

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015  
(UNAUDITED)

POPULATION LAST CENSUS 16,508  
NET VALUATION TAXABLE 2015 4,620,907,800  
MUNICODE 270

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2016  
MUNICIPALITIES - FEBRUARY 10, 2016

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township \_\_\_\_\_ of Wyckoff \_\_\_\_\_, County of Bergen \_\_\_\_\_

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.  
DO NOT USE THESE SPACES

Examined By:	
Date	
1	Preliminary Check
2	Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature \_\_\_\_\_  
Title Chief Financial Officer

(This must be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Diana McLeod, am the Chief Financial Officer, License # N0328, of the Township of Bergen and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature \_\_\_\_\_  
Title CFO  
Address Memorial Town Hall, Wyckoff, NJ 07481  
Phone Number 201-891-7000 X105  
Fax Number 201-891-9359  
Email wyckoffcfo@wyckoff-nj.com

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ as of December 31, 2015 \_\_\_\_\_ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended \_\_\_\_\_ is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

2/16

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2016

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

\_\_\_\_\_

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2015 as required under N.J.A.C. 5:23-4.17.

Printed Name:

\_\_\_\_\_  
Thomas Gensheimer

Signature:

\_\_\_\_\_  


Certificate #:

\_\_\_\_\_  
7558

Date:

\_\_\_\_\_  
1/31/2016

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**  
**BY**  
**CHIEF FINANCIAL OFFICER**

*One of the following Certifications must be signed by the Chief Financial Officer if  
your municipality is eligible for local examination.*

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2016.

The undersigned certifies that this municipality has complied in full in meeting ALL  
of the above criteria in determining its qualification for local examination of its Budget  
in accordance with N.J.A.C. 5:30-7.5.

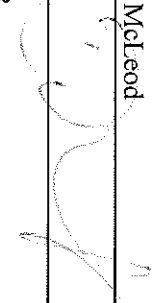
Municipality:

Township of Wyckoff

Chief Financial Officer:

Diana McLeod

Signature:



Certificate #:

N0328

Date:

1/31/2016

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet Item(s) # of the criteria  
above and therefore does not qualify for local examination of its Budget in accordance  
with N.J.A.C. 5:30-7.5.

Municipality:

Chief Financial Officer:

Signature:

Certificate #:

Date:

22-600-2425

Fed I.D. #

Wyckoff

Municipality

Bergen

County

## Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: 2015

(1)	(2)	(3)
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended

TOTAL \$ 98,764 \$

Type of Audit required by U.S. Inform Guidance and NJ 15.08:

Single Audit  
Program Specific Audit  
X Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with U.S. Uniform Guidance and NJ 15-08. The single audit threshold has been increased to \$750,000 beginning with the fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature Of Chief Financial Officer

Sheet 1d

Date

1/31/2016

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

The following certification is to be used **ONLY** in the event there is **NO** municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the **UTILITY** sheets from the document.

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2015 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name \_\_\_\_\_

Title \_\_\_\_\_

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 4,645,626,700

*Frank J. Steele*  
SIGNATURE OF TAX ASSESSOR

*Sup of Hudson*  
MUNICIPALITY

*Bergen*  
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

# POST CLOSING

## TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2015

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit		Credit	
Cash	5,825,364	00		
Change Fund	500	00		
<b>Sub-total</b>	<b>5,825,864</b>	<b>00</b>		
Due from State Sr Citizens Veterans	632	00		
Prior Year Taxes Receivable	318,431	00		
Tax Title Liens	11,939	00		
Foreclosed Property	36,700	00		
Grants Receivable	21,122	00		
Due from Other Trust Funds	42	00		
<b>Sub-total</b>	<b>388,866</b>	<b>00</b>		
Deferred Charges-Special Emergency	331,128	00		
Appropriation Reserves			940,517	00
Reserve for Encumbrances			347,895	00
Due to State DCA Fees			8,822	00
Overpaid Taxes			84,885	00
Overpaid Taxes Prior Years			46,914	00
County Added/Omitted Added Taxes Payable			31,659	00
Municipal Open Space Taxes Payable			682	00
Prepaid Taxes			483,295	00
Appropriated Grant Reserves			60,717	00
Unappropriated Grant Reserves			32,653	00
Reserve for Tax Appeals			404,091	00
Reserve for Revaluation			41,498	00
<b>Sub-total</b>			<b>2,483,628</b>	<b>00</b>
Special Emergency Notes Payable			331,128	00
Reserve for Receivables and Other Assests			388,866	00
Fund Balance			3,342,236	00
0	<b>6,545,858</b>	<b>00</b>	<b>6,545,858</b>	<b>00</b>

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

## POST CLOSING

**TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS AT DECEMBER 31, 2015

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

[illegible]

(Do not crowd - add additional sheets)



## POST CLOSING

# TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\*

AS AT DECEMBER 31, 2015

2

4

[illegible]

(Do not crowd - add additional sheets)

\* To be prepared in compliance with Department of Human Services Municipal Audit Guide,  
Public Welfare, General Assistance Program.

## FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

[illegible]

(Do not crowd - add additional sheets)

# TRIAL BALANCE - TRUST FUNDS

AS AT DECEMBER 31, 2015

[illegible]

Sheet 6

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256

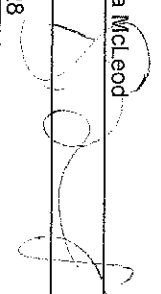
Municipal Public Defender Expended Prior Year 2014: ..... (1) \$ 0  
x 25%  
(2) \$ 0

Municipal Public Defender Trust Cash Balance December 31, 2015: ..... (3) \$ 1,014

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended 3 - (1 +2) = ..... \$ 1,014

The undersigned certifies that the municipality has complied  
with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Diana McLeod  
Signature:   
Certificate #: N0328  
Date: 1/31/2016

# **Schedule of Trust Fund Reserves**

		Amount Dec. 31, 2014 per Audit		Balance as at Dec. 31, 2015	
	Purpose	Report	Receipts	Disbursements	Dec. 31, 2015
1.	<u>Special Deposits</u>	\$ 774,900	\$ 715,559	455,129	\$ 1,035,330
2.	<u>Escrow Deposits</u>	228,196	325,872	288,885	265,183
3.	<u>Developers Escrow</u>	101,145	24,760	31,120	94,785
4.	<u>Performance Bond</u>	304,846	150,221	162,299	292,768
5.	<u>Unemployment Res'v</u>	46,193	24,218	35,804	34,607
6.	<u>Garden of Wyckoff</u>	114,470	94	0	114,564
7.	<u>Aff'd Hsg Dev Trust</u>	135,215	113,185	7,410	240,990
8.	<u>Comm Development</u>	929	0	0	929
9.	<u>Flexible Spending</u>	1,005	1	0	1,006
10.	<u>Storm Recovery</u>	296,931	33,158	27,338	302,751
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	\$ 2,003,830	1,387,068	1,007,985	\$ 2,382,913

# ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

N/A

Sheet 7

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014		RECEIPTS										Disbursements		Balance Dec. 31, 2015	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	0	00	XXXXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	XX	0	00
Cash	886,158	00		
Grant Receivable	96,586	00		
Deferred Charges to Taxation				
Funded				
Unfunded	3,006,550	00		
Bond Anticipation Notes Payable			3,006,550	00
Capital Improvement Fund			61,317	00
Contracts Payable			104,174	00
Improvement Authorizations Funded			541,230	00
Improvement Authorizations Unfunded			241,712	00
Fund Balance			34,311	00
	3,989,294	00	3,989,294	00

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2015

	Cash				Less Checks Outstanding		Cash Book Balance	
	*On Hand		On Deposit					
Current	71,883	00	6,023,642	00	269,661	00	5,825,864	00
Trust - Assessment								
Trust - Dog License			35,543	00			35,543	00
Trust - Other			2,495,616	00			2,495,616	00
Capital - General			886,158	00			886,158	00
Water - Operating								
Water - Capital								
SEWER Utility	976	00	1,242,341	00			1,243,317	00
Assessment Trust								
Public Assistance**								
Garbage District								
Municipal Open Space			642,036	00			642,036	00
Sewer Capital			560,515	00			560,515	00
Total	72,859	00	11,885,851	00	269,661	00	11,689,049	00

## REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2015.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: [Signature] Title: 1/31/16



**CASH RECONCILIATION DECEMBER 31, 2015 (cont'd.**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>CURRENT FUND</b>			
Lakeland Bank Current Account ending 9690		722,238	00
Lakeland Bank Claims Account ending 9682		4,649,064	00
TD Bank On-line Collections ending 7044		32,260	00
TD Bank Recreation On-line Collections ending 7004		11,800	00
TD Payroll Account ending 1096		373,111	00
TD Bank Investment Account ending 9424		235,169	00
	Sub-Total	6,023,642	00
<b>CAPITAL FUND</b>			
Lakeland Bank General Capital Account ending 1290		805	00
TD Bank Investment Account ending 9424		885,353	00
	Sub-Total	886,158	00
<b>SEWER OPERATING FUND</b>			
Lakeland Sewer Utility Operating Acct ending 9704		21,560	00
TD Bank Investment Account ending 9424		1,192,445	00
TD Bank Sewer On-line Collections Acct ending 7044		28,336	00
	Sub-Total	1,242,341	00
<b>TRUST OTHER FUND</b>			
TD Bank Other Trust Acct ending 0914		115,563	00
TD Bank Developers Fee Housing Trust Acct ending 2892		240,990	00
TD Bank Payroll Agency ending 1371		110,034	00
TD Bank Investment Account ending 9424		1,523,891	00
TD Bank Gardens of Wyckoff Account ending 0987		114,570	00
TD Bank Community Development Account ending 6263		929	00
Bank of America Accutrack Acct ending 1729		387,552	00
Lakeland Bank Unemployment Trust Acct ending 3153		1,081	00
TD Bank Flexible Spending Acct # 425-6196241		1,006	00
	Sub-Total	2,495,616	00
<b>SEWER UTILITY CAPITAL FUND</b>			
TD Bank Investment Acct ending 9424		560,515	00
<b>ANIMAL CONTROL TRUST</b>			
Lakeland Bank Animal Control Trust Acct ending 9199		35,543	00
<b>MUNICIPAL OPEN SPACE TRUST</b>			
TD Bank Municipal Open Space Checking Acct# 4270515766		642,036	00
TD Bank Investment Acct # 3982549424		0	00
	Sub-Total	642,036	00
		11,885,851	00

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require  
that separate bank accounts be maintained for each allocated fund.

# MUNICIPALITIES AND COUNTIES

## FEDERAL AND STATE GRANTS RECEIVABLE

Sheet 10

Grant	Balance Jan. 1, 2015		2015 Budget Revenue Realized		Received		Cancelled		Adjustment		Balance Dec. 31, 2015	
2013 Drive Sober	1,894	00					1,894	00			0	00
2014 Drive Sober	1,317	00					1,317	00			0	00
Municipal Alliance Extended	3,781	00					3,781	00			0	00
Drive Sober 2015			5,000	00			2,899	00			2,101	00
ANJEC Environmental Commission			1,500	00			1,000	00	(2)	00	498	00
Municipal Alliance (07/2014-6/30/2015)			11,677	00			4,404	00			7,273	00
Municipal Alliance (07/2015-6/30/2016)			11,677	00			427	00			11,250	00
Totals	6,992	00	29,854	00	0	00	15,722	00			21,122	00

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Sheet 11

Grant	Balance Jan. 1, 2015		Transferred from 2015 Budget Appropriations				Expended		Audit Adj or Cancelled		Balance Dec. 31, 2015	
			Budget	Appropriation By 40A:4-87								
2014 Clean Communities	27,734	00					27,734	00			0	
Municipal Alliance (01/2013-6/30/2014)	4,555	00					774	00	3,781	00	0	
Municipal Share	2,508	00									2,508	
DDEF	13,236	00	4,962	00			1,800	00			16,398	
Body Armor Program	8,396	00									8,396	
Over the Limit Under Arrest	1,139	00					1,139	00			0	
Clean Cool Air	792	00					750	00			42	00
Drive Sober 2013	1,895	00							1,895	00	0	00
Drive Sober 2014	1,317	00							1,317	00	0	00
Drive Sober 2015				5,000	00		2,899	00			2,101	00
ANJEC Environmental Commission				1,500	00						1,500	00
Recycling Tonnage Grant			37,266	00			37,266	00			0	00
Municipal Alliance (07/2014-6/30/2015)			11,677	00			4,404	00			7,273	00
Municipal Share			3,100	00			150	00			2,950	00
Municipal Alliance (07/2015-6/30/2016)				11,677	00						11,677	00
Municipal Share											0	00
2015 Clean Communities				37,611	00		30,210				7,401	00
Alcohol Ed and Rehab				471	00						471	00
<b>Total</b>	<b>61,572</b>	<b>00</b>	<b>57,005</b>	<b>00</b>	<b>56,259</b>	<b>00</b>	<b>107,126</b>	<b>00</b>	<b>6,993</b>	<b>00</b>	<b>60,717</b>	<b>00</b>

## Sheet 11a

[illegible]

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Sheet 12

Grant	Balance Jan. 1, 2015		Transferred from 2015 Budget Appropriations					Received		Cancelled		Transfer to Receivables		Balance Dec. 31, 2015	
			Budget		Appropriation By 40A:4-87										
2014 Clean Communities															
Municipal Alliance (01/2013-6/30/2014)															
Municipal Share															
DDEF	4,964	00	4,963	00				4,647	00					4,648	00
Body Armor Program															
Over the Limit Under Arrest															
Clean Cool Air															
Drive Sober 2013															
Drive Sober 2014															
Drive Sober 2015					5,000	00		2,899	00			2,101	00	0	00
ANJEC Environmental Commission	1	00			1,500	00		1,000	00			499	00	0	00
Recycling Tonnage Grant	37,266	00	37,266	00				28,005	00					28,005	00
Municipal Alliance (07/2014-6/30/2015)			11,677	00				4,403	00			7,274	00	0	00
Municipal Share															
Municipal Alliance (07/2015-6/30/2016)					11,677	00		427	00			11,250	00	0	00
Municipal Share															
2015 Clean Communities					37,611	00		37,611	00					0	00
Alcohol Ed and Rehab					471	00		471	00					0	00
TOTAL	42,231	00	53,906	00	56,259	00		79,463	00			21,124		32,653	00

**\*LOCAL DISTRICT SCHOOL TAX**

		Debit		Credit	
Balance January 1, 2015		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #		XXXXXXXXXX	XX	0	00
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)		XXXXXXXXXX	XX		
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXXX	XX		
Levy Calendar Year 2015		XXXXXXXXXX	XX	36,428,575	00
Paid		36,428,575	00	XXXXXXXXXX	XX
Balance December 31, 2015		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #		85003-00		XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)		85004-00		XXXXXXXXXX	XX
		36,428,575	00	36,428,575	00

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to  
Board of Education for use of local schools  
# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

		Debit		Credit	
Balance January 1, 2015		XXXXXXXXXX	XX	1,160	00
2015 Levy		XXXXXXXXXX	XX	231,727	00
Interest Earned		XXXXXXXXXX	XX		
Expenditures		231,045	00	XXXXXXXXXX	XX
Balance December 31, 2015		85046-00	2	682	00
				XXXXXXXXXX	XX
		231,727	00	232,887	00

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85031-00	XXXXXXXXXX XX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85032-00	XXXXXXXXXX XX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX XX	
Levy Calendar Year 2015	XXXXXXXXXX XX	
Paid		XXXXXXXXXX XX
Balance December 31, 2015	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85033-00		XXXXXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00		XXXXXXXXXX XX
# Must include unpaid requisitions		

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85041-00	XXXXXXXXXX XX	0 00
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXXXX XX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX XX	
Levy Calendar Year 2015	XXXXXXXXXX XX	19,057,229 00
Paid	19,057,229 00	XXXXXXXXXX XX
Balance December 31, 2015	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85043-00		XXXXXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00		XXXXXXXXXX XX
# Must include unpaid requisitions	19,057,229 00	19,057,229 00

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2015		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes		XXXXXXXXXX	XX	0	00
Due County for Added and Omitted Taxes		XXXXXXXXXX	XX		
2015 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County		XXXXXXXXXX	XX	10,697,538	00
County Library		XXXXXXXXXX	XX		
County Health		XXXXXXXXXX	XX		
County Open Space Preservation		XXXXXXXXXX	XX	112,888	00
Due County for Added and Omitted Taxes		XXXXXXXXXX	XX	31,659	00
Paid				XXXXXXXXXX	XX
Balance December 31, 2015		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes		10,810,426	00	XXXXXXXXXX	XX
Due County for Added and Omitted Taxes		31,659	00	XXXXXXXXXX	XX
		10,842,085	00	10,842,085	00

SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2015		XXXXXXXXXX	XX		
2015 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire - 81108-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer - 81111-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Water - 81112-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Garbage - 81109-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Open Space - 81105-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2015 Levy		XXXXXXXXXX	XX		
Paid				XXXXXXXXXX	XX
Balance December 31, 2015					

Footnote: Please state the number of districts in each instance



# STATE LIBRARY AID

N/A

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	Debit	Credit
Balance January 1, 2015	80004-01 XXXXXXXXXX	XX
State Library Aid Received in 2015	80004-02 XXXXXXXXXX	XX
Expended	80004-09	XXXXXXXXXX XX
Balance December 31, 2015	80004-10	

## RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2015	80004-03 XXXXXXXXXX	XX	
State Library Aid Received in 2015	80004-04 XXXXXXXXXX	XX	
Expended	80004-11		XXXXXXXXXX XX
Balance December 31, 2015	80004-12		

## RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2015	80004-05 XXXXXXXXXX	XX	
State Library Aid Received in 2015	80004-06 XXXXXXXXXX	XX	
Expended	80004-13		XXXXXXXXXX XX
Balance December 31, 2015	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07 XXXXXXXXXX	XX	
State Library Aid Received in 2015	80004-08 XXXXXXXXXX	XX	
Expended	80004-15		XXXXXXXXXX XX
Balance December 31, 2015	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,850,000 00	1,850,000 00	0 00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
Adopted Budget	3,424,197 00	3,665,592 00	241,395 00
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
	56,259 00	56,259 00	0 00
	5,330,456 00	5,571,851 00	241,395 00
Total Miscellaneous Revenue Anticipated			
Receipts from Delinquent Taxes	355,000 00	364,930 00	9,930 00
Amount to be Raised by Taxation:	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes	11,133,706 00	XXXXXXXXXX XX	XXXXXXXXXX XX
(b) Addition to Local District School Tax		XXXXXXXXXX XX	XXXXXXXXXX XX
(c) Minimum Library Tax	1,460,487 00	XXXXXXXXXX XX	XXXXXXXXXX XX
Total Amount to be Raised by Taxation	12,594,193 00	13,680,775 00	1,086,582 00
	18,279,649 00	19,617,556 00	1,337,907 00

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	XX	78,740,391	00
Amount to be Raised by Taxation		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Local District School Tax	80109-00	36,428,575	00	XXXXXXXXXX	XX
Regional School Tax	80119-00			XXXXXXXXXX	XX
Regional High School Tax	80110-00	19,057,229	00	XXXXXXXXXX	XX
County Taxes	80111-00	10,810,426	00	XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	31,659	00	XXXXXXXXXX	XX
Special District Taxes	80113-00			XXXXXXXXXX	XX
Municipal Open Space Tax	80120-00	231,727	00	XXXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	XX	1,500,000	00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	XX		
Balance for Support of Municipal Budget (or)	80116-00	13,680,775	00	XXXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	XX		
		80,240,391	00	80,240,391	00

\* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget"

\* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.



STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	18,223,390	00
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	56,259	00
Appropriated for 2015 (Budget Statement Item 9)	80012-03	18,279,649	00
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04		
Total General Appropriations (Budget Statement Item 9)	80012-05	18,279,649	00
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07		
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	15,839,038	00
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,500,000	00
Reserved	80012-10	940,517	00
Total Expenditures	80012-11	18,279,555	00
Unexpended Balances Canceled (see footnote)	80012-12	94	00

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
RE: UNEXPENDED BALANCES CANCELED:  
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL  
DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2015 Authorizations				
N.J.S. 40A:4-46 (After adoption of Budget)				
N.J.S. 40A:4-20 (Prior to adoption of Budget)				
Total Authorizations				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Total Expenditures				

RESULTS OF 2015 OPERATION

CURRENT FUND

	Debit		Credit	
Excess of anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated	XXXXXXXXXX	XX	241,395	00
Delinquent Tax Collections	XXXXXXXXXX	XX	9,930	00
	XXXXXXXXXX	XX		
Required Collection of Current Taxes	XXXXXXXXXX	XX	1,086,582	00
Unexpended Balances of 2015 Budget Appropriations	XXXXXXXXXX	XX	94	00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	XX	201,271	00
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	XX		
Sale of Municipal Assets	XXXXXXXXXX	XX		
Unexpended Balances of 2014 Appropriation Reserves	XXXXXXXXXX	XX	423,679	00
Prior Years Interfunds Returned in 2015	XXXXXXXXXX	XX		
Cancel Unexpended Grant Balance	XXXXXXXXXX	XX	2,136	00
	XXXXXXXXXX	XX		
	XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2015			XXXXXXXXXX	XX
Balance December 31, 2015	XXXXXXXXXX	XX		
Deficit in Anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated			XXXXXXXXXX	XX
Delinquent Tax Collections			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Required Collection of Current Taxes			XXXXXXXXXX	XX
Interfund Advances Originating in 2015			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	1,965,087	00	XXXXXXXXXX	XX
	1,965,087	00	1,965,087	00



# YEAR 2015

		Debit		Credit	
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	XX	3,227,149	00
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	XX	1,965,087	00
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	1,850,000	00	XXXXXXXXXX	XX
5. Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2015	80014-05	3,342,236	00	XXXXXXXXXX	XX
		5,192,236	00	5,192,236	00

(FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	5,825,864	00
Investments	80014-07		
Sub Total		5,825,864	00
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,483,628	00
Cash Surplus	80014-09	3,342,236	00
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15	3,342,236	00

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.  
NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

# (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2015 LEVY

1. Amount of Levy as per Duplicate (Analysis) #  or (Abstract of Ratables)	82101-00 \$ <u>79,121,467</u>
2. Amount of Levy Special District Taxes	82113-00 \$ _____ 82102-00 \$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00 \$ <u>10,087</u> 82104-00 \$ <u>221,625</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	
5a. Subtotal 2015 Levy	\$ <u>79,353,179</u>
5b. Reductions due to tax appeals **	\$ <u>161,185</u>
5c. Total 2015 Tax Levy	82106-00 \$ <u>79,191,994</u>
6 Transferred to Tax Title Liens	82107-00 \$ <u>1,735</u>
7. Transferred to Foreclosed Property	82108-00 \$ _____
8. Remitted, Abated or Canceled	82109-00 \$ <u>11,437</u>
9. Discount Allowed	82110-00 \$ _____
10. Collected in Cash: In 2014	82121-00 \$ <u>408,767</u>
In 2015 *	82122-00 \$ <u>77,505,659</u>
Homestead Benefit Credit	82124-00 \$ <u>827,303</u>
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00 \$ <u>118,662</u>
Total to Line 14	82111-00 \$ <u>78,860,391</u>
11. Total Credits	\$ <u>78,873,563</u>
12. Amount Outstanding December 31, 2015	83120-00 \$ <u>318,431</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is	<u>99.58%</u> 82112-00

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ & complete sheet 22a**

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$ <u>78,860,391</u>
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	\$ <u>120,000</u>
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>78,740,391</u>

**Note A:** In showing the above percentage the following should be noted:

Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.9999%

# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

\* Include overpayments applied as part of 2015 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)



ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2015

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

2/1X

Total of Line 10 Collected in Cash (sheet 22).....\$ \_\_\_\_\_

LESS: Proceeds from Accelerated Tax Sale.....\$ \_\_\_\_\_

NET Cash Collected .....\$ \_\_\_\_\_

Line 5c (sheet 22) Total 2015 Tax Levy.....\$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is..... % \_\_\_\_\_

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....\$ \_\_\_\_\_

LESS: Proceeds from Tax Levy Sale (excluding premium).....\$ \_\_\_\_\_

NET Cash Collected .....\$ \_\_\_\_\_

Line 5c (sheet 22) Total 2015 Tax Levy.....\$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is..... % \_\_\_\_\_

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY  
FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit		Credit	
1. Balance January 1, 2015	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	1,500	00	XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	6,000	00	XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	116,250	00	XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	3,588	00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX	120,794	00
10.				
11.				
12. Balance December 31, 2015	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey	632	00	XXXXXXXXXX	XX
	124,382	00	124,382	00


Calculation of Amount to be included on Sheet 22, Item 10-  
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	6,000.00
Line 3	116,250.00
Line 4	
Sub-Total	122,250.00
Less: Line 7	(3,588.00)
To Item 10, Sheet 22	118,662.00

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING  
(N.J.S.A. 54:3-27)

			Debit		Credit	
Balance January 1, 2015			XXXXXXXXXX	XX	400,000	00
Taxes Pending Appeals			400,000	00	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX	120,000	00
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			115,909	00	XXXXXXXXXX	XX
					XXXXXXXXXX	XX
Balance December 31, 2015			404,091	00	XXXXXXXXXX	XX
Taxes Pending Appeals*			404,091	00	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
			520,000	00		520,000 00

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015

  
\_\_\_\_\_  
Signature of Tax Collector  
78007      1/31/16  
License #      Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2016 MUNICIPAL BUDGET

			YEAR 2016		YEAR 2015	
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (1.) (Exclusive of Reserve for Uncollected Tax			80015-	17,159,989	00	XXXXXXXXXX XX
2. Local District School Tax -			Actual	80016-		36,428,574 00
			Estimate**	80017-	37,157,145 00	XXXXXXXXXX XX
3. Regional School District Tax -			Actual	80025-		
			Estimate*	80026-		XXXXXXXXXX XX
4. Regional High School Tax -			Actual	80018-		19,057,229 00
School Budget			Estimate*	80019-	19,438,374 00	XXXXXXXXXX XX
5. County Tax			Actual	80020-		10,810,426 00
			Estimate*	80021-	11,024,377 00	XXXXXXXXXX XX
6. Special District Taxes			Actual	80022-		
			Estimate*	80023-		XXXXXXXXXX XX
7. Municipal Open Space Tax			Actual	80027-		231,045 00
			Estimate*	80028-	231,045 00	XXXXXXXXXX XX
8. Total General Appropriations & Other Taxes				80024-01	85,010,930 00	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5)				80024-02	5,780,999 00	
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes				80024-03	79,229,931 00	
11. Amount of item 10 Divided by			98.14195%	[820034-04]		
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)				80024-05	80,729,931 00	
Analysis of Item 11:						
Local District School Tax						
(Amount Shown on Line 2 Above)				37,157,145 00		
Regional School District Tax						
(Amount Shown on Line 3 Above)						
Regional High School Tax						
(Amount Shown on Line 4 Above)				19,438,374 00		
County Tax						
(Amount Shown on Line 5 Above)				11,024,377 00		
Special District Tax						
(Amount Shown on Line 6 Above)						
Municipal Open Space Tax						
(Amount Shown on Line 7 Above)				231,045 00		
Tax in Local Municipal Budget (incl Library)				12,878,990 00		
Total Amount (see Line 11)				80,729,931 00		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)				80024-06	1,500,000 00	
Computation of "Tax in Local Municipal Budget"						
Item 1 - Total General Appropriations					17,159,989 00	The amount of anticipated rev- enues (Item 9)
Item 12 - Appropriation: Reserve for Uncollected Taxes					1,500,000 00	may never exceed the total of Items 1 and 12.
Sub-Total					18,659,989 00	
Less: Item 9 - Total Anticipated Revenues					5,780,999 00	
Amount to be Raised by Taxation in Municipal Budget 80024-07					12,878,990 00	

\* Must not be stated in an amount less than  
"actual" Tax of year 2015.

\*\* May not be stated in an amount less than  
proposed budget submitted by the Local  
Board of Education to the Commissioner  
of Education on January 15, 2016 (Chap.  
136, P.L. 1978). Consideration must be  
given to calendar year calculation.

Note:  
The amount of  
anticipated rev-  
enues (Item 9)  
may never exceed  
the total of Items 1  
and 12.

# ACCELERATED TAX SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

N/A

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of \_\_\_\_\_  
Collection (item 16)

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2016 Estimated Total Levy - 2015 Total Levy)/2015 Total Levy]  
D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
[(B x C) + B]

E. Net Reserve for Uncollected Taxes  
Appropriation in Current Budget  
(A - D) \$ \_\_\_\_\_

### 2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29)	\$ _____
2. Taxes not Included in the budget (AFS 25, items 2 thru 7)	\$ _____
Total	\$ _____
3. Less: Anticipated Revenues (item 5, budget sheet 11)	\$ _____
4. Cash Required	\$ _____
5. Total Required at _____ % (items 4+6)	\$ _____
6. Reserve for Uncollected Taxes (item E above)	\$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1. Balance January 1, 2015				375,135	00	XXXXXXXXXX	XX
A. Taxes				XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens				XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes				XXXXXXXXXX	XX		
B. Tax Title Liens				XXXXXXXXXX	XX		
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes				XXXXXXXXXX	XX		
B. Tax Title Liens				XXXXXXXXXX	XX		
4. Added Taxes						XXXXXXXXXX	XX
5. Added Tax Title Liens						XXXXXXXXXX	XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens				XXXXXXXXXX	XX	(1)	
B. Tax Title Liens - Transfers from Taxes				(1)		XXXXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXXXX	XX	375,135	00
8. Totals				375,135	00	375,135	00
9. Balance Brought Down				375,135	00	XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX	364,931	00
A. Taxes				XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens				XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2015 Tax Sale						XXXXXXXXXX	XX
12. 2015 Taxes Transferred to Liens				1,735	00	XXXXXXXXXX	XX
13. 2015 Taxes				318,431	00	XXXXXXXXXX	XX
14. Balance December 31, 2015				XXXXXXXXXX	XX	330,370	00
A. Taxes				XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens				XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals				695,301	00	695,301	00

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 97.280%
17. Item No. 14 multiplied by percentage shown above is \$ 321,384 represents the  
maximum amount that may be anticipated in 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

# SCHEDULE OF FORECLOSED PROPERTY

## (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

	Debit		Credit	
1. Balance January 1, 2015	84101-00	36,700 00	XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00		XXXXXXXXXX	XX
4. Taxes Receivable	84104-00		XXXXXXXXXX	XX
5A.	84102-00		XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX XX		
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX XX		
8. Sales		XXXXXXXXXX XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX XX		
10. Contract	84110-00	XXXXXXXXXX XX		
11. Mortgage	84111-00	XXXXXXXXXX XX		
12. Loss on Sales	84112-00	XXXXXXXXXX XX		
13. Gain on Sales	84113-00		XXXXXXXXXX	XX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX XX	36,700 00	
		36,700 00	36,700 00	

### CONTRACT SALES

	Debit		Credit	
15. Balance January 1, 2015	84115-00		XXXXXXXXXX	XX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXXXX XX		
18.	84118-00	XXXXXXXXXX XX		
19. Balance December 31, 2015	84119-00	XXXXXXXXXX XX		

### MORTGAGE SALES

	Debit		Credit	
20. Balance January 1, 2015	84120-00		XXXXXXXXXX	XX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXXXX XX		
23.	84123-00	XXXXXXXXXX XX		
24. Balance December 31, 2015	84124-00	XXXXXXXXXX XX		

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2015 (84125-00)

Realized in 2015 Budget 0

To Results of Operation (Sheet 19)

# DEFERRED CHARGES - MANDATORY CHARGES ONLY -

2/18

## CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55; N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	Amount Caused By Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

\*Do not include items funded or refunded as listed below.

## EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

Date	Purpose	Amount
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

## JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2016
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



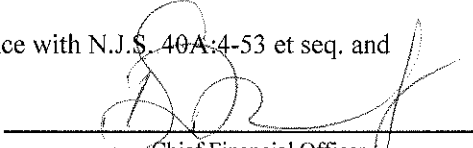
**N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

Sheet 29

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2014		REDUCED IN 2015				Balance Dec. 31, 2015	
								By 2015 Budget		Canceled by Resolution			
10/1/14	Special Emergency - Ord 1718 Revaluation	552,128	00	110,500	00	441,628	00	110,500	00			331,128	00

80025-0080026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page



Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 budget.

N/A

Sheet 30

Chief Financial Officer

Sheet 30

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS (COUNTY (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit		2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX	XX		
Issued	80033-02	XXXXXXXXXX	XX		
Paid	80033-03		XXXXXXXXXX	XX	
Outstanding December 31, 2015	80033-04		XXXXXXXXXX	XX	
2016 Bond Maturities - General Capital Bonds					
2016 Interest on Bonds *	80033-06	\$	80033-05	\$	N/A
ASSESSMENT SERIAL BONDS					
Outstanding January 1, 2015	80033-07	XXXXXXXXXX	XX		
Issued	80033-08	XXXXXXXXXX	XX		
Paid	80033-09		XXXXXXXXXX	XX	
Outstanding December 31, 2015	80033-10		XXXXXXXXXX	XX	
2016 Bond Maturities - Assessment Bonds					
2016 Interest on Bonds *	80033-12	\$	80033-11	\$	N/A
Total "Interest on Bonds - Debt Service" (*Items)					
			80033-13	\$	

LIST OF BONDS ISSUED DURING 2015					
Purpose	2016 Maturity	Amount Issued		Date of Issue	Interest Rate
Total		80033-14	80033-15		

# **SCHEDULE OF LOANS ISSUED AND OUTSTANDING** **AND 2016 DEBT SERVICE FOR LOANS** (COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX XX	
Issued	80033-02	XXXXXXXXXX XX	
Paid	80033-03	XXXXXXXXXX XX	
Outstanding December 31, 2015	80033-04	XXXXXXXXXX XX	
2016 Loan Maturities		80033-05	\$ N/A
2016 Interest on Loans		80033-06	\$
Total 2016 Debt Service for	Loan	80033-13	\$

LOAN			
Outstanding January 1, 2015	80033-07	XXXXXXXXXX XX	
Issued	80033-08	XXXXXXXXXX XX	
Paid	80033-09	XXXXXXXXXX XX	
Outstanding December 31, 2015	80033-10	XXXXXXXXXX XX	
2016 Loan Maturities		80033-11	\$ N/A
2016 Interest on Loans		80033-12	\$
Total 2016 Debt Service for	Loan	80033-13	\$

LIST OF LOANS ISSUED DURING 2015				
Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	80033-14	80033-15		

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01 XXXXXXXXXXXX XX		
Paid	80034-02	XXXXXXXXXXXX XX	
Outstanding December 31, 2015	80034-03	XXXXXXXXXXXX XX	
2016 Bond Maturities - Term Bonds	80034-04 \$		
2016 Interest on Bonds *	80034-05 \$		
TYPE I SCHOOL SERIAL BOND			
Outstanding January 1, 2015	80034-06 XXXXXXXXXXXX XX		
Issued	80034-07 XXXXXXXXXXXX XX		
Paid	80034-08	XXXXXXXXXXXX XX	
Outstanding December 31, 2015	80034-09	XXXXXXXXXXXX XX	
2016 Interest on Bonds *	80034-10 \$		
2016 Bond Maturities - Serial Bonds		80034-11 \$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12 \$	

N/A

## LIST OF BONDS ISSUED DURING 2015

N/A

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

## 2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

Outstanding  
Dec. 31, 2015

2016 Interest  
Requirement

- Emergency Notes 80036- \$ \_\_\_\_\_
- Special Emergency Notes 80037- \$ \_\_\_\_\_
- Tax Anticipation Notes 80038- \$ \_\_\_\_\_
- Interest on Unpaid State and County Taxes 80039- \$ \_\_\_\_\_
- \$ \_\_\_\_\_
- \$ \_\_\_\_\_

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity	Rate of Interest	2016 Budget Requirement				Interest Computed to (Insert Date)
									For Principal		For Interest **		
1. Purchase Fire Pumper	550,550	00	8/5/2013		438,550	00	7/27/2016	0.71%			3,114	00	7/27/2016
2. Road resurfacing	1,235,000	00	7/29/2014		1,235,000	00	7/27/2016	0.71%			8,769	00	7/27/2016
3. Various Equipment Upgrades	202,970	00	7/29/2014		202,970	00	7/27/2016	0.71%			1,441	00	7/27/2016
4. Various Equipment Upgrades	180,030	00	7/27/2016		180,030	00	7/27/2016	0.71%			1,278	00	7/27/2016
5. Road Resurfacing/Parking Lot Resurf	950,000	00	7/27/2016		950,000	00	7/27/2016	0.71%			6,745	00	7/27/2016
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
Total	3,118,550	00			3,006,550	00					21,347	00	

80051-0180051-02

Memo: Type I School Notes should be separately listed and totaled.  
Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.  
\* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.  
All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted with statement.  
\*\* If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

N/A

# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Sheet 34

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity	Rate of Interest	2016 Budget Requirement				Interest Computed to (Insert Date)
									For Principal		For Interest **		
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
Total													

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

\*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Sheet 34a

Purpose	Amount of Obligation Outstanding Dec. 31, 2015		2016 Budget Requirement			
			For Principal		For Interest/Fees	
1						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
Total						

80051-01

80051-02



# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015			2,015 Authorizations	Audit Adjustmnt	Expended		Authorizations Canceled		Balance - December 31, 2015		
	Funded		Unfunded							Funded		Unfunded
Ord: 1308 (etal) Acquisition of Land	3,728	00				0	00			3,728	00	
Ord: 1469 Roller Hockey Rink Rehab	150	00				0	00			150	00	
Ord: 1602 Ballfield Improvements	4,926	00				0	00			4,926	00	
Ord: 1619/1688/1738/1773 Field Enhancements	79,995	00		25,000	00	5,190	00			99,805	00	
Ord: 1645 Various Capital Improvements	12,000	00				12,000	00			0	00	
Ord: 1647/1690 Various DPW Heavy Equip			6,663	00		0	00					6,663 00
Ord: 1687 Various Capital Improvements	40,950	00				9,447	00			31,503	00	
Ord: 1712 Various Capital Imprpvements	73,889	00				28,464	00			45,425	00	
Ord: 1711/1734 Vehicle Repairs and Rehab	4,082	00				0	00			4,082	00	
Ord: 1735 Various Capital Imprpvements	147,744	00				18,654	00			129,090	00	
Ord: 1736 Purchase Fire Pumper	34,000	00				0	00			34,000	00	
Ord: 1737 Purchase Fire Pumper	50,000	00				0	00			50,000	00	
Ord: 1739 Town Hall Roof/Arch Design	50,000	00				8,065	00			41,935	00	
Ord: 1773 Various Capital Improvements				252,775	00	139,728	00				00	113,047 00
<b>Sub-total</b>	<b>501,464</b>	<b>00</b>	<b>6,663 00</b>	<b>277,775 00</b>		<b>221,548</b>	<b>00</b>	<b>0 00</b>		<b>444,644</b>	<b>00</b>	<b>119,710 00</b>

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2,015 Authorizations	Adjustment	Expended		Authorizations Canceled		Balance - December 31, 2015	
	Funded	Unfunded							Funded	Unfunded
Ord: 1664 Refunding Tax Appeal		19,338 00								19,338 00
Ord: 1710 Purchase Fire Pumper		1,747 00								
Ord: 1740 Various Capital Improvements		150,680 00			99,809 00					50,871 00
Ord: 1782 Outdoor Sports Lighting			300,000 00		300,000 00					0
Ord: 1774 Various Road Imp and Comm Parking Lot			1,000,000 00		948,207 00					51,793 00
Ord: 1778 OST Resurf Roller Hcky Rink			20,775 00		0 00				20,775 00	
Ord: 1781 FEMA Purchase Generators			75,000 00		0 00				75,000 00	
Ord: 1719 OST Russell Comm Pk (Adjusted)				811 00					811 00	
Sub-total	0	171,765 00	1,395,775 00	811 00	1,348,016 00				96,586 00	122,002 00
Total 70000-	501,464 00	178,428 00	1,673,550 00	00	1,569,564 00				541,230 00	241,712 00

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization

^ ^

Cap Imp Auth 686,356  
Grants 96,586  
782,942

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2015	80031-01	XXXXXXXXXX	XX	11,317	00
Received from 2015 Budget Appropriation *	80031-02	XXXXXXXXXX	XX	377,775	00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	327,775	00	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2015	80031-05	✓ 61,317	00	XXXXXXXXXX	XX
		389,092	00	389,092	00

\* The full amount of the 2015 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2015	80030-01	XXXXXXXXXX	XX		
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXXXX	XX		
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2015	80030-05			XXXXXXXXXX	XX

\*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2015 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

#### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2015 or Prior Years	
Ord 1773: Various Capital Improv	277,775	00			277,775	00	277,775	00
Ord: 1782 Outdoor Sports Lighting	300,000	00			300,000	00	-	00
Ord: 1774 Various Rd Improv	1,000,000	00			50,000	00	50,000	00
Ord: 1778 Resurf Roller Hcky Rim	20,775	00			20,775	00	-	00
Ord: 1781 Purchase Generators	75,000	00			75,000	00	-	00
Total 80032-00	1,673,550	00			723,550	00	327,775	00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

\* Grant funded

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2015

	Debit		Credit	
Balance January 1, 2015	80029-01	XXXXXXXXXX XX	76,311	00
Premium on Sale of Bonds		XXXXXXXXXX XX		
Funded Improvement Authorizations Canceled		XXXXXXXXXX XX		
Appropriated to Finance Improvement Authorizations	80029-02	42,000 00	XXXXXXXXXX XX	
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX XX	
Balance December 31, 2015	80029-04	34,311 00	XXXXXXXXXX XX	
		76,311 00	76,311	00

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015

\$ \_\_\_\_\_

2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)

\$ \_\_\_\_\_

3. Amount of Bonds Issued Under Item 1  
Maturing in 2016

\$ \_\_\_\_\_

4. Amount of Interest on Bonds with a  
Covenant - 2016 Requirement

\$ \_\_\_\_\_

5. Total of 3 and 4 - Gross Appropriation

\$ \_\_\_\_\_

6. Less Amount of Special Trust Fund to be Used

\$ \_\_\_\_\_

7. Net Appropriation Required

\$ \_\_\_\_\_

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

# MUNICIPALITIES ONLY

## IMPORTANT

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2015 was

\$ 79,191,994

2. Amount of Item 1 Collected in 2015 (\*)

\$ 78,873,563

3. Seventy (70) percent of Item 1

\$ 55,434,396

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2015?

Answer YES or NO

NO

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2015?

Answer YES or NO:

YES

If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

C.

Does the appropriation required to be included in the 2016 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?

Answer YES or NO:

NO

D.

1. Cash Deficit 2014

\$ N

2. 4% of 2014 Tax Levy for all purposes:

Levy - - \$

=

\$ O

3. Cash Deficit 2015

\$ N

4. 4% of 2015 Tax Levy for all purposes:

Levy - - \$

=

\$ E

E.

Unpaid

2014

2015

Total

1. State Taxes

\$

\$

\$

2. County Taxes

\$

\$

\$

3. Amounts due Special Districts

\$

\$

\$

4. Amounts due School Districts for Local School Tax

\$

\$

\$

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2015, please observe instructions of Sheet 2.

# POST CLOSING

## AS AT DECEMBER 31, 2015

(Separately Stated)

**(Do not crowd - add additional sheets)**



## POST CLOSING TRIAL BALANCE

# UTILITY ASSESSMENT TRUST FUNDS

## IF MORE THAN ONE UTILITY

**EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2015

[illegible]

**(Do not crowd - add additional sheets)**

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014		RECEIPTS										Disbursements		Balance Dec. 31, 2015	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

SCHEDULE OF WATER UTILITY BUDGET - 2015

BUDGET REVENUES

Source	Budget		Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-			
Fire Hydrant Service	91304-			
Miscellaneous	91305-			
Added by N.J.S. 40A:4-87: (List)		XXXXXXX	XX	XXXXXXX
Subtotal				
Deficit (General Budget) **	91306-			
	91307-			

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXXX	XX
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

FOOTNOTES: - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2015 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2014 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Balance of "Results of 2015 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2015 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			

SECTION 2:

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Water Utility for 2014:

2014 Appropriation Reserves Canceled in 2015			
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
*Excess (Revenue Realized)			

\*\*Items must be shown in same amounts on Sheet 44.

RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXXX	XX		
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX

\*See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX		
Excess in Results of 2015 Operations	XXXXXX	XX		
Amount Appropriated in 2015 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2015			XXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2015  
(FROM WATER UTILITY - TRIAL BALANCE)

Cash				
Investments				
Interfund Accounts Receivable				
Subtotal				
Deduct Cash Liabilities Marked with "C" on Trial Balance				
Operating Surplus Cash or (Deficit in Operating Surplus Cash)				
Other Assets Pledged to Operating Surplus*				
Deferred Charges #				
Operating Deficit #				
Total Other Assets				

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

\* In the case of a "Deficit in Operating Surplus Cash",  
"other Assets" would be also pledged to cash liabilities.

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2014 \$ \_\_\_\_\_

Increased by:

Water Rents Levied \$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Overpayments applied \$ \_\_\_\_\_

Transfer to Water Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2015 \$ \_\_\_\_\_

---

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2014 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2015 \$ \_\_\_\_\_

# DEFERRED CHARGES - MANDATORY CHARGES ONLY - WATER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1. Emergency Authorization - *	\$	\$	\$	\$
2.	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

\*Do not include items funded or refunded as listed below.

## EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

Date	Purpose	Amount
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

## JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2016
1.			\$	
2.			\$	
3.			\$	
4.			\$	

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX XX		
Issued	XXXXXX XX		
Paid		XXXXXX XX	
Outstanding December 31, 2015		XXXXXX XX	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *	\$		
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2015	XXXXXX XX		
Issued	XXXXXX XX		
Paid		XXXXXX XX	
Outstanding December 31, 2015		XXXXXX XX	
2016 Bond Maturities - Capital Bonds			\$
2016 Interest on Bonds *	\$		

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2016	\$	
Required Appropriation 2016	\$	

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate



SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN

	Debit		Credit		2016 Debt Service
Outstanding January 1, 2015	XXXXXXXX	XX			
Issued	XXXXXXXX	XX			
Paid			XXXXXXXX	XX	
Outstanding December 31, 2015			XXXXXXXX	XX	
2016 Loan Maturities					\$
2016 Interest on Loans *	\$				
WATER UTILITY					
Outstanding January 1, 2015	XXXXXXXX	XX			
Issued	XXXXXXXX	XX			
Paid			XXXXXXXX	XX	
Outstanding December 31, 2015			XXXXXXXX	XX	
2016 Loan Maturities					\$
2016 Interest on Loans *	\$				

INTEREST ON LOANS - WATER UTILITY BUDGET

2016 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2016	\$	
Required Appropriation 2016	\$	

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 50

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity		Rate of Interest		2016 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Important: If there is more than one utility in the municipality, identify each note.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.

\*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2016 Interest on Notes	\$
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2016	\$
Required Appropriation - 2016	\$

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity		Rate of Interest		2016 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Important: If there is more than one utility in the municipality, identify each note.

Memo \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Sheet 51a

Purpose	Amount of Obligation Outstanding Dec. 31, 2015		2016 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

[illegible]

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

# **WATER UTILITY CAPITAL FUND** **SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX		
Received from 2015 Budget Appropriation *	XXXXXXXX	XX		
	XXXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX
			XXXXXXXX	XX
			XXXXXXXX	XX
			XXXXXXXX	XX
			XXXXXXXX	XX
			XXXXXXXX	XX
			XXXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXXX	XX
			XXXXXXXX	XX
Balance December 31, 2015			XXXXXXXX	XX

# **WATER UTILITY CAPITAL FUND** **SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX		
Received from 2015 Budget Appropriation *	XXXXXXXX	XX		
Received from 2015 Emergency Appropriation *	XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXXX	XX
			XXXXXXXX	XX
Balance December 31, 2015			XXXXXXXX	XX

\*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

# UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2015

AND

**DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**[illegible]

# WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX		
Premium on Sale of Bonds	XXXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXXX	XX
Appropriated to 2015 Budget Revenue			XXXXXXXX	XX
Balance December 31, 2015			XXXXXXXX	XX

**Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8**

## POST CLOSING

**TRIAL BALANCE - SEWER UTILITY FUND**

AS AT DECEMBER 31, 2015

## OPERATING AND CAPITAL SECTIONS

(Separately Stated)

**Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"**

Title of Account		Debit		Credit	
<b>Sewer Operating Fund</b>					
Cash		1,243,317	00		
Consumer Accounts Receivable		61,607	00		
Appropriation Reserves				40,381	00
Reserve for Encumbrances				3,970	00
Sewer Overpayments				5,289	00
Pre-paid Sewers					
<b>Sub-total Cash Liabilities</b>				<b>49,640</b>	<b>00</b>
Reserve for Receivables				61,607	00
Fund Balance				1,193,677	00
		<b>1,304,924</b>	<b>00</b>	<b>1,304,924</b>	<b>00</b>
<b>Sewer Capital Fund</b>					
Cash		560,515	00		
Improvement Authorizations-Funded				405,916	00
Capital Improvement Fund				154,600	00
Fixed Sewer Capital Auth Uncomplete		150,000	00		
Deferred Reserve for Amortization				150,000	00
		<b>710,515</b>	<b>00</b>	<b>710,516</b>	<b>00</b>

(Do not crowd - add additional sheets)



Handwritten sketches of the number 2 in various styles, including a simple outline, a solid filled-in version, and a stylized version with a horizontal bar.

Handwritten sketches of the number 2 in various styles, including a simple outline, a solid filled-in version, and a stylized version with a horizontal bar.

**(Do not crowd - add additional sheets)**



# SCHEDULE OF SEWER UTILITY BUDGET - 2015

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Rents and Sewer Charges	1,872,747 00	2,145,316 00	272,569 00
Delinquent Interest	4,000 00	8,893 00	4,893 00
Added by N.J.S. 40A:4-87 (List)	XXXXXX XX	XXXXXX XX	XXXXXX XX
Subtotal	1,876,747 00	2,154,209 00	277,462 00
Deficit (General Budget) ** 07			
	08 1,876,747 00	2,154,209 00	277,462 00

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX XX
Adopted Budget	1,876,747 00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,876,747 00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,876,747 00
Deduct Expenditures:	
Paid or Charged	1,836,366 00
Reserved	40,381 00
Surplus (General Budget) **	
Total Expenditures	1,876,747 00 ✓
Unexpended Balance Canceled (See Footnote)	

### FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

### RE: UNEXPENDED BALANCE CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

# STATEMENT OF 2015 OPERATION

## UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
 Section 2 should be filled out in every case.

### SECTION 1:

N/A

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2014 Appropriation Reserves Canceled *			
(Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In			
Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2015 Operation"			
("Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2015 Operation"			
("Operating Deficit - to Trial Balance" - Sheet 60)			

### SECTION 2:

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Utility for 2014:

2014 Appropriation Reserves Canceled in 2015		59,055	00	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"				
* Excess (Revenue Realized)		59,055	00	

\*\*Items must be shown in same amounts on Sheet 58.

# RESULTS OF 2015 OPERATIONS      SEWER      UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXXX	XX	277,462	00
Unexpended Balances of Appropriations	XXXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXXX	XX	22,983	00
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXX	XX	59,055	00
Deficit in Anticipated Revenue			XXXXXXXX	XX
			XXXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXXX	XX		
Excess in Operations - to Operating Surplus	359,500	00	XXXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	359,500	00	359,500	00

## OPERATING SURPLUS -      SEWER      UTILITY

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX	834,177	00
Excess in Results of 2015 Operations	XXXXXXXX	XX	359,500	00
Amount Appropriated in 2015 Budget - Cash			XXXXXXXX	XX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXXX	XX
Balance December 31, 2015	1,193,677	00	XXXXXXXX	XX
	1,193,677	00	1,193,677	00

## ANALYSIS OF BALANCE DECEMBER 31, 2015 (FROM SEWER      UTILITY - TRIAL BALANCE)

Cash		1,243,317	00
Investments			
Interfund Accounts Receivable			
Subtotal		1,243,317	00
Deduct Cash Liabilities Marked with "C" on Trial Balance		49,640	00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,193,677	00
*Other Assets Pledged to Operating Surplus			
Deferred Charges #			
Operating Deficit #			
Total Other Assets			

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET

\* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2014 \$ 69,663

Increased by: 2015 Rents Levied \$ 2,139,543

Decreased by:

Collections \$ 2,145,135

Overpayments applied \$ 1,175

Transfer to Liens \$ 0

Other Pre-paid applied \$ 1,289

\$ 2,147,599

Balance December 31, 2015 \$ 61,607

**SCHEDULE OF LIENS**

Balance December 31, 2014 \$           

Increased by:

Transfers from Accounts Receivable \$           

Penalties and Costs \$           

Other \$           

\$           

Decreased by:

Collections \$           

Other \$           

\$           

Balance December 31, 2015

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

N/A

SAVER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1. Emergency Authorization - *	\$	\$	\$	\$
2.	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

\*Do not include items funded or refunded as listed below.

### EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

Date	Purpose	Amount
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2016
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

# **SCHEDULE OF BONDS ISSUED AND OUTSTANDING** **AND 2016 DEBT SERVICE FOR BONDS** SEWER **UTILITY ASSESSMENT BONDS**

211A

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX XX		
Issued	XXXXXX XX		
Paid		XXXXXX XX	
Outstanding December 31, 2015		XXXXXX XX	
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds *	\$	\$	

UTILITY CAPITAL BONDS			
Outstanding January 1, 2015	XXXXXX XX		
Issued	XXXXXX XX		
Paid		XXXXXX XX	
Outstanding December 31, 2015		XXXXXX XX	
2016 Bond Maturities - Capital Bonds			
2016 Interest on Bonds *	\$		

INTEREST ON BONDS - <u>UTILITY BUDGET</u>			
2016 Interest on Bonds (*Items)	\$		
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$		
Subtotal	\$		
Add: Interest to be Accrued as of 12/31/2016	\$		
Required Appropriation 2016	\$		

## LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate



# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR LOANS

SCHEDULE

UTILITY LOAN

N/A

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX XX		
Issued	XXXXXX XX		
Paid		XXXXXX XX	
Outstanding December 31, 2015		XXXXXX XX	
2016 Loan Maturities			
2016 Interest on Loans *	\$		\$

UTILITY LOAN			
Outstanding January 1, 2015	XXXXXX XX		
Issued	XXXXXX XX		
Paid		XXXXXX XX	
Outstanding December 31, 2015		XXXXXX XX	
2016 Loan Maturities			\$
2016 Interest on Loans *	\$		

## INTEREST ON LOANS - UTILITY BUDGET

2016 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2016	\$	
Required Appropriation 2016	\$	

## LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

N/A

Sheet 64

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity		Rate of Interest		2016 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Important: If there is more than one utility in the municipality, identify each note.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.

\*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES -		UTILITY BUDGET	
2016 Interest on Notes		\$	
Less: Interest Accrued to 12/31/2015 Trial Balance)		\$	
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/2016		\$	
Required Appropriation - 2016		\$	

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

Sheet 65

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity		Rate of Interest		2016 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Important: If there is more than one utility in the municipality, identify each note.

Memo: \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Sheet 65a

Purpose	Amount of Obligation Outstanding Dec. 31, 2015		2016 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

80051-01

80051-02

(Do not crowd - add additional sheets)

N/A

Sheet 66

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2015	XXXXXXX	XX	405,916	00
Received from 2015 Budget Appropriation *	XXXXXXX	XX	100,000	00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations	100,000	00	XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2015	405,916	00	XXXXXXX	XX
	505,916	00	505,916	00

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2015	XXXXXXX	XX	405,916	00
Received from 2015 Budget Appropriation *	XXXXXXX	XX	100,000	00
Received from 2015 Emergency Appropriation *	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	100,000	00	XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2015	405,916	00	XXXXXXX	XX
	505,916	00	505,916	00

\*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**UTILITIES ONLY**[illegible]

**YEAR 2015**

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX		
Premium on Sale of Bonds	XXXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXXX	XX
Appropriated to 2015 Budget Revenue			XXXXXXXX	XX
Balance December 31, 2015			XXXXXXXX	XX