develop long-range capital and debt projections.

Regarding health insurance costs, as you know, the changes we implemented have saved us hundreds of thousands of dollars. However, those changes do not affect the rate of increase on premiums from year to year. Therefore, while we are paying less than we would have been without the changes, the overall size of the health care budget means that even a modest percentage increase results in a relatively large cost increase.

The projected increase in fuel costs is a reasonable assumption based on the increase we experienced in 2007. Given the volatility of the oil markets, it is impossible to predict with total accuracy what our costs will be for 2008. Lastly, we have added money in the budget for a new wastewater management plan. The total cost of this project is unknown and may depend on whether Passaic County acts as the lead agency, as the DEP has proposed. The item is listed as a 'special emergency' and additional costs may be budgeted in future years.

With all raises and personnel changes taken into account, including the phase-in costs for the three new laborer positions authorized in the 2007 budget, salary and wage increases for the current fund budget (less the library) are up \$596,000 (4.54%). The Department Heads requested several additional personnel. However, no additional positions are proposed in the preliminary 2008 budget.

On the positive side, there are several areas where we were able to make cuts from last year, albeit in smaller amounts than the items of major increase. As mentioned, we continue to accrue savings from the changes in health care. Also, the change from the NJIIF to the Morris JIF resulted in \$5,000 of cost avoidance and better value. The Finance Dept. O.E. budget shows a reduction in funding of over \$23,000 because the fixed assets inventory project does not need to be included this year and because payroll costs are now being paid for by Lakeland Bank. Likewise, the Engineering O.E. budget has been reduced because funding is not needed again for the traffic studies funded in the 2007 budget.

The Fire Department O.E. budget has been reduced by \$24,000 as a result of a review of the historical spending patterns of the department and funding for the

Length of Service Awards program (LOSAP) has been reduced by \$20,000 due to a healthy surplus in the LOSAP trust. For the first time in the last several years, the funding increase for the library is close to the rate of inflation at 3% over 2007. This results in an increase of \$36,616 compared to an increase of \$160,581 for 2007. Lastly, there is a reduction in the proposed capital budget of \$73,851. The majority of this reduction stems from the fact that last year's budget was driven higher due to the need to fund the upgrades to the radio communication system.

Overall, every effort has been made to control anticipated spending levels on the items that we can affect without cutting or restructuring services. In fact, if you exclude the 'cost drivers' from the budget, the rate of increase is only 2.4%. Further, if we look at only the core departmental O.E. operating budgets, funding proposed for 2008 is actually \$28,339 less than what was budgeted in 2007.

Revenues

The surplus balance as of 12/31/06 was \$4,500,244 and we used \$3,795,000 towards the 2007 budget. We are awaiting word from the auditor on the surplus balance as of 12/31/07 and that number should be available towards the end of January once the AFS is completed. In the preliminary budget we have taken a conservative approach and reduced the utilization of surplus by \$300,000. As we review the budget, we should also review the expected regeneration of surplus to make sure that the amount we are using will be sustainable into 2009.

Please note that when you look at the amount of surplus anticipated on the revenue sheets, it will actually show an increase of \$1,445,000. However, towards the end of the revenue section in the area entitled 'Other Special Items of Revenue' you will see a line called 'Interfund - Other Trust' that shows a decline of \$1,745,000. In 2007, surplus was split between this line and the normal 'Surplus Anticipated' line. Both of these items need to be taken together to show the overall change in surplus usage.

Local revenues are anticipated to be down \$30,000, due to an anticipated decline of \$75,000 in interest earnings for 2008. This is offset somewhat by increases in court fines and recreation fees.

For the purposes of preparing the Preliminary Budget, we have assumed flat funding for all categories of state aid, including Highlands Act Stabilization Aid. It is likely that there will be some adjustments to these numbers once the state releases its own budget. If we were fortunate enough to receive increased funding even for only the aid categories available to all municipalities (Block Grant aid, Energy Receipts Tax, COMPTRA and Property Tax Assistance) at the appropriation cap level of 2.5%, it would mean an extra \$79,500 in revenue.

As in 2007, despite a slowdown in new home construction, the Building office remains busy with work related to improvements and additions. As a result, Uniform Construction Code revenue is again increasing this year. We have budgeted \$50,000 more than in 2007.

Revenues with Offsetting Appropriations are grants and other than any required local grant matches, they have no appreciable effect on the tax rate as they are, as the name states, offset by an equal sum of appropriations. Grants are realized throughout the year and the amount of grant revenue anticipated now should increase by the time of budget adoption.

Effect on Tax Rate

The cumulative effect of the appropriation increases and non-tax revenue reductions would result in an overall increase in the tax levy for the current fund of \$1,761,097. The assessed value of ratables actually dropped by \$286,911 compared to 2007 and results in a total assessed value of \$1,515,553,271. This translates into a tax point value of \$151,555. Using this value yields a municipal current fund tax rate increase of 11.62 tax points, which is a \$156.64 increase for the average home assessed at \$134,800.

The Solid Waste District Budget is increasing by \$105,159 to \$2,804,159. Most of this increase is due to contractual increases in the cost of collection for garbage and recyclables. This results in the need to increase the tax levy by \$96,263. Using the same method as above yields a tax increase of \$8.56 on the average assessed home.

Further Options to Reduce the Tax Levy Increase

As we review the preliminary budget, several options exist to reduce the proposed tax levy increase. I am not at this time recommending the following items as they all have their drawbacks. However, I believe they are worthy of discussion:

- Utilize a portion of the proceeds from the sale of the Redevelopment Property

The Township received \$1,179,202.20 from the State for the sale of the Redevelopment property and this money would be available to use if needed. This money has been earning between \$50,000 and \$60,000 in interest for us each year.

Advantages: Utilizing a portion of this money this year and next would help offset the impact of the increased pension obligations.

Disadvantages: There would be some loss of interest income. One-time revenues should be spent on one time non-recurring expenditures, such as capital projects.

- Capitalize a Portion of DPW Salaries

Some of the work undertaken by Public Works employees is for capital projects, principally road improvements. It would be permissible therefore to

capitalize the portion of their salaries devoted to capital work. The Township Engineer estimates this amount to be \$600,000.

Advantages: Phasing in the capitalization of these salaries would help offset tax increases in this and future years. One reason for bonding for capital improvements is that the cost of the project gets spread out throughout its 'useful life'. Spending flexibility would result since capital expenditures and debt service are outside of the appropriation and tax levy caps.

Disadvantages: Ultimately this would yield a higher cost, as we would be paying interest on the salaries over the life of the bond.

- Anticipate Certain Types of Miscellaneous Revenue in the Budget

Each year we receive income for certain items like the cell tower lease and cable TV franchise revenues. These items are not anticipated in the budget and are recorded as 'Miscellaneous Revenue Not Anticipated' (MRNA). We could anticipate all or a portion of these revenues in the 2008 budget.

Advantages: This would increase the amount of local revenues used to support the budget, reducing the 2008 tax levy.

Disadvantages: MRNA becomes part of surplus that can be used in the year after it is received. Therefore, anticipating the revenue in 2008 would reduce the amount of available surplus by that amount for 2009.

In addition, there are several other items that could help to reduce the tax levy this year:

- Sharing Health Services:

If we are successful in entering into shared service agreements prior to budget adoption to provide Health Services to area communities, we could anticipate the revenue from these agreements in this year's budget.

- PBA/SOA Negotiations

If we achieve cost savings on Health Care with the PBA/SOA as we have with the other bargaining units and settle the contract by budget adoption, we would be able to achieve a reduction in the amount of increase in the health care budget for 2008.

- Transportation Program

While the focus of the possible changes to the transportation program is rightly on service delivery, we may also be able to realize some cost savings as well.

Lastly, I am sure we will have discussions on our service offerings as we meet with the various departments and will discuss further ways to economize. As I mentioned earlier, this budget as presented will support our current level of services. Changes to programs and new projects have been limited and are further explained in the section titled 'Explanation of Changes to Appropriations'.

Township of West Milford 2008 PRELIMINARY Proposed Revenues

ITEM	BUDGET 2008	BUDGET 2007	REALIZED 2007	2007 Realized vs 2007 Budget INCREASE (DECREASE)	2008 Budget VS 2007 Budget INCREASE (DECREASE)	2008 Budget VS 2007 Budget % INCREASE % (DECREASE)
Surplus Anticipated	\$ 3,495,000	\$ 2,050,000	\$ 2,050,000	\$ -	\$ 1,445,000	
Local Revenues						
LICENSE ALCOHOL	\$ 13,900	\$ 13,900	\$ 14,000	\$ 100	\$ -	0.00%
OTHER LICENSES	\$ 32,000	\$ 38,000	\$ 32,000	\$ (6,000)	\$ (6,000)	-15.79%
FEES AND PERMITS	\$ 142,000	\$ 140,000	\$ 145,000	\$ 5,000	\$ 2,000	1.43%
MUNICIPAL COURT FINES	\$ 278,000	\$ 250,000	\$ 280,000	\$ 30,000	\$ 28,000	11.20%
INTEREST & COSTS ON TAXES	\$ 200,000	\$ 195,000	\$ 201,000	\$ 6,000	\$ 5,000	2.56%
INTEREST & COSTS ON ASSESSMENTS	\$ 60,000	\$ 70,000	\$ 63,000	\$ (7,000)	\$ (10,000)	-14.29%
INTEREST ON INVESTMENTS & DEPOSITS	\$ 650,000	\$ 725,000	\$ 790,000	\$ 65,000	\$ (75,000)	-10.34%
RECREATION FEES	\$ 590,000	\$ 570,000	\$ 595,000	\$ 25,000	\$ 20,000	3.51%
BUS FARES	\$ 5,000	\$ 5,000	\$ 6,000	\$ 1,000	\$ -	0.00%
UNIFORM FIRE SAFETY ACT FEES	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	\$ -	0.00%
SEQUENTIAL MULTIPLE ANALYSIS FEE	\$ 35,000	\$ 29,000	\$ 41,000	\$ 12,000	\$ 6,000	20.69%
Total	\$ 2,044,900	\$ 2,074,900	\$ 2,206,000	\$ 131,100	\$ (30,000)	-1.45%
State Aid Without Offset Appropriations						
LEGISLATIVE INITIATIVE MUNICIPAL BLOCK GRANT	\$ 111,273	\$ 111,273	\$ 111,273	\$ -	\$ -	0.00%
EXTRAORDINARY AID	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
CONSOLIDATED MUNICIPAL TAX RELIEF AID	\$ 802,610	\$ 802,610	\$ 802,610	\$ -	\$ -	0.00%
ENERGY RECEIPTS TAX	\$ 2,003,571	\$ 2,003,571	\$ 2,003,571	\$ -	\$ -	0.00%
SUPPLEMENTAL ENERGY RECEIPTS TAX	\$ 205,149	\$ 205,149	\$ 205,149	\$ -	\$ -	0.00%
GARDEN STATE TRUST PILOT FUNDS	\$ 131,507	\$ 131,507	\$ 131,507	\$ -	\$ -	0.00%
WATERSHED MORATORIUM OFFSET AID	\$ 757,687	\$ 757,687	\$ 757,687	\$ -	\$ -	0.00%
MUNICIPAL HOMELAND SECURITY AID	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ -	0.00%
MUNICIPAL PROPERTY TAX ASSISTANCE	\$ 60,451	\$ 60,451	\$ 60,451	\$ -	\$ -	n/a
HIGHLANDS ACT STABILIZATION	\$ 15,478	\$ 15,478	\$ 15,478	\$ -	\$ -	0.00%
Total	\$ 4,177,726	\$ 4,177,726	\$ 4,177,726	\$ -	\$ -	0.00%
Uniform Construction Code Fees						
	\$ 475,000	\$ 425,000	\$ 521,000	\$ 96,000	\$ 50,000	11.76%
Total	\$ 475,000	\$ 425,000	\$ 521,000	\$ 96,000	\$ 50,000	11.76%
Revenues With Offsetting Appropriations						
GRANT - PUBLIC HEALTH PRIORITY FUNDING	\$ 14,216	\$ 14,216	\$ 14,216	\$ -	\$ -	0.00%
GRANT - CLEAN COMMUNITIES PROGRAM	\$ 40,930	\$ 40,930	\$ 40,930	\$ -	\$ -	0.00%
GRANT - MUNICIPAL ALLIANCE ON SUBSTANCE	\$ 46,300	\$ 47,200	\$ 47,200	\$ (900)	\$ (900)	-1.91%
GRANT - HANDICAPPED RECREATIONAL OPPR	\$ 15,000	\$ 13,723	\$ 13,723	\$ 1,277	\$ 1,277	9.31%
GRANT - PASSAIC COUNTY CULTURAL HERITAGE	\$ 1,782	\$ 1,956	\$ 1,956	\$ (174)	\$ (174)	-8.90%
GRANT - NJDEP ESP MAPPING	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	0.00%
GRANT - NJ Deep/Health Pand Flu - Chap 159	\$ -	\$ 10,072	\$ 10,072	\$ -	\$ (10,072)	n/a
GRANT - MASS TRANSIT, STATE SHARE	\$ 35,414	\$ 31,672	\$ 31,672	\$ 3,742	\$ 3,742	11.81%

Township of West Milford 2008 PRELIMINARY Proposed Revenues

ITEM	BUDGET 2008	BUDGET 2007	REALIZED 2007	2007 Realized vs 2007 Budget INCREASE (DECREASE)	2008 Budget VS 2007 Budget INCREASE (DECREASE)	2008 Budget VS 2007 Budget % INCREASE % (DECREASE)
GRANT - MASS TRANSIT, FEDERAL SHARE	\$ 70,828	\$ 64,742	\$ 64,742	\$ -	\$ 6,086	9.40%
GRANT - BODY ARMOR REPLACEMENT Chap 159	\$ 5,288	\$ 4,593	\$ 4,593	\$ -	\$ 695	n/a
GRANT - NJ Hway Over Limet/Under Arrest - Chap 159	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	n/a
GRANT - WM Lake Study - Chap 159	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ (7,500)	n/a
GRANT - NJDEP- Wate Qual Mgmt - Chap 159	\$ -	\$ 108,217	\$ 108,217	\$ -	\$ (108,217)	n/a
GRANT - Alcohol Ed/Rehab - Chap 159	\$ -	\$ 564	\$ 564	\$ -	\$ (564)	n/a
GRANT - DWI	\$ -	\$ 13,083	\$ 13,083	\$ -	\$ -	n/a
GRANT - GREENWOOD LK ANTI- PHOSPHORUS	\$ -	\$ 913,600	\$ 913,600	\$ -	\$ (913,600)	n/a
GRANT - US Dept/Housing Streetscaping - Chap 159	\$ -	\$ 346,500	\$ 346,500	\$ -	\$ (346,500)	n/a
GRANT - NJ Dept/Health Hep B - Chap 159	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)	n/a
GRANT - NJ H'Way Safety Obey Sgns/Fine Chap 159	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)	n/a
GRANT -RECREATION TRAILS	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	n/a
Total	\$ 260,341	\$ 1,650,068	\$ 1,650,068	\$ -	\$ (1,389,727)	-84.22%

Other Special Items of Revenue						
UNIFORM FIRE SAFETY ACT, STATE	\$ 22,000	\$ 31,592	\$ 23,000	\$ (8,592)	\$ (9,592)	-30.36%
GENERAL CAPITAL FUND SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
RESERVE FOR INTERFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
RESERVE FOR DEBT SERVICE	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	\$ -	0.00%
ASSESSMENT TRUST SURPLUS	\$ 20,000	\$ 27,000	\$ 27,000	\$ -	\$ (7,000)	-25.93%
INTERFUND-OTHER TRUST	\$ -	\$ 1,745,000	\$ 1,745,000	\$ -	\$ (1,745,000)	n/a
Total	\$ 167,000	\$ 1,928,592	\$ 1,920,000	\$ (8,592)	\$ (1,761,592)	-91.34%

Receipts from Delinquent Taxes	\$ 850,000	\$ 770,000	\$ 914,000	\$ 144,000	\$ 80,000	10.39%
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Sub Total	\$ 11,469,967	\$ 13,076,286	\$ 13,438,794	\$ 362,508	\$ (1,606,319)	-12.28%
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Amount to be Raised by Taxes	\$ 18,275,757	\$ 16,514,660			\$ 1,761,097	10.66%
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TOTAL REVENUES	\$ 29,745,724	\$ 29,590,946			\$ 154,778	0.52%
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TAX LEVY COMPARISONS

CURRENT FUND	\$ 18,275,757	\$ 16,514,660			\$ 1,761,097	10.66%
SOLID WASTE DISTRICT	\$ 2,564,554	\$ 2,468,291			\$ 96,263	3.90%
TOTAL TAX LEVY COMPARISON	\$ 20,840,311	\$ 18,982,951			\$ 1,857,360	9.78%

APPROPRIATION COMPARISONS

CURRENT FUND	\$ 29,745,724	\$ 29,590,946			\$ 154,778	0.52%
SOLID WASTE DISTRICT	\$ 2,804,159	\$ 2,699,000			\$ 105,159	3.90%
TOTAL APPROPRIATIONS	\$ 32,549,883	\$ 32,289,946			\$ 259,937	0.81%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
ADMINISTRATION					
ADMINISTRATOR					
Administrator S&W	01-20-100-100	\$237,000	\$237,000	\$0	0.0%
Administrator O.E.	01-20-100-200	\$57,350	\$55,400	(\$1,950)	-3.4%
TOTAL		\$294,350	\$292,400	(\$1,950)	-0.7%
PERSONNEL					
Personnel S&W	01-20-105-100	\$75,500	\$78,700	\$3,200	4.2%
Personnel O.E.	01-20-105-200	\$9,000	\$11,600	\$2,600	28.9%
TOTAL		\$84,500	\$90,300	\$5,800	6.9%
MAYOR & COUNCIL					
Township Mayor & Council S&W	01-20-110-100	\$34,000	\$34,000	\$0	0.0%
Township Mayor & Council O.E.	01-20-110-200	\$5,000	\$5,000	\$0	0.0%
TOTAL		\$39,000	\$39,000	\$0	0.0%
INFORMATION TECHNOLOGY					
Information Technology S&W	01-20-140-100	\$72,700	\$76,000	\$3,300	4.5%
Information Technology O.E.	01-20-140-200	\$52,400	\$46,900	(\$5,500)	-10.5%
TOTAL		\$125,100	\$122,900	-\$2,200	-1.8%
Legal O.E.	01-20-155-200	\$255,000	\$250,000	-\$5,000	-2.0%
GENERAL SERVICES					
General Services S&W	01-20-161-100	\$9,000	\$7,000	(\$2,000)	-22.2%
General Services O.E.	01-20-161-200	\$110,600	\$108,100	(\$2,500)	-2.3%
TOTAL		\$119,600	\$115,100	-\$4,500	-3.8%
INSURANCE					
Insurance, Other	01-23-210-200	\$702,751	\$728,166	\$25,415	3.6%
Insurance, Other, Less Library Charge Back	01-23-210-200	-\$10,000	-\$10,000	\$0	0.0%
Insurance, Group	01-23-220-200	\$2,902,500	\$3,086,290	\$183,790	6.3%
Insurance, Group - Less Library Chargebacks	01-23-220-200	-\$110,000	-\$119,000	(\$9,000)	8.2%
TOTAL		\$3,485,251	\$3,685,456	\$200,205	5.7%
Heritage O.E.	01-20-173-200	\$3,000	\$3,000	\$0	0.0%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
CLERK'S OFFICE					
CLERK					
Clerk S&W	01-20-120-100	\$211,600	\$218,000	\$6,400	3.0%
Clerk O.E.	01-20-120-200	\$22,800	\$22,800	\$0	0.0%
TOTAL		\$234,400	\$240,800	\$6,400	2.7%
ELECTIONS					
Elections S&W	01-20-146-100	\$5,000	\$7,500	\$2,500	50.0%
Elections O.E.	01-20-146-200	\$12,600	\$18,900	\$6,300	50.0%
TOTAL		\$17,600	\$26,400	\$8,800	50.0%
FINANCE					
TREASURER					
Treasurer S&W	01-20-130-100	\$251,000	\$271,000	\$20,000	8.0%
Treasurer O.E.	01-20-130-200	\$31,455	\$8,060	(\$23,395)	-74.4%
Treasurer O.E. - Less Library Chargebacks	01-20-130-200	-\$2,000	-\$2,000	\$0	N/A
TOTAL		\$280,455	\$277,060	-\$3,395	-1.2%
ANNUAL AUDIT					
Annual Audit	01-20-135-200	\$40,000	\$40,000	\$0	0.0%
Annual Audit Additional Services	01-20-135-200	\$10,000	\$10,000	\$0	0.0%
TOTAL		\$50,000	\$50,000	\$0	0.0%
TAX COLLECTOR					
Tax Collector S&W	01-20-145-100	\$169,000	\$168,000	(\$1,000)	-0.6%
Tax Collector O.E.	01-20-145-200	\$12,250	\$13,750	\$1,500	12.2%
TOTAL		\$181,250	\$181,750	\$500	0.3%
ASSESSOR					
Tax Assessor S&W	01-20-150-200	\$307,000	\$316,000	\$9,000	2.9%
Tax Assessor O.E.	01-20-150-200	\$6,000	\$6,000	\$0	0.0%
TOTAL		\$313,000	\$322,000	\$9,000	2.9%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
PUBLIC SAFETY					
POLICE DEPARTMENT					
Police Patrol S&W	01-25-240-100	\$4,152,000	\$4,102,000	(\$50,000)	-1.2%
Police Patrol O.E.	01-25-240-200	\$88,400	\$93,900	\$5,500	6.2%
Police Patrol-Purchase of Police Vehicles	01-25-240-201	\$170,000	\$170,000	\$0	0.0%
Police Detective S&W	01-25-241-100	\$508,000	\$465,000	(\$43,000)	-8.5%
Police Administration S&W	01-25-242-100	\$455,000	\$588,000	\$133,000	29.2%
Police Communication S&W	01-25-243-100	\$293,000	\$269,000	(\$24,000)	-8.2%
Police Comm. O.E.	01-25-243-200	\$30,000	\$31,000	\$1,000	3.3%
Police Specialists S&W	01-25-244-100	\$30,000	\$31,000	\$1,000	3.3%
Police Specialists O.E.	01-25-244-200	\$3,600	\$3,600	\$0	0.0%
TOTAL		\$5,730,000	\$5,753,499	\$23,499	0.4%
OEM					
EMERGENCY MANAGEMENT S&W	01-25-252-100	\$5,500	\$5,500	\$500	0.0%
EMERGENCY MANAGEMENT O.E.	01-25-252-200	\$25,000	\$25,000	\$0	0.0%
TOTAL		\$30,000	\$30,500	\$500	1.7%
FIRST AID SQUADS					
First Aid - WMFAS Contributions	01-25-260-200	\$67,275	\$67,275	\$0	0.0%
First Aid - UGL 1st Aid Squad Contributions	01-25-261-200	\$40,500	\$40,500	\$0	N/A
TOTAL		\$107,775	\$107,775	\$0	0.0%
FIRE DEPARTMENT					
Aid To Vol. Fire Co.	01-25-255-200	\$90,000	\$90,000	\$0	0.0%
Fire Prevention Bureau S&W	01-25-265-100	\$192,000	\$185,000	(\$7,000)	-3.6%
Fire Prevention Bureau O.E.	01-25-265-200	\$8,400	\$9,200	\$800	9.5%
Fire Co. Admin. S&W	01-25-266-100	\$10,000	\$8,000	(\$2,000)	-20.0%
Fire Co. Admin. O.E.	01-25-266-200	\$309,350	\$285,350	(\$24,000)	-7.8%
LOSAP	01-25-267-200	\$110,000	\$90,000	(\$20,000)	-18.2%
TOTAL		\$719,750	\$667,550	(\$52,200)	-7.3%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
ENGINEERING AND PUBLIC WORKS					
ENGINEERING					
Engineering S&W	01-20-165-100	\$460,000	\$482,000	\$22,000	4.8%
Engineering O.E.	01-20-165-200	\$33,100	\$18,850	(\$14,250)	-43.1%
TOTAL		\$493,100	\$500,850	\$7,750	1.6%
DPW					
DPW Streets & Roads S&W	01-26-290-100	\$1,583,000	\$1,736,000	\$153,000	9.7%
DPW Streets & Roads O.E.	01-26-290-200	\$350,500	\$325,600	(\$24,900)	-7.1%
DPW Buildings & Grounds S&W	01-26-291-100	\$99,000	\$94,000	(\$5,000)	-5.1%
DPW Buildings & Grounds O.E.	01-26-291-200	\$55,250	\$59,250	\$4,000	7.2%
DPW Snow Removal S&W	01-26-294-100	\$178,000	\$175,000	(\$3,000)	-1.7%
DPW Snow Removal O.E.	01-26-294-200	\$756,500	\$800,000	\$43,500	5.8%
DPW Vehicle Maintenance S&W	01-26-315-100	\$305,000	\$318,000	\$13,000	4.3%
DPW Vehicle Maintenance O.E.	01-26-315-200	\$262,700	\$268,000	\$5,300	2.0%
TOTAL		\$3,589,950	\$3,775,850	\$185,900	5.2%
HEALTH DEPARTMENT					
HEALTH DEPARTMENT					
Public Health S&W	01-27-330-100	\$285,000	\$285,000	\$0	0.0%
Public Health O.E.	01-27-330-200	\$50,975	\$52,100	\$1,125	2.2%
Vital Statistics S&W	01-27-331-100	\$6,000	\$8,000	\$2,000	33.3%
Vital Statistics O.E.	01-27-331-200	\$15,800	\$15,900	\$100	0.6%
Housing Standard Bureau O.E.	01-27-332-200	\$2,500	\$2,000	(\$500)	-20.0%
Environmental Health S&W	01-27-335-100	\$263,000	\$273,500	\$10,500	4.0%
Environmental Health O.E.	01-27-335-200	\$20,800	\$21,300	\$500	2.4%
Animal Control S&W	01-27-340-100	\$77,000	\$79,000	\$2,000	2.6%
Animal Control O.E.	01-27-340-200	\$0	\$0	\$0	0.0%
TOTAL		\$721,075	\$736,801	\$15,726	2.2%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
PARKS AND RECREATION					
RECREATION					
Recreation Programs S&W	01-28-370-100	\$378,000	\$395,000	\$17,000	4.5%
Recreation Programs O.E.	01-28-370-200	\$170,000	\$170,000	\$0	0.0%
Recreation.-Bubbling Springs S&W	01-28-371-100	\$167,000	\$167,000	\$0	0.0%
Recreation.-Bubbling Springs O.E.	01-28-371-200	\$65,000	\$65,000	\$0	0.0%
Recreation.-Admin. S&W	01-28-372-100	\$200,000	\$205,000	\$5,000	2.5%
Recreation.-Admin. O.E.	01-28-372-200	\$11,900	\$13,400	\$1,500	12.6%
Recreation.-Hillcrest S&W	01-28-374-100	\$117,000	\$126,000	\$9,000	7.7%
Recreation.-Hillcrest O.E.	01-28-374-200	\$23,100	\$30,375	\$7,275	31.5%
Recreation.-Parks Maintenance S&W	01-28-375-100	\$204,000	\$250,000	\$46,000	22.5%
Recreation.-Parks Maintenance O.E.	01-28-375-200	\$123,000	\$125,700	\$2,700	2.2%
Senior Citizen Services S&W	01-28-376-100	\$99,000	\$110,000	\$11,000	11.1%
Senior Citizen Services O.E.	01-28-376-200	\$13,225	\$13,225	\$0	0.0%
TOTAL		\$1,571,225	\$1,670,701	\$99,475	6.3%
VETERAN'S BUREAU					
Veteran's Bureau S&W	01-20-172-100	\$1,400	\$1,500	\$100	7.1%
Veteran's Bureau O.E.	01-20-172-200	\$1,200	\$1,200	\$0	0.0%
TOTAL		\$2,600	\$2,700	\$100	3.8%
PUBLIC ASSISTANCE					
Public Assistance S&W	01-27-345-100	\$0	\$0	\$0	0.0%
Public Assistance O.E.	01-27-345-200	\$0	\$0	\$0	0.0%
TOTAL		\$0	\$0	\$0	0.0%
Celebration of Public Events O.E.	01-30-420-200	\$20,300	\$20,700	\$400	2.0%
Mass Transportation	01-30-431-100	\$84,821	\$89,277	\$4,456	5.3%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
LIBRARY					
LIBRARY					
Library S&W	01-29-390-100	\$410,000	\$410,000	\$0	0.0%
Library O.E.	01-29-390-200	\$821,122	\$857,738	\$36,616	4.5%
TOTAL		\$1,231,122	\$1,267,738	\$36,616	3.0%
MUNICIPAL COURT					
MUNICIPAL COURT					
Municipal Court S&W	01-43-490-100	\$276,000	\$293,000	\$17,000	6.2%
Municipal Court O.E.	01-43-490-200	\$14,225	\$15,125	\$900	6.3%
Municipal Court Prosecutor S&W	01-43-491-100	\$26,000	\$27,000	\$1,000	3.8%
Municipal Court Public Defender Fees	01-43-495-200	\$0	\$0	\$0	N/A
TOTAL		\$316,225	\$335,125	\$18,900	6.0%
UTILITY EXPENSES & BULK PURCHASES					
UTILITIES & FUELS					
Utilities-Electricity	01-31-430-200	\$125,000	\$138,000	\$13,000	10.4%
Utilities-Street Lights	01-31-435-200	\$40,000	\$46,000	\$6,000	15.0%
Utilities-Telephone	01-31-440-200	\$150,000	\$145,000	(\$5,000)	-3.3%
Utilities-Natural Gas	01-31-446-200	\$145,000	\$140,000	(\$5,000)	-3.4%
Utilities-Fuel	01-31-460-200	\$320,000	\$370,000	\$50,000	15.6%
TOTAL		\$780,000	\$839,000	\$59,000	7.6%
MISCELLANEOUS AND STATUTORY EXPENDITURES					
PENSION & FICA					
PERS	01-36-471-200	\$240,000	\$406,100	\$166,100	69.2%
PERS - Less Library Chargebacks	01-36-471-200	-\$30,000	-\$40,000	(\$10,000)	33.3%
Social Security	01-36-472-200	\$744,206	\$768,000	\$23,794	3.2%
Less Library Charge backs - Social Security	01-36-472-200	-\$34,200	-\$32,819	\$1,382	-4.0%
PFRS	01-36-473-200	\$649,000	\$983,600	\$334,600	51.6%
TOTAL		\$1,569,006	\$2,084,881	\$515,875	32.9%
Salaries & Wages Adjustment Account	01-37-480-100	\$0	\$218,000	\$218,000	N/A
Compensated Absences	01-38-485-100	\$150,000	\$105,000	(\$45,000)	N/A

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
CAPITAL BUDGET					
CURRENT YEAR CAPITAL					
Capital Improvements Fund	01-44-900-200	\$110,900	\$104,318	(\$6,582)	-5.9%
Cap Improvements Fund Down Payments	01-44-900-200	\$395,974	\$328,705	(\$67,269)	-17.0%
Cap. Improv. Fund-UGL 1st Aid Squad	01-44-905-200	\$0	\$0	\$0	N/A
TOTAL		\$506,874	\$433,023	-\$73,851	-14.6%
GRANTS					
MASS TRANSIT GRANTS					
Grants-Mass Trans. State Share	02-41-702-100	\$31,672	\$35,414	\$3,742	11.8%
Grants-Mass Trans. Federal Share	02-41-702-200	\$64,742	\$70,828	\$6,086	9.4%
Grants-Mass Trans. Local Share	01-41-702-100	\$32,138	\$35,414	\$3,276	10.2%
TOTAL		\$128,552	\$141,656	\$13,104	10.2%
C.A.S.A. GRANTS					
Grants-C.A.S.A. County Share	02-41-705-200	\$47,200	\$46,300	(\$900)	-1.9%
Grants-C.A.S.A. - Local Share	01-41-705-200	\$11,575	\$11,575	\$0	0.0%
TOTAL		\$58,775	\$57,875	-\$900	-1.5%
INDV. WITH DISAB. GRANT					
Grants-Indv. with Disabilities-State	02-41-707-200	\$13,723	\$15,000	\$1,277	9.3%
Grants-Indv. with Disabilities-Local	01-41-707-200	\$2,805	\$3,000	\$195	7.0%
TOTAL		\$16,528	\$18,000	\$1,472	8.9%
PUBLIC HEALTH PRIORITY GRANT					
	02-41-714-200	\$14,216	\$14,216	\$0	0.0%
RECREATION TRAILS PROGRAM GRANT					
Grants-Recreation Trails-State	02-41-715-000	\$15,000	\$0	(\$15,000)	-100.0%
Grants-Recreation Trails-Local	01-41-715-000	\$5,000	\$0	(\$5,000)	-100.0%
TOTAL		\$20,000	\$0	-\$20,000	-100.0%
CLEAN COMMUNITIES GRANT					
	02-41-718-000	\$40,930	\$40,930	\$0	0.0%
CULTURAL HERITAGE GRANT					
Grants-Pas. Co. Cultural Heritage-County	02-41-747-200	\$1,936	\$1,782	(\$154)	-8.0%
Grants-Pas. Co. Cultural Heritage-Local	01-41-747-200	\$968	\$2,500	\$1,532	158.3%
TOTAL		\$2,904	\$4,282	\$1,378	47.5%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
DWI					
DWI State	02-41-715-100	\$13,083	\$13,083	\$0	0.0%
DWI Local	01-41-715-100	\$0	\$0	\$0	0.0%
TOTAL		\$13,083	\$13,083	\$0	0.0%
NJ Dept of Health Pandemic Flu Grant - Chap 159	02-41-733-200	\$10,072	\$0	(\$10,072)	N/A
NJ DIV OF HGHWY Obey Signs/Pay Fines - Chap 159	02-41-759-100	\$4,000	\$0	(\$4,000)	N/A
NJDEP ESP MAPPING GRANT					
Grants-NJDEP ESP Mapping-State Share	02-41-732-200	\$2,500	\$2,500	\$0	0.0%
Grants-NJDEP ESP Mapping-Local Share	01-41-732-100	\$2,500	\$2,500	\$0	N/A
TOTAL		\$5,000	\$5,000	\$0	N/A
Alcohol Ed/Rehab Program - CHAP 159	02-41-000-000	\$564	\$0	(\$564)	N/A
NJ DCJ BODY ARMOR GRANT - Chap 159	02-41-719-200	\$4,593	\$5,288	\$695	N/A
NJDEP W M Lake Study - Chap 159	02-41-756-200	\$7,500	\$0	(\$7,500)	N/A
NJDEP Water Qual Mgmt Grant - Chap 159	02-41-757-200	\$108,217	\$0	(\$108,217)	N/A
GRANT - GREENWOOD LK ANTI- PHOSPHORUS	02-41-755-200	\$913,600	\$0	(\$913,600)	N/A
NJ Dept/Health Hep B Grant - Chap 159	02-41-729-200	\$5,000	\$0	(\$5,000)	N/A
GRANT - CONTINGENT. LOCAL MATCH	01-41-731-200	\$25,000	\$25,000	\$0	0.0%
Div Traff Safety Over Limit Under Arrest - Chap 159	02-41-760-100	\$5,000	\$0	(\$5,000)	N/A
GRANT - Streetscape - Chap. 159	02-41-758-200	\$346,500	\$0	(\$346,500)	N/A
TOTAL		\$1,729,470	\$325,330	-\$1,404,140	-81.2%
DEBT SERVICE					
Debt Service Total	01-45-900-000	\$2,036,000	\$2,299,000	\$263,000	12.9%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

APPROPRIATION	ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
DEFERRED CHARGES AND RESERVE FOR UNCOLLECTED TAXES					
Deficit in Dog Trust Fund	01-37-480-503	\$4,875	\$0	(\$4,875)	N/A
Deficit in Assessment Cash	01-46-886-593	\$1,490	\$1,490	\$0	0.0%
Cancelled Assessments	01-46-886-648	\$7,918	\$7,918	\$0	N/A
Reserve for Tax Appeals	01-46-886-667	\$20,000	\$20,000	\$0	0.0%
Prior Yrs Bills-Rentl of Polling Pls, N Jersey Media	01-46-887-528	\$714	\$0	(\$714)	-100.0%
Def Charges - Bond Ordinance Unfunded	01-46-875-510	\$39,000	\$39,000	\$0	0.0%
Spec Emerg - Wastewater Mgmt Plan	01-46-877-528	\$0	\$50,000	\$50,000	N/A
Reserve for Uncollected Taxes	01-50-899-200	\$1,770,000	\$1,770,000	\$0	0.0%
TOTAL		\$1,843,997	\$1,888,408	\$44,411	2.4%
TOTAL OPERATING BUDGET		\$29,590,946	\$29,745,724	\$154,777	0.52%

SOLID WASTE DISTRICT BUDGET					
Solid Waste S&W	26-55-500-100	\$211,000	\$205,000	(\$6,000)	-2.8%
Solid Waste O.E. All Other	26-55-500-200	\$115,291	\$130,450	\$15,159	13.1%
Contractual Services	26-55-500-202	\$1,292,000	\$1,388,000	\$96,000	7.4%
Disposal Fees	26-55-500-203	\$1,050,000	\$1,050,000	\$0	0.0%
Grants - Recycling County of Passaic	26-41-753-336	\$30,709	\$30,709	\$0	0.0%
Prior Year's Bills	26-55-900-900	\$0	\$0	\$0	N/A
Commercial Pick Up	26-55-500-201	\$0	\$0	\$0	N/A
TOTAL		\$2,699,000	\$2,804,159	\$105,159	3.90%

2008 PRELIMINARY BUDGET APPROPRIATION SUMMARY

ACCOUNT NUMBER	2007 BUDGET As Adopted	2008 PROPOSED	\$ INCREASE (DECREASE) FROM LAST YEAR	% INCREASE (DECREASE) FROM LAST YEAR
ANALYSIS				
<u>Effect of Grants / Effect of O.E. Budgets Only</u>				
Current Fund Budget - Less Grants	27,861,476	29,420,394	\$1,558,918	5.60%
Current Fund Budget - Less Grants and Pension	27,002,476	28,070,694	\$1,068,218	3.96%
Current Fund Budget - Less Grants, Pension and Debt Service	24,966,476	25,771,694	\$805,218	3.23%
Current Fund Budget - Less Grants, Pension, Debt Service, Health Care, Fuel, WMP	21,743,976	22,265,404	\$521,428	2.40%
Current Fund Budget - Operating Departments Only (Excludes Legal, Insurance, Audit, Library, Utilities Pension & FICA, Capital, Grants, Debt Service, S&W Deferred Charges and RUT)	3,422,026	3,393,687	-\$28,339	-0.83%
Current Fund Budget - Operating Departments Only (Less Above Items and Snow Removal O.E.)	2,665,526	2,593,687	-\$71,839	-2.70%

Range of Accts: First		to Last		%PY = ((Budgeted / (Appropriated + Transfers)) - 1) * 100)			
Description Account Number	2005 Approp Actual	2006 Approp Actual	2007 Approp Actual	***** Requested	Year 2008 Admin. Recmnd	***** Budgeted	%PY
ADMINISTRATOR SALARY & WAGES							
8-01-20-100-100	184,000.00	202,000.00	237,000.00	237,000.00	237,000.00	0.00	0.00
	181,500.00	200,224.66	221,854.43				
Transfers	2,500.00-	0.00	0.00				
ADMINISTRATOR OTHER EXPENSES							
8-01-20-100-200	46,000.00	57,350.00	57,350.00	57,350.00	55,400.00	0.00	0.00
	15,190.59	27,871.47	41,524.69				
Transfers	30,000.00-	10,000.00-	0.00				
PERSONNEL - HUMAN RESOURCES							
8-01-20-105-100	67,000.00	67,000.00	75,500.00	79,000.00	78,700.00	0.00	0.00
	66,500.00	66,749.46	75,031.85				
Transfers	500.00-	0.00	0.00				
HUMAN RESOURCES OTHER EXPENSES							
8-01-20-105-200	8,100.00	8,000.00	9,000.00	13,350.00	11,600.00	0.00	0.00
	7,807.02	8,700.00	8,876.42				
Transfers	0.00	700.00	2,500.00				
MIL SALARY & WAGE							
8-01-20-110-101	39,000.00	34,000.00	34,000.00	34,000.00	34,000.00	0.00	0.00
	32,937.28	33,899.42	33,871.92				
Transfers	6,000.00-	0.00	0.00				
TWP COUNCIL OTHER EXPENSE							
8-01-20-110-200	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
	3,573.63	4,469.89	3,039.70				
Transfers	1,000.00-	0.00	0.00				
CLERK SALARY & WAGE							
8-01-20-120-100	243,000.00	208,500.00	211,600.00	219,000.00	218,000.00	0.00	0.00
	235,000.00	189,492.25	206,438.57				
Transfers	8,000.00-	17,000.00-	0.00				
CLERK OTHER EXPENSE							
8-01-20-120-200	23,200.00	26,800.00	22,800.00	22,800.00	22,800.00	0.00	0.00
	8,913.97	23,521.41	16,003.32				
Transfers	8,000.00-	3,000.00-	0.00				
TREASURER SALARY & WAGE							
8-01-20-130-100	253,000.00	247,732.00	251,000.00	271,000.00	271,000.00	0.00	0.00
	250,000.00	237,890.03	250,399.53				
Transfers	3,000.00-	5,000.00-	0.00				
TREASURER OTHER EXPENSES							
8-01-20-130-200	17,750.00	19,175.00	29,455.00	6,060.00	6,060.00	0.00	0.00
	16,398.08	18,223.24	19,821.21				

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
Transfers	500.00-	0.00	6,000.00-				
AUDIT OTHER EXPENSES							
8-01-20-135-200	50,000.00 44,476.25	50,000.00 50,000.00	50,000.00 50,000.00	50,000.00	50,000.00	0.00	0.00
INFORMATION TECHNOLOGY							
8-01-20-140-100	64,000.00 63,500.00	63,500.00 63,238.24	72,700.00 74,137.51	76,000.00	76,000.00	0.00	0.00
Transfers	500.00-	0.00	1,500.00				
INFORMATION TECHNOLOGY O/E							
8-01-20-140-200	45,900.00 19,130.24	41,500.00 42,349.11	52,400.00 42,921.39	51,250.00	46,900.00	0.00	0.00
Transfers	5,000.00-	1,000.00	0.00				
TAX COLLECTION SALARY & WAGE							
8-01-20-145-100	245,000.00 249,000.00	173,000.00 130,856.80	169,000.00 155,181.62	168,000.00	168,000.00	0.00	0.00
Transfers	4,000.00	5,000.00-	0.00				
TAX COLLECTION OTHER EXPENSES							
8-01-20-145-200	9,500.00 8,968.17	10,300.00 10,682.87	12,250.00 10,793.99	14,850.00	13,750.00	0.00	0.00
Transfers	0.00	1,000.00	0.00				
ELECTIONS SALARY & WAGES							
8-01-20-146-101	12,000.00 2,114.30	5,000.00 881.39	5,000.00 55.01	7,500.00	7,500.00	0.00	0.00
Transfers	9,000.00-	0.00	0.00				
ELECTIONS OTHER EXPENSES							
8-01-20-146-200	19,600.00 11,314.20	12,600.00 10,724.42	12,600.00 12,522.48	14,600.00	18,900.00	0.00	0.00
Transfers	5,000.00-	0.00	0.00				
TAX ASSESSMENT SALARY & WAGE							
8-01-20-150-100	287,000.00 286,000.00	267,000.00 266,350.58	307,000.00 303,026.89	317,000.00	316,000.00	0.00	0.00
Transfers	1,000.00-	0.00	2,000.00-				
TAX ASSESSMENT OTHER EXPENSES							
8-01-20-150-200	4,500.00 3,730.83	5,475.00 3,896.69	6,000.00 4,830.54	6,400.00	6,000.00	0.00	0.00
LEGAL OTHER EXPENSES							
8-01-20-155-200	277,500.00 234,675.45	260,000.00 169,864.08	255,000.00 245,337.08	255,000.00	250,000.00	0.00	0.00
Transfers	10,000.00-	0.00	0.00				

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
GENERAL SERVICES SALARY & WAGE							
8-01-20-161-100	9,000.00	9,000.00	9,000.00	12,000.00	7,000.00	0.00	0.00
	6,746.39	0.00	5,640.26				
Transfers	0.00	6,600.00-	0.00				
GENERAL SERVICES OTHER EXPENSE							
8-01-20-161-200	137,700.00	80,100.00	80,600.00	81,500.00	76,600.00	0.00	0.00
	93,804.23	60,385.15	52,313.11				
Transfers	38,000.00-	0.00	0.00				
STATIONERY & SUPPLIES							
8-01-20-162-200	0.00	35,500.00	30,000.00	31,500.00	31,500.00	0.00	0.00
	0.00	34,739.09	29,969.22				
ENGINEERING SALARY & WAGE							
8-01-20-165-100	408,000.00	405,000.00	460,000.00	482,000.00	482,000.00	0.00	0.00
	409,640.00	407,189.58	430,427.22				
Transfers	2,000.00	3,000.00	9,600.00-				
ENGINEERING OTHER EXPENSES							
8-01-20-165-200	19,100.00	18,650.00	33,100.00	18,850.00	18,850.00	0.00	0.00
	10,839.75	14,533.15	18,968.69				
Transfers	4,000.00-	0.00	0.00				
TOURISM COMMITTEE S&W							
8-01-20-170-101	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
TOURISM COMMITTEE O & E							
8-01-20-170-200	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
RESOURCE DEV SALARY & WAGES							
8-01-20-171-100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
Transfers	0.00	0.00	100.00				
RESOURCE DEV OTHER EXPENSES							
8-01-20-171-200	14,000.00	8,500.00	0.00	3,000.00	3,000.00	0.00	0.00
	11,811.94	511.86-	507.56-				
Transfers	0.00	5,000.00-	0.00				
VETERANS' BUREAU SALARY & WAGE							
8-01-20-172-100	1,250.00	1,300.00	1,400.00	1,500.00	1,500.00	0.00	0.00
	1,248.00	1,248.00	1,399.98				
VETERANS' BUREAU OTHER EXP							
8-01-20-172-200	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0.00
	980.92	370.00	0.00				

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
HERITAGE OTHER EXPENSES							
8-01-20-173-200	2,000.00	500.00	3,000.00	3,000.00	3,000.00	0.00	0.00
	386.75	94.60	150.00				
Transfers	1,000.00-	0.00	0.00				
HISTORIC PRES. SALARY & WAGE							
8-01-20-175-101	600.00	1,500.00	1,500.00	1,600.00	1,600.00	0.00	0.00
	600.00	1,950.00	1,430.00				
Transfers	0.00	1,000.00	0.00				
HISTORIC PRES. OTHER EXPENSES							
8-01-20-175-200	1,000.00	500.00	2,300.00	2,300.00	2,300.00	0.00	0.00
	0.00	54.99	5.34				
Transfers	500.00-	0.00	0.00				
PLANNING BOARD SALARY & WAGES							
8-01-21-180-101	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
PLANNING BOARD OTHER EXPENSES							
8-01-21-180-200	42,100.00	44,700.00	38,800.00	37,750.00	37,950.00	0.00	0.00
	42,100.00	47,911.47	31,148.95				
Transfers	0.00	20,000.00	8,000.00				
COMPREHENSIVE PLANNING S & W							
8-01-21-181-100	348,000.00	333,500.00	301,000.00	305,000.00	304,500.00	0.00	0.00
	333,000.00	308,002.34	278,670.32				
Transfers	15,000.00-	5,000.00-	13,000.00-				
COMPREHENSIVE PLANNING O & E							
8-01-21-181-200	8,400.00	7,500.00	6,200.00	7,750.00	6,200.00	0.00	0.00
	7,758.92	7,721.16	5,317.69				
Transfers	0.00	2,000.00	0.00				
ZONING ADMINISTRATION							
8-01-21-185-100	61,000.00	61,000.00	69,000.00	73,000.00	73,000.00	0.00	0.00
	59,500.00	59,500.00	65,450.98				
Transfers	1,500.00-	1,500.00-	0.00				
BOARD OF ADJUSTMENT							
8-01-21-186-200	19,300.00	19,700.00	20,450.00	19,750.00	20,000.00	0.00	0.00
	19,270.30	21,419.16	19,576.73				
Transfers	0.00	2,000.00	0.00				
BUILDING SALARY & WAGE							
8-01-22-195-100	344,000.00	359,000.00	414,000.00	433,800.00	433,800.00	0.00	0.00
	349,000.00	363,315.90	409,701.81				
Transfers	5,000.00	4,400.00	0.00				
BUILDING OTHER EXPENSES							

Description Item Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
8-01-22-195-200	11,900.00 10,443.17	12,000.00 11,346.73	12,500.00 8,618.70	12,500.00	12,500.00	0.00	0.00
ENVIRONMENTAL COMM SALARY & WA							
8-01-22-196-101	1,000.00 500.00	1,000.00 1,560.00	1,500.00 1,400.00	1,600.00	1,600.00	0.00	0.00
Transfers	0.00	1,000.00	0.00				
ENVIRONMENTAL COMM OTHER EXP							
8-01-22-196-200	1,000.00 260.00	1,000.00 260.00	900.00 354.00	1,400.00	1,400.00	0.00	0.00
Transfers	500.00-	0.00	0.00				
INSURANCE OTHER EXPENSES							
8-01-23-210-200	607,665.00 481,187.94	627,990.00 610,414.54	692,751.00 684,263.91	718,166.00	718,166.00	0.00	0.00
GROUP INSURANCE							
8-01-23-220-200	2,756,300.00 2,720,289.72	2,931,775.00 2,839,298.92	2,792,500.00 2,743,657.71	2,967,290.00	2,967,290.00	0.00	0.00
POLICE PATROL SALARY & WAGES							
8-01-25-240-100	3,804,000.00 3,753,937.04	3,869,669.00 3,784,065.74	4,152,000.00 3,904,929.54	4,102,000.00	4,102,000.00	0.00	0.00
Transfers	40,000.00-	17,100.00-	45,900.00-				
POLICE PATROL OTHER EXPENSES							
8-01-25-240-200	232,800.00 222,597.72	183,200.00 174,170.09	258,400.00 230,123.50	284,150.00	263,900.00	0.00	0.00
Transfers	10,000.00-	0.00	0.00				
DETECTIVE BUREAU SALARY & WAGE							
8-01-25-241-100	526,000.00 553,589.98	584,000.00 575,320.53	508,000.00 499,969.22	465,000.00	465,000.00	0.00	0.00
Transfers	31,000.00	6,000.00-	0.00				
POLICE ADMIN SALARY & WAGES							
8-01-25-242-100	417,000.00 412,000.00	420,000.00 392,130.76	455,000.00 397,785.98	588,000.00	588,000.00	0.00	0.00
Transfers	5,000.00-	0.00	10,000.00-				
POLICE COMMUNICAT SALARY/WAGES							
8-01-25-243-100	267,000.00 261,000.00	267,000.00 256,884.25	293,000.00 281,547.81	269,000.00	269,000.00	0.00	0.00
Transfers	6,000.00-	0.00	7,000.00-				
POLICE COMM FEES FOR SERVICES							
8-01-25-243-450	30,000.00 27,583.55	30,000.00 25,524.11	30,000.00 18,084.26	35,000.00	30,000.00	0.00	0.00
Transfers	500.00-	0.00	0.00				

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
SPECIAL POLICE SALARY & WAGES 8-01-25-244-101	27,000.00 27,000.00	28,000.00 21,283.81	30,000.00 22,985.14	31,000.00	31,000.00	0.00	0.00
Transfers	0.00	2,000.00-	0.00				
SPECIAL POLICE OTHER EXPENSE 8-01-25-244-200	3,000.00 2,989.50	3,600.00 2,514.50	3,600.00 2,559.00	3,600.00	3,600.00	0.00	0.00
COMMUNITY POLICING 8-01-25-245-101	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
EMERGENCY MANAGEMENT S&W 8-01-25-252-101	0.00 0.00	0.00 0.00	5,000.00 5,000.00	5,500.00	5,500.00	0.00	0.00
EMERGENCY MANAGE OTHER EXPENSE 8-01-25-252-200	23,000.00 18,873.27	26,000.00 24,873.26	25,000.00 22,108.37	26,000.00	25,000.00	0.00	0.00
Transfers	500.00-	0.00	0.00				
A. VOL FIRE CO OTHER EXPENSES 8-01-25-255-200	90,000.00 90,000.00	90,000.00 90,000.00	90,000.00 89,399.64	90,000.00	90,000.00	0.00	0.00
W M FIRST AID OTHER EXPENSE 8-01-25-260-200	96,000.00 93,750.00	67,275.00 67,275.00	67,275.00 60,967.00	78,020.00	67,275.00	0.00	0.00
UGL FIRST AID OTHER EXPENSES 8-01-25-261-200	0.00 0.00	40,500.00 40,500.00	40,500.00 34,510.33	60,000.00	40,500.00	0.00	0.00
FIRE PREVENTION BUREAU 8-01-25-265-100	181,000.00 193,000.00	176,000.00 193,096.12	192,000.00 192,000.00	185,000.00	185,000.00	0.00	0.00
Transfers	12,000.00	17,100.00	0.00				
FIRE PREVENTION BUREAU 8-01-25-265-200	7,100.00 6,870.44	7,000.00 5,871.59	8,400.00 7,370.30	9,200.00	9,200.00	0.00	0.00
FIRE CO. ADMINISTRATION S & W 8-01-25-266-100	9,000.00 7,000.00	9,000.00 7,732.26	10,000.00 7,901.66	10,500.00	8,000.00	0.00	0.00
Transfers	2,000.00-	0.00	0.00				
FIRE CO. ADMINISTRATION O & E							

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
8-01-25-266-200	345,250.00	325,350.00	309,350.00	312,850.00	285,350.00	0.00	0.00
Transfers	282,151.15 25,000.00-	252,419.31 0.00	187,394.07 0.00				
LOSAP							
8-01-25-267-200	130,000.00	140,000.00	110,000.00	110,000.00	90,000.00	0.00	0.00
	130,000.00	140,000.00	110,000.00				
STREET & ROADS SALARY & WAGES							
8-01-26-290-100	1,431,000.00	1,400,800.00	1,583,000.00	1,736,000.00	1,736,000.00	0.00	0.00
Transfers	1,331,000.00 100,000.00-	1,351,939.61 39,000.00-	1,571,097.89 0.00				
STREET & ROADS OTHER EXPENSES							
8-01-26-290-200	308,500.00	325,500.00	350,500.00	410,100.00	325,600.00	0.00	0.00
Transfers	269,379.05 20,000.00-	330,173.52 25,000.00	347,594.91 0.00				
PUBLIC PROPERTIES							
8-01-26-291-100	84,000.00	87,000.00	99,000.00	94,000.00	94,000.00	0.00	0.00
Transfers	72,000.00 12,000.00-	58,172.85 0.00	95,092.75 1,000.00				
PUBLIC PROPERTIES OTHER EXPENS							
8-01-26-291-200	61,500.00	58,750.00	55,250.00	64,250.00	59,250.00	0.00	0.00
Transfers	40,698.72 10,000.00-	46,651.95 0.00	49,596.79 0.00				
SNOW REMOVAL SALARY & WAGE							
8-01-26-294-100	155,000.00	157,771.00	178,000.00	175,000.00	175,000.00	0.00	0.00
Transfers	251,000.00 96,000.00	112,731.92 0.00	178,000.00 0.00				
SNOW REMOVAL OTHER EXPENSES							
8-01-26-294-200	765,500.00	716,000.00	756,500.00	912,740.00	800,000.00	0.00	0.00
Transfers	1,013,284.00 248,300.00	573,958.19 0.00	549,642.11 0.00				
VEHICLE MAINTENANCE SALARY/WAG							
8-01-26-315-100	278,000.00	279,000.00	305,000.00	318,000.00	318,000.00	0.00	0.00
Transfers	270,000.00 8,000.00-	267,804.36 0.00	301,057.61 0.00				
VEHICLE MAINTENANCE OTHER EXP							
8-01-26-315-200	205,500.00	236,200.00	262,700.00	277,000.00	268,000.00	0.00	0.00
Transfers	188,492.45 10,000.00	230,068.68 25,000.00	259,235.59 0.00				
MUNICIPAL HEALTH SALARY & WAGE							
8-01-27-330-100	266,000.00	253,000.00	285,000.00	285,000.00	285,000.00	0.00	0.00

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
Transfers	261,000.00 5,000.00-	252,942.89 0.00	287,000.00 2,000.00				
PUBLIC HEALTH OTHER EXPENSES							
8-01-27-330-200	49,600.00 47,176.66	50,975.00 43,367.30	50,975.00 48,880.04	55,351.00	52,100.00	0.00	0.00
Transfers	0.00	2,000.00-	4,000.00				
VITAL STATISTICS SALARY & WAGE							
8-01-27-331-100	63,000.00 62,198.00	63,000.00 62,003.76	6,000.00 5,153.84	8,000.00	8,000.00	0.00	0.00
Transfers	800.00-	0.00	0.00				
VITAL STATISTICS OTHER EXPENSE							
8-01-27-331-200	1,200.00 453.59	1,200.00 272.00	15,800.00 15,686.42	15,900.00	15,900.00	0.00	0.00
Transfers	500.00-	0.00	0.00				
HOUSING STANDARD BUREAU							
8-01-27-332-441	3,000.00 28.50	2,000.00 2,000.00	2,500.00 1,300.00	2,000.00	2,000.00	0.00	0.00
ENVIRONMENTAL HEALTH SALARY & WAGE							
8-01-27-335-100	230,000.00 230,000.00	240,000.00 227,797.88	263,000.00 261,657.06	278,000.00	273,500.00	0.00	0.00
ENVIRONMENTAL HEALTH OTHER EXPENSES							
8-01-27-335-200	22,700.00 19,462.66	23,200.00 16,175.26	20,800.00 17,383.99	17,850.00	21,300.00	0.00	0.00
Transfers	0.00	1,000.00-	0.00				
ANIMAL CONTROL SALARY & WAGE							
8-01-27-340-100	71,000.00 56,000.00	70,000.00 69,296.00	77,000.00 79,147.53	79,000.00	79,000.00	0.00	0.00
Transfers	15,000.00-	0.00	3,000.00				
Fees For Service							
8-01-27-340-450	13,400.00 13,400.00	0.00 0.06-	0.00 0.00	0.00	0.00	0.00	0.00
PUBLIC ASSIST SALARY & WAGE							
8-01-27-345-100	4,000.00 4,000.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
PUBLIC ASSIST OTHER EXPENSES							
8-01-27-345-200	1,000.00 840.23	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
PROGRAMS SALARY & WAGES							
8-01-28-370-100	148,000.00	139,000.00	378,000.00	395,000.00	395,000.00	0.00	0.00

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
Transfers	128,000.00 20,000.00-	128,760.96 0.00	378,000.00 0.00				
RECREATION PROGRAM OTHER EXP 8-01-28-370-200	158,000.00 155,719.97	171,000.00 163,590.06	170,000.00 162,462.07	170,000.00	170,000.00	0.00	0.00
BUBBLING SPRINGS SALARY & WAGE 8-01-28-371-100	150,000.00 144,164.15	167,000.00 133,421.61	167,000.00 152,800.71	167,000.00	167,000.00	0.00	0.00
Transfers	5,500.00-	29,000.00-	0.00				
BUBBLING SPRINGS OTHER EXPENSE 8-01-28-371-200	60,000.00 55,296.64	60,000.00 57,241.07	65,000.00 63,178.30	65,000.00	65,000.00	0.00	0.00
Transfers	4,500.00-	0.00	0.00				
RECREATION ADMINISTRATION SALARY & WAGES 8-01-28-372-100	337,000.00 335,000.00	354,000.00 343,663.37	200,000.00 211,555.36	205,000.00	205,000.00	0.00	0.00
Transfers	2,000.00-	0.00	13,000.00				
RECREATION ADMINISTRATION OTHER EXPENSE 8-01-28-372-200	11,600.00 10,459.82	11,200.00 10,740.88	11,900.00 11,136.12	13,400.00	13,400.00	0.00	0.00
HILLCREST SALARY & WAGE 8-01-28-374-100	72,000.00 70,500.00	74,500.00 71,928.80	117,000.00 133,487.42	126,000.00	126,000.00	0.00	0.00
Transfers	1,500.00-	0.00	25,000.00				
HILLCREST OTHER EXPENSES 8-01-28-374-200	22,700.00 18,495.69	23,300.00 13,863.36	23,100.00 23,069.75	41,400.00	30,375.00	0.00	0.00
Transfers	0.00	2,000.00-	0.00				
PARKS SALARY & WAGE 8-01-28-375-100	221,000.00 218,000.00	222,268.00 228,878.39	204,000.00 206,000.00	265,000.00	250,000.00	0.00	0.00
Transfers	3,000.00-	7,000.00	2,000.00				
PARKS OTHER EXPENSES 8-01-28-375-200	115,800.00 81,484.37	120,000.00 117,101.76	123,000.00 115,248.32	127,700.00	125,700.00	0.00	0.00
Transfers	15,000.00-	4,000.00	0.00				
SENIOR CITIZENS SERVICES S&W 8-01-28-376-100	86,000.00 90,000.00	70,000.00 87,000.00	99,000.00 94,789.02	110,000.00	110,000.00	0.00	0.00
Transfers	4,000.00	17,000.00	0.00				

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
SENIOR CITIZENS OTHER EXPENSES							
8-01-28-376-200	13,000.00	12,800.00	13,225.00	13,225.00	13,225.00	0.00	0.00
	10,473.85	11,675.93	10,888.79				
Transfers	1,000.00-	0.00	0.00				
PUBLIC LIBRARY SALARY & WAGE							
8-01-29-390-100	465,000.00	394,000.00	394,000.00	429,000.00	429,000.00	0.00	0.00
	465,000.00	394,000.00	394,000.00				
PUBLIC LIBRARY OTHER EXPENSES							
8-01-29-390-200	484,900.00	676,541.00	837,122.00	838,738.00	838,738.00	0.00	0.00
	484,900.00	676,541.00	818,076.74				
CELEBRATION OTHER EXPENSES							
8-01-30-420-200	21,000.00	22,800.00	20,300.00	24,200.00	20,700.00	0.00	0.00
	18,995.99	20,256.86	17,541.09				
Transfers	2,000.00-	0.00	0.00				
MASS TRANS CURRENT S&W							
8-01-30-431-101	109,744.00	84,740.00	84,821.00	0.00	0.00	0.00	0.00
	101,210.80	84,739.26	84,821.00				
CURRENT FOR MASS TRANSIT GRT							
8-01-30-431-200	0.00	0.00	0.00	89,277.00	89,277.00	0.00	0.00
	0.00	0.00	0.00				
ELECTRIC							
8-01-31-430-200	115,800.00	125,000.00	125,000.00	138,000.00	138,000.00	0.00	0.00
	103,519.68	110,642.12	136,104.65				
Transfers	5,000.00	0.00	14,000.00				
STREET LIGHTING							
8-01-31-435-200	40,000.00	40,000.00	40,000.00	42,000.00	46,000.00	0.00	0.00
	33,059.24	36,801.57	43,567.33				
Transfers	2,000.00-	0.00	5,400.00				
TELEPHONE							
8-01-31-440-200	139,000.00	157,050.00	150,000.00	150,000.00	145,000.00	0.00	0.00
	141,749.18	148,366.40	149,331.03				
Transfers	5,000.00	0.00	0.00				
GAS (NATURAL & PROPANE)							
8-01-31-446-200	110,000.00	145,000.00	145,000.00	145,000.00	140,000.00	0.00	0.00
	112,673.71	114,616.65	97,926.32				
Transfers	33,000.00	0.00	10,000.00-				
CRUISE/DIESEL							
8-01-31-460-200	200,000.00	270,000.00	320,000.00	320,000.00	370,000.00	0.00	0.00
	268,672.73	287,645.29	335,000.00				

Description Account Number	2005	2006	2007	***** Requested	***** Year 2008 *****		%PY
	Approp Actual	Approp Actual	Approp Actual		Admin. Recmnd	Budgeted	
Transfers	80,000.00	20,000.00	15,000.00				
P E R S							
8-01-36-471-532	46,300.00	122,500.00	210,000.00	366,100.00	366,100.00	0.00	0.00
	46,276.40	122,121.20	206,095.40				
SOCIAL SECURITY							
8-01-36-472-533	688,235.00	704,285.00	710,006.00	737,181.00	735,181.00	0.00	0.00
	621,235.00	641,109.07	666,125.62				
Transfers	67,000.00-	15,000.00-	0.00				
POLICE/FIRE RETIREMENT SYSTEM							
8-01-36-473-534	250,000.00	430,000.00	649,000.00	983,600.00	983,600.00	0.00	0.00
	221,839.20	429,139.20	648,358.40				
UNEMPLOYMENT TAXES							
8-01-36-474-535	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
RESERVED FOR SALARY ADJUSTMENT							
8-01-37-480-501	246,000.00	496,000.00	0.00	218,000.00	218,000.00	0.00	0.00
	246,000.00	509,845.81	0.00				
Transfers	0.00	20,000.00	0.00				
JUDGEMENTS - LEGAL SETTLEMENTS							
8-01-37-480-503	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
RETIREMENT CONTINGENT							
8-01-38-485-110	50,000.00	130,000.00	150,000.00	180,000.00	105,000.00	0.00	0.00
	50,000.00	0.00	84,902.99				
MASS TRANS MATCHING FUNDS							
8-01-41-702-101	22,834.00	28,427.00	32,138.00	35,414.00	35,414.00	0.00	0.00
	22,834.00	28,427.00	32,138.00				
C.A.S.A. MATCHING FUNDS							
8-01-41-705-657	12,300.00	11,575.00	11,575.00	11,575.00	11,575.00	0.00	0.00
	12,300.00	11,575.00	11,575.00				
HANDICAPPED GRT MATCHING							
8-01-41-707-657	3,000.00	2,805.00	2,805.00	3,000.00	3,000.00	0.00	0.00
	3,000.00	2,805.00	2,805.00				
JUVENILE INCENTIVE BLK MATCHIN							
8-01-41-731-901	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
RESERVED FOR MATCHING GRANTS							
8-01-41-731-999	22,500.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.00

Description Account Number	2005	2006	2007	*****	Year 2008	*****	%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
	8,523.69	0.00	3,750.00				
NJDEP ESP MAPPING - LOCAL							
8-01-41-732-657	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00
	2,500.00	2,500.00	2,500.00				
GYPSY MOTH SPRAYING LOCAL SHAR							
8-01-41-736-657	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
PLAYGROUND SAFETY NJDH LOCAL							
8-01-41-738-657	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
BELCHERS CREEK - LOCAL SHARE							
8-01-41-739-657	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,500.00	0.00	0.00				
DCJ-DVRT POLICE EQUIP LOCAL SH							
8-01-41-741-657	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
GRNWD LK GRANT LOCAL SH							
8-01-41-742-657	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
HEWITT BROOK STUDY GRT LOCAL							
8-01-41-743-657	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
NJDEP RECR TRAILS GRT LOCAL							
8-01-41-744-657	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00
	0.00	5,000.00	5,000.00				
STORM DRAIN IFASTR INV GRT							
8-01-41-746-746	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
PASSAIC CULTURAL HERITAGE LOCA							
8-01-41-747-657	1,100.00	828.00	948.00	2,500.00	2,500.00	0.00	0.00
	1,100.00	828.00	948.00				
MUNICIPAL COURT SALARY & WAGE							
8-01-43-490-100	250,000.00	252,000.00	276,000.00	293,000.00	293,000.00	0.00	0.00
	250,000.00	252,000.00	283,000.00				
Transfers	0.00	0.00	7,000.00				
MUNICIPAL COURT OTHER EXPENSES							
43-490-200	12,900.00	14,050.00	14,225.00	15,125.00	15,125.00	0.00	0.00
	7,438.67	9,761.26	8,067.12				

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
PROSECUTOR SALARY & WAGE 8-01-43-491-101	23,000.00 23,000.00	23,000.00 21,580.00	26,000.00 24,332.93	27,000.00	27,000.00	0.00	0.00
PROSECUTOR FEES FOR SERVICE 8-01-43-491-450	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER FEES F SERVICE 8-01-43-495-450	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENTS 8-01-44-900-200	462,250.00 462,250.00	325,475.00 325,475.00	506,874.00 465,428.00	429,155.00	429,155.00	0.00	0.00
UGL 1ST AID SQUAD AID 8-01-44-905-261	0.00 0.00	0.00 0.00	0.00 0.00	3,868.00	3,868.00	0.00	0.00
PAYMENT - BOND PRINCIPAL 45-920-524	1,149,545.00 1,149,545.00	1,260,000.00 960,000.00	1,347,000.00 862,000.00	1,451,000.00	1,451,000.00	0.00	0.00
PAYMENT - NOTES PRINCIPAL 8-01-45-925-525	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
INTEREST ON BONDS 8-01-45-930-526	695,000.00 632,487.65	557,000.00 544,281.14	651,491.00 650,703.75	591,000.00	591,000.00	0.00	0.00
INTEREST ON NOTES 8-01-45-935-527	0.00 0.00	167,000.00 100,384.26	0.00 0.00	213,000.00	213,000.00	0.00	0.00
GREEN ACRES LOAN 8-01-45-940-200	5,000.00 5,000.00	7,000.00 6,134.20	37,509.00 37,508.08	44,000.00	44,000.00	0.00	0.00
DEFERRED CHARGES 8-01-46-886-510	9,445.00 9,445.00	6,110.00 6,110.00	0.00 0.00	39,000.00	39,000.00	0.00	0.00
AMOUNT FORECLOSED ASSMTS 8-01-46-886-593	0.00 0.00	0.00 0.00	0.00 0.00	1,490.00	1,490.00	0.00	0.00
REVALUATION							

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
8-01-46-886-594	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
DEFICIT IN ASSESSMENT CASH							
8-01-46-886-596	23,970.00 23,970.00	39,000.00 39,000.00	39,000.00 0.00	0.00	0.00	0.00	0.00
CASH DEFICITS BOND ORDINANCES							
8-01-46-886-598	0.00 0.00	12,890.00 12,890.00	9,408.00 0.00	0.00	0.00	0.00	0.00
CANCELLED ASSESSMENTS							
8-01-46-886-648	0.00 0.00	0.00 0.00	0.00 0.00	7,918.00	7,918.00	0.00	0.00
RESERVE FOR APPEALS							
8-01-46-886-667	20,000.00 990.00	20,000.00 8,210.00	20,000.00 6,000.00	20,000.00	20,000.00	0.00	0.00
EMERGENCY AUTHORIZATIONS							
8-01-46-887-528	0.00 0.00	0.00 0.00	714.00 0.00	0.00	50,000.00	0.00	0.00
OVEREXPENDITURE							
8-01-46-887-531	5,000.00 276.35	313.00 313.00	4,875.00 0.00	0.00	0.00	0.00	0.00
EMERGENCY-LEGAL EXPENSE							
8-01-46-887-870	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
RESERVE FOR UNCOLLECTED TAXES							
8-01-50-899-200	1,759,000.00 1,759,000.00	1,758,998.00 1,758,998.00	1,770,000.00 1,770,000.00	1,860,000.00	1,770,000.00	0.00	0.00
SCHOOL TAXES PAYABLE							
8-01-55-900-001	0.00 40,353,861.20	0.00 41,455,098.18	0.00 44,355,908.50	0.00	0.00	0.00	0.00
COUNTY TAXES							
8-01-55-900-002	0.00 15,119,861.84	0.00 16,968,537.77	0.00 17,707,289.01	0.00	0.00	0.00	0.00
TAXES ADD/OMIT							
8-01-55-900-003	0.00 70,269.81	0.00 184,844.77	0.00 81,034.46	0.00	0.00	0.00	0.00
ACCOUNT EXCHANGE							
8-01-55-900-004	0.00 50.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
TRAINING FEES							
8-01-55-900-005	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	14,190.00	17,605.00	19,228.00				
OPEN SPACE TAXES							
8-01-55-900-006	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	181,469.65				
MARRIAGE LICENSES							
8-01-55-900-007	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3,275.00	3,275.00	3,175.00				
MMIA INVESTMENT							
8-01-55-900-008	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
DUE TO OTHER FUNDS							
8-01-55-900-009	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,952,196.54	678,887.05	887,983.67				
DIF FROM OTHER FUNDS							
55-900-010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	407,641.59	5,887,674.86	100,766.71				
CLEARING ACCOUNT - PETTY CASJ							
8-01-55-900-011	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
CLEARING ACCOUNT - CHANGE FUNDS							
8-01-55-900-012	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
REFUND TAX OVERPAYMENTS							
8-01-55-901-001	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	390,506.28	330,224.72	284,700.47				
REFUND RECREATION OVERPAYMENTS							
8-01-55-901-002	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5,379.50	7,179.44	5,514.00				
REFUND LIEN PREMIUMS							
8-01-55-901-003	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100.00	0.00	0.00				
REFUND WATER TEST FEE							
8-01-55-901-004	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00				
REFUND BID DEPOSITS							

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
8-01-55-901-005	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
REFUND BOARD OF ADJUSTMENT							
8-01-55-901-006	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
REFUND COURT							
8-01-55-901-007	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
REFUND OF OTHER LIENS							
8-01-55-901-008	0.00 1,170,900.64	0.00 897,242.81	0.00 915,549.73	0.00	0.00	0.00	0.00
REFUND BUILDING DEPT							
8-01-55-901-009	0.00 93.00	0.00 143.00	0.00 0.00	0.00	0.00	0.00	0.00
REFUND PLANNING BOARD							
8-01-55-901-010	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
REFUND PERMIT/FEE							
8-01-55-901-011	0.00 5,431.00	0.00 1,847.00	0.00 0.00	0.00	0.00	0.00	0.00
REFUND TAX APPEALS							
8-01-55-901-012	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
REFUND MISCELLANEOUS							
8-01-55-901-013	0.00 503.00	0.00 139.09-	0.00 50.00	0.00	0.00	0.00	0.00
REFUND HEALTH DEPT							
8-01-55-901-103	0.00 169.19	0.00 119.19	0.00 20.00	0.00	0.00	0.00	0.00
MASS TRANS FED/STATE GRT S&W							
8-02-41-702-165	68,503.00 68,503.00	84,740.00 84,740.00	96,414.00 96,414.00	106,242.00	106,242.00	0.00	0.00
MASS TRANSPORTATION GRT O&E							
8-02-41-702-200	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
S. A.							
41-705-645	47,200.00 47,200.00	47,200.00 47,200.00	47,200.00 47,200.00	46,300.00	46,300.00	0.00	0.00

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
CLICK IT OR TICKET 8-02-41-706-706	4,000.00 4,000.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
HANDICAPPED GRANT 8-02-41-707-651	20,000.00 20,000.00	14,025.00 14,025.00	13,723.00 13,723.00	15,000.00	15,000.00	0.00	0.00
PANDEMIC INFLUENZA PREPAREDNEW 8-02-41-708-708	0.00 0.00	7,335.00 7,335.00	10,072.00 10,072.00	0.00	0.00	0.00	0.00
PUBLIC HEALTH PRIORITY FUND 8-02-41-714-162	14,216.00 14,216.00	14,216.00 14,216.00	14,216.00 14,216.00	14,216.00	14,216.00	0.00	0.00
DWI GRANT 8-02-41-715-109	7,500.00 7,500.00	13,675.00 13,675.00	13,083.00 13,083.00	13,083.00	13,083.00	0.00	0.00
BEAR PROOF GARBAGE CAN STUDY 8-02-41-716-716	200,000.00 200,000.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
CLEAN COMMUNITIES 8-02-41-718-674	31,463.00 31,463.00	34,258.94 34,258.94	40,930.00 40,930.00	40,930.00	40,930.00	0.00	0.00
PUBLIC SAFETY - BODY ARMOR GRT 8-02-41-719-000	5,000.00 5,000.00	4,305.28 4,305.28	0.00 0.00	5,288.00	5,288.00	0.00	0.00
DWI COURT SESSIONS GRANTS 8-02-41-720-682	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
HEPATITIS B 8-02-41-729-530	0.00 0.00	0.00 0.00	5,000.00 5,000.00	0.00	0.00	0.00	0.00
JUVENILE ACCT INCENTIVE BLK GR 8-02-41-731-900	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
NJ DEP ESP MAPPING 8-02-41-732-732	2,500.00 2,500.00	2,500.00 2,500.00	2,500.00 2,500.00	2,500.00	2,500.00	0.00	0.00
PASSAIC COUNTY TOBACCO GRANT							

Description Account Number	2005	2006	2007	***** Year 2008 *****			
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	%PY
8-02-41-733-000	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
PASSAIC COUNTY TOBACCO GRT 8-02-41-733-201	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
POLICE SPEEDING/AGGRESSIVE DR 8-02-41-734-734	0.00 0.00	7,500.00 7,500.00	0.00 0.00	0.00	0.00	0.00	0.00
WONDER LAKE WATER SYSTEM 8-02-41-735-735	0.00 0.00	250,600.00 250,600.00	0.00 0.00	0.00	0.00	0.00	0.00
GYPSY MOTH SPRAYING GRANT 8-02-41-736-736	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
PLAYGROUND SAFETY NJDA STATE 8-02-41-738-738	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
WILKES CREEK - STATE GRANT 8-02-41-739-739	2,500.00 2,500.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
DCA - DOMESTIC VIOLENCE 8-02-41-740-740	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
DCJ-DVRT POLICE EQUIPMENT STAT 8-02-41-741-741	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
NJDEP GREENWOOD LK GRANT 8-02-41-742-742	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
POST BROOK S. W. STUDY GRANT 8-02-41-743-743	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
NJDEP RECR TRAILS STATE 8-02-41-744-744	0.00 0.00	25,000.00 25,000.00	15,000.00 15,000.00	0.00	0.00	0.00	0.00
COUNTY TIRE DISPOSAL GRANT 8-02-41-745-745	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
STORM DRAIN INFASSTR INV GRT 8-02-41-746-746	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
PASSAIC CO. CULTURAL HERITAGE 8-02-41-747-747	1,518.00 1,518.00	1,656.00 1,656.00	1,956.00 1,956.00	1,782.00	1,782.00	0.00	0.00
SUPPLEMENTAL MUNICIPAL ALLIANC 8-02-41-748-748	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
FIRE DEPT EXHAUST GRANT 8-02-41-749-749	0.00 0.00	160,308.00 160,308.00	0.00 0.00	0.00	0.00	0.00	0.00
MUNICIPAL STORMWATER REGULAT'N 8-02-41-750-750	20,619.00 20,619.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
TOURISM & REDEVELOPMENT 8-02-41-751-751	30,000.00 30,000.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
HIGHLAND COAH GRANT 8-02-41-752-752	7,500.00 7,500.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
HISTORICAL PRESERVATION 8-02-41-753-753	14,505.08 14,505.08	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
ON SITE WASTE 8-02-41-754-754	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
GREENWOOD LAKE PHOSPHOROUS GRANT 8-02-41-755-755	0.00 0.00	0.00 0.00	913,600.00 913,600.00	0.00	0.00	0.00	0.00
ANJEC WEST MILFORD LAKE INFRASTRUCTION 8-02-41-756-756	0.00 0.00	0.00 0.00	7,500.00 7,500.00	0.00	0.00	0.00	0.00
WATER QUALITY MANAGEMENT 8-02-41-757-757	0.00 0.00	0.00 0.00	108,217.00 108,217.00	0.00	0.00	0.00	0.00
STREETSCAPE PROGRAM							

TOWNSHIP OF WEST MILFORD
Budget Preparation - Control Totals Only

Description Account Number	2005	2006	2007	***** Year 2008 *****			%PY
	Approp Actual	Approp Actual	Approp Actual	Requested	Admin. Recmnd	Budgeted	
8-02-41-758-758	0.00 0.00	0.00 0.00	346,500.00 346,500.00	0.00	0.00	0.00	0.00
OBEY SIGNS OR PAY THE FINES 8-02-41-759-759	0.00 0.00	0.00 0.00	4,000.00 4,000.00	0.00	0.00	0.00	0.00
OVER THE LIMIT, UNDER ARREST 8-02-41-760-760	0.00 0.00	0.00 0.00	5,000.00 5,000.00	0.00	0.00	0.00	0.00
TRANSFER OF SURPLUS TO CURR ACC 8-26-46-888-200	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
SOLID WASTE SALARY & WAGES 8-26-55-500-100	227,000.00 208,331.57	212,000.00 212,000.00	211,000.00 168,122.67	205,000.00	205,000.00	0.00	0.00
SOLID WASTE OTHER EXPENSES 8-26-55-500-200	2,607,059.00 2,503,720.60	2,350,909.00 2,288,544.69	2,488,000.00 2,435,216.69	2,603,159.00	2,599,159.00	0.00	0.00
ANIMAL SALARY & WAGES 8-27-55-500-100	13,000.00 13,000.00	0.00 4,000.00	0.00 0.00	0.00	0.00	0.00	0.00
ANIMAL CONTROL OTHER EXPENSE 8-27-55-500-200	12,640.00 23,698.63	42,400.00 31,866.19	45,200.00 41,595.07	49,300.00	47,800.00	0.00	0.00
Totals	29,077,061.08 87,841,944.80	29,970,420.22 94,725,938.65	32,326,553.00 94,948,544.50	33,052,793.00	32,596,682.00	0.00	0.00
Transfers	1,000.00	0.00	0.00				

Township of West Milford 2008 PRELIMINARY BUDGET

Explanation of Changes to Appropriations

Listed below are explanations of significant changes in appropriations for the 2008 budget.

Administration

Personnel

The largest increase in this budget is the addition of \$1,000 to cover the anticipated cost of instituting a background check policy for new employees. We are currently working on the details of such a policy and should have it to you for your consideration in the spring. This program will include background checks for coaches, but funding is not needed to cover that cost. This budget also contains \$600 in extra funding for job advertisements.

Information Technology O.E.

We have reduced this budget by \$5,500 upon a review of our costs for support contracts. The O.E. budget covers the annual support and licensing costs of software for Police Records and Dispatch, Animal Control, Finance system, Tax Collection, Tax Assessor, website, and security upgrades.

Insurance

The 'Other Insurance' line item covers our liability, property and workers compensation insurance premiums through the Joint Insurance Fund. The main cost in this budget is for our assessment in the Morris JIF.

The 'Group Insurance' line item funds employee health benefits, including medical, prescription, dental and a self-funded eye care program. The premium increase for 2008 was 7.6% but overall we were able to limit the budget increase to 6.3%

Clerk's Office

Elections

The elections budget has been increased by 50% to cover the cost of the Presidential Primary Election in February. The state has committed to cover the cost of the primary but there are concerns that the amount of funding they have allocated will be insufficient. This item should be reviewed after the primary to see if it can be reduced or offset with state funding.

Finance

Treasurer

Last year we funded a project to establish a fixed assets inventory system. That work is nearly done and we will not need funding for it again in 2008. Also, when we reissued our banking services contract, Lakeland Bank agreed to assume all of our payroll processing costs. Therefore, we have reduced the Fee -for -Service line item to reflect this. Between these two items we are saving \$25,000.

Planning and Building

There are no significant changes in the Planning Department budgets for 2008 outside of standard salary increases and minor adjustments.

Public Safety

Police Department

Funding for salaries and wages in the various Police budgets is provided to maintain our existing force level of 48 sworn officers. You will notice that the Patrol S&W budget appears to have a decrease of \$50,000. This is because funding for potential raises for all officers is shown in the salary and wage adjustment account until the contract is settled. The reduction shown from the 2007 amount is due to retirements and the hiring of new officers at a lower salary. The reduction in funding in the Police Communications S&W budget is likewise due to the retirement of personnel in 2007.

The Police Patrol O.E. budget includes an additional \$2,500 for increased officer training and \$1,860 for a new subscription to an investigative database that will enhance our ability to do background checks and criminal investigations. Funding was provided in 2007 to undergo the process of achieving Police Accreditation. The accreditation is meant to result in a force that is more efficient and effective and that is recognized for meeting high standards of professionalism. It could also result in savings on liability insurance in the future. That funding has been encumbered and the process is getting underway. It will take approximately two years to complete.

Fire Department

The Fire Prevention S&W shows a \$7,000 reduction because of the mid-year retirement of the current Fire Marshall.

Funding in the Fire Company Administration O.E. budget has been cut \$24,000 through reductions in several different line items. In most cases, these reductions are based on looking at spending needs over the last three years and making adjustments accordingly.

Funding for the Length of Service Award Program (LOSAP) has been reduced due to surpluses in the LOSAP account.

Engineering and Public Works

Engineering O.E.

The fee for service line item has been decreased since we do not need to again fund the traffic signal studies for Warwick Tpke. / Lakeshore and Greenwood Lake Tpke.

Streets and Roads S&W

Over \$40,000 of the increase to this budget is attributed to the extra payroll costs of the two new laborers that were authorized in the 2007 budget.

Street and Roads O.E.

The Streets and Roads O.E. budget has been reduced by \$40,000 for stone as a portion of the stone we use is for capital projects and we have placed the funding for it in the capital budget. Partially offsetting this reduction are increases for replacement street signs, asphalt and machine rentals. The increase in costs for street signs is mandated by new standards that will necessitate the town to replace its current signs. As in the past several years, we continue to see a rise in the cost of asphalt as oil prices continue to increase. The additional funding is needed even as we are starting to see a decrease in the tonnage use for pothole repair thanks to the improved condition of many roads through the road improvement program.

Buildings and Grounds O.E.

The \$4,000 increase in this line item is for proposed mat cleaning and window cleaning programs for Town Hall, the Johner Building and the DPW building. These items were in place in the past and are needed to help maintain the buildings. They would start mid-year.

Snow Removal O.E.

The Township Engineer calculates the Snow Removal Budget based on a formula that takes a rolling average of snow removal activity and factors in current year pricing for contractors, salt and ice control aggregates. Based on expected reserves in the snow removal trust account and taking into account budget pressure from other appropriation increases, I cut back the original budget estimate to what you see now – a \$43,500 increase.

Vehicle Maintenance

The cost increase in this budget is chiefly attributable to an increase in the cost of vehicle tires. Also, as we gain more experience in maintaining the Fire

Engines, we continue to refine the expected budget costs and we are proposing a small increase in that line item as well for 2008.

Health Department

There are no significant changes in the Health Department budgets for 2007 outside of standard raises and minor cost increases in the O.E. budgets. We will realize a savings in the salary of the new Health Officer and have thus been able to use that savings to offset the need for any increase at all in the Public Health S&W budget.

Parks and Recreation

Programs, Bubbling Springs, Administration, Hillcrest, Parks and Senior Services Budgets

Funding for both the Programs and Bubbling Springs budgets is at the same level as 2007 with the exception of providing for contractual salary increases. We plan on offering an additional week of day camp due to demand but the added costs will be taken out of the trust account and covered by additional fee revenue.

The increase in the Recreation Administration S&W budget is mitigated somewhat by the retirement of the Recreation Department Secretary. Her replacement will be brought in at a lower salary. The small increase in O.E. funding is mostly attributable to the implementation of a web-based work order and calendar-scheduling program.

Much of the increase in the Hillcrest S&W budget is to correct an error made last year where we under funded the cost of using building monitors. The Hillcrest O.E. budget is increasing due to the desired implementation of mat cleaning, carpet cleaning and window cleaning programs starting mid-year. As we decide on what course of action to take regarding the Hillcrest building, this item should be reviewed to see if it is needed.

The Parks Maintenance budget is proposed to increase by \$46,000. \$30,000 of this amount is for the added costs of the new laborer position authorized in 2007.

The Senior Services S&W budget includes funding to provide title upgrades to the Coordinator and Secretary to reflect the actual jobs being performed.

Celebration of Public Events

Funding in this line item is limited to celebrations related to holidays – July 4th, Christmas, Easter, Memorial Day, etc.... Other programs such as concerts are included in the Programs budget. A small increase is requested for the Memorial Day parade.

Mass Transportation

While this budget currently shows an increase, we should examine it closely as changes occur to the transportation program to see if those changes result in any cost savings. Please note that the full cost of the transportation program is split between this budget and the transportation grant, which requires a local match. Total funding for 2008 is anticipated to be \$230,933, with \$106,242 covered by grant revenue.

Library

The increase in the Library's appropriation is statutorily mandated by the state and, as I mentioned previously, is only 3% for 2008.

Utility Expenses and Bulk Purchases

We have been able to reduce the telephone and natural gas budgets but we expect increases electricity, streetlights and vehicle fuels. The Telecommunication Committee continues to work to identify cost savings and we do expect to undertake a project this year to upgrade our phone system and reduce our overall telecommunication costs.

The fuel budget is up another \$50,000 (15.6%). We have based this on the increase we saw last year, but the ultimate cost will be dependant on market conditions. The Energy Task Force is still working on identifying possible future savings in vehicle fuel costs through the use of more fuel-efficient vehicles.

Miscellaneous and Statutory Expenditures

Pensions

Overall, pension obligations for PERS and PFRS are up a combined \$490,700 over 2007. That figure is net of the costs that are charged back to the library. The pension obligation phase established by the state will be complete after the 2009 budget and we expect this year's increase to be the largest.

Salary and Wage Adjustment Account

As mentioned previously, the funding for potential raises for Police Officers is contained in this line item.

Compensated Absences

This budget covers the costs of the accumulated time due to employees leaving township service. Based on calculation by the CFO regarding anticipated retirements in 2008, we have been able to reduce this line item by \$45,000.

Capital Budget

Please see the enclosed Capital Budget sheets for an explanation of the projects included in this year's proposed Capital Budget.

Grants

Grants for which we have received award letters are included in this draft budget. Additional grants are expected to be received throughout the year and they will either be included in the budget by the time of adoption or added through the chapter 159 process after budget adoption.

Debt Service

Debt Service is up 12.9% based on figures supplied by the auditor and is based on the amount of borrowing authorized in prior years for capital projects. I recommend going forward that we work with our Auditor to develop long-range capital and debt projections.

Deferred Charges and Reserve for Uncollected Taxes

Funding for the new Wastewater Management Plan is included here as 'Special Emergency – Wastewater Management Plan' in the amount of \$50,000. The total cost of this project is unknown and may depend on whether Passaic County acts as the lead agency, as the DEP has proposed. Therefore, additional costs may need to be budgeted in this and future years.

Solid Waste District Budget

The Solid Waste Budget funds our garbage collection and recycling programs. The additional funding is primarily needed for contractual increases in the cost of garbage collection and recycling collection.

Further information on goals and services will be provided throughout the budget review process as we meet with the Department and Division heads.