



Office of the Administrator,  
Robert W. Bruschi  
Princeton Municipal Building  
400 Witherspoon Street  
Princeton, NJ 08540  
609-924-5176

Date: August 20, 2013  
To: **Mayor and Council**  
FROM: Robert W. Bruschi, Administrator  
SUBJECT: Budget Status Report

Attached is a variance report that was prepared by CFO Sandra Webb. The purpose of this report is to illustrate (in snapshot form) to the Council where the budget is with regards to expenditures and revenues and to look ahead as to areas that might present a problem or concern as well as to illustrate areas that are achieving better results. This report is complete through the first 6 months of the year.

Sandy has prepared a summary of the revenue swings as well as the expenditure swings that are of a variance of 10%+ from where our expectations might reasonably be.

Below I have highlighted certain areas that deserve some comment or explanation. You will note that many of the "descepancies" are due to the calendar year and when money is either expended, collected or transferred from other accounts so it might skew the percentages.

- Passport fees-the issuance of the passports has been suspended due to staffing shortages within the clerks office. (Dawn Mount is on leave) It will be re-evaluated in the future. It should be noted that the actual numbers of passports has been declining steadily over the past few years.
- FEMA funds the staff does expect this funding to come in the second half of the year and has completed all the necessary paperwork. However it is difficult to assess when that might occur.

- SBRS-User Fees. While we adjusted the rates to help compensate for what were some expected short falls it will not be known until closer to the 4<sup>th</sup> quarter exactly how we stand and how much the adjustment will provide to offset the costs. Future adjustments to compensate may need to be made early in 2014.
- Grants—will constantly be adjusted throughout the budget year through Chapter 159 resolutions. These are typically money received for a certain purpose and the expenditure will match the collection.
- Two major items are Court and Parking. Court is tracking slightly behind expectations and we are hopeful that the parking utility will continue to generate strong income allowing the 1.4 million dollars to be transferred over at the end of the year.

#### EXPENDITURES:

#### SALARY AND WAGES:

You will note that for the most part the salaries are tracking very well. Some are slightly over the 50% mark but nothing seems to be of real concern at this juncture.

Deer management is a first quarter activity and therefore we have expended nearly  $\frac{3}{4}$  of the allocation. The remainder will likely be spent in December prepping for next years program.

#### OTHER EXPENSES

There are several offices that are spending ahead of pace.

- Information Technology is slightly ahead of pace. However, there were significant issues to be dealt with in the beginning of the year. This will be monitored and to the extent possible controlled—without sacrificing the need for the equipment to be in working order.
- Assessment is running ahead because of appeals we had. It will be difficult to tell how this holds up. It will be somewhat determined by the tax courts schedule and the amount of effort needed to defend, settle or litigate the claims.
- Insurance—Both liability and workers comp are completed paid for the year. All the payments for the JIF are due the first quarter of the year.
- Gasoline and Telephone—while these two seem high the billing is a holding area and much of this will be reallocated to the various departments to be charged against their budgets.
- Legal Costs--we are below the half year utilization numbers and with the changes in the contract and the hope of little future litigation I would expect that we will have sufficient funds available for 2013.

Overall the budget seems to be in a good place. While there are a couple of areas to watch given this is the first year of operating as a combined entity it appears that we remain solid in both revenue collection and adhering to the budget spending limitations.

Should a problem area be determined over the next couple of months we will take internal steps to make sure that we can adequately cover any minor budgetary matter. It is presumed that we would be able to address all of these areas within the context of transferring money from one budget to another. I expect that this is likely to happen and should not be construed as poor budget practice. It should be construed as part of the learning curve for establishing future budgets.

If you have any questions about any of these items or others please contact Sandy Webb. She will be happy to discuss with you.

**Borough of Princeton**  
**Revenue Report Ending 06/30/13**

**Revenue Swings + or - 10%**

- Surplus – Realized prior to the end of the year
- Licenses: Alcoholic Beverages – Collected in the beginning of the year
- Licenses – Other – Higher activity than expected
- Interest on Investments & Deposits – All interest not turned over from other funds
- Anticipated Utility Operating Surplus (Parking Utility) – Amount moved in second half of the year
- Street Opening Permits – This revenue will be combined with Fees & Permits
- Passport Fees – Usually increases over summer months
- State Aid – Will collect in second half of the year
- Consolidation Act – State Reimburse for Costs – Expected we will collect in second half of the year
- PILOT – Institute for Advanced Study – Collected in fourth quarter of the year
- PILOT – Chambers Street Land Lease – New agreement in place several years ago and anticipated amount kept the same, so excess revenue will be collected
- Grants – Realized at budget adoption
- Princeton Theological Seminary – Amount collected was based on 2012 assessments and it was collected in January 2013
- Uniform Construction Code Fees, Capital Fund Balance, Reserve for Debt Service, Reserve for Debt Service– Other, Reserve for Sewer Expenses, Assessment Trust Fund Balance and Engineering Developer Fees – Moved by staff during the fourth quarter
- Reserve for Storm Expenses FEMA Hurricane Sandy – Expect to collected in second half of the year
- Stony Brook Sewer Industrial User Fees – Based on consumption by University and billing lag, possible revenue shortfall due to hospital move

**Borough of Princeton**  
**Expenditure Report Ending 06/30/13**

**Expenditure Swings + or - 10%**

- Mayor & Council S&W – Administration budgeted higher salary than currently paying
- Mayor & Council OE – Budget includes the “up to cap” amount
- Administration OE – Budgeted amount for miscellaneous expenses high due to amount in 2012 for Sustainable Princeton match and Consolidation Costs
- Hazardous Bus Routing OE – Expenditure occurs in second half of the year
- Human Resources OE – Expenditures need to be moved from other budgets due to change in where items were budgeted (i.e. training)
- Elections S&W – Expenditures occur in the last quarter of the year
- Elections OE – Elections costs unknown and consolidation of districts may cause a possible budget shortfall
- Audit OE – Expenditures occur after audits are received
- Assessment OE – Expenditures for Tax Attorney occur in first half of the year
- Collection of Taxes OE – Expenditures for printing tax bills occur in second half of the year
- Consolidation Commission S&W / OE – Minimal activity during the year
- Engineering OE – Computer, Telephone and Other Contractual Service expenditures will either be moved or used during second half of the year
- Legal – Defense of Tax Appeals – Expenditures for Tax Attorney occur in first half of the year
- Planning Board OE – Billing lag from professionals
- Environmental S&W / OE – Minimal activity so far this year
- Sustainable Princeton OE – Expenditures occur in second half of the year, once the budget is adopted
- Historic Sites Office S&W – More part-time clerical staff time used than normal and we are reviewing the charges here
- Historic Sites Offices OE – Billing lag from professionals
- Liability Insurance & Worker’s Compensation Insurance – Both are paid in the full during the first quarter of the year
- Fire S&W – Staff will expend for Public Works employees during the fourth quarter

- Fire Hydrant Services – Billing lag
- Fire OE – Billing lag for repairs
- Fire Facilities – Billing lag for repairs and utilities
- LOSAP Alternative OE – Expenditures occur during fourth quarter or first quarter of next year for members
- Police OE – Telephone expenses will be moved prior to the end of the year and professional consultant services will occur in second half of the year
- Fire Inspector OE – Printing & Binding and Uniforms occur in the second half of the year
- Emergency Management S&W – Expenditures need to be moved from another department for staff
- Emergency Management OE – Emergency management drill usually done in fourth quarter of year
- Road Repairs and Maintenance OE – Salt & sand purchased in fourth quarter of the year
- Sewer System OE – Expenditures for PSE&G need to be moved here
- Garbage & Trash Removal – Lower usage than expected
- Solid Waste Disposal OE – Expenditures occur in fourth quarter of the year
- Flu Program OE – Expenditures occur in second half of the year
- Save Boarding Costs OE – Appropriation provided and used if needed
- Deer Management OE – Expenditures need to be moved here
- Worker Right to Know OE – Appropriation available if needed
- Contribution to Affordable Housing – Appropriation will be moved in the fourth quarter
- Parks & Playgrounds – Expenditures occur in second half of the year
- Drug Abuse Program (Corner House) – Expenditures occur in second half of the year
- Celebration of Public Event – Expenditures occur fourth quarter of the year
- Senior Citizens Program S&W – Staff will expend for Public Works employees during the fourth quarter
- Department of Human Services S&W – Employee vacancy just filled
- Department of Human Services OE – Most expenditures occur in second half of the year
- Salary & Wage Adjustment – Transfers done in last quarter of year

- Condominium Service Reimbursement – Expenditures occur to associations during the second half of the year
- Telephone - Budgeted amounts in various departments need to be moved here
- Natural Gas – Billing lag
- Water – Billing lag
- Accumulated Sick Leave – Expenditures moved by staff
- Police & Firemen’s Retirement System – Expenditures occur during the second quarter
- Public Employees Retirement System – Expenditures occur during the second quarter
- Defined Contribution Retirement Plan – Estimated budget, expenditures based on actual
- Stony Brook Sewer Industrial User Fee – Billing lag from SBRSA for industrial users and portion of the appropriation won’t be needed due to the hospital move
- 911 OE – Staff moves appropriation prior to year end for fringe benefits
- Grants – Fully expended at time of budget adoption
- Capital Improvement Fund – Staff moves appropriation prior to year end
- Green Acres – Debt service due in the first half of the year
- Interest on Notes – Expenditure will occur in fourth quarter of the year
- Emergency & Special Emergency – Staff will expend prior to year end
- Reserve for Uncollected Taxes – Staff will expend prior to year end.

**2013 Adopted Municipal Budget: Revenues  
Princeton  
Period Ending June 30, 2013**

	<b>2013</b>	<b>2013</b>	<b>Percent</b>
<b>REVENUE</b>	<b>Budget</b>	<b>Realized</b>	<b>Collected</b>
<b>SURPLUS ANTICIPATED</b>	5,800,000.00	0.00	0.00%
<b>MISCELLANEOUS REVENUES</b>			
Licenses:			
Alcoholic Beverages	62,500.00	61,754.00	98.81%
Other	23,000.00	37,979.00	165.13%
Fees and Permits	284,000.00	139,657.66	49.18%
Municipal Court	1,440,000.00	671,402.11	46.63%
Interest and Costs on Taxes	374,000.00	209,556.33	56.03%
Interest on Investments and Deposits	232,000.00	68,664.57	29.60%
Anticipated Utility Operating Surplus (Parking Utility)	1,400,000.00	0.00	0.00%
Sewer Service Charges	6,697,000.00	3,160,397.66	47.19%
Princeton University Donation	2,475,000.00	1,237,500.00	50.00%
Street Opening Inspection Fees	5,000.00	0.00	0.00%
Life Hazard Use Fees	88,000.00	52,485.36	59.64%
Fire & Housing Inspection Fees	198,000.00	111,776.88	56.45%
Passport Fees	11,850.00	2,850.00	24.05%
State Aid			
Consolidated Municipal Property Tax Relief Aid	18,654.00	0.00	0.00%
Energy Receipts Tax	2,433,767.00	0.00	0.00%
Consolidation Act - State Reimburse for Costs	464,000.00	0.00	0.00%
PILOT - Institute for Advanced Study	250,000.00	0.00	0.00%
PILOT - Princeton Community Village	303,000.00	158,429.00	52.29%
PILOT - Tenacre Foundation	502,000.00	251,395.42	50.08%
PILOT - Elm Court Pilot	74,000.00	38,128.50	51.53%
PILOT - Chamber Street Land Lease	102,000.00	70,815.00	69.43%
Uniform Construction Code Fees	120,000.00	0.00	0.00%
Princeton University Prospect Avenue Street Lighting	7,654.00	7,654.00	100.00%
Princeton University - Fire Equipment	20,000.00	20,000.00	100.00%
Bonner Foundation	21,500.00	21,500.00	100.00%
Corner House Foundation - Drug Treatment Program	239,730.00	239,730.00	100.00%
Garden State Preservation Trust	4,855.00	4,855.00	100.00%
Municipal Alliance on Drugs & Alcohol	28,020.00	28,020.00	100.00%
Mercer County - Youth Advocacy Grant	97,770.00	97,770.00	100.00%
Clean Communities	54,353.02	54,353.02	100.00%
Princeton University - Fire Director	40,000.00	40,000.00	100.00%
County of Mercer - PYP	20,000.00	20,000.00	100.00%
State of NJ - National Institute for Drug Abuse	144,160.00	144,160.00	100.00%
County of Mercer - Regional Drug Treatment	35,709.00	35,709.00	100.00%
Princeton Regional - NJMSPLI	1,000.00	1,000.00	100.00%
Princeton Regional - Drug Program - STAR	6,500.00	6,500.00	100.00%

**2013 Adopted Municipal Budget: Revenues  
Princeton  
Period Ending June 30, 2013**

	<b>2013</b>	<b>2013</b>	<b>Percent</b>
<b>REVENUE</b>	<b>Budget</b>	<b>Realized</b>	<b>Collected</b>
Princeton Regional - Academic Success	10,000.00	10,000.00	100.00%
Cranbury Drug Intervention Program	10,080.00	10,080.00	100.00%
Motivation 180	55,322.00	55,322.00	100.00%
State of NJ - Vicinage Program	53,000.00	53,000.00	100.00%
Princeton Theological Seminary	174,022.00	174,022.00	100.00%
Capital Fund Balance	1,500,000.00	0.00	0.00%
Reserve for Debt Service	254,000.00	9,330.00	3.67%
Reserve for Debt Service - Other	1,160,000.00	0.00	0.00%
Reserve for Sewer Expenses	300,000.00	0.00	0.00%
Reserve for Storm Expenses Fema Hurricane Sandy	300,000.00	105,370.02	35.12%
Hotel / Motel Tax	208,000.00	119,402.97	57.41%
Stony Brook Sewer Industrial User Fees	25,000.00	4,687.52	18.75%
Assessment Trust Fund Balance	200,000.00	0.00	0.00%
Engineering Developer Fees	23,000.00	0.00	0.00%
<b>RECEIPTS FROM DELINQUENT TAXES</b>	<b>1,553,000.00</b>	<b>1,154,114.47</b>	<b>74.32%</b>
Local Tax for Municipal Purposes	28,115,758.33	14,057,879.17	50.00%
Minimum Library Tax	2,398,262.55	1,199,131.28	50.00%
<b>LOCAL TAX FOR MUNICIPAL PURPOSES</b>	<b>30,514,020.88</b>	<b>15,257,010.44</b>	<b>50.00%</b>
<b>TOTAL GENERAL REVENUES</b>	<b>60,418,466.90</b>	<b>23,946,381.93</b>	<b>39.63%</b>

## Princeton - Expenditure Report - Period Ending 06/30/13

	2013	2013	Percent
	Adopted	Expended	Expended
<b>APPROPRIATIONS</b>			
<b>GENERAL GOVERNMENT</b>			
Mayor & Council			
Salaries and Wages	79,750.00	30,000.00	37.62%
Other Expenses	2,394,700.47	65,658.04	2.74%
Administrative and Executive			
Salaries and Wages	212,656.00	106,255.76	49.97%
Other Expenses	74,019.00	23,908.83	32.30%
Hazardous Bus Routing			
Other Expenses	213,000.00	0.00	0.00%
Municipal Clerk			
Salaries and Wages	270,460.00	133,804.12	49.47%
Other Expenses	45,500.00	18,073.03	39.72%
Human Resources (Personnel)			
Other Expenses	254,736.84	30,026.86	11.79%
Elections			
Salaries and Wages	3,600.00	735.90	20.44%
Other Expenses	12,200.00	9,159.41	75.08%
Information Technology			
Salaries and Wages	198,670.00	94,797.32	47.72%
Other Expenses	322,650.00	195,017.68	60.44%
Financial Administration			
Salaries and Wages	620,311.00	328,592.79	52.97%
Miscellaneous Other Expenses	24,760.00	10,540.06	42.57%
Audit	60,000.00	7,300.00	12.17%
Assessment of Taxes			
Salaries and Wages	152,670.00	80,255.07	52.57%
Other Expenses	22,750.00	16,353.07	71.88%
Collection of Taxes			
Salaries and Wages	153,432.00	73,613.86	47.98%
Other Expenses	14,575.00	3,339.92	22.92%
Consolidation Commission			
Salaries and Wages	1,000.00	82.50	8.25%
Other Expenses	1,000.00	375.95	37.60%
Legal Services and Costs			
Other Expenses	544,000.00	242,684.15	44.61%
Municipal Prosecutor			
Other Expenses	70,000.00	25,700.00	36.71%
Engineering Services and Costs			
Salaries and Wages	805,193.50	449,516.78	55.83%
Other Expenses	59,350.00	11,932.75	20.11%
Legal Services			
Defense of Tax Appeals	30,000.00	25,000.00	83.33%
Municipal Court			
Salaries and Wages	386,079.00	190,279.23	49.29%
Other Expenses	26,780.00	13,205.02	49.31%
Public Defender			
Other Expenses	55,000.00	25,000.00	45.45%
Public Buildings and Grounds			
Salaries and Wages	581,708.00	264,462.27	45.46%
Other Expenses	390,850.00	144,282.73	36.92%
Municipal Land Use Law			

	2013	2013	Percent
<b>APPROPRIATIONS</b>	<b>Adopted</b>	<b>Expended</b>	<b>Expended</b>
Planning Board (Joint)			
Salaries and Wages	215,531.00	108,175.79	50.19%
Other Expenses	42,350.00	10,316.55	24.36%
Environmental Commission			
Salaries and Wages	3,600.00	540.00	15.00%
Other Expenses	3,000.00	371.70	12.39%
Zoning Board			
Salaries and Wages	213,972.00	116,307.21	54.36%
Other Expenses	24,770.00	11,856.47	47.87%
Sustainable Princeton			
Other Expenses	30,000.00	1,875.00	6.25%
Historic Sites Office			
Salaries and Wages	1,000.00	1,512.77	151.28%
Other Expenses	31,035.00	8,374.79	26.98%
Insurance			
Liability Insurance	630,000.00	630,000.00	100.00%
Workers Compensation Insurance	467,006.00	467,006.00	100.00%
Employee Group Insurance	3,988,000.00	2,199,487.13	55.15%
<b>PUBLIC SAFETY</b>			
Fire			
Salaries and Wages	10,000.00	0.00	0.00%
Other Expenses			
Fire Hydrant Service	675,000.00	231,819.52	34.34%
Miscellaneous Other Expenses	227,400.00	56,063.48	24.65%
Fire Facilities	123,300.00	36,895.05	29.92%
LOSAP Alternative	45,000.00	0.00	0.00%
Police			
Salaries and Wages	6,747,733.97	3,281,976.93	48.64%
Other Expenses	307,866.93	94,952.58	30.84%
Fire Inspectors / Uniform Fire Safety			
Salaries and Wages	365,843.00	192,350.83	52.58%
Other Expenses	6,960.00	1,374.18	19.74%
Emergency Management Services			
Salaries and Wages	145,000.00	44,000.06	30.34%
Other Expenses	8,700.00	1,207.73	13.88%
<b>STREETS AND ROADS</b>			
Road Repair and Maintenance			
Salaries and Wages	1,753,763.00	820,906.82	46.81%
Other Expenses	262,600.00	93,853.85	35.74%
Street Lighting			
Other Expenses	290,000.00	121,209.02	41.80%
Mechanics			
Salaries and Wages	284,445.00	123,107.63	43.28%
Other Expenses	215,000.00	110,733.19	51.50%
Maintenance of Sewerage Facilities			
Salaries and Wages	564,142.00	209,384.75	37.12%
Other Expenses	154,900.00	86,904.39	56.10%
Sewer System			
Other Expenses	19,100.00	2,866.38	15.01%
Garbage and Trash Removal			
Other Expenses	1,550,500.00	501,235.04	32.33%
Solid Waste Disposal			
Salaries and Wages	32,176.00	19,127.12	59.45%
Other Expenses	148,900.00	9,081.24	6.10%

	2013	2013	Percent
APPROPRIATIONS	Adopted	Expended	Expended
<b>HEALTH AND WELFARE</b>			
Board of Health			
Salaries and Wages	306,562.00	152,806.65	49.85%
Other Expenses	53,045.00	26,244.23	49.48%
Other Expenses - Flu Program	19,000.00	0.00	0.00%
Animal Control			
Salaries and Wages	57,136.00	32,358.63	56.63%
Other Expenses	7,126.00	3,136.04	44.01%
Save Boarding Costs & Animal Care			
Other Expenses	5,000.00	1,000.00	20.00%
Deer Management Program			
Salaries and Wages	20,000.00	15,883.18	79.42%
Other Expenses	58,700.00	10,400.00	17.72%
Worker's Right to Know			
Other Expenses	1,000.00	0.00	0.00%
Contribution to Affordable Housing			
Other Expenses	100,000.00	0.00	0.00%
Parks & Playgrounds			
Other Expenses	21,000.00	3,741.16	17.82%
Drug Abuse Program (Corner House)			
Salaries and Wages	113,401.00	56,700.50	50.00%
Other Expenses	155,000.00	50,101.33	32.32%
<b>RECREATION AND EDUCATION</b>			
Joint Recreation Board - Borough's Share			
Salaries and Wages	716,394.00	302,503.45	42.23%
Other Expenses	142,145.00	67,630.49	47.58%
Celebration of Public Events			
Other Expenses	7,500.00	0.00	0.00%
Senior Citizens Program			
Salaries and Wages	10,000.00	0.00	0.00%
Other Expenses	199,142.00	114,242.75	57.37%
Department of Human Services			
Salaries and Wages	91,263.00	25,121.12	27.53%
Other Expenses	8,950.00	1,110.26	12.41%
<b>Unclassified</b>			
Salary & Wage Adjustment	325,000.00	0.00	0.00%
Condominium Service Reimbursement	250,000.00	0.00	0.00%
Utilities			
Gasoline	301,800.00	183,509.26	60.80%
Telephone	115,540.00	88,962.07	77.00%
Electric & Gas	344,000.00	188,430.39	54.78%
Natural Gas	75,000.00	26,299.69	35.07%
Water	21,100.00	3,216.17	15.24%
Accumulated Sick Leave	100,000.00	1,913.73	1.91%
<b>Statutory Expenditures</b>			
Contribution to:			
Social Security System	850,000.00	479,475.59	56.41%
Police & Firemen's Retirement System	1,508,845.00	1,508,845.00	100.00%
Public Employees Retirement System	1,272,602.00	1,272,601.11	100.00%
Cons. Police & Firemen's Penion Fund	30,000.00	19,404.24	64.68%
Defined Contribution Retirement Plan	5,000.00	1,498.80	29.98%
State Unemployment Insurance	100,000.00	116.96	0.12%
<b>SUBTOTAL APPRS.: INSIDE CAP</b>	<b>35,061,245.71</b>	<b>16,852,079.10</b>	

	2013	2013	Percent
APPROPRIATIONS	Adopted	Expended	Expended
<b>OPERATIONS - EXCLUDED FROM CAP</b>			
Maintenance of Joint Free Public Library	3,983,619.00	1,926,298.00	48.36%
Stony Brook Regional Sewerage Authority	3,925,000.00	1,960,613.70	49.95%
Stony Brook Sewer Industrial User Fee	25,000.00	4,464.30	17.86%
Implementation & Maintenance of 911 Communication System			
Police			
Salaries and Wages	599,271.00	279,070.16	46.57%
Other Expenses	7,575.00	0.00	0.00%
Public and Private Programs Offset by Revenues			
Matching Funds for Grants	10,000.00	10,000.00	100.00%
Bonner Foundation	21,500.00	21,500.00	100.00%
Princeton University - Fire	20,000.00	20,000.00	100.00%
Princeton University Street Lighting	7,654.00	7,654.00	100.00%
Clean Communities Program	54,353.02	54,353.02	100.00%
Corner House Foundation-SW	153,000.00	153,000.00	100.00%
Corner House Foundation-OE	86,730.00	86,730.00	100.00%
Drug Program-Cranbury Intervention SW	10,080.00	10,080.00	100.00%
Muni. Alliance Program-SW	17,020.00	17,020.00	100.00%
Muni. Alliance Program-OE	11,000.00	11,000.00	100.00%
Drug Program-State of New Jersey SW	144,160.00	144,160.00	100.00%
Drug Program-Mercer County SW	35,709.00	35,709.00	100.00%
Academic Success Today SW	5,000.00	5,000.00	100.00%
Academic Success Today OE	5,000.00	5,000.00	100.00%
Mercer County-Motivation 180 SW	44,645.00	44,645.00	100.00%
Mercer County-Motivation 180 OE	10,677.00	10,677.00	100.00%
Mercer County-PYP Program SW	20,000.00	20,000.00	100.00%
Drug Program - MC Advocacy grant	97,770.00	97,770.00	100.00%
Drug Program-NJMSPLI OE	1,000.00	1,000.00	100.00%
Drug Program-STAR OE	6,500.00	6,500.00	100.00%
Drug Program- NJ Vicinage Prog sw	53,000.00	53,000.00	100.00%
<b>Capital Improvements</b>			
Capital Improvement Fund	250,000.00	0.00	0.00%
Green Acres	253,011.00	229,488.64	90.70%
<b>Municipal Debt Service</b>			
Payment of Bond Principal	6,683,738.00	3,710,000.00	55.51%
Interest on Bonds	2,737,764.00	1,483,875.64	54.20%
Interest on Notes	60,000.00	0.00	0.00%
Environmental Infrastructure Loan Program	1,329,122.00	1,215,223.07	91.43%
<b>Deferred Charges</b>			
Emergency Authorization	550,000.00	0.00	0.00%
Special Emergency	655,118.00	0.00	0.00%
<b>SUBTOTAL OUTSIDE CAP</b>	21,874,016.02	11,623,831.53	
<b>RES. FOR UNCOLLECTED TAXES</b>	3,483,205.17	0.00	0.00%
<b>TOTAL GENERAL APPROPRIATION</b>	60,418,466.90	28,475,910.63	