

Byram Township 2012 Initial Budget Discussion August 16, 2011



8/12/2011

Meeting Objectives

- Provide an initial overview of the 2012 Proposed Budget.
- Discuss impact of 2% Levy CAP.
- Discuss Healthcare and Pension Reform Bill
- Gain direction from the Byram Township Mayor and Council on areas for potential budget reductions.
- Schedule series of 2012 Budget Workshops during September and October.
- Next Steps
 - NOTES:
 - The 2012 proposed budget is the best possible representation based on known and estimated expenses which are based on prior years.
 - If there is a need for staff reductions, target final plan by November 1, 2011.



2010 Levy Cap Law Guidance (RECAP)

- The 2010 Levy Cap Law Amended the 2007 Cap from four (4) percent to a two (2) percent cap and modified exclusions.
- 2010 Levy Cap general exclusions include:
 - Increases in debt service and capital expenditures
 - Weather and other “declared” emergencies
 - Pension contributions in excess of two percent
 - Health benefit cost increases in excess of two percent and limited by the increase in State Health Benefit rate increase (16.7 percent for 2011).
- The 2010 Levy Cap Law eliminated an automatic add-on to the levy cap base for state aid losses.
- The 2010 Levy Cap Law introduced Levy Cap Referendums that allows local municipality to ask their voters to increase the levy above the Cap limit. The law requires a 50 percent plus 1 vote for approval.
- Municipalities are still subject to the 1977 Cap that established the original municipal appropriation Cap. The most recent amendments to this Cap in 2003 imposed a 2.5% limit on increases on municipal appropriations.
- The governing body may pass a COLA ordinance, increasing the appropriation cap base to 3.5%. Also, this ordinance is used to establish a Cap bank which is the banking of any unappropriated balance.



State Aid

- The state aid for 2011 totals \$617,395 or 6.06% of the total Township's revenues.
 - Consolidated Municipal Property Tax Relief \$ 81,823
 - Total Energy Tax Receipts Distribution \$493,652
 - Garden State Trust \$ 41,920
- This was a \$20,960 reduction from 2010.
- The Township was informed that all municipalities will be receiving the same State formula aid they received in State FY 2011 budget for Consolidated Municipal Property Tax Relief Aid and Total Energy Receipts.
- The reduction is due to State reducing the FY 2011 appropriation for Garden State Trust (payment in lieu of taxes) by one third from \$9.824 million to \$6.473 million.
- It was suggested the proposed State FY 2012 budget maintains the appropriation for the Garden State Trust Pilot payment at the FY 2011 level.
- **BEST PRACTICES RELEASED JULY 15, 2011** - The State's Fiscal Year 2012 Appropriations Act (P.L. 2011, c.85) requires the Division of Local Government Services (Division) to determine how much of each municipality's final 5% allocation of its CMPTRA and ETR aid will be disbursed based upon the results of a Best Practices Inventory to be completed by each municipality. **THE TOWNSHIP IS AT RISK OF LOSING \$28,774.**



Chapter 78 – Health Benefits & Pension Reform

- Local Finance Notice 2011-20 – Implementing the 2011 Pension and Health Benefits Reform (P.L. 2011 c.78):

Health Benefits Reform:

- The Law distinguishes between SHBP Employers and non-SHBP Employers.
- For SHBP Employers, the cost of coverage is the cost of medical and prescription coverage for each level of coverage.
- For non-SHBP Employers (BYRAM TWP), the law requires that the cost of coverage includes all health care benefits, medical, prescription, dental, vision, etc.
- Effective date of the law is June 28, 2011. The law allows for a practical and prospective “implementation” of increased employee contributions. There is no retroactive impact from date of implementation to effective date of the law.
- Percentage of contribution (derived from salary and type of coverage tables) is multiplied by the total premium due for each employee and deducted from base salary. Contribution is phased in at 25% each year.
- As of June 28, 2011 health benefit contributions are not negotiable or locally set for four years, or four years from the expiration of any contracts in effect on June 28, 2011.
- All employees receiving health benefits will contribute to the cost of health benefits.
- Existing employees not covered by Collective Negotiations Agreement (CNA) are required to start phased-in contribution as soon as it can be locally implemented (4 employees).
- Remaining employees covered by a CNA will start four-year phase-in with the expiration of the contracts (DPW, Clerical and PBA). CNAs expire December 31, 2012.
- Employees currently contribute toward healthcare benefits:
 - Some at 1.5% of salary (Non CNA Employees)
 - Some at a flat \$1,000 toward health care insurance premium.
 - Others pay 10% the husband/wife, parent/child and family medical and dental premium not to exceed \$900 per year.



Chapter 78 – Health Benefits & Pension Reform... continued

Pension Reform:

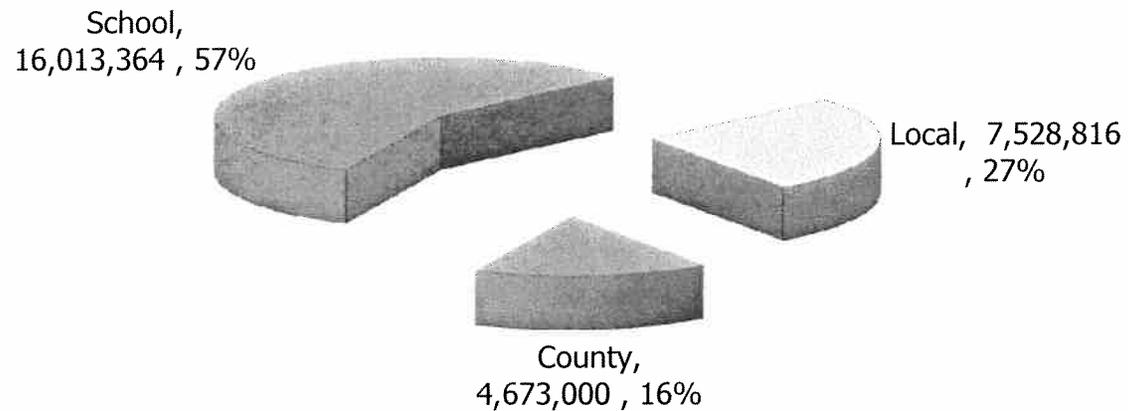
- Public Employees Retirement System (PERS):
 - PERS member contributions will increase one percent immediately, with an additional one percent phased-in over 7 years.
 - Effective with first payroll payment in October 2011.
 - Changes retirement age for new employees (enrolled after effective date of law) – for PERS members the new retirement age is 65.
 - Only PERS early retirement program will be retirement with at least 30 years of service credit and an allowance reduction of 1/4% for each month the employee retires before age 65.

- Police Fire Retirement System (PFRS):
 - PFRS members will immediately see an increase in their pension contribution to 10%.
 - Effective with first payroll payment in October 2011.
 - PFRS members can retire with 60% of final compensation plus 1% times the number of years over 25, but less than 30.



Where is your 2010 Tax Dollar being Spent?

Breakdown of 2010 Property Tax Bill

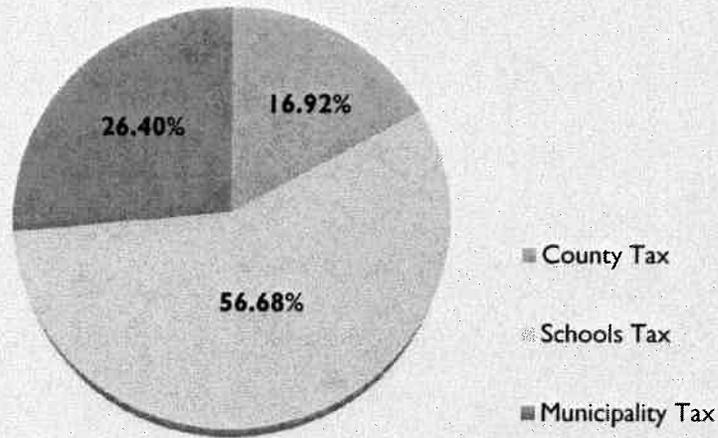


NEW LEAGUE OF MUNICIPALITIES FEATURE WEBSITE RESOURCE -
PIE CHART TEMPLATE SHOWS CONSTITUENTS WHERE THEIR PROPERTY TAX DOLLARS GO

<http://www.njslom.org/2010-property-taxes.xls>



Where is your 2011 Tax Dollar being Spent?



County Tax	15.21%	County Tax	16.92%
Library Tax	1.14%	Schools Tax	56.68%
Health Services Tax	0.42%	Municipality Tax	26.40%
County Open Space Tax	0.15%		
District School Tax	37.29%		
Regional School Tax	19.39%		
Municipal Open Space	0.34%		
Municipal Purpose Tax	26.06%		
	100.00%		100.00%



Initial Directive Requested of Department Heads

- In 2012 the maximum amount that can be raised in taxes, not considering exclusions is \$7,743,853 (1.02% X \$7,592,013) or an increase of \$151,840.
- There is no exclusion for the loss of state aid or other revenues.
- The combination of increased expenses and loss revenues are counted against the CAP.
- This initial budget exercise was focused on the expenses.
- Each department's salary and wage line items were updated based on contractual salary increases.
- Each department head was requested to present a budget that supports no more than a 2% increase including Salary and Wages and Operating Expenses.
- Also it was requested that any increase in a operating expense line item needed a supporting explanation.



Responses to Initial Request

- Given contractual salary and wage requirements it is impossible to stay within a 2% Cap without decimating or eliminating operating and expense budgets.
 - NOTE: Contractual Salary and Wage requirements were negotiated prior to the 2% Cap. All Collective Bargaining Agreements expire December 31, 2012.
- There are no line items that I feel I can cut large amounts to meet the 2% Cap.
- Cuts in my budget will depend on the services we want to cut or deal with as we go forward.
- I request we hold our operating expenses for the 2012 budget at the same level as the 2011 Budget.



Summary 2012 Estimated Appropriations

	2012 Budget Amounts			Change	%	%	
	S&W	O&E	Total		Change	Budget	
TOTAL GEN GOVT.	\$782,950	\$469,736	\$1,252,686	\$17,370	1.41%	11.88%	25.02%
TOTAL PUBLIC SAFETY	\$1,902,200	\$424,890	\$2,327,090	\$77,000	3.42%	22.07%	46.48%
TOTAL PUBLIC WORKS	\$804,550	\$516,950	\$1,321,500	\$43,900	3.44%	12.54%	26.39%
TOTAL COMMUNITY PROGRAMS	\$87,200	\$18,376	\$105,576	\$1,900	1.83%	1.00%	2.11%
	\$3,576,900	\$1,429,952	\$5,006,852	\$140,170	2.88%	47.49%	100.00%
ELECTRICITY	\$0	\$87,000	\$87,000	\$0	0.00%	0.83%	
STREET LIGHTING	\$0	\$36,000	\$36,000	\$0	0.00%	0.34%	
TELEPHONE	\$0	\$30,000	\$30,000	\$0	0.00%	0.28%	
HEATING OIL	\$0	\$120,000	\$120,000	\$0	0.00%	1.14%	
GASOLINE	\$0	\$125,000	\$125,000	\$0	0.00%	1.19%	
GENERAL LIABILITY	\$0	\$167,254	\$167,254	\$298	0.18%	1.59%	
WORKERS COMP	\$0	\$90,612	\$90,612	\$3,304	3.78%	0.86%	
GROUP INSURANCE	\$0	\$1,523,500	\$1,523,500	\$138,500	10.00%	14.45%	
STATUTORY EXPENDITURES	\$0	\$860,202	\$860,202	\$67,856	8.56%	8.16%	
ACCUMULATED SICK/VAC LEAVE	\$0	\$100	\$100	\$0	0.00%	0.00%	
MUNICIPAL SEWER CHARGES	\$0	\$15,200	\$15,200	\$0	0.00%	0.14%	
MUSCONETCONG SEWER FEES (VC)	\$0	\$69,000	\$69,000	\$0	0.00%	0.65%	
GARBAGE CONTRACT	\$0	\$687,500	\$687,500	\$30,000	4.56%	6.52%	
RECYCLING TAX	\$0	\$10,500	\$10,500	\$0	0.00%	0.10%	
DEBT SERVICE	\$0	\$354,629	\$354,629	\$0	0.00%	3.36%	
DEFERRED CHARGES	\$0	\$30,000	\$30,000	-\$44,000	-59.46%	0.28%	
CAPITAL IMPROVEMENTS	\$0	\$130,000	\$130,000	\$0	0.00%	1.23%	
FEDERAL AND STATE GRANTS	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	
MUNICIPAL ALLIANCE	\$0	\$11,420	\$11,420	\$0	0.00%	0.11%	
RES FOR UNCOLLECTED TAXES	\$0	\$1,187,639	\$1,187,639	\$0	0.00%	11.27%	
PBA REPRESENTATIVE CONTRACT	\$0	\$0	\$0	-\$106,300	-100.00%	0.00%	
TOTAL OTHER EXPENSES			\$5,535,556	\$89,658	1.65%	52.51%	100.00%
			\$10,542,408	\$229,828	2.23%	100.00%	



Summary 2012 Estimated Appropriations...continued

All Departments: Salary and Wages - \$136,350 Increase:

- Each department's salary and wage line items were updated based on contractual salary increases.

Tax Assessment O&E – \$5,000 Increase:

- Cost to defend Tax Appeals – 2011 Budget \$20,000.
- Through June 30, 2011 expended \$19,279.76

General Liability and WC Insurance - \$3,602 Increase:

- Applied same increase that was assessed for 2011.

Group Insurance (Health, Dental, RX, Medicare Reimbursement - \$138,500 Increase:

- Applied an estimated assessment of 10%.
 - Prior Year Assessments:
 - 2011 = 7.5%
 - 2010 = 9.67%
 - 2009 = 9.93%

Municipal Prosecutor - \$2,000 Decrease:

- Decrease the result of reducing number of monthly court sessions.

Police Department Salary and Wages - \$71,500 Increase:

- Includes contractual salary increases and step increases.
- Includes salary reduction that results from Full Time police clerk retiring and being replaced with Part Time clerk.
- Does not include an increase of Police Over Time budget.
- Includes call back of officer on PBA Leave – effective January 1, 2012.

Radio Communications - \$5,500 Increase:

- Shared Service Agreement with Sparta Township (Expires 12/31/2012)



Summary 2012 Estimated Appropriations... continued

Department of Public Works - \$42,000 Increase:

- Includes contractual salary increases and step increases.

Recycling and Garbage Contract - \$30,000 Increase:

- Year 5 Contract \$690,000 – expires January 31, 2013.

Utilities – Assessed No Change:

- Electricity, Street Lighting, Telephone, Heating Oil and Gasoline

Statutory Expenditures - \$67,856 Increase:

- FICA Tax- Increased \$12,000 to account for S&W increases.
- PERS – Increased \$1,433
 - PERS Revised Estimated 2012 Pension Bill Amount reflects impact of Chapter 78 PL 2011.
- PFRS – Increase \$54,313
 - PFRS Estimated 2012 Pension Bill Amount – does not reflect impact of Chapter 78 PL 2011.

Deferred Charges - \$44,000 Decrease:

- 2011 was last year of Special Emergency for Revaluation (1/5 of total emergency = \$74,000).
- 2012 Special Emergency for Reassessment (1/5 of total emergency = \$30,000)



Summary 2012 Estimated Appropriations ...continued

	2012 Budget	2011 Budget	Change
Department Appropriations:			
Salary & Wages	\$3,576,900	\$3,440,550	(+) \$136,350
Operating Expenses	\$1,429,952	\$1,426,132	(-) \$3,820
Other Appropriations:			
Utilities	\$398,000	\$398,000	N/C
General Liability & WC Ins.	\$257,866	\$254,264	(+) \$3,602
Group Insurance	\$1,523,500	\$1,385,000	(+) \$138,500
Statutory & Pension Expenses	\$860,202	\$792,346	(+) \$67,856
Garbage Contract	\$687,500	\$657,500	(+) \$30,000
Debt Service	\$354,629	\$354,629	N/C
Capital Improvements	\$130,000	\$130,000	N/C
Reserve for Uncollected Taxes	\$1,187,639	\$1,187,639	N/C
Deferred Charges	\$30,000	\$74,000	(-) \$44,000
Misc Other Expenses	\$106,220	\$106,220	N/C
Total Dept & Other Approps:	\$10,542,408	\$10,206,280	(+) \$336,128
Other Appropriations:	\$0	\$106,300	(-) \$106,300
Total:	\$10,542,408	\$10,312,580	(+) 229,828



Summary 2012 Estimated Revenues

	2012 Budget	2011 Budget	Change
Amt to be Raised by Taxation:	\$7,928,141	\$7,592,013	(+) \$336,128
Surplus Anticipated:	\$1,200,102	\$1,200,102	N/C
Fees & Permits:	\$26,000	\$26,000	N/C
Uniform Construction Fees:	\$115,000	\$115,000	N/C
Municipal Court:	\$140,000	\$140,000	N/C
Interest & Costs on Taxes:	\$125,000	\$125,000	N/C
Interest on Investments:	\$15,000	\$15,000	N/C
STATE AID - Total \$638,355			
CMPTRA:	\$81,823	\$81,823	N/C
Energy Receipts Tax:	\$493,652	\$493,652	N/C
Garden State Pres. Trust:	\$41,920	\$41,920	N/C
Receipts from Delinquent Taxes:	\$339,350	\$339,350	N/C
Reserve for Debt Service:	\$25,000	\$25,000	N/C
Municipal Alliance:	\$11,420	\$11,420	N/C
Offsetting Revenues			
PBA Rep Contract:	\$0	\$106,300	(-) \$106,300
TOTALS:	\$10,542,408	\$10,312,580	\$229,828

Note: Does not include Public and Private Revenues offset with Appropriations. (GRANTS)

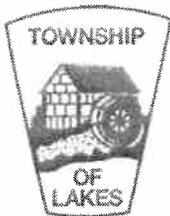
Options for Tax Levy Increase Policy

1. 2% Levy Cap + Exceptions = Tax Levy Increase
2. 2% Levy CAP = Tax Levy Increase
3. Referendum (if needed)
4. Other

Summary 2012 Levy Cap Calculation:

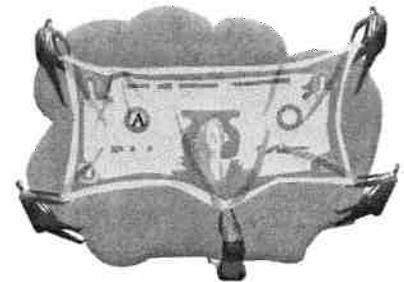
- > Maximum Allowable Amount to be Raised by Taxation = \$7,931,047
- > Proposed Amount to be Raised by Taxation = \$7,928,141
- > Proposed increase of 4.4%

The Mayor and Council needs to provide 2012 Budget Goals to determine policy for Tax Levy Increase.



Next Steps

1. *Schedule series of 2011 Budget Workshops during September and October.*
2. ?
3. ?
4. ?



	2012 Budget Amounts			2011 Budget Amounts			Change	% Change	% Budget	
	S&W	O&E	Total	S&W	O&E	Total				
MAYOR/COUNCIL	\$17,500	\$10,500	\$28,000	\$17,500	\$10,500	\$28,000	\$0	0.00%	0.27%	
ADMINISTRATIVE & EXECUTIVE CLERK	\$209,000	\$69,950	\$278,950	\$202,500	\$72,950	\$275,450	\$3,500	1.27%	2.65%	
ELECTIONS	\$83,000	\$8,000	\$8,000	\$80,000	\$8,000	\$8,000	\$3,000	3.75%	0.79%	
FINANCE ADMINISTRATION	\$0	\$8,000	\$8,000	\$0	\$8,000	\$8,000	\$0	0.00%	0.08%	
COLLECTION OF TAXES	\$114,000	\$37,411	\$151,411	\$87,000	\$38,491	\$125,491	\$25,920	20.65%	1.44%	
TAX ASSESSMENT	\$25,000	\$7,300	\$32,300	\$39,200	\$7,300	\$46,500	-\$14,200	-30.54%	0.31%	
AUDIT FEES	\$74,000	\$38,920	\$112,920	\$71,000	\$33,920	\$104,920	\$8,000	7.62%	1.07%	
LEGAL SERVICES & COSTS	\$0	\$28,980	\$28,980	\$0	\$28,980	\$28,980	\$0	0.00%	0.27%	
ENGINEERING SERVICES	\$0	\$115,000	\$115,000	\$0	\$115,000	\$115,000	\$0	0.00%	1.09%	
PLANNING BOARD	\$0	\$40,000	\$40,000	\$0	\$40,000	\$40,000	\$0	0.00%	0.38%	
ZONING	\$19,000	\$58,350	\$77,350	\$18,100	\$58,350	\$76,450	\$900	1.18%	0.73%	
CONSTRUCTION OFFICIAL	\$29,000	\$500	\$29,500	\$28,000	\$500	\$28,500	\$1,000	3.51%	0.28%	
ENVIRONMENTAL COMMISSION	\$128,000	\$7,475	\$135,475	\$124,000	\$7,475	\$131,475	\$4,000	3.04%	1.29%	
BOARD OF HEALTH	\$0	\$2,600	\$2,600	\$0	\$2,600	\$2,600	\$0	0.00%	0.02%	
ANIMAL CONTROL	\$0	\$400	\$400	\$0	\$400	\$400	\$0	0.00%	0.00%	
MUNICIPAL COURT	\$13,450	\$9,250	\$22,700	\$13,000	\$8,750	\$21,750	\$950	4.37%	0.22%	
MUNICIPAL PROSECUTOR	\$71,000	\$10,100	\$81,100	\$84,500	\$10,300	\$94,800	-\$13,700	-14.45%	0.77%	
	\$0	\$25,000	\$25,000	\$0	\$27,000	\$27,000	-\$2,000	-7.41%	0.24%	
TOTAL GEN GOVT.	\$782,950	\$469,736	\$1,252,686	\$764,800	\$470,516	\$1,235,316	\$17,370	1.41%	11.88%	25.02%
POLICE DEPARTMENT	\$1,900,000	\$129,250	\$2,029,250	\$1,828,500	\$129,250	\$1,957,750	\$71,500	3.65%	19.25%	
EMERGENCY SQUAD	\$0	\$25,500	\$25,500	\$0	\$25,500	\$25,500	\$0	0.00%	0.24%	
EMERGENCY MANAGEMENT	\$0	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%	0.03%	
FIRE DEPARTMENT	\$0	\$89,140	\$89,140	\$0	\$89,140	\$89,140	\$0	0.00%	0.85%	
FIRE PREVENTION	\$2,200	\$1,500	\$3,700	\$2,200	\$1,500	\$3,700	\$0	0.00%	0.04%	
(911) RADIO COMMUNICATIONS	\$0	\$176,500	\$176,500	\$0	\$171,000	\$171,000	\$5,500	3.22%	1.67%	
TOTAL PUBLIC SAFETY	\$1,902,200	\$424,890	\$2,327,090	\$1,830,700	\$419,390	\$2,250,090	\$77,000	3.42%	22.07%	46.48%
PUBLIC WORKS DEPARTMENT	\$744,950	\$281,250	\$1,026,200	\$702,950	\$281,250	\$984,200	\$42,000	4.27%	9.73%	
IMPROVEMENTS TO STREETS & ROADS	\$0	\$70,000	\$70,000	\$0	\$70,000	\$70,000	\$0	0.00%	0.66%	
BUILDINGS AND GROUNDS	\$54,000	\$42,200	\$96,200	\$52,100	\$42,200	\$94,300	\$1,900	2.01%	0.91%	
RECYCLING	\$5,600	\$10,000	\$15,600	\$5,600	\$10,000	\$15,600	\$0	0.00%	0.15%	
FLEET MAINTENANCE	\$0	\$113,500	\$113,500	\$0	\$113,500	\$113,500	\$0	0.00%	1.08%	
TOTAL PUBLIC WORKS	\$804,550	\$516,950	\$1,321,500	\$760,650	\$516,950	\$1,277,600	\$43,900	3.44%	12.54%	26.39%
RECREATION	\$65,200	\$6,150	\$71,350	\$63,000	\$7,050	\$70,050	\$1,300	1.86%	0.68%	0.06%
SENIOR CITIZEN CONTRIBUTION	\$0	\$9,000	\$9,000	\$0	\$9,000	\$9,000	\$0	0.00%	0.09%	
SENIOR CITIZEN TRANSPORTATION	\$22,000	\$976	\$22,976	\$21,400	\$976	\$22,376	\$600	2.68%	0.22%	
CELEBRATION OF PUBLIC EVENTS	\$0	\$2,250	\$2,250	\$0	\$2,250	\$2,250	\$0	0.00%	0.02%	
TOTAL COMMUNITY PROGRAMS	\$87,200	\$18,376	\$105,576	\$84,400	\$19,276	\$103,676	\$1,900	1.83%	1.00%	2.11%
	\$3,576,900	\$1,429,952	\$5,006,852	\$3,440,550	\$1,426,132	\$4,866,682	\$140,170	2.88%	47.49%	100.00%
ELECTRICITY	\$0	\$87,000	\$87,000	\$0	\$87,000	\$87,000	\$0	0.00%	0.83%	
STREET LIGHTING	\$0	\$36,000	\$36,000	\$0	\$36,000	\$36,000	\$0	0.00%	0.34%	

TELEPHONE	\$0	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	0.00%	0.28%	
HEATING OIL	\$0	\$120,000	\$120,000	\$0	\$120,000	\$120,000	\$0	0.00%	1.14%	
GASOLINE	\$0	\$125,000	\$125,000	\$0	\$125,000	\$125,000	\$0	0.00%	1.19%	
GENERAL LIABILITY	\$0	\$167,254	\$167,254	\$0	\$166,956	\$166,956	\$298	0.18%	1.59%	
WORKERS COMP	\$0	\$90,612	\$90,612	\$0	\$87,308	\$87,308	\$3,304	3.78%	0.86%	
GROUP INSURANCE	\$0	\$1,523,500	\$1,523,500	\$0	\$1,385,000	\$1,385,000	\$138,500	10.00%	14.45%	
STATUTORY EXPENDITURES	\$0	\$860,202	\$860,202	\$0	\$792,346	\$792,346	\$67,856	8.56%	8.16%	
ACCUMULATED SICK/VAC LEAVE	\$0	\$100	\$100	\$0	\$100	\$100	\$0	0.00%	0.00%	
MUNICIPAL SEWER CHARGES	\$0	\$15,200	\$15,200	\$0	\$15,200	\$15,200	\$0	0.00%	0.14%	
MUSCONETCONG SEWER FEES (VC)	\$0	\$69,000	\$69,000	\$0	\$69,000	\$69,000	\$0	0.00%	0.65%	
GARBAGE CONTRACT	\$0	\$687,500	\$687,500	\$0	\$657,500	\$657,500	\$30,000	4.56%	6.52%	
RECYCLING TAX	\$0	\$10,500	\$10,500	\$0	\$10,500	\$10,500	\$0	0.00%	0.10%	
DEBT SERVICE	\$0	\$354,629	\$354,629	\$0	\$354,629	\$354,629	\$0	0.00%	3.36%	
DEFERRED CHARGES	\$0	\$30,000	\$30,000	\$0	\$74,000	\$74,000	-\$44,000	-59.46%	0.28%	
CAPITAL IMPROVEMENTS	\$0	\$130,000	\$130,000	\$0	\$130,000	\$130,000	\$0	0.00%	1.23%	
FEDERAL AND STATE GRANTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	
MUNICIPAL ALLIANCE	\$0	\$11,420	\$11,420	\$0	\$11,420	\$11,420	\$0	0.00%	0.11%	
RES FOR UNCOLLECTED TAXES	\$0	\$1,187,639	\$1,187,639	\$0	\$1,187,639	\$1,187,639	\$0	0.00%	11.27%	
PBA REPRESENTATIVE CONTRACT	\$0	\$0	\$0	\$106,300	\$0	\$106,300	-\$106,300	-100.00%	0.00%	
TOTAL OTHER EXPENSES			\$5,535,556			\$5,445,898	\$89,658	1.65%	52.51%	100.00%
			\$10,542,408			\$10,312,580	\$229,828	2.23%	100.00%	
			\$10,542,408			\$10,312,580				
										2010 GRANTS/Municipal Alliance