

# **Municipal Services & Financial Overview**

## **Borough and Township of Princeton**

**January 2011**

**Prepared for:**  
Joint Consolidation/Shared Services Study Commission

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# FOREWORD: "A USER'S GUIDE TO THIS REPORT"

## Joint Consolidation/Shared Services Study Commission of Princeton Borough and Township

The information contained in this report is very detailed and assumes some level of knowledge in municipal budgeting and operations. We have attempted to make the presentation of this information to the public as clear as possible. However, the main purpose of the report is to provide a "data source" for the Commission and for CGR to draw on as we move into analysis and consideration of shared services and consolidation options.

This *Municipal Services and Financial Overview* report is specifically intended to provide a baseline for assisting the Commission in understanding the following:

- The current costs and revenues associated with services provided by the Borough and Township;
- The debt and other obligations that are currently held by the Borough and Township, and their associated maturity schedules;
- The level of service currently being provided in the Borough and Township for each individual or shared service;
- The existing staff levels in Borough and Township departments; and
- The properties, facilities, vehicles and equipment owned and maintained by the Borough and Township.

When reviewing the report, please note any marked (\*) or noted areas of the report that provide additional detail.

Essentially, the report begins with a budget summary of both municipalities and compares and contrasts expenditures, revenues and outstanding debt for both the Borough and Township.

The report then focuses on staffing allocations for each municipal service. When reviewing this section, please note that it has been divided into "individually" provided services and "joint" services that are shared between both municipalities.

For additional detail on the staffing allocations and the levels of services provided in each municipality, please refer to the departmental summaries after the staffing allocation tables. This section is also separated between individually provided services and joint services.

Finally, the report compares collective bargaining agreements, fringe benefits and the municipal code for both the Borough and Township. This data will also be reviewed when considering the next phase of analysis and options.

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## INTRODUCTION

This baseline report provides an overview of municipal services and financial information for the Borough and Township of Princeton, New Jersey. The review constitutes the study's "What Exists?" report, and presents relevant Borough and Township metrics on size, structure, finances and operations. The report establishes a foundational understanding of how the Borough and Township deliver and fund municipal services, and is intended to serve as an information baseline for later consideration and analysis of consolidation and shared service options.

## HISTORY, SIZE AND STRUCTURE

In 2009, officials in Princeton Township and Princeton Borough initiated an effort to explore the potential benefits of consolidating into a single municipality and, short of full consolidation, further sharing services in police and public works. Following a public hearing in December 2009, the governing bodies of the Borough and Township received approval from the State of New Jersey Department of Community Affairs' Local Finance Board to create a Joint Consolidation / Shared Services Study Commission and establish a process for a feasibility study of consolidation and shared services. The Commission, comprised of both Borough and Township representatives<sup>1</sup>, was tasked with studying potential consolidation and shared services opportunities, and assessing the operational and financial implications thereof.

Although the Borough and Township have been separate municipal entities since 1894<sup>2</sup>, this effort represents the most recent in a series of discussions regarding the potential for a consolidated Princeton. In fact, the consolidation question has gone to Borough and Township voters three times since the 1950s, most recently in 1996 when the proposal was passed in the Township but defeated in the Borough. And since the current examination was initiated under the State of New Jersey's Local Option Municipal Consolidation Act (NJSA 40A:65-25 *et seq.*), it affords additional flexibility that previous discussions lacked, including phased implementation, the use of advisory planning districts to better synthesize differences in planning and zoning, and the potential for service and/or debt districts to more precisely allocate specific costs and benefits.

It is noteworthy that the Borough and Township already operate shared or "joint" agencies in a number of key service areas, including schools, regional planning, human services, sewer operations, public health, recreation, fire protection and services through Corner House. Similarly, both jointly contract for library, senior activity and first aid services, among others.

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<sup>1</sup> Commission members include: Anton Lahnston, Borough appointee (Chairman); Ryan Lillienthal, Borough Appointee; Mayor Mildred Trotman, Borough Appointee; Patrick Simon, Borough Appointee; David Goldfarb, Borough Appointee; Alice Small, Alternate Borough Appointee; Valerie Haynes, Township Appointee (Vice Chair); Mayor (2010) Bernard Miller, Township Appointee; Mayor (2011) Chad Goerner, Township Appointee; Carol Golden, Township Appointee; and William Metro, Township Appointee. The State Department of Community Affairs' non-voting representative, assigned pursuant to NJSA 40A:62-25, is Eugene McCarthy.

<sup>2</sup> The original split was the result of a dispute over school funding. The Township and the Borough later consolidated into the Princeton Regional Schools.

Notwithstanding extensive formal (and informal) cooperation, the Township and the Borough remain independent municipal corporations, with the 1.9-square miles Borough of Princeton completely surrounded by the 16.6-square mile Township. The community is situated along the northeastern boundary of Mercer County, roughly equidistant between Philadelphia (which is forty-five miles to the southwest) and New York City (which is fifty miles to the northeast).

The Borough had a population of 14,203 as of the 2000 Census; the Township had a population of 16,027. Population estimates released since the last decennial count place the Borough's 2009 population figure at 13,381, and the Township's at 17,404. As the Borough's land area is considerably smaller than the Township's, the Borough's population density is more than six times greater than that of the Township (7,042 per square mile vs. 1,048 per square mile).<sup>3</sup> The following maps illustrate the municipal boundaries of the Borough and Township (on the left), and the population density as of the 2009 Census population estimates (on the right). Darker shading indicates greater density.



Population in Princeton as a whole has increased significantly over the past half-century. From 1950 to 2000, the Township expanded by 221 percent, while the Borough grew by a more modest 9 percent. Overall, total combined population in the Borough and Township grew from

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<sup>3</sup> This is partly due to the presence of University dormitories in the Borough, although there are also some University dormitories in the Township (including graduate student housing). It should be noted that, as of the 2000 U.S. Census, the Borough's population included 6,456 of college-enrolled status; the Township's included 1,625.

17,637 in 1950 to nearly 31,000 in 2009, an increase of roughly 75 percent.

### **Township and Borough Population, 1950-2009**

*Source: US Bureau of the Census*

	<b>Township</b>	<b>Borough</b>	<b>Combined</b>
1950	5,407	12,230	17,637
1960	10,411	11,890	22,301
1970	13,651	12,311	25,962
1980	13,683	12,035	25,718
1990	13,198	12,016	25,214
2000	16,027	14,203	30,230
2001 (est)	17,011	13,539	30,550
2002 (est)	17,066	13,520	30,586
2003 (est)	17,061	13,496	30,557
2004 (est)	17,161	13,492	30,653
2005 (est)	17,043	13,415	30,458
2006 (est)	17,132	13,589	30,721
2007 (est)	17,397	13,479	30,876
2008 (est)	17,419	13,389	30,808
2009 (est)	17,404	13,381	30,785

The Borough of Princeton is organized under the borough model of government, pursuant to New Jersey state law (NJSA 40A:60-1 *et seq.*). It is governed by a directly-elected mayor and six-member legislative council, all of whom are elected at-large. The mayor serves a four-year term, while council members serve staggered three-year terms. As is standard practice under the borough form, the mayor serves as the head of the municipal government; nominates individuals to serve on Borough boards and commissions (with the advice and consent of the council); and, while presiding over all council meetings, only votes on actions in the event of a tie among the six council members. Under the borough form, the mayor retains veto power subject to a 2/3 override vote of the council. For its part, the council plays a major role in the development and adoption of municipal ordinances and financial decisions (including approval of the Borough budget). Day-to-day operations of the Borough government are vested in an appointed administrator.

By contrast, the Township of Princeton is formally organized under the township form of government pursuant to New Jersey state law (NJSA 40A:63-1). It is governed by a five-member Township committee, the members of which are all elected at-large to serve staggered three-year terms. The Township committee elects from its membership a mayor and deputy mayor to serve a one year-term. The mayor serves as the Committee chairperson, presiding over meetings with both a voice and

vote on all matters; the Committee exercises all legislative responsibilities for the municipality. Like the Borough, day-to-day operations of Township government are vested in an appointed administrator.

## BUDGETARY SUMMARY

### Expenditures

The 2010 Borough and Township budgets<sup>4</sup> contain anticipated all-funds expenditures of \$65.1 million. Of that total, \$36.6 million is Township, while the remaining \$28.5 million is Borough.<sup>5</sup>

#### **Budgeted Expenditures**

*Source: 2010 Township and Borough Budgets*

*(Dollars in millions)*

	<b>General</b>	<b>Dedicated</b>	<b>Total</b>
Township of Princeton	\$35.945	\$0.625	\$36.570
Borough of Princeton	\$24.717	\$3.826	\$28.543
<b>Total</b>	<b>\$60.662</b>	<b>\$4.451</b>	<b>\$65.113</b>

These expenditure totals reflect the full budgeted costs of both the Borough and Township. However, it is important to note that in some cases, as a result of shared services provided and funded by both entities, certain costs get “double-counted” in the two budgets. For example, for shared services that are administered by the Township, the Township budget contains the *full* cost of that service – the Township *and* the Borough’s share, while the Borough budgets its own share in its budget. As such, the Borough’s contribution gets counted twice. To address these “double-counted” dollars, a cost elimination summary is provided in the appendix, identifying specifically which costs are double-counted. For summary purposes, the following table illustrates the “true” budget totals in the Borough and Township *less* these double-counted expenditures.

<sup>4</sup> This baseline report relies on current year (2010) budgets for both the Borough and Township. Budgeted information is used instead of prior year actuals because the current year budget represents both towns’ most recent attempt to project expenditures and revenues, and thus their respective best estimates based on actual experience, recent history and operational/financial goals for the fiscal year. Particularly in the areas of fringe benefits and utilities, where year-to-year changes can be more significant in the current environment, the current year’s budget more accurately reflects what is likely to happen over the course of the year.

<sup>5</sup> The Township’s construction code finances are handled in a “dedicated by rider” format, meaning that the corresponding costs and revenues of approximately \$722,000 do not appear in the budget.

### Elimination of "Double-Counted" Expenditures

*Source: CGR Analysis of Township and Borough Budgets*

	Township	Borough
<b>Total General Expenditures (2010)</b>	<b>\$35.945</b>	<b>\$24.717</b>
<u>Double-Counted Expenditures</u>		
Animal Control	-	\$0.060
Corner House	\$0.126	-
Environmental Commission	\$0.003	-
Fire	-	\$0.109
Fire Facilities	-	\$0.051
Health	-	\$0.284
Human Services	\$0.070	-
Planning Board	\$0.122	-
Recreation	\$0.417	-
Senior Resource Center	-	\$0.093
Sewer	-	\$0.690
Solid Waste	-	\$0.115
<b>Subtotal</b>	<b>\$0.738</b>	<b>\$1.401</b>
<b>General Expenditures Less Double-Counts</b>	<b>\$35.207</b>	<b>\$23.316</b>

At their highest level of detail, municipal budgets can be broken into two primary categories – general appropriations (including most municipal functions and debt service) and “dedicated funds.” Dedicated funds are so referred to because they typically have a “dedicated” stream of funding to offset some or all of their costs. While the significant majority of expenditures in both the Borough and Township are general in nature, both municipalities have a portion of their total costs within the “dedicated fund” category. In the Township, approximately \$625,000 in expenditures is attributable to the Affordable Housing Utility Budget. Over \$300,000 in revenue to offset those costs comes from affordable housing fees generated by the program; the remainder is attributable to the fund’s own operating surplus, a contribution from the Township’s general fund budget and a dedicated reserve.

The Borough has a larger “dedicated funds” budget, due primarily to the existence of its parking utility. In 2010, the Borough budgeted \$3.7 million in parking utility appropriations, with the lion’s share of those costs (\$3.1 million) to be offset directly by fees generated through the parking utility. The remainder of the Borough’s dedicated funds budget is comprised of its affordable housing utility (\$111,000) and certain special assessment debt costs (\$9,000).



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## ***Expenditure Commonalities***

The basic menu of municipally-provided services tends to be reasonably similar across local governments, so most spend money in common areas. In order to quickly assess the degree of spending commonality that occurs in Princeton, the Borough and Township budgets were overlaid on one another and commonalities were identified. The following table reflects those budget line items in which both the Borough and Township have invested resources in their current year budgets. It is important to note that this table does *not* contemplate any service type or level differentials between the two municipalities, but rather compares the two respective budgets at a high level. Specific differentials in the type and/or level of service between Borough and Township operations are discussed later in this report.

Common Category Expenditures	Township	Borough	Combined
	----- Dollars in Millions -----		
Debt Service	\$6.138	\$3.831	\$9.970
Police	\$3.779	\$3.532	\$7.312
Stonybrook Regional Sewerage Authority	\$2.260	\$2.034	\$4.294
Insurance - Employee Group	\$1.960	\$2.192	\$4.152
Reserve for Uncollected Taxes	\$2.534	\$0.715	\$3.249
Street/Road Repair and Maintenance	\$1.380	\$0.678	\$2.058
Admin, Council and Clerk	\$0.963	\$0.741	\$1.704
Police and Fire Retirement System	\$0.775	\$0.738	\$1.514
Engineering	\$0.812	\$0.293	\$1.104
Construction Code	\$0.722	\$0.361	\$1.082
Public Employees Retirement System	\$0.533	\$0.504	\$1.037
Affordable Housing (incl Dedicated Funds)	\$0.825	\$0.111	\$0.936
Social Security	\$0.400	\$0.459	\$0.859
911/Dispatch	\$0.416	\$0.420	\$0.835
Buildings and Grounds	\$0.285	\$0.544	\$0.829
Fire Hydrant Service	\$0.525	\$0.143	\$0.668
Legal	\$0.429	\$0.196	\$0.625
Insurance - Liability	\$0.257	\$0.303	\$0.560
Financial Administration	\$0.357	\$0.193	\$0.550
Vehicle Maintenance/Mechanics	\$0.299	\$0.210	\$0.509
Municipal Court	\$0.152	\$0.336	\$0.488
Insurance - Workers Compensation	\$0.189	\$0.254	\$0.443
Fire Prevention	\$0.100	\$0.298	\$0.398
Electricity	\$0.215	\$0.120	\$0.335
Gas and Fuel Oil	\$0.224	\$0.080	\$0.304
Tax Collection	\$0.161	\$0.102	\$0.263
Street Lighting	\$0.138	\$0.118	\$0.256
Tax Assessment	\$0.152	\$0.046	\$0.198
Shade Tree Commission	\$0.067	\$0.126	\$0.194
Emergency Authorizations	\$0.110	\$0.061	\$0.171
Telephone	\$0.050	\$0.073	\$0.123
Municipal Prosecutor	\$0.039	\$0.037	\$0.076
Audit Services	\$0.033	\$0.035	\$0.068
Public Defender	\$0.023	\$0.037	\$0.060
Condominium Community Costs	\$0.030	\$0.008	\$0.038
Water	\$0.013	\$0.008	\$0.021
Elections	\$0.008	\$0.009	\$0.018
Emergency Management	\$0.002	\$0.009	\$0.011
<b>Total</b>	<b>\$27.355</b>	<b>\$19.956</b>	<b>\$47.311</b>

\* Construction costs (and revenues) in the Township are "dedicated by rider" and thus do not appear in the general budget

## ***Expenditure Commonalities – Shared Functions***

The Borough and Township jointly provide a number of functions to the entire community on a collaborative basis. In this sense, these budgeted costs represent expenditure “commonalities.”

[Note: As explained earlier, the budgeted expenditures in the following table remove any “double-counted” costs that, by virtue of the approach to budgeting joint services in the Borough and Township, would otherwise show up in both budgets.]

<b>Joint Functions Expenditures</b>	<b>Township</b>	<b>Borough</b>	<b>Combined</b>
	----- Dollars in Millions -----		
Library	\$2.474	\$1.274	\$3.748
Sewer	\$0.690	\$0.588	\$1.278
Recreation	\$0.772	\$0.424	\$1.196
Health	\$0.284	\$0.140	\$0.425
Planning Board	\$0.237	\$0.123	\$0.360
Corner House	\$0.126	\$0.134	\$0.259
Landfill / Solid Waste Disposal	\$0.115	\$0.146	\$0.261
Fire	\$0.134	\$0.093	\$0.227
Senior Resource Center	\$0.093	\$0.093	\$0.185
Human Services	\$0.070	\$0.071	\$0.142
Fire Facilities	\$0.051	\$0.043	\$0.094
Animal Control	\$0.060	\$0.029	\$0.089
First Aid Squad	\$0.054	\$0.027	\$0.081
Fire LOSAP	\$0.024	\$0.021	\$0.045
Flu Vaccine Program	\$0.007	\$0.003	\$0.010
Environmental Commission	\$0.005	\$0.002	\$0.007
<b>Total</b>	<b>\$5.194</b>	<b>\$3.211</b>	<b>\$8.404</b>

## ***Unique Expenditures***

The following table reflects all budgeted Borough and Township expenditures that are *not* otherwise reflected in the two preceding tables (*i.e.* the table contains those expenditures that are not common, but rather are unique to one municipality or the other).

Unique Expenditures	Township	Borough	Combined	
	----- Dollars in Millions -----			
Surplus Replenishment ("Up to the Cap")	\$2.344	-	\$2.344	*
Parking Utility (Surplus)	-	\$1.494	\$1.494	
Parking Utility (Operating)	-	\$1.143	\$1.143	
Parking Utility (Debt Service)	-	\$0.969	\$0.969	
Garbage and Trash Removal	-	\$0.559	\$0.559	
Comer House Foundation	\$0.314	-	\$0.314	**
Capital Improvement Fund	\$0.300	-	\$0.300	
Zoning Board of Adjustment	\$0.198	-	\$0.198	
Accumulated Leave Compensation	-	\$0.165	\$0.165	
Drug Program (State Grant)	\$0.144	-	\$0.144	**
Transportation of Local Pupils by BOE	\$0.142	-	\$0.142	
Mercer County Improvement Authority	\$0.130	-	\$0.130	
Parking Utility (Deferred Charges)	-	\$0.100	\$0.100	
Deer Management Program	\$0.090	-	\$0.090	
Mercer County Motivation 180	\$0.055	-	\$0.055	**
Unemployment Insurance	-	\$0.050	\$0.050	
Stonybrook Sewer Industrial User Fee	-	\$0.050	\$0.050	
Maintenance of Parks and Playgrounds	\$0.041	-	\$0.041	
Drug Program (Vicinage)	\$0.040	-	\$0.040	**
Maintenance of Sewerage Facilities	-	\$0.036	\$0.036	
Safe and Secure Communities Program	-	\$0.030	\$0.030	**
Princeton Regional Municipal Alliance Program	\$0.028	-	\$0.028	**
Drug Program (Mercer County)	\$0.025	-	\$0.025	**
Salary and Wage Adjustment	-	\$0.023	\$0.023	
Bonner Foundation	-	\$0.022	\$0.022	**
Princeton Univ Fire Equipment	-	\$0.020	\$0.020	**
Mercer County PYP Program	\$0.020	-	\$0.020	**
Sewer (Other Expenses)	\$0.019	-	\$0.019	
Historical Sites	\$0.018	-	\$0.018	
Consolidated Police and Fireman's Pension	-	\$0.016	\$0.016	
Livable Communities Grant	\$0.015	-	\$0.015	**
Cranbury Drug Intervention Program	\$0.010	-	\$0.010	**
Matching Funds for Grants	\$0.010	-	\$0.010	
Academic Success Today	\$0.010	-	\$0.010	**
Institute Lands Preservation	-	\$0.009	\$0.009	
Dedicated Assessment Fund Debt Service	-	\$0.009	\$0.009	
Princeton Univ Prospect Ave Lighting	-	\$0.008	\$0.008	**
Clean Communities	\$0.007	-	\$0.007	**
NJ DEP Grants	\$0.007	-	\$0.007	**
Drug Program (STAR)	\$0.007	-	\$0.007	**
Boarding Costs and Animal Care	-	\$0.006	\$0.006	
Reserve for Tax Appeals	-	\$0.005	\$0.005	
Bulletproof Vests	\$0.004	-	\$0.004	**
DWI Court	\$0.001	-	\$0.001	**
Worker and Community Right to Know Act	\$0.001	-	\$0.001	
NJ PEOSHA	-	\$0.001	\$0.001	
Defined Contribution Retirement Program	\$0.001	-	\$0.001	
Drug Program (NJMSPLI)	\$0.001	-	\$0.001	**
<b>Total</b>	<b>\$3.982</b>	<b>\$4.714</b>	<b>\$8.697</b>	

\* Surplus replenishment is essentially a contingency fund for unforeseen budget requirements and to rebuild and maintain sufficient reserves. Township officials note that the reserve balance is critical to maintaining its AAA bond rating.

\*\* Indicates a public or private program offset by dedicated revenue (e.g. grants, reserves, etc.). Grants are dedicated for specific purposes, and cannot be expended on other purposes.

## Revenues

The 2010 Borough and Township budgets contain anticipated all funds revenues of \$65.1 million, balanced with budgeted expenditures. The breakdown of revenues between the Borough and Township's general and dedicated funds is consistent with that found on the expenditure side.<sup>6</sup>

### Budgeted Revenues

*Source: 2010 Township and Borough Budgets*

*(Dollars in millions)*

	<b>General</b>	<b>Dedicated</b>	<b>Total</b>
Township of Princeton	\$35.945	\$0.625	\$36.570
Borough of Princeton	\$24.717	\$3.826	\$28.543
<b>Total</b>	<b>\$60.662</b>	<b>\$4.451</b>	<b>\$65.113</b>

Property taxes comprise a major source of revenue for both municipalities. The Township's 2010 budget contains \$22.1 million in property tax levy, or nearly 62 percent of its total general revenue base. The Borough's 2010 levy is \$10.4 million, which represents 42 percent of its general revenues.

The "other" category within general revenue is significant for both municipalities. In the Township, this includes anticipated surplus (\$4.1 million), a series of local revenues including sewer rentals and court fees (\$5.2 million), and revenues received from the Borough for the delivery of certain shared services<sup>7</sup> (\$0.7 million). In the Borough, it includes anticipated surplus (\$0.8 million), a series of local revenues (\$7.9 million) including sewer service charges and court fees and revenues received from the Township for the delivery of certain shared services<sup>8</sup> (\$1.4 million).

Both municipalities also rely on certain state revenues as an important part of their budgets. In the Township, the \$1.4 million in state aid accounts for approximately 4 percent of total general revenues; similarly, in the Borough, the nearly \$1 million received in state aid accounts for 4 percent of all receipts.

<sup>6</sup> The Township's construction code finances are handled in a "dedicated by rider" format, meaning that the corresponding costs and revenues of approximately \$722,000 do not appear in the budget.

<sup>7</sup> The Township receives these revenues for administration of the Joint Recreation Board, Corner House, Regional Planning Board, Joint Environmental Protection and Human Services Commission.

<sup>8</sup> The Borough receives these revenues for administration of solid waste management, maintenance of sewer facilities, animal control, health services, fire services, fire facilities, senior citizen programming, a length of service award program (LOSAP) for fire volunteers and a flu vaccine/inoculation program.

### Budgeted Revenues

Source: 2010 Township and Borough Budgets

(Dollars in millions)

	Township	Borough	Combined
<b>General</b>	<b>\$35.945</b>	<b>\$24.717</b>	<b>\$60.662</b>
Property Tax	\$22.145	\$10.399	\$32.544
State Aid	\$1.463	\$0.989	\$2.452
Other	\$12.337	\$13.329	\$25.666
<b>Dedicated</b>	<b>\$0.625</b>	<b>\$3.826</b>	<b>\$4.451</b>
Affordable Housing	\$0.625	\$0.111	\$0.736
Special Assessment (Debt)	\$0.000	\$0.009	\$0.009
Parking	\$0.000	\$3.706	\$3.706

As noted above, when looked at in combined fashion the Borough and Township budgets contain certain “double-counted” dollars resulting from the shared services provided and funded by both entities. For example, for shared services that are administered by the Township, the Township’s budget contains as “revenue” monies contributed by the Borough for its own share of the cost. Similarly, for shared services administered by the Borough, the Borough’s budget contains as “revenue” monies contributed by the Township for its share of the cost. For a true revenue total, these double-counted dollars would need to be removed from both budgets in a fashion similar to what was done in the expenditure summary above. This means a reduction of \$0.738 million in revenues on the Township side, and \$1.401 million in revenues on the Borough side. The result is total Township General revenue of \$35.207 million, and total Borough General revenue of \$23.316 million.

## TAX RATES

Because the Borough and Township have significantly different net taxable valuations across which to spread their respective levies, a “penny” on the tax rate generates a different amount in both municipalities.<sup>9</sup>

In its 2010 budget, the Township tax levy is \$22.145 million. Spread across a net taxable valuation of \$4.709 *billion*, the Township tax rate in the current year is \$0.470 per hundred dollars of taxable assessed value (or \$4.70 per thousand).

By contrast, the Borough’s 2010 tax levy is \$10.399 million, but its net taxable valuation (\$2.221 billion) is considerably less than the Township’s – not even half as large, in fact. As such, notwithstanding the fact that the Borough’s levy amount is less than half of the Township’s, it needs a tax rate of roughly the same as that of the Township (\$0.468 per hundred, or \$4.68 per thousand) in order to fund its levy.

### Local Tax Rates for Past Three FYs

*Source: Township and Borough Budgets, Mercer County Board of Taxation*

	<b>Tax Levy</b> (\$ <u>m</u> illions)	<b>Taxable Value</b> (\$ <u>b</u> illions)	<b>Tax Rate</b> (per \$100)
<u>FY 2010</u>			
Township of Princeton	\$22.14	\$4.71	0.470
Borough of Princeton	\$10.40	\$2.22	0.468
<u>FY 2009</u>			
Township of Princeton	\$21.79	\$2.44	0.893
Borough of Princeton	\$10.40	\$1.01	1.030
<u>FY 2008</u>			
Township of Princeton	\$20.90	\$2.43	0.861
Borough of Princeton	\$10.37	\$1.01	1.030

As reflected in the table, the tax rates in the Borough and Township (as well as the underlying net taxable valuation of both municipalities) changed markedly from 2009 to 2010. This was due to a revaluation

<sup>9</sup> Note that the average residential property in the Township is valued at \$837,000; the average in the Borough is \$753,000.



completed in both towns, which resulted in significant increases in the overall size of the ratable base. From 2009 to 2010, the revaluation resulted in the ratable base increasing by 93 percent in the Township and 120 percent in the Borough. The official tax rates vs. municipal property valuations dropped in 2010, largely due to valuations being rescaled to more closely align with market prices. However, the tax burden borne by individual taxpayers did not necessarily decrease. In fact, the actual taxes paid by property owners stayed the same *on average*, although there were many properties for which taxes went up or down quite substantially, and others for which taxes barely changed.

One helpful way of presenting the different levy and taxable valuation contexts of the Borough and Township is to look at the “value of a penny” on the tax rate in each municipality. Increasing the tax rate by one penny in the Township (from \$0.470 to \$0.480) generates an additional \$471,000 in property tax revenue. By contrast, increasing the rate by one penny in the Borough (from \$0.468 to \$0.478) generates \$222,000 in additional revenue, less than half of what a one-penny increase generates in the Township.

Both the Borough and Township do have some additional taxing capacity under state law. NJSA 40A:4-45.44 through 45.47 establishes a formula that limits increases in the amount localities can raise through property taxation. The current-year limit for the Township is \$23.334 million, of which it is currently using \$22.144 million, or 94.9 percent. The Borough’s current-year limit is \$11.539 million, of which it is currently using \$10.399 million, or 90.1 percent.

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## FUND BALANCES

As of December 31, 2009, the Township reports a year-end fund balance of \$7.250 million in its current fund, and an additional \$0.152 million in its affordable housing operating fund. A portion of the balance in the current fund (\$4.125 million) was appropriated for use in the 2010 budget.

As of December 31, 2009, the Borough had an audited fund balance of \$2.846 million in its current fund; an additional \$0.346 million in its assessment trust fund; \$2.614 million in its general capital fund; and \$0.249 million in its parking utility fund. A portion of the balance in the current fund (\$0.799 million) was appropriated for use in the 2010 budget.

## OUTSTANDING DEBT

At the close of each year, municipalities in the State of New Jersey are required to submit an Annual Debt Statement (ADS) pursuant to NJSA 40A:2-40. The ADS presents in standard form the total municipal debt as of December 31, both general obligation and self-liquidating in nature, as well as debt ratios that permit comparisons of the relative debt burden across municipalities. As of the Borough and Township's respective December 31, 2009 Annual Debt Statements, the municipalities had a combined total debt load of \$129.4 million<sup>10</sup>. Approximately 67 percent of that total was attributable to the Township, while the remaining 33 percent was from the Borough. The debt ratios (*i.e.* net debt as a percentage of equalized real property valuation – \$5.079 billion in the Township and \$2.524 billion in the Borough) in the 2009 ADS were reasonably similar – 1.70 percent in the Township and 1.71 percent in the Borough.

However, because the most recent Annual Debt Statements were filed at the end of last year, the information contained within them is not necessarily current. As such, the study team requested current debt information from the Borough and Township as of November 8, 2010. The following summaries provide a breakdown of outstanding debt as of that date.

[Note: Unlike the ADS figures presented in the preceding paragraph, the following summaries only reflect *actually issued debt*, and exclude any debt that has not yet been incurred.]

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<sup>10</sup> This figure is as reported on the towns' respective Annual Debt Statements, and as such includes certain authorized-but-unissued debt amounts (*i.e.* debt that has been approved for issuance, but has not yet been issued). As of the December 31, 2009 ADS, the Borough had \$9.177 million in authorized-but-unissued debt for general purposes, and \$0.697 million in authorized-but-unissued debt for self-liquidating purposes. The Township had \$25.840 million in authorized-but-unissued debt, all of which was for general purposes.

## Township

As of November 8, 2010, the Township held \$48.1 million in remaining principal on bonds issued from 2004 to 2010, both for general purposes (2004, 2006 and 2008) and refunding purposes (2009 and 2010). The Township also held a series of Green Trust and New Jersey Environmental Infrastructure Trust loans totaling a combined \$9.1 million. In addition, \$380,000 in principal remains from a 2004 refunding bond in the Township's affordable housing utility. A breakdown is provided in the following table.

**Township of Princeton**  
**Summary of Municipal Debt as of 11-08-10**

*Source: Township Finance Department*

<b>BONDS</b>	
General Improvement 2004	\$6,450,000
General Improvement 2006	\$21,770,000
General Improvement 2008	\$7,700,000
Refunding Bonds 2009	\$5,995,000
Refunding Bonds 2010	\$6,185,000
<b>Subtotal</b>	<b>\$48,100,000</b>
<b>LOANS &amp; MISC</b>	
Green Trust: POE	\$220,829
Green Trust: Weller	\$350,066
Green Trust: Institute	\$530,503
NJ Env Infrastructure Trust	\$8,014,360
<b>Subtotal</b>	<b>\$9,115,758</b>
<b>UTILITY (Self-Liquidating)</b>	
Affordable Housing Bonds	\$380,000
<b>Subtotal</b>	<b>\$380,000</b>
<b>Total Debt, All Sources</b>	<b>\$57,595,758</b>

The debt ratio (*i.e.* net debt as a percentage of equalized real property valuation) for the Township's outstanding municipal debt *as of November 8, 2010* was 1.14 percent.

## Borough

As of November 8, 2010, the Borough held \$28.3 million in remaining principal on bonds issued from 2003 to 2010 for general improvement purposes; \$7.6 million in principal for a series of Environmental Infrastructure Trust loans; nearly \$330,000 in principal for assessment utility bonds; and \$12.2 million in principal related to a 2003 bond issuance for the parking utility. A breakdown is provided in the following table.

### **Borough of Princeton**

#### **Summary of Municipal Debt as of 11-08-10**

*Source: Borough Finance Department*

<b>BONDS</b>	
General Improvement 2003A	\$3,078,000
General Improvement 2003B	\$4,509,000
General Improvement 2007	\$8,108,134
General Improvement 2010	\$12,589,000
<b>Subtotal</b>	<b>\$28,284,134</b>
<b>LOANS &amp; MISC</b>	
NJ Env Infrastructure Trust 2006A	\$729,594
NJ Env Infrastructure Trust 2006A	\$805,000
NJ Env Infrastructure Trust 2007A	\$741,827
NJ Env Infrastructure Trust 2007A	\$810,000
NJ Env Infrastructure Trust 2008A	\$953,668
NJ Env Infrastructure Trust 2008A	\$1,000,000
NJ Env Infrastructure Trust 2010A	\$1,924,070
NJ Env Infrastructure Trust 2010A	\$650,000
<b>Subtotal</b>	<b>\$7,614,159</b>
<b>UTILITY (Self-Liquidating)</b>	
Assessment Bonds 2007	\$117,866
Assessment Bonds 2010	\$212,000
Parking Utility Bonds 2003	\$12,205,000
<b>Subtotal</b>	<b>\$12,534,866</b>
<b>Total Debt, All Sources</b>	<b>\$48,433,159</b>

The debt ratio (*i.e.* net debt as a percentage of equalized real property valuation) for the Borough's outstanding municipal debt *as of November 8, 2010* was 1.92 percent.

## STAFFING ALLOCATIONS

The Borough and Township staff their municipal functions with the following budgeted number of employees, by department. Figures have been compiled through a review of budget documents, staff rosters supplied by both the Borough and Township finance offices, and supplemented by in-depth interviews with department heads in both municipalities. Staff allocations are presented on a full-time equivalent basis (*i.e.* “1.0” indicates a full-time staff member under a specific title, “0.8” indicates an 80 percent-of-full-time allocation, and so on). The Township’s workforce totals 131.3 full-time equivalents (including 29.7 in shared services with the Borough), plus certain part-time staff whose FTE equivalence cannot be determined (because the number of hours can vary dramatically from week to week, such as elected officials). The Borough’s totals 115.8 full-time equivalents (including 17.7 in shared services with the Township), plus certain part-time staff whose FTE equivalence cannot be determined.

*Please refer to each departmental summary (later in this report) for further detail on actual departmental staffing and structure.*

**Staff Allocations (page 1)**

*Source: Township and Borough 2010 budgets and official staff listings, official interviews conducted by project team*

**Note:** Part-time positions do not necessarily indicate a part-time *employee*, but rather allocation to a department/function on a less-than-full-time basis. In certain instances, part-time workloads spanning multiple departments are actually served by a full-time employee.

	Township	Borough	Combined
<u>Elected</u>			
Mayor	1 p/t	1 p/t	2 p/t
Deputy Mayor	1 p/t	-	1 p/t
Committee Member	3 p/t	-	3 p/t
Council Member	-	6 p/t	6 p/t
<b>Total</b>	<b>5 p/t</b>	<b>7 p/t</b>	<b>12 p/t</b>
<u>Administrator</u>			
Administrator	1.00	1.00	2.00
Administrative Secretary	-	0.60	0.60
<b>Total</b>	<b>1.00</b>	<b>1.60</b>	<b>2.60</b>
<u>Clerk</u>			
Clerk	1.00	1.00	2.00
Deputy Clerk	1.00	1.00	2.00
Secretary	-	2.00	2.00
<b>Total</b>	<b>2.00</b>	<b>4.00</b>	<b>6.00</b>
<u>Finance/Tax Collection</u>			
CFO/Treasurer/Tax Collector	1.00	1.00	2.00
Assistant CFO	1.00	-	1.00
Purchasing Coordinator	1.00	-	1.00
Administrative Assistant	1.00	-	1.00
Bookkeeper	2.00	1.00	3.00
Comptroller	-	1.00	1.00
Deputy Tax Collector	-	1.00	1.00
Payroll/Bookkeeper	1.00	-	1.00
Part-Time Tax Clerk	-	0.25	0.25
Human Resources Manager	1.00	-	1.00
<b>Total</b>	<b>8.00</b>	<b>4.25</b>	<b>12.25</b>

**Staff Allocations (page 2)**

Source: Township and Borough 2010 budgets and official staff listings, official interviews conducted by project team

**Note:** Part-time positions do not necessarily indicate a part-time *employee*, but rather allocation to a department/function on a less-than-full-time basis. In certain instances, part-time workloads spanning multiple departments are actually served by a full-time employee.

	Township	Borough	Combined	
<u>Assessor</u>				
Assessor	1.00	0.25	1.25	
Assistant Assessor	1.00	0.24	1.24	
<b>Total</b>	<b>2.00</b>	<b>0.49</b>	<b>2.49</b>	
<u>Information Technology</u>				
Director of IT	1.00	-	1.00	*
<b>Total</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	
<u>Engineering</u>				
Engineer	1.00	1.00	2.00	**
Assistant Engineer/Contracts	-	1.00	1.00	
Assistant Engineer/Zoning Officer	1.00	-	1.00	
Engineering Assistant	1.00	-	1.00	
Development Review Official	1.00	-	1.00	
Design Engineer/Surveyor	1.00	-	1.00	
Construction Administrator	1.00	-	1.00	
Engineering Development Administrator	1.00	-	1.00	
Project Manager/CAD Operator	1.00	-	1.00	
Administrative Assistant	1.00	1.00	2.00	
Secretary	1.00	1.00	2.00	
Design Engineer	0.50	-	0.50	
Project Engineer	-	1.00	1.00	
Engineering Aide	-	2.00	2.00	
Zoning/Hist Pres/Housing	-	0.90	0.90	
Interns	0.50	-	0.50	
<b>Total</b>	<b>11.00</b>	<b>7.90</b>	<b>18.90</b>	
<u>Housing / Zoning / Historic Preservation</u>				
Zoning/Hist Pres/Housing	-	0.10	0.10	
Deputy Dev Enf Ofcr/Historic Pres Ofcr	1.00	-	1.00	
Admin Coordinator	1.00	-	1.00	
Admin Secretary (zoning)	0.60	-	0.60	
Admin Secretary (historic preservation)	0.40	-	0.40	
<b>Total</b>	<b>3.00</b>	<b>0.10</b>	<b>18.90</b>	
<u>Parking Meter Maintenance</u>				
Assistant Superintendent, Parking Ops	-	1.00	1.00	
Senior Meter Maintenance Person	-	2.00	2.00	
Meter Maintenance Person	-	3.00	3.00	
Part-Time Meter Maintenance	-	9 p/t	9 p/t	
<b>Total</b>	<b>-</b>	<b>6.0 + 9 p/t</b>	<b>6.0 + 9 p/t</b>	

\* Borough IT function is outsourced (see summary later in report)

\*\* Borough Engineer is currently vacant (see summary later in report)



**Staff Allocations (page 3)**

*Source: Township and Borough 2010 budgets and official staff listings, official interviews conducted by project team*

**Note:** Part-time positions do not necessarily indicate a part-time *employee*, but rather allocation to a department/function on a less-than-full-time basis. In certain instances, part-time workloads spanning multiple departments are actually served by a full-time employee.

	<b>Township</b>	<b>Borough</b>	<b>Combined</b>
<u>Police</u>			
Chief	1.00	1.00	2.00
Captain	1.00	1.00	2.00
Lieutenant	1.00	2.00	3.00
Sergeant/Traffic	1.00	-	1.00
Sergeant	6.00	4.00	10.00
Sergeant/Administrative	-	1.00	1.00
Sergeant/Detective	1.00	1.00	2.00
Sergeant/Community Service	1.00	-	1.00
Corporal/Detective	1.00	-	1.00
Corporal	3.00	-	3.00
Patrol	13.00	19.00	32.00
Patrol/Detective	2.00	1.00	3.00
Court Security Officer	0.20	-	0.20
Admin Coordinator	1.00	-	1.00
Admin Secretary	2.00	1.00	3.00
Records Clerk	-	2.00	2.00
Parking Enforcement Officer	-	2.00	2.00
Crossing Guards	15 p/t	7 p/t	22 p/t
Per Diem Crossing Guards	As Needed	-	As Needed
<b>Total</b>	<b>34.2 + 15 p/t</b>	<b>35.0 + 7 p/t</b>	<b>69.2 + 22 p/t</b>
<u>Shade Tree Commission</u>			
Tree Care Technician	1.00	-	1.00
Tree Person	-	2.00	2.00
<b>Total</b>	<b>1.00</b>	<b>2.00</b>	<b>3.00</b>
<u>Fire Inspection</u>			
Fire Official	1.00	1.00	2.00
Rental Housing Coordinator	-	1.00	1.00
Fire Inspector	0.60	3.00	3.60
Office Assistant	0.50	-	0.50
<b>Total</b>	<b>2.10</b>	<b>5.00</b>	<b>7.10</b>
<u>Dispatch/911</u>			
Communication and Tech Coordinator	1.00	-	1.00
Dispatcher	5.00	4.00	9.00
Per Diem Dispatchers	As Needed	As Needed	As Needed
<b>Total</b>	<b>6.00</b>	<b>4.00</b>	<b>10.00</b>

**Staff Allocations (page 4)**

Source: Township and Borough 2010 budgets and official staff listings, official interviews conducted by project team

**Note:** Part-time positions do not necessarily indicate a part-time *employee*, but rather allocation to a department/function on a less-than-full-time basis. In certain instances, part-time workloads spanning multiple departments are actually served by a full-time employee.

	Township	Borough	Combined
<b>Public Works</b>			
Superintendent	1.00	1.00	2.00
Assistant Superintendent	1.00	-	1.00
Manager/Foreman	1.00	-	1.00
Foreman	1.00	1.00	2.00
Senior Maintenance Person	-	3.00	3.00
Maintenance Person	-	2.00	2.00
Equipment Operator	4.00	2.00	6.00
Truck Driver	8.00	-	8.00
Laborer	2.00	-	2.00
Assist to Superintendent/Recycling Coord	1.00	-	1.00
Part-Time Position	0.33	-	0.33
Summer Road Crew	As Needed	-	As Needed
Leaf Collection Crew	As Needed	-	As Needed
<b>Total</b>	<b>19.33</b>	<b>9.00</b>	<b>28.33</b>
<b>Building and Grounds</b> *			
Foreman	-	0.83	0.83
Custodian	-	2.00	2.00
Equipment Operator	-	2.00	2.00
Maintenance Person	-	2.00	2.00
Senior Maintenance Person	-	1.00	1.00
Summer Help	-	As Needed	As Needed
<b>Total</b>	<b>-</b>	<b>7.83</b>	<b>7.83</b>
<b>Vehicle Maintenance</b>			
Heavy Equipment Mechanic	2.00	-	2.00
Supervising Mechanic	-	1.00	1.00
Mechanic	-	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>
<b>Court</b>			
Judge	1 p/t	1 p/t	2 p/t
Court Administrator	1.00	1.00	2.00
Deputy Court Administrator	0.60	-	0.60
Deputy Court Clerk/Violations Clerk	-	1.00	1.00
Records Clerk	-	3.00	3.00
<b>Total</b>	<b>1.6 + 1 p/t</b>	<b>5.0 + 1 p/t</b>	<b>6.6 + 2 p/t</b>

\* Township Building and Grounds function is outsourced (see summary later in report)

**Staff Allocations (page 5)**

*Source: Township and Borough 2010 budgets and official staff listings, official interviews conducted by project team*

**Note:** Part-time positions do not necessarily indicate a part-time *employee*, but rather allocation to a department/function on a less-than-full-time basis. In certain instances, part-time workloads spanning multiple departments are actually served by a full-time employee.

	<b>Township</b>	<b>Borough</b>	<b>Combined</b>
<u>Affordable Housing</u>			
Affordable Housing Coordinator	1.00	0.10	1.10
Part-Time Secretary	0.40	-	0.40
<b>Total</b>	<b>1.40</b>	<b>0.10</b>	<b>1.50</b>
<u>Construction Code Enforcement</u>			
Building Official	-	1.00	1.00
Construction/Building Subcode Official	1.00	-	1.00
Plumbing/Mechanical Subcode Official	1.00	-	1.00
Plumbing Inspector	-	0.50	0.50
Building Inspector	1.00	1.00	2.00
Electrical/Fire Subcode Official	1.00	-	1.00
Per Diem Inspector	As Needed	-	As Needed
Per Diem Fire Subcode Inspector	As Needed	-	As Needed
Technical Assistant	1.00	1.00	2.00
Admin Secretary	1.00	-	1.00
Electrical Subcode Official	-	0.35	0.35
<b>Total</b>	<b>6.00</b>	<b>3.85</b>	<b>9.85</b>

### Staff Allocations - SHARED SERVICES (page 6)

Source: Township and Borough 2010 budgets and official staff listings, official interviews conducted by project team

The following allocations pertain only to shared services (that is, services provided funded jointly by the Township and Borough). In each case, either the Township or Borough "banks" the service, which means staff are reflected in that town's budget and that town assumes administrative responsibility for the function. The "banking" municipality is reflected in parentheses next to the category name.

**Note:** Part-time positions do not necessarily indicate a part-time *employee*, but rather allocation to a department/function on a less-than-full-time basis. In certain instances, part-time workloads spanning multiple departments are actually served by a full-time employee.

	Joint Staff Load
<u>Health (Borough)</u>	
Health Officer	1.00
Senior Environmental Health Specialist	1.00
Registrar	1.00
Environmental Health Specialist	1.00
Part-Time Clerks	0.50
<b>Total</b>	<b>4.50</b>
<u>Regional Planning Board (Township)</u>	
Planning Director	1.00
Admin Coordinator/Assistant to Planner	1.00
Sustainability Coordinator	0.40
Administrative Assistant	1.00
<b>Total</b>	<b>3.00</b>
<u>Joint Environmental Commission (Township)</u>	
Secretarial	0.05
<b>Total</b>	<b>0.05</b>
<u>Animal Control (Borough)</u>	
Animal Control Officer	1.00
<b>Total</b>	<b>1.00</b>
<u>Human Services Commission (Township)</u>	
Director	1.00
Summer Youth - Program Coordinator	As Needed
Summer Youth - Student Stipends	As Needed
<b>Total</b>	<b>1.00</b>
<u>Fire Department (Borough)</u>	
Fire House Maintenance	0.17
<b>Total</b>	<b>0.17</b>
<u>Sewer Operating / Solid Waste (Borough)</u>	
Manager / Engineer	1.00
Super CII Control	1.00
Administrative Assistant	1.00
Sr Sewer Maintenance	3.00
Mechanic	1.00
Equipment Operator	1.00
Sewer Maintenance Person II	4.00
Summer Sewer Maintenance	As Needed
<b>Total</b>	<b>12.00</b>

### Staff Allocations - SHARED SERVICES (page 7)

Source: Township and Borough 2010 budgets and official staff listings, official interviews conducted by project team

The following allocations pertain only to shared services (that is, services provided funded jointly by the Township and Borough). In each case, either the Township or Borough "banks" the service, which means staff are reflected in that town's budget and that town assumes administrative responsibility for the function. The "banking" municipality is reflected in parentheses next to the category name.

**Note:** Part-time positions do not necessarily indicate a part-time *employee*, but rather allocation to a department/function on a less-than-full-time basis. In certain instances, part-time workloads spanning multiple departments are actually served by a full-time employee.

#### Joint Staff Load

##### Corner House (Township)

Executive Director	1.00
Director of Clinical Operations	1.00
Grant/Development Coordinator	1.00
Office Coordinator	1.00
Clinician	3.00
Clinician/Prevention Coordinator	1.00
Advanced Practice Nurse	0.10
Prevention Specialist	0.50
Per Diem Clinician	0.20
Per Diem Program Assistant	0.10
Part Time Office Assistant	1.00
Part Time Clinician	0.45
Outreach Coordinator	1.00
Prevention Specialist	1.00
Program Assistant	0.15
Office Assistant	0.25
Office Assistant	0.25
Per Diem Prevention Specialist	0.12
Part-Time Clinician	0.25
Part-Time Clinician	0.12
Part-Time Clinician	0.12

<b>Total</b>	<b>13.61</b>
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##### Joint Recreation Board (Township)

Director of Recreation	1.00
Assistant Director	1.00
Program Supervisor	2.00
Admin Secretary	1.00
Secretary	1.00
Recreation Foreman	1.00
Assistant Foreman	1.00
Truck Driver	4.00
Playground Supervisor	As Needed
Playground Assistant	As Needed
Field Maintenance	As Needed
Seasonal Workers	As Needed

<b>Total</b>	<b>12.00</b>
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## HOW THE TOWNSHIP & BOROUGH PROVIDE MUNICIPAL SERVICES

The menu of services provided through Borough and Township government in Princeton is done so in one of three general ways.

***Individually-provided***, whereby the Borough and/or Township have a department responsible for delivering and administering a particular service (or contract with a private outside vendor to provide the service). The following services are provided in this way:

- Administrator
- Clerk
- Financial Administration and Tax Collection
- Mayor and Council or Committee
- Police and Emergency Dispatch
- Public Works
- Parking (Borough)
- Trash Collection (Borough)
- Engineering
- Construction
- Affordable Housing Administration
- Municipal Court
- Emergency Services
- Fire Inspection
- Tax Assessment
- Information Technology
- Zoning and Historic Preservation
- Attorney/Legal

***Jointly-provided***, whereby the Borough and Township have previously agreed to deliver and/or fund a particular service in collaborative or consolidated fashion for the benefit of residents of both municipalities. The following services are provided in this way:

- Regional Planning
- Human Services
- Sewer
- Public Health (including Animal Control)
- Corner House
- Recreation
- Fire
- Solid Waste
- Environmental Commission

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***Jointly-funded third-party services***, whereby the Township and/or Borough fund an independent (*i.e.* outside of the municipal structure in Princeton) service provider to deliver a particular service. The following services are provided in this way:

- Library
- Senior Resource Center
- First Aid

The following sections provide detailed summaries of how the Borough and Township provide each of these primary municipal services, along with associated costs, staffing levels and allocations by position. Where applicable, summaries also identify the extent to which service types and levels are demonstrably different between the Borough and Township.

## Individually-Provided Services

### Administrator

The Borough and Township each have their own administrator, who manages day-to-day functions of the municipality in the capacity of chief administrative officer. Administrator responsibilities are deep, spanning supervision and coordination of work across all municipal departments; implementing all administrative policies and procedures (including those of the Council or Committee); leading budget planning and development; and serving as chief of staff in working with the governing body.

Both towns operate with a single administrator, supplemented by shared support staff whose primary assignments may be in different functions. Both administrators rely on support staff across other functional departments, including clerk and financial administration, but the administrators essentially function as one-person operations.

On paper, the administrator's office hours are standard business hours on a Monday through Friday basis. In reality, both administrators routinely work beyond those basic parameters and consistently attend Council, Committee and commission meetings outside normal business hours.

It should be noted that the total budgeted costs of the Borough and Township (as reflected in the following table) include more than just direct costs of the two Administrator offices. In the Township, the additional costs include a Human Resources Manager (which, while functionally assigned to the finance office – and discussed in that section of this report – is budgeted under the Administrator); in the Borough, the additional costs include a portion of the Chief Financial Officer's salary in the capacity of "Assistant Administrator."

#### Baseline Summary: Administrator

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

Total Budgeted Costs (Excl Benefits)	
Township	Borough
\$235,001	\$346,178
Staffing Structure (Positions in FTE)	
Township	Borough
Administrator (1.0)	Administrator (1.0)

#### Notes:

1. Refer to the summary above for explanations on the cost differential between the two Administrator's offices, including the budgeting of certain other functions in this cost center.



## Clerk

Both the Borough and Township maintain a clerk's office to serve as secretary to the governing body, handle legislative agendas and minutes, maintain and update the municipal code, maintain and archive municipal records, manage public/legal notices, conduct the elections, and issue specific permits and licenses. The clerk typically serves as the initial interface with the public when it has questions or complaints about municipal services.

Among the permits and licenses handled by both clerk's offices are parking permits, dog licenses, liquor licenses, raffle licenses, limo letters, solicitor permits and noise and street closing/public event permits. Both clerks also serve as their respective town's affirmative action officer and public agency compliance officer, facilitate OPRA (Open Public Records) requests and maintain all contracts. In both municipalities, clerks' office staff provides support to the municipal administrators and the public safety committee. The Township clerk also manages website content and administers the employee awards program.

There are five people equaling 3.75 full-time equivalent employees dedicated to the clerk function in the Borough. The full-time clerk is supported by a full-time deputy clerk and a full-time administrative secretary. There is a 0.5 FTE secretary that is dedicated to payroll and benefits and an additional 0.25 FTE that focuses on worker's compensation as well as various office responsibilities. The Township has two full-time people in its clerk's office—the clerk and the deputy clerk.

### Baseline Summary: Clerk

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

Total Budgeted Costs (Excl Benefits)	
Township	Borough
\$177,345	\$284,630
Staffing Structure (Positions in FTE)	
Township	Borough
Clerk (1.0)	Clerk (1.0)
Deputy Clerk (1.0)	Deputy Clerk (1.0)
-	Clerical (1.75)
<b>Total = 2.0 FTE</b>	<b>Total = 3.75 FTE</b>

## *Financial Administration and Tax Collection*

The Borough and Township maintain their own financial administration offices, which are primarily responsible for budget development and maintenance, cash management, payroll management, accounts receivable and payable, the preparation of financial statements and the management of the annual independent audit. Both finance offices also oversee the tax collection function, which results in several staff members (including the CFOs) splitting their time between traditional financial administration responsibilities and tax-related duties. Although the payment processing system is largely the same in the two towns, the Borough has certain tax and fee categories that are less prominent in the Township, including PILOTs (payments in lieu of taxes), parking garage revenue and parking lease agreements.

The basic staffing structure of both offices is reasonably similar. Both are headed by a certified chief financial officer, who splits time between financial administration and tax collection responsibilities. The Borough CFO estimates her time is divided 75/25 in favor of financial administration<sup>11</sup>; the Township CFO estimates the division in her role as being closer to 50/50 in any given year.

In addition to the full-time CFO, the Township's finance office is staffed as follows:

- A full-time assistant CFO, whose time is roughly split 90 percent for financial administration and 10 percent for tax collection;
- A full-time purchasing agent and full-time accounts payable person, both of whom are entirely allocated to financial administration duties;
- A full-time payroll/tax clerk, whose time is approximately evenly split between financial administration and tax collection duties;
- A full-time accounts payable assistant and backup tax clerk, whose time is split 75/25 between financial and tax collection duties;
- A full-time bookkeeper allocated exclusively to the tax collection function; and
- A full-time human resources manager.

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<sup>11</sup> The Borough CFO also retains the title of Assistant Borough Administrator, and occasionally performs certain responsibilities in that capacity including interviewing prospective employees and contract negotiation.

On the Borough side, in addition to the full-time CFO, the finance office is staffed as follows:

- A full-time comptroller, whose time is approximately split 95/5 between financial administration (*e.g.* revenue posting, bank reconciliation and investments) and tax duties;
- A full-time bookkeeper, whose time is split 95/5 between financial administration (*e.g.* paying bills, monitoring encumbrances and preparing purchase orders based on resolutions by the Borough Council) and tax duties;
- A full-time deputy tax collector, who works entirely within the tax collection function; and
- A quarter-time tax clerk, whose time is evenly split between finance (*e.g.* collecting departmental revenue, maintaining the cash book and ordering all office supplies for the building) and tax collection.

There is no separate human resources manager in the Borough; the CFO has the responsibility of administering the personnel manual, updating it (at least annually) and enforcing the policies therein. Because both finance officers have HR-related functions within their department, they also play a role in administering employee benefits such as health insurance and pension.

As noted, payroll management is the responsibility of both finance departments. Both the Borough and Township have outside vendors that handle actual payroll processing.

Both finance offices are also responsible for sewer billing. The process, which is largely the same in the Borough and Township, involves sending bills once per year (on the actual property tax bill) and collecting payments on a quarterly basis.

Both departments have made strides in recent years to automate their payment processes and offer certain online credit payment capabilities. This has slightly reduced the number of residents that pay their bills either by mail or in person at the Township Building or Borough Hall.

In terms of software, the Borough employs Edmunds for general ledger and Vital for tax collection; the Township uses Municipal Software for general ledger and First Byte for tax collection. While provided by different vendors, the general accounting and tax collection software offers the same basic functionality for the two finance offices.

It is important to note that the Princeton community has provided outside expertise, perspective and feedback on the financial condition of both the Borough and Township through organized volunteer committees. The relevant group in the Borough is the Citizens Finance Advisory Taskforce<sup>12</sup>; in the Township, it is the Citizens Finance Advisory Committee<sup>13</sup>.

### **Baseline Summary: Financial Administration**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$357,058	\$192,888
(+ \$33,000 for audit services)	(+ \$34,900 for audit services)
(+ \$161,401 for tax collection)	(+ \$102,012 for tax collection)
(+ \$131,350 for HR)	(No separate HR breakout)
<b>Total = \$682,809</b>	<b>Total = \$329,800</b>
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Chief Financial Officer (1.0)	Chief Financial Officer (1.0)
Assistant CFO (1.0)	Comptroller (1.0)
Purchasing Agent (1.0)	-
Accounts Payable (1.0)	Deputy Tax Collector (1.0)
Payroll/Tax Clerk (1.0)	Tax Clerk (0.25)
Accounts Payable Asst (1.0)	-
Bookkeeper (1.0)	Bookkeeper (1.0)
HR Manager (1.0)	-
<b>Total = 8.0 FTE</b>	<b>Total = 4.25 FTE</b>

<sup>12</sup> See <http://www.cfatprinceton.com/> for information on the CFAT.

<sup>13</sup> See [http://www.princetontwp.org/CFAC\\_Presentation\\_05-24-2010.pdf](http://www.princetontwp.org/CFAC_Presentation_05-24-2010.pdf) for the CFAC's 2010 annual report.

## Mayor and Council or Committee

The Borough and Township have their own elected executive and legislative branches. As noted in the “History, Size and Structure” section earlier in this report, the Borough is organized under the borough model of government and is governed by a directly-elected mayor and six-member council, all of whom are elected at-large. The Borough mayor is compensated at an annual salary of \$15,000, while council members earn \$7,500 per year. Borough elected officials, while eligible for health insurance benefits through their positions, are required to pay the full premium if they opt for coverage.

The Township, by contrast, is organized under the township form of government and governed by a five-member committee, all of whom are elected at-large. The committee annually elects from among its membership a mayor and deputy mayor to serve one-year terms. The Township mayor earns \$12,716 annually, while committee members earn \$9,975. Township elected officials (like all part-time employees in the Township) are not eligible for municipally-paid health insurance benefits.

Both governing bodies meet according to a standard monthly schedule. The Borough council sessions are held on the first, second and fourth Tuesdays of each month; the Township committee sessions are held on the second and fourth Mondays of each month, with the exception of July, August and September, when the schedule is reduced to one session per month.

### Baseline Summary: Mayor and Council/Committee

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

Total Budgeted Costs (Excl Benefits)	
Township	Borough
\$53,341	\$109,890
Staffing Structure (Positions in FTE)	
Township	Borough
Mayor (1 p/t)	Mayor (1 p/t)
Deputy Mayor (1 p/t)	-
Committee member (3 p/t)	Councilmember (6 p/t)

#### Notes:

1. Township budget figure excludes \$2.3 million in "surplus replenishment" which is allocated within the Township Committee cost center of the budget.

## ***Police and Emergency Dispatch***

The Borough and Township maintain their own police departments to provide public safety protection, emergency response and general law enforcement services to the community. In both cases, police represents the single-largest functional category in the municipal budget – \$3.5 million in the Borough and \$3.8 million in the Township. Notably, these totals exclude emergency dispatch costs which, although the function is administered by the two police departments, are budgeted as independent cost centers apart from the respective police budgets. The emergency dispatch budget in the Borough is nearly \$420,000; in the Township, the cost is \$415,000. As discussed in additional detail later in this section, the Borough and Township emergency dispatch systems operate independently of one another.

### ***Staffing Levels***

#### ***Township***

The staffing level, structure and organization of the two departments offer context on their respective capacities and areas of special focus. The Township PD includes thirty sworn police personnel, supported by three full-time clerical staff. The department is administered by an appointed chief of police, with the assistance of one captain (overseeing the administrative division) and one lieutenant (overseeing the operations division, including all patrol, traffic safety and community service activities). The majority of traditional policing activities occur within the operations division, which is staffed by six sergeants, four corporals and thirteen patrol officers. The largest sworn staff complement is found in the patrol squad division, where four squads each include a sergeant, a corporal and three patrol officers. The traffic safety bureau includes a sergeant and patrol officer. The final operations subdivision, the community services bureau, is staffed by a single sergeant.

The *patrol* division is the Township's 24/7 coverage unit. One of the four squads of five officers (a sergeant, corporal and three patrol officers) is on duty each shift. Under the department's minimum staffing requirements, no less than three officers can be on the road (with at least one supervisor) during any shift. As such, since the Township PD's patrol squads are staffed with five officers, there is capacity to absorb a single absence on each shift. The patrol bureau works 12-hour shifts (6 am to 6 pm, and 6 pm to 6 am) according to the standard Pittman schedule. During any given day, one squad will work the day shift, one will work the night shift,

and the other two squads will be off.<sup>14</sup> The schedule alternates so that each squad works a rotating schedule of multiple consecutive day shifts, followed by consecutive shifts off, followed by multiple consecutive night shifts.

The ***traffic safety*** division works standard business hours on a Monday through Friday basis, and is available outside those times for community meetings and events. The division is on-call for serious motor vehicle collisions and/or fatalities, and oversees all construction site traffic control. Its two sworn officers are required to attend specialized programming at Rutgers University's engineering school.

The ***community services bureau*** is manned by a single sergeant, and is a relatively new division that evolved from the Township PD's previous juvenile bureau. Its major responsibilities include community services, running seminars for groups, and serving as the department's community outreach liaison with schools, churches and other organized groups. As a direct communication line to the community, the bureau also plays a role in identifying "quality of life" issues for the department to address.

As noted, operations represent only one side of the Township Police Department's structure. The other side involves administrative functions, under the direction of a single captain (who reports directly to the chief).

The ***accreditation bureau*** is staffed by a single sergeant, responsible for writing and administering departmental standards and handling training requirements for personnel. Notably, the department recently became accredited and is awaiting final approval (expected in November).

The ***detective bureau*** is staffed by one sergeant and two detectives who work alternative shifts of 8 am to 4 pm, and 2 pm to 10 pm, Monday through Friday. The bureau handles all crime scene investigations (including its own crime scene photography), and as such is regularly on-call to respond to crime scenes on an as-needed basis. The three personnel rotate seven-day on-call periods, meaning that each officer serves in that capacity every three weeks.

The ***records bureau*** is staffed by the department's only three clerical employees. Administered by the assistant to the chief, it also includes two administrative secretaries. The bureau handles all reporting responsibilities for the department, including federal Uniform Crime Reports, investigation reports, correspondence for command staff,

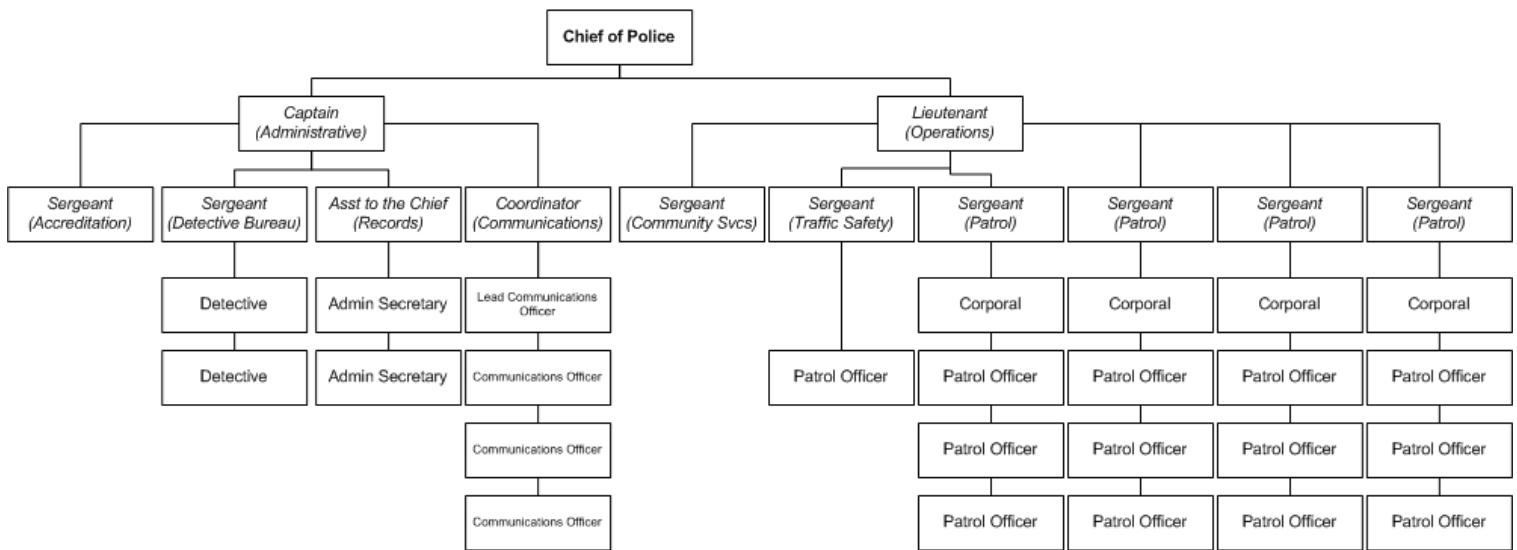
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<sup>14</sup> In addition to the five sworn officers on each squad, a communications officer is assigned to each squad and scheduled according to their squad's work schedule. This is discussed later in the context of the emergency dispatch system.

discovery requests and duties related to the department’s budget and purchasing processes. Administrative staff note that the clerical staff within the records bureau routinely handle responsibilities outside of records, acting as clerical support to general departmental operations as needed.

The final bureau is *communications and technology*, or emergency dispatch. The bureau is staffed by a communications and technology coordinator, a lead communications officer and four communications officers. As noted earlier, one of the four communications officers (*i.e.* dispatchers) is assigned to each of the four patrol squads, and serves as that squad’s dispatcher during a given year. As standard practice, dispatchers are rotated to different squads on a yearly basis. The Township PD also has a stable of a half-dozen *per diem* dispatchers to fill scheduling gaps as needed, at a cost of \$18/hour without benefits. Additional detail on the emergency dispatch function is provided later in this section.

**Township PD**





### ***Borough***

The Borough Police Department currently has thirty sworn personnel, down from as many as 34 in the past several years. Like the Township, it is administered by an appointed chief of police, along with a captain and two lieutenants (one overseeing patrol and the other overseeing administrative operations).

As with the Township, the majority of traditional policing activities – and therefore the largest concentration of sworn personnel – occurs in the department’s patrol division. Under the patrol lieutenant are four 5-man patrol squads, each with a patrol sergeant and four patrol officers<sup>15</sup>.

The Borough’s patrol squads are deployed in parallel fashion to those in the Township. The department relies on the standard Pittman schedule to run two 12-hour squads each day – one working a 6:30 am to 6:30 pm shift, and the other working a 6:30 pm to 6:30 am shift. The four squads rotate day and night shifts through in a way that results in two squads being on, and two off each day. Each on-duty squad shift has one officer that arrives an hour early in order to provide continuity during the transition from day shift to night shift. Like the Township, the Borough maintains “minimum manning” requirements for its patrol squads. The department is able to run day shift with as few as three officers (including the sergeant); night shifts on Thursday, Friday and Saturday have a minimum manning level of four officers due to increased volume.

The other side of the Borough PD’s organizational structure pertains to administrative responsibilities, support staff and the detective bureau. It is under the direction of an operations lieutenant who has administrative responsibility over four specific areas: parking meter enforcement (staffed by two parking meter officers), emergency dispatch (staffed by five civilian dispatchers), records management (staffed by two records clerks) and an administrative sergeant.

The ***detective bureau*** is responsible for all incident and crime investigation, including evidence handling, some crime scene photography and conducting background investigations on all new firearms license applicants. Under fully-staffed conditions, the department would run one detective sergeant and two detectives during each day shift, and at least one detective during the night shift. However, at the time of this report, the detective division is not staffed to its full budgeted capacity. It presently has one detective sergeant and one detective (compared to a

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<sup>15</sup> At the time of this report, the Borough’s patrol division is not operating at its fully budgeted capacity, as three hires made in July 2010 are not yet fully deployed as independent officers.

budgeted level of three detectives). According to information presented by the Borough PD to the Borough Council in July 2010, this has resulted in reduced detective bureau hours – from 200 hours per week when fully staffed, to 80 hours currently.

The *parking* division, a specialized unit responsible for administering the Borough's parking enforcement program, includes two full-time civilian parking meter officers. The meter officers, who also serve as school crossing officers during the school year, work staggered schedules to provide for meter enforcement from 9 am to 8 pm daily. On Saturdays, the department will often pay one meter officer overtime to expand enforcement capacity.<sup>16</sup>

The *records bureau* includes two civilian records personnel responsible for all of the department's required reporting.

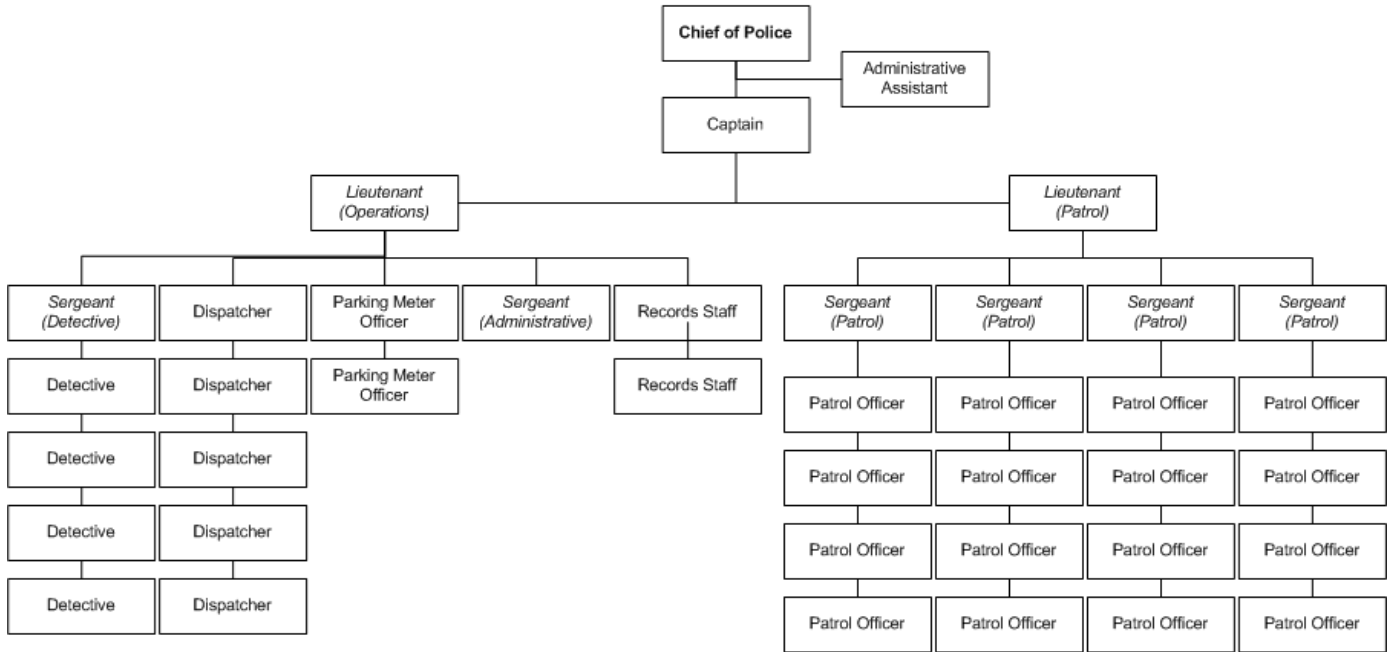
Like the Township, the Borough maintains its own separate emergency dispatch/ communications system. This *dispatch bureau* has a budgeted staff level of five full-time civilian dispatchers (although at the time this report, there is one vacancy). Additional detail on the emergency dispatch function is provided later in this section.

A single administrative assistant serves the chief and senior command staff.

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<sup>16</sup> Department administrators indicate that the revenue generated by the Saturday shift more than offsets the \$240 overtime cost. They estimate that on an average Saturday, a meter officer will write 100 tickets; after six tickets, the overtime costs are recouped.

### Borough PD



**Baseline Summary: Police**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$3,779,348	\$3,532,232
(+ \$415,582 for dispatch)	(+ \$419,808 for dispatch)
<b>Total = \$4,194,930</b>	<b>Total = \$3,952,040</b>
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Chief (1.0)	Chief (1.0)
Captain (1.0)	Captain (1.0)
Lieutenant (1.0)	Lieutenant (2.0)
Sergeant (8.0)	Sergeant (6.0)
Corporal (4.0)	-
Detective (2.0)	Detective (4.0)
Patrol Officer (13.0)	Patrol Officer (16.0)
Assistant to Chief (1.0)	Admin Assistant (1.0)
Admin Secretary (2.0)	Records Staff (2.0)
Communications Coord (1.0)	-
Communications Lead (1.0)	-
Communications Officer (3.0)	Dispatcher (5.0)
-	Parking Meter Officer (2.0)
<b>Total = 38.0 FTE</b>	<b>Total = 37.0 FTE</b>

### ***Service Demand Levels***

In order to compare service demand levels between the Borough and Township police departments in standard fashion, the study team accessed complete calls-for-service data from both departments. The data, which cover the full-year period from October 1, 2009 through September 30, 2010, were organized by date, time and type of call for which Township and/or Borough police were summoned. The data reported by both departments includes *all* responses, including calls to the emergency dispatch system *and* any field-initiated activities.

(**Note:** Minor adjustments were made to the call-for-service categories to ensure a more “apples-to-apples” comparison between Borough and Township. One example involves multiple calls for the same incident – the Township records each such call, while the Borough only records the first. In those cases, the subsequent calls reported by the Township have been removed from this analysis.<sup>17</sup> Another example involves “dropped” 911 calls – because they are not recorded in the same way by the Borough and Township, they have been removed from this analysis.<sup>18</sup>)

For the twelve-month period ending September 30, 2010, the Township police received 17,750 calls for service; the Borough received 19,880 over the same period, a combined total of more than 37,000. Those totals average out to approximately 49 calls per day in the Township and 54 calls per day in the Borough, a rate of roughly two to three calls in the average hour for each department. Service demand peaked in March for both departments, with a combined total of nearly 3,800 calls (more than 10 percent of the twelve-month aggregate). The following table and graph show the respective ebb and flow of service demand in the Borough and Township on a monthly basis.<sup>19</sup>

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<sup>17</sup> In 2009-10, there were 2,958 such calls reported by the Township.

<sup>18</sup> In 2009-10, there were 1,248 such calls reported by the Township, and 98 reported by the Borough.

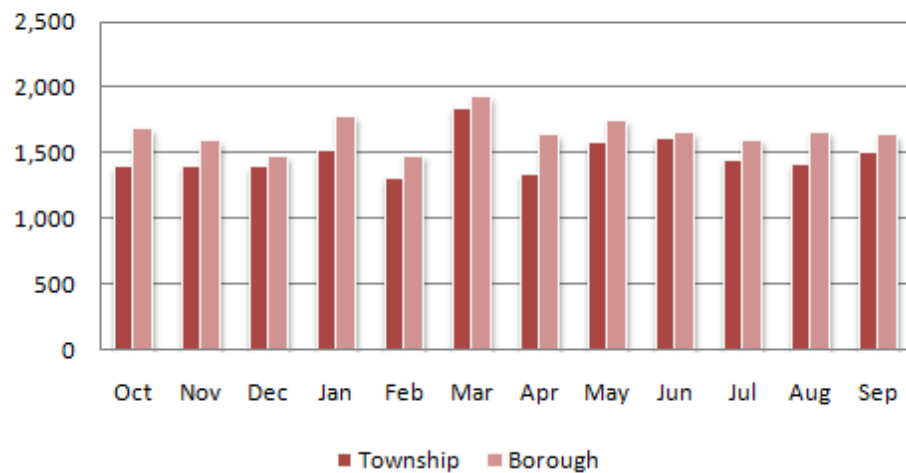
<sup>19</sup> An additional twelve months of call-for-service data is provided in the appendix, covering the period October 2008 through September 2009. In both the Borough and Township, the 2008-09 volume was within 3-4 percent of the 2009-10 volume.

### Township and Borough, Oct 2009 to Sep 2010

Source: Township and Borough Police Departments

	Township	Borough	Combined
October	1,401	1,684	3,085
November	1,402	1,596	2,998
December	1,395	1,473	2,868
January	1,519	1,781	3,300
February	1,307	1,481	2,788
March	1,844	1,926	3,770
April	1,336	1,637	2,973
May	1,576	1,746	3,322
June	1,608	1,657	3,265
July	1,441	1,600	3,041
August	1,412	1,663	3,075
September	1,509	1,636	3,145
<b>Total</b>	<b>17,750</b>	<b>19,880</b>	<b>37,630</b>

### Police Calls for Service by Month Oct 2009 to Sep 2010



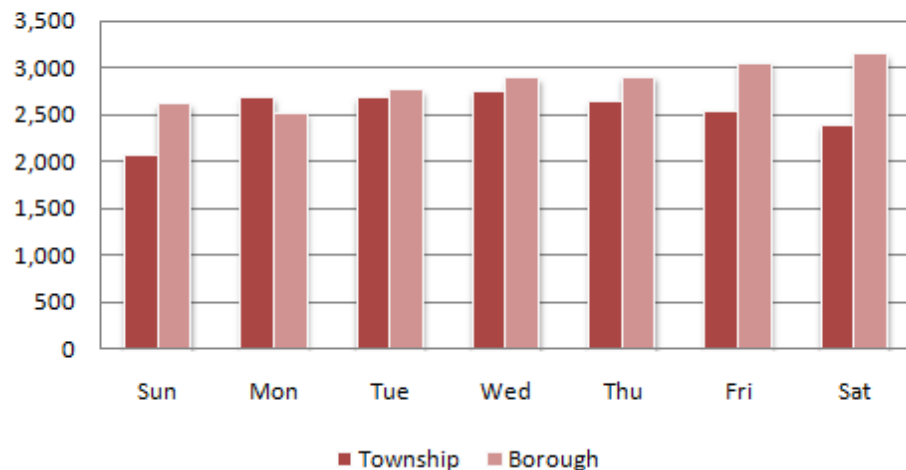
An interesting distinction is found between the Borough and Township service demand when examined on a daily basis. In the Township, service demand is relatively flat-to-declining from Monday through Friday, and drops off slightly over the weekend (particularly on Sundays). However, the Borough's service demand generally picks up as the week goes on, and peaks from Friday through Saturday (before dropping off on Sunday and Monday). The following table and graph show the respective ebb and flow of service demand in the Borough and Township on a daily basis.

### Township and Borough, Oct 2009 to Sep 2010

Source: Township and Borough Police Departments

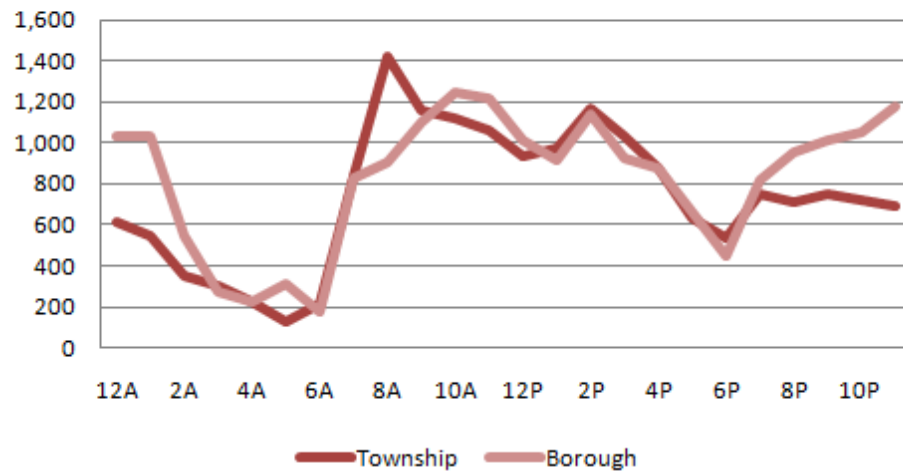
	Township	Borough	Combined
Sunday	2,064	2,615	4,679
Monday	2,681	2,520	5,201
Tuesday	2,675	2,758	5,433
Wednesday	2,751	2,891	5,642
Thursday	2,645	2,903	5,548
Friday	2,542	3,053	5,595
Saturday	2,392	3,140	5,532
<b>Total</b>	<b>17,750</b>	<b>19,880</b>	<b>37,630</b>

### Police Calls for Service by Day Oct 2009 to Sep 2010



Looked at on an hourly basis, call-for-service demand levels track closely for the Borough and Township police departments. Not surprisingly, peak demand time occurs during the business day (and into the early evening), when population and activity in the Borough and Township is typically at the highest level. The window of time between 8 am and 2 pm represents the highest demand level for the Township PD; for the Borough, demand peaks at 10 am (and again at 10 pm). One notable difference in demand distribution occurs in the evening. The Township PD's demand level drops in considerable and sustained fashion from 6 pm until 6 am, while the Borough PD's call load actually *grows* from 6 pm until roughly 11 pm. (Note: Shift changes occur at 6 am and 6 pm in the Township, and 6:30 am and 6:30 pm in the Borough.)

## Police Calls for Service by Hour Oct 2009 to Sep 2010



The following table shows the types of calls-for-service received by the Borough and Township police departments in the past twelve months, broken out by major category.<sup>20</sup>

### Township and Borough, Oct 2009 to Sep 2010

*Source: Township and Borough Police Departments*

	<b>Township</b>	<b>Borough</b>	<b>Combined</b>
Destruction	51	23	74
Disorder	1,505	1,026	2,531
Fire/Medical	47	806	853
Misc	239	1,136	1,375
Operations	2,953	3,020	5,973
Service	5,377	3,000	8,377
Societal	22	20	42
Theft	221	465	686
Traffic	7,285	10,306	17,591
Violent Crime	50	78	128
<b>Total</b>	<b>17,750</b>	<b>19,880</b>	<b>37,630</b>

<sup>20</sup> The table reflects service demand levels by major category. For a detailed listing of demand levels by subcategory, as well as demand levels for the previous twelve months (October 2008 through September 2009), see the appendix.



### ***University Public Safety***

In considering the service demand level of both the Borough and Township police departments, it is important to note the impact of Princeton University. The University Department of Public Safety is a force of approximately 60 police and security officers providing primary security and safety service to the campus community. While this force is critical in ensuring campus security, it is important to note that all campus properties still fall under the jurisdiction of the Borough and Township police departments. Both acknowledge that, while University Public Safety addresses much of the on-campus security and patrol need, the municipal police departments will respond to any major or serious calls for service on or around campus, in conjunction with the Department of Public Safety. In this way, notwithstanding the presence of the Department of Public Safety, campus properties are served by the municipal departments in much the same way as non-campus properties. The University indicates that it typically has more interaction with the Borough Police Department because of a greater presence of dorms and similar facilities in the Borough.

### ***Inter-Local Cooperation***

Command personnel in both the Borough and Township acknowledge that the departments maintain a good, positive working relationship with each other. The departments routinely back each other up as needed, particularly where simultaneous calls-for-service or incidents occur. For example, both command teams reference having handled motor vehicle accident scenes in the other's jurisdiction when the primary response agency was engaged in an earlier response. This backup also occurs on "high risk" calls that require additional officers. (Note: At full capacity, the combined patrol manpower of both departments is ten officers during any given shift.) Certain joint training efforts also began between the two departments in 2010.

### ***Emergency Dispatch***

As noted earlier, the Borough and Township maintain separate emergency dispatch systems/centers that are responsible for dispatching fire, police and medical emergency calls, as well as cell block monitoring. Both dispatch systems operate under the purview of their respective police department.

The Borough and Township dispatch operations are budgeted for a combined 11 full-time emergency communications personnel – a communications/technology coordinator, lead communications officer and four communications officers/dispatchers in the Township, and five

dispatchers in the Borough (one of which is currently vacant). The Township also employs six *per diem* dispatchers to fill scheduling gaps on an as needed basis. Total salary costs<sup>21</sup> for 2010 in the Township are \$376,932; in the Borough, salary costs are budgeted at \$263,986. All dispatchers in the two towns are civilian (*i.e.* non-sworn) personnel.

In both towns, a single dispatcher is assigned to each squad and is scheduled accordingly during the year. As his/her assigned squad works, so too does that dispatcher, meaning that dispatchers work the same 12-hour shifts as patrol officers (*i.e.* 6 am to 6 pm / 6 pm to 6 am in the Township, and 6:30 am to 6:30 pm / 6:30 pm to 6:30 am in the Borough).

The two departments operate on different bands/frequencies, a setup that makes it impossible to simultaneously receive the same dispatch feed. While vehicles have the capability to “flip” from band to band (*i.e.* to pick up either the Township or Borough feed), the bands remain mutually exclusive.

The interoperability of emergency communications has been a focus between the Borough and Township for several years. A report by Carroll Buracker & Associates, Inc. in 2005 reviewed both emergency dispatch systems in depth and offered an analysis of the feasibility and operational/fiscal implications of consolidating the two systems. The report, which also surveyed the technology infrastructure upon which the systems are built (including Computer Aided Dispatch, Mobile Data Terminals and radio systems used in each), concluded that the Borough and Township had the technology, staffing and facility capacity to operate a single emergency communications center. The following is excerpted from that report’s Executive Summary:<sup>22</sup>

“When taken in the context of the Princeton Community, there are substantial opportunities for Princeton Township and Princeton Borough to improve emergency communications and dispatch. For example, each municipality is paying for the operations of a dispatch center, each is paying overtime to fill vacancies from sick and vacation leave, each has to fund operating costs of a computer system, and each has to assure timely dispatch service to fire and rescue (EMS) providers. In light of these services and the proximity of the two dispatch centers, the costs seem very expensive for taxpayers. Notwithstanding any initiative to combine the two dispatch centers, this Feasibility Study has identified potential

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<sup>21</sup> Excluding overtime costs, longevity, shift differential, uniform allowance and holiday pay.

<sup>22</sup> Section excerpted from Report on a Feasibility Study of a Joint Police Dispatch Center for the Borough of Princeton and the Township of Princeton, Carroll Buracker & Associates, Inc., June 2005, p xiv-xv.

shortcomings in the current dispatch systems and provided recommendations to improve the dispatch of police, fire and emergency medical services providers.

Considering the three primary communications and dispatch models – separate, co-located and combined – there appear to be significant benefits available to Princeton Borough and Princeton Township through the implementation of a combined public safety dispatch model. The benefits of a well-managed combined police, fire and EMS dispatch system in the Borough and Township seem to include:

- Improved information exchange between dispatchers during normal dispatch operations, particularly when multiple agency response is necessary;
- Improved dispatch staff utilization through joint training of dispatchers;
- Reduced overtime costs by more effective use of all existing dispatch staff members;
- Increased dispatch staff availability for the handling of major police and fire incidents;
- Avoided costs in management positions (duplication), e.g., hiring of one dispatch manager and/or dispatch automation manager rather than two managers;
- Avoided costs in managing two dispatch systems and subsystems – initial purchase of systems and upgrades;
- Avoided costs through reduced system and subsystem maintenance costs – maintaining one system, rather than two systems;
- Enhanced fire and rescue dispatch;
- Improved quality of dispatch operations through the implementation of a comprehensive state-of-the-art dispatcher training program; and
- Enhanced dispatch staff promotional opportunities resulting from a larger pool of communications personnel.”

## Public Works

The Borough and Township each operate their own Department of Public Works, which are responsible for all municipally-owned roads, parks, facilities and related infrastructure. The infrastructure network maintained by the Borough and Township's respective departments consists of 124 combined road miles, 30 miles of bike paths (mainly in the Township), parks and the central business district in the Borough. The total combined land area is approximately 18.1 square miles.

The combined cost for the operations totals nearly \$3.6 million. Each town has some unique features that influence the types of services that are provided, such as sidewalks and bike paths. The following table highlights the cost allocations (by major category) for each department:

### Princeton Township and Borough Public Works Appropriations

*Source: Fiscal Year 2010 Municipal Data Sheets (Thousands of Dollars)*

Major Category	Township	Borough	Combined
Roads & Streets Maintenance	\$1,379.7	\$678.4	\$2,058.1
Buildings & Grounds	\$285.0	\$544.3	\$829.2
Vehicle Maintenance/Mechanics	\$299.4	\$209.7	\$509.1
Shade Trees	\$67.4	\$126.5	\$193.9
NJ PEOSHA *	\$0.0	\$1.0	\$1.0
<b>Total</b>	<b>\$2,031.4</b>	<b>\$1,559.9</b>	<b>\$3,591.3</b>

\*NJ Worker Safety Training - Spent as needed

The Township's total public works budget is approximately 30 percent larger than the Borough's. However, it is difficult to compare the cost figures without some context. In order to provide some useful benchmarks to compare the Borough and Township, CGR developed the following table:

### Princeton Township and Borough Public Works Benchmark Indicators

*Source: Fiscal Year 2010 Municipal Data Sheets (Thousands of Dollars)*

Major Category	Township	Borough	Combined
Square Miles	16.2	1.9	18.1
Road Miles	103.0	21.0	124.0
Total Cost/Square Mile	\$125.1	\$821.0	\$198.0
Road Maintenance Cost/Square Mile	\$85.0	\$357.1	\$113.5
Road Maintenance Cost/Road Mile	\$13.4	\$32.3	\$16.6

Although the Township's budget is 30 percent larger, the Borough's is roughly six times greater on a per square mile basis. The Township has roughly five times the number of road miles to maintain and does so for nearly 40 percent of the cost per mile of the Borough. There are key distinctions between the departments and their respective service levels

that contribute to this differential (as well as density differences), as discussed below.

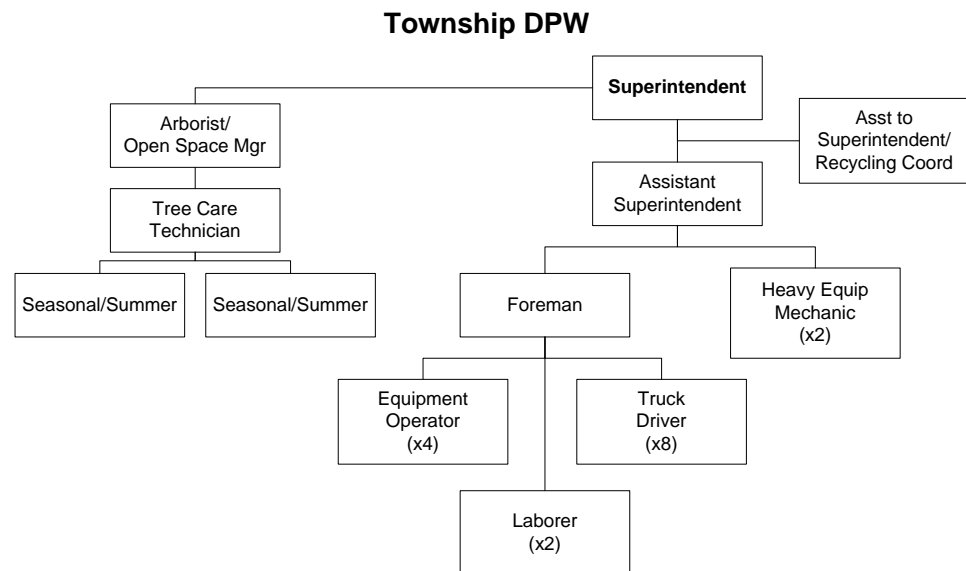
(**Note:** A full listing of major public works assets for both the Borough and Township is provided in the appendix.)

## Staffing Levels

### Township

The Township maintains a public works staff complement of 22 full-time positions supplemented by some seasonal/summer help as needed. There is one full-time superintendent, one full-time assistant superintendent and one full-time foreman that oversee road maintenance operations. In addition to these supervisory positions, there is also one FTE arborist (who also serves as the open space manager), and one additional FTE that serves as assistant to the superintendent (as well as recycling coordinator).

General DPW workload is accomplished by a group of two laborers, eight truck drivers, four equipment operators, two heavy equipment mechanics and one tree care specialist. One truck driver is assigned as a facilities manager but all are budgeted as part of the road maintenance line item. The staffing chart below identifies the organizational structure for the Township's department:

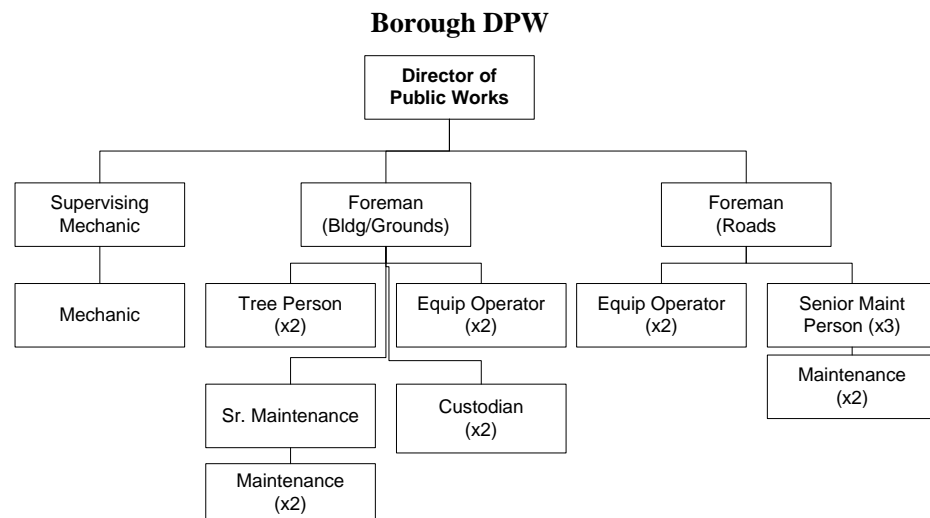


### Borough

The Borough's public works operation is divided into three divisions with 21 full time employees. Under the lead of one full-time director are two full-time foremen and one full-time supervising mechanic. In addition, the director also oversees the parking meter operation for the Borough (discussed later in this section).

One foreman oversees buildings and grounds, while the other foreman oversees streets maintenance. The buildings and grounds division is budgeted for nine FTE positions. There are two full-time employees dedicated to tree maintenance, two full time custodians that provide cleaning and set-up services for Borough facilities, two full-time equipment operators, one full-time senior maintenance worker and two full-time general maintenance positions.

The streets maintenance division of labor includes three FTE senior maintenance positions and two FTE general maintenance positions as well as two full time equipment operators. One senior maintenance employee is slated to retire at the end of December 2010. Serving under the supervising mechanic is one full-time general mechanic. The DPW mechanics service the fleets in both public works and other departments, depending on the type of work that is required. The staffing chart below identifies the organizational structure for the Borough's department:



### ***Level and Type of Service Provided***

The primary work of the two departments is outlined by their respective staffing structures. In any municipality, it is not uncommon for services to be structured to meet the particular culture and character of the community for which they are provided. In many instances, expectations among taxpayers develop over time in ways that influence the types and levels of services provided, as well as where staffing and capital resources are invested. This notion certainly applies to the Borough and Township's public works operations.

The following discussion offers an overview of the services that are provided by the Township and/or Borough, and the extent to which each is similar to (or distinct from) the other.

### *Similar Services*

The following sections overview similar general services provided by the two public works departments, and delineate key differences where they exist.

#### Road Maintenance

Road maintenance is a service that is provided by both municipalities through their public works departments. The Township is responsible for 103 miles of roads for both summer and winter maintenance while the Borough is responsible for 21 miles. Route 206 and Route 27 are maintained by the County and State respectively and are not counted in the road mileage totals. Road maintenance includes snow plowing and salting during the winter months and repairing/resurfacing the roads in the summer months.

Winter road maintenance consists mainly of storm clean-up and monitoring winter road conditions. Notably:

- The Township sends out ten trucks during major storms with one person per truck to accomplish the clean up required to keep roads passable. The Township maintains a system with three degrees of priority delineating which roads are cleared first, with a well organized plan to get all roads passable within a reasonable period of time.
- The Borough responds to winter road snow plowing by sending out six trucks. The typical pattern is to send two trucks in tandem on the larger streets so that each street is cleared curb-to-curb in one pass. Smaller pickup trucks are used in the downtown area and to clear smaller streets with parked cars. In addition to snow plowing of roads, the Borough also removes snow that builds up within the downtown business district. In 2009, 750 truckloads of snow were removed from both the business district and the six parking lots of the Borough.

Summer road maintenance includes patching holes in roads and/or providing entirely new surfaces for some roads. Notably:

- The Township resurfaces roads using both in-house and outsourced methods. Annual resurfacing of approximately two miles of road is done in-house by Township crews; additional road reconstruction is contracted out, such that approximately five percent of all Township roads are done annually. The roads are usually structurally sound with good base and simply need to be recovered with minimal substrate repair. The Engineering Department is responsible for the annual major road

reconstruction. Roads are identified by the type of surface, age and quality of the existing substrate and then prioritized for repair according to a well defined schedule. The Engineering Department seeks grant funding for major projects and usually bids out the work to a third party.

- The Borough patches roads almost daily but contracts out for major resurfacing/reconstruction projects as needed.

Each road maintenance department is also responsible for keeping their storm water collection system functional and clear of debris and other buildup. Each operation sends out a crew to keep catch basins clean and fully operational on a regular basis. This involves cleaning each basin regularly and also repairing the basins as needed.

Both road maintenance crews maintain/repair road signs, and the Borough crew also maintains parking meter poles.

### Trash Cans

The Township dispatches a person once per week to remove garbage from cans located at bus stops within the Township. The Township also removes trash from parks. Under the auspices of the road maintenance division, the Borough dispatches personnel to empty approximately 280 trash cans located around the Borough. The cans are emptied each morning year-round.

### Leaf/Brush Pickup

Both municipalities provide a formal leaf and brush pickup. The Township is divided into four sectors to coordinate this service. The Township schedules brush pickups in the spring from the end of March through Memorial Day and early fall from mid August to mid October. Each sector is offered two opportunities for residents to have their brush collected. During the months of October to December, the Township collects leaves. Residents are offered a weekly bag leaf pickup service for 10 weeks where each sector is collected on certain days of the week. The Township also collects and compacts loose leaves if residents choose to put leaves out at the curb. Each sector's loose leaves are collected twice during this time period.

The Borough offers a formal leaf pickup during November and December. However, the Borough also dispatches employees on a daily basis to pickup leaves and brush all year round. Borough personnel confirmed that residents in the Borough expect this service and usually will push loose leaves and brush to the curb (even into parking spaces) in anticipation that Borough public works personnel will collect the debris the next morning.



### Shade Trees

The Township has a dedicated arborist and provides oversight to nearly 13,000 trees in the Township. The Borough maintains approximately 3,500 trees with two full-time staff dedicated to this work year-round. Both municipalities have their own Shade Tree Commission to assist in the oversight of this important function.

### Parks

Both departments are responsible for maintaining municipal parks and open space. The Township has a much larger area of open space and parks than the Borough, and dispatches a crew to maintain those properties. While the Township's recreation department is responsible for most ball fields, the DPW is responsible for all other "non-action" oriented parks locations. The Borough dispatches a crew almost daily during the growing months to both mow grass and blow leaves in Borough parks.

### Vehicle Maintenance

Both departments provide vehicle maintenance services for their respective fleets. The Township does basic vehicle maintenance for all the public works vehicles and, similar to the Borough, also services other Township departments such as the Police Department, Building Code Department, Engineering, Recreation and one vehicle for Corner House. The Township will handle on an in-housed basis certain major repairs on smaller vehicles such as pickup trucks, but projects for larger vehicles are typically contracted to private vendors. The Borough provides services not only for public works vehicles, but also for the Fire Department, the Engineering Department, the Sewer Operating Committee and the Police Department. Major projects such as repairing a transmission are infrequent and are contracted to private vendors.

### ***Key Service Distinctions***

The following sections overview more substantial differences in the types of services provided by the two public works departments.

### Buildings and Grounds

The Township contracts with a private company for maintenance of the Township Hall. This vendor cost is captured in the Buildings and Grounds line item for the DPW. One truck driver from the road maintenance division is assigned as a facilities manager for the Town Hall under the Superintendent's discretion. The cost of the truck driver is not captured in the Buildings and Grounds line item, however, but rather is recorded as a cost to the road maintenance line item. This lowers the road maintenance cost per mile (and manpower for road maintenance) provided by the Township.

The Borough DPW is responsible for maintaining its own facilities, the three firehouses, the Police Department, Borough Hall and the Suzanne Patterson Center. In addition, the Borough dispatches crews to clean sidewalks, bus stops, plow sidewalks, power wash roughly forty downtown benches and many other activities that maintain the quality and ambiance of the central downtown business district.

The difference in how each municipality maintains its facilities makes simple cost comparisons between the two budgets more challenging. Excluding the Township's Buildings and Ground line item from the cost comparison cited earlier, only 86 percent of the full \$2.03 million budgeted for the Township DPW is under the discretion of the Superintendent of DPW.

### *Sidewalk Maintenance/Downtown Beautification*

The Borough devotes part of its buildings and grounds crew to maintaining clean sidewalks and a clean parking garage. They use a machine that both cleans gum off the sidewalks and also scrubs the sidewalks on a daily basis. In addition to cleaning the sidewalks, the Borough staff put up flags around the Borough, maintains parking meter kiosks for cleanliness, power-washes roughly forty sidewalk and park benches and preps and manages the streets for parades and other special events. During winter months, personnel also plow and salt the sidewalks around the parks and other Borough facilities, including the plaza near the library. When sidewalks start to buckle due to freeze/thaw cycles, the Borough uses a grinder to assure that the sidewalk remains level and does not become a hazard to pedestrians.

### ***Existing Cooperation/Partnerships***

The Borough and Township are currently engaged in a variety of shared service arrangements with each other and also with neighboring Lawrence Township.

### ***Shared Equipment***

Princeton Township has an arrangement with Lawrence Township to share a machine that produces blacktop and a roller. These machines are used regularly for resurfacing projects throughout both towns.

The Borough shares a sewer jet vacuum with Lawrence Township, in addition to equipment that patches pot holes, some vehicle inspection equipment and a tree truck.

### ***Salt Dome***

The Borough and Township both contribute to (and draw from) a shared salt dome during the winter months. Both towns allow the School District

and the Princeton Housing Authority to use the salt in the dome for free as needed.

### ***Composting***

Composting is one the larger joint operations among Lawrence Township, Princeton Township and Princeton Borough. Through formal agreements among the three towns, the Princetons provide manpower on a daily basis to help operate the joint composting facility, while Lawrence Township serves as the host community. The Borough and Township both provide approximately 1.5 FTE of personnel each week to help operate the facility. The facility is located approximately one-half mile into Lawrence Township but is easily accessible to both the Princeton Borough and Township.

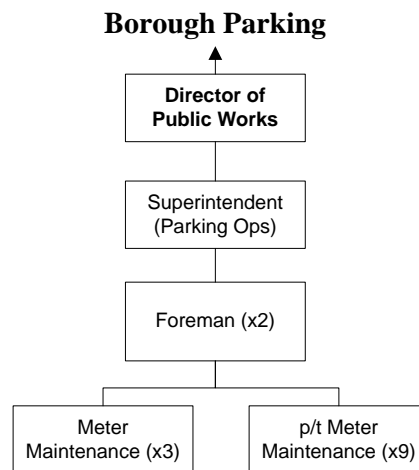
#### **Baseline Summary: Public Works**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$2,031,400	\$1,559,900
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township - 22 FTE</b>	<b>Borough - 21 FTE</b>
Superintendent (1.0)	Dir of Public Works (1.0)
Assistant Superintendent (1.0)	-
Assistant to Superintendent (1.0)	-
Foreman (1.0)	Foreman (3.0)
Heavy Equipment Mech (2.0)	Mechanic (1.0)
Equipment Operator (4.0)	Equipment Operator (4.0)
Truck Driver (8.0)	Senior Roads Maint (4.0)
Laborer (2.0)	Roads Maint (2.0)
Arborist/Open Space Mgr (1.0)	-
Tree Care Tech (1.0)	Tree Person (2.0)
-	Custodian (2.0)
-	Maintenance (2.0)
<b>Total = 22.0 FTE</b>	<b>Total = 21.0 FTE</b>

## Parking

In addition to the services outlined in the section on Public Works, the Director of Public Works in the Borough also maintains authority over the Borough's parking operation. The Borough has 1,140 parking meters and one 520-space parking garage that are maintained by a staff of six full-time and nine part-time positions. There is one full-time parking meter superintendent under the direction of the Director of Public Works. There are two full-time foremen and three full-time meter maintenance workers. In addition, the Borough hires nine part-time workers to staff the parking garages and help with the daily administration of the parking meters.



Three days per week are dedicated to meter revenue collection, while the other days are used for fixing meter poles that have been damaged; checking on the functionality of the kiosks that collect credit card parking fees; and otherwise ensuring the meter operation functions well. The operation is structured so that no Borough personnel encounter actual money during collection. The Borough contracts with a private vendor to count money that is collected. The vendor is then responsible to deposit the collected revenue into the Borough's bank account. In addition, the private vendor also maintains and stocks the three pay-on-foot kiosks around the Borough.

The Borough's parking meter operation is budgeted with a cost of approximately \$1.1 million, which is more than offset by projected 2010 revenue of \$3.7 million. Importantly, although the parking operation is overseen by the Department of Public Works, it is budgeted as a separate utility.

**Baseline Summary: Parking**

*Source: Borough Finance Offices, Budgets  
and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
-	\$1,142,704
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough - 6 FTE</b>
-	Superintendent of Parking (1.0)
-	Foreman (2.0)
-	Meter Maintenance (3.0)
-	Meter Maintenance (9 p/t)
<b>Total = 0 FTE</b>	<b>Total = 6.0 FTE</b>

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## ***Trash Collection***

The Borough provides trash collection services to residents, via a private vendor contract that is funded out of its general operating budget. By contrast, the Township does not provide trash hauling services and thus includes no related charge in the municipal budget.

The Borough enters into its contract triennially with a private vendor to remove trash from private residences. The current contract is with Waste Management. The Borough budgeted \$559,000 for the service in 2010. The Township does not provide trash removal service. Residents in the Township are required to provide for their own trash removal.

## *Engineering*

The Borough and Township each maintain an engineering department, responsible for engineering work on the towns' respective roadways, drainage, open space areas, public buildings, engineering design work and construction planning and inspection. Both departments also handle certain responsibilities outside of specific engineering tasks. For example, both engineering departments oversee land use approvals, and anything that goes to the planning board, zoning board or historic preservation commission, as well as all street, zoning and planning maps. The Borough's department also assists in the administration of trash collection (a service not provided by the Township). Both departments maintain a close operational and administrative relationship with their respective public works department.

The Township's engineering department oversees and provides administrative and technical support for the Department of Public Works, the Building and Grounds function of the Township, and assists various other departments including Administration, Tax, Building, Planning, Zoning, Historic Preservation and Police. The department also provides similar administrative and technical support for various committees and commissions, including the Traffic Safety Committee (that the Township Engineer chairs), the Flood and Stormwater Management Committee, the Shade Tree Commission, the Historic Preservation Commission, the Princeton Sewer Operating Committee and the Joint Pedestrian and Bicycle Advisory Committee.

In addition, the department researches and writes grant applications, and administers grant related projects for a wide array of Township needs. The department also prepares requests for proposal (RFPs) for professional services relating to engineering, land use, special projects and other matters (and manages consultants in those roles).

A deputy development enforcement officer/historic preservation officer and the development review official work as a team preparing subdivision and site plan reviews for the Regional Planning Board and Zoning Board; review landscaping; review zoning permits; and review sustainable and open space concerns, all under the supervision of the Township engineer. Also, they prepare drafts of engineering and zoning reports and use variance/bulk variance reports in relation to zoning applications; write grants; conduct special studies; and generally serve an informational role in responding to residents and the development community.

The Township's engineering department is staffed by a full-time chief engineer and the following personnel, all of whom are full-time:

- An assistant engineer, who also serves as the Township's zoning officer and assists the Township engineer by managing the computerized time accounting system and overseeing building/grounds matters relating to the Township municipal/recreation and Valley Road buildings;
- A design manager/surveyor, who manages and provides design and survey work relating to various in-house designed improvement projects and manages the department's computers and related electronic devices;
- An engineering assistant, who is a licensed professional engineer and prepares grant applications, serves on the Traffic Safety Committee and as a liaison to the Joint Pedestrian and Bicycle Advisory Committee, inspects and oversees major construction projects, completes dam inspections, prepares state permit applications, and provides design work when necessary;
- A development review official, who is a certified landscape architect and prepares subdivision and site plan reviews for Planning Board and Zoning Board land use applications;
- An engineering development administrator, who oversees and inspects the construction of all projects involving land use approvals to assure that projects are fully completed as approved, and that the work is guaranteed with required performance and maintenance bonds;
- A construction administrator, who prepares specifications and contract documents, processes payments, responds to residents' needs, oversees the construction of capital improvement projects, serves as a liaison to the Sewer Operating Committee and provides coordination with all utilities including gas, water, electric, phone, CATV;
- A project manager/CAD operator, who inspects capital improvement projects, manages special assessments relating to sidewalk and curb improvement projects, assists with survey field work and operates the CAD system; and
- Two non-engineering support staff:
  - One bookkeeper/secretary, who manages all purchase orders, serves as secretary to the Traffic safety Committee and responds to the needs of residents and others, and



- One administrative assistant, who manages all contractor and developer performance and maintenance guarantees, serves as secretary to the Flood and Stormwater Management Committee, assists the Police Department with translations when necessary and responds to the needs of residents.

The Township engineering department also includes a half-time project manager and up to two summer interns which, on an annualized basis, comprise roughly a quarter-time employee.

The Borough Engineering Department oversees and provides administrative and technical support for the Department of Public Works (including the parking operations), the Construction Code Department, and the zoning and affordable housing functions, and assists various other departments including Administration, Finance, Fire Safety and Housing Inspection, the Health Department, the Regional Planning Board and the Police Department. Engineering also provides administrative and technical support for various committees and commissions, including the Borough's Shade Tree Commission, Historic Preservation Review Committee, Public Safety Committee, Princeton Joint Pedestrian and Bike Committee, Sewer Operating Committee and Traffic and Transportation Committee.

The department prepares grant and loan applications, and prepares requests for proposal for professional services related to engineering, land use, buildings/grounds and other projects and needs of the Borough.

Since September 2010, the duties and responsibilities of the Borough engineer have been handled by the Manager/Engineer of the Princeton Sewer Operating Committee. Other personnel in the department are as follows:

- A full-time assistant engineer who oversees projects and site inspections, and performs certain project design work;
- A full-time engineering aide whose time is allocated approximately 50 percent for capital programming work (including sidewalks and inspections), and 50 percent work on shade tree and recycling matters;
- Another full-time engineering aide who is responsible for CAD design work, the Borough's geographic information system (GIS) mapping, and capital project inspections;
- A full-time project engineer who offers general as-needed support to the department;

- A full-time engineering aide who serves a variety of roles, including as zoning officer (including plan reviews for the planning board), historic preservation official and affordable housing coordinator; and
- Two full-time clerical staff that provide clerical and operations support to the engineering, public works, construction code, parking operations and zoning/affordable housing departments.

Notably, the Borough's engineering department serves a sort of administrative "umbrella" over a number of functions, including public works, construction code and parking meter maintenance.<sup>23</sup> The department offers clerical and operations support to each of those functions, primarily because those other departments lack the administrative support infrastructure of engineering.

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<sup>23</sup> Each of those departments, as well as the Engineering Department itself, is still ultimately responsible to the Administrator, however.

### Baseline Summary: Engineering

Source: Township and Borough Finance Offices, Budgets and Study Team Interviews

Total Budgeted Costs (Excl Benefits)	
Township	Borough
\$811,621	\$292,655
Staffing Structure (Positions in FTE)	
Township	Borough
Engineer (1.0)	Engineer (1.0)
Asst Engineer/Zoning Ofcr (0.5)	Assistant Engineer (1.0)
Engineering Asst (1.0)	Engineering Aide (2.0)
Project Manager (1.0)	Project Engineer (1.0)
Design Manager (1.0)	-
Development Review (1.0)	-
Engineering Dev Admin (1.0)	-
Construction Admin (1.0)	-
Admin Assistant (1.0)	Admin Assistant (1.0)
Bookkeeper/Secretary (1.0)	Secretary (1.0)
<b>Total = 9.5 FTE</b>	<b>Total = 7.0 FTE</b>

Notes:

1. The Borough engineer's position, while listed as a full-time equivalent, is currently being filled on an interim basis by the manager / engineer from the sewer operating department.
2. The Borough's cost figure of \$292,655 is the full budgeted amount. However, approximately \$300,000 additional is charged against capital ordinances and developer's escrow accounts.
3. Of the Township's total budgeted cost, credits of approximately \$110,000 relate to developer escrow and capital account charges.

## Construction

Both the Borough and Township independently maintain construction functions to enforce the state's Uniform Construction Code (NJAC 5:23).<sup>24</sup> Promulgated in 1977, the Code contains the UCC Act and all rules issued under it relating to the administration and enforcement of construction regulations. The Code consists of four technical "sub-codes" for all construction: building, electrical, fire protection and plumbing. Under the law, the Code is functionally administered at the local level through construction permitting and technical applications for any building, electrical, fire protection or plumbing-related work.

Municipalities set their own fee schedules for enforcing inspections and other work related to the UCC. These fees are to be set so that the costs of running the office are offset by the fees, but that there is not a structural excess over the costs in the fee schedule. In addition to monthly reports to the state, an annual report of costs and revenue must be submitted to provide evidence that the construction office costs and revenues are balanced. It is important to note that in the Township, the balancing of costs and revenues is taken to a different level because construction finances are accounted for in a separate fund that is approved by the state to be dedicated to construction code activities only. The "dedicated by rider" fund maintains any surplus in the construction fund and does not permit it to be transferred into the current fund.

The amount of revenue generated is dependent on building activity, including new construction, additions, and maintenance or renovations. During times of prolonged increases or decreases in building activity, it is difficult to maintain the required balance. A municipality must adjust its fee schedule or restructure its office when a systematic difference occurs between costs and revenues. Fees are set by local ordinance, even though the Division of Codes & Standards in the New Jersey Department of Community Affairs oversees the fee structures of all municipalities.<sup>25</sup>

In the Borough and Township, the Code is enforced through the use of construction officials and sub-code officials/inspectors. The construction official administers the overall Code, while sub-code officials are

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<sup>24</sup> For an in-depth summary of the Uniform Construction Code and its implementation structure, see the following reference document published by the Department of Community Affairs:

[http://www.state.nj.us/dca/divisions/codes/publications/pdf\\_muni\\_proc\\_man/MuniProcMan\\_2009\\_Rev\\_Pt\\_I.pdf](http://www.state.nj.us/dca/divisions/codes/publications/pdf_muni_proc_man/MuniProcMan_2009_Rev_Pt_I.pdf)

<sup>25</sup> For a complete listing and comparison of the current plan review and code fee schedules in the Borough and Township, refer to the towns' respective code books. The Township's fee schedule is found in Chapter 5A.1-7 of its code; the Borough's schedule is found in Chapter 10-7 of its code.

responsible for implementing specific technical provisions within their respective sub-code. The sub-code official's main task is plan review and determining fees for the permits. The inspector's function is primarily field work, actually conducting inspections of the work site and any completed work. In many cases, the official and inspector are the same employee. The official and inspector must hold state licenses in the sub-codes for which they are responsible.

The Township's construction office of six full-time employees is overseen by a full-time construction official. The technical assistant is also full-time, and there is a full-time administrative secretary. The construction official also serves as the building sub-code official, and there is an additional full-time building inspector. Both the sub-code official and inspector functions are fulfilled by one full-time employee each for plumbing and electrical sub-code functions. *Per diem* staff are budgeted for fire sub-code and inspections.

The Borough construction office has three full-time employees and uses other individuals on an as-needed basis. The full-time employees include the construction official, a technical assistant to the construction official and one building inspector. The office is undergoing transitions due to the pending retirement of the construction official. This retirement, combined with another retirement about a year ago, led to the recent hire of the new building inspector who is slated to become the construction official. The current construction official has all sub-code licenses and sometimes does sub-code plan reviews or inspections. The new building official would become the construction official but would also oversee other sub-codes without individually holding the sub-code licenses. The Borough's goal is to streamline construction office functions as the transitions are completed.

Plumbing sub-code functions in the Borough are performed by an employee who retired from the engineering office but continues to be the plumbing sub-code official. The other sub-codes are used on an as-needed basis, contracting their services by the hour. The plumbing inspector is budgeted for 10 hours/week and the electrical sub-code official is budgeted for 14 hours/week. Although the construction official does some of the fire plan reviews and inspections, there is an allocation of an additional 6 hours/week for fire sub-code duties. The office also utilizes additional clerical help on a contracted basis for up to one day per week. This cost is reflected in the "other expenses" budget line, rather than "salaries and wages."

The Township's total full-time equivalent is 6.3; the Borough's is 4.1. The budget for the two offices reflects the difference in staffing levels and is approximately consistent with the number of permits and inspections completed annually in the two communities.<sup>26</sup>

**Baseline Summary: Construction**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$721,507	\$360,716
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Construction/Bldg Official (1.0)	Construction/Bldg Official (1.0)
Technical Assistant (1.0)	Technical Assistant (1.0)
Clerical (1.0)	Clerical (0.2)
Bldg Inspector (1.0)	Bldg Inspector (1.0)
Plumbing Sub-Code (1.0)	Plumbing Sub-Code (0.3)
Electrical Sub-Code (1.0)	Electrical Sub-Code (0.4)
Fire/Other Sub-Code (0.3)	Fire Sub-Code (0.2)
<b>Total = 6.3 FTE</b>	<b>Total = 4.1 FTE</b>
<b>Workload Indicators (annual average)</b>	
<b>Township</b>	<b>Borough</b>
2,150 permits issued	1,189 permits issued
6,589 inspections completed	3,353 inspections completed

<sup>26</sup> The Township's expenditures as reflected in the summary table are 2009 actuals, as opposed to 2010 budgeted. Because of the "dedicated by rider" format of accounting for Township construction costs, no associated costs or revenue otherwise appear in the standard operating budget.

## *Affordable Housing*

The Borough and Township maintain separate departments to monitor affordable housing. Both communities provide rental and for-sale units and assure compliance with deed restrictions on privately-owned affordable units. Both communities work with Princeton Community Housing and the Princeton Housing Authority in the pursuit of the common goal of providing affordable housing to qualified individuals.

Each department is funded through a dedicated affordable housing utility. The total budget of the utility in 2010 is \$111,300<sup>27</sup> in the Borough and \$624,760 in the Township. The Borough has no debt service, while the Township appropriates well over half of its budget, \$416,463, for this purpose. The Township supports the utility with \$200,000 of revenue from the general fund. Fees collected for affordable housing vary; in 2009, the Borough collected \$31,646 and the Township received \$332,563.

There are several differences in how the two communities administer affordable housing. The Borough uses the Somerset County Coalition on Affordable Housing to certify applicants and provide most of the affirmative action marketing, while the Township accomplishes those tasks directly. Among those tasks handled by the Township are advertising/marketing for applicants regionally and locally; providing financial counseling to buyers who are unable to purchase; ensuring property conditions are appropriate for resale; showing available units; drafting contracts between sellers and buyers; responding to homeowner issues and overseeing tenant issues; qualifying income-eligible clients for down-payment loan assistance; monitoring and determining payoff amounts of existing loans; ensuring deed-restrictions are adhered to; reporting to the Housing Board on a monthly basis; and monitoring all Township credit units related to COAH (Council on Affordable Housing).

Both municipalities contract to accomplish some other required tasks. The Township uses the services of a planner, an accountant and the Township attorney; the Borough contracts for an administrative agent and someone to take minutes of the Affordable Housing Board, as well as the services provided by SCCOAH.

The differences in staffing are notable. In the Borough, about 10 percent of the Zoning Officer's time is allocated to affordable housing to serve as secretary to the Affordable Housing Board. In the Township, affordable

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<sup>27</sup> The 2009 budget for the Borough was almost \$400,000 more than in 2010 because of an intended purchase of a property, which would have been funded from a reserve for this purpose. The purchase did not occur, and none were planned for this year.

housing is supported by a full-time coordinator and a part-time administrative secretary for approximately 15 hours/week. In the Township, the responsibilities of the affordable housing office include selling and buying affordable units as recommended by the Housing Board, certifying applicants for housing, recruiting lenders, oversight of maintenance contractors, enforcement of regulations, and resolving complaints.

The Borough owns 5 units and has approximately 50 units with deed restrictions. The Township has 130 affordable units for sale and monitors an additional 151 units that are deed-restricted as rental units (*i.e.* units covenanted to be used for affordable housing purposes). The township usually has 700 – 1,000 active applicants for affordable housing.

### **Baseline Summary: Affordable Housing**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$624,760	\$111,300
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Coordinator (1.0)	Coordinator (0.1)
Secretarial (0.4)	-
+ <i>Contracted Services</i>	+ <i>Contracted Services</i>
<b>Total = 1.4 FTE</b>	<b>Total = 0.1 FTE</b>



## *Municipal Court*

The Borough and Township maintain their municipal courts independently, although at present, the same judge is appointed in both towns. Support activities that revolve around the actual court sessions are the most labor-intensive activities for court-related personnel. These administrative support tasks include data-entering tickets, collecting and recording payments, scheduling court appearances, entering case dispositions and issuing warrants. Payment capabilities are available on-line for both courts through the state system, and the Township provides credit card payment capabilities at the counter in the Township building. Both court offices are open for a full eight-hour day on each normal business day.

Each jurisdiction holds its court session once every week during the day – the Borough on Mondays and the Township on Tuesdays. The Borough court runs the entire day with a short break (when possible); by contrast, the Township court is commonly finished by mid-afternoon. In addition, the Borough schedules one court session each month on Thursday morning. The Borough also holds two special sessions each month on Thursday afternoons. Both the Borough and Township may schedule extra sessions when required by case volume.

The towns organize their court sessions in slightly different ways. In the Borough, parking and moving violations cases are heard in traffic court session, while a separate session is devoted on Monday afternoon to criminal and/or local ordinance cases. The Borough's special monthly Thursday sessions are combined to accommodate any type of case, including DWI cases. By contrast, the Township's session is a combined one to cover any type of case.

The longer and more frequent court sessions in the Borough reflect its higher caseload than the Township (approximately six times greater). Considering all summons types, the Borough has averaged 38,570 new cases annually from 2007 through 2009, while the Township has averaged 6,360 new cases per year over the same period. Notably, the Borough caseload declined considerably in 2009 (about 7,000 fewer cases than in 2007), a drop that was consistent for all types of summonses.

The bulk of the Borough's caseload involves parking-related summonses. Parking violations accounted for 82 percent of the Borough's total caseload from 2007 to 2009. Parking violations accounted for only 24 percent of the Township's caseload. Moving violations were the largest category of Township cases – 67 percent, compared to 14 percent in the Borough.

### Average Annual Caseload by Type, 2007-2009

*Source: Township and Borough Courts*

Violations Type	Township	Borough
Parking	1,555	31,691
Moving	4,258	5,535
DWI	35	145
Criminal/Local Ordinance	512	1,200
<b>Total</b>	<b>6,360</b>	<b>38,571</b>

Reflecting the vastly different workloads, the two courts have considerably different administrative staff capacity. The Borough utilizes five full-time employees – a court administrator, deputy court administrator and three records clerks. By contrast, the Township has a full-time court administrator and a half-time deputy. The Township's deputy also works about 100 hours overtime yearly, mostly to cover for absences of the court administrator due to vacation or other paid leave and educational events. The Borough has also provided informal assistance in the past when prolonged absences or unexpected circumstances have occurred.

Both the Borough and Township courts have reduced their court staffing in recent years. The Borough is down approximately one half-time position, while the Township has cut an estimated 1.5 full-time equivalents.

The Borough pays its judge \$61,111, while the Township pays \$50,000, both through salaries included on the court budget. In addition to Court sessions, the judge is on call at all times. The prosecutor (\$37,200 in the Borough, \$38,500 in the Township) and public defender (\$37,200 in the Borough, \$23,000 in the Township) in both communities are contracted positions (*i.e.* not municipal employees), budgeted in line items outside the court. It is important to note that, while not reflected in the court budget, sessions do require police presence for security purposes.

Interpreter services in both the Borough and the Township are provided by the Language Line service, while transcription services are provided by J&J Court Transcribers (as needed). The costs of these particular services are incorporated into the total court budgets reflected in the following table.

Fines collected by the court are considered an offset to the costs of the court and public safety operations by many New Jersey municipalities. The Borough budgeted \$1,139,280, and the Township budgeted \$346,750 in court revenue for 2010. As required by state financial regulations, these revenue estimates seem in line with recent history. The Borough over-estimated anticipated revenue for 2009 by more than \$12,000, attributable

to the significant drop-off in violations for the year. However, the anticipated revenue for 2010 is in line with the 2009 actual fines collected. The Township exceeded its budgeted court revenue in 2009 by over \$20,000, for a total of \$372,148, but has kept its anticipated revenue for 2010 at a conservative amount based on recent experience.

### **Baseline Summary: Municipal Court**

*Source: Township and Borough Courts, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$152,195	\$335,977
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Judge	Judge
Court Administrator (1.0)	Court Administrator (1.0)
Deputy Administrator (0.6)	Deputy Administrator (1.0)
-	Records Clerk (3.0)
<b>Total = 1.6 FTE (+ judge)</b>	<b>Total = 5.0 FTE (+ judge)</b>
<b>Workload Indicators (Total Caseload)</b>	
<b>Township</b>	<b>Borough</b>
2007: 5,766	2007: 41,119
2008: 7,163	2008: 40,442
2009: 6,151	2009: 34,149
<b>Revenue Generated</b>	
<b>Township</b>	<b>Borough</b>
2009 Actual: \$372,148	2009 Actual: \$1,139,284
2010 Projected: \$346,750	2010 Projected: \$1,139,280

## ***Emergency Management and Services***

The State of New Jersey has an Office of Emergency Management within the Division of State Police. The Office is responsible for developing emergency preparedness plans that outline how to utilize manpower and resources to respond to emergency situations. Each county and its respective municipalities, under formal charge from the state (and the Department of Homeland Security), are responsible to catalogue their resources and develop their emergency plans ultimately informing the statewide plan. The police captains in both the Borough and Township are responsible for emergency management. The direct cost of this line in the Township is \$2,000 while in the Borough it is \$8,700.

In August 2009, the Borough created a full-time position to serve as Director for Emergency Services. The position is funded exclusively by Princeton University and is separate from the management function provided by both police departments. The Director oversees the coordination of emergency services (fire and first aid) and serves as the administrative overseer of the fire department. The Director also serves as a liaison between the fire department and other agencies such as the Princeton First Aid & Rescue Squad and Princeton University Department of Public Safety. The Director has been working with the Borough and Township police departments to create a process of using one Emergency Operations Center instead of two in the near future. The goal of the position is to develop better communication and allocate resources more effectively in order to streamline the emergency services available throughout the community.

## Fire Inspection

The Borough and Township maintain separate departments to handle responsibilities associated with fire inspection. In the Borough, it is referred to as the Bureau of Fire Safety and Housing Inspection; in the Township, it is the Bureau of Fire Prevention. Both departments are charged with administering compliance with the state fire code, but there are certain key distinctions between the two. Some of these distinctions result from the density and development differences between the two municipalities; others are a function of the respective departments' basic charge.

In particular, the Borough's department handles housing inspection (*i.e.* enforcing the Borough housing code) and rental registration inspections, in addition to handling fire inspections for the Borough's fire department. The Borough department also manages yearly registration of all fire alarm systems within the Borough, and enforces the Borough's false fire alarm ordinance. Moreover, the Borough department provides electronic pre-incident planning information and building data to the fire department. Those tasks are not generally under the purview of the Township's Bureau of Fire Prevention, which is more exclusively an inspection office.

Both departments derive certain revenues from the fire code enforcement service, as registration fees for both life hazard and non-life hazard use<sup>28</sup> inspections are split between the municipality and the state. The fee schedule is set by the respective municipality. The following table provides a schedule of current fees in sample permit and inspection categories:<sup>29</sup>

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<sup>28</sup> Life hazard uses are buildings and structures which, by design or use, pose significant potential life safety hazards, such as daycare centers, schools, restaurants and places of assembly. For more information, see <http://www.princetontwp.org/FPB/budget.html>.

<sup>29</sup> The different types of permits are established by state law (N.J.A.C. 5:70-2.7). Type I includes items such as bonfires, the use of a torch to remove paint, and the use of an open flame as part of a public gathering. Type II includes items such as fumigation, insect fogging, carnivals and related mobile enclosures used for human occupancy. Type III includes items such as junk yards, outdoor tire storage and discharge of fireworks. Type IV includes items such as the use/storage of corrosive, combustible or flammable substances.

### Sample Fire Inspection Fee Schedule

*Source: Township and Borough Fire Officials*

	Township	Borough
Fire Safety Permit, Type I	\$46	\$100
Fire Safety Permit, Type II	\$182	\$200
Fire Safety Permit, Type III	\$364	\$400
Fire Safety Permit, Type IV	\$546	\$500
Fire Safety Inspection, < 500 sf	\$78	\$100
Fire Safety Inspection, < 1000 sf	\$104	\$125
Fire Safety Inspection, < 5000 sf	\$156	\$275
Fire Safety Inspection, < 10000 sf	\$208	\$350

The Borough's Bureau of Fire Safety and Housing Inspection is a five-person operation, headed by a full-time fire official and staffed by the following full-time positions:

- One deputy fire official;
- Two fire/housing inspectors; and
- One rental housing coordinator/clerical assistant.

The Bureau completed approximately 1,200 initial fire inspections in 2009, as well as more than 1,200 fire-related re-inspections. Included among these were nearly 350 life hazard use inspections; 840 non-life hazard use inspections; and 160 fire safety permit-related inspections. Regarding normal housing inspections, the Bureau saw 264 one- and two-family dwellings last year (all of which are on a two-year inspection cycle), and 141 multiple-family dwellings (which are on a five-year inspection cycle).

As the fire incident reporting entity for the Borough, the Bureau prepares a report on every fire call in the Borough (n = 356 last year).

As a fee-charging function, the Bureau generates revenue each year to offset its costs. In 2009, it realized approximately \$350,000 in receipts.

The Township's Bureau of Fire Prevention is a smaller operation than the Borough's. It is operated by a single full-time fire official/fire marshal (who also serves as the fire inspector), and supported by two part-time personnel who total a combined 0.7 full-time equivalents. One of the part-time positions (0.3 FTE) serves as a fire inspector, while the second (0.4 FTE) serves as an administrative secretary for the Bureau.

As with the Borough's operation, the primary role of the Township's Bureau of Fire Prevention is to enforce the state's uniform fire code, and any fire safety codes specific to the Township. Township ordinance dictates that the fire official must inspect every house that is for sale.

In the past year, the Bureau reports having completed 1,393 fire inspections; 91 permit-related inspections; 194 inspections of residential smoke/carbon monoxide detectors and 24 fire or various hazardous condition inspections. The Bureau also ran eleven fire safety programs.

### **Baseline Summary: Fire Inspection**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$100,073	\$297,953
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Fire Official (1.0)	Fire Official (1.0)
-	Deputy Fire Official (1.0)
Fire Inspector (0.3)	Fire/Housing Inspector (2.0)
Admin Assistant (0.4)	Rental Coord/Admin Asst (1.0)
<b>Total = 1.7 FTE</b>	<b>Total = 5.0 FTE</b>
<b>Workload Indicators (2009)</b>	
<b>Township</b>	<b>Borough</b>
1,393 initial/re-inspections	2,419 initial/re-inspections
91 permit inspections	160 permit inspections

## Tax Assessment

The Borough and Township maintain separate offices for tax assessment, but utilize the same Certified Tax Assessor. The functions of the tax assessment office in each of the two towns include handling reassessments and revaluations, processing deductions and exemptions, administering appeals and performing regular inspections for added or special assessments on specific properties.

The assessor works full-time in the Township, or 35 hours per week, at a salary of \$73,360 with full benefits, and part-time in the Borough for 10 hours per week at a salary of \$19,544 without health benefits. In the Township, there is a full-time senior assessor, who is a Certified Tax Assessor. The Borough has a part-time assistant who typically works nine hours per week, but has been scheduled for 18 hours/week in 2010 because of additional workload created by a recent revaluation.

The field work for the revaluation was done in both municipalities in 2009, resulting in new valuations for the Borough and the Township as of 2010. The two towns awarded a joint contract to Appraisal Systems, Inc. to conduct the revaluation. The results of the revaluation include a significant improvement in the equalization ratios in the Borough and the Township. The Borough went from 40 percent of value in 2009 to 86 percent in 2010; the Township went from 48 percent to 92 percent. Since the valuations following the revaluation remain below market value in each of the towns, there is a cushion against potential appeals, even if the property values continue to decline in the forthcoming economic environment. This factor may offset the normal tendency for increased appeals after a revaluation is completed, particularly in a declining real estate market.

The Township has more than twice as many properties as the Borough, but the Borough has slightly more properties that are classified as commercial, industrial, or multi-unit apartments, which are typically considered more complex to assess. Even in the Borough, these business properties constitute less than 13 percent of the total taxable properties.

Overall taxable valuations in the Borough are also less than half those in the Township. Business properties account for 27 percent of the total taxable valuations in the Borough and 10 percent in the Township. The most remarkable difference in valuations is the proportion of the total valuations that are exempt from taxation. In the Borough, 40 percent of properties are exempt; in the Township, only 15 percent are.

Normally, the Borough will receive five tax appeals annually. The Township will receive about ten. In 2010, the first year of the revalued assessments, approximately five percent of the properties in both



communities appealed. In addition, to respond to work that has not been completed, the assessor has initiated appeals on an additional two percent of the properties. In total, this represents almost 200 appeals in the Borough and about 400 appeals in the Township.

### **Baseline Summary: Tax Assessment**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$152,195	\$46,212
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Assessor (1.0)	Assessor (0.3)
Assistant Assessor (1.0)	Assistant Assessor (0.5)
<b>Total = 2.0 FTE</b>	<b>Total = 0.8 FTE</b>
<b>Workload Indicators</b>	
<b>Township</b>	<b>Borough</b>
Total Parcels: 5,959	Total Parcels: 2,862
Deductions: 347	Deductions: 121
Comm/Apartment/Indust: 271	Comm/Apartment/Indust: 331
<b>Property Valuation</b>	
<b>Township</b>	<b>Borough</b>
Taxable Value: \$4.702 b	Taxable Value: \$2.213 b
Exempt Value: \$0.840 b	Exempt Value: \$1.484 b
Comm/Apartment/Indust: 10%	Comm/Apartment/Indust: 27%

Notes:

1. Total budgeted costs for both towns exclude cost of revaluation, which was treated as a five-year emergency authorization in both. In the Township, there is an annual appropriation for 2009-13 of \$110,000 to pay for the deferred charge. In the Borough, the appropriation is \$61,602/year for 2009-13.
2. The Assistant Assessor position in the Borough is listed at half-time, more than its normal 0.25 FTE, due to the work created by the revaluation. The analysis reflects the currently scheduled FTE number because the budget is also based on the increased workload related to the revaluation.

## *Information Technology*

The Borough and Township provide support for the use of information technology separately, and in different ways. The Township has a full-time Director of IT; by contrast, the Borough contracts the IT function out to several vendors. The Township also uses vendors, but mostly to provide products such as software and equipment and to support their proprietary products.

Web hosting is provided by CityConnections in the Township and by Princeton OnLine in the Borough. In both cases, the content management for the websites is accomplished in the respective offices of the municipal clerk. Payments of \$3,400 have been made for the year to date to Princeton OnLine for hosting and any program changes charged at \$75/hour. The Borough also added two additional websites (note that both are joint functions) – for the Health Department site (at \$2,700) and the Fire Department site (at \$2,081).

Computer and network support is provided by the IT Director in the Township and by RnD Consulting in the Borough. The Borough has budgeted \$29,000 for RnD in 2010. The Township supports 125 workstations, 6 fiber lines (provided by the school) and 1 copper line for remote locations, and responds to about 700 support requests yearly. CMIT Solutions of Princeton provides firewalls, switches and off-site back-up for the Township.

The Township's Director of IT hosts and archives email, provides support to the use of LargeDoc solutions in engineering, to TIME or POSS time-keeping for all personnel, to the "reverse 9-1-1" system and to ACH and credit card processing for revenue collection. Proprietary software support for finance and police software is provided directly by the software vendors to both the Township and the Borough.

The Borough's phone system is relatively new and is supported by the vendor as part of the contract cost. The clerk's office does voice mail user maintenance. The IT Director in the Township provides the first level of support for the phone system. He also administrates cell phone usage, physical security, and supports any audio/video requests.

**Baseline Summary: Information Technology**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$365,971	<i>Not segregated in budget</i>
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Coordinator (1.0) <i>Vendor Support</i>	- <i>Vendor Support</i>

Notes:

1. The Borough's IT costs are spread throughout the budget, not isolated in a single departmental cost center.

## *Zoning and Historic Preservation*

The zoning departments in both the Township and the Borough have responsibility to review proposed buildings (structures), subdivisions, site plans, signs and flats and assure compliance with the zoning ordinance. As development officers, the zoning personnel also provide conditional approvals for implementation of the planning function. The zoning board reviews applications for bulk variances for single-family homes, and site plans and subdivisions for use or density variances. The zoning officer in both towns is also the administrator for the Zoning Board of Adjustment.

The Township zoning department is comprised of four full-time positions working in concert with the engineering department. There is one full-time zoning officer and one full-time deputy zoning officer. The zoning officer also serves as development enforcement officer, while the deputy also acts as the deputy development enforcement officer for the town. Supporting these two positions are two full-time secretaries. One serves as secretary for the zoning officer and zoning board; the other supports the historic preservation officer.

The Borough Zoning Department has one full-time employee, the zoning officer, whose responsibilities are approximately allocated 65 percent to zoning, 25 percent to historic preservation and 10 percent to affordable housing. A full-time zoning assistant left at the beginning of the year and the position has not been filled. The engineering secretary and receptionists provide some clerical help to zoning, affordable housing and historic preservation, amounting to an estimated less-than 0.1 full-time equivalents.

The Township zoning officer is also the assistant township engineer, the responsibilities of which include administration of the engineering department staff. In addition to these roles, the zoning officer also serves as a facilities manager for the Township building, recreation building and the Valley Road school structure located directly across the street from the Township building complex.

The deputy zoning and development enforcement officer is also the historic preservation officer in the Township. Historic Preservation is uniquely tied to the zoning function in the Township in order to coordinate zoning and land use, and promote the preservation of historic structures in the Township. The historic preservation officer also administers the Historic Preservation Commission, which reviews and approves plans and changes to buildings and properties within the Township's designated historic districts. The commission also serves as an advisory board to the planning and zoning boards, as needed. The commission staff also does special studies, assists in writing ordinances and manages historic preservation and archaeology consultants.

There is a natural synergy between zoning and historic preservation in the Borough as well. When reviewing building permits for zoning issues, potential issues for historic preservation are noted and reviewed. The Borough zoning officer serves as secretary to its Historic Preservation Review Committee and writes reports to prepare the committee for its hearings and other decisions. As a community rich with history, there are currently four historic districts in the Borough, and a fifth western district is being reviewed for designation.

**Baseline Summary: Zoning and Historic Preservation**

*Source: Township and Borough Finance Offices, Budgets and Study Team Interviews*

<b>Total Budgeted Costs (Excl Benefits)</b>	
<b>Township</b>	<b>Borough</b>
\$198,365	\$82,181
<b>Staffing Structure (Positions in FTE)</b>	
<b>Township</b>	<b>Borough</b>
Asst Engineer/Zoning Ofcr (0.5)	Zoning Officer (1.0)
Deputy Dev Enforcement Ofcr/Historic Pres Ofcr (1.0)	-
Secretarial (2.0)	Secretarial (0.1)
<b>Total = 3.5 FTE</b>	<b>Total = 1.1 FTE</b>

Notes:

1. The Borough does not segregate these costs from the engineering budget. Its budget figure represents an estimate of the allocation of salaries/wages and other expenses which are approximate to zoning and historic preservation.

## *Attorney/Legal*

The Borough and Township both contract with outside providers for legal-related services. The Township uses Mason, Griffin & Pierson, PC for general legal services; Harry Haushalter for tax appeal issues; and special labor counsel for contract negotiations on an as needed basis. All legal services are paid according to hourly rates provided for in the Township's contract for services with each attorney/firm. The Township's 2010 general budget contains legal service costs of \$429,000.

The Borough similarly relies upon a series of legal firms for attorney services. It uses Hill Wallach for general legal services; Apruzzese, McDermott, Mastro & Murphy for special labor matters in the Police Department; Harry Haushalter for tax appeals; and Herbert, VanNess, Cayci & Goodell for special legal matters. All legal services are paid according to hourly rates provided for in the Borough's contract for services with each attorney/firm. The Borough's 2010 general budget contains legal service costs of \$196,000.

## Jointly-Provided Services

The Borough and Township jointly provide a number of services to the combined municipalities through a single agency or department. Joint services are typically “banked” – that is, administered – by one or the other town, which provides for a more unified command structure in each service and results in the non-banking town paying its cost share to the banking town (which recognizes this payment as revenue). The following table provides a breakdown of the current estimated cost share for each of the current jointly-provided services. Summaries of the structure, function and key metrics of each such service follow.

### Cost Share for Jointly Provided Services

*Source: Township and Borough Finance Offices,  
Study Team Interviews*

	Township	Borough
Regional Planning	66%	34%
Human Services	50%	50%
Sewer	54%	46%
Public Health (incl Animal Control)	67%	33%
Corner House	50%	50%
Recreation	67%	33%
Fire	54%	46%
Solid Waste	44%	56%
Environmental Commission	67%	33%

## *Regional Planning*

Planning is a joint function of the Borough and Township. The Regional Planning Board and joint planning department banked in the Township have existed successfully as a shared service for about forty years. The volunteer board is constituted as a regional planning board. The Regional Planning Board has six Borough-appointed members and six Township-appointed members. The Mayor of the Borough and the Mayor of the Township are one of the six appointments of each community. Zoning and the zoning boards are individually provided in the two communities. Staff see potential for increased synergies and customer convenience in the implementation of a shared community development model, which would include related functions, such as zoning.

The joint planning department is banked in the Township – employees are paid through the Township payroll and support services are provided by the Township. As with any shared service contracted with another government, the Township also bears other administrative and overhead costs that are not budgeted in the regional planning board budget line items.

Administrative staff provide support to the regional board in the same manner as would be provided if it were only a Township function. Those staff members do sub-division and site plan reviews; review landscaping; review building permits; support sustainability and open space concerns; conduct environmental analyses; write the use variance and bulk variance reports for more complex zoning applications; write grants and conduct special studies, as required; develop building plans for municipal facilities; maintain the master plan; and generally serve an informational role to answer inquiries from residents and other parties interested in particular properties. They work as a team with the Borough and Township engineering departments and appropriate department heads on municipal buildings. They also work with the Environment Commission, the Historic Preservation Commission and the Shade Tree Commission to draft or modify ordinances for the Borough and Township.

The planning department consists of 3.8 FTE staff. The director is full-time and is a licensed planner, which permits the planning department to carry out all necessary functions without the use of contracted professionals. Both the director and the full-time assistant to the planner receive compensatory time for attending meetings. A full-time administrative assistant is paid additionally for meeting attendance. The department also includes a part-time sustainability coordinator and student interns.

Some notable points regarding the joint planning function:



- The Board sets policy as one of its responsibilities, but has an on-going responsibility to implement its policies through the approval process for individual applications, giving it experience with both abstract and specific issues.
- There are separate zoning ordinances as befits the different needs of the areas within the two municipalities.
- The property owner and the planning department must interact with individual departments in each municipality, which are not shared services.
- There is a unified vision of restricted downtown development and, generally, one set of underlying goals applied differently to different needs. The master plans cite the downtown as a Township asset.
- There are differences in the overall land use in the two municipalities and some specific differences in philosophy such as the active/passive nature of open space and the development of age-restricted housing.

Under the current cost share arrangement, the Township pays \$236,692 (or approximately 66 percent of the municipal share), while the Borough pays \$123,084 (34 percent).

## *Human Services*

Human Services has been a joint function of the Borough and Township since 1988. The responsibilities include general assistance as provided through the state; provision of social services, referral and advocacy for disadvantaged and ethnic populations; resolution and mediation of civil rights complaints; provision of youth services and summer employment; conduct of community dialogues; and charitable funding efforts. The Human Services Commission consists of six commissioners appointed from each community by the respective mayors, plus one elected official. The Commission meets monthly. There is also a Local Assistance Board, which is autonomous but consists of three appointees of each of the mayors from among the human services commissioners.

The joint human services department is banked in the Township, which provides the administration and support services for the function. This joint function is funded equally.

Because of the relationship to state and federal programs, staffing is augmented with externally funded positions, students, and volunteers, operating under one full-time director.

Under the current cost share arrangement, the Township pays \$71,209 (or 50 percent of the municipal share), while the Borough pays \$71,209 (50 percent).

## **Public Health**

Princeton's Public Health Department has been a consolidated joint agency of the Borough and Township since 1976. It is directly accountable to an autonomous Board of Health comprised of five appointed representatives from the Borough, five from the Township, and one liaison from *each* governing body. Technically, state law requires that each municipality have its own Board of Health; in the Princetons, they have joined to act in the capacity of a single commission.

Although a joint function, the department is administered/banked out of the Borough (which vests immediate supervisory responsibility in the Borough administrator). The department has five full-time employees: a health officer, who serves as the department head; one senior inspector; one inspector; a registrar of vital statistics; and an animal control officer. In addition, the department utilizes two part-time employees (one deputy registrar of vital statistics and one alternate deputy registrar), both of whom work approximately 0.25 of a full-time equivalent.

Under state law, the health department is charged with implementing and evaluating public health and related services in the community. This includes animal control, food inspection, vital statistics (which creates a unique workload given the presence of the hospital in the Borough), monitoring of communicable disease and administering state health practice standards. The department contracts out for part-time public health nurse services, as well as a number of clinical services through the University Medical Center (*e.g.* well baby clinics, TB outreach and the STD clinic).

Under the current cost share arrangement, the Township pays \$284,000 (or approximately 67 percent of the municipal share), while the Borough pays \$140,000 (33 percent). They similarly split separate costs for animal control: \$59,000 from the Township, and \$29,000 from the Borough.

## **Fire**

A joint agency administered by the Borough, the Princeton Fire Department is an entirely volunteer agency comprised of three firehouses situated throughout Princeton. The department covers both the Borough and Township, responding to all types of emergencies. According to Borough ordinance, the three department chiefs serve as the fire department management committee with the Borough's Director of Emergency Services to run the department. The Director of Emergency services oversees the administration of the department, while the three chiefs manage department firematic issues. Each fire company's captain and lieutenants are responsible for implementation of the strategies in their respective company.

Presently there are approximately 60 volunteers among the three companies. Of those, roughly 40 are firefighters and approximately 20 respond to any given call, depending on time of day and the severity of the call. Princeton University has started an Associate Member program to help augment the volunteerism in the department. While still young, the program has generated more interest and involvement, with the pool of volunteers reaching about 30 in just over one year. The fire department's average response time to anywhere in both municipalities is generally under 10 minutes.

Under the current cost share arrangement, the Township pays \$109,000 (or approximately 54 percent of the municipal share), while the Borough pays \$93,000 (46 percent). They similarly split costs for fire facilities: \$51,000 from the Township, and \$43,000 from the Borough.

## *Recreation*

Princeton's Recreation Department has been a consolidated joint agency of the Borough and Township since 1965. It is directly accountable to an autonomous Joint Recreation Board comprised of four appointed representatives from the Borough, four from the Township and one liaison from each governing body. One of the four representatives from each municipality also serves as a member of a management committee. The two appointed members of the management committee then select a third person from the remaining six appointed members (either Borough or Township) to serve as a third person on the management committee and as the chairperson of the overall Recreation Board.

Although a joint function, the department is administered/banked out of the Township. The Joint Recreation Board is responsible for hiring the Executive Director. The department has six full-time administrative employees: the executive director, who serves as the department head; an assistant director; two program directors; and two full-time secretaries. The department also hires one seasonal administrative support person for summer support totaling approximately 0.25 of a full-time equivalent. In addition to the administrative personnel, the department also has six full-time maintenance personnel that are responsible for "action" oriented parks such as those with ball fields and other sports types programs. Other part-time personnel are hired seasonally as-needed to fill program positions.

There are currently 1275 acres of municipal park land open space in the Borough and Township, of which only 99.5 acres are considered "active" recreation land. A majority of the open park land is undeveloped open space. The majority of the "active" recreation areas are in the larger parks within the Township due to the space requirements for baseball, soccer, softball and lacrosse. The Township also has a public outdoor pool. Indoor activities provided by the recreation department take place at borrowed facilities such as the Princeton Regional School's gymnasiums and Princeton University's Dillon Gymnasium.

Under the current cost share arrangement, the Township pays \$846,000, while the Borough pays \$424,000. The Township also budgets an additional \$41,000 for parks maintenance but this portion is administered by the Engineering Department. Over and above the municipal portions, the Joint Recreation Board also sets user fees for programs. The total operation is roughly \$2.0 million annually.

## Corner House

Corner House acts as an independent organization providing leadership, prevention and counseling services to residents. It has done so since 1972. Its programmatic offerings are in three areas – leadership, prevention and treatment – and reach approximately 5,000 individuals per year. In particular, its leadership and prevention programs reach 330 students per week within Princeton’s public and private schools. Corner House also offers a gang alternative program, created at the request of the Borough and Township approximately five years ago. It also manages the Township’s employee assistance program.

The Borough and Township’s financial contributions represent only a portion of Corner House’s total funding, as most of its revenue is from grants and private contributions. Less than 30 percent of the funding is from the Borough and the Township. In effect, Corner House is a joint function that is funded equally by the Borough and Township (and banked in the Township). The Corner House board consists of three public members appointed by the mayor and one elected official from each town, four students and the Foundation President.

As the banking entity, the Township provides administrative and support services. The Township and the Borough are providing equal financial support of \$125,584 in 2010. The remainder of the agency’s budget is raised through grants and private donations to the Corner House Foundation, and certain fees for services (budgeted at \$70,000 in 2010). These fees serve as a partial offset to municipal costs, as the Township splits these fees equally between a reserve for the Borough and Miscellaneous Revenue Not Anticipated (MRNA) for the Township.

As the banking entity for Corner House, the Township budget also contains Foundation funding and a series of state, county and other grants – resources that are dedicated to Corner House’s programming and are otherwise unavailable for general Township purposes. Corner House’s total budget for 2010, inclusive of the municipal contribution, is approximately \$900,000.

The core staff includes the Executive Director, the Grants and Development Coordinator, the Office Coordinator, and the Director of clinical operations. They oversee a staff of almost 20 full- and part-time employees, including both clinical professionals and office staff.

## Sewer

The Princeton Sewer Operating Committee (PSOC) is a joint agency of the Borough and Township, with its administrative operations “banked” in the Borough. The entire Borough of Princeton is sewered, as is the entire campus of Princeton University. Nearly all of the Township is sewered, with the sole exception of the northwest edge and a series of scattered septic tanks in the northeast corner. Certain sections in the Township’s southeast corner have sewers fronting properties, although they have not been tied into the system.

PSOC has sole responsibility for the operation and maintenance of the sanitary sewer collection system serving both the Borough and Township. That collection system is comprised of approximately 125 miles of sewer lines, more than 2,500 manholes and roughly 6,000 connections. The PSOC is responsible for maintaining and ensuring the functionality of all mains and trunk lines; property owners are responsible for the lines from their house to the main.

One of the PSOC’s most important responsibilities involves the maintenance and operation of nine pump stations throughout the community. According to department administrators, the aged pump station infrastructure<sup>30</sup> requires personnel to provide more regular hands-on service. As such, pump stations are checked by PSOC staff three times per week. Any pump station malfunction triggers an alarm to an on-call phone, which is assigned to a PSOC staffer each day to respond as needed. All PSOC personnel are cross-trained to respond to any pump station or utility markouts. To supplement its in-house capabilities, the PSOC also has maintenance contracts with outside vendors to help with pump maintenance or repairs, as needed.

Coincident with its primary responsibilities, the PSOC is also tasked with:

- Reviewing site plans and development applications to calculate anticipated wastewater flow prior to the issuance of building permits in both towns;
- Issuing sewer connection permits for all installations and repairs of sewer laterals;

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<sup>30</sup> Department administrators estimate that 60 percent of the sewer system’s infrastructure is more than sixty years old. New Jersey infrastructure trust funds and other loans have been used to invest in the system over the past decade, but it remains prone to leaks, infiltration and inflow issues. For this reason, the department continues its efforts on flow monitoring, above-ground and internal inspections of sewers, and regular design/inspection of sewer rehabilitation work being completed by outside contractors.

- Inspecting grease interceptors of all retail food establishments and larger-scale institutions; and
- Issuing certificates of compliance for proper connection of sump pumps, roof drains and other surface and ground water drains.<sup>31</sup>

The PSOC is led by a Manager/Engineer<sup>32</sup> and includes the following staff positions:

- One Super I/I Control Supervisor;
- One mechanic (technically a public works employee, but budgeted within the PSOC because of maintenance responsibilities related to PSOC equipment and vehicles); and
- An eight-member field crew comprised of three senior sewer maintenance staff, one equipment operator and four sewer maintenance positions.<sup>33</sup>

The PSOC also has one full-time administrative assistant, and one part-time (up to 14 hours/week) employee who assists with utility markouts.

The standard work schedule is Monday through Friday, from 7:00 am to 3:30 pm. All PSOC operations, including equipment storage, are based at the River Road landfill/transfer station (see the following section for additional information on that facility).

PSOC operations are overseen by a four-member committee, comprised of two legislative liaisons (one each from the Borough Council and Township Committee) and two residents, annually appointed by both governing bodies. The committee meets every other month.

As with all joint services, the Borough and Township share the cost of sewers. In the case of the PSOC, total costs of \$1.277 million are funded proportionately based on sewer bills (which are in turn calculated based on a property's water usage). The actual cost split varies from year to year based on water usage; in 2009, Borough properties funded approximately

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<sup>31</sup> This summary is drawn in part from the Princeton Sewer Operating Committee's website at <http://www.princetonboro.org/sewer.cfm>. Additional information on the PSOC is available at that location.

<sup>32</sup> As noted in the Engineering summary section of this report, the PSOC Manager/Engineer is also serving as the interim engineer for the Borough.

<sup>33</sup> The PSOC currently pays a small stipend to an outside C-3 Licensed Operator to review and execute required New Jersey Department of Environmental Protection reports. The current PSOC Manager/Engineer has a C-2 Operator's License and is eligible to sit for the C-3 License exam in February 2012.



41 percent, while properties in the Township paid the other 59 percent. Department administrators indicate that the Township share is likely to be slightly greater in 2010 (the budgeted amounts are roughly \$690,000 in the Township and \$588,000 in the Borough).

## ***Landfill / Solid Waste Disposal***

In addition to the sewer-related responsibilities summarized in the preceding section, the PSOC is also charged with overseeing an 11-acre closed landfill; a “convenience center” transfer station; a leaf and brush transfer facility; and the recycling of scrap metals, white goods, tires and used oil. The landfill officially closed in 2006, and the PSOC has received (and continues to implement) a Landfill Closure Plan from the state Department of Environmental Protection.

Since the landfill’s closure, the PSOC has provided an alternate process for dumping solid waste generated by the Borough and Township public works operations *and* residents of the Borough and Township. A transfer station located at the landfill site offers access to 30-cubic yard dumpsters that are hauled away by a private contractor to the Mercer County solid waste facility. Use of the transfer station by residents requires payment of a user fee, made through the sale of “coupons” at the PSOC office. Proof of residency is required in order to purchase disposal coupons.

Recyclable materials, including white goods and metal products, are separated from the waste stream and transported by PSOC crews to a recycling facility in Trenton, generating a small amount of revenue. Residents may also dispose of leaves and brush at the River Road facility, which are then transported by PSOC staff to a shared ecological composting facility in Lawrence Township.<sup>34</sup>

The “convenience center” transfer station is operated on the second and fourth Mondays of every month, from 8 am to 4 pm, and one Sunday per month (plus four other Sundays throughout the year).

Solid waste costs are budgeted at approximately \$261,000 for 2010. Based on user fees, the Borough is expected to pay 56 percent, with the Township paying 44 percent.

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<sup>34</sup> Since 1995, the Borough and Township public works operations have been transporting leaves and vegetative waste collected curbside to this composting facility in Lawrence Township. Lawrence, in collaboration with the Borough and Township of Princeton, share the costs of the facility’s equipment, operation and maintenance.

## *Environmental Commission*

Since 1977, the Borough and Township have jointly operated the Princeton Environmental Commission, which is tasked with overseeing the protection, development and use of natural resources in the Borough and Township of Princeton. The issues it has addressed and/or offered community information on in recent years include watershed management, stream cleanup, recycling, integrated pest management and leaf management. It also commissioned an environmental resource inventory in 2009-10, documenting the soil, water, air, forests, fields and waterways that comprise the community's natural infrastructure. The Commission's membership includes four members each from the Borough and Township (each serving three year terms), three voting liaison members (representing the health commission, planning board and recreation board), two non-voting liaison members and a non-voting municipal liaison from both the Borough Council and Township Committee.<sup>35</sup>

Under the current cost share arrangement, the Township pays \$4,616 (or 67 percent of the municipal share), while the Borough pays \$2,274 (33 percent).

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<sup>35</sup> This summary is drawn in part from the Joint Princeton Environmental Commission's website at <http://www.princetontwp.org/environmain.html>. Additional information on the Commission and its activities is available at that location.

## Jointly-Funded Third-Party Services

The Borough and Township jointly provide a number of services to the combined municipalities through the collaborative use of a third-party, whereby both pay a cost share to an independent entity for actual delivery of the service. Unlike the jointly-provided services reviewed in the previous section, these third-party services are not staffed by municipal employees of the Township or Borough. The Princeton Library, for example, receives significant funding from both the Borough and Township (accounting for roughly 80 percent of its total operating budget), but is governed by an independent Board of Trustees.

The following table provides a breakdown of the current estimated cost share for each of these services. Summaries of each such service follow.

### **Cost Share for Joint Third-Party Services**

*Source: Township and Borough Finance Offices,  
Study Team Interviews*

	Township	Borough
Library	66%	34%
Senior Resource Center	50%	50%
First Aid	67%	33%

## Library

*Note: The following overview is drawn in part from the Princeton Public Library's informational website. More information on the library, its structure and offerings can be found online at <http://www.princetonlibrary.org/>.*

The Princeton Public Library is one of six joint public libraries in New Jersey established to serve two or more municipalities – in this case, the Borough and Township. It is governed by a Board of Trustees, as provided for in NJSA 40:54. The Board consists of nine members: three each appointed by the Borough and Township, and three statutory members or their designated alternates (the Borough Mayor, the Township Mayor and the Superintendent of the Princeton Regional Schools). Under state law, two of the three citizens appointed by each mayor must live in the municipality which they represent.

The library receives approximately 80 percent of its total funding from the Borough and Township governments. Two fundraising arms – the Friends of the Library and the Library Foundation – generate additional revenues through an annual appeal, a “Friends Benefit,” grants and private donations.

Under the current cost share arrangement, the Township pays \$2.47 million (or approximately 66 percent of the municipal share), while the Borough pays \$1.27 million (34 percent).

## Senior Resource Center

*Note: The following overview is drawn in part from the Princeton Senior Resource Center's informational website. More information on the center, its structure and offerings can be found online at <http://www.princetonsenior.org>.*

Princeton's senior services are funded by both the Borough and Township, but provided contractually by the third-party Princeton Senior Resource Center, a private non-profit organization founded in 1974. The center offers programming to residents aged 55 and over. The contract to provide services to (and receive funding from) the Borough and Township began in 1994 and is renewed annually.

Approximately 30 percent of the center's budget comes from the two municipalities, with the remainder coming from foundations and corporation contributions (25 percent), individual support and events (20 percent), programming revenue (15 percent) and miscellaneous sources (10 percent). The center offers social and recreational activities, health and fitness classes, educational programs and retirement planning programs for the community.

Evidencing the close connection between the municipalities and the center, it operates out of a Borough-owned facility and thus pays no building costs.

Under the current cost share arrangement, amounts are split equally between the two governments. Both the Township and Borough pay \$92,555, or 50 percent of the total municipal share.

## **First Aid**

*Note: The following overview is drawn in part from the Princeton First Aid and Rescue Squad's informational website. More information on the squad, its structure and services can be found online at <http://www.pfars.org>.*

First aid services in Princeton are provided by the Princeton First Aid & Rescue Squad (PFARS). Founded in 1939, the squad is a combination department comprised of volunteer and paid members, and operates as an independent non-profit. The Squad is administered by its own board and executive officers, and line operations are directed by a Director of Operations, Deputy Director of Operations, EMS Captain, Rescue Captain and other operational officers.

The squad is a BLS (basic life support) agency that provides 24/7 emergency medical and rescue response. Its fleet includes three ambulances, a special services vehicle, a first response vehicle and a heavy rescue truck specifically for rescue operations.

PFARS is entirely responsible for its own budget. The two towns make an annual contribution to PFARS which is split on a two-thirds, one-third basis between the Township and Borough. This year, the Township is paying \$54,000 (67 percent), with the Borough paying \$26,500 (33 percent). The combined municipal contribution in 2010 represents approximately 6 percent of the agency's total budget.

## COLLECTIVE BARGAINING AGREEMENTS

A portion of employees in both the Township and Borough are represented by unions, and the terms and conditions of their employment are governed by collective bargaining agreements (*i.e.* labor contracts).

The Township has two labor contracts:

- AFSCME Local 1530, covering certain employees within the Department of Public Works; and
- PBA Local 387, covering patrol officers and sergeants within the Police Department.

The Borough has four labor contracts:

- Teamsters Local 676 AFL/CIO, covering emergency dispatchers within the Police Department;
- Blue Collar Workers Unit of the Communication Workers of America AFL/CIO, covering maintenance, sewer maintenance, custodial, mechanic, equipment operator, meter maintenance, parking attendant and tree-related personnel within the Department of Public Works and Princeton Sewer Operating Committee; and
- PBA Local 130, which negotiates two separate contracts (one covering patrol officers within the Police Department, and the other covering lieutenants and sergeants within the Police Department).

The appendix to this report contains a full comparison of the key terms, provisions, wages and benefit allowances provided through each of these collective bargaining agreements.



# FRINGE BENEFITS

## Pension

Employees of the Borough and Township are enrolled in one of two cost-sharing multiple employer public employee retirement systems: the Public Employees Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS). The Division of Pensions in the Department of Treasury, State of New Jersey, administers both plans. The Township's contributions to the plans over the past two years, exclusive of contributions from employees, have been:

- For PERS, \$366,988 in 2008 and \$511,272 in 2009, and
- For PFRS, \$758,520 in 2008 and \$822,231 in 2009.

By comparison, the Borough's contributions to the plans over the same period have been:

- For PERS, \$322,166 in 2008 and \$415,805 in 2009, and
- For PFRS, \$654,767 in 2008 and \$718,611 in 2009.

## Health Insurance

Employees of the Township are provided health insurance through the Township's group insurance plan (which includes two Horizon Blue Cross / Blue Shield plans and an Aetna plan from which employees can choose), pursuant to eligibility and cost sharing arrangements determined by the governing body and/or collective bargaining agreements (where applicable). As of October 2010, 103 employees were covered by the Township's plan.

Retirees come off the Township plans upon retirement, and are given an annual allotment whereby they submit receipts for premiums and are reimbursed. Retirees are eligible to receive this health insurance benefit reimbursed by the Township if (a) the retiree has 25+ years of continuous service with the Township of Princeton, or (b) the retiree is a Township police officer with 20+ years of Township service *and* has 25+ years in the PFRS pension system. As of December 31, 2009, approximately 29 retirees were receiving non-contributory health coverage benefits. The Township's December 31, 2009 audited financials were the initial year in which its postemployment healthcare plan cost liability was calculated, pursuant to the requirements of GASB Statement 45. The reported unfunded actuarial accrued liability as of that time was \$6.47 million.

Employees and retirees of the Borough are provided health benefits through the State Health Benefits Program (SHBP), pursuant to eligibility

and cost sharing arrangement determined by the governing body and/or collective bargaining agreements (where applicable). SHBP is a cost-sharing multiple-employer defined benefit healthcare plan administered by the State of New Jersey Division of Pensions. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. As of October 2010, 103 employees were covered by this plan.

Pursuant to Chapter 88, P.L. 1974, the Borough provides medical benefits to any retiree that has over 25 years of pension service credit. As of December 31, 2009, there were approximately 32 retired participants in the Borough's SBHP plan.

## MUNICIPAL CODE COMPARISON

Both the Borough and Township maintain their own municipal codes, which contain ordinances that spell out general, administrative, land use and Board of Health-related legal parameters for each entity. In the event of consolidation, a single such code would need to be created. State law would permit the Commission to recommend a body (*i.e.* committee) to oversee the process of formally reviewing codes and ordinances during any transition period to a consolidated entity.

As a starting point, this section summarizes the basic structure of the two municipal codes in context with one another, identifying the extent of structural (*i.e.* chapter) overlap and/or divergence as well as instances where a chapter/topic is contemplated in one of the codes but not the other. In the event of merger, many of the substantive differences at a chapter level will not require policy decisions. In many cases, the code is bound to existing geography and could remain so bound after merger. Planning and zoning is a good example, because, although its codes may be different in the two towns, they are defined relative to specific geographies that could well remain the same in the merged community.

The other action that is not difficult is where a chapter or topic is only appropriate in one of the two towns. Such chapters can be transferred into a merged code, perhaps with a definition of the geographic boundaries for the topic that fit with either the current Borough or Township boundaries, as appropriate.

Examples of specific changes that would require policy decisions as part of any transition to a consolidated Princeton include:

- Fees;
- Zoning changes at the borders of the pre-merged towns;
- Cat rabies requirements; and
- Garbage and refuse.

A summary of existing code structure and provisions, along with key distinctions and issues that would need to be addressed in the event of consolidation, is presented below.

### Ordinances Appearing in Both Codes, with No Issues Anticipated

This section lists issues/topics that are present in both existing codes, and which would not appear to present issues in the development of a merged code. As noted previously, the Borough and the Township jointly provide and/or fund many services. This is already reflected in the respective code

for these services. For many of these joint services the code may be specific for one of the municipalities, but the code in the other municipality may not contain an entire chapter dedicated to the service. The library, formed as a joint meeting, provides an example, in that the Township code contains only a reference to the establishment of the joint meeting.

- **General Provisions**  
Borough Chapter 1; Township Chapter 1
- **Administration**  
Borough Chapter 2; Township Chapter 2
- **Alarm System Regulations**  
Borough Chapter 14; Township Chapter 2A
- **Alcoholic Beverages**  
Borough Chapter 4; Township Chapter 3
- **Amusements**  
Borough Chapter 5; Township Chapter 4
- **Animals and Fowl**  
Borough Chapter 6; Township Chapter 6 (Dogs only)
- **Bicycles**  
Borough Chapter 8; Township Chapter 4A
- **Board of Health**  
Borough Chapter 9; Township Part II
- **Cable Television Franchise and Inter-local Agreement**  
Borough Chapter 9A, 9B; Township Chapter 5AA, 5AAA
- **Construction Code Enforcement**  
Borough Chapter 10; Township Chapter 5A.1
- **Corner House Board**  
Borough Chapter 27A; Township Chapter 2
- **Discrimination**  
Borough Chapter 11; Township Chapter 5B
- **Employees Defense and Indemnification**  
Borough Chapter 11A; Township Chapter 6A

- **Environmental Commission**  
Borough Chapter 12; Township Chapter 2
- **Finance and Taxation**  
Borough Chapter 13; Township Chapter 7
- **Fire**  
Borough Chapter 14; Township Chapter 8
- **Fire Insurance Claims Payment**  
Borough Chapter 2; Township Chapter 7A
- **Flood Damage Prevention**  
Borough Chapter 14A; Township Chapter 9A
- **Housing**  
Borough Chapter 16; Township Chapter 10, 10B Article XII and XIIA
- **Joint Purchasing with Mercer County**  
Borough Chapter 13; Township Chapter 10A
- **Municipal Court**  
Borough Chapter 20; Township Chapter 12
- **Joint Recreation Board**  
Borough Chapter 17, 24A; Township Chapter 16
- **Land Use**  
Borough Volume II, Chapter 17A; Township Chapter 10B
- **Libraries**  
Borough Chapter 18; Township Chapter 2
- **Motor Vehicles and Traffic**  
Borough Chapter 19; Township Chapter 11, 11A
- **Offenses - Miscellaneous**  
Borough Chapter 21, 22; Township Chapter 13
- **Parades, Special Events**  
Borough Chapter 24; Township Chapter 18B
- **Peddlers, Canvassers, Solicitors, etc.**  
Borough Chapter 25; Township Chapter 14

- **Police Department**  
Borough Chapter 26; Township Chapter 15
- **Schools**  
Borough Chapter 22; Township Chapter 17A
- **Sewers and Water**  
Borough Chapter 34; Township Chapter 18 (without water)
- **Streets and Sidewalks**  
Borough Chapter 26; Township Chapter 19 (includes bicycle paths), Chapter 5, Article V (building numbering)
- **Swimming Pools**  
Borough Chapter 30; Township Chapter 5
- **Taxicabs and Other Vehicles for Hire**  
Borough Chapter 31; Township Chapter 21
- **Trees and Shrubs**  
Borough Chapter 33; Township Chapter 22

## Ordinances Appearing in One Code, but with No Issues Anticipated

This section lists ordinances that only appear in one of the existing codes, but which are not likely to present substantive issues in a merged code. This is because there are no direct conflicts between the two codes, particularly regarding fees or substantive policy issues. The only question for these items in a consolidated community would be whether to retain the current geographic application of the ordinance, expand it town-wide or eliminate it entirely.

- **Advertising and Signs**  
Borough Chapter 3; Township n/a
- **Auctioneers**  
Borough Chapter 7; Township n/a
- **Civil Disturbance Emergency Regulations**  
Borough n/a; Township Chapter 5A
- **Hotel Usage Tax**  
Borough Chapter 15A; Township n/a
- **Jogging**  
Borough n/a; Township Chapter 10A.1

- **Personnel**  
Borough n/a; Township Chapter 14A
- **Soil Erosion and Sediment Control**  
Borough n/a; Township Chapter 18A
- **Trailers and Camp Cars**  
Borough Chapter 32; Township n/a

## Substantive Issues Requiring Resolution

This section lists areas most likely to require resolution of differences between existing Borough and Township code in the event of consolidation. In some cases, geographic-specific application of certain ordinances will promote consistency and continuity with current codes. (**Note:** The Local Option Consolidation Act additionally provides the flexibility to retain separate ordinances for five years in the merged municipality based on the pre-merged municipalities.) In other cases (*e.g.* fees), a single consistent policy would need to apply to a new merged municipality.

- **Affordable Housing** - Existing codes contain differences that would require resolution in the event of consolidation and a merged code.

Borough Chapter 16, Articles VIII - XI; Township Chapter 10B, Article XII

- **Animals** - Existing codes treat animals differently, such as the Borough requiring cats to have rabies inoculation. In the event of merger, these differences would need to be resolved.

Borough Chapter 6; Township Chapter 6

- **Construction Site Maintenance** - Existing codes treat control of construction sites differently, with the Borough code being much more specific in nature. In the event of merger, a merged code would need to resolve construction site ordinance inconsistencies.

Borough Chapter 10A; Township Chapter 5A.1 (dumpster permit only)

- **Contractor Registration** - Existing codes contain different requirements for registration of building and landscaping contractors. In the event of merger, a merged code would need to resolve contractor registration inconsistencies.

Borough n/a; Township Chapter 5 and 10C

- **Fees** - In the event of merger, a set of consistent fees would need to be developed. Both the Borough and the Township present their fees in separate topic-specific ordinances.  
Borough distributed throughout multiple ordinances; Township distributed throughout multiple ordinances
- **Garbage and Refuse** - Existing codes contain differences. In the event of merger, a merged code could retain different collection areas as described in the pre-merged municipalities.

Borough Chapter 15; Township Chapter 17

- **Land Development and Procedures** - Existing codes contain differences. In the event of merger, a merged code could retain land use zones as described in the pre-merged municipalities, although zone terminology and zone changes at original boundaries would require review.

Borough Volume II, Chapter 17A; Township Chapter 10B

- **Sidewalk Cafes** - Existing codes treat permitting of sidewalk cafes differently, and would need to be resolved in the event of merger.

Borough Chapter 29; Township n/a

**Boards and Commissions** (*In the event of merger, the new government would need to resolve differences in the status and/or responsibilities of independent boards.*)

Borough includes Affordable Housing Board (Chapter 16), Historic Preservation Review Committee (Volume II, Chapter 17A), Shade Tree Commission (Chapter 33)

Township Chapter 2 includes the General Board for Making Assessments of Benefits from Local Improvements, Redevelopment Agency, and Shade Tree Commission and includes Historic Preservation Commission (Chapter 10B, Article IIIA)

Joint boards and commissions should require no change other than to remove references to the membership from the pre-merged communities. They include Board of Health (Borough Chapter 9; Township Chapter 2), Cable Television Committee (Borough Chapter 9A; Township Chapter 5AA); Corner House Board (Borough Chapter 27A; Township Chapter 2), Environmental



Commission (Borough Chapter 12; Township Chapter 2), Library (Borough Chapter 18; Township Chapter 2), Regional Planning Board (Borough Volume II, Chapter 17A; Township Chapter 10B), Recreation Board (Borough Chapter 17; Township Chapter 16), and Regional Sewerage Authority (Borough Chapter 33; Township Chapter 18).

**Governing Body** - In the event of merger, form of government would be selected as part of the plan proposed to the electorate. The code does not contain the legal description of the form of government in either town.

## PRINCETON REGIONAL SCHOOLS

Public K-12 education services in the Princeton community are provided by the Princeton Regional Schools (PRS). The district is already a regional provider serving residents of the Borough and Township, as well as students from neighboring Cranbury Township (who attend the high school as part of a sending relationship).<sup>36</sup>

PRS has an enrollment of 3,488 students across six school facilities:

- Community Park (Elementary), 369 Witherspoon Street
- Johnson Park (Elementary), 285 Rosedale Road
- Littlebrook (Elementary), 39 Magnolia Lane
- Riverside (Elementary), 58 Riverside Drive
- John Witherspoon (Middle School), 217 Walnut Lane; and
- Princeton High School, 151 Moore Street.

PRS has a current staff total of 377, including 349 teaching personnel. Its current year budget is \$77.9 million, of which \$64.7 million (83 percent) is funded through the local tax levy. PRS is governed by a ten-member board. Five Township members are elected by Township residents; four Borough members are elected by Borough residents; and one Cranbury member is appointed by Cranbury. The board officers are elected annually by all ten members of the board. Additionally, there are two non-voting student board representatives.

Because the High School is in the Borough and other school buildings are in the Township, PRS deals with both municipalities and noted in interviews that it interacts with both police departments.

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<sup>36</sup> Pursuant to the sending agreement, tuition paid per Cranbury student is \$16,842 this year.

PRS provides a number of special programs, including science labs at the elementary levels; full day pre-kindergarten and kindergarten; World Language offerings in grades 2 through 12; twenty Advanced Placement (AP) classes at the High School; and eleven Accelerated Placement classes at the High School. The District's High School is rated among the top-100 high schools by *U.S. News and World Report*.

There is currently one charter school in the district, with an enrollment of 373 students.

# APPENDIX

## Forms of Government Comparison

	<i>Township</i>	<i>Borough</i>
Year Formed	1838	1894
Form of Government	Township	Borough
State Law Reference	NJSA 40A:63-1	NJSA 40A:60-1
Executive	Mayor (selected by legislature)	Mayor (directly elected)
Term	1-year	4-years
Veto Power	No	Yes (subject to 2/3 override)
Legislature	5-member committee (incl mayor)	6-member council
Term	3-years (staggered)	3-years (staggered)
Election Basis	At-large	At-large
Presiding Officer at Meetings	Mayor	Mayor
Mayor Vote in Legislature	Yes	Only in event of ties
Appointed Administrator	Yes	Yes

## Cost Elimination Summary for Double-Counted Expenditures

The Borough and Township provide a number of services jointly, whereby one municipality “banks” the function and the other contributes a portion of the funding. As a result of the budgeting framework for these services, there is the potential for certain expenditures to be double-counted when the Borough and Township budgets are looked at in combination. For example, the Township budgets the *full cost* (i.e. both municipalities’ share) for a service that it banks, while the Borough budgets only *its own cost*. Using this approach, the Borough cost ends up being double-counted when the all-in expense is considered. The same effect occurs in the opposite direction with Borough-banked services.

In order to address any double-counting, this analysis reviews each jointly provided service and considers the budgeting framework. Double-counted dollars are identified for removal from the total expenditure in each function.

### Corner House

- Banked in the Township, with a total cost of \$251,167
- Costs are split on a 50-50 basis, with both towns contributing \$125,583
- The Borough budgets only its own contribution
- The Township budgets the *full cost*

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To eliminate this double-counting, remove \$125,583 from Township budget

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### Environmental Commission

- Banked in the Township, with a total cost of \$6,890
- Costs are split such that the Township pays 67 percent, and the Borough 33 percent
- The Borough budgets only its own contribution
- The Township budgets the *full cost*

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To eliminate this double-counting, remove \$2,274 from Township budget

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### Fire

- Banked in the Borough, with a total cost of \$201,622
- Costs are split such that the Township pays 54 percent, and the Borough 46 percent
- The Township budgets only its own contribution
- The Borough budgets the *full cost*

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To eliminate this double-counting, remove \$108,876 from Borough budget

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## Fire Facilities

- Banked in the Borough, with a total cost of \$93,818
- Costs are split such that the Township pays 54 percent, and the Borough 46 percent
- The Township budgets only its own contribution
- The Borough budgets the *full* cost

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To eliminate this double-counting, remove \$50,662 from Borough budget

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## Animal Control

- Banked in the Borough, with a total cost of \$88,833
- Costs are split such that the Township pays 67 percent, and the Borough 33 percent
- The Township budgets only its own contribution
- The Borough budgets much of its own contribution (\$29,315) within fringes/insurance, but the Township share in its operations budget

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To eliminate this double-counting, remove \$59,518 from Borough budget

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## Health

- Banked in the Borough, with a total cost of \$424,602
- Costs are split such that the Township pays 67 percent, and the Borough 33 percent
- The Township budgets only its own contribution
- The Borough budgets much of its own contribution (\$140,119) within fringes/insurance, but the Township share in its operations budget

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To eliminate this double-counting, remove \$284,483 from Borough budget

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## Human Services

- Banked in the Township, with a total cost of \$140,611
- Costs are split on a 50-50 basis, with both towns contributing \$70,306
- The Borough budgets only its own contribution
- The Township budgets the *full* cost

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To eliminate this double-counting, remove \$70,306 from Township budget

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## Library

- This is not a municipal service, so it is not banked in either town
- Both the Borough and Township budget *only* their proportionate shares of the cost

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There is no double-counting in this joint service

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## Planning Board

- Banked in the Township, with a total cost of \$358,624
- Costs are split such that the Township pays 66 percent, and the Borough 34 percent
- The Borough budgets only its own contribution
- The Township budgets the *full* cost

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To eliminate this double-counting, remove \$121,932 from Township budget

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## Recreation

- Banked in the Township, with a total cost of \$1,263,743
- Costs are split such that the Township pays 67 percent, and the Borough 33 percent
- The Borough budgets only its own contribution
- The Township budgets the *full* cost

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To eliminate this double-counting, remove \$417,035 from Township budget

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## Sewers

- Banked in the Borough, with a total cost of \$1,277,893
- Costs split such that the Township pays 54 percent, and the Borough 46 percent
- The Township budgets only its own contribution
- The Borough budgets much of its own contribution (\$587,831) within fringes/insurance, but the Township share in its operations budget

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To eliminate this double-counting, remove \$690,062 from Borough budget

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## Solid Waste

- Banked in the Borough, with a total cost of \$260,733
- Costs split such that the Township pays 44 percent and the Borough 56 percent
- The Township budgets only its own contribution
- The Borough budgets much of its own contribution (\$146,010) within fringes/insurance, but the Township share in its operations budget

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To eliminate this double-counting, remove \$114,723 from Borough budget

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## Senior Resource Center

- Banked in the Borough, with a total cost of \$185,110
- Costs are split on a 50-50 basis, with both towns contributing \$92,555
- The Township budgets only its own contribution
- The Borough budgets the *full* cost

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To eliminate this double-counting, remove \$92,555 from Borough budget

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## Detailed Police Calls-for-Service Data

### Township Police (Oct 2009 – Sept 2010)

<b>Destruction</b>	<b>51</b>	<b>Service</b>	<b>5,377</b>
Arson	39	Alarm	1,594
Vandalism	12	Assist	1,447
<b>Disorder</b>	<b>1,505</b>	Escorts	210
Animal	287	Found Property	81
Disorderly Conduct	91	Investigation	12
Dispute	108	Lost Property	35
Fight	7	Missing Person	57
Gun Shots	9	Person Located	12
Harassment	87	Public Service	9
Mischief	48	Road Conditions	640
Noise	125	Schools	941
Other	17	Service	97
Phone Calls	2	Township/Borough Service	242
Suspicious	660	<b>Societal</b>	<b>22</b>
Trespass	15	Drugs	11
Youth Complaint	49	Indecent Exposure	6
<b>Fire/Medical</b>	<b>47</b>	Liquor	2
Death	1	Weapons	3
Psychological	46	<b>Theft</b>	<b>221</b>
<b>Misc</b>	<b>239</b>	Auto Theft	7
All Others	3	Burglary	35
Attempted Suicide	6	Fraud/Forgery	47
Decoy Vehicle	19	Robbery	5
Equipment	47	Theft	127
Extra Watch Requested	37	<b>Traffic</b>	<b>7,285</b>
Obstruction of Justice	3	Abandoned Vehicle	6
Offense Against Family	5	Accidents	661
Officer Injured	5	Bike/Pedestrian/Other Stop	125
Officer Off Sick	113	Complaint	582
Persons On Ice -Unsafe	1	Disabled Vehicle	350
<b>Operations</b>	<b>2,953</b>	MV Offenses	5,366
Administrative	664	Other	122
Check	452	Recovered Stolen MV	1
Directed Patrol	152	Road Conditions	72
Enforcement	4	<b>Violent Crime</b>	<b>50</b>
Investigation	104	Assault	24
Notification	97	Death	3
Other	6	Intimidation	12
Selective	1,321	Sexual	11
Serve Papers	44	<b>Grand Total</b>	<b>17,750</b>
Transportation	26		
Warrant	83		

## Detailed Police Calls-for-Service Data

### Borough Police (Oct 2009 – Sept 2010)

<b>Destruction</b>	<b>23</b>	<b>Service</b>	<b>3,000</b>
Arson	23	Alarm	842
<b>Disorder</b>	<b>1,026</b>	Assist	258
Animal	114	Escort	23
Disorderly Conduct	212	Found Property	2
Dispute	72	Lock Out	219
Harassment	88	Lost Property	58
Loitering	3	Missing Person	34
Mischief	73	Other	196
Noise	246	Property Found	197
Suspicious	209	Public Service	39
Youth Complaints	1	Road Conditions	295
Tresspass	8	Township/Borough Service	837
<b>Fire/Medical</b>	<b>806</b>	<b>Societal</b>	<b>20</b>
Medical	805	Gambling	1
Death	1	Lewdness	5
<b>Misc</b>	<b>1,136</b>	Liquor	11
Attempted Suicide	2	Prostitution	1
False Police Report	1	Weapons	2
Hindering Apprehension	2	<b>Theft</b>	<b>465</b>
Impersonation Of A Police Officer	1	Auto Theft	6
Juvenile Family Crisis	15	Burglary	66
Road/Overtime Job	180	Fraud/Forgery	46
Traffic Assignment	814	Larceny	11
Training	120	Robbery	2
Offense Against Family	1	Stolen Property	2
<b>Operations</b>	<b>3,020</b>	Theft	332
Administrative	1,148	<b>Traffic</b>	<b>10,306</b>
Checks	525	Abandoned Vehicle	10
Court	123	Accidents	700
Directed Patrol	499	Complaint	562
Enforcement	102	Enforcement	325
Investigation	350	MV Offenses	8,141
Notification	33	Pedestrian	341
Other	63	Vehicles Towed	6
Prisoner Transport	79	Disabled Vehicle	221
Search	4	<b>Violent Crime</b>	<b>78</b>
Warrants	94	Assault	60
		Child Endangerment	2
		Intimidation	7
		Sexual	9
		<b>Grand Total</b>	<b>19,880</b>



## Crime Reports and Statistics

**Note:** The following data are as reported by the New Jersey State Police's 2009 Uniform Crime Report, and provide background information on the different types of crime reported in the Borough and Township during calendar years 2008 and 2009.

### Uniform Crime Reports, Princeton Borough

Source: New Jersey State Police, Uniform Crime Report 2009

	Crime Index Total	Violent Crime	Non-Violent Crime	Crime Rate per 1,000	Violent Crime Rate per 1,000	Non-Violent Crime Rate per 1,000
2008	340	14	326	25.2	1.0	24.1
2009	361	19	342	27.0	1.4	25.5
----- Violent Crime Statistics -----						
	Murder	Rape	Robbery	Agg Assault		
2008	0	0	4	10		
2009	0	1	8	10		
----- Non-Violent Crime Statistics -----						
	Burglary	Larceny	MV Theft			
2008	65	257	4			
2009	73	264	5			
----- Other Crime Statistics -----						
	Arson	Domestic Viol	Bias Crime			
2008	3	33	2			
2009	2	26	2			

### Uniform Crime Reports, Princeton Township

Source: New Jersey State Police, Uniform Crime Report 2009

	Crime Index Total	Violent Crime	Non-Violent Crime	Crime Rate per 1,000	Violent Crime Rate per 1,000	Non-Violent Crime Rate per 1,000
2008	164	10	154	9.4	0.6	8.8
2009	164	15	149	9.4	0.9	8.5
----- Violent Crime Statistics -----						
	Murder	Rape	Robbery	Agg Assault		
2008	0	2	5	3		
2009	0	0	4	11		
----- Non-Violent Crime Statistics -----						
	Burglary	Larceny	MV Theft			
2008	39	110	5			
2009	31	117	1			
----- Other Crime Statistics -----						
	Arson	Domestic Viol	Bias Crime			
2008	2	55	0			
2009	1	51	0			

## Summary Police Calls for Service Data

### Oct 2008 – Sept 2009

#### Township and Borough, Oct 2008 to Sep 2009

*Source: Township and Borough Police Departments*

	<b>Township</b>	<b>Borough</b>	<b>Combined</b>
October	1,509	1,715	3,224
November	1,225	1,596	2,821
December	1,454	1,644	3,098
January	1,672	1,712	3,384
February	1,579	1,792	3,371
March	1,531	1,823	3,354
April	1,570	1,776	3,346
May	1,548	1,992	3,540
June	1,457	1,652	3,109
July	1,307	1,496	2,803
August	1,444	1,780	3,224
September	1,551	1,625	3,176
<b>Total</b>	<b>17,847</b>	<b>20,603</b>	<b>38,450</b>

#### Township and Borough, Oct 2008 to Sep 2009

*Source: Township and Borough Police Departments*

	<b>Township</b>	<b>Borough</b>	<b>Combined</b>
Destruction	68	25	93
Disorder	1,573	955	2,528
Fire/Medical	29	853	882
Misc	305	1,246	1,551
Operations	3,560	2,919	6,479
Service	4,954	2,566	7,520
Societal	16	26	42
Theft	223	435	658
Traffic	7,067	11,499	18,566
Violent Crime	52	79	131
<b>Total</b>	<b>17,847</b>	<b>20,603</b>	<b>38,450</b>

## Collective Bargaining Agreement: Township AFSCME Local 1530

(Covering the period 1/1/08 through 12/31/11)

	Township AFSCME Local 1530
<b>Workday/Work Week</b>	8 hour (7am-3:30pm) work day /40 hr week
<b>Shift Differential</b>	n/a
<b>Overtime</b>	1.5 pay
<b>Sunday and Holiday Pay</b>	2 pay
<b>Comp Time</b>	n/a
<b>Meal Reimbursement*</b>	\$11 Breakfast \$20 Dinner
<b>Call-in</b>	4 hr minimum
<b>Court</b>	n/a
<b>Stand-by Subpoena</b>	n/a
<b>Holiday</b>	104 hours per calendar year
<b>Personal</b>	24 hours per calendar year
<b>Vacation</b>	4+ months: 8 hrs/month After one year: 120 hrs/yr After eight years: 160 hrs/yr After fifteen years: 200 hrs/yr After twenty years: 224 hrs/yr
<b>Sick</b>	Earns 8 hrs per month 100 hr cap
<b>Sick Buy Back</b>	n/a
<b>Long Term Sick</b>	n/a
<b>Work Incurred Injuries</b>	Earlier of 6 months or when Workers Comp payments end
<b>Funeral</b>	Immediate family: 5 Days
<b>Clothing Allowance</b>	Township issues uniforms and covers cleaning (no dollar amount specified)

\* Requires three hours of overtime

<b>Health</b>	Employees hired 2001+ use Township Aetna US Healthcare HMO at no cost to employee. After probationary period, can switch to Horizon Blue Card PPO plan but must pay 100% of the difference between the premiums. Employees enrolees before Feb 2005 have 50% of the difference between HMO and PPO premiums. Employees hired and enrolled before 1997 have PPO provided by Township w/o deduction.
<b>Prescription</b>	Provided by Township
<b>Dental</b>	Full family coverage provided by Township
<b>Eye Care</b>	n/a
<b>Retiree Health</b>	Eligible w/ 25+ yrs PERS service in Township
<b>Opt-Out</b>	50% of savings up to \$5,000
<b>Education</b>	n/a
<b>Outside Employment</b>	Seasonal employment but not at wage higher than employee
<b>Credit Union</b>	n/a
<b>457 Plan</b>	n/a
<b>FSA</b>	n/a
<b>Disability / Life Insurance</b>	n/a
<b>College Savings Fund</b>	n/a
<b>Longevity**</b>	After five years: 1% base After seven years: \$725 After ten years: \$1,375 or 2% base After fifteen years: \$1,675 or 3% base After twenty years: \$2,175 or 4% base After twenty-four years: \$2,325 or 5% base
<b>Incentive Bonus</b>	n/a
<b>Crew Leader</b>	n/a
<b>Current Wages (2010)</b>	With 3% per year escalator Laborer: \$42,724 - \$45,725 Truck Driver: \$46,338 - \$49,815 Equipment Operator: \$49,960 - \$56,477 Mechanic: \$57,906 Heavy Equipment Mechanic: \$65,647 Tree Care Technician: \$50,680
<b>Wages (2008)</b>	With 3% per year escalator Laborer: \$40,272 - \$43,100 Truck Driver: \$43,678 - \$46,955 Equipment Operator: \$47,092 - \$53,235 Mechanic: \$54,582 Heavy Equipment Mechanic: \$61,879 Tree Care Technician: \$47,771

\*\* Larger of the two options

## Collective Bargaining Agreement: Borough Blue Collar Workers CWA

(Covering the period 2007, 2008 and 2009)

	Borough - Blue Collar Workers CWA
<b>Workday/Work Week</b>	8 hour (7:30am-4:00pm) /40 hr week
<b>Shift Differential</b>	n/a
<b>Overtime</b>	1.5 pay
<b>Sunday and Holiday Pay</b>	2 pay
<b>Comp Time</b>	n/a
<b>Meal Reimbursement*</b>	\$6 Breakfast \$7 Lunch \$10 Dinner
<b>Call-in</b>	3 hour minimum
<b>Court</b>	n/a
<b>Stand-by Subpoena</b>	n/a
<b>Holiday</b>	104 hours per calendar year
<b>Personal</b>	24 hours per calendar year
<b>Vacation</b>	3+ months: 6 hrs/month After 1 years: 96 hrs/yr After six years: 120 hrs/yr After eleven years: 168 hrs/year After twenty-one: 224 hrs/yr
<b>Sick</b>	12 Days per year 250 hr cap
<b>Sick Buy Back</b>	40% of accumulated sick days less 44 days (which must be banked) if they use less than 5 sick days
<b>Long Term Sick</b>	100% salary for 6 months after 5 years of service
<b>Work Incurred Injuries</b>	70% of wage + Borough makes up the 30%
<b>Funeral</b>	5 days
<b>Clothing Allowance</b>	\$200 maximum

\* Requires four hours of overtime

	Employee pays 1.5% of salary
<b>Health</b>	Eligible to enroll in State Health Benefits(SHBP). Plans offered: Traditional, NJ Plus, AETNA, CIGNA Healthcare, Oxford, AmeriHealth, Health Net
<b>Prescription</b>	Provided by Borough
<b>Dental</b>	Provided by Borough
<b>Eye Care</b>	\$150 reimbursement
<b>Retiree Health</b>	n/a
<b>Opt-Out</b>	n/a
<b>Education</b>	\$1,800 / yr
<b>Outside Employment</b>	n/a
<b>Credit Union</b>	Offered
<b>457 Plan</b>	Offered
<b>FSA</b>	Offered
<b>Disability / Life Insurance</b>	At employee costs
<b>College Savings Fund</b>	Offered
<b>Longevity</b>	After ten years: \$900 After fifteen years: \$1,200 After twenty years: \$1,700 25+ years: \$1,850
<b>Incentive Bonus</b>	\$15,000 which is divided over all employees
<b>Crew Leader</b>	\$1.65/hr over regular rate of pay
<b>Current Wages (2010)</b>	Custodian I: \$31,050 - \$47,890 Sewer Maintenance I: \$31,050 - \$47,890 Maintenance Person I: \$31,050 - \$47,890 Parking Attendant: \$31,050 - \$47,343 Maintenance Person II: \$36,225-\$53,447 Custodian II: \$36,225-\$53,447 Senior Maintenance Person: \$39,330 - \$56,781 Mechanic: \$39,330 - \$56,781 Tree Person: \$39,330 - \$56,781 Equipment Operator: \$39,330 - \$56,781 Senior Meter Maintenance: \$41,141-\$58,726 Senior Sewer Maintenance: \$41,141-\$58,726 Meter Maintenance I: \$38,295-\$55,670 Sewer Maintenance II: \$38-295-\$55,670
<b>Wages (2008)</b>	Custodian I: \$31,050 - \$47,343 Sewer Maintenance I: \$31,050 - \$47,343 Maintenance Person I: \$31,050 - \$47,343 Parking Attendant: \$31,050 - \$47,343 Maintenance Person II: \$36,225-\$52,699 Custodian II: \$36,225-\$52,699 Senior Maintenance Person: \$39,330 - \$55,913 Mechanic: \$39,330 - \$55,913 Tree Person: \$39,330 - \$55,913 Equipment Operator: \$39,330 - \$55,913 Senior Meter Maintenance: \$41,141-\$57,787 Senior Sewer Maintenance: \$41,141-\$57,787 Meter Maintenance I: \$38,295-\$4,841 Sewer Maintenance II: \$38-295-\$54,841

## Collective Bargaining Agreement: Borough Teamsters Local 676

(Covering the period 1/1/05 through 12/31/08)

	Borough - Teamsters Local 676
<b>Workday/Work Week</b>	8 hour or 12 hour shifts for patrol division / 40 hr week
<b>Shift Differential</b>	\$925
<b>Overtime</b>	1.5 pay or Comp Time
<b>Sunday and Holiday Pay</b>	2 pay
<b>Comp Time</b>	96 hr maximum
<b>Meal Reimbursement</b>	n/a
<b>Call-in</b>	1.5 pay for 2 hrs min or 1.5 pay for 4 hrs min on day off
<b>Court</b>	1.5 pay for 2 hrs min or 1.5 pay for 4 hrs min on day off
<b>Stand-by Subpoena</b>	\$10 compensation per subpoena
<b>Holiday</b>	In lieu of 108 hours floating holiday or 60 hrs at 1.5 pay; carry-over: 24 hrs
<b>Personal</b>	24 hours per calendary year
<b>Vacation</b>	3+ months: 36 hours After 6 months: 60 hours After 1 year: 96 hours After 5 years: 120 hours After 8 years: 168 hours After 14 years: 204 hours After 18 years: 228 hours After 22 years: 240 hours
<b>Sick</b>	12 Days per year Can donate to another employee + 8 hrs holiday time for not using sick time for 6 months Payment of accumulated sick leave lesser of 180 days or \$11,000 maximum
<b>Sick Buy Back</b>	Lesser of 40% of accumulated sick leave not to exceed 180 days or \$11,000
<b>Long Term Sick</b>	n/a
<b>Work Incurred Injuries</b>	1 year leave with pay Worker Comp check goes to Borough and Borough pays full paycheck
<b>Funeral</b>	Immediate family: 5 Days Other Family: 3 days
<b>Clothing Allowance</b>	Uniform provided and \$725 for cleaning

	Employee pays 1.5% of salary
<b>Health</b>	Eligible to enroll in State Health Benefits(SHBP). Plans offered: Traditional, NJ Plus, AETNA, CIGNA Healthcare, Oxford, AmeriHealth, Health Net
<b>Prescription</b>	Provided by Borough
<b>Dental</b>	Provided by Borough
<b>Eye Care</b>	\$250 reimbursement
<b>Retiree Health</b>	Eligible w/ 25+ yrs service
<b>Opt-Out</b>	Maximum allowed by law
<b>Education</b>	\$2,250 / yr
<b>Outside Employment</b>	n/a
<b>Credit Union</b>	Offered
<b>457 Plan</b>	n/a
<b>FSA</b>	n/a
<b>Disability / Life Insurance</b>	n/a
<b>College Savings Fund</b>	n/a
<b>Longevity</b>	After 5 years: \$525 After nine years: \$950 After fourteen years: \$1,377 After nineteen years: \$1,721
<b>Incentive Bonus</b>	n/a
<b>Crew Leader</b>	n/a
<b>Current Wages (2010)</b>	(see below for wages as of 2008)
<b>Wages (2008)</b>	4% yearly increase in 2008 Dispatcher: \$48,672-\$54,774



## Collective Bargaining Agreement: Township PBA Local 387

(Covering the period 1/1/08 through 12/31/11)

	Township - PBA Local 387
<b>Workday/Work Week</b>	12 hour work day/40 hr week
<b>Overtime</b>	1.5 pay
<b>Recall to Duty Pay</b>	< 2 hrs: 1.5 pay 2 hour minimum 2-4 hrs: 1.5 pay 4 hour minimum > 4 hrs: 1.5 pay
<b>Emergency / Civil Disturbance Pay</b>	Same as Above
<b>Extra Work Pay</b>	1.5 pay
<b>Sale back</b>	40 hrs per year vacation/holiday
<b>Departmental Meetings</b>	n/a
<b>Comp Time</b>	110 hrs per year
<b>Court Appearances</b>	1.5 pay, 2 hour minimum paid
<b>Detective, Juvenile, Traffic Safety and TAC Officers Allowance</b>	Year 1: \$500 Year 2: \$750 Year 3: \$1,000
<b>Holiday</b>	104 hours per calendar year
<b>Personal</b>	24 hours per calendar year
<b>Vacation</b>	3+ months: 40 hrs/yr After one years: 120 hrs/yr After five years: 156 hrs/yr After ten years: 185 hrs/yr After fifteen years: 216 hrs/yr After twenty years: 240 hrs/yr
<b>Sick</b>	< 2 years: 80 hrs w/ full pay Over two years: 160 hrs w/ full pay Over five years: 520 hrs w/ full pay Over ten years: 800 hrs w/ full pay
<b>Long Term Sick</b>	100% salary for 1 yr
<b>Work Incurred Injuries</b>	Township pays the difference between workers comp and salary
<b>Funeral</b>	Immediate family: 5 Days Relative residing w/: 5 Days
<b>Bereavement</b>	Parent, Spouse or Child: 3 Days
<b>Clothing allowance</b>	\$1,050 in 2008-2010 \$550 in 2011

<b>In-Service Training</b>	\$2,800 in 2008 \$2,850 in 2009 \$2,900 in 2010* \$1,500 in 2011*
<b>Health</b>	Employee pays 1.5% salary in 2012  Employees hired 2001+ use Township Aetna US Healthcare HMO for 1 yr probation. Can then switch to Horizon Blue Card PPO plan but must pay 100% of the difference between HMO and PPO premiums. Employees hired before 2001 have Horizon Blue Card PPO provided by Township.
<b>Dental</b>	Full family coverage provided by township
<b>Opt-Out</b>	50% of savings up to \$5,000
<b>Physical Exam</b>	2008: \$750 2009: \$800 2010: \$850 2011: \$900
<b>Physical Test</b>	n/a
<b>Prescription</b>	Provided by Township
<b>Eye Care</b>	n/a
<b>Retirees Health</b>	Eligible w/ 25+ yrs PFRS service (20 yrs in Township)
<b>Outside Employment</b>	References General Order #91-042
<b>Longevity</b>	After five years: 1% base After ten years: 2% base After fifteen years: 3% base After twenty years: 4% base After twenty-four years: 5% base
<b>Wages (2008)</b>	With 4% annual increase** Patrol Officer \$63,374-\$96,131 Corporal \$96,131 Sergeant: \$103,614

\* Unused portion returned to Township (per June 2010 amendment)

\*\* New hire pay starts at \$51,287 with 2.5% annual increase (per June 2010 amendment)

## Collective Bargaining Agreement: Borough PBA Local 130 (Patrol Officers)

(Covering the period 1/1/08 through 12/31/09)

	Borough PBA Local 130 (Patrol Officers)
<b>Workday/Work Week</b>	Patrol: 12 hour work day/40 hr week Detective: 8 hour work day/40 hr week
<b>Overtime</b>	1.5 pay
<b>Recall to Duty Pay</b>	Patrol officers: 2 pay 4 hour minimum All other: 1.5 pay 4 hour minimum
<b>Emergency / Civil Disturbance Pay</b>	n/a
<b>Extra Work Pay</b>	1.5 pay
<b>Sale back</b>	n/a
<b>Departmental Meetings</b>	1.5 pay
<b>Comp Time</b>	Patrol Officers: 108 hours per year. Additional 24 hrs if on stand-by. Can not have more than 60 hrs at the end of the year
<b>Court Appearances</b>	n/a
<b>Detective, Juvenile, Traffic Safety and TAC Officers Allowance</b>	2008: \$2,300 2009: \$2,400 Applies only to Detective and Juvenile Officers
<b>Holiday</b>	104 hours per calendar year
<b>Personal</b>	24 hours per calendar year
<b>Vacation</b>	3+ months: 40 hrs/yr After one years: 96 hrs/yr After five years: 112 hrs/yr After eight years: 168 hrs/yr After fourteen years: 200 hrs/yr After eighteen years: 224 hrs/yr After twenty -two years: 240 hrs/yr
<b>Sick</b>	Unlimited; 1 full workday of holiday time for every 4 month does not use sick
<b>Long Term Sick</b>	n/a
<b>Work Incurred Injuries</b>	n/a
<b>Funeral</b>	Immediate family: 5 Days Other Relative: 2 Days
<b>Bereavement</b>	1 day per 3 months
<b>Clothing allowance</b>	\$1,800 in 2008 and \$1,900 in 2009 for Detectives

<b>In-Service Training</b>	\$3,000 per year
<b>Health</b>	Employee pays 1.5% of salary  Eligible to enroll in State Health Benefits(SHBP) 60 days after hire. Plans offered: AETNA, NJ Direct 10, NJ Direct 15, CIGNA Healthcare
<b>Dental</b>	Employees and eligible dependants provided by Borough
<b>Opt-Out</b>	\$2,500 / year
<b>Physical Exam</b>	n/a
<b>Physical Test</b>	Pass 90%+ & Receive: \$375 in 2008 \$425 in 2009
<b>Prescription</b>	Provided by Borough
<b>Eye Care</b>	\$300 reimbursement max
<b>Retirees Health</b>	Eligible w/ 25+ yrs PFRS service
<b>Outside Employment</b>	n/a
<b>Longevity</b>	After five years: 1% base After eight years: 2% base After ten year: 3% of base After fifteen years: 4% base After twenty years: 5% base After twenty-four years: 6% base
<b>Wages (2008)</b>	3.75% annual increase \$50,031 - \$89,962

## Collective Bargaining Agreement: Borough PBA Local 130 (Superior Officers/Sergeant)

(Covering the period 2008 and 2009)

	Borough PBA Local 130 (Superior/Sergeant)
<b>Workday/Work Week</b>	Patrol: 12 hour work day/40 hr week Detective: 8 hour work day/40 hr week
<b>Overtime</b>	1.5 pay
<b>Recall to Duty Pay</b>	Patrol officers: 2 pay 4 hour minimum All other: 1.5 pay 4 hour minimum
<b>Emergency / Civil Disturbance Pay</b>	n/a
<b>Extra Work Pay</b>	1.5 pay
<b>Sale back</b>	n/a
<b>Departmental Meetings</b>	1.5 pay
<b>Comp Time</b>	Patrol Officers: 108 hours per year. Additional 24 hrs if on stand-by. Can not have more than 60 hrs at the end of the year
<b>Court Appearances</b>	n/a
<b>Detective, Juvenile, Traffic Safety and TAC Officers Allowance</b>	2008: \$2,300 2009: \$2,400 Applies only to Detective and Juvenile Officers
<b>Holiday</b>	104 hours per calendar year
<b>Personal</b>	24 hours per calendar year
<b>Vacation</b>	3+ months: 40 hrs/yr After one years: 96 hrs/yr After five years: 112 hrs/yr After eight years: 168 hrs/yr After fourteen years: 200 hrs/yr After eighteen years: 224 hrs/yr After twenty -two years: 240 hrs/yr
<b>Sick</b>	Unlimited; 1 full workday of holiday time for every 4 month does not use sick
<b>Long Term Sick</b>	n/a
<b>Work Incurred Injuries</b>	n/a
<b>Funeral</b>	Immediate family: 5 Days Other Relative: 2 Days
<b>Bereavement</b>	1 day per 3 months
<b>Clothing allowance</b>	\$1,800 in 2008 and \$1,900 in 2009 for Detectives

<b>In-Service Training</b>	\$3,000 per year
<b>Health</b>	Employee pays 1.5% of salary  Eligible to enroll in State Health Benefits(SHBP) 60 days after hire. Plans offered: AETNA, NJ Direct 10, NJ Direct 15, CIGNA Healthcare
<b>Dental</b>	Employees and eligible dependants provided by Borough
<b>Opt-Out</b>	\$2,500 / year
<b>Physical Exam</b>	n/a
<b>Physical Test</b>	Pass 90%+ & Receive: \$375 in 2008 \$425 in 2009
<b>Prescription</b>	Provided by Borough
<b>Eye Care</b>	\$300 reimbursement max
<b>Retirees Health</b>	Eligible w/ 25+ yrs PFRS service
<b>Outside Employment</b>	n/a
<b>Longevity</b>	After five years: 1% base After eight years: 2% base After ten year: 3% of base After fifteen years: 4% base After twenty years: 5% base After twenty-four years: 6% base
<b>Wages (2008)</b>	3.75% annual increase \$103,456 - \$109,456

## Collective Bargaining Agreement: Borough PBA Local 130 (Superior Officers/Lieutenant)

(Covering the period 2007, 2008 and 2009)

	<b>Borough PBA Local 130 (Superior/Lieutenant)</b>
<b>Workday/Work Week</b>	40 hr week
<b>Overtime</b>	6% base pay
<b>Recall to Duty Pay</b>	n/a
<b>Emergency / Civil Disturbance Pay</b>	n/a
<b>Extra Work Pay</b>	6% base pay
<b>Sale back</b>	n/a
<b>Departmental Meetings</b>	n/a
<b>Comp Time</b>	n/a
<b>Court Appearances</b>	n/a
<b>Detective, Juvenile, Traffic Safety and TAC Officers Allowance</b>	n/a
<b>Holiday</b>	104 hours per calendar year
<b>Personal</b>	24 hours per calendar year
<b>Vacation</b>	3+ months: 40 hrs/yr After one years: 96 hrs/yr After five years: 112 hrs/yr After eight years: 168 hrs/yr After fourteen years: 200 hrs/yr After eighteen years: 224 hrs/yr After twenty -two years: 240 hrs/yr
<b>Sick</b>	n/a
<b>Long Term Sick</b>	n/a
<b>Work Incurred Injuries</b>	n/a
<b>Funeral</b>	Immediate family: 5 Days Other Relative: 2 Days
<b>Bereavement</b>	1 day per 3 months
<b>Clothing allowance</b>	\$1,800 in 2008 and \$1,900 in 2009 for Detectives

<b>In-Service Training</b>	n/a
<b>Health</b>	Employee pays 1.5% of salary  Eligible to enroll in State Health Benefits(SHBP). Plans offered: Traditional, NJ Direct, AETNA, CIGNA Healthcare, Oxford, AmeriHealth, Health Net
<b>Dental</b>	Employees and eligible dependants provided by Borough
<b>Opt-Out</b>	Maximum allowed by law
<b>Physical Exam</b>	n/a
<b>Physical Test</b>	n/a
<b>Prescription</b>	Provided by Borough
<b>Eye Care</b>	\$300 reimbursement max
<b>Retirees Health</b>	Eligible w/ 25+ yrs PFRS service
<b>Outside Employment</b>	n/a
<b>Longevity</b>	After five years: 1% base After eight years: 2% base After ten year: 3% of base After fifteen years: 4% base After twenty years: 5% base After twenty-four years: 6% base
<b>Wages (2008)</b>	3.75% annual increase \$116,661 - \$122,886



## Township Municipal Properties – Buildings

Description	Street Address	Value
Municipal Building including Administration, Police and Court	400 Witherspoon Street	\$13,826,541
Recreation Department	380 Witherspoon Street	\$2,701,577
Dwelling	Mountain Lakes Nature Preserve	\$332,549
Restrooms	Greenway Meadows Park	\$88,000
Restrooms	Barbara Smoyer Park	\$77,786
Restrooms	Hilltop Park	\$73,747
Public Works Annex	303 John Street	\$71,607
Restrooms	Grover Park	\$62,376
Restrooms	Fairview Farm Park	\$50,000
Public Works Garage	1 Valley Road	\$29,736
Equipment Storage	Barbara Smoyer Park	\$6,416
Equipment Shed	Community Park	\$6,188
Equipment Shed	Community Park	\$6,188
Equipment Shed	Community Park	\$6,188
Equipment Storage	Greenway Meadows Park	\$6,000
Princeton Sewer Operating Committee (PSOC) Garage	298 River Road	N/A
<b>Total</b>		<b>\$17,351,085</b>

## Township Municipal Properties – Land

Description	Location	Block	Lot	Value
Recreation - Land	230 Rosedale Rd	8301	1.07	\$7,400,000
Recreation - Land	526 Great Rd	3501	2.02	\$2,637,404
Admin - Land	Cherry Valley Rd	701	9.85	\$2,160,000
Recreation - Land	Herrontown Rd	3101	20.01	\$1,800,000
Admin - Land	Lawrenceville Rd	9801	4	\$1,579,547
Recreation - Land	57 Mountain Ave	5201	2	\$1,538,588
Recreation - Land	57 Mountain Ave	5201	3	\$1,500,000
Recreation - Land	Mercer Rd	9801	10	\$1,057,986
Recreation - Land	Cherry Hill Rd	5201	7	\$872,592
Recreation - Land	Great Rd	1801	4	\$865,000
Admin - Land	Kingston Rd	1502	2.02	\$626,264
Admin - Land	Quaker Rd	10201	2	\$470,945
Admin - Land	Cherry Hill Rd	3901	1	\$423,787
Admin - Land	Province Line Rd	6107	7	\$407,908
Admin - Land	State Rd	6901	1	\$357,257
Admin - Land	Great Rd	5201	29.14	\$345,635
Recreation - Land	Herrontown Rd	1201	1	\$338,331
Admin - Land	400 Witherspoon St	6902	1	\$308,947
Recreation - Land	380 Witherspoon St	6902	2	\$297,238
Admin - Land	Wendover Dr	6107	8	\$290,950
Admin - Land	37 Puritan Ct	5101	12	\$217,149
Recreation - Land	Great Rd	1801	5	\$204,827
Admin - Land	125 Quaker Rd	9801	9	\$193,713
Admin - Land	Pretty Brook Rd	6201	1	\$187,997
Admin - Land	Pretty Brook Rd	3401	1.26	\$178,089
Admin - Land	Tent Rock	3401	1.01	\$176,215
Admin - Land	Pretty Brook Rd	3401	1.27	\$171,452
Admin - Land	44 Puritan Ct	5101	9	\$166,974
Admin - Land	Brookstone Dr	5101	10	\$166,879
Recreation - Land	128 Grover Ave	7401	12	\$148,644
Recreation - Land	Alexander St	11301	9	\$147,507
Recreation - Land	Drakes Corner Rd	1701	2	\$146,714
Recreation - Land	Drakes Corner Rd	1701	2	\$142,045
Recreation - Land	Rosedale Rd	6402	2	\$131,026
Admin - Land	N Harrison St	7410	3	\$120,610
Admin - Land	Cherry Hill Rd	5201	13	\$112,449
Recreation - Land	Clearview Ave	7401	2	\$111,941
Recreation - Land	Drakes Corner Rd	1901	4	\$109,146
Recreation - Land	521 Snowden Ln	4503	2	\$103,493
Recreation - Land	Snowden Ln	4503	1	\$98,603
Recreation - Land	154 Bertrand Dr	3202	19	\$98,349
Admin - Land	200 Pretty Brook Rd	5101	11	\$94,665
Recreation - Land	Autumn Hill Ln	1303	1	\$92,601
Recreation - Land	Alexander St	11301	8	\$91,775
Admin - Land	Edgerstone Rd	8201	18	\$73,135
Public Works - Land	State Rd	5201	12	\$60,154

(continued on next page)

## Township Municipal Properties – Land (continued)

Description	Location	Block	Lot	Value
Recreation - Land	15 Preservation Pl	8391	1.06	\$57,796
Admin - Land	484 Cherry Valley Rd	202	14	\$53,668
Admin - Land	466 Cherry Valley Rd	202	15	\$53,668
Admin - Land	170 Cherry Valley Rd	202	16	\$53,668
Admin - Land	434 Cherry Valley Rd	202	17	\$53,668
Admin - Land	418 Cherry Valley Rd	202	18	\$51,921
Recreation - Land	Rosedale Rd	8301	3	\$48,587
Recreation - Land	Alexander St	11301	7	\$47,634
Recreation - Land	Alexander St	11501	13	\$42,553
Fire - Land	357 Witherspoon St	7104	5	\$40,172
Public Works - Land	State Rd	7003	1	\$39,393
Admin - Land	32 Race St	6902	53	\$38,107
Admin - Land	303 John St	6902	29	\$37,155
Public Works - Land	State Rd	7002	1	\$36,753
Recreation - Land	Rosedale Rd	6402	1	\$33,026
Recreation - Land	Drakes Corner Rd	1701	4	\$32,264
Recreation - Land	527 Mt Lucas Rd	4301	2	\$28,581
Recreation - Land	Old Great Rd	1801	1	\$25,024
Admin - Land	Quaker Rd	10201	4	\$13,782
Admin - Land	Race St	6902	54	\$13,338
Admin - Land	Birch Ave	6902	42	\$12,385
Admin - Land	306 John St	6902	30	\$11,750
Admin - Land	334 Dobbs Ln	1502	4	\$9,940
Recreation - Land	Drakes Corner Rd	1701	8	\$8,796
Public Works - Land	299 John St	6902	28	\$8,701
Admin - Land	Quaker Rd	10102	13	\$6,351
Admin - Land	Terhune Rd	6501	10	\$5,557
Admin - Land	Mercer Rd	9501	22	\$2,699
Recreation - Land	Grover Ave	7501	18.01	\$318
<b>Total</b>				<b>\$29,691,786</b>

## Borough Municipal Properties – Buildings

Description	Street Address	Value
Public Works Garage	27 North Harrison Street	\$3,859,255
Sewer Operating Committee Facility	River Road	\$2,264,698
Mercer Engine Company #3	363 Witherspoon Street	\$1,871,534
Hook and Ladder Fire Company	27 North Harrison Street	\$1,662,514
Municipal Building (Administration)	1 Monument Drive	\$1,051,883
Municipal Building (Police)	1 Monument Drive	\$963,397
Engine Company #1	13 Chestnut Street	\$620,702
Municipal Parking Garage	30 Spring Street	\$602,826
Suzanne Paterson Senior Citizens Center	1 Monument Drive	\$229,991
<b>Total</b>		<b>\$13,126,800</b>

## Borough Municipal Properties – Land

Description	Location	Block	Lot	Land
Park	Marquand Street	35.01	4	\$2,744,200
Parking Area	25 Chambers Street	19.03	57	\$1,700,000
Public Library	65 Witherspoon Street	27.02	77	\$1,500,000
Vacant land	Palmer Square	20.02	71	\$1,185,000
Municipal Bldg. I Senior Center	1 Monument Drive	12.01	22	\$996,800
Park	155 Spruce Street	34.01	17	\$475,000
Parking Garage	Witherspoon Street	27.02	76	\$341,500
Parkland	Westcott Court	1.01	17	\$313,000
Parkland	Westcott Court	1.01	21	\$300,000
Parkland	Westcott Court	1.01	24	\$298,000
Parkland	Westcott Court	1.01	20	\$296,000
Park	94 Harrison Street	52.01	97	\$289,500
Parkland	Westcott Court	1.01	16	\$287,000
Parkland	Westcott Court	1.01	25	\$284,000
Parking Area	170 Nassau Street	28.01	21.02	\$269,900
DPW Garage I Hook & Ladder Co.	27 North Harrison Street	32.01	167	\$240,000
Park	Mercer Street	37.01	66	\$194,500
Parking Area	Nassau Street	28.01	105	\$185,500
Parking Area	Spring Street	27.01	12	\$181,000
Park	Chestnut Street	30.03	99	\$175,000
Park	Erdman Avenue	32.08	150	\$155,000
Parking Area	21 Witherspoon Street	27.01	5	\$149,000
Parking Area	Tulane Street	27.01	13	\$149,000
Parking Area	Nassau Street	27.01	69	\$149,000
Parking Area	Spring Street	27.01	10	\$143,000
Parking Area	200 Nassau Street	28.01	106	\$139,000
Parking Area	21 Park Place	28.01	86	\$132,500
Parking Area	Park Place	28.01	93	\$131,000
Parking Area	Moore Street	28.01	107	\$131,000
Vacant land	Paul Robeson Place	20.04	88	\$129,000
Fire Department Engine Co. #1	13 Chestnut Street	30.02	39.02	\$127,500
Parking Area	Macleam Street	17.03	116	\$127,500
Parking Area	162 Nassau Street	28.01	104	\$127,000
Parking Area	Park Place	28.01	95	\$125,000
Park	53 Pine Street	33.01	85	\$121,000
Park	Nassau & Mercer Streets	41.01	66	\$106,000
Private Road	Witherspoon Lane	21.01	29	\$80,000
Vacant land	Elm Road	1.01	3	\$66,000
Housing	100-104 Leigh Avenue	13.01	9.01	\$61,500
Vacant land	35 Lytle Street	15.02	36	\$36,000
Vacant Land	11 Chestnut Street	30.02	39.01	\$22,500
Parking Area	South Tulane Street	27.01	78	\$12,000
Dormitory	229 John Street	15.02	38	\$3,000
<b>Total</b>				<b>\$14,678,400</b>

## Township Major Asset List

The following represents a department-by-department roll-up of the assets reported by the Township. A more detailed departmental listing is provided on the pages that follow, broken out by department and major item. Values represent the estimated replacement cost of each asset, where applicable.

<b>Township</b>	<b>\$8,527,386</b>
Admin	\$136,005
Affordable Hsg	\$15,967
Building	\$95,420
Clerk	\$0
Engi	\$237,268
Engineering	\$0
Finance	\$0
Fire	\$42,433
Historic Pres	\$0
Human Res	\$5,995
Municipal	\$60,000
Planning	\$0
Police	\$645,701
Pub Works	\$3,046,036
Recreation (i)	\$5,100
Recreation (ii)	\$4,237,462
Tax	\$0
Zoni	\$0
Unassigned	\$0

DEPT	QTY	DESCRIPTION	BRAND/MAKE	MODEL	VALUE
Admin	1	Telephone System			\$108,648
Admin	4	Computer System			\$0
Admin	1	Printer -Laser	Hewlett-Packard	LaserJet 4650N	\$0
Admin	1	Truck -Sport Utility -2005 (#A-1)	Dodge	Durango	\$27,357
Affo	16	Computer -System/Laptop			\$0
Affo	1	Printer -Laser	Canon	ImageClass C2100	\$0
Affo	1	Van -2005 (#CH-1)	Dodge	Caravan	\$15,967
Building	1	Automobile -2001 (#B-4)	Ford	Crown Victoria	\$22,000
Building	1	Truck -Sport Utility -2004 (#B-1)	Jeep	Liberty	\$18,355
Building	1	Truck -Sport Utility -2004 (#B-5)	Jeep	Liberty	\$18,355
Building	1	Truck -Sport Utility -2006 (#B-7)	Jeep	Liberty	\$18,355
Building	1	Truck -Sport Utility -2006 (#B-9)	Jeep	Liberty	\$18,355
Clerk	3	Computer System	Dell	Optiplex GX260	\$0
Engi	1	Automobile -2000 (#75)	Ford	Crown Victoria	\$20,822
Engi	1	Computer -File Server	Computer Depot	N/A	\$5,000
Engi	26	Computer System			\$0
Engi	1	Copier -Wide Format	Oce	1001	\$8,495
Engi	1	GIS System	N/A	N/A	\$134,394
Engi	1	Plotter	Hewlett-Packard	DesignJet 1050C	\$7,390
Engi	2	Printer -Inkjet/Laser	Hewlett-Packard		\$0
Engi	1	Scanner -Wide Format	Oce	TDS400	\$14,775
Engi	1	Truck -Sport Utility -1996 (#77)	Ford	Bronco	\$19,896
Engi	1	Truck -Sport Utility -1998 (#78)	Ford	Expedition	\$26,496
Finance	11	Compute - System/Laptop	Dell		\$0
Finance	1	Printer -Laser	Hewlett-Packard	LaserJet 8150N	\$0
Fire	1	Automobile -1999 (#FM-90)	Ford	Crown Victoria	\$20,433
Fire	1	Automobile -2001	Ford	Crown Victoria	\$22,000
Fire	5	Computer - System/Laptop/Tablet			\$0
Fire	1	Printer -Laser	Hewlett-Packard	Color LaserJet 4550dn	\$0
Hist	1	Computer System	Dell	Optiplex GX260	\$0
Huma	5	Computer - System/Laptop	Dell		\$0
Huma	1	Copier	Konica Minolta	Di3010	\$5,995
Muni	1	Audiovisual System	Extron	N/A	\$60,000
Muni	5	Computer System			\$0
Plan	5	Computer - System/Laptop			\$0
Police	1	911 System	Zetron		\$110,000
Police	1	Automobile -1991 (#27)	Honda	Accord	\$2,500
Police	1	Automobile -1998 (#24)	Ford	Crown Victoria	\$20,000
Police	1	Automobile -2000 (#25)	Ford	Crown Victoria	\$20,742
Police	1	Automobile -2002 (#12)	Ford	Crown Victoria	\$27,000
Police	1	Automobile -2002 (#13)	Ford	Crown Victoria	\$27,000
Police	1	Automobile -2003 (#11)	Ford	Crown Victoria	\$24,000
Police	1	Automobile -2004 (#17)	Ford	Crown Victoria	\$21,000
Police	1	Automobile -2005 (#16)	Ford	Crown Victoria	\$21,000
Police	1	Automobile -2005 (#18)	Ford	Crown Victoria	\$21,000
Police	1	Automobile -2006 (#23)	Dodge	Charger	\$18,955
Police	1	Automobile -2006 (#26)	Dodge	Charger	\$18,955
Police	1	Automobile -2006 (#12)	Chevrolet	Impala	\$17,500
Police	1	Computer -File Server	CMC	N/A	\$5,000
Police	60	Computer - Sytem/Laptop			\$0
Police	10	Data Terminal	Datalnx	Tracer	\$0
Police	3	Dispatch Console	Zetron	4217B	\$75,000
Police	1	Fingerprint Comparator	Cross Match	ID500	\$13,000
Police	1	Intoximeter	Drager	Alcotest 7110	\$5,500
Police	4	Printer -Laser			\$0
Police	4	Speed Monitor Trailer -2006 (#22A)	MPH		\$44,940
Police	1	Truck -Pickup -2004 (#28)	Ford	F-150	\$27,346
Police	1	Truck -Sport Utility -2003 (#21)	Ford	Expedition	\$26,420
Police	1	Van -1999 (#30)	Ford	E-250	\$20,036
Police	1	Voice Recorder	Dictaphone		\$19,010

Police		Weaponry			\$59,797
Pub Works	1	Automobile	GMC	Truck	\$95,137
Pub Works	1	Compactor	International		\$123,000
Pub Works	7	Computer - System/Laptop	Dell	Optiplex GX240	\$0
Pub Works	1	Pickup	Ford	F-250 Pickup truck	\$22,650
Pub Works	1	Snow Blower Attachment	Wildcat	M7000MDR	\$50,000
Pub Works	1	Tub Grinder (1/4 Interest)	N/A	N/A	\$75,000
Pub Works	1	Wheel Loader (#PW-41)	Caterpillar	924G	\$104,900
Pub Works	1	Wheel Loader (#PW-42)	Caterpillar	928F	\$125,000
Pub Works	1	Air Compressor -Trailer-mounted (#B55)	Ingersoll-Rand		\$13,527
Pub Works	1	Backhoe/Loader	New Holland	LB75B	\$50,798
Pub Works	1	Backhoe/Loader (#B50)	JCB	214S	\$84,950
Pub Works	1	Chipper -Trailer-mounted (#B56)	Vermeer		\$18,249
Pub Works	1	Milling Attachment	Aliteo	CP16A	\$6,000
Pub Works	1	Mower -Riding -Front-deck	Exmark	Lazer Z 27K	\$6,071
Pub Works	1	Mower -Riding -Front-deck	Ransomes		\$9,000
Pub Works	1	Paver -Asphalt (#B53)	Blaw-Knox	PF-840	\$35,235
Pub Works	1	Roller -Steel Wheel (#B54)	Ingersoll-Rand	DD-14S	\$18,298
Pub Works	1	Skid Steer Loader (#B43)	New Holland	LS170S	\$20,511
Pub Works	4	Snow Plow Blade -10'			\$27,938
Pub Works	1	Street Sweeper -2002 (#B45)	GMC	Centurion	\$161,195
Pub Works	1	Stump Grinder -Trailer-mounted (#PW-49)	Vermeer	SC752	\$28,791
Pub Works	1	Tractor (#PW-47)	New Holland	LB725CD	\$50,000
Pub Works	1	Tractor (#PW-50)	John Deere	F1445	\$15,597
Pub Works	1	Tractor w/ Boom Mower Attachment (#PW-48)	New Holland	TS100A	\$58,653
Pub Works	1	Trailer -1997	Dynaweld	N/A	\$10,549
Pub Works	1	Trailer -2002	Cross Country	4HD20	\$7,068
Pub Works	1	Trailer -2004	Towmaster	T-16PRS	\$7,443
Pub Works	1	Trailer -Enclosed -2006	Wells Cargo	EW2022	\$7,425
Pub Works	1	Truck -Dump -1988 (#A22)	Ford	F-800	\$55,993
Pub Works	1	Truck -Dump -1989 (#A27)	Ford	F-800	\$56,900
Pub Works	1	Truck -Dump -1989 (#A5)	Ford	F-350	\$21,941
Pub Works	1	Truck -Dump -1991 (#A21)	Ford	F-800	\$64,241
Pub Works	1	Truck -Dump -1995 (#A26)	Ford	F-800	\$63,163
Pub Works	1	Truck -Dump -1996 (#A24)	Ford	LS8000F	\$83,367
Pub Works	1	Truck -Dump -1997 (#A9)	Ford	F Super Duty	\$68,806
Pub Works	1	Truck -Dump -1998 (#A29)	International		\$134,000
Pub Works	1	Truck -Dump -1999 (#A11)	Ford	F-450	\$43,380
Pub Works	1	Truck -Dump -2005 (#A20)	International		\$84,939
Pub Works	1	Truck -Dump -2005 (#A23)	International		\$85,068
Pub Works	1	Truck -Dump -2005 (#A28)	International		\$85,068
Pub Works	1	Truck -Leaf Vacuum -1989 (#B44)	Ford	CF7000	\$99,898
Pub Works	1	Truck -Pickup -1992 (#A3)	Ford	F-250	\$23,288
Pub Works	1	Truck -Pickup -1993 (#A8)	Ford	F-250	\$18,401
Pub Works	1	Truck -Pickup -1997 (#A3)	Ford	F-250	\$29,334
Pub Works	1	Truck -Pickup -1997 (#A6)	Ford	F-251	\$25,824
Pub Works	1	Truck -Pickup -1999 (#A12)	Ford	F-450	\$24,791
Pub Works	1	Truck -Pickup -2002 (#A46)	Freightliner	FL-70	\$127,000
Pub Works	1	Truck -Pickup -2003 (#A4)	Ford	F-250	\$31,500
Pub Works	1	Truck -Sanitation -1982 (#B30)	International		\$24,800
Pub Works	1	Truck -Sanitation -1996 (#B34)	Ford	LN8000F	\$56,460
Pub Works	1	Truck -Sanitation -1999 (#A25)	International		\$87,325
Pub Works	1	Truck -Sanitation -1999 (#B31)	International		\$78,325
Pub Works	1	Truck -Sanitation -1999 (#B33)	International		\$84,100
Pub Works	1	Truck -Sanitation -2003	International		\$88,000
Pub Works	1	Truck -Sanitation -2006	International		\$123,000
Pub Works	1	Truck -Sport Utility -1998 (#A2)	Ford	Explorer	\$24,608
Pub Works	1	Truck -Sport Utility -2006 (#A1)	Jeep	Liberty	\$19,531
Recr	1	Computer - File Server	Apple	Mac. Server G4	\$5,100
Recr	8	Computer - System/Laptop			\$0
Recr	1	Automobile -2000	Ford	Crown Victoria	\$20,822



Recr	1	Ballfield Improvements	N/A	N/A	\$26,518
Recr	1	Ballfield Improvements	N/A	N/A	\$156,411
Recr	1	Ballfield Improvements	N/A	N/A	\$19,788
Recr	1	Ballfield improvements	N/A	N/A	\$64,975
Recr	1	Ballfield Improvements	N/A	N/A	\$24,312
Recr	1	Basketball Court	N/A	N/A	\$9,287
Recr	1	Basketball Court	N/A	N/A	\$8,104
Recr	1	Bike Path	N/A	N/A	\$48,411
Recr	1	Copier	Ricoh	Aficio 2045e	\$10,200
Recr	1	Field Lighting	N/A	N/A	\$37,304
Recr	1	Field Rake -Riding	Cushman	Groom Master	\$7,538
Recr	1	Field Rake -Riding	Jacobsen	Groom Master III	\$7,920
Recr	1	Irrigation System	N/A	N/A	\$50,000
Recr	1	Irrigation System	N/A	N/A	\$47,376
Recr	1	Mower -Riding -Front-deck	Toro	Z Master	\$6,677
Recr	1	Mower -Riding -Front-deck	Toro	Z Master 222	\$5,901
Recr	1	Park Improvements -Other	N/A	N/A	\$933,244
Recr	1	Park Improvements -Other	N/A	N/A	\$636,788
Recr	1	Parking Lot	N/A	N/A	\$173,459
Recr	1	Pathway -Multi-use	N/A	N/A	\$133,490
Recr	1	Paving	N/A	N/A	\$173,773
Recr	1	Paving	N/A	N/A	\$62,657
Recr	1	Playground Equipment	N/A	N/A	\$43,781
Recr	1	Playground Equipment	N/A	N/A	\$46,000
Recr	1	Playground Equipment	N/A	N/A	\$46,000
Recr	1	Playground Equipment	N/A	N/A	\$46,000
Recr	1	Playground Equipment	N/A	N/A	\$35,758
Recr	1	Playground Equipment	N/A	N/A	\$40,140
Recr	1	Playground Equipment	N/A	N/A	\$38,982
Recr	1	Shelter	N/A	N/A	\$19,473
Recr	1	Small barn	N/A	N/A	\$16,188
Recr	1	Swimming Pool	N/A	N/A	\$250,856
Recr	1	Tennis Courts -6	N/A	N/A	\$252,724
Recr	1	Tennis Courts -9	N/A	N/A	\$379,086
Recr	1	Tennis Courts -Platform -4	N/A	N/A	\$166,500
Recr	1	Tractor	Case	CX70	\$38,479
Recr	1	Trailer -2002	SL	Trailer	\$6,287
Recr	1	Truck -Dump -1989	International	N/A	\$23,900
Recr	1	Truck -Pickup -1990 (#R-4)	Dodge	D-350	\$8,000
Recr	1	Truck -Pickup -1992	Ford	F-150	\$10,715
Recr	1	Truck -Pickup -1999 (#R-1)	Ford	F-250	\$25,848
Recr	1	Truck -Pickup -2003 (#R-2)	Ford	F-250	\$18,258
Recr	1	Utility Vehicle	Toro	Workman 2100	\$7,600
Recr	1	Van -2005	Dodge	Caravan	\$16,079
Recr	1	Walking Path	N/A	N/A	\$29,952
Recr	1	Water Sprayer w/ 500-gallon Tank	N/A	N/A	\$5,900
Tax	6	Computer System			\$0
Zoni	2	Computer System	Dell		\$0
	1	Automobile -2007 (#17)	Ford	Crown Vic	\$0
	1	Automobile -2008 (#11)	Dodge	Charger	\$0
	1	Automobile -2008 (#16)	Ford	Crown Vic	\$0
	1	Automobile -2008 (#25)	Ford	Explorer	\$0
	1	Automobile -2009 (#10)	Jeep	Cherokee Laredo	\$0
	1	Automobile -2009 (#18)	Ford	Crown Vic	\$0
	1	Automobile -2009 (#22)	Chevrolet	Tahoe	\$0
	1	Automobile -2010 (#13)	Dodge	Charger	\$0
	1	Automobile -2010 (#14)	Ford	Crown Vic	\$0
	1	Automobile -2010 (#15)	Ford	Crown Vic	\$0
				<b>TOTAL:</b>	<b>\$8,527,386</b>

## Borough Major Asset List

The following represents a department-by-department roll-up of the assets reported by the Borough. A more detailed departmental listing is provided on the pages that follow, broken out by department and major item. Values represent the estimated replacement cost of each asset, where applicable.

<b>Borough</b>	<b>\$13,198,813</b>
Admin	\$128,733
Assessor	\$5,494
Bldgs/Grounds	\$425,128
Building	\$38,819
Cable	\$2,529
Clerk	\$38,567
Court	\$54,332
Emergency Serv	\$18,852
Engineering	\$249,681
Finance	\$17,942
Fire	\$4,069,465
Fire Safety	\$85,611
Health	\$188,350
IT	\$74,145
Parking	\$686,291
Police	\$965,950
Pub Works	\$4,026,837
Senior Ctr	\$49,854
Sewer	\$2,056,398
Tax Coll	\$15,835

DEPT	QTY	DESCRIPTION	BRAND/MAKE	MODEL	VALUE
Admin	1	Automobile	Ford	1999 Crown Victoria	\$25,200
Admin	1	Bus	Ford	E-450 (199B)	\$77,000
Admin	5	Computer-Laptop/Personal			\$5,095
Admin	1	Copy Machine	Xerox	Workcentre 7655	\$10,999
Admin	3	Credenza			\$2,095
Admin	2	Desk			\$1,270
Admin	1	Machine-Postage	Pitney Bowes	OHFO	\$2,579
Admin	2	Table-Conference			\$1,940
Admin	1	Wallboard-Conference			\$775
Admin	1	Workstation-Modular	Hon		\$1,780
Building	1	Computer-Personal	Hewlett Packard	dx5150 MT	\$899
Building	1	Desk-Utility-Modular	Han		\$510
Building	2	Flat File	Mayllne	5 Drawer	\$1,220
Building	8	Lateral File-5 Drawer	Hon		\$6,280
Building	1	Vehicle-Sport Utility (SUV)	Chevrolet	2002 Blazer	\$27,000
Building	2	Workstation-Modular	Han		\$2,910
Clerk	9	Computer-Laptop/Personal			\$8,291
Clerk	1	Counter-Reception	Hon		\$2,460
Clerk	5	Lateral File	Han		\$4,240
Clerk	2	Printer-Computer-Laser			\$4,398
Clerk	1	Printer-Receipt	Star	SP300 450110100362	\$619
Clerk	3	Transcriber			\$2,587
Clerk	1	Typewriter	IBM	6781-024 11PZZ60	\$509
Clerk	6	Workstation-Modular	Han		\$7,140
Clerk	1	Computer-Personal	Hewlett Packard	dc5100MT	\$899
Clerk	1	Desk-Wood-Double Pedestal			\$545
Clerk	1	Fireproof File-2 Drawer	Fireking	Vertical	\$755
Clerk	1	Projector-LCD	InFecus	LP340B	\$1,269
Clerk	1	Shelving System-Mobile			\$3,400
Clerk	1	Workstation-Modular	Hen		\$1,455
BG	6	Air Compressor-Stationary			\$8,325
BG	3	Air Conditioner-Wall Mounted			\$4,467
BG	1	Display Case-Free Standing			\$1,190
BG	1	Flag and Pole-Outdoor			\$1,265
BG	3	Generator-Stationary			\$67,000
BG	1	Heating System-Stationary	Energylogic	EL-200H	\$10,000
BG	1	Pump-Fuel	Gasboy	98230-F	\$2,345
BG	1	Pump-Submersible	E. S. I.	U16014B	\$2,000
BG	1	Racking Unit-Warehouse	Set of 24		\$4,800
BG	1	Rack-literature-Revolving			\$580
BG	1	Refrigerator-Household	General Electric	TBXI8IAZKRWW	\$639
BG	1	ScrubbedBumisher-Floor	Clarke	1700HD	\$929
BG	4	Shelving Un&Metal			\$3,180
BG	1	Stove-Household	Maytag	CHE9000BCE	\$529
BG	3	System Exhaust Expulsion	Plymovent		\$39,000
BG	1	System-Building Status Control	Wheelock	PS-12124-6	\$12,900
BG	5	System-Fire Alarm			\$57,500
BG	1	System-Fueling	Gasboy	72SF2	\$4,600
BG	2	System-Security			\$19,000
BG	3	System-Telephone			\$99,000
BG	2	Tank-Fuel-Above Ground			\$84,500
BG	1	Vacuum Cleaner-Commercial	Clarke	EXT-771	\$1,379
Cable	1	Cabinet-Equipment Components			\$1,080
Cable	1	System-AudioNideo	Multi-Componant		\$1,449
Engi	1	Automobile	Ferd		\$22,000
Engi	1	Automobile	Chevrolet	2001 Malibu	\$22,000
Engi	1	Cabinet-Equipment Components			\$855
Engi	11	Computer-Personal			\$11,989
Engi	1	Copler-Blueprint	Xerox		\$15,899
Engi	1	Copy Machine	Xerox		\$10,999
Engi	3	Desk	Hon		\$4,260
Engi	1	Detector-Metal	Schoenstedt	GA-52CX	\$795
Engi	69	Flat File			\$42,970
Engi	1	Hutch Top-Wood			\$680
Engi	20	Lateral File-3 Drawer	Hon		\$15,250
Engi	3	Monitor-Computer-Flat Screen			\$1,587
Engi	3	Printer-Computer			\$3,799
Engi	1	Radio-Portable (Walkie Talkie)	Motorola		\$769

Engi	1	Reader/Printer-Microfiche/Microfilm	Mlnolta		\$3,689
Engi	1	Station Base-Radio-Desktop	C,P,I,	DR10-4W	\$575
Engi	4	Table	Hon		\$3,760
Engi	1	Testing Unit	Schmidt-Hammer		\$795
Engi	2	Transit-Surveying			\$3,990
Engi	3	Tripod-Surveying	Topcon		\$2,325
Engi	1	Vehicle-Sport Utility (SUV)	Ford		\$27,000
Engi	1	Vehicle-Sport Utility (SUV)	Ford		\$27,000
Engi	1	Wallboard-Conference			\$775
Engi	10	Workstation-Modular	Hen		\$25,920
Emerg Svcs	1	Calibration Unit	Honeywell	Analytics Enforcer	\$510
Emerg Svcs	3	Computer-Laptop/Personal			\$3,297
Emerg Svcs	3	Detector-Gas	Honeywell	Impact Pro	\$4,485
Emerg Svcs	1	Lateral File-5 Drawer	Hon		\$785
Emerg Svcs	1	Testing Unit	Portacount	Respirator Fit	\$7,995
Emerg Svcs	1	Workstation-Modular	Hon		\$1,780
Fire	52	Apparatus-Air Breathing	Scott		\$181,480
Fire	3	Cabinet-Utility-Fireproof			\$2,070
Fire	5	Camera-Thermalimaging	Bullard	T11 2915	\$59,975
Fire	2	Chainsaw	Echo		\$1,610
Fire	2	Charger-Portable Radio	Motorola	6 Unit	\$1,118
Fire	69	Clothing-Protective (Turnout Gear)	Lot of 22		\$138,000
Fire	2	Command Base-Personal Alarm	Grace Industries	LCD T3	\$13,590
Fire	11	Computer-Laptop/Personal			\$23,489
Fire	114	Cylinder-Air	Scott		\$89,250
Fire	7	Deck Gun			\$12,780
Fire	6	Defibrillator			\$9,594
Fire	5	Detector-Gas			\$6,759
Fire	1	Dish Washer-Commercial	Jackson	JP-24B	\$2,360
Fire	2	Dryer-Fire Hose	Circul-Air		\$5,240
Fire	9	Ejector/Fan-Smoke			\$7,705
Fire	4	Fire Hose	5 (6200 ft) "		\$82,450
Fire	14	Floodlight-Truck Mounted			\$7,140
Fire	1	Gated Y"-FireHose "	Akron	2582	\$755
Fire	3	Generator-Floodlight	Honda		\$2,367
Fire	3	Generator-Stationary	Onan		\$36,000
Fire	1	Generator-Portable	Honda		\$2,380
Fire	2	Hood-Stove			\$5,065
Fire	2	Inductor-Foam/Fog			\$1,100
Fire	2	Intercom Unit	Firecom	3020	\$1,150
Fire	2	Jaws of Life-Combination Tool	Holmatro	3150-UL	\$6,470
Fire	1	Jaws of Life-Cutter	Holmatro	3020-UL 01065	\$2,630
Fire	2	Jaws of Life-Power Unit	Holmatro		\$3,780
Fire	1	Jaws of Life-Ram	Holmatro	3350	\$1,590
Fire	1	Jaws of Life-Spreader	Holmatro	3242-UL	\$2,845
Fire	12	Ladder-Fire			\$9,050
Fire	8	Light Bar			\$8,055
Fire	3	Lock Box-Vehicle Mounted	Knox		\$2,520
Fire	1	Manifold-Fire Hose	Snap-Tile	Triple Gate	\$1,140
Fire	33	Nozzle-Fire Hose			\$22,250
Fire	1	Oven-Microwave	Sharp	R-9H83	\$769
Fire	35	Pager	Motorola	Minitor	\$18,515
Fire	3	Power Unit-Hydraulic			\$3,545
Fire	3	Printer-Office-Multi Function	Hewlett Packard	LaserJet M1319f	\$1,557
Fire	3	Pump-Submersible	BJM	R400D	\$1,077
Fire	1	Racking Unit-Warehouse	Set of 2		\$740
Fire	14	Rack-Fire Hose/Turnout Gear			\$11,760
Fire	26	Radio-Mobile/Portable	Motorola		\$30,505
Fire	6	Reel-Hose/Power Cord	Hannay		\$5,400
Fire	1	Refrigerator/Freezer-Commercial	Sub-Zero		\$2,280
Fire	1	Safe	Wilson	50-300	\$2,725
Fire	3	Saw-Rescue/Cutoff	Partner	K950	\$4,095
Fire	1	Stove/Range-Commercial	Garland	6 Burner	\$4,490
Fire	1	System-Cascade-Vehicle Mounted	Sierra Precision	90()..00	\$7,500
Fire	1	Table-Conference-Round/Oval			\$520
Fire	1	Tester-Fire Hose	Delta		\$1,590
Fire	1	Truck-Fire-Engine	Pierce	1996 4PICT02D8TA000371	\$440,000
Fire	1	Truck-Fire-Engine	Pierce	1989	\$440,000
Fire	1	Truck-Fire-Ladder	Pierce	1999 Tower	\$790,000

Fire	1	Truck-Fire-Engine	Mack		\$440,000
Fire	1	Truck-Fire-Ladder	KME	2001 Ladder	\$790,000
Fire	1	Truck-Rescue	Ford	2007	\$181,000
Fire	12	Valve-Fire Hose			\$11,355
Fire	1	Vehicle-Sport Utility (SUV)	Dodge	2003 Durango ID4H548N73F549591	\$27,000
Fire	1	Vehicle-Sport Utility (SUV)	Dodge	2006 Durango ID4HB38N26F134774	\$27,000
Fire	1	Vehicle-Sport Utility (SUV)	Ford	1999 Expedition IFMPU18L8XLB40129	\$34,000
Fire	1	Vehicle-Sport Utility (SUV)	Dodge	2004 Durango ID4HB38N24F199301	\$27,000
Fire	1	Washing Machine-Commercial	Raytheon	UW35P20U20001	\$8,400
Fire	1	Winch	Wam	Series 12	\$695
Fire	1	Workstation-Modular			\$1,265
Fire	1	Yalve-Fire Hose	Humat		\$925
Finance	1	Cart-Storage	Sandusky		\$590
Finance	4	Computer-Personal			\$3,596
Finance	2	Data Backup Unit-Computer	Hewlett Packard	DAT 160	\$1,358
Finance	5	Lateral File			\$3,615
Finance	6	Printer-Computer/Office			\$5,704
Finance	1	Safe	Wilson	Data Safe	\$790
Finance	1	Typewriter	IBM	6781-024	\$509
Finance	1	Workstation-Modular	Hon		\$1,780
Fire Safety	8	Computer-Laptop/Personal			\$13,792
Fire Safety	1	Desk-MicaiMetal-With Return and Hutch	Hon		\$685
Fire Safety	6	Lateral File-5 Drawer	Hon		\$4,710
Fire Safety	1	Light Bar	Federal	Arlent SL	\$1,290
Fire Safety	6	Radio-Portable/Mobile	Motorola		\$4,664
Fire Safety	1	Vehicle-Sport Utility (SUV)	Ford	1996 Explorer	\$27,000
Fire Safety	1	Vehicle-Sport Utility (SUV)	Dodge	2005 Durango	\$27,000
Fire Safety	4	Workstation-Modular	Hon		\$6,470
Health	1	Attachment-Animal Enclosure			\$25,000
Health	1	Attachment-Lift Gate	Thieman	TI520	\$2,135
Health	1	Automobile	Ford	2005 Crown Victoria	\$25,200
Health	1	Cabinet-Card Filing	Globe-Wemicke		\$840
Health	15	Computer-Laptop/Personal			\$17,985
Health	1	Copy Machine	Xerox	Copycentre C20	\$2,199
Health	1	Counter-Reception			\$1,425
Health	5	Desk	Hon		\$2,865
Health	4	Lateral File	Hon		\$2,935
Health	4	Printer-Computer			\$6,576
Health	1	Printer-Receipt	Star	SP300	\$619
Health	3	Radio-Portable/Mobile			\$2,267
Health	2	Town Seal			\$1,160
Health	1	Truck-Utility	Ford	F-350 (2007)	\$37,000
Health	1	Typewriter	Swintec	7040	\$509
Health	1	Vehicle-Sport Utility (SUV)	Toyota	2008 Highlander	\$27,000
Health	1	Vehicle-Sport Utility (SW)	Ford	2007 Escape	\$26,000
Health	4	Workstation-Modular	Han		\$6,635
IT	1	Archival Storage Unit-Computer	Cisco	EFG120	\$2,649
IT	2	Cabinet-Equipment Components	Wright Line		\$2,250
IT	1	Cartridge Drive-Computer-External	Quantum	DLT-V4	\$1,499
IT	15	File Server-Computer			\$44,485
IT	1	Hub-Network Communication	3Com	500	\$509
IT	15	Power Supply-computer Equipment			\$11,765
IT	2	Racking Unit-Equipment Components	Chatsworth		\$1,120
IT	1	Router-Network Communication	Cisco	1720	\$1,839
IT	11	Switch-Network Communication			\$8,029
Court	1	Amplifier-Audio	Bogen		\$559
Court	1	Bench/Dais-Courtroom			\$2,850
Court	1	Cablnet-utlilty-Wood-Wardrobe Height			\$725
Court	3	Computer-Laptop/Personal			\$2,997
Court	1	Computer-Court Transcription System	M51		\$5,999
Court	1	Copy Machine	Canon		\$1,259
Court	1	Counter-Receptlon			\$1,480
Court	1	Credenza-Kneehole-With Hutch	LaCasse		\$855
Court	1	Desk-MicaiWood-Double Pedestal	LaCasse		\$545
Court	9	Lateral File-4 Drawer	Hon		\$5,670
Court	1	Monltor-Video-Flat Screen	Samsung		\$1,999
Court	1	Printer-Computer-Laser	Hewlett Packard		\$1,199
Court	1	Security System-Walk Through	Garrett		\$1,995
Court	1	System-Video Conferencing	Polycom		\$9,999

Court	3	Transcriber-Recorder			\$7,467
Court	1	Typewriter	IBM		\$509
Court	7	Workstation-Modular			\$8,225
Police	1	Automobile-Marked Police	Ford	2008 Crown Victoria	\$25,200
Police	1	Automobile-Marked Police	Ford	200B Crown Victoria	\$25,200
Police	1	Automobile-Unmarked Police	Ford	2003 Crown Victoria	\$25,200
Police	1	Automobile-Marked Police	Ford	2007 Crown Victoria	\$25,200
Police	1	Automobile-Marked Police	Ford	2008 Crown Victoria	\$25,200
Police	1	Automobile-Marked Police	Ford	2005 Crown Victoria	\$25,200
Police	1	Automobile-Marked Police	Ford	2007 Crown Victoria	\$25,200
Police	1	Automobile-Unmarked Police	Ford	2006 Crown Victoria	\$25,200
Police	1	Automobile-Unmarked Police	Dodge	2007 Charger	\$22,000
Police	1	Automobile-Unmarked Police	Dodge	2008 Charger	\$22,000
Police	1	Automobile-Unmarked Police	Ford	2002 Crown Victoria	\$25,200
Police	1	Automobile-Unmarked Police	Ford	2006 Crown Victoria	\$25,200
Police	6	Bicycle			\$4,680
Police	1	Breathalyzer	Drager	Alcetest 7110	\$10,999
Police	2	Cabinet-Multi Media	Safco		\$1,580
Police	1	Cabinet-Equipment Components	Wright Line		\$5,000
Police	1	Cabinet-Fume	Misonix	Aura 250	\$3,245
Police	2	Cabinet-Gun			\$2,625
Police	5	Camera			\$4,281
Police	2	Chair-Police Dispatch	Concept Seating		\$1,990
Police	4	Charger-Portable/Mobile Radio	Motorola	6 Unit	\$2,236
Police	1	Cleaner-Ultrasonic	Crest		\$1,355
Police	48	Computer-Laptop/Personal			\$48,252
Police	1	Computer-Evidence Tracking Database			\$13,000
Police	1	Console-Communication			\$24,000
Police	3	Copy Machine			\$15,548
Police	2	Counter			\$2,545
Police	9	Defibrillator			\$14,391
Police	12	Desk			\$7,815
Police	2	Dispatch Unit-Radio Communication	Zetron	411B	\$8,498
Police	2	Expansion Unit-Radio Communication	Zetron	4115	\$6,178
Police	1	Fireproof File-4 Drawer	Schwab		\$1,850
Police		Weaponry			\$24,390
Police	1	Intercom Unit	Bogen	MCP35A	\$945
Police	17	Lateral File			\$11,175
Police	7	Light Bar	Federal	Raydian	\$9,030
Police	1	Locker Unit-Evidence			\$4,000
Police	1	Lockers-UtilHy	Pence	Set of 25	\$5,070
Police	1	Lockers-UtilHy	Pence	Set of 6	\$780
Police	2	Monitor-Surveillance	Panasonic	WV-BM1900	\$1,078
Police	1	Motorcycle	Harley Davidson	2006	\$19,600
Police	2	Playback Unit-Recording System	Exacom		\$2,958
Police	2	Printer-Bar Code Label	Zebra	TLP 2844	\$1,038
Police	8	Printer-Computer/Office	Hewlett Packard	Laserjet 2605dtn	\$10,032
Police	9	Radar Unit-Dash Mounted	MPH	Python III	\$20,475
Police	49	Radar-Mobile/Hand Held/Portable			\$61,237
Police	1	Refrigerator-Household	General Electric	GTS18FBSARWW	\$639
Police	2	Repeater-Radio Communication	Motorola		\$9,800
Police	8	Safety Cage-Patrol Car	Setlra		\$4,080
Police	1	Shed-Storage			\$1,020
Police	1	Shelving System-Mobile			\$4,500
Police	1	Shredder-Paper	Fellowes	C-3BOC	\$1,489
Police	2	SWitcher/Multiplexer-Video	Panasonic		\$1,078
Police	1	System-Disc Publishing	Primera	Bravo II	\$1,179
Police	1	System-Fingerprint Identification	Sagem Morpho	Cross Match	\$4,995
Police	1	System-Radio Communication	Zetron		\$7,500
Police	1	System-Telephone Recording	Nice	NC-2000	\$12,999
Police	1	System-Video Surveillance	Philips		\$25,000
Police	3	Table-Conference-Round/Oval			\$1,750
Police	4	Toilet UnH.Jall Cell-Stainless Steel			\$4,480
Police	1	Trailer-Radar	Kustom	2006	\$15,400
Police	1	Typewriter	Brother	EM-530	\$509
Police	1	Unloading UnH-Firearms	Lug Master		\$550
Police	1	Vehicle-Sport Utility (SUV)	Dodge	2001 Durango	\$27,000
Police	1	Vehicle-Utility	Westward	2006	\$21,500
Police	1	Vehicle-Sport Utility (SUV)	Ford	2005 Explorer	\$27,000

Police	1	Vehicle-Sport Utility (SUV)	Dodge	2006 Durango	\$27,000
Police	1	Vehicle-Sport utility (SUV)	Dodge	2001 Durango	\$27,000
Police	1	Vehicle-Sport Utility (SUV)	Dodge	2004 Durango	\$27,000
Police	1	Vehicle-Utility	Westward	2002	\$21,500
Police	9	Video System-Patrol Car	Mobile Vision	MV-C300E	\$32,391
Police	6	Workstation-Modular			\$10,715
Parking	1	Attachment-Chemical Spreader	Buyers	TGSUVIA	\$965
Parking	1	Attachment-Plow	Boss	With Coupler	\$3,750
Parking	1	Cabinet-Utility-Fireproof-Counter Height	Eagle	1932	\$565
Parking	1	Cap-Pickup Truck	Leer		\$2,750
Parking	2	Card Dispenser-Parking Ticket	Amano	AGP-2050	\$33,000
Parking	2	Card Logout-Parking Ticket	Amano	AGP-6050	\$33,000
Parking	1	Cash Register	Amano	AGP-5200	\$739
Parking	1	Cleaner-Ultrasonic	Zenith		\$9,100
Parking	5	Computer-Personal			\$5,195
Parking	12	Equipment-Emergency	9-1-1 Station		\$19,500
Parking	4	Gate-Security	Ammo	AGP-1710	\$53,600
Parking	1	Generatot-Trailer	Onan	30	\$30,000
Parking	1	Machine-Coin Sorting	Brandt	930	\$2,600
Parking	1	Message Board-Electronic	Signal Tech	3RDQT06	\$535
Parking	1	Monitor-Computer-Flat Screen	Hewlett Packard	LP2465	\$529
Parking	3	Pay Station-Security	Amano	AGP-7821	\$192,000
Parking	7	Radio-Mobile	Kenwood	TK-7180	\$6,093
Parking	2	Recorder-Time	Simplex	Consecutive	\$3,490
Parking	0	Safe	Wilson	SD-200	\$2,400
Parking	0	Spray Booth	JBL	BOB-4-S	\$1,690
Parking	3	Station-Monitary Transaction	Greenwald		\$28,800
Parking	1	Straightener-Parking Meter Pole	Star Industrles		\$515
Parking	1	Sweeper-Push	Minuteman	WS35E	\$2,475
Parking	1	Sweeper-Sidewalk-Rider	Advance	Captor 4800	\$39,500
Parking	1	System-Surveillance	Dena	40 Cameras	\$95,000
Parking	1	Truck-Pickup	Ford	2008 Ranger	\$19,000
Parking	1	Truck-Pickup	Ford	2006	\$19,000
Parking	1	Truck-Utility	Ford	2000 Box Truck	\$37,000
Parking	1	Van	Ford	2003	\$22,000
Parking	1	Vehicle-Utility	Westward	1998	\$21,500
Pub Works	1	Aerator	Husqvama	SG13	\$1,875
Pub Works	1	Air Compressor-Trailer	Ingersoll-Rand	1990	\$9,750
Pub Works	1	Air Compressor-Vehicle Mounted	Ingersoll-Rand	2475	\$1,135
Pub Works	1	Attachment-Backhoe	Bobcat	709	\$4,940
Pub Works	1	Attachment-Blower	Gravely	833007	\$1,445
Pub Works	2	Attachment-Claw	ACS		\$7,115
Pub Works	1	Attachment-Drill	Bobcat	15 Auger	\$1,375
Pub Works	2	Attachment-Fork Set			\$2,110
Pub Works	2	Attachment-Lift Gate			\$3,725
Pub Works	1	Attachment-Mower-Deck	Land Pride	25-60	\$2,165
Pub Works	16	Attachment-Plow	American Road	AK712	\$84,350
Pub Works	1	Attachment-Snow Blower	Hanson	103095	\$3,920
Pub Works	1	Attachment-Sweeper	Bobcat	Angle Broom	\$1,840
Pub Works	1	Bandsaw	Delta	28-203	\$1,170
Pub Works	1	Blaster-Sand/Peen	ATD		\$580
Pub Works	2	Blower-Leaf/Weed-Backpack	Redmax		\$1,050
Pub Works	1	Blower-Leaf/Weed-Walk Behind	Little Wonder	9008 P/C	\$820
Pub Works	2	Blower-Snow			\$1,320
Pub Works	4	Cabinet-Utility-Fireproof-Counter Height			\$3,385
Pub Works	1	Cement Mixer	Stow	CM6	\$4,200
Pub Works	4	Chainsaw	Huegvama	395XT	\$2,375
Pub Works	4	Chest-With Tools			\$4,340
Pub Works	1	Chipper-Brush/Wood	Vermeer	BC 1400XL	\$34,000
Pub Works	1	Cleaner-Abrasive	Snap-On	Blast System	\$1,795
Pub Works	1	Cleaner-Drain/Sewer	Kollman	K-380	\$1,065
Pub Works	4	Computer-Personal	Hewlett Packard	dc7900	\$3,596
Pub Works	1	Cutter/Grinder-Stump	Vermeer	6308	\$22,000
Pub Works	1	Cutter/saw-Concrete	Husqvama	FS413	\$3,495
Pub Works	1	Cutter-Plasma	Miller	Spectrum 2050	\$1,645
Pub Works	4	Desk-Mica/Metal-Double Pedestal and Hutch	National		\$3,940
Pub Works	1	Drill Press	Rockwell	15-270	\$865
Pub Works	2	Drill-Core			\$7,545
Pub Works	1	Drill-Hammer	Bosch	11236VS	\$560

Pub Works	1	Edger	Little Wonder	6001 UC	\$515
Pub Works	1	Ford F450	Ford	2009 F450	\$29,000
Pub Works	1	Front End Loader	Case	621D	\$164,000
Pub Works	1	Front End Loader-With Attached Backhoe	Caterpillar	426C	\$112,000
Pub Works	4	Generator-Portable			\$5,855
Pub Works	1	Grinder-Concrete	Satre	SC10E	\$2,800
Pub Works	1	Grinder-Tub	Peterson Pacific	2400-B	\$480,000
Pub Works	1	Hacksaw-Power	KBC	6-280-005	\$1,560
Pub Works	1	HAHN	Hahn	1979	\$3,000
Pub Works	15	Hitch/Coupler-Plow			\$18,175
Pub Works	1	Icemaker-Commercial	Manitowoc	QD0132A	\$1,895
Pub Works	1	Inter Mower			\$1,500
Pub Works	2	Jack	Blackhawk		\$2,195
Pub Works	1	Jointer-Wood	Delta	37-220	\$2,100
Pub Works	1	Lateral File-3 Drawer			\$535
Pub Works	2	Lathe			\$8,960
Pub Works	1	Lawn Mower-Rider	Dixie Chopper	XWD2600	\$15,750
Pub Works	1	Lawn Mower-Rider	Dixie Chopper	XWD2600	\$15,750
Pub Works	1	Lawn Mower-Rider	Gravelly	12 Professional	\$8,340
Pub Works	1	Lift-Personnel	Genie	AWP-30S	\$2,890
Pub Works	1	Lift-Vehicle	Mohawk	LMF-12	\$9,175
Pub Works	6	Light Bar			\$4,860
Pub Works	1	Loader-Skid	Bobcat	753	\$27,400
Pub Works	1	Lockers-Utility	Ponca	Set of 19	\$6,080
Pub Works	1	Machine-Tire Change	Coats	5030A	\$3,020
Pub Works	1	Machine-Wheel Balance	Snap-On	WB260A	\$3,250
Pub Works	1	Mulcher-Leaf	Erin	Starscreener 300	\$298,000
Pub Works	1	Mulcher-Leaf	Scat	482B	\$134,000
Pub Works	1	Multinbter	Snap-On	System 1	\$539
Pub Works	1	Parking Sweeper	Captor	4800P	\$50,000
Pub Works	1	Post Driver	Stanley	PD45	\$3,625
Pub Works	1	Post Puller	Stanley	PPIO	\$990
Pub Works	1	Press-Shop	OTC	55 Ton	\$1,875
Pub Works	4	Pump-Centrifugal/Fule/Grease/Trash/Sludge			\$4,650
Pub Works	31	Radio-Mobile			\$24,069
Pub Works	1	Recorder-Time	Simplex	Consecutive	\$1,745
Pub Works	1	Refrigerator-Household	General Electric	GSH25JSXJSS	\$729
Pub Works	1	Roller-Asphalt	Wacker	RD12A	\$7,200
Pub Works	1	Saw-Chop	Stow	SMET4	\$1,015
Pub Works	1	Saw-Curbing	Hydra-Cutter	C150	\$1,530
Pub Works	2	Saw-Pole	Power Pruner		\$1,310
Pub Works	1	Saw-Rescue/Cutoff	Stlhl	TS360AV	\$1,245
Pub Works	2	Saw-Table/Arbor			\$1,725
Pub Works	1	Scaffold	Perry		\$690
Pub Works	1	Scanner-Automotive Analysis	Mac Tools	Mentor	\$4,495
Pub Works	1	Shelving Unit-Metal	Set of 8		\$640
Pub Works	1	splitter-Log	Vermeer	L5200	\$15,900
Pub Works	3	Spreader/Sander-Truck Bed			\$19,280
Pub Works	2	Spreader-Chemical/Fertilizer			\$2,975
Pub Works	1	Sweeper-Street	Elgin	1995 Pelican	\$161,000
Pub Works	1	System-Anti Freeze Recycling	Snap-On	ACT 3000	\$2,745
Pub Works	1	System-Chemical Spraying			\$3,220
Pub Works	1	system-Refrigerant Recovery	Snap-On	Kool Kare 134	\$2,745
Pub Works	1	Tamper-Asphalt-Plate	Weber	CF 2 HD	\$1,945
Pub Works	1	Tar Kettle	Aeroil	1982	\$3,180
Pub Works	1	Tester-Battery	Snap-On	MT1560	\$1,420
Pub Works	1	Tiller-Roto	BCS	722	\$1,999
Pub Works	1	Torch-Cutting-With Cart	Victor	315C	\$630
Pub Works	1	Tractor	John Deere	955	\$23,500
Pub Works	1	Trailer-Utility	Cross Country	2006	\$1,725
Pub Works	1	Trailer-Utility	Towmaster	2001	\$2,360
Pub Works	1	Trailer-Utility	Custom	1987	\$1,545
Pub Works	1	Trailer-Water Supply	Fruehaug	450 Gallon	\$3,420
Pub Works	1	Truck-Dump	International	1990	\$116,000
Pub Works	1	Truck-Dump	International	2007	\$116,000
Pub Works	1	Truck-Dump	Ford	1995	\$54,000
Pub Works	1	Truck-Dump	International	1990	\$116,000
Pub Works	1	Truck-Dump	International	2001	\$116,000
Pub Works	1	Truck-Dump	International	1998	\$116,000



Pub Works	1	Truck-Dump	International	1996	\$116,000
Pub Works	1	Truck-Dump	Ford	F-450 (2009)	\$54,000
Pub Works	1	Truck-Forestry	International	2003	\$220,000
Pub Works	1	Truck-Pickup	Ford	2002	\$23,000
Pub Works	1	Truck-Pickup	Ford	F-250 (1995)	\$25,000
Pub Works	1	Truck-Pickup	Ford	1997	\$25,000
Pub Works	1	Truck-Pickup	Ford	2003	\$25,000
Pub Works	1	Truck-Pickup	Ford	2006	\$21,000
Pub Works	1	Truck-Rack/ Stake Body	Ford	2002	\$44,000
Pub Works	1	Truck-Salt Spreader	International	1989	\$116,000
Pub Works	1	Truck-Salt Spreader	International	1989	\$116,000
Pub Works	1	Truck-Sanitation	Isuzu	2000	\$126,000
Pub Works	1	Truck-Sanitation	Volvo	2001	\$224,000
Pub Works	1	Truck-Utility	Ford	1997	\$30,000
Pub Works	1	Truck-Utility	Dodge	2001	\$37,000
Pub Works	1	Truck-Utility	Ford	1995	\$37,000
Pub Works	1	Truck-Utility	Ford	2003	\$37,000
Pub Works	1	Vaccum*Lawn/Leaf-Trailer	American Road	1988	\$17,250
Pub Works	1	Vaccum*Lawn/Leaf*Traller	American Road	1989	\$17,250
Pub Works	1	Vacuum*Lawn/Leaf-Walk Behind	Giant-Vac	660K	\$1,125
Pub Works	1	Vehicle-All Terrain	Polaris	800 EFI	\$9,695
Pub Works	1	Vehicle-Sport Utility (SUV)	Jeep	1993 Cherokee	\$27,000
Pub Works	1	Vehicle-Sport Utility (SUV)	Ford	2000 Explorer	\$27,000
Pub Works	1	Vehicle-Sport Utility (SUV)	Chevrolet	2002 Blazer	\$27,000
Pub Works	1	Vehicle-Sport Utility (SUV)	Dodge	2001 Durango	\$27,000
Pub Works	3	Washer-Power	Karcher		\$6,970
Pub Works	1	Welder-wire	Snap-On	MW120	\$1,545
Pub Works	3	Welder-Arc	Miller		\$9,245
Senior	1	Audio System-Mobile	Multi-Companant		\$3,999
Senior	1	Cabinet-Utility-Metal-Wardrobe Height			\$595
Senior	20	Computer-Personal/Laptop			\$18,280
Senior	1	Copy Machine	Xerox	Workcentre 5655	\$0 (Leased)
Senior	1	Counter-Reception			\$1,690
Senior	1	Credenza-Wood-With Hutch			\$975
Senior	2	Desk			\$1,740
Senior	1	File Server-Computer	IBM Clone	xSeries 226	\$1,999
Senior	1	Freezer-Household	K~chenai d	KLFF15MSALYO	\$579
Senior	1	Hutch Top-Wood			\$515
Senior	1	Lateral File-3 Drawer			\$535
Senior	1	Monitor-Video	Toshiba	32A41	\$599
Senior	1	Oesk-Mica/Metal-With Return			\$615
Senior	1	Piano	Yamaha	Upright	\$4,190
Senior	2	Printer-Computer-Laser			\$1,308
Senior	2	ProJector-LCD			\$2,538
Senior	2	Refrigerator-Household			\$1,718
Senior	1	Room Divlder-Portable	Screen I lex	Mobile	\$1,675
Senior	1	Set-Stage Riser			\$750
Senior	1	Stove-Household	General Electric	JSP34WOW2WW	\$529
Senior	3	Table-Ping Pong	Butterfly		\$4,500
Senior	1	Wheelchair	Medical Depot		\$525
Sewer	2	Attachment-Plow	Westem	8 Foot	\$5,750
Sewer	1	Detector-Metal	Hell-Flux	GA-52Cx	\$795
Sewer	2	Flat File	Lyon	5 Drawer	\$610
Sewer	2	Hlitch/Coupler-Plow	Westem	Uni-Mount	\$1,890
Sewer	2	Lateral File-3 Drawer			\$1,070
Sewer	1	Locator-Pipe	Metrotech	510	\$1,365
Sewer	3	Radlo-Mobile	Kenwood	TK-762HG-1	\$2,247
Sewer	1	Recorder-Time	Simplex	Consecutive	\$1,745
Sewer	1	Tank-Llquid Storage			\$575
Sewer	1	Truck-Dump	Ford	1989	\$82,000
Sewer	1	Truck-Pickup	GMC	1998	\$25,000
Sewer	1	Truck-Pickup	Ford	F-250 (2008)	\$25,000
Sewer	1	Truck-Pickup	GMC	1998	\$25,000
Sewer	1	Air Compressor-Trailer	Gardner-Denver	175	\$9,750
Sewer	9	Alarm Dialer/Monitor-Remote	Kaye	Dialog Plus	\$10,320
Sewer	1	Attachment-Loader	Kubota	L1720	\$2,900
Sewer	4	Attachment-Plow			\$13,350
Sewer	1	Attachment-Rake	Woods	LR106	\$1,175
Sewer	2	Blower-Leaf/Weed-Walk Behind o Little Wonder	9005P 193007123		\$1,640

Sewer	1	Blower-Leaf/Weed-Backpack	Redmax	EBZ8000	\$605
Sewer	1	Cabinet-Utility-Fireproof-Wardrobe Height 5 Wllray			\$940
Sewer	1	Cement Mixer	Stone	45CM	\$1,820
Sewer	1	Chest-With Tools	Craftsman		\$875
Sewer	1	Chlpper-Brush/Wood	Vermeer	1250 WRC14134N1003415	\$22,000
Sewer	1	Cleaner-Drain/Sewer	Speed Rooter	91	\$1,745
Sewer	1	Cleaner-Pipe	General	Super Vee	\$805
Sewer	1	Cleaning System-Wet Well	Gamajet	E0064	\$5,000
Sewer	8	Computer Personal/Laptop			\$10,792
Sewer	1	Control Panel	Godwin		\$2,100
Sewer	3	Desk-MicaiMetal-With Return	Hon		\$1,845
Sewer	3	Detector-Gal			\$4,485
Sewer	1	Detector-Metal	Schoenstedt	GA-52C	\$795
Sewer	1	Drill Press o Craftsman			\$569
Sewer	1	Dryer-Alr	Speedalre	5UZ85 2452837-021	\$730
Sewer	1	Fireproof File-Wardrobe Height 5 Eagle	6010LEGS		\$880
Sewer	1	Front End Loader-With Attached Backhoe	New Holland	B95LR (2006) 69980078031057176	\$76,000
Sewer	1	Front End Loader-With Attached Backhoe	Ford	555D A423225	\$59,000
Sewer	1	Generator-Stationary	Onan	DGCA-5588361 1020412555	\$55,000
Sewer	4	Generator-Trailer			\$190,000
Sewer	1	Grinder-Sewage (Muffin Monster)	Parker	HPU 7355 F18P146	\$26,000
Sewer	1	Heater-Portable o Dayton	3VE51A 5D09939		\$505
Sewer	2	Hitch/Coupler-Plow	Meyer	E-6B	\$1,890
Sewer	4	Hoist-Chain			\$3,460
Sewer	2	Holst System-Confined Space	Lynx		\$7,000
Sewer	1	Laser-Plpe	Spectra Vision	1280S-1	\$2,295
Sewer	8	Lateral File-5 Drawer	Hon		\$6,030
Sewer	1	Lawn Mower-Rlder o Toro	ZMaster 200000495		\$8,340
Sewer	5	Lawn Mower-Self Propelled	Toro		\$13,775
Sewer	1	Light Bar	Star 8ar		\$570
Sewer	1	Lockers-Utility	Lyon	Set of9	\$1,080
Sewer	2	Meter-Flow			\$7,380
Sewer	19	Motor.Pump/Blower			\$76,000
Sewer	1	Printer-Computer-Laser	Xerox	Phaser 7400	\$2,999
Sewer	24	Pump-Centrifugal/Submersible/Oil/Sludge	Fumas	5431821	\$146,445
Sewer	1	Racking Unit- Warehouse 5 Setof7			\$2,100
Sewer	13	Radio-Mobile	Kenwood		\$9,737
Sewer	2	Recorder-Chart	Honeywell	DR45A1 9622Y625791800001	\$2,560
Sewer	1	Rodder-Sewer/Water-Portable	Sreco	RIM-1 PDL-1225	\$1,435
Sewer	1	Saw-Pole	Stihl	HT131 269954471	\$625
Sewer	4	Saw-Rescue/Cutoff			\$7,040
Sewer	1	Set/Kit-Tool	Ryobl	18.OV 515076	\$580
Sewer	1	Shelter-Personnel			\$2,260
Sewer	1	Station ease-Radio-Desktop	C.P.I.	DR10-4W	\$575
Sewer	3	Tamper-Alphalt			\$9,525
Sewer	4	Tank-Liquid Storage			\$6,920
Sewer	1	Tester-Water Pressure o Cheme	27B-088 244139360		\$1,360
Sewer	1	Torch-Cutting-With Cart o Uni-Weld	7BOA 023747		\$630
Sewer	1	Tractor	Case	1140	\$8,650
Sewer	1	Tractor	Kubota	345DT	\$10,000
Sewer	1	Trailer-Utility	Eager Beaver	1983	\$3,755
Sewer	1	Traller-Utility	Homemade		\$1,065
Sewer	1	Traller-Grounds Equipment	Car-Mate	1990	\$2,540
Sewer	2	Trench Box-Excavation			\$3,460
Sewer	1	Truck-Box Utility	GMC	1995 1GDJC34FSE519475	\$36,500
Sewer	1	Truck-Box Utility	Ford	F-550 (2000) 1FDAF56FOYEA92877	\$164,000
Sewer	1	Truck-Pickup	Ford	2003	\$23,000
Sewer	1	Truck-Pickup	Ford	F-250 (2009)	\$25,000
Sewer	1	Truck-Utllity	Ford	F-250 (2003)	\$37,000
Sewer	1	Truck-Dump	GMC	2000 1GDJK34F3YF514122	\$54,000
Sewer	1	Truck-Dump	International	1999 1HTSDAARXXH578525	\$116,000
Sewer	1	Truck-Pickup	Ford	F-150 (2000) 1 FTRX18L9YNC22879	\$25,000
Sewer	1	Truck-Utility	Ford	F-250 (2008) 1FTSX21508EA18037	\$37,000
Sewer	1	Truck-Vacuum	Intemational	2007 1H1WDAAR17J405194	\$262,000
Sewer	1	Typewriter	Swhtec	8016	\$509
Sewer	1	Vehicle-Maintenance Utility	Ku-a	RTV900	\$11,500
Sewer	1	Vehicle-Maintenance Utility	Pipehunter	Sidekick (Easement)	\$28,000
Sewer	1	Vehicle-Sport Utility (SUV)	Ford	2007 Escape	\$26,000
Sewer	1	Vehicle-Sport Utility (SUV)	Dodge	2009 Durango	\$27,000

Sewer	1	Video System-Sewer Line Inspection-Portable	Uemsl	Intlmldetor	\$6,495
Sewer	1	Video System-Water/Sewer Line Inspection			\$140,000
Sewer	2	Washer			\$1,590
Sewer	1	Welder Mig o Miller	Miliermatie 252 LH1B123BB		\$1,500
Sewer	5	Workstation Modular	Hon		\$7,550
Assessor	1	Computer Personal	Hewlett Packard	dc7500	\$899
Assessor	4	Lateral File-5 Drawer	Hen		\$3,140
Assessor	1	Workstation Modular	Hen		\$1,455
Tax Coll	2	Computer Personal	NAS	Pentium 4	\$1,798
Tax Coll	2	Counter			\$2,255
Tax Coll	2	Desk Utility Modular	Hen		\$1,020
Tax Coll	3	Lateral File-5 Drawer	Hen		\$2,355
Tax Coll	1	Machlne Check Writing	Max	EC 70	\$509
Tax Coll	2	Printer Receipt	Epsen	TM U375	\$1,238
Tax Coll	4	Workstation Modular	Hon		\$6,660
				<b>TOTAL:</b>	<b>\$13,198,813</b>

# GLOSSARY OF TERMS AND CONCEPTS

This glossary provides additional background and context on certain terms and concepts referred to in this report. The glossary is organized sequentially according to the sections in the report, and alphabetically within each section.

## History, Size and Structure

### *Local Option Municipal Consolidation Law*

Signed into law in 2007 as part of the Uniform Shared Services and Consolidation Act (Pamphlet Law 2007, Chapter 63), this portion (sub article D) of the statute supplements existing laws on consolidation (Municipal Consolidation Act) to provide more flexibility and incentives to municipalities considering consolidation. The Act expands the ways to initiate the consolidation process and provides more flexibility in implementing the process, which the Borough and Township utilized in their application to the New Jersey Local Finance Board to create the consolidation study commission.

The Act also specifies the components of the consolidation plan, if one is developed by the Commission. Relevant to the task of this Commission, the components that must be addressed include a timetable for implementation, which can be phased-in over a fixed period of time; the disposition of duplicate positions; proposed variations from existing state law or regulation that may not have anticipated a phase-in or consolidation of services; any proposed use of advisory planning districts to provide advice to the planning board and the zoning board; any proposed use of service districts comprising the former municipal boundaries to allocate resources and permit the continuation of local ordinances that existed prior to consolidation, subject to review and renewal every five years; and any apportionment of existing debt between the taxpayers of the consolidating municipalities, including provisions for each to retain its own pre-consolidation debt.

The Local Option addresses the concerns about increases in property taxes in the municipal consolidation process by breaking the issue into two parts. First, the law states that if there is no property revaluation in the consolidated municipality during the first local budget year, then the assessments shall be equalized in the same manner as assessments are equalized for the apportionment of county taxes. Secondly, the law provides for annual property tax relief to homeowners or tenants who experience a property tax increase in the first year following a municipal

consolidation.

The tax relief is a credit in the amount of that first year increase for owner-occupied and residential rental properties. The tax relief will continue until an individual sells their home or no longer resides as tenants in their rental unit they occupied just prior to consolidation. Tenants will receive their credit pursuant to the Tenant Property Tax Rebate Act.

## **Budgetary Summary**

### ***Appropriations/Expenditures vs. Actuals***

The terms “appropriation” and “expenditure” are often used interchangeably to refer to spending levels assumed in the annual budget. The appropriation included in the annual budget is merely a projection, based upon the municipality’s best estimate of costs likely to be incurred during the year. By contrast, “actuals” refer to the amount of money actually spent (or revenue received) in previous fiscal years.

### ***Budget Line Items***

A municipal budget is comprised of discrete cost centers (*e.g.* police, administration, general government, etc.). Within each of those cost centers are specific line items containing appropriations for salaries/wages, equipment, supplies, etc. Line items are also occasionally referred to as “objects.”

### ***Capital Budget***

The capital budget is contained within the annual budget and reflects planning for capital purchases. Capital purchases are required by the state to have a useful life of at least five years. They include major equipment, specialized vehicles, and construction or maintenance of facilities. Capital purchases may be funded either by bonding or through the capital improvement fund. If bonded, they will result in debt service payments in subsequent annual budgets.

### ***Debt Service***

The payment made by a municipality on the principal, interest and other charges related to its borrowing obligations.

### ***Dedicated by Rider***

Provided by NJSA 40A:4-39, this is a method available to municipalities for handling revenues that are not subject to reasonably accurate estimation in advance (or are otherwise restricted in use by

law or regulation). Examples might include dog license funds, bequests, developer escrow funds or certain fee-funded municipal services. The funds must be kept segregated in a trust fund. The process of establishing such a dedicated fund requires approval by the Division of Local Government Services.

### ***Dedicated Reserve***

A municipality's reserves (also known as "fund balance") are comprised of two basic categories: *unreserved/undesignated*, which are reserves that have no statutory or other restrictions and can be used for any purpose, and *reserved/designated*, which are reserves that have been obligated or designated for specific purposes.

### ***Deferred Charges***

Unbudgeted expenditures, payment of prior year's bills (which were not committed) or deferred charges to future taxation.

### ***Double-Counting***

A number of shared/joint services already exist between the Borough and Township. In each of those shared services, one municipality pays the other a certain amount to administer and deliver the service to the entire community. Because of this flow of money between the two municipalities, certain dollars get "double-counted" when both budgets are looked at in context. For example, consider a hypothetical shared service provided by the Township, where each municipality contributes \$1. The Borough's budget shows its \$1 contribution. By contrast, the Township's budget shows \$2 (*i.e.* the Township's \$1 contribution *plus* the Borough's \$1 contribution). In these cases, we have eliminated the double-counted dollars in a way that reflects the *true* cost of the service (*i.e.* \$1 from the Township and \$1 from the Borough).

### ***Fee Generating Utility***

A "utility" is another term often used to describe dedicated funds that generate their own revenues. In the case of the Borough, its parking fund is often referred to as the "dedicated parking utility," as it is funded solely by user fees.

### ***Fiscal Year***

Municipalities in New Jersey operate with an annual budget, beginning on January 1 for calendar year municipalities or on July 1 for fiscal year municipalities. Both the Borough and Township are calendar year municipalities, as are about 500 of the 566 New Jersey

municipalities. It is important to understand that the budget is adopted in New Jersey municipalities after the budget year has begun, theoretically in late March, but usually in May or June, in reality. During this interim period the municipality operates under a temporary budget, based on the prior year budget.

### ***General Fund vs. Dedicated Fund***

Municipal budgets are typically comprised of two categories of funds – a general (or “current”) fund, and dedicated funds. The general fund includes expenditures related to most general municipal services – police, administration, tax collection, general government and so on. Revenues to offset these expenditures usually include property taxes, state aid and other general revenues. By contrast, dedicated funds are generally specific services that are fee-supported (as opposed to tax-supported). Examples of dedicated funds in Princeton include the Borough’s parking operation and sewer function, both of which are funded on a user-fee basis

### ***Miscellaneous Revenue Not Anticipated (MRNA)***

“Miscellaneous Revenue Not Anticipated” includes revenue items that are not itemized in order to balance the budget. Typically, they are revenues that cannot be accurately estimated at the time of preparing the budget. For example, one-time revenues, such as sale of municipal assets, are included in MRNA. While state control over municipal budgets is restrictive about which revenues can be anticipated in the budget, and at what amount, a municipality has flexibility about the revenues it will label as MRNA. MRNA receipts will replenish the operating surplus at the end of the year.

### ***State Aid***

These revenues represent amounts received from the state under programs authorized by the State Legislature and funded (mostly) through personal income taxes paid into the Property Tax Relief Fund. They are solely used to offset or reduce the municipal tax levy and do not increase local spending. Both the Borough and Township receive state aid to support their budgets. This year, the Borough budgeted to receive \$989,000, while the Township budgeted to receive \$1.463 million. In both cases, those state funds flow into the general/current budget to support general municipal services. Additional state funds – outside of normal state aid – are also provided to both municipalities through grants that are restricted to specific programs.

## **State Grant**

From the perspective of this study, the key point regarding state grants is that they are *not* unrestricted funds that can be used for any purpose. Rather, they are used to fund specific programs and tasks. Examples in Princeton include certain state-funded drug interdiction programs, the Livable Communities grant and funding related to the Corner House Foundation.

## **Surplus Anticipated**

This term is used for a revenue line item in the budget which is deducted from the fund balance (or surplus) to fund the annual budget, in order to offset the need for higher taxes. It is the companion of surplus replenishment in the process intended to maintain stability in taxation from year to year.

## **Tax Rates**

### ***Equalized Real Property Valuation***

Property value “equalization” is promulgated by the Director of Taxation and represents a uniform computation of property value by formula, designed to provide equitable allocation of county and school taxes (regional or consolidated schools) and apportionment of some forms of state aid. Equalized valuation is the “true” market value for real property, calculated by dividing the assessed value by the equalization ratio. The equalized tax rate is the product of the municipal tax rate multiplied by the municipal equalization ratio. Both the state and county calculate equalization ratios. The particular use determines whether the county or state ratio is used.

### ***Ratables***

A ratable is a taxable parcel of real property. Referring to a municipality’s “ratables” means its total taxable property base.

### ***Revaluation***

Revaluation is one process by which a municipality ensures its properties are assessed equitably. In many municipalities this is done infrequently in order to adjust for inequities that arise over many years as market values of properties in certain areas rise or fall disproportionately. The adjustment, which is to achieve fairer assessments, can cause controversy despite the intentions and the logic of the process. More frequent reassessments are an alternative process, which is used in some New Jersey municipalities, although revaluation remains more common.



## ***PILOTs***

Payments In Lieu Of Taxes (PILOTs) are negotiated payments from a property owner who is exempt from taxes (because of non-profit status) or who has been offered reduced taxes as an incentive for positive investments benefitting the general public, such as development or redevelopment. In Princeton Borough, for example, Princeton University pays an agreed-upon PILOT, as well as taxes for properties it owns that have uses that are not included as non-profit.

## ***Special Districts***

Special districts, sometimes referred to as special taxing districts, provide for different tax rates to be assessed to a group of properties sharing a common characteristic or characteristics such as location or land use. Typically, the tax rates are increased compared to those for properties not in the special district in order to pay for additional services provided to the special district.

## **Fund Balances**

### ***Operating Surplus***

Operating surplus, also known as “fund balance,” is the amount of the municipality’s unreserved cash balance used to offset appropriations in the budget. An operating surplus results when, at the end of the fiscal year, revenues are determined to have exceeded expenditures.

### ***Surplus Replenishment***

Municipalities use various techniques to replenish the fund balance, in order to maintain the capacity to deal with “rainy days” or to offset taxation in subsequent budget years, so that taxes can be kept more stable. Replenishment occurs through budget appropriations that are not fully expended or through revenues that exceed what was anticipated. The appropriation side of replenishment can be achieved by a combination of appropriations that are higher than the governing body wants to spend, but may possibly be needed, and careful control over spending once the budget is adopted. The revenue side of replenishment can be planned by conservatively estimating revenues or not anticipating certain revenues in the budget, categorizing them as MRNA.

### ***Year-End Fund Balance***

At the end of a fiscal year, any operating surplus rolls into a municipality’s reserve or into fund balance. The appropriations roll into the appropriation reserve in order to cover expenditures that may

have been committed, but not yet paid. At the end of the subsequent year they roll into the fund balance. The excess in revenues received at the end of the fiscal year, over what was anticipated in the budget, roll immediately into fund balance. Fund balance is also termed “surplus” in New Jersey.

## Outstanding Debt

### *Authorized-but-Unissued Debt*

In order to issue debt, a municipality’s governing body is required first to “authorize” the borrowing. In most cases, debt that is authorized is subsequently incurred. However, in some cases those authorizations are not immediately converted into an actual bond/note sale.

Authorized-but-unissued debt is that category of obligations that have been “authorized” but not yet sold as debt. The standard Annual Debt Statement required by the state includes a count of authorized-but-unissued debt.

## Staffing Allocations

### *FTE*

The acronym for Full-Time Equivalents, this allows staffing to be described in each function, whether the personnel are full-time, part-time, or shared with other functions. For both the Borough and the Township, the standard workweek consists of 35 hours, so the FTE’s in the report are based on the proportion of 35 hours that are allocated to the function by all employees involved.

## Municipal Services - Police

### *Accreditation*

Accreditation is a progressive and time-proven way of helping law enforcement agencies calculate and improve their overall level of performance. The foundation of accreditation lies in the adoption of standards containing a clear statement of professional objectives. Participating agencies conduct a thorough self-analysis to determine how existing operations can be adapted to meet these objectives. When the procedures are in place, a team of trained assessors verifies that applicable standards have been successfully implemented.

Accreditation status represents a significant professional achievement. Accreditation acknowledges the implementation of policies and procedures that are conceptually sound and operationally effective.

The New Jersey State Association of Chiefs of Police (NJSACOP) has

pursued the concept and development of a voluntary statewide law enforcement accreditation program for New Jersey. This effort has resulted in the formation of the New Jersey Law Enforcement Accreditation Commission (NJLEAC), consisting of commissioners appointed by the NJSACOP. Personnel from NJSACOP provide support services to the Commission and to applicant agencies.

## **APCO**

Association of Public Safety Communications Officials – The world’s largest organization of public safety communications professionals. It serves the needs of public safety communications practitioners, and the welfare of the public, by providing complete expertise, professional development, technical assistance, advocacy, and outreach. Generally, most municipalities that provide a 911 emergency communications center require APCO telecommunicator training and certification for their call-takers, dispatchers, and supervisors.

## **Calls-for-service**

Calls received from the public, using either 911 or another published seven digit number, that are considered by the caller to be an emergency or some other life-critical situation, that usually require immediate assistance from police, fire, or emergency medical professionals. Calls for service are received and processed by trained public safety telecommunicators (call-taker, dispatcher, or communications officer), and may include the dispatch of police, fire, or emergency medical field units, using a public safety radio system and/or other forms of information technology. Calls for service data include all 911 calls from the public, including 911 hang-ups (unless otherwise noted) and field initiated responses by police officers. The Borough and Township call for service data will also include various calls for service that occur on Princeton University property that required law enforcement support.

## **Communications Officer**

A 911 call-taker and/or dispatcher that receives the initial call for service from the public. Also known as a trained telecommunicator.

## **Dispatcher**

See Communications Officer

## ***Emergency Dispatch***

Refers to the combination of numerous public safety services that are coordinated to respond to 911 emergency calls for service from the public, as well as, to support communications with public safety personnel in the field. These public safety services include: 911 telecommunications infrastructures, public safety radio systems, computer-aided dispatch computer systems, information technology networks, call-taker and dispatcher personnel, hardened facilities, standard operating procedures, interoperability, and public safety field resources (police, fire, and emergency medical professionals and their equipment).

In general, a 911 call is received at the emergency communications center, a dispatcher verifies the location and type of emergency, and simultaneously dispatches the appropriate police, fire, or emergency medical resources. The dispatcher will keep the caller on the line as long as possible such that immediate medical instructions can be provided if needed, or to collect and relay additional information about the emergency to the responding field units.

## ***Uniform Crime Report (UCR)***

A nationwide standardized reporting program that is supported by approximately 17,000 local, state, and federal law enforcement agencies for reporting crime data that originates from within their particular jurisdictions. The compilation of this nationwide data forms the statistical basis for the FBI's comprehensive set of *Crime in the United States* reports.

## **Municipal Services – Affordable Housing**

### ***Deed Restrictions***

The use for the purpose of these reports of deed restrictions is to maintain affordable housing stock. The deed restrictions limit subsequent purchasers throughout the period of the deed restriction to those who meet affordability qualifications.

## **Municipal Services – Municipal Court**

### ***Local Ordinance Cases***

The municipal court adjudicates violations of local ordinances, as well as state law. Local ordinances that result in summonses include noise, disorderly conduct, and property maintenance.

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## Municipal Code Comparison

### *Form of Government*

The form of government determines how a municipality is organized and what roles possess authority to undertake executive and legislative actions, including appointments, voting, adopting ordinances, and other functions of the municipality's governing body and administrative staff. Currently, the Borough is organized under the borough form of government with a mayor and council, and the township is organized under the township form of government with a township committee, which includes the mayor. The form of government may be specified in the charter creating the municipality or in an ordinance.

### *Ordinances*

Ordinances are the permanent laws enacted by a municipality. They are compiled in the municipal code.