TOWNSHIP OF HANOVER

BEST PRACTICES WORKSHEETS

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TOWNSHIP OF HANOVER
COMPARATIVE SCHEDULE OF FUND BALANCE 2012-2016

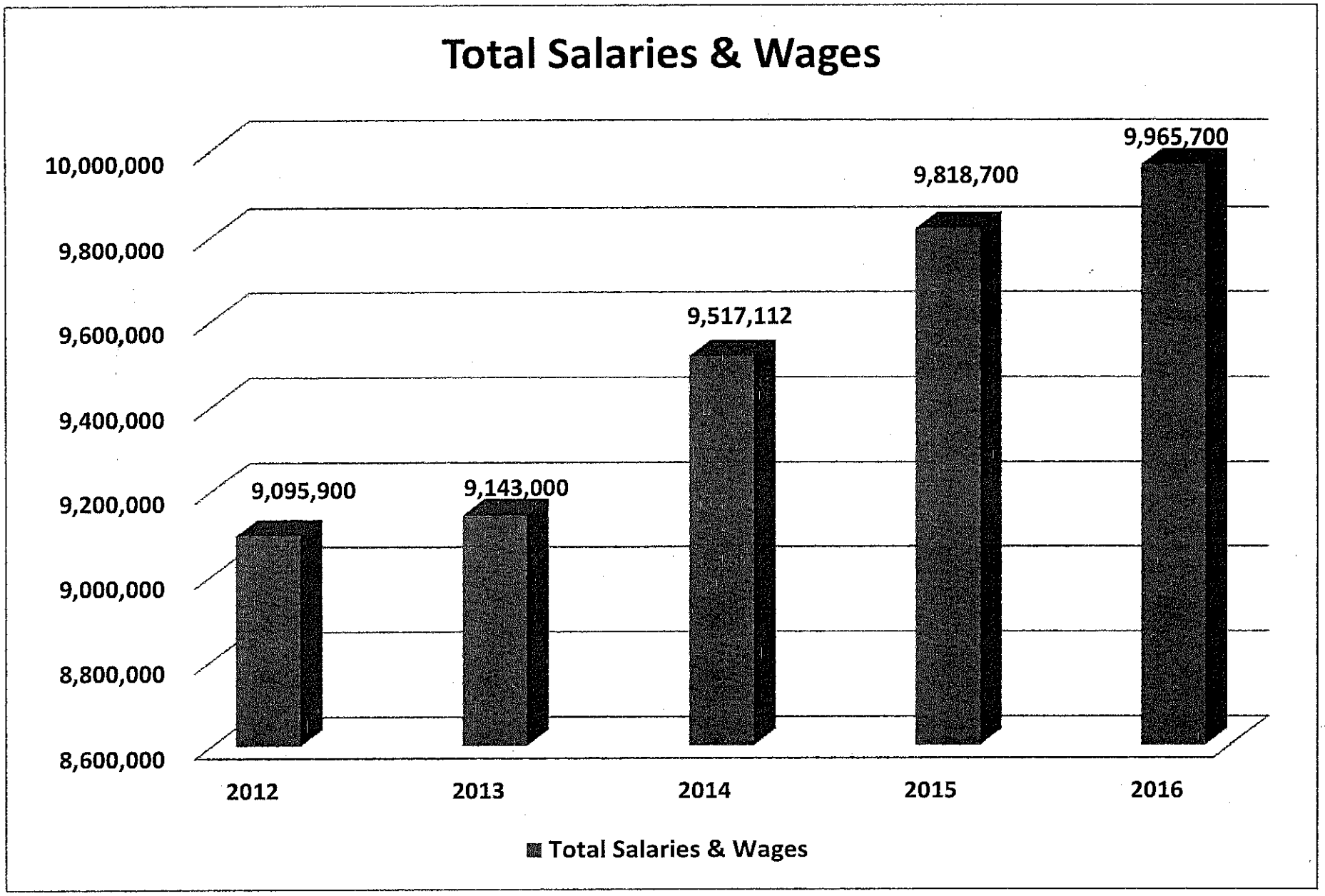
	Balance December 31
2011	$ 4,034,850
2012	$ 5,591,019
2013	$ 7,027,224
2014	$ 7,696,655
2015	$ 7,535,469

	Utilized In Budget of	Budget	Percent Of Budget
2012	$ 2,933,750	$ 22,540,339	13%
2013	$ 3,000,000	$ 23,526,823	13%
2014	$ 4,425,000	$ 24,927,192	18%
2015	$ 4,425,000	$ 25,733,536	17%
2016	$ 4,425,000	$ 28,604,162	15%

Remaining Surplus	Percent Of Surplus Used
$ 1,101,100	72.71%
$ 2,591,019	53.66%
$ 2,602,224	62.97%
$ 3,271,655	57.49%
$ 3,110,469	58.72%

ANALYSIS OF APPROPRIATION 2012 - 2016

	2012	2013	2014	2015	2016
Salaries & Wages	8,843,657	8,908,000	9,282,112	9,583,700	9,790,700
Shared Service Agreements	252,243	235,000	235,000	235,000	175,000
Total Salaries & Wages	9,095,900	9,143,000	9,517,112	9,818,700	9,965,700
Other Expenditures	6,976,225	7,363,412	7,480,759	7,938,367	8,194,867
Chapter 159's	92,170	118,929	291,620	77,199	-
Total Other Expenditures	7,068,395	7,482,341	7,772,379	8,015,566	8,194,867
Statutory Expenditures	1,832,000	1,735,000	1,920,424	1,815,500	1,957,000
Capital Improvements	1,441,000	2,072,200	2,721,800	2,168,100	4,913,700
Deferred Charges	71,200	71,200	71,200	71,200	71,200
Debt Service	-	-	-	-	-
Board of Education Transfer	146,447	147,709	147,709	148,285	148,285
Reserve Uncollected Taxes	2,977,567	2,994,302	3,068,188	3,126,128	3,353,410
Total General Appropriations	22,632,508	23,645,752	25,218,812	25,163,479	28,604,162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9,600,000
9,400,000
9,200,000
9,000,000
8,800,000
8,600,000
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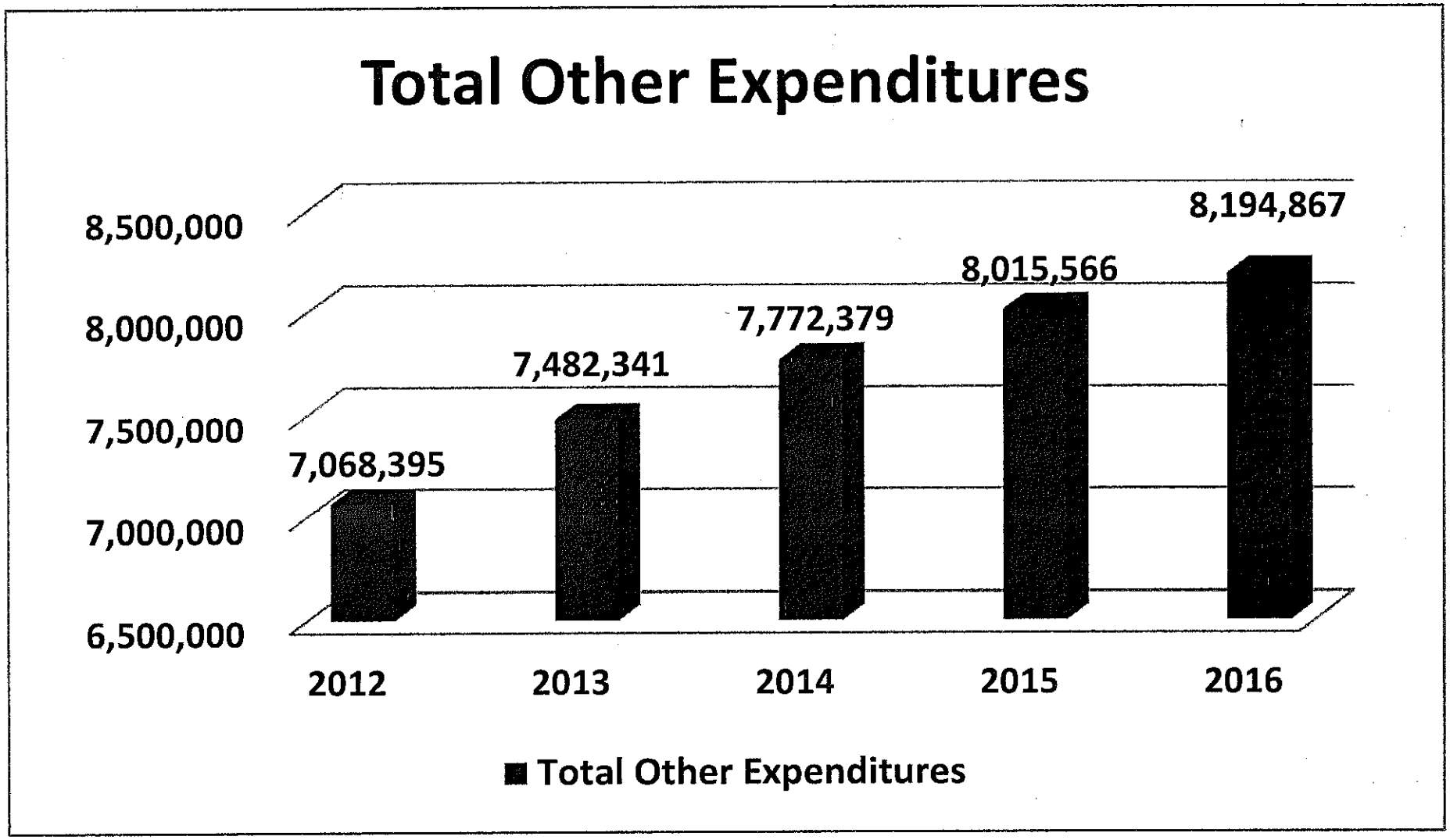
9,517,112
9,818,700
9,965,700
2012
2013
2014
2015
2016
Total Salaries & Wages


Total Other Expenditures
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8,000,000
7,500,000
7,000,000
6,500,000
7,068,395
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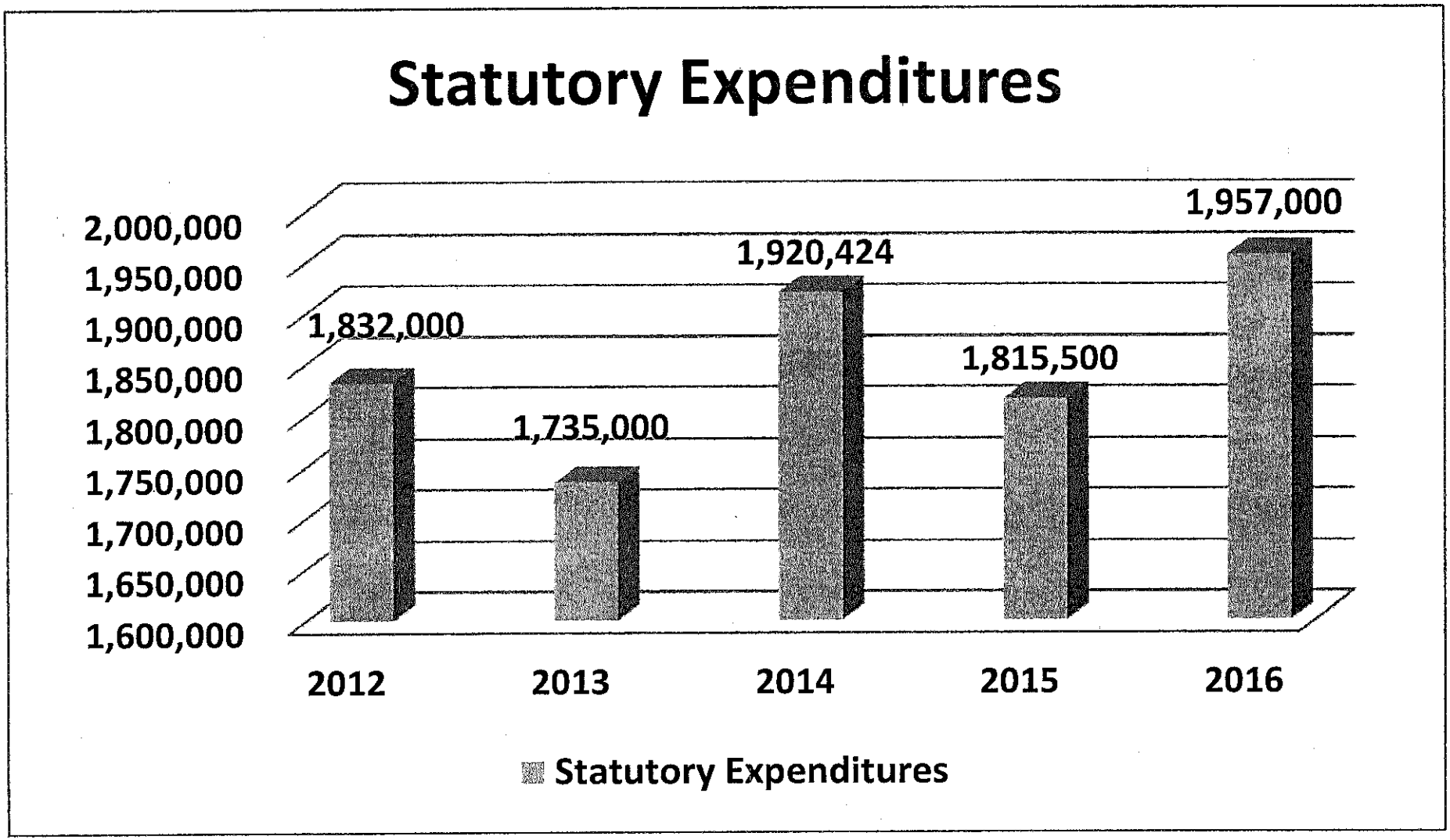
7,772,379
8,015,566
8,194,867
2012
2013
2014
2015
2016
Total Other Expenditures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1,850,000
1,800,000
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1,700,000
1,650,000
1,600,000
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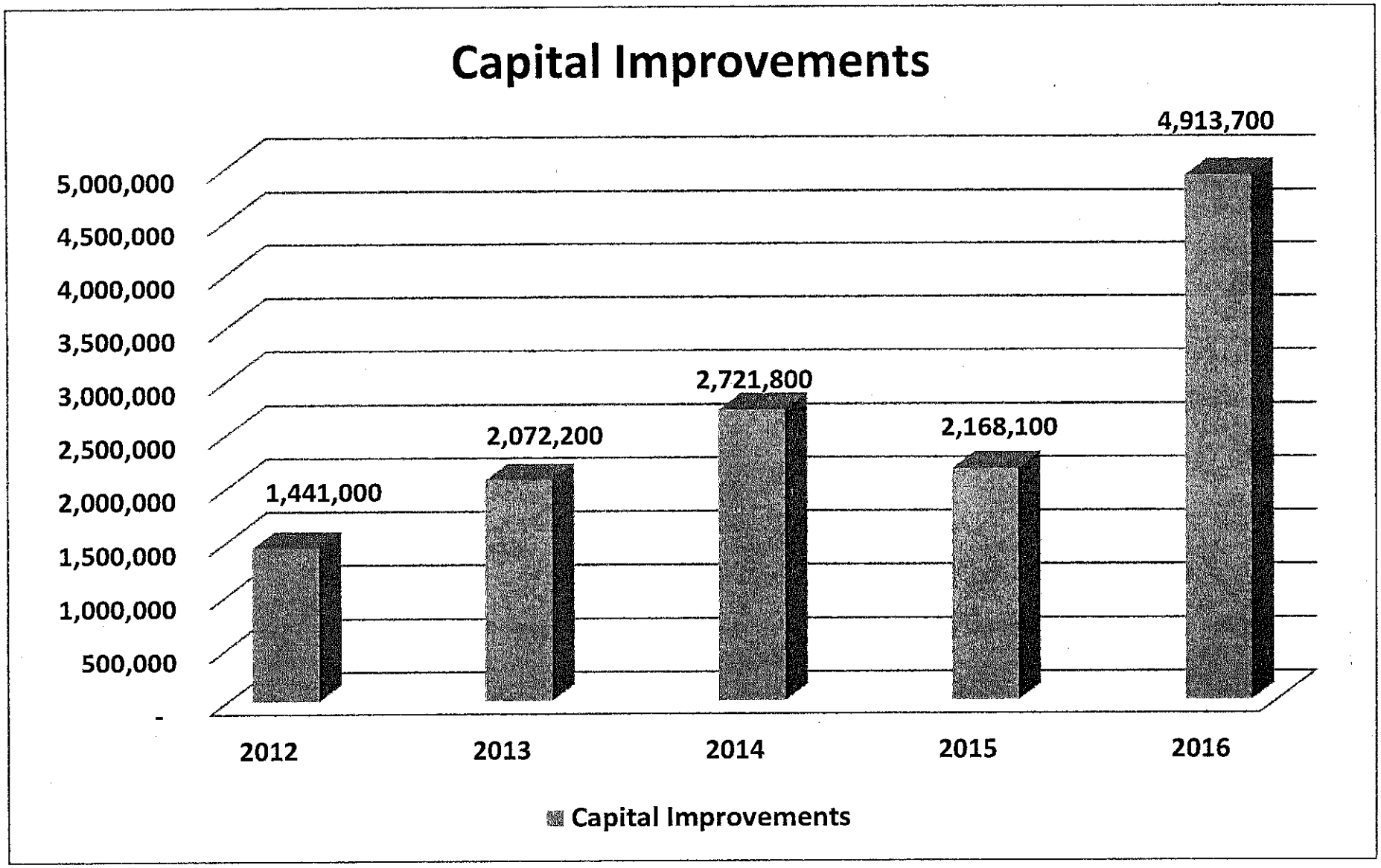
1,920,424
1,815,500
1,957,000
2012
2013
2014
2015
2016
Statutory Expenditures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4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
1,441,000
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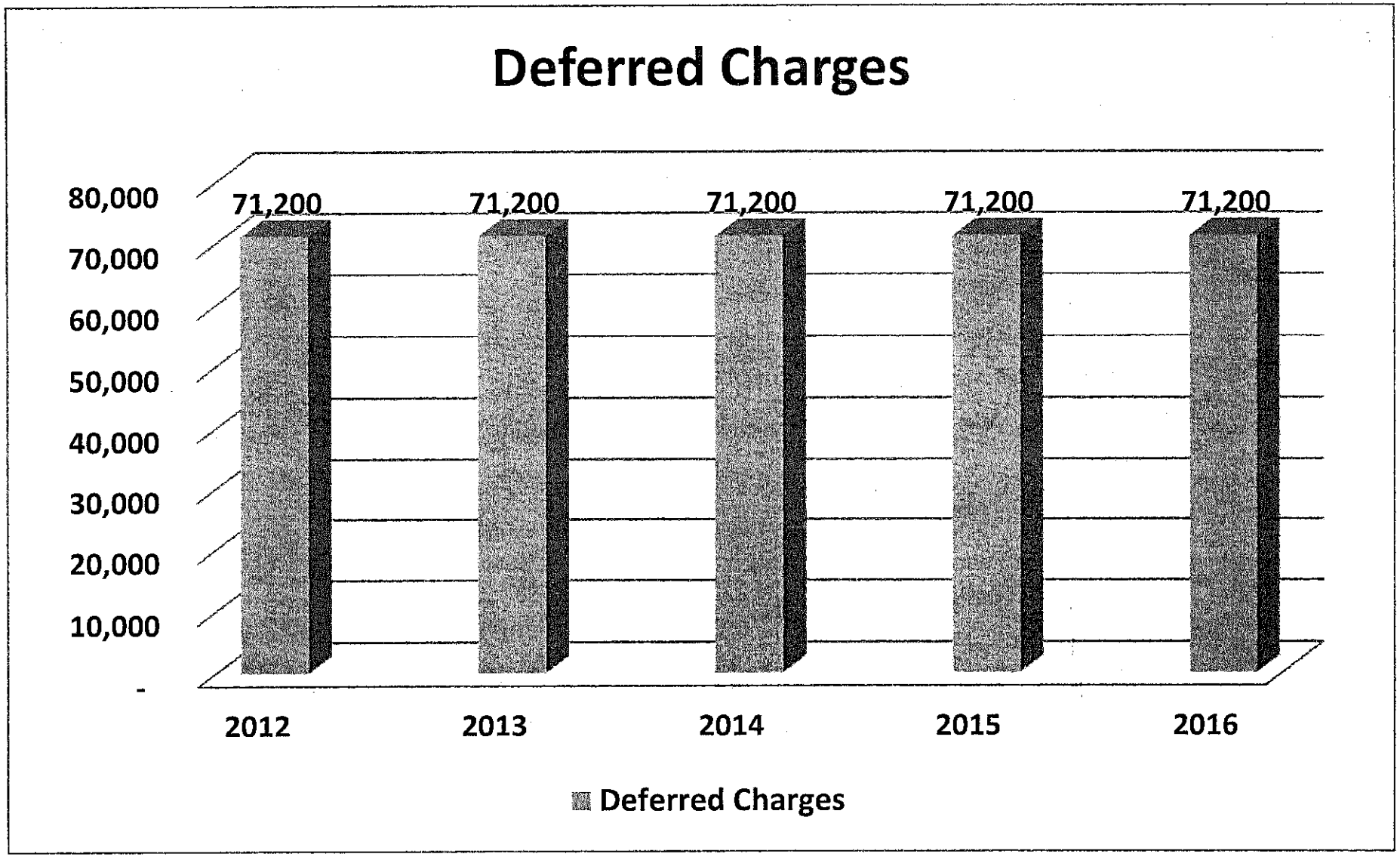
2,721,800
2,168,100
4,913,700
2012
2013
2014
2015
2016
Capital Improvements


Deferred Charges
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70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
71,200
71,200
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71,200
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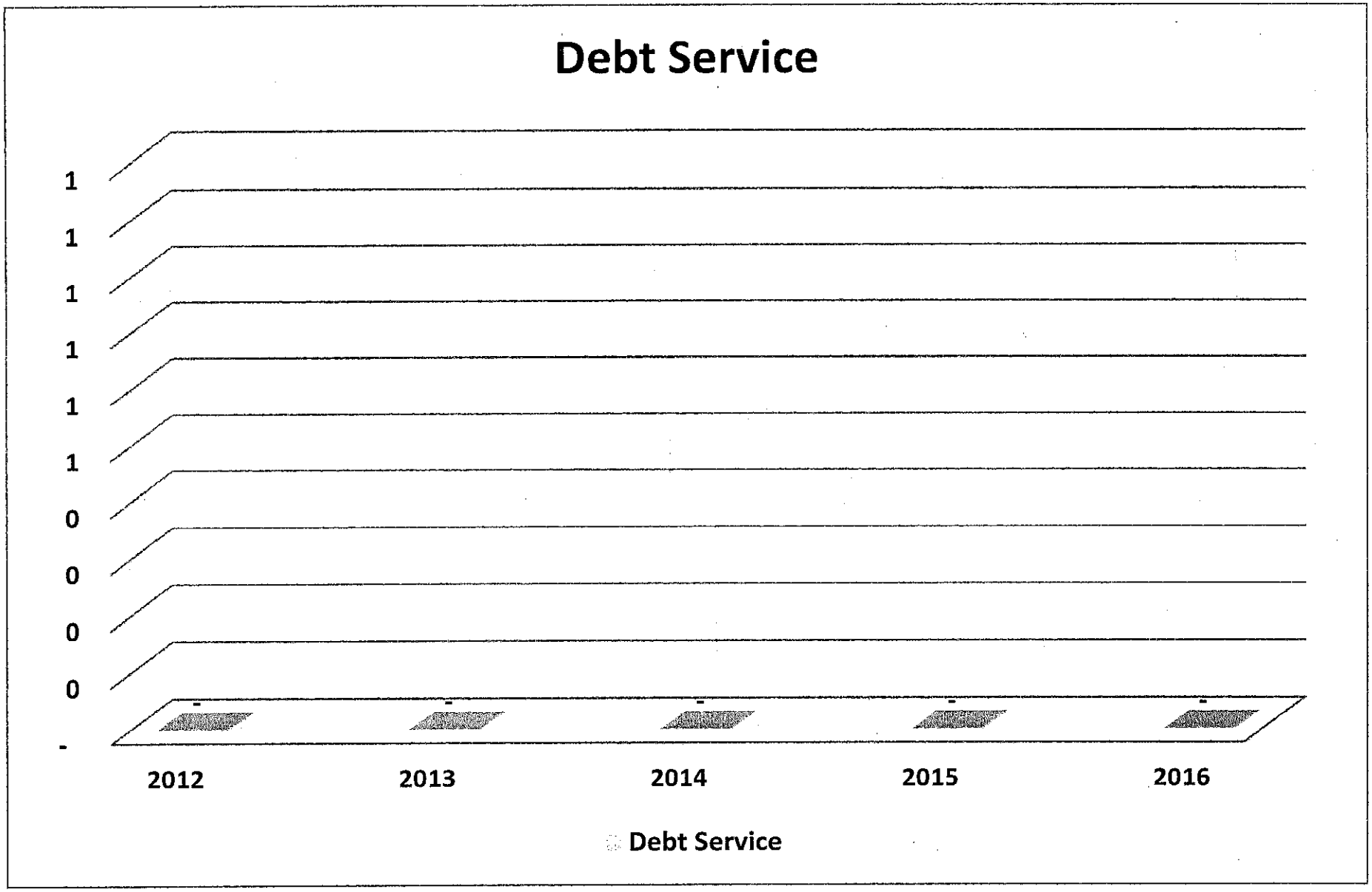
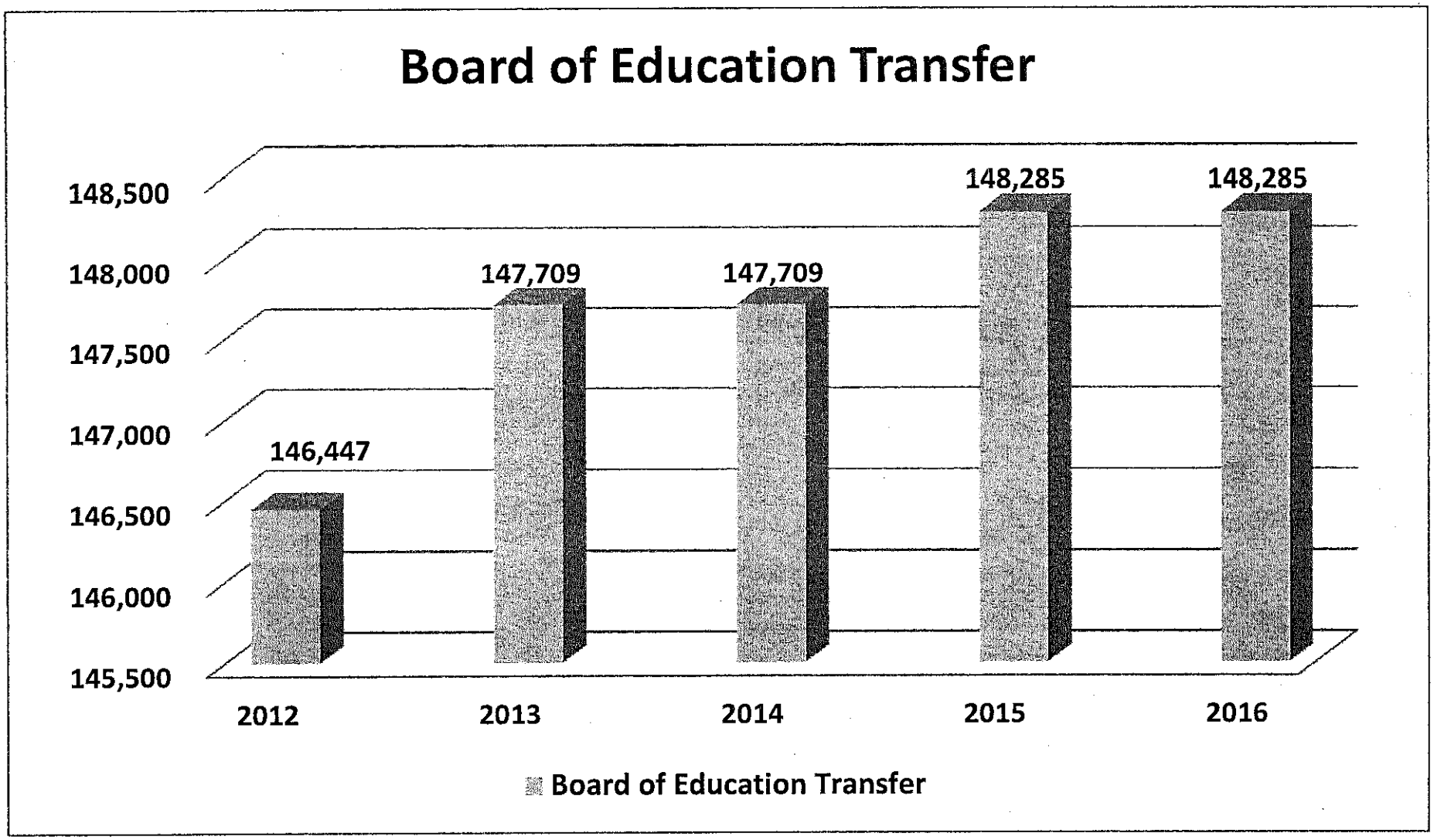
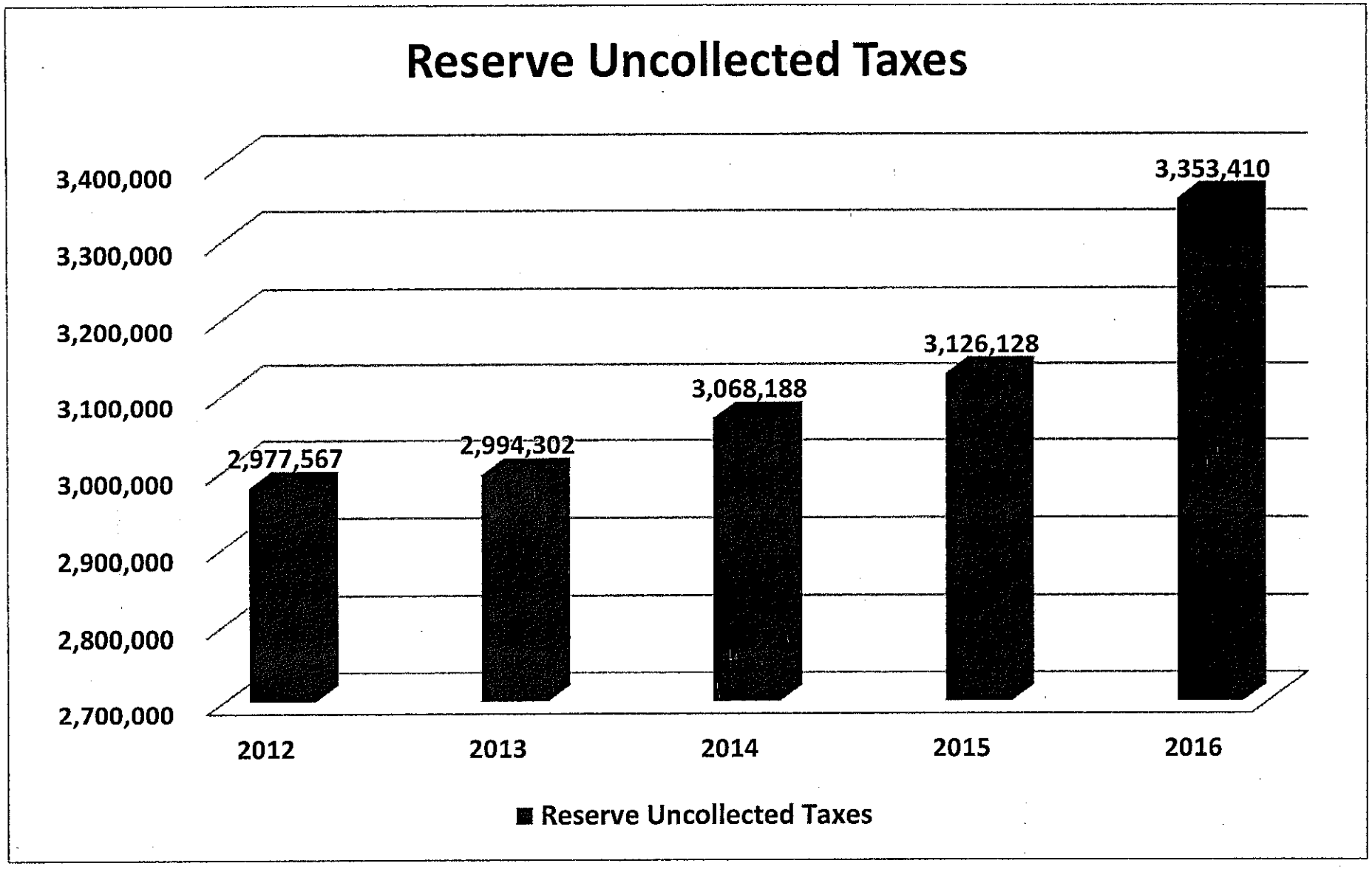
2012
2013
2014
2015
2016
Deferred Charges


Debt Service
1
1
1
1
1
1
0
0
0
0
-
-
-
-
-
-
2012
2013
2014
2015
2016
Debt Service


Board of Education Transfer
148,500
148,000
147,500
147,000
146,500
146,000
145,500
146,447
147,709
147,709
148,285
148,285
2012
2013
2014
2015
2016
Board of Education Transfer


Reserve Uncollected Taxes
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3,300,000
3,200,000
3,100,000
3,000,000
2,900,000
2,800,000
2,700,000
2,977,567
2,994,302
3,068,188
3,126,128
3,353,410
2012
2013
2014
2015
2016
Reserve Uncollected Taxes

COMPARISON OF BUDGETS 2012 - 2016

Account	FCOA	Department	Type	2012 Budget	2013 Budget	2013 Percentage Difference	2014 Budget	2014 Percentage Difference	2015 Budget	2105 Percentage Difference	2016 Budget	2016 Percentage Difference
0001	20-100-1	Administrative & Executive	S&W	680,300	657,500	-3.35%	682,600	3.82%	678,400	-0.62%	683,500	0.75%
0001	20-100-2	Administrative & Executive	OE	139,400	171,100	22.74%	162,650	-4.94%	188,650	15.99%	194,150	2.92%
0221	20-100-1	Economic Development Action Committee	OE	20,000	39,500	97.50%	39,500	0.00%	16,700	-57.72%	24,250	45.21%
0008	20-105-2	Management Study	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0007	20-110-1	Township Committee	S&W	30,000	30,600	2.00%	31,212	2.00%	31,900	2.20%	32,500	1.88%
0044	20-105-2	Employee Assistance	OE	17,000	17,000	0.00%	17,250	1.47%	15,400	-10.72%	14,900	-3.25%
0220	20-120-2	Municipal Clerk	OE	6,000	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%
0002	20-130-1	Finance	S&W	217,100	232,900	7.28%	230,500	-1.03%	244,900	6.25%	249,800	2.00%
0002	20-130-2	Finance	OE	29,000	29,000	0.00%	30,000	3.45%	35,000	16.67%	35,000	0.00%
0350	20-135-2	Audit Services	OE	24,250	24,750	2.06%	25,400	2.63%	25,925	2.07%	26,700	2.99%
0016	20-140-2	Computer Network	OE	30,000	31,000	3.33%	34,000	9.68%	50,000	47.06%	50,000	0.00%
0005	20-145-1	Collection of Taxes	S&W	68,500	62,100	-9.34%	63,300	1.93%	64,600	2.05%	65,900	2.01%
0005	20-145-2	Collection of Taxes	OE	17,000	17,000	0.00%	17,000	0.00%	17,000	0.00%	17,000	0.00%
0004	20-145-2	Purchase of Tax Title Lien	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0006	20-145-2	Liquidation of Tax Title Lien	OE	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
0003	20-150-1	Assessment of Taxes	S&W	44,000	44,600	1.36%	45,500	2.02%	46,400	1.98%	47,300	1.94%
0003	20-150-2	Assessment of Taxes	OE	120,000	135,000	12.50%	137,250	1.67%	137,250	0.00%	137,250	0.00%
0009	20-155-2	Legal	OE	281,000	280,000	-0.36%	300,000	7.14%	299,000	-0.33%	339,000	13.38%
0011	20-165-1	Engineering	S&W	418,900	424,500	1.34%	431,200	1.58%	464,300	7.68%	473,600	2.00%
0011	20-165-2	Engineering	OE	15,000	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
0049	20-165-2	Acquisition of Right of Ways	OE	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%
0042	20-175-2	Landmark Commission	OE	1,800	1,800	0.00%	5,000	177.78%	10,000	100.00%	15,300	53.00%
0013	20-180-1	Planning Board	S&W	32,300	33,000	2.17%	33,600	1.82%	34,300	2.08%	35,000	2.04%
0013	20-180-2	Planning Board	OE	54,000	58,500	8.33%	59,075	0.98%	59,400	0.55%	61,625	3.75%
0014	20-185-1	Board of Adjustment	S&W	32,300	33,000	2.17%	33,600	1.82%	34,300	2.08%	35,000	2.04%
0014	20-185-2	Board of Adjustment	OE	13,000	12,800	-1.54%	13,150	2.73%	13,650	3.80%	15,575	14.10%
0017	23-215-2	Workers Compensation / Liability Insurance	OE	506,000	541,500	7.02%	546,500	0.92%	546,500	0.00%	546,500	0.00%
0018	23-220-2	Group Insurance	OE	2,600,000	2,751,000	5.81%	2,651,000	-3.64%	2,816,000	6.22%	2,846,000	1.07%
0019	25-240-1	Police Department	S&W	3,928,600	4,021,300	2.36%	4,074,500	1.32%	4,196,200	2.99%	4,356,100	3.81%
0019	25-240-2	Police Department	OE	152,500	161,483	5.89%	199,564	23.58%	222,186	11.34%	252,716	13.74%
0026	25-240-2	Traffic Signals	OE	33,250	37,500	12.78%	37,500	0.00%	37,500	0.00%	37,500	0.00%
0027	25-250-2	Municipal Communications	OE	80,609	79,638	-1.20%	86,475	8.59%	110,000	27.20%	111,360	1.24%
0025	25-252-1	Emergency Management Services	S&W	5,800	5,800	0.00%	5,900	1.72%	6,100	3.39%	6,200	1.64%
0025	25-252-2	Emergency Management Services	OE	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	4,000	300.00%
0020	25-260-2	Cedar Knolls First Aid Squad	OE	30,400	-	-100.00%	-	N/A	-	N/A	-	N/A
0090	25-265-2	SFSP Fire District Payment	OE	4,394	4,394	0.00%	4,394	0.00%	4,394	0.00%	4,394	0.00%
0034	25-275-1	Municipal Prosecutor	S&W	29,000	29,500	1.72%	30,100	2.03%	30,700	1.99%	31,300	1.95%
0028	26-290-1	Department of Public Works	S&W	1,219,900	1,137,400	-6.76%	1,337,000	17.55%	1,379,100	3.15%	1,428,000	3.55%
0028	26-290-2	Department of Public Works	OE	167,000	205,900	23.29%	255,900	24.28%	304,700	19.07%	420,250	37.92%
0050	26-300-2	Demolition of Buildings	OE	25,000	25,000	0.00%	25,000	0.00%	60,000	140.00%	50,000	-16.67%
0029	26-300-2	Street Lighting	OE	7,500	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%

COMPARISON OF BUDGETS 2012 - 2016

Account	FCOA	Department	Type	2012 Budget	2013 Budget	2013 Percentage Difference	2014 Budget	2014 Percentage Difference	2015 Budget	2105 Percentage Difference	2016 Budget	2016 Percentage Difference
0030	26-305-1	Sanitation	S&W	566,000	524,700	-7.30%	495,000	-5.66%	489,600	-1.09%	438,600	-10.42%
0030	26-305-2	Sanitation	OE	31,000	34,350	10.81%	34,550	0.58%	160,550	364.69%	159,550	-0.62%
0057	26-305-2	Recycling	OE	180,000	170,000	-5.56%	180,000	5.88%	180,000	0.00%	200,000	11.11%
0012	26-310-1	Public Buildings & Grounds	S&W	108,100	148,900	37.74%	170,800	14.71%	177,200	3.75%	180,700	1.98%
0012	26-310-2	Public Buildings & Grounds	OE	103,400	127,500	23.31%	129,000	1.18%	132,000	2.33%	144,700	9.62%
0083	26-310-2	Garden Club	OE	1,425	1,400	-1.75%	1,400	0.00%	1,400	0.00%	1,400	0.00%
0315	26-315-2	Vehicle Maintenance	OE	154,000	170,000	10.39%	184,500	8.53%	227,475	23.29%	251,475	10.55%
0032	26-320-2	Mosquito Extermination	OE	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
0325	26-325-2	Community Services Act	OE	13,000	13,000	0.00%	15,000	15.38%	19,400	29.33%	23,500	21.13%
0031	27-330-1	Board of Health	S&W	309,057	329,000	6.45%	338,000	2.74%	364,900	7.96%	353,000	-3.26%
0031	27-330-2	Board of Health	OE	17,800	17,300	-2.81%	17,850	3.18%	17,850	0.00%	16,700	-6.44%
0078	27-330-2	Drug Awareness	OE	2,250	2,250	0.00%	2,250	0.00%	2,250	0.00%	1,250	-44.44%
0015	27-335-1	Environmental Commission	S&W	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
0015	27-335-2	Environmental Commission	OE	2,500	2,600	4.00%	2,600	0.00%	2,600	0.00%	2,600	0.00%
0033	27-340-2	Animal Control	OE	35,000	32,500	-7.14%	30,000	-7.69%	30,000	0.00%	37,250	24.17%
0036	28-370-1	Recreation Commission	S&W	152,000	178,500	17.43%	222,600	24.71%	224,700	0.94%	204,700	-8.90%
0036	28-370-2	Recreation Commission	OE	20,000	22,500	12.50%	22,250	-1.11%	21,450	-3.60%	22,500	4.90%
0064	28-370-1	Dial-A-Ride (Senior Citizens)	S&W	26,500	27,600	4.15%	28,200	2.17%	35,700	26.60%	46,900	31.37%
0064	28-370-2	Dial-A-Ride (Senior Citizens)	OE	200	200	0.00%	200	0.00%	200	0.00%	200	0.00%
0073	28-370-2	Senior Citizens	OE	10,000	10,000	0.00%	12,000	20.00%	12,000	0.00%	12,000	0.00%
0082	28-370-1	Community Center	S&W	10,200	10,400	1.96%	13,700	31.73%	14,000	2.19%	14,200	1.43%
0082	28-370-2	Community Center	OE	14,500	14,450	-0.34%	17,050	17.99%	18,150	6.45%	18,400	1.38%
0079	28-370-2	Cultural Arts Committee	OE	2,500	3,500	40.00%	3,500	0.00%	4,800	37.14%	8,650	80.21%
0035	28-375-1	Parks & Playgrounds Maintenance	S&W	407,700	348,400	-14.55%	355,900	2.15%	388,500	9.16%	414,600	6.72%
0035	28-375-2	Parks & Playgrounds Maintenance	OE	72,250	73,000	1.04%	79,000	8.22%	90,500	14.56%	91,500	1.10%
04xx	31-430-2	Utilities	OE	960,000	960,000	0.00%	960,000	0.00%	875,000	-8.85%	834,500	-4.63%
0465	32-465-2	Solid Waste Disposal Costs	OE	495,000	505,000	2.02%	530,000	4.95%	530,000	0.00%	530,000	0.00%
0465	32-465-2	Recycling Tax (P.L.2007, c.311)	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	15,000	50.00%
0021	22-195-1	Construction Code Official	S&W	320,800	447,900	39.62%	471,200	5.20%	480,700	2.02%	490,400	2.02%
0022	22-195-1	Elevator Sub-Code Official	S&W	29,100	N/A	N/A	-	N/A	-	N/A	-	N/A
0023	22-195-1	Fire Sub-Code Official	S&W	13,300	N/A	N/A	-	N/A	-	N/A	-	N/A
0024	22-195-1	Plumbing Sub-Code Official	S&W	26,100	N/A	N/A	-	N/A	-	N/A	-	N/A
0021	22-195-2	Construction Code Official	OE	11,000	29,500	168.18%	29,500	0.00%	29,500	0.00%	25,500	-13.56%
0039	30-420-2	Celebration of Public Events (HT Day)	OE	10,000	10,000	0.00%	20,000	100.00%	20,000	0.00%	20,000	0.00%
0038	30-420-2	Patriotic Celebration	OE	15,000	15,000	0.00%	17,500	16.67%	17,500	0.00%	20,000	14.29%
0037	30-420-2	Memorial Day	OE	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,600	12.00%
0043	35-470-2	Contingent	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0054	36-472-2	Social Security	OE	520,000	510,000	-1.92%	525,000	2.94%	540,000	2.86%	540,000	0.00%
0053	36-471-2	Public Employees Retirement System	OE	622,000	565,000	-9.16%	620,424	9.81%	608,500	-1.92%	652,000	7.15%
0055	36-475-2	Police & Fire Retirement System	OE	690,000	660,000	-4.35%	775,000	17.42%	667,000	-13.94%	765,000	14.69%
0010	43-490-1	Municipal Court	S&W	158,400	170,600	7.70%	177,700	4.16%	187,100	5.29%	193,200	3.26%

COMPARISON OF BUDGETS 2012 - 2016

Account	FCOA	Department	Type	2012 Budget	2013 Budget	2013 Percentage Difference	2014 Budget	2014 Percentage Difference	2015 Budget	2105 Percentage Difference	2016 Budget	2016 Percentage Difference
0010	43-490-2	Municipal Court	OE	10,000	12,000	20.00%	12,000	0.00%	12,000	0.00%	12,000	0.00%
0092	43-495-1	Public Defender	S&W	8,700	8,800	1.15%	9,000	2.27%	9,100	1.11%	9,200	1.10%
0040	29-390-2	Aid to Private Library	OE	365,000	367,200	0.60%	374,550	2.00%	412,000	10.00%	420,250	2.00%
0059	44-901-2	Capital Improvement Fund	CAP	218,000	555,000	154.59%	438,000	-21.08%	412,500	-5.82%	961,000	132.97%
0046	44-905-2	Installation of Storm Drains	CAP	30,000	30,000	0.00%	30,000	0.00%	30,000	0.00%	50,000	66.67%
0072	44-905-2	Purchase of Police Equipment	CAP	73,000	74,400	1.92%	145,000	94.89%	86,500	-40.34%	573,500	563.01%
0068	44-905-2	Purchase of Parks Equipment	CAP	-	10,000	N/A	129,600	1196.00%	19,000	-85.34%	20,000	5.26%
0061	44-905-2	Improvements to Parks & Playgrounds	CAP	-	-	N/A	22,500	N/A	-	-100.00%	10,000	#DIV/0!
0052	44-905-2	Improvement to Public Buildings & Grounds	CAP	97,000	228,500	135.57%	250,000	9.41%	194,100	-22.36%	106,200	-45.29%
0051	44-905-2	Construction of Sidewalks & Curbs	CAP	15,000	15,000	0.00%	465,000	3000.00%	25,000	-94.62%	320,000	1180.00%
0048	44-905-2	Road Construction & Reconstruction	CAP	850,000	937,500	10.29%	1,000,000	6.67%	1,080,000	8.00%	2,450,000	126.85%
0047	44-905-2	Purchase of Road Equipment	CAP	85,000	30,000	-64.71%	2,700	-91.00%	88,000	3159.26%	305,000	246.59%
0071	44-905-2	Purchase of Vehicles	CAP	-	118,800	N/A	145,000	22.05%	160,000	10.34%	65,000	-59.38%
0070	44-905-2	Purchase Computers/Software/Office Equip	CAP	30,000	30,000	0.00%	61,000	103.33%	60,000	-1.64%	40,000	-33.33%
0099	44-905-2	Installation of Traffic Signals & Safety Equip	CAP	43,000	43,000	0.00%	33,000	-23.26%	13,000	-60.61%	13,000	0.00%
0475	48-925,935	Debt Service	Debt	-	-	-	-	-	-	-	-	-
0063	21-180	Deferred Charges	DC	71,200	71,200	0.00%	71,200	0.00%	71,200	0.00%	71,200	0.00%
		Total Budget Before Revenue Offsets		**19,141,785**	**20,086,015**	**4.93%**	**21,399,344**	**6.54%**	**21,506,880**	**0.50%**	**24,877,095**	**15.67%**
N/A	N/A	State Grants & Other Offset - Revenue	S&W	-	-	-	-	-	-	-	-	-
N/A	N/A	State Grants & Other Offset - Revenue	OE	249,789	160,381	-35.79%	465,155	190.03%	167,147	-64.07%	191,926	14.82%
0041	43-490-1	Shared Court - East Hanover	S&W	115,000	115,000	0.00%	115,000	0.00%	115,000	0.00%	115,000	0.00%
0041	43-490-2	Shared Court - East Hanover	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0096	43-490-2	Interlocal Safe Schools Specialist	OE	-	40,000	N/A	40,000	0.00%	40,000	0.00%	-	-100.00%
0085	42-330-1	Interlocal Board of Health	S&W	137,243	120,000	-12.56%	120,000	0.00%	120,000	0.00%	60,000	-50.00%
0085	42-330-2	Interlocal Board of Health	OE	1,125	1,125	0.00%	1,125	0.00%	1,125	0.00%	1,125	0.00%
		Total Budget Before Reserve Uncollected Taxes		**19,654,942**	**20,532,521**	**4.46%**	**22,150,624**	**7.88%**	**21,960,152**	**-0.86%**	**25,255,146**	**15.00%**
0062	N/A	Reserve For Uncollected Taxes		2,977,567	2,994,302	0.56%	3,068,188	2.47%	3,126,128	1.89%	3,353,642	7.28%
		Total Budget		**22,632,509**	**23,526,823**	**3.95%**	**25,218,812**	**7.19%**	**25,086,280**	**-0.53%**	**28,608,788**	**14.04%**

COMPARISON OF BUDGETS 2012 - 2016 (Declining Order)

Account	FCOA	Department	Type	2012 Budget	2013 Budget	2013 Percentage Difference	2014 Budget	2014 Percentage Difference	2015 Budget	2105 Percentage Difference	2016 Budget	2016 Percentage Difference
0019	25-240-1	Police Department	S&W	3,928,600	4,021,300	2.36%	4,074,500	1.32%	4,196,200	2.99%	4,356,100	3.81%
0018	23-220-2	Group Insurance	OE	2,600,000	2,751,000	5.81%	2,651,000	-3.64%	2,816,000	6.22%	2,846,000	1.07%
0048	44-905-2	Road Construction & Reconstruction	CAP	850,000	937,500	10.29%	1,000,000	6.67%	1,080,000	8.00%	2,450,000	126.85%
0028	26-290-1	Department of Public Works	S&W	1,219,900	1,137,400	-6.76%	1,337,000	17.55%	1,379,100	3.15%	1,428,000	3.55%
0059	44-901-2	Capital Improvement Fund	CAP	218,000	555,000	154.59%	438,000	-21.08%	412,500	-5.82%	961,000	132.97%
04xx	31-430-2	Utilities	OE	960,000	960,000	0.00%	960,000	0.00%	875,000	-8.85%	834,500	-4.63%
0055	36-475-2	Police & Fire Retirement System	OE	690,000	660,000	-4.35%	775,000	17.42%	667,000	-13.94%	765,000	14.69%
0001	20-100-1	Administrative & Executive	S&W	680,300	657,500	-3.35%	682,600	3.82%	678,400	-0.62%	683,500	0.75%
0053	36-471-2	Public Employees Retirement System	OE	622,000	565,000	-9.16%	620,424	9.81%	608,500	-1.92%	652,000	7.15%
0072	44-905-2	Purchase of Police Equipment	CAP	73,000	74,400	1.92%	145,000	94.89%	86,500	-40.34%	573,500	563.01%
0017	23-215-2	Workers Compensation / Liability Insurance	OE	506,000	541,500	7.02%	546,500	0.92%	546,500	0.00%	546,500	0.00%
0054	36-472-2	Social Security	OE	520,000	510,000	-1.92%	525,000	2.94%	540,000	2.86%	540,000	0.00%
0465	32-465-2	Solid Waste Disposal Costs	OE	495,000	505,000	2.02%	530,000	4.95%	530,000	0.00%	530,000	0.00%
0021	22-195-1	Construction Code Official	S&W	320,800	447,900	39.62%	471,200	5.20%	480,700	2.02%	490,400	2.02%
0011	20-165-1	Engineering	S&W	418,900	424,500	1.34%	431,200	1.58%	464,300	7.68%	473,600	2.00%
0030	26-305-1	Sanitation	S&W	566,000	524,700	-7.30%	495,000	-5.66%	489,600	-1.09%	438,600	-10.42%
0028	26-290-2	Department of Public Works	OE	167,000	205,900	23.29%	255,900	24.28%	304,700	19.07%	420,250	37.92%
0040	29-390-2	Aid to Private Library	OE	365,000	367,200	0.60%	374,550	2.00%	412,000	10.00%	420,250	2.00%
0035	28-375-1	Parks & Playgrounds Maintenance	S&W	407,700	348,400	-14.55%	355,900	2.15%	388,500	9.16%	414,600	6.72%
0031	27-330-1	Board of Health	S&W	309,057	329,000	6.45%	338,000	2.74%	364,900	7.96%	353,000	-3.26%
0009	20-155-2	Legal	OE	281,000	280,000	-0.36%	300,000	7.14%	299,000	-0.33%	339,000	13.38%
0051	44-905-2	Construction of Sidewalks & Curbs	CAP	15,000	15,000	0.00%	465,000	3000.00%	25,000	-94.62%	320,000	1180.00%
0047	44-905-2	Purchase of Road Equipment	CAP	85,000	30,000	-64.71%	2,700	-91.00%	88,000	3159.26%	305,000	246.59%
0019	25-240-2	Police Department	OE	152,500	161,483	5.89%	199,564	23.58%	222,186	11.34%	252,716	13.74%
0315	26-315-2	Vehicle Maintenance	OE	154,000	170,000	10.39%	184,500	8.53%	227,475	23.29%	251,475	10.55%
0002	20-130-1	Finance	S&W	217,100	232,900	7.28%	230,500	-1.03%	244,900	6.25%	249,800	2.00%
0036	28-370-1	Recreation Commission	S&W	152,000	178,500	17.43%	222,600	24.71%	224,700	0.94%	204,700	-8.90%
0057	26-305-2	Recycling	OE	180,000	170,000	-5.56%	180,000	5.88%	180,000	0.00%	200,000	11.11%
0001	20-100-2	Administrative & Executive	OE	139,400	171,100	22.74%	162,650	-4.94%	188,650	15.99%	194,150	2.92%
0010	43-490-1	Municipal Court	S&W	158,400	170,600	7.70%	177,700	4.16%	187,100	5.29%	193,200	3.26%
0012	26-310-1	Public Buildings & Grounds	S&W	108,100	148,900	37.74%	170,800	14.71%	177,200	3.75%	180,700	1.98%
0030	26-305-2	Sanitation	OE	31,000	34,350	10.81%	34,550	0.58%	160,550	364.69%	159,550	-0.62%
0012	26-310-2	Public Buildings & Grounds	OE	103,400	127,500	23.31%	129,000	1.18%	132,000	2.33%	144,700	9.62%
0003	20-150-2	Assessment of Taxes	OE	120,000	135,000	12.50%	137,250	1.67%	137,250	0.00%	137,250	0.00%
0027	25-250-2	Municipal Communications	OE	80,609	79,638	-1.20%	86,475	8.59%	110,000	27.20%	111,360	1.24%
0052	44-905-2	Improvement to Public Buildings & Grounds	CAP	97,000	228,500	135.57%	250,000	9.41%	194,100	-22.36%	106,200	-45.29%
0035	28-375-2	Parks & Playgrounds Maintenance	OE	72,250	73,000	1.04%	79,000	8.22%	90,500	14.56%	91,500	1.10%
0063	21-180	Deferred Charges	DC	71,200	71,200	0.00%	71,200	0.00%	71,200	0.00%	71,200	0.00%
0005	20-145-1	Collection of Taxes	S&W	68,500	62,100	-9.34%	63,300	1.93%	64,600	2.05%	65,900	2.01%
0071	44-905-2	Purchase of Vehicles	CAP	-	118,800	N/A	145,000	22.05%	160,000	10.34%	65,000	-59.38%
0013	20-180-2	Planning Board	OE	54,000	58,500	8.33%	59,075	0.98%	59,400	0.55%	61,625	3.75%

COMPARISON OF BUDGETS 2012 - 2016 (Declining Order)

Account	FCOA	Department	Type	2012 Budget	2013 Budget	2013 Percentage Difference	2014 Budget	2014 Percentage Difference	2015 Budget	2105 Percentage Difference	2016 Budget	2016 Percentage Difference
0016	20-140-2	Computer Network	OE	30,000	31,000	3.33%	34,000	9.68%	50,000	47.06%	50,000	0.00%
0050	26-300-2	Demolition of Buildings	OE	25,000	25,000	0.00%	25,000	0.00%	60,000	140.00%	50,000	-16.67%
0046	44-905-2	Installation of Storm Drains	CAP	30,000	30,000	0.00%	30,000	0.00%	30,000	0.00%	50,000	66.67%
0003	20-150-1	Assessment of Taxes	S&W	44,000	44,600	1.36%	45,500	2.02%	46,400	1.98%	47,300	1.94%
0064	28-370-1	Dial-A-Ride (Senior Citizens)	S&W	26,500	27,600	4.15%	28,200	2.17%	35,700	26.60%	46,900	31.37%
0070	44-905-2	Purchase Computers/Software/Office Equip	CAP	30,000	30,000	0.00%	61,000	103.33%	60,000	-1.64%	40,000	-33.33%
0026	25-240-2	Traffic Signals	OE	33,250	37,500	12.78%	37,500	0.00%	37,500	0.00%	37,500	0.00%
0033	27-340-2	Animal Control	OE	35,000	32,500	-7.14%	30,000	-7.69%	30,000	0.00%	37,250	24.17%
0002	20-130-2	Finance	OE	29,000	29,000	0.00%	30,000	3.45%	35,000	16.67%	35,000	0.00%
0013	20-180-1	Planning Board	S&W	32,300	33,000	2.17%	33,600	1.82%	34,300	2.08%	35,000	2.04%
0014	20-185-1	Board of Adjustment	S&W	32,300	33,000	2.17%	33,600	1.82%	34,300	2.08%	35,000	2.04%
0007	20-110-1	Township Committee	S&W	30,000	30,600	2.00%	31,212	2.00%	31,900	2.20%	32,500	1.88%
0034	25-275-1	Municipal Prosecutor	S&W	29,000	29,500	1.72%	30,100	2.03%	30,700	1.99%	31,300	1.95%
0350	20-135-2	Audit Services	OE	24,250	24,750	2.06%	25,400	2.63%	25,925	2.07%	26,700	2.99%
0021	22-195-2	Construction Code Official	OE	11,000	29,500	168.18%	29,500	0.00%	29,500	0.00%	25,500	-13.56%
0221	20-100-1	Economic Development Action Committee	OE	20,000	39,500	97.50%	39,500	0.00%	16,700	-57.72%	24,250	45.21%
0325	26-325-2	Community Services Act	OE	13,000	13,000	0.00%	15,000	15.38%	19,400	29.33%	23,500	21.13%
0036	28-370-2	Recreation Commission	OE	20,000	22,500	12.50%	22,250	-1.11%	21,450	-3.60%	22,500	4.90%
0039	30-420-2	Celebration of Public Events (HT Day)	OE	10,000	10,000	0.00%	20,000	100.00%	20,000	0.00%	20,000	0.00%
0038	30-420-2	Patriotic Celebration	OE	15,000	15,000	0.00%	17,500	16.67%	17,500	0.00%	20,000	14.29%
0068	44-905-2	Purchase of Parks Equipment	CAP	-	10,000	N/A	129,600	1196.00%	19,000	-85.34%	20,000	5.26%
0082	28-370-2	Community Center	OE	14,500	14,450	-0.34%	17,050	17.99%	18,150	6.45%	18,400	1.38%
0005	20-145-2	Collection of Taxes	OE	17,000	17,000	0.00%	17,000	0.00%	17,000	0.00%	17,000	0.00%
0031	27-330-2	Board of Health	OE	17,800	17,300	-2.81%	17,850	3.18%	17,850	0.00%	16,700	-6.44%
0014	20-185-2	Board of Adjustment	OE	13,000	12,800	-1.54%	13,150	2.73%	13,650	3.80%	15,575	14.10%
0042	20-175-2	Landmark Commission	OE	1,800	1,800	0.00%	5,000	177.78%	10,000	100.00%	15,300	53.00%
0011	20-165-2	Engineering	OE	15,000	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
0465	32-465-2	Recycling Tax (P.L.2007, c.311)	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	15,000	50.00%
0044	20-105-2	Employee Assistance	OE	17,000	17,000	0.00%	17,250	1.47%	15,400	-10.72%	14,900	-3.25%
0082	28-370-1	Community Center	S&W	10,200	10,400	1.96%	13,700	31.73%	14,000	2.19%	14,200	1.43%
0099	44-905-2	Installation of Traffic Signals & Safety Equip	CAP	43,000	43,000	0.00%	33,000	-23.26%	13,000	-60.61%	13,000	0.00%
0073	28-370-2	Senior Citizens	OE	10,000	10,000	0.00%	12,000	20.00%	12,000	0.00%	12,000	0.00%
0010	43-490-2	Municipal Court	OE	10,000	12,000	20.00%	12,000	0.00%	12,000	0.00%	12,000	0.00%
0008	20-105-2	Management Study	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0004	20-145-2	Purchase of Tax Title Lien	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0043	35-470-2	Contingent	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0061	44-905-2	Improvements to Parks & Playgrounds	CAP	-	-	N/A	22,500	N/A	-	-100.00%	10,000	N/A
0092	43-495-1	Public Defender	S&W	8,700	8,800	1.15%	9,000	2.27%	9,100	1.11%	9,200	1.10%
0079	28-370-2	Cultural Arts Committee	OE	2,500	3,500	40.00%	3,500	0.00%	4,800	37.14%	8,650	80.21%
0029	26-300-2	Street Lighting	OE	7,500	7,500	0.00%	7,500	0.00%	7,500	0.00%	7,500	0.00%
0025	25-252-1	Emergency Management Services	S&W	5,800	5,800	0.00%	5,900	1.72%	6,100	3.39%	6,200	1.64%

COMPARISON OF BUDGETS 2012 - 2016 (Declining Order)

Account	FCOA	Department	Type	2012 Budget	2013 Budget	2013 Percentage Difference	2014 Budget	2014 Percentage Difference	2015 Budget	2105 Percentage Difference	2016 Budget	2016 Percentage Difference
0220	20-120-2	Municipal Clerk	OE	6,000	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%
0037	30-420-2	Memorial Day	OE	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,600	12.00%
0049	20-165-2	Acquisition of Right of Ways	OE	5,000	5,000	0.00%	5,000	0.00%	5,000	0.00%	5,000	0.00%
0090	25-265-2	SFSP Fire District Payment	OE	4,394	4,394	0.00%	4,394	0.00%	4,394	0.00%	4,394	0.00%
0025	25-252-2	Emergency Management Services	OE	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	4,000	300.00%
0015	27-335-2	Environmental Commission	OE	2,500	2,600	4.00%	2,600	0.00%	2,600	0.00%	2,600	0.00%
0032	26-320-2	Mosquito Extermination	OE	2,000	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
0083	26-310-2	Garden Club	OE	1,425	1,400	-1.75%	1,400	0.00%	1,400	0.00%	1,400	0.00%
0078	27-330-2	Drug Awareness	OE	2,250	2,250	0.00%	2,250	0.00%	2,250	0.00%	1,250	-44.44%
0006	20-145-2	Liquidation of Tax Title Lien	OE	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
0015	27-335-1	Environmental Commission	S&W	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
0064	28-370-2	Dial-A-Ride (Senior Citizens)	OE	200	200	0.00%	200	0.00%	200	0.00%	200	0.00%
0020	25-260-2	Cedar Knolls First Aid Squad	OE	30,400	-	-100.00%	-	N/A	-	N/A	-	N/A
0022	22-195-1	Elevator Sub-Code Official	S&W	29,100	N/A	N/A	-	N/A	-	N/A	-	N/A
0023	22-195-1	Fire Sub-Code Official	S&W	13,300	N/A	N/A	-	N/A	-	N/A	-	N/A
0024	22-195-1	Plumbing Sub-Code Official	S&W	26,100	N/A	N/A	-	N/A	-	N/A	-	N/A
0475	48-925,935	Debt Service	Debt	-	-	-	-	-	-	-	-	-
		Total Budget Before Revenue Offsets		**19,141,785**	**20,086,015**	**4.93%**	**21,399,344**	**6.54%**	**21,506,880**	**0.50%**	**24,877,095**	**15.67%**
N/A	N/A	State Grants & Other Offset - Revenue	S&W	-	-	-	-	-	-	-	-	-
N/A	N/A	State Grants & Other Offset - Revenue	OE	249,789	160,381	-35.79%	465,155	190.03%	167,147	-64.07%	191,926	14.82%
0041	43-490-1	Shared Court - East Hanover	S&W	115,000	115,000	0.00%	115,000	0.00%	115,000	0.00%	115,000	0.00%
0041	43-490-2	Shared Court - East Hanover	OE	10,000	10,000	0.00%	10,000	0.00%	10,000	0.00%	10,000	0.00%
0096	43-490-2	Interlocal Safe Schools Specialist	OE	-	40,000	N/A	40,000	0.00%	40,000	0.00%	-	-100.00%
0085	42-330-1	Interlocal Board of Health	S&W	137,243	120,000	-12.56%	120,000	0.00%	120,000	0.00%	60,000	-50.00%
0085	42-330-2	Interlocal Board of Health	OE	1,125	1,125	0.00%	1,125	0.00%	1,125	0.00%	1,125	0.00%
		Total Budget Before Reserve Uncollected Taxes		**19,654,942**	**20,532,521**	**4.46%**	**22,150,624**	**7.88%**	**21,960,152**	**-0.86%**	**25,255,146**	**15.00%**
0062	N/A	Reserve For Uncollected Taxes		2,977,567	2,994,302	0.56%	3,068,188	2.47%	3,126,128	1.89%	3,353,642	7.28%
		Total Budget		**22,632,509**	**23,526,823**	**3.95%**	**25,218,812**	**7.19%**	**25,086,280**	**-0.53%**	**28,608,788**	**14.04%**
				-	-		-		-		-	

BUDGET HISTORY & PROJECTION 2014 - 2018

	2014	2015	2016	2017	2018
REVENUES					
Surplus Anticipated	4,425,000	4,425,000	4,425,000	4,500,000	4,500,000
Local Revenues					
Licenses	75,000	75,000	75,000	75,000	75,000
Fees & Permits	85,000	85,000	85,000	85,000	85,000
Municipal Court	300,000	300,000	300,000	350,000	350,000
Interest / Costs on Taxes	100,000	100,000	90,000	100,000	100,000
Hotel / Motel Tax	800,000	800,000	800,000	900,000	900,000
State Aid	2,293,230	2,293,230	2,293,230	2,300,000	2,300,000
Uniform Construction Code Fees	350,000	350,000	350,000	400,000	450,000
Interlocal Services	133,705	134,557	63,748	65,000	45,000
Shared Services	125,000	125,000	125,000	125,000	125,000
Grants (State / Federal)	25,826	18,862	18,862	15,000	15,000
Miscellaneous Revenues	64,015	64,015	64,015	64,000	64,000
Receipt Delinquent Taxes	350,000	350,000	350,000	350,000	350,000
Amount to be Raised Taxes	15,800,416	15,965,616	19,568,933	16,896,014	17,509,314
	24,927,192	**25,086,280**	**28,608,788**	**26,225,014**	**26,868,314**
APPROPRIATIONS					
Total Salaries & Wages	9,748,007	9,818,700	9,965,700	10,165,014	10,368,314
Total Other Expenditures	7,397,573	8,086,652	8,347,546	8,350,000	8,400,000
Statutory Expenditures	1,920,424	1,815,500	1,957,000	2,010,000	2,050,000
Deferred Charges	71,200	71,200	71,200	-	-
Capital Improvements	2,721,800	2,168,100	4,913,700	2,500,000	2,750,000
Debt Service	-	-	-	-	-
Reserve Uncollected Taxes	3,068,188	3,126,128	3,353,642	3,200,000	3,300,000
Total General Appropriations	**24,927,192**	**25,086,280**	**28,608,788**	**26,225,014**	**26,868,314**

REVENUE TRENDS 2012 - 2016

	2012	2013	2014	2015	2016
Surplus Anticipated	2,933,750	3,750,000	4,425,000	4,425,000	4,425,000
Local Revenues					
Licenses	75,000	75,000	75,000	75,000	75,000
Fees & Permits	85,000	85,000	85,000	85,000	85,000
Municipal Court	325,000	275,000	300,000	300,000	300,000
Interest / Costs on Taxes	100,000	100,000	100,000	100,000	90,000
Hotel / Motel Tax	800,000	800,000	800,000	800,000	800,000
State Aid	2,293,230	2,293,230	2,293,230	2,293,230	2,293,230
Uniform Construction Code Fees	350,000	350,000	350,000	350,000	350,000
Interlocal Services	138,368	133,067	133,705	134,557	63,748
Shared Revenue	125,000	125,000	125,000	125,000	125,000
Grants (State / Federal)	103,342	131,601	25,826	18,862	18,862
Miscellaneous Revenues	64,015	64,015	64,015	64,015	64,015
Receipt Delinquent Taxes	350,000	350,000	350,000	350,000	350,000
Amount to be Raised Taxes	14,889,804	15,113,839	15,800,416	15,965,616	19,568,933
	22,632,509	**23,645,752**	**24,927,192**	**25,086,280**	**28,608,788**