

TOWNSHIP OF ROCKAWAY

Interoffice Memo

October 26, 2015

TO: Gregory Poff
Township Administrator



FROM: Lisa Palmieri
Chief Financial Officer

RE: Year to Date Revenue and Expenditures - 2015 Adopted Budget to Actual

Attached are the following reports for your review as of September 30, 2015:

- Monthly Revenue Summary - Current Fund
- Year-to-Date Budget Summary - Current Fund
- Monthly Revenue Summary - Water Utility
- Year-to-Date Budget Summary - Water Utility
- Overtime by Department
- Police Overtime Comparison
- Bank Reconciliations for All Funds (interest rate = .15%)

These reports indicate the 2015 adopted budget as approved by council, the 2015 year-to-date revenue and expenditures as of September 30, 2015, the balance remaining, and the percentage used to date. With nine months complete for 2015, the percentage used to date should be 75% or less. Exceptions to this would include blanket purchase orders which are encumbered for a 12-month period or for disbursements which are made annually, semi-annually or quarterly.

TOWNSHIP OF ROCKAWAY
MONTHLY REVENUE SUMMARY
FOR THE PERIOD JANUARY 1, 2015 THROUGH SEPTEMBER 30, 2015

| Current Fund Revenue: | 2015 Adopted Budget | Year-to-Date Realized thru 9/30/15 | Balance Remaining | Percentage Realized |
|---|-----------------------------|--|----------------------------|------------------------|
| ABC Licenses | 20,000.00 | 20,164.80 | (164.80) | 101% |
| Fees and Permits | 190,000.00 | 165,124.03 | 24,875.97 | 87% |
| Municipal Court Fines | 350,000.00 | 255,419.48 | 94,580.52 | 73% |
| Interest and costs on Taxes | 250,000.00 | 124,124.75 | 125,875.25 | 50% |
| Interest and costs on Assessments | 50,000.00 | 24,928.98 | 25,071.02 | 50% |
| Interest on Investments | 50,000.00 | 43,738.88 | 6,261.12 | 87% |
| Health Services - Boonton | 33,000.00 | 25,827.75 | 7,172.25 | 78% |
| Health Services - Victory Gardens | 22,000.00 | 17,166.75 | 4,833.25 | 78% |
| Health Services - Butler | 67,000.00 | 52,280.25 | 14,719.75 | 78% |
| Uniform Fire Safety Act | 39,000.00 | 26,929.83 | 12,070.17 | 69% |
| Building UCC Fees | 450,000.00 | 684,363.00 | (234,363.00) | 152% |
| Hotel/Motel Fees | 150,000.00 | 112,979.58 | 37,020.42 | 75% |
| Cable/Telephone Franchise Fees | 210,000.00 | 346,167.36 | (136,167.36) | 165% |
| Tilcon Recycling Contract | 150,000.00 | 112,500.00 | 37,500.00 | 75% |
| Rockaway Twp. Mall Agreement - Police Svc. | 390,000.00 | 296,250.00 | 93,750.00 | 76% |
| Picatinny Pool Fees | 280,000.00 | 309,948.35 | (29,948.35) | 111% |
| | <u>2,701,000.00</u> | <u>2,617,913.79</u> | <u>83,086.21</u> | |
| State Aid: | | | | |
| Consolidated Municipal Tax Relief | 111,230.00 | 83,422.50 | 27,807.50 | 75% |
| Energy Receipts Tax | 1,402,444.00 | 1,062,274.25 | 340,169.75 | 76% |
| Watershed Moratorium Offset | 174,417.00 | | 174,417.00 | 0% |
| Reserve for Payment in Lieu of Taxes | 76,368.00 | | 76,368.00 | 0% |
| | <u>1,764,459.00</u> | <u>1,145,696.75</u> | <u>618,762.25</u> | |
| Federal & State Grants: | | | | |
| Body Armor Grant (159) | 0.00 | 0.00 | 0.00 | 0% |
| Drunk Driving Enforcement (159) | 4,690.54 | 4,690.54 | 0.00 | 0% |
| Highway Traffic Safety/Safe Corridors (159) | 12,819.24 | 12,819.24 | 0.00 | 0% |
| Drive Sober/Get Pulled Over (159) | 4,275.00 | 4,275.00 | 0.00 | 0% |
| Fire Fighters Assistance (159) | 3,800.00 | 3,800.00 | 0.00 | 0% |
| Clean Communities Grant (159) | 55,681.82 | 55,681.82 | 0.00 | 0% |
| | <u>81,266.60</u> | <u>81,266.60</u> | <u>0.00</u> | |
| Miscellaneous Revenue not Anticipated | 0.00 | 233,022.63 | (233,022.63) | 100% |
| Current Year Taxes | 28,920,729.00 | 21,690,546.75 | 7,230,182.25 | 75% |
| Delinquent Taxes | 801,816.00 | 607,848.82 | 193,967.18 | 76% |
| Minimum Library Tax | 1,277,827.00 | 958,370.25 | 319,456.75 | 75% |
| Fund Balance Appropriated | 3,957,556.00 | 3,957,556.00 | 0.00 | 100% |
| Total Revenue | <u>39,504,653.60</u> | <u>31,292,221.59</u> | <u>8,212,432.01</u> | 79% |

NOTE: 9 out of 12 months complete = 75%

NOTE: Interest earned on all idle funds is \$43,738.88 at an interest rate of .15%.

TOWNSHIP OF ROCKAWAY
YEAR-TO-DATE BUDGET SUMMARY
FOR THE PERIOD JANUARY 1, 2015 THROUGH SEPTEMBER 30, 2015

| | 2015 Adopted Budget | Year-to-Date Expended Thru 9/30/15 | Balance Remaining | Percentage Used |
|------------------------------------|---------------------------|--|----------------------|--------------------|
| General Operating Expenses: | | | | |
| Admin. & Executive | 313,724.00 | 237,568.70 | 76,155.30 | 76% |
| Mayor & Council | 52,157.00 | 38,217.63 | 13,939.37 | 73% |
| Township Clerk | 242,040.00 | 151,600.09 | 90,439.91 | 63% |
| Financial Administration | 406,734.00 | 297,190.52 | 109,543.48 | 73% |
| Audit | 45,150.00 | 45,150.00 | 0.00 | 100% |
| Tax Collection | 209,360.00 | 147,104.10 | 62,255.90 | 70% |
| Tax Assessment | 188,597.00 | 132,328.34 | 56,268.66 | 70% |
| Legal Services | 624,000.00 | 261,371.73 | 362,628.27 | 42% |
| Human Resources | 30,000.00 | 36,281.39 | (6,281.39) | 121% |
| Municipal Prosecutor | 34,600.00 | 16,800.00 | 17,800.00 | 49% |
| Engineering | 415,281.00 | 268,887.30 | 146,393.70 | 65% |
| Historical Society | 2,000.00 | 838.00 | 1,162.00 | 42% |
| Planning Board | 90,150.00 | 16,473.05 | 73,676.95 | 18% |
| Board of Adjustment/Zoning | 13,720.00 | 10,135.31 | 3,584.69 | 74% |
| Construction Code Official | 632,532.00 | 435,714.63 | 196,817.37 | 69% |
| Insurance: | | | | |
| Liability | 423,750.00 | 405,727.31 | 18,022.69 | 96% |
| Workers Compensation | 440,100.00 | 371,100.00 | 69,000.00 | 84% |
| Group Health Insurance | 7,589,000.00 | 4,669,586.95 | 2,919,413.05 | 62% |
| Health Benefit Waivers | 30,000.00 | 27,916.69 | 2,083.31 | 93% |
| State Unemployment Ins. | 1,000.00 | 1,000.00 | 0.00 | 100% |
| Police Operations | 7,247,707.00 | 5,046,219.60 | 2,201,487.40 | 70% |
| Police Dispatch | 579,786.00 | 417,431.54 | 162,354.46 | 72% |
| Emergency Management | 14,950.00 | 7,194.50 | 7,755.50 | 48% |
| Fire Hydrant Service | 7,000.00 | 150.00 | 6,850.00 | 2% |
| Fire Department - Director | 83,652.00 | 63,928.52 | 19,723.48 | 76% |
| Fire Department - O/E | 477,125.00 | 323,900.54 | 153,224.46 | 68% |
| Aid to Green Pond Fire/First Aid | 11,400.00 | 6,400.00 | 5,000.00 | 56% |
| LOSAP | 185,000.00 | 0.00 | 185,000.00 | 0% |
| Fire Prevention | 25,400.00 | 25,400.00 | 0.00 | 100% |
| Roads - Public Works | 1,620,569.00 | 1,210,561.84 | 410,007.16 | 75% |
| Snow Removal | 285,200.00 | 284,661.72 | 538.28 | 100% |
| Traffic Maintenance | 145,266.00 | 106,090.06 | 39,175.94 | 73% |
| Automotive Maintenance | 417,481.00 | 316,307.25 | 101,173.75 | 76% |
| Sanitation - Trash Removal | 349,884.00 | 324,227.00 | 25,657.00 | 93% |
| Sanitary Land Fill | 5,500.00 | 1,460.00 | 4,040.00 | 27% |
| Buildings & Grounds | 204,788.00 | 129,991.26 | 74,796.74 | 63% |
| Shade Tree | 1,375.00 | 0.00 | 1,375.00 | 0% |
| Environmental Commission | 1,000.00 | 0.00 | 1,000.00 | 0% |
| Health Department | 628,024.00 | 441,584.48 | 186,439.52 | 70% |
| Recycling Program | 235,470.00 | 112,294.56 | 123,175.44 | 48% |
| Animal Control | 81,435.00 | 69,276.76 | 12,158.24 | 85% |
| Recreation Administration | 592,715.00 | 443,743.90 | 148,971.10 | 75% |
| Parks & Playgrounds | 714,473.00 | 522,015.62 | 192,457.38 | 73% |
| Senior Citizen Center | 17,485.00 | 11,477.45 | 6,007.55 | 66% |
| Contribution to Sr. Citizen Ctr. | 4,275.00 | 0.00 | 4,275.00 | 0% |
| Sr. Citizen Transportation | 237,003.00 | 179,168.47 | 57,834.53 | 76% |
| Library | 1,277,827.00 | 960,328.56 | 317,498.44 | 75% |

TOWNSHIP OF ROCKAWAY
YEAR-TO-DATE BUDGET SUMMARY
FOR THE PERIOD JANUARY 1, 2015 THROUGH SEPTEMBER 30, 2015

| | 2015 Adopted Budget | Year-to-Date Expended Thru 9/30/15 | Balance Remaining | Percentage Used |
|---|---------------------------|--|----------------------|--------------------|
| Utilities: | | | | |
| Electricity | 215,300.00 | 88,581.95 | 126,718.05 | 41% |
| Street Lighting | 160,000.00 | 99,653.48 | 60,346.52 | 62% |
| Telephone | 125,615.00 | 82,710.73 | 42,904.27 | 66% |
| Natural Gas | 23,000.00 | 14,869.09 | 8,130.91 | 65% |
| Heating Fuel | 36,000.00 | 4,470.77 | 31,529.23 | 12% |
| Gasoline/Diesel | 534,000.00 | 267,632.96 | 266,367.04 | 50% |
| Accumulated Sick/Vacation | 390,200.00 | 390,200.00 | 0.00 | 100% |
| Municipal Share of Condo Costs | 66,000.00 | 15,441.66 | 50,558.34 | 23% |
| Contingent | 950.00 | 0.00 | 950.00 | 0% |
| Statutory Expenditures: | | | | |
| Social Security | 745,000.00 | 472,852.55 | 272,147.45 | 63% |
| PERS | 715,771.00 | 715,771.00 | 0.00 | 100% |
| PFRS | 1,451,564.00 | 1,451,564.00 | 0.00 | 100% |
| Tax Appeals/Reassmts. | 182,000.00 | 92,049.94 | 89,950.06 | 51% |
| Municipal Court | 384,957.00 | 253,324.33 | 131,632.67 | 66% |
| Public Defender | 17,200.00 | 8,900.00 | 8,300.00 | 52% |
| Total General Operating Expenses | 32,283,242.00 | 22,532,827.83 | 9,750,414.17 | 70% |
| Federal & State Grants: | | | | |
| Grants with offset revenue | 0.00 | 0.00 | 0.00 | 0% |
| Grants with offset revenue (159) | 81,266.60 | 15,342.79 | 65,923.81 | 0% |
| Grant matching share | 0.00 | 0.00 | 0.00 | 0% |
| Total Grants | 81,266.60 | 15,342.79 | 65,923.81 | 0% |
| Capital: | | | | |
| Capital Improvement Fund | 165,500.00 | 165,500.00 | 0.00 | 100% |
| Total Capital | 165,500.00 | 165,500.00 | 0.00 | 100% |
| Debt Service: | | | | |
| Bond Principal | 1,979,700.00 | 1,979,700.00 | 0.00 | 100% |
| Note Principal | 249,625.00 | 0.00 | 249,625.00 | 0% |
| Interest on Bonds | 412,945.00 | 412,942.50 | 2.50 | 100% |
| Interest on Notes | 47,375.00 | 0.00 | 47,375.00 | 0% |
| Total Debt Service | 2,689,645.00 | 2,392,642.50 | 297,002.50 | 89% |
| Special Emergency: | | | | |
| Tax Revaluation | 100,000.00 | 100,000.00 | 0.00 | 100% |
| Accu-Vac | 200,000.00 | 200,000.00 | 0.00 | 100% |
| Tax Appeals - Mall | 415,000.00 | 415,000.00 | 0.00 | 100% |
| Total Special Emergency | 715,000.00 | 715,000.00 | 0.00 | 100% |
| Deferred Charges: | | | | |
| Def. Chgs. To Future Taxation | 30,000.00 | 30,000.00 | 0.00 | 100% |
| Total Interfund Loan | 30,000.00 | 30,000.00 | 0.00 | 100% |
| Res. Uncollected Taxes | 3,540,000.00 | 3,540,000.00 | 0.00 | 100% |
| Total Appropriations | 39,504,653.60 | 29,391,313.12 | 10,113,340.48 | 74% |

NOTE: 9 out of 12 months complete = 75%

TOWNSHIP OF ROCKAWAY
MONTHLY REVENUE SUMMARY
FOR THE PERIOD JANUARY 1, 2015 THROUGH SEPTEMBER 30, 2015

| Water Utility Revenue: | <u>2015 Adopted Budget</u> | <u>Year-to-Date Realized thru 9/30/15</u> | <u>Balance Remaining</u> | <u>Percentage Realized</u> |
|-------------------------------|------------------------------------|---|------------------------------|--------------------------------|
| Surplus Anticipated | 179,246.00 | 179,246.00 | 0.00 | 100% |
| Water Rents | 2,450,000.00 | 1,938,013.18 | 511,986.82 | 79% |
| Miscellaneous Revenue | <u>37,000.00</u> | <u>22,863.21</u> | <u>14,136.79</u> | 62% |
| Total Revenue | <u>2,666,246.00</u> | <u>2,140,122.39</u> | <u>526,123.61</u> | 80% |

NOTE: 9 out of 12 months complete = 75%

TOWNSHIP OF ROCKAWAY
YEAR-TO-DATE BUDGET SUMMARY
FOR THE PERIOD JANUARY 1, 2015 THROUGH SEPTEMBER 30, 2015

| | <u>2015 Adopted Budget</u> | <u>Year-to-Date Expended Thru 9/30/15</u> | <u>Balance Remaining</u> | <u>Percentage Used</u> |
|--|------------------------------------|---|------------------------------|----------------------------|
| Water Utility Operating Expenses: | | | | |
| Salaries & Wages | 861,406.00 | 543,163.41 | 318,242.59 | 63% |
| Operating Expenses | 1,016,950.00 | 700,506.61 | 316,443.39 | 69% |
| Capital Improvement Fund | 40,000.00 | 40,000.00 | 0.00 | 100% |
| Payment of Bond Principal | 515,000.00 | 515,000.00 | 0.00 | 100% |
| Interest on Bonds | 50,850.00 | 35,307.66 | 15,542.34 | 69% |
| Payment of Note Principal | 14,375.00 | 0.00 | 14,375.00 | 100% |
| Interest on Notes | 18,125.00 | 0.00 | 18,125.00 | 100% |
| Contribution to PERS | 62,300.00 | 62,300.00 | 0.00 | 100% |
| Social Security | 87,240.00 | 87,240.00 | 0.00 | 100% |
| Total Appropriations | <u>2,666,246.00</u> | <u>1,983,517.68</u> | <u>682,728.32</u> | 74% |

NOTE: 9 out of 12 months complete = 75%

TOWNSHIP OF ROCKAWAY
OVERTIME BY DEPARTMENT - BUDGET TO ACTUAL
FOR THE PERIOD JANUARY 1, 2015 THROUGH SEPTEMBER 30, 2015

| | <u>2015 Adopted Budget</u> | <u>Year-to-Date Expended Thru 9/30/15</u> | <u>Balance Remaining</u> | <u>Percentage Used</u> |
|--|------------------------------------|---|---------------------------------|----------------------------|
| Current Fund Overtime Expense: | | | | |
| Admin. & Executive | 1,000.00 | 0.00 | 1,000.00 | 0% |
| Township Clerk | 2,400.00 | 658.35 | 1,741.65 | 27% |
| Finance | 1,000.00 | 1,866.84 | (866.84) | 187% |
| Tax Collection | 1,000.00 | 0.00 | 1,000.00 | 0% |
| Tax Assessment | 2,000.00 | 640.29 | 1,359.71 | 32% |
| Engineering | 5,000.00 | 1,008.34 | 3,991.66 | 20% |
| Planning Board | 800.00 | 283.00 | 517.00 | 35% |
| Board of Adjustment/Zoning | 1,600.00 | 0.00 | 1,600.00 | 0% |
| Construction Code Official | 9,000.00 | 6,551.10 | 2,448.90 | 73% |
| Police Operations | 252,000.00 | 188,713.10 | 63,286.90 | 75% |
| Police Dispatch | 35,000.00 | 25,212.97 | 9,787.03 | 72% |
| Public Works - Road Dept. | 200,000.00 | 217,650.31 | (17,650.31) | 109% |
| Traffic Maintenance | 12,000.00 | 15,471.78 | (3,471.78) | 129% |
| Buildings & Grounds | 2,500.00 | 1,212.69 | 1,287.31 | 49% |
| Automotive Maintenance | 40,000.00 | 38,704.96 | 1,295.04 | 97% |
| Health Services | 5,000.00 | 4,254.76 | 745.24 | 85% |
| Recycling | 20,000.00 | 31,762.43 | (11,762.43) | 159% |
| Animal Control | 1,500.00 | 906.55 | 593.45 | 60% |
| Parks & Playgrounds | 24,000.00 | 21,488.41 | 2,511.59 | 90% |
| Senior Transportation | 5,000.00 | 882.84 | 4,117.16 | 18% |
| Municipal Court | 55,000.00 | 35,976.28 | 19,023.72 | 65% |
| Total Current Fund Overtime | <u>675,800.00</u> | <u>593,245.00</u> | <u>82,555.00</u> | 88% |
| Water Utility Overtime Expense: | | | | |
| Water Department | <u>100,000.00</u> | <u>82,167.98</u> | <u>17,832.02</u> | 82% |
| Total Water Utility Fund Overtime | <u>100,000.00</u> | <u>82,167.98</u> | <u>17,832.02</u> | 82% |
| Total Overtime | <u><u>775,800.00</u></u> | <u><u>675,412.98</u></u> | <u><u>100,387.02</u></u> | 87% |

NOTE: 9 months complete - 20 out of 27 pay periods = 74%

TOWNSHIP OF ROCKAWAY
POLICE OVERTIME COMPARISON

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2015 % Expended To date |
|-----------------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-------------------------------|
| PP #1 | | | | | | | | | |
| Police OT | 4,659.24 | 4,321.95 | 3,682.21 | 4,413.47 | 1,782.85 | 5,060.85 | 9,252.49 | 4,878.79 | |
| Special Duty OT | 6,422.65 | 4,709.16 | 3,163.18 | 6,830.15 | 3,600.07 | 7,321.99 | 7,353.26 | 7,235.61 | |
| Total OT | 11,081.89 | 9,031.11 | 6,845.39 | 11,243.62 | 5,382.92 | 12,382.84 | 16,605.75 | 12,114.40 | 4.81% |
| PP #2 | | | | | | | | | |
| Police OT | 4,446.35 | 4,802.09 | 1,680.78 | 1,167.63 | 1,971.21 | 110.20 | 6,768.77 | 4,064.79 | |
| Special Duty OT | 6,604.00 | 10,080.83 | 4,102.61 | 4,890.36 | 4,029.90 | 8,407.09 | 6,895.07 | 8,505.88 | |
| Total OT | 11,050.35 | 14,882.92 | 5,783.39 | 6,057.99 | 6,001.11 | 8,517.29 | 13,663.84 | 12,570.67 | 9.80% |
| PP #3 | | | | | | | | | |
| Police OT | 3,591.71 | 2,109.38 | 1,383.28 | 2,100.47 | 1,272.84 | 486.20 | 2,276.14 | 2,476.33 | |
| Special Duty OT | 5,315.82 | 5,364.56 | 5,407.41 | 5,657.00 | 4,347.65 | 5,559.06 | 4,445.62 | 5,290.70 | |
| Total OT | 8,907.53 | 7,473.94 | 6,790.69 | 7,757.47 | 5,620.49 | 6,045.26 | 6,721.76 | 7,767.03 | 12.88% |
| PP #4 | | | | | | | | | |
| Police OT | 3,831.09 | 684.15 | 3,231.51 | 1,252.44 | 362.83 | 453.68 | 3,145.22 | 1,653.92 | |
| Special Duty OT | 10,110.22 | 9,269.93 | 5,440.18 | 4,628.80 | 3,863.21 | 2,162.30 | 4,843.65 | 5,983.75 | |
| Total OT | 13,941.31 | 9,954.08 | 8,671.69 | 5,881.24 | 4,226.04 | 2,615.98 | 7,988.87 | 7,637.67 | 15.91% |
| PP #5 | | | | | | | | | |
| Police OT | 2,456.17 | 2,532.79 | 1,712.21 | 1,144.63 | 2,234.28 | 1,450.83 | 1,134.15 | 1,781.35 | |
| Special Duty OT | 9,240.07 | 6,250.68 | 5,903.54 | 1,587.84 | 3,879.67 | 6,307.09 | 5,414.55 | 3,510.37 | |
| Total OT | 11,696.24 | 8,783.47 | 7,615.75 | 2,732.47 | 6,113.95 | 7,757.92 | 6,548.70 | 5,291.72 | 18.01% |
| PP #6 | | | | | | | | | |
| Police OT | 3,124.81 | 4,319.62 | 2,379.39 | 423.93 | 36.42 | 1,259.50 | 1,547.00 | 752.73 | |
| Special Duty OT | 4,936.14 | 9,244.61 | 4,469.52 | 2,248.18 | 3,931.06 | 1,708.38 | 6,171.37 | 7,604.33 | |
| Total OT | 8,060.95 | 13,564.23 | 6,848.91 | 2,672.11 | 3,967.48 | 2,967.88 | 7,718.37 | 8,357.06 | 21.32% |
| PP #7 | | | | | | | | | |
| Police OT | 6,705.24 | 1,593.66 | 1,370.71 | 3,172.40 | 3,684.29 | 301.29 | 1,059.37 | 527.14 | |
| Special Duty OT | 11,757.17 | 11,650.72 | 8,169.36 | 2,632.31 | 5,036.40 | 7,045.55 | 2,612.48 | 6,790.69 | |
| Total OT | 18,462.41 | 13,244.38 | 9,540.07 | 5,804.71 | 8,720.69 | 7,346.84 | 3,671.85 | 7,317.83 | 24.23% |
| PP #8 | | | | | | | | | |
| Police OT | 2,546.06 | 294.93 | 1,498.82 | 2,350.92 | 2,284.22 | 4,407.08 | 4,312.66 | 5,033.65 | |
| Special Duty OT | 8,777.75 | 8,317.06 | 12,425.97 | 6,472.74 | 2,217.63 | 5,118.15 | 4,013.18 | 918.97 | |
| Total OT | 11,323.81 | 8,611.99 | 13,924.79 | 8,823.66 | 4,501.85 | 9,525.23 | 8,325.84 | 5,952.62 | 26.59% |
| PP #9 | | | | | | | | | |
| Police OT | 2,640.34 | 1,339.52 | 1,254.35 | 687.74 | 2,463.45 | 8,553.56 | 1,492.47 | 4,603.04 | |
| Special Duty OT | 7,843.93 | 9,588.96 | 6,637.38 | 3,127.17 | 3,115.40 | 5,853.25 | 4,073.80 | 6,260.32 | |
| Total OT | 10,484.27 | 10,928.48 | 7,891.73 | 3,814.91 | 5,578.85 | 14,406.81 | 5,566.27 | 10,863.36 | 30.90% |
| PP #10 | | | | | | | | | |
| Police OT | 3,818.86 | 4,064.40 | 2,737.01 | 1,509.04 | 2,982.63 | 227.28 | 4,363.90 | 1,923.21 | |
| Special Duty OT | 6,045.52 | 9,835.88 | 7,152.15 | 2,652.09 | 3,871.16 | 2,932.22 | 3,588.19 | 3,417.22 | |
| Total OT | 9,864.38 | 13,900.28 | 9,889.16 | 4,161.13 | 6,853.79 | 3,159.50 | 7,952.09 | 5,340.43 | 33.02% |

**TOWNSHIP OF ROCKAWAY
POLICE OVERTIME COMPARISON**

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2015 % Expended To date |
|------------------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-------------------------------|
| PP #11 Police OT | 4,825.22 | 2,625.51 | 615.78 | 2,039.99 | 3,981.01 | 1,475.52 | 6,053.42 | 3,114.70 | |
| Special Duty OT | 8,391.04 | 6,698.71 | 6,202.48 | 2,148.26 | 5,763.56 | 1,977.78 | 9,867.24 | 7,935.85 | |
| Total OT | 13,216.26 | 9,324.22 | 6,818.26 | 4,188.25 | 9,744.57 | 3,453.30 | 15,920.66 | 11,050.55 | 37.41% |
| PP #12 Police OT | 1,505.63 | 1,923.10 | 1,108.48 | 2,032.43 | 2,399.60 | 2,345.11 | 5,026.58 | 1,017.05 | |
| Special Duty OT | 5,716.44 | 7,998.87 | 3,203.58 | 1,261.94 | 3,648.46 | 3,485.01 | 3,933.88 | 3,935.86 | |
| Total OT | 7,222.07 | 9,921.97 | 4,312.06 | 3,294.37 | 6,048.06 | 5,830.12 | 8,960.46 | 4,952.91 | 39.37% |
| PP #13 Police OT | 8,155.11 | 3,062.06 | 4,061.10 | 4,865.86 | 5,522.33 | 4,139.33 | 9,661.48 | 4,245.04 | |
| Special Duty OT | 8,175.08 | 8,313.25 | 11,198.64 | 4,558.94 | 6,620.28 | 4,475.18 | 4,600.03 | 4,966.52 | |
| Total OT | 16,330.19 | 11,375.31 | 15,259.74 | 9,424.80 | 12,142.61 | 8,614.51 | 14,261.51 | 9,211.56 | 43.03% |
| PP #14 Police OT | 609.80 | 1,406.09 | 4,444.66 | 722.49 | 1,817.58 | 2,202.44 | 3,909.62 | 1,262.60 | |
| Special Duty OT | 6,594.47 | 4,807.42 | 7,623.33 | 1,930.43 | 1,920.53 | 7,897.26 | 15,116.59 | 8,261.74 | |
| Total OT | 7,204.27 | 6,213.51 | 12,067.99 | 2,652.92 | 3,738.11 | 10,099.70 | 19,026.21 | 9,524.34 | 46.81% |
| PP #15 Police OT | 3,364.81 | 2,306.79 | 5,064.02 | 1,356.16 | 4,654.37 | 57.72 | 3,994.83 | 9,003.52 | |
| Special Duty OT | 8,058.82 | 3,954.85 | 3,559.47 | 4,849.70 | 4,835.23 | 4,561.20 | 6,938.07 | 10,640.20 | |
| Total OT | 11,423.63 | 6,261.64 | 8,623.49 | 6,205.86 | 9,489.60 | 4,618.92 | 10,932.90 | 19,643.72 | 54.60% |
| PP #16 Police OT | 4,125.39 | 1,145.13 | 3,316.50 | 1,621.75 | 2,356.55 | 3,314.07 | 8,729.24 | 10,018.60 | |
| Special Duty OT | 7,512.41 | 8,373.41 | 7,097.45 | 3,841.56 | 5,311.21 | 7,169.11 | 9,093.77 | 10,879.35 | |
| Total OT | 11,637.80 | 9,518.54 | 10,413.95 | 5,463.31 | 7,667.76 | 10,483.18 | 17,823.01 | 20,897.95 | 62.89% |
| PP #17 Police OT | 3,911.50 | 2,677.42 | 4,819.68 | 276.84 | 2,617.89 | 2,391.16 | 5,022.76 | 5,108.91 | |
| Special Duty OT | 8,767.01 | 5,855.25 | 3,547.33 | 7,481.88 | 6,595.88 | 7,934.40 | 11,153.40 | 3,339.32 | |
| Total OT | 12,678.51 | 8,532.67 | 8,367.01 | 7,758.72 | 9,213.77 | 10,325.56 | 16,176.16 | 8,448.23 | 66.25% |
| PP #18 Police OT | 5,495.23 | 4,970.88 | 3,069.94 | 6,383.03 | 5,168.95 | 5,643.16 | 6,609.29 | 1,930.72 | |
| Special Duty OT | 11,329.86 | 8,290.55 | 8,955.93 | 2,518.82 | 7,616.57 | 9,191.45 | 7,187.91 | 5,813.36 | |
| Total OT | 16,825.09 | 13,261.43 | 12,025.87 | 8,901.85 | 12,785.52 | 14,834.61 | 13,797.20 | 7,744.08 | 69.32% |
| PP #19 Police OT | 6,333.05 | 4,736.27 | 4,179.31 | 2,418.29 | 2,550.37 | 2,419.58 | 7,528.42 | 1,609.79 | |
| Special Duty OT | 8,326.77 | 6,200.21 | 6,142.90 | 5,524.24 | 7,356.60 | 4,072.41 | 10,292.77 | 6,131.75 | |
| Total OT | 14,659.82 | 10,936.48 | 10,322.21 | 7,942.53 | 9,906.97 | 6,491.99 | 17,821.19 | 7,741.54 | 72.39% |
| PP #20 Police OT | 3,435.42 | 13.63 | 1,861.00 | 1,981.45 | 3,233.76 | 2,422.05 | 1,927.58 | 311.22 | |
| Special Duty OT | 6,966.58 | 6,991.76 | 7,366.46 | 1,420.74 | 5,191.21 | 5,028.63 | 2,755.93 | 5,974.21 | |
| Total OT | 10,402.00 | 7,005.39 | 9,227.46 | 3,402.19 | 8,424.97 | 7,450.68 | 4,683.51 | 6,285.43 | 74.89% |

TOWNSHIP OF ROCKAWAY
POLICE OVERTIME COMPARISON

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2015 % Expended To date |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------------------------|
| PP #21 Police OT | 4,884.99 | 1,031.94 | 1,807.56 | 3,207.17 | 9,423.97 | 642.55 | 5,509.64 | | |
| Special Duty OT | 13,126.27 | 6,124.63 | 5,574.35 | 5,534.66 | 7,103.96 | 5,716.43 | 3,965.19 | | |
| Total OT | 18,011.26 | 7,156.57 | 7,381.91 | 8,741.83 | 16,527.93 | 6,358.98 | 9,474.83 | 0.00 | 74.89% |
| PP #22 Police OT | 2,267.17 | 3,162.47 | 2,957.24 | 1,818.61 | 2,869.87 | 2,272.10 | 2,232.66 | | |
| Special Duty OT | 10,795.50 | 4,262.02 | 6,061.61 | 5,248.00 | 6,070.63 | 10,705.19 | 6,178.05 | | |
| Total OT | 13,062.67 | 7,424.49 | 9,018.85 | 7,066.61 | 8,940.50 | 12,977.29 | 8,410.71 | 0.00 | 74.89% |
| PP #23 Police OT | (3,602.24) | 2,765.72 | 6,533.75 | 2,829.19 | 5,286.80 | 1,485.79 | 2,438.87 | | |
| Special Duty OT | 9,210.15 | 9,391.72 | 6,785.57 | 10,366.69 | 10,547.30 | 2,952.38 | 6,091.60 | | |
| Total OT | 5,607.91 | 12,157.44 | 13,319.32 | 13,195.88 | 15,834.10 | 4,438.17 | 8,530.47 | 0.00 | 74.89% |
| PP #24 Police OT | 3,335.46 | 3,576.46 | 4,171.78 | 415.06 | 1,728.19 | 4,278.31 | 1,653.27 | | |
| Special Duty OT | 10,618.57 | 10,438.52 | 3,439.09 | 2,540.22 | 11,325.24 | 3,912.79 | 2,565.71 | | |
| Total OT | 13,954.03 | 14,014.98 | 7,610.87 | 2,955.28 | 13,053.43 | 8,191.10 | 4,218.98 | 0.00 | 74.89% |
| PP #25 Police OT | 3,566.86 | 393.74 | 6,233.31 | 2,574.57 | 3,167.81 | 2,109.78 | 3,201.60 | | |
| Special Duty OT | 7,270.81 | 5,760.55 | 5,881.12 | 5,400.10 | 6,971.49 | 2,906.49 | 2,840.07 | | |
| Total OT | 10,837.67 | 6,154.29 | 12,114.43 | 7,974.67 | 10,139.30 | 5,016.27 | 6,041.67 | 0.00 | 74.89% |
| PP #26 Police OT | 1,432.43 | 996.05 | 7,498.03 | 1,801.72 | 2,432.14 | 3,700.82 | 1,300.40 | | |
| Special Duty OT | 7,641.86 | 7,465.73 | 8,282.20 | 3,842.95 | 3,592.20 | 11,280.17 | 6,741.51 | | |
| Total OT | 9,074.29 | 8,461.78 | 15,780.23 | 5,644.67 | 6,024.34 | 14,980.99 | 8,041.91 | 0.00 | 74.89% |
| Total Expended | 307,020.61 | 258,095.59 | 246,465.22 | 163,763.05 | 216,648.71 | 208,890.92 | 268,884.72 | 188,713.10 | 74.89% |
| Adopted/Proposed Budget | 297,000.00 | 289,930.00 | 200,000.00 | 250,000.00 | 250,000.00 | 250,000.00 | 275,000.00 | 252,000.00 | |

**Township of Rockaway
Bank Reconciliation
September 30, 2015**

| | Total Current | | | | | | | | | | Total Water Utility Accounts | | |
|--------------------------------------|-----------------------------------|------------------|-----------------|---------------|------------------|-------------------|--------------------|---------------|---------|-----------------|------------------------------|------------|------------------|
| | Public Assistance & State Subsidy | Police and Fire | Sewer | Animal Trust | Other Trust | Public Assistance | Municipal Alliance | 3rd Party | Tax | Operating | | Assessment | Capital |
| Balance at December 31, 2014 | \$ 11,714,030.65 | \$ 174,570.70 | \$ 2,055,336.28 | \$ 62,219.00 | \$ 10,343,837.56 | \$ 9,944.69 | \$ 22,233.56 | \$ 39,915.19 | \$ - | \$ 3,994,984.53 | \$ 112,124.50 | \$ - | \$ 4,038,117.76 |
| Add: Cash Receipts | \$ 171,684,382.38 | \$ 77,535.87 | \$ 2,307.22 | \$ 41,252.00 | \$ 11,543,230.77 | \$ 500.00 | \$ 28,751.76 | \$ 382,925.08 | \$ - | \$ 3,277,991.14 | \$ - | \$ - | \$ 3,277,991.14 |
| Less: Cash Disbursements | \$ 172,782,393.03 | \$ 252,108.37 | \$ 2,097,643.50 | \$ 103,471.00 | \$ 11,867,160.93 | \$ 10,464.69 | \$ 48,944.32 | \$ 422,800.25 | \$ 1.00 | \$ 7,202,276.67 | \$ 112,124.50 | \$ - | \$ 7,314,408.50 |
| Balance at September 30, 2015 | \$ 37,216,912.60 | \$ 198,027.33 | \$ 2,057,643.50 | \$ 89,357.18 | \$ 10,080,183.92 | \$ 10,154.69 | \$ 23,837.50 | \$ 65,097.48 | \$ 1.00 | \$ 3,364,823.22 | \$ 112,124.50 | \$ - | \$ 3,476,947.72 |
| Reconciliation at September 30, 2015 | \$ 37,216,912.60 | \$ 198,027.33 | \$ 2,057,643.50 | \$ 89,357.18 | \$ 10,080,183.92 | \$ 10,154.69 | \$ 23,837.50 | \$ 65,097.48 | \$ 1.00 | \$ 3,364,823.22 | \$ 112,124.50 | \$ - | \$ 3,476,947.72 |
| Balance on Deposit per Statement: | \$ 37,419,216.57 | | | | 1,773,883.31 | | | | | | | | |
| Bank of America/Accrue: | \$ 800-999-080371 | | | | | | | | | | | | |
| BCB Community Bank: | #2823900011 | 31,890.63 | | | | | | | | | | | |
| Fulton Bank of New Jersey: | #2823900029 | 10,008,465.64 | | | | | | | | | | | |
| Water-BCB Community Bank: | #912000687 | 6,585,812.47 | | | | | | | | | | | |
| Water-BCB Community Bank: | #912000687 | 235,438.76 | | | | | | | | | | | |
| Water-BCB Community Bank: | #912000687 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #912000689 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #912000693 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #912000691 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #912001229 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #912001232 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #912001244 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #912001240 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #110122325 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #110132589 | | | | | | | | | | | | |
| Water-BCB Community Bank: | #909528819 | | | | | | | | | | | | |
| The Provident Bank: | #991700582 | 8,097,810.46 | | | | | | | | | | | |
| The Provident Bank: | #991700178 | | | | | | | | | | | | |
| The Provident Bank: | #991700906 | | | | | | | | | | | | |
| The Provident Bank: | #991700181 | | | | | | | | | | | | |
| The Provident Bank: | #991700785 | | | | | | | | | | | | |
| Subtotal: | \$ 37,419,216.57 | \$ 198,027.33 | \$ 2,057,643.50 | \$ 89,357.18 | \$ 10,080,183.92 | \$ 10,154.69 | \$ 23,837.50 | \$ 65,097.48 | \$ 1.00 | \$ 3,364,234.28 | \$ 112,124.50 | \$ - | \$ 3,476,358.78 |
| Add: Deposits in Transit | \$ 33,125.80 | | | | | | | | | | | | \$ 33,125.80 |
| Bank Errors | | | | | | | | | | | | | |
| Less: Outstanding Checks & Wires | \$ 37,452,382.37 | \$ 24,916,913.96 | | | | | | | | | | | \$ 24,916,913.96 |
| Bank Errors | \$ 235,438.76 | \$ 235,438.76 | | | | | | | | | | | \$ 235,438.76 |
| Bank Errors | | | | | | | | | | | | | |
| Book Balance | \$ 37,216,912.60 | \$ 198,027.33 | \$ 2,057,643.50 | \$ 89,357.18 | \$ 10,080,183.92 | \$ 10,154.69 | \$ 23,837.50 | \$ 65,097.48 | \$ 1.00 | \$ 3,364,823.22 | \$ 112,124.50 | \$ - | \$ 3,476,947.72 |
| Investments | | | | | | | | | | | | | |
| Total Cash at September 30, 2015 | \$ 37,216,912.60 | \$ 198,027.33 | \$ 2,057,643.50 | \$ 89,357.18 | \$ 10,080,183.92 | \$ 10,154.69 | \$ 23,837.50 | \$ 65,097.48 | \$ 1.00 | \$ 3,364,823.22 | \$ 112,124.50 | \$ - | \$ 3,476,947.72 |

Total Cash at September 30, 2015 \$ 37,216,912.60