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

	Date	Examined By:	
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 Wyckoff, County 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:

N/A

(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) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$	$ 98,764	$

Type of Audit required by U.S. Iniform 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

1/31/2016
Date

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.

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

Pamela Steele
SIGNATURE OF TAX ASSESSOR

Twp of Wyckoff
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 Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

Title of Account	Debit		Credit		
Cash	5,825,364	00			
Change Fund	500	00			
Sub-total	**5,825,864**	00			
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			
Sub-total	**388,866**	**00**			
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	
Sub-total			**2,483,628**	**00**	"C"
Special Emergency Notes Payable			331,128	00	
Reserve for Recevables and Other Assests			388,866	00	
Fund Balance			3,342,236	00	
0	**6,545,858**	**00**	**6,545,858**	**00**	

(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 Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

Title of Account	Debit		Credit		
Cash	5,825,864	00			
Due from State Sr Citizens and Veterans Deductions	632	00			
Taxes Receivable	318,431	00			
Tax Title Liens	11,939	00			
Foreclosed Property	36,700	00			
Grants Receivable	21,122	00			
Other Recevables	42	00			
Emergencies and Deferred Charges	331,128	00			
Total Assets	**6,545,858**	**00**			
Cash Liabilites			2,483,628	00	"C"
Special Emergency Notes Payable			331,128	00	
Reserve for Receivables and Other Assets			388,866	00	
Fund Balance			3,342,236	00	
Total Liabilities, reserves and Fund Balance			**6,545,858**	**00**	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

N/A

Accounts #1 and #2*

AS AT DECEMBER 31, 2015

Title of Account	Debit		Credit	

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

Title of Account	Debit		Credit	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit		Credit	
Other Trust				
Cash	2,495,616	00		
Various Reserves			2,382,913	00
Due to State of New Jersey			112,703	00
	2,495,616	**00**	**2,495,616**	**00**
Animal Control				
Cash	35,543	00		
Due from State of New Jersey	6,125	00		
Reserve for Expenditures			41,668	00
	41,668	**00**	**41,668**	**00**
Municipal Open Space Trust				
Cash	642,036	00		
Reserve for Open Space			642,036	00
	642,036	**00**	**642,036**	**00**

(Do not crowd - add additional sheets)

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

	Purpose	Amount Dec. 31, 2014 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2015
1.	Special Deposits	$ 774,900	$ 715,559	455,129	$ 1,035,330
2.	Escrow Deposits	228,196	325,872	288,885	265,183
3.	Developers Escrow	101,145	24,760	31,120	94,785
4.	Performance Bond	304,846	150,221	162,299	292,768
5.	Unemployment Res'v	46,193	24,218	35,804	34,607
6.	Garden of Wyckoff	114,470	94	0	114,564
7.	Affd Hsg Dev Trust	135,215	113,185	7,410	240,990
8.	Comm Development	929	0	0	929
9.	Flexible Spending	1,005	1	0	1,006
10.	Storm Recovery	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

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:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 7

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	XXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	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

* - Include Deposits In Transit

** - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

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: _____ Title: 1/31/16

CASH RECONCILIATION DECEMBER 31, 2015 (cont'd.

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND		
Lakeland Bank Current Account ending 9690	722,238	00
Lakeland Bank Claims Account ending 9682	4,649,064	00
TD Bank On-line Collections ending7044	32,260	00
TD Bank Recreation On-line Collections ending7004	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**
CAPITAL FUND		
Lakeland Bank General Capital Account ending 1290	805	00
TD Bank Investment Account ending 9424	885,353	00
Sub-Total	**886,158**	**00**
SEWER OPERATING FUND		
Lakeland Serwer 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**
TRUST OTHER FUND		
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**
SEWER UTILITY CAPITAL FUND		
TD Bank Investement Acct ending 9424	**560,515**	**00**
ANIMAL CONTROL TRUST		
Lakeland Bank Animal Control Trust Acct ending 9199	**35,543**	**00**
MUNICIPAL OPEN SPACE TRUST		
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

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

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

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
Total	**61,572**	**00**	**57,005**	**00**	**56,259**	**00**			107,126	00	6,993	00			**60,717**	**00**

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			Expended			Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Totals								

Sheet 11a

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations: Budget	Transferred from 2015 Budget Appropriations: Appropriation By 40A:4-87		Received	Cancelled	Transfer to Receivables	Balance Dec. 31, 2015
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**

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2015		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXX	XX	0	00
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXXX	XX		
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	XX		
Levy Calendar Year 2015		XXXXXXXX	XX	36,428,575	00
Paid		36,428,575	00	XXXXXXXX	XX
Balance December 31, 2015		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85003-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00			XXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		36,428,575	00	36,428,575	00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance January 1, 2015	85045-00	XXXXXXXX	XX	1,160	00
2015 Levy	85105-00	XXXXXXXX	XX	231,727	00
Interest Earned		XXXXXXXX	XX		
Expenditures		231,045	00	XXXXXXXX	XX
Balance December 31, 2015	85046-00	682	00	XXXXXXXX	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		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85031-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	XX		
Levy Calendar Year 2015		XXXXXXXX	XX		
Paid				XXXXXXXX	XX
Balance December 31, 2015		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85033-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85034-00			XXXXXXXX	XX
# Must include unpaid requisitions					

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2015		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	80003-01	XXXXXXXX	XX	0	00
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX		
2015 Levy:		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX	10,697,538	00
County Library	80003-04	XXXXXXXX	XX		
County Health		XXXXXXXX	XX		
County Open Space Preservation		XXXXXXXX	XX	112,888	00
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	31,659	00
Paid				XXXXXXXX	XX
Balance December 31, 2015		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes		10,810,426	00	XXXXXXXX	XX
Due County for Added and Omitted Taxes		31,659	00	XXXXXXXX	XX
		10,842,085	00	10,842,085	00

SPECIAL DISTRICT TAXES

			Debit		Credit	
Balance January 1, 2015		80003-06	XXXXXXXX	XX		
2015 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00		XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00		XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00		XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00		XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00		XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
Total 2015 Levy		80003-07	XXXXXXXX	XX		
Paid		80003-08			XXXXXXXX	XX
Balance December 31, 2015		80003-09				

Footnote: Please state the number of districts in each instance

N/A

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2015	80004-01	XXXXXXXX	XX		
State Library Aid Received in 2015	80004-02	XXXXXXXX	XX		
Expended	80004-09			XXXXXXXX	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	XXXXXXXX	XX		
State Library Aid Received in 2015	80004-04	XXXXXXXX	XX		
Expended	80004-11			XXXXXXXX	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	XXXXXXXX	XX		
State Library Aid Received in 2015	80004-06	XXXXXXXX	XX		
Expended	80004-13			XXXXXXXX	XX
Balance December 31, 2015	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source		Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated	80101-	1,850,000	00	1,850,000	00	0	00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-						
Miscellaneous Revenue Anticipated:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXXX	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)		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXXX	XX
		56,259	00	56,259	00	0	00
		5,330,456	00	5,571,851	00	241,395	00
Total Miscellaneous Revenue Anticipated	80103-						
Receipts from Delinquent Taxes	80104-	355,000	00	364,930	00	9,930	00
Amount to be Raised by Taxation:		XXXXXXXX	XX	XXXXXXXX	xx	XXXXXXXXX	XX
(a) Local Tax for Municipal Purposes	80105-	11,133,706	00	XXXXXXXX	XX	XXXXXXXXX	XX
(b) Addition to Local District School Tax	80106-			XXXXXXXX	XX	XXXXXXXXX	XX
(c) Minimum Library Tax	80121-	1,460,487	00	XXXXXXXX	XX	XXXXXXXXX	XX
Total Amount to be Raised by Taxation	80107-	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	XXXXXXXX	XX	78,740,391	00
Amount to be Raised by Taxation		XXXXXXXX	XX	XXXXXXXXX	XX
Local District School Tax	80109-00	36,428,575	00	XXXXXXXXX	XX
Regional School Tax	80119-00			XXXXXXXXX	XX
Regional High School Tax	80110-00	19,057,229	00	XXXXXXXXX	XX
County Taxes	80111-00	10,810,426	00	XXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	31,659	00	XXXXXXXXX	XX
Special District Taxes	80113-00			XXXXXXXXX	XX
Municipal Open Space Tax	80120-00	231,727	00	XXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	XX	1,500,000	00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	XX		
Balance for Support of Municipal Budget (or)	80116-00	13,680,775	00	XXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	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" 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.

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STATEMENT OF GENERAL BUDGET REVENUES 2015

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget		Realized		Excess or Deficit	
2015 Clean Communities	37,611	00	37,611	00	0	00
2015 Municipal Alliance	11,677	00	11,677	00	0	00
Alcohol Education and Rehab	471	00	471	00	0	00
2015 Drive Sober	5,000	00	5,000	00	0	00
ANJEC Environmental Comm	1,500	00	1,500	00	0	00
Total (Sheet 17)	56,259	00	56,259		0	

0

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Sinature:_____

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:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	XX	241,395	00
Delinquent Tax Collections	80013-02	XXXXXXXX	XX	9,930	00
		XXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXX	XX	1,086,582	00
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXX	XX	94	00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	XX	201,271	00
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXX	XX		
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXX	XX	423,679	00
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXX	XX		
Cancel Unexpended Grant Balance		XXXXXXXX	XX	2,136	00
		XXXXXXXX	XX		
		XXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XX	XXXXXXXX	XX
Balance January 1, 2015	80013-07			XXXXXXXX	XX
Balance December 31, 2015	80013-08	XXXXXXXX	XX		
Deficit in Anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXX	XX
				XXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXX	XX
Interfund Advances Originating in 2015	80013-12			XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,965,087	00	XXXXXXXX	XX
		1,965,087	00	1,965,087	00

0

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized	
Recycleables	21,730	00
Decommissioned Cell Tower	16,083	00
Field Rent	30,000	00
Miscellaneous	133,458	00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$ 201,271	00

SURPLUS - CURRENT FUND
YEAR 2015

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

ANALYSIS OF BALANCE DECEMBER, 31, 2015
(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 WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		3,342,236	00

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

13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is 99.58%
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	$ 78,860,391
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$ 120,000
To Current Taxes Realized in Cash (Sheet 17)	$ 78,740,391

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 69.999%

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.

N/A

(1) Utilizing Accelerated Tax Sale

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	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	1,500	00	XXXXXXXX	XX
Due To State of New Jersey	XXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	6,000	00	XXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	116,250	00	XXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	XX	3,588	00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXX	XX	120,794	00
10.				
11.				
12. Balance December 31, 2015	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	XXXXXXXX	XX		
Due To State of New Jersey	632	00	XXXXXXXX	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			XXXXXXXX	XX	400,000	00
Taxes Pending Appeals	400,000	00	XXXXXXXX	XX	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXX	XX	XXXXXXXX	XX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXX	XX	120,000	00
Interest Earned on Taxes Pending State Appeals			XXXXXXXX	XX		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)			115,909	00	XXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXX	XX
Balance December 31, 2015			404,091	00	XXXXXXXX	XX
Taxes Pending Appeals*	404,091	00	XXXXXXXX	XX	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXX	XX	XXXXXXXX	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

T8007
License #

1/31/16
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 (L) (Exclusive of Reserve for Uncollected Tax		80015-	17,159,989	00	XXXXXXXX	XX
2. Local District School Tax -	Actual	80016-			36,428,574	00
	Estimate**	80017-	37,157,145	00	XXXXXXXX	XX
3. Regional School District Tax -	Actual	80025-				
	Estimate*	80026-			XXXXXXXX	XX
4. Regional High School Tax -	Actual	80018-			19,057,229	00
School Budget	Estimate*	80019-	19,438,374	00	XXXXXXXX	XX
5. County Tax	Actual	80020-			10,810,426	00
	Estimate*	80021-	11,024,377	00	XXXXXXXX	XX
6. Special District Taxes	Actual	80022-				
	Estimate*	80023-			XXXXXXXX	XX
7. Municipal Open Space Tax	Actual	80027-			231,045	00
	Estimate*	80028-	231,045	00	XXXXXXXX	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

* 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.

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
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,500,000	00
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

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

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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 (item8(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	XXXXXXXX	XX
	A. Taxes	83102-00	364,930	00	XXXXXXXX	XX	XXXXXXXX	XX
	B. Tax Title Liens	83103-00	10,205	00	XXXXXXXX	XX	XXXXXXXX	XX
2.	Canceled:				XXXXXXXX	XX	XXXXXXXX	XX
	A. Taxes		83105-00		XXXXXXXX	XX		
	B. Tax Title Liens		83106-00		XXXXXXXX	XX		
3.	Transferred to Foreclosed Tax Title Liens:				XXXXXXXX	XX	XXXXXXXX	XX
	A. Taxes		83108-00		XXXXXXXX	XX		
	B. Tax Title Liens		83109-00		XXXXXXXX	XX		
4.	Added Taxes		83110-00				XXXXXXXX	XX
5.	Added Tax Title Liens		83111-00				XXXXXXXX	XX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXX	XX	XXXXXXXX	XX
	A. Taxes - Transfers to Tax Title Liens		83104-00		XXXXXXXX	XX	(1)	
	B. Tax Title Liens - Transfers from Taxes		83107-00		(1)		XXXXXXXX	XX
7.	Balance Before Cash Payments				XXXXXXXX	XX	375,135	00
8.	Totals				375,135	00	375,135	00
9.	Balance Brought Down				375,135	00	XXXXXXXX	XX
10.	Collected:				XXXXXXXX	XX	364,931	00
	A. Taxes	83116-00	364,931	00	XXXXXXXX	XX	XXXXXXXX	XX
	B. Tax Title Liens	83117-00			XXXXXXXX	XX	XXXXXXXX	XX
11.	Interest and Costs - 2015 Tax Sale		83118-00				XXXXXXXX	XX
12.	2015 Taxes Transferred to Liens		83119-00		1,735	00	XXXXXXXX	XX
13.	2015 Taxes		83123-00		318,431	00	XXXXXXXX	XX
14.	Balance December 31, 2015				XXXXXXXX	XX	330,370	00
	A. Taxes	83121-00	318,431	00	XXXXXXXX	XX	XXXXXXXX	XX
	B. Tax Title Liens	83122-00	11,939	00	XXXXXXXX	XX	XXXXXXXX	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 epresents 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	XXXXXXXX	XX
2. Foreclosed or Deeded in 2015		XXXXXXXX	XX	XXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXX	XX
5A.	84102-00			XXXXXXXX	XX
5B.	84105-00	XXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	XX		
8. Sales		XXXXXXXX	XX	XXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXX	XX
14. Balance December 31, 2015	84114-00	XXXXXXXX	XX	36,700	00
		36,700	00	36,700	00

CONTRACT SALES

N/A

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

MORTGAGE SALES

N/A

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

N/A

- MANDATORY CHARGES ONLY -

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.)

	Caused By	Amount 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.

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
	Totals	552,128	00	110,500	00	441,628	00	110,500	00			331,128	00
								80025-00		80026-00			

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.

Sheet 29

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

NA

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
Totals							
					80027-00	80028-00	

Sheet 30

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:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. are recorded on this page

Chief Financial Officer

* Not less than one-third (1/3) 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.

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	XXXXXXXX	XX			
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03			XXXXXXXX	XX	
Outstanding December 31, 2015	80033-04			XXXXXXXX	XX	
2016 Bond Maturities - General Capital Bonds				80033-05	$	N/A
2016 Interest on Bonds *		80033-06	$			
ASSESSMENT SERIAL BONDS						
Outstanding January 1, 2015	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
Outstanding December 31, 2015	80033-10			XXXXXXXX	XX	
2016 Bond Maturities - Assessment Bonds				80033-11	$	N/A
2016 Interest on Bonds *		80033-12	$			
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	XXXXXXXX	XX			
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03			XXXXXXXX	XX	
Outstanding December 31, 2015	80033-04			XXXXXXXX	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	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
Outstanding December 31, 2015	80033-10			XXXXXXXX	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	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
Outstanding December 31, 2015	80034-03			XXXXXXXX	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	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
Outstanding December 31, 2015	80034-09			XXXXXXXX	XX	
2016 Interest on Bonds *	80034-10	$				
2016 Bond Maturities - Serial Bonds	80034-11	$				N/A
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	$				

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
1. Emergency Notes	80036-	$	$
2. Special Emergency Notes	80037-	$	$
3. Tax Anticipation Notes	80038-	$	$
4. Interest on Unpaid State and County Taxes	80039-	$	$
5. _____		$	$
6. _____		$	$

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 For Principal		2016 Budget Requirement For Interest **		Interest Computed to (Insert Date)
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	
									80051-01		80051-02		

Sheet 33

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)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

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" 80051-01 80051-02

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)

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

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 Imrpovements	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 Imrpovements	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
Sub-total	**501,464**	**00**	**6,663**	**00**	**277,775**	**00**			**221,548**	**00**	**0**	**00**	**444,644**	**00**	**119,710**	**00**

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

Sheet 35

564,354

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 Imrpovements		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

Sheet 35a

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2015	80031-01	XXXXXXXX	XX	11,317	00
Received from 2015 Budget Appropriation *	80031-02	XXXXXXXX	XX	377,775	00
		XXXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	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
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	327,775	00	XXXXXXXX	XX
				XXXXXXXX	XX
Balance December 31, 2015	80031-05	61,317	00	XXXXXXXX	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	XXXXXXXX	XX		
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXX	XX		
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXX	XX
				XXXXXXXX	XX
Balance December 31, 2015	80030-05			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.

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 Lightin	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 Rin	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	XXXXXXXX	XX	76,311	00
Premium on Sale of Bonds		XXXXXXXX	XX		
Funded Improvement Authorizations Canceled		XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80029-02	42,000	00	XXXXXXXX	XX
Appropriated to 2015 Budget Revenue	80029-03			XXXXXXXX	XX
Balance December 31, 2015	80029-04	34,311	00	XXXXXXXX	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.

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 - WATER 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

(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

Title of Account	Debit		Credit	

(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

Sheet 43

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)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
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

					XXXXXX	XX
Appropriations						
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:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2014 Appropriation Reserves Canceled *			
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) **			
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	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXX	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	XXXXXX	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)

	Caused by	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	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2015			XXXXXX	XX	
2016 Loan Maturities				$	
2016 Interest on Loans *		$			

WATER 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 - 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)

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.

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	$	

* 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.

(Do not crowd - add additional sheets)

Sheet 50

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".

Sheet 51

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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)

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations		Expended		Authorizations Canceled		Balance - December 31, 2015	
	Funded	Unfunded							Funded	Unfunded
Total 70000-										

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

Sheet 52

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2015 or Prior Years	
Total								

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit		Credit	
Balance January 1, 2015	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2015 Budget Revenue			XXXXXX	XX
Balance December 31, 2015			XXXXXX	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		
Sewer Operating Fund					
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					
Sub-total Cash Liabilities			**49,640**	**00**	"C"
Reserve for Receivables			61,607	00	
Fund Balance			1,193,677	00	
	1,304,924	**00**	**1,304,924**	**00**	
Sewer Capital Fund					
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	
	710,515	**00**	**710,516**	**00**	

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

N/A

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2015

Title of Account	Debit		Credit	

(Do not crowd - add additional sheets)

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

N/A

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:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 57

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
Delinqunet 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.

N/A

SECTION 1:

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	XXXXXX	XX	277,462	00
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	22,983	00
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXX	XX	59,055	00
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	359,500	00	XXXXXX	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	XXXXXX	XX	834,177	00
Excess in Results of 2015 Operations	XXXXXX	XX	359,500	00
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	1,193,677	00	XXXXXX	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			1,193,677	00

* 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

SEWER **UTILITY FUND**

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

	Caused by	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

N/A

SEWER **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 *		$			

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 - _____ 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

SEWER 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

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.								

Sheet 64

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

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	$	

* 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.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

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".

Sheet 65

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NA

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)

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

N/A

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations			Expended		Authorizations Canceled		Balance - December 31, 2015		
	Funded	Unfunded								Funded		Unfunded
Ord: 1543 Various Sewer Improvements	23,100 00					23,100 00						
Ord: 1561 Various Sewer Improvements	105,403 00					105,403 00						
Ord: 1693 Various Sewer Improvements	150,000 00					95,400 00				54,600 00		
Ord: 1768 Various Sewer Improvements			100,000 00							100,000 00		
Total 70000-	278,503 00		100,000 00			223,903 00				154,600 00		

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

Sheet 66

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

UTILITY FUND

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

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2015 or Prior Years	
Ord: 1768 Various Swr Cap Impro	100,000	00			100,000	00	100000	00

UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2015

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