



**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 Township of Hamilton 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 2015 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: **NONE**

\_\_\_\_\_  
(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 complied 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: Raymond A. Lumig  
Signature:   
Certificate #: 6514  
Date: 2/8/16

**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 an appropriation or levy "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 Hamilton

Chief Financial Officer: John E. Barrett

Signature: \_\_\_\_\_

Certificate #: N-0477

Date: \_\_\_\_\_

**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.

**NOT APPLICABLE**

Municipality: Township of Hamilton

Chief Financial Officer: John E. Barrett

Signature: \_\_\_\_\_

Certificate #: N-0477

Date: \_\_\_\_\_

21-6000691  
Federal ID #  
Township of Hamilton  
Municipality  
Mercer  
County

**Report of Federal and State Financial Assistance  
Expenditure of Awards**

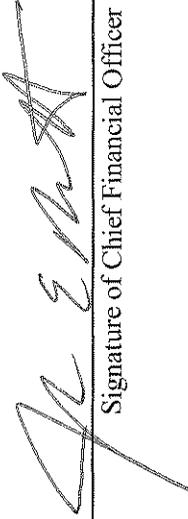
Fiscal Year Ending: December 31, 2015

	(1)	(2)	(3)
Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL \$	-	\$ -	\$ 1,204,869.49

Type of Audit required by OMB A-133 and OMB 04-04:

- Single Audit
- Program Specific Audit
- 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 OMB A-133 ( Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/2015. Expenditures are defined in Section 205 of OMB A-133.
- (1) Report expenditures from federal pass-through programs received directly from state government. 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 government.

  
\_\_\_\_\_  
Signature of Chief Financial Officer

02/08/2015  
\_\_\_\_\_  
Date

**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**

The following certification is to be used **ONLY** in the event there is **NO** municipally 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 Township of Hamilton County of Mercer 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. 54:4-3 5, was in the amount of

\$ 5,165,540,985.00

  
SIGNATURE OF TAX ASSESSOR

Township of Hamilton  
MUNICIPALITY

Mercer  
COUNTY









**POST CLOSING**  
**TRIAL BALANCE - TRUST FUNDS**  
 (Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Trust Other Fund		
Cash	20,478,167.08	
Escrow Funds		6,052,364.47
Performance Guarantees		1,305,235.05
Storm Recovery Trust		500,000.00
Tax Sale Redemptions/Premiums		4,930,254.89
Developers Escrow		1,223,548.96
Dedicated Law Enforcement		97,286.44
Affordable Housing		3,141,648.80
Flexible Medical Spending Account		20,609.99
Unemployment Trust		75,938.60
Insurance Trust Reserve		2,132,762.87
Off Duty Police Reserve		469,734.52
Payroll Deductions Account		469,092.76
Reserve for Encumbrances		59,689.73
Housing and Community Development		
Cash	136,239.86	
Accounts Receivable HUD		
Due to Current Fund		
Reserve for Community Develop Grant Projects		136,239.86
Self Insurance Trust		
Cash	17,095.23	
Reserve for Worker's Compensation		17,095.23
HUD Housing Voucher Trust Fund		
Cash	461,623.91	
Reserve for HUD Housing Voucher Program Expenses		461,623.91
Subtotals this Sheet Only	21,093,126.08	21,093,126.08

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014.....	(1) \$	n/a
	x	25%
	(2) \$	n/a

Municipal Public Defender Trust Cash Balance December 31, 2015 .....	(3) \$	n/a
--	--------	-----

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:  $3 - (1 + 2) =$  ..... NONE

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:	John E. Barrett
Signature:	
Certificate #:	N-0477
Date:	01/00/1900

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2015
1. Escrow Funds	5,755,661.73	1,742,116.88	1,445,414.14	6,052,364.47
2. Performance Guarantees	1,673,761.05		368,526.00	1,305,235.05
3.				-
4. Deposits Tax Sale Redemptions	5,090,524.83	15,926,503.18	16,086,773.12	4,930,254.89
5. Developers Escrow	1,109,296.15	481,955.02	367,702.21	1,223,548.96
6. Dedicated Law Enforcement	103,250.41	42,537.13	48,501.10	97,286.44
7. Affordable Housing	2,643,792.38	693,361.16	195,504.74	3,141,648.80
8. Medical Flexible Spending	14,796.84	27,529.94	21,716.79	20,609.99
9. Payroll Deductions Payable	83,412.36	12,840,812.41	12,455,132.10	469,092.67
10. Off Duty Police Employment	657,365.87	1,782,597.13	1,970,228.48	469,734.52
11. Insurance Trust Reserve	1,880,952.86	24,920,337.65	24,668,527.64	2,132,762.87
12. Storm Recovery Trust	500,000.00			500,000.00
13.				-
14.				-
15.				-
16.				-
17.				-
18.				-
19.				-
20.				-
21.				-
22.				-
23.				-
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
31.				-
32.				-
33.				-
34.				-
35.				-
Totals:	19,012,814.48	58,957,750.50	57,628,026.32	20,342,538.66



**POST CLOSING**

**TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	14,524,915.40	xxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	xxxxxxxxxxxx	14,524,915.40
Cash	16,650,507.30	
Due From State DOT	189,581.78	
Due from Sewer Operating		
Deferred Charges to Future Taxation		
Funded	58,672,496.57	
Unfunded	37,419,915.40	
Reserve for Encumbrances		4,608,386.71
Bond Anticipation Notes		22,895,000.00
General Serial Bonds		55,385,000.00
Environmental Infrastructure Loan Payable		2,970,089.77
Green Trust Loan Payable		318,064.80
Improvement Authorizations:		
Funded		6,758,054.57
Unfunded		19,303,988.00
Reserve for Capital Improvement Fund		32,699.58
Reserve for Future Debt Service		562,876.17
Due to Sewer Operating		95,868.48
Fund Balance		2,472.97
<b>Grand Totals</b>	127,457,416.45	127,457,416.45

(Do not crowd - add additional sheets)

**CASH RECONCILIATION DECEMBER 31, 2015**

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	938,581.13	14,887,027.73	62,861.50	15,762,747.36
Trust - Assessment				-
Trust - Dog License				-
Trust - Other				-
Capital - General		16,668,051.97	17,544.67	16,650,507.30
Water Utility - Operating	361,480.20	7,962,557.33	7,964.61	8,316,072.92
Water Utility - Capital		23,023,258.04	138,706.58	22,884,551.46
Water Utility - Utility - Assessment Trust		467.10		467.10
Second (N/A) Utility: - Operating Capital				-
Assessment Trust				-
Third (N/A) Utility: - Operating Capital				-
Assessment Trust				-
Fourth (N/A) Utility: - Operating Capital				-
Assessment Trust				-
Fifth (N/A) Utility: - Operating Capital				-
Assessment Trust				-
Public Assistance **				-
Garbage District				-
Public Assistance **				-
Garbage District				-
Trust Workers Compensation		17,805.23	710.00	17,095.23
Trust Flexible Spending	1,080.61	19,679.38	150.00	20,609.99
Trust Community Development		136,240.86	1.00	136,239.86
Trust Payroll Fund		314,671.45	314,671.45	-
Trust Assessment		182,599.95		182,599.95
Trust Affordable Housing		3,146,039.00	4,390.20	3,141,648.80
Trust Dog Fund		14,427.96	391.00	14,036.96
Trust Developer's Escrow		1,229,883.83	6,334.87	1,223,548.96
Trust Law Enforcement		98,911.44	1,625.00	97,286.44
Trust Regular Fund		19,097,982.97	3,102,910.08	15,995,072.89
Grand Fund		405,016.83	255,460.17	149,556.66
Trust Housing Assistance Voucher		15,092.39	5,825.00	9,267.39
Trust Housing Assistance Admin		452,356.52		452,356.52
				-
				-
<b>Total</b>	<b>1,301,141.94</b>	<b>87,672,069.98</b>	<b>3,919,546.13</b>	<b>85,053,665.79</b>

\* Include Deposits In Transit

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

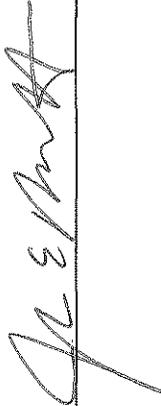
**REQUIRED CERTIFICATION**

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: Chief Financial Officer

## CASH RECONCILIATION DECEMBER 31, 2015 (Cont'd.)

### LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Affordable Housing	PNC Bank	8036869249	3,146,039.00
Community Development	PNC Bank	8036869257	136,240.86
Current	PNC Bank	8090007973	14,694,566.54
Current Invest	First Bank	3030003812	100,063.74
Developer's Escrow	PNC Bank	8036869302	1,229,883.83
Dog Trust	PNC Bank	8036869206	14,427.96
General Capital	PNC Bank	8036869193	1,555,217.30
General Capital Invest	Grand Bank	112007694	100,084.97
General Capital Invest	First Bank	3030004398	15,012,749.70
Grant	PNC Bank	8090093525	405,016.83
Housing Admin	PNC Bank	8036868238	452,356.52
HUD Housing Voucher	PNC Bank	8036869265	15,092.39
Inspections Online	PNC Bank	8040388261	6,546.01
Law Enforcement	PNC Bank	8036869281	98,911.44
OCA Benefit Services	PNC Bank	8036869273	19,679.38
Payroll	PNC Bank	8090082906	314,671.45
Recreation Online	PNC Bank	8052265277	
Sewer Assessment	PNC Bank	8036869185	467.10
Sewer Capital	PNC Bank	8036869038	8,010,395.81
Sewer Capital Invest	First Choice	4020000214	15,012,862.23
Sewer Online	PNC Bank	8040388288	8,412.15
Sewer Operating	PNC Bank	8038689214	7,954,145.18
Tax Online	PNC Bank	8040388296	85,851.44
Trust Assessment	PNC Bank	8036869046	182,599.95
Trust Regular	PNC Bank	8036869222	14,834,708.59
Trust Regular Invest	Grand Bank	112008747	4,103,483.44
Trust Regular Invest	First Choice	4020000032	100,085.74
Utilities Trust	PNC Bank	8036869011	59,705.20
WCC Fund	PNC Bank	8036869054	17,805.23
<b>Grand Total - details of "Cash on Deposit"</b>			<b>87,672,069.98</b>

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 January 1, 2015	2015 Budget Revenue Realized	Received	Adjusts/Canceled	Balance Dec. 31, 2015
NJ DOT Livable Comm East State St	100,000.00				100,000.00
Transportation Trust	12,345.00				12,345.00
Transportation Fund	150,000.00				150,000.00
NJ DOT Speed Humps	1,879.49				1,879.49
Kloekner Road	14,070.38				14,070.38
Neighborhood Revitalization	56,671.57				56,671.57
County South Broad Street	83,000.00				83,000.00
Local Preparedness	100,000.00				100,000.00
Smart Future Grant	25,000.00				25,000.00
NJ DOT 20014 Municipal Aid Speed Humps	90,000.00				90,000.00
NJ Treasury Kuser mansion Restoration	40,000.00				40,000.00
College of NJ E. State St Corridor Revitalization	26,328.43				26,328.43
Wildlife Habitat Incentive Program	7,650.00				7,650.00
Kloekner Rd FY07(St 33 to E. State Street)	1,555.56				1,555.56
NJ Health Officer Mini Grant	2,500.00				2,500.00
Paris Grant SFY10	16,625.00				16,625.00
CDBG Recovery Grant	0.01				0.01
Over Limit Under Arrest	600.00				600.00
Child Passenger Safety	3,100.00				3,100.00
Regional Trails	4,000.00				4,000.00
Justice Assistance Recovery	12,048.00		12,048.00		-
Subtotals this Sheet ONLY	747,373.44	0.00	12,048.00	0.00	735,325.44

Sheet 10

**MUNICIPALITIES AND COUNTIES**

**FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2015	2015 Budget Revenue Realized	Received	Balance Dec. 31, 2015
Bullet proof Vest	16,087.50			16,087.50
Over Limit Under Arrest	600.00			600.00
Child Passenger Safety	2,200.00			2,200.00
Municipal Alliance	17,200.70			17,200.70
Recreational Trails Program	19,100.00	12,087.00		7,013.00
Justice Assistance Grant II	3,692.00	3,692.00		-
NJ Turnpike Phase II	574,887.06	436,800.00		138,087.06
Safe Streets to Roads	200,000.00			200,000.00
Safe Routes to Schools	275,000.00			275,000.00
Green Communities	3,000.00			3,000.00
State DOT Whitehorse hamilton Sq Rd	249,500.00	187,125.00		62,375.00
NNL Turnpike Phase III	612,338.00			612,338.00
NJDOT Roadway Improv South Olden	283,500.00			283,500.00
Bulletproof Vest Program	19,134.91			19,134.91
Municipal Alliance	56,924.78	41,132.64		15,792.14
Justice Assistance	19,317.00	19,317.00		-
				-
				-
				-
				-
				-
Subtotals this Sheet ONLY	2,352,481.95	0.00	700,153.64	0.00
				0.00
				1,652,328.31

Sheet 10a

[Extra sheet]

**MUNICIPALITIES AND COUNTIES**

**FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2015	2015 Budget Revenue Realized	Received	Balance Dec. 31, 2015
CY2015				
Clean Communities	191,186.16	191,186.16	191,186.16	-
Drive Sober or Get Pulled Over	7,500.00	7,500.00	7,500.00	-
Distracted Driving	5,000.00	4,950.00	4,950.00	50.00
Click it or Ticket	4,000.00	4,000.00	4,000.00	-
Municipal Alliance	78,832.00	38,871.44	38,871.44	39,960.56
Alcohol Education	10,725.83	10,725.83	10,725.83	-
Drive Sober or Get Pulled Over	5,000.00	5,000.00	5,000.00	-
State DOT Whitehorse Hamilton Square Road	300,000.00	300,000.00		300,000.00
Bulletproof Vest Partnership	11,169.18	11,169.18		11,169.18
Body Armor Grant	14,728.81	14,728.81	14,728.81	-
Drunk Driving Enforcement	14,252.82	14,252.82	14,252.82	-
Totals, including "Extra" Sheets	3,099,855.39	642,394.80	1,003,416.70	2,738,833.49

Sheet 10b

[Extra sheet]

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS**

Grant	January 1, 2015 Balance	Transferred from 2015 Budget Appropriations	Budget	Appropriation By 40A:4-87	Transferred from Encumbrances 12/31/2014	Expended	Encumbered 12/31/2015	Balance Dec. 31, 2015	Subtotals this Sheet ONLY	
									330.00	100,000.00
Parking Adjudication	330.00									330.00
NJ DOT Livable	100,000.00									100,000.00
NJ DOT Livable Comm Anchor Thread Park		8,347.00			8,347.00					
NJ DOT Quakerbridge & Young Rd	22,295.00									22,295.00
DOT Speed Bumps Pilot Program	90,000.00									90,000.00
DOT Safe Streets to Schools	150,000.00									150,000.00
Klockner Rd	15,625.94									15,625.94
Local Preparedness	87,276.83				21,280.00					65,996.83
Smart Grant	25,000.00									25,000.00
Wildlife Habitat Incentive Program	7,650.00									7,650.00
Alcohol Education and Rehab	204.46									204.46
Public Health Priority					29,117.00		29,117.00			
Emergency Management Assistance	1,463.23									1,463.23
Alcohol Education and Rehab	8,627.25									8,627.25
NJ Health Officer Mini Grant	2,500.00									2,500.00
Municipal Alliance	1,845.92				384.16		384.16			1,845.92
NJ Forestry Service Stimulus ARRA	7,000.00									7,000.00
Alcohol Education and Rehab	603.79									603.79
Over Limit Under Arrest	600.00									600.00
Subtotals this Sheet ONLY	521,022.42		0.00		37,848.16	21,580.00	38,151.95		0.00	499,138.63

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance January 1, 2015	Transferred from 2015		Transferred from Encumbrances 12/31/2014	Expended	Encumbered 12/31/2015	Balance Dec. 31, 2015
		Budget Appropriations	Budget				
OEM Exercise Management Program	9,547.69						
Hepatitis B Inoculation	1,400.00						
Safe and Secure Communities	55,415.00						
Regional Fugitive Task Force	12,000.00						
Child Passenger Safety	3,100.00						
Safe and Secure Communities	4,585.00						
HINI Corrective Actions Grant	0.89						
2010 Smart Growth Planning Grant	500.00						
FFY2011 Emergency Mgt Perf Grant	5,000.00						
Municipal Alliance	1,255.96						
Regional Trails	4,000.00						
Drunk Driving Enforcement	6,883.37						
Justice Assistance Recovery	12,444.80						
Alcohol Education and Rehab	12,351.05			296.21			
Child Passenger Safety	2,200.00						
Municipal Alliance	456.64						
Safe and Secure Communities	55,415.00						
Emergency Management Performance	5,000.00						
Recreational Trails Program	7,012.99			675.49			
Recycling Tonnage	9.34						
Subtotals this Sheet ONLY	198,577.73	0.00	0.00	675.49	675.49	296.21	198,281.52

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	January 1, 2015 Balance	Transferred from 2015		Transferred from Encumbrances 12/31/2014	Expended	Encumbered 12/31/2015	Balance Dec. 31, 2015
		Budget Appropriations	Budget				
Justice Assistance I	18,799.00						18,799.00
Alcohol Education and Rehab	11,548.09						11,548.09
Turnpike Phase II	253,332.00			115,295.00	113,360.00		255,267.00
Recycling Tonnage	106,905.71			350.00	105,353.86	1,901.85	-
Drive Sober or Get Pulled Over	4,400.00						4,400.00
Body Armor	87.16						87.16
2012 Sustainable Land Use Planning	2,500.00						2,500.00
Municipal Alliance	687.16			76.00	76.00		687.16
Safe Streets to Transit	200,000.00						200,000.00
Safe Routes to Schools	275,000.00				985.00		274,015.00
Green Communities				3,000.00		3,000.00	-
Drive Sober Get Pulled Over	4,400.00						4,400.00
Clean Communities				1,180.58		1,180.58	-
State DOT Whitehorse Hamilton Sq	249,500.00			249,500.00			-
Click it or Ticket	4,000.00						4,000.00
NL Turnpike Phase III	247,985.90			288,682.70	259,419.35	29,263.35	247,985.90
Alcohol Education and Rehab	12,613.15						12,613.15
Drunk Driving Enforcement	10,357.92			351.00	3,686.00	220.00	6,802.92
Recycling Tonnage	132,119.39				132,119.39		-
State Body Armor	210.20						210.20
Subtotals this Sheet ONLY	1,534,445.68			408,935.28	864,499.60	35,565.78	1,043,315.58

Sheet 11b

[Extra Sheet]

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2015	Transferred from 2015		Transferred from Encumbrances 12/31/2014	Expended	Encumbered 12/31/2015	Balance Dec. 31, 2015
		Budget Appropriations	Budget				
Municipal Alliance 6 month	973.11		84.00	84.00			973.11
Drive Sober Get Pulled Over	4,400.00						4,400.00
Sustainable Energy	5,000.00						5,000.00
Drunk Driving Enforcement	31,734.93						31,734.93
ANJEC Vernal Pool Cert	2,500.00						2,500.00
Municipal Alliance	67,439.89		4,684.19	71,978.72			145.36
Clean Communities	72,760.32		23,532.37	96,292.69			-
Emergency management Assistance	10,000.00						10,000.00
NJDOT Roadway Imp South Olden	283,500.00						283,500.00
Alcohol Education and Rehab	11,638.78						11,638.78
Small Grants Program	5,000.00						5,000.00
Drunk Driving Enforcement	13,770.92						13,770.92
Click it or Ticket	4,000.00						4,000.00
State Body Armor Replacement	8,654.58		8,132.10				522.48
Bulletproof Vest Program	17,609.71		11,369.40				6,240.31
Recycling Tonnage	139,428.38		44,496.80	15,689.36			79,242.22
Subtotals this Sheet ONLY	678,410.62	0.00	28,300.56	232,353.71	15,689.36	0.00	458,668.11

[Extra Sheet]

Sheet 11c

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2015		Expended	Encumbered	Encumbered 2015	Transferred from 2015	Transferred from 2014	Budget Appropriations	Budget	Appropriation By 40A:4-87	Transferred from 2015	Encumbrances 2014	Expended	Encumbered	Encumbered 2015	Balance Dec. 31, 2015	
	2,932,456.45	0.00															
CY2015																	
Clean Communities			191,186.16	63,979.62	10,924.42	116,282.12		7,500.00									
Drive Sober or Get Pulled Over			7,500.00			7,500.00		5,000.00									
Distacted Driving			5,000.00			5,000.00		4,000.00									
Click it or Ticket			4,000.00			4,000.00		98,540.00									
Municipal Alliance			98,540.00	21,781.07	7,700.02	69,058.91		10,725.83									
Alcohol Education			10,725.83			10,725.83		5,000.00									
Drive Sober or Get Pulled Over			5,000.00			5,000.00		300,000.00									
State DOT Whitehorse Hamilton Square Rd			300,000.00			300,000.00		11,169.18									
Bulletproof Vest Partnership			11,169.18			11,169.18		14,728.81									
Body Armor Grant			14,728.81			14,728.81		14,252.82									
Drunk Driving Enforcement			14,252.82			14,252.82											
Totals, including "Extra" Sheets	2,932,456.45	0.00	662,102.80	475,759.49	1,204,869.49	2,757,121.51											

[Extra Sheet]

Sheet 11d



**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	(100,677.50)
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	105,974,326.00
Paid	107,527,801.00	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	(1,654,152.50)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	-	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		
#Must include unpaid requisitions.		
	105,873,648.50	105,873,648.50

**MUNICIPAL OPEN SPACE TAX**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
2015 Levy	XXXXXXXXXX	-
Interest Earned	XXXXXXXXXX	-
Expended	-	XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
	0.00	0.00

**THIS SHEET NOT APPLICABLE****REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

<b>THIS SECTION NOT APPLICABLE</b>		Debit	Credit
Balance January 1, 2015		XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85031-00		
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85032-00	XXXXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXXXXX	-
Levy Calendar Year 2015		XXXXXXXXXXXX	-
Paid		-	XXXXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85033-00		
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85034-00	-	XXXXXXXXXXXX
#Must include unpaid requisitions.		0.00	0.00

**REGIONAL HIGH SCHOOL TAX**

<b>THIS SECTION NOT APPLICABLE</b>		Debit	Credit
Balance January 1, 2015		XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85041-00		
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85042-00	XXXXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXXXXX	-
Levy Calendar Year 2015		XXXXXXXXXXXX	-
Paid		-	XXXXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85043-00		
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85044-00	-	XXXXXXXXXXXX
#Must include unpaid requisitions.		0.00	0.00

**COUNTY TAXES PAYABLE**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	122,160.88
2015 Levy:		-
General County	XXXXXXXXXX	XXXXXXXXXX
County Library	XXXXXXXXXX	50,375,689.82
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	2,176,833.95
Paid		249,364.69
Balance December 31, 2015	52,674,684.66	XXXXXXXXXX
County Taxes	XXXXXXXXXX	XXXXXXXXXX
Due County for Added & Omitted Taxes	249,364.68	XXXXXXXXXX
	52,924,049.34	52,924,049.34

**SPECIAL DISTRICT TAXES**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
2015 Levy (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
Open Space -	XXXXXXXXXX	XXXXXXXXXX
Open Space -	XXXXXXXXXX	XXXXXXXXXX
Open Space -	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Total 2015 Levy	XXXXXXXXXX	22,129,925.00
Paid	22,129,925.00	XXXXXXXXXX
Balance December 31, 2015	-	-
	22,129,925.00	22,129,925.00

Footnote: Please state the number of districts in each instance.

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

<b>SHEET NOT APPLICABLE</b>		Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXXXX	
Expended	80004-09		XXXXXXXXXXXX
Balance December 31, 2015	80004-10	-	-
		0.00	0.00

<b>RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID</b>		Debit	Credit
Balance January 1, 2015	80004-03	XXXXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXX
Balance December 31, 2015	80004-12	-	-
		0.00	0.00

<b>RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)</b>		Debit	Credit
Balance January 1, 2015	80004-05	XXXXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXXXX	
Expended	80004-13		XXXXXXXXXXXX
Balance December 31, 2015	80004-14	-	-
		0.00	0.00

<b>RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID</b>		Debit	Credit
Balance January 1, 2015	80004-07	XXXXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXXXX	
Expended	80004-15		XXXXXXXXXXXX
Balance December 31, 2015	80004-16	-	-
		0.00	0.00

## STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	3,200,000.00	3,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	-	-	-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	27,570,554.34	28,118,737.74	548,183.40
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals from Sheet 17a	642,394.80	642,394.80	-
Total Miscellaneous Revenue Anticipated	28,212,949.14	28,761,132.54	548,183.40
Receipts from Delinquent Taxes	417,000.00	428,682.20	11,682.20
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	63,199,999.99	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	-	XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax	2,892,513.00	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	66,092,512.99	67,284,932.15	1,192,419.16
	97,922,462.13	99,674,746.89	1,752,284.76

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	247,291,629.31
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	105,974,326.00	XXXXXXXXXX
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	-	XXXXXXXXXX
County Taxes	52,552,523.77	XXXXXXXXXX
Due County for Added and Omitted Taxes	249,364.69	XXXXXXXXXX
Special District Taxes	22,129,925.00	XXXXXXXXXX
Municipal Open Space Tax	-	XXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXX	899,442.30
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXX	-
Balance for Support of Municipal Budget (or)	67,284,932.15	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	-	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXX	-
248,191,071.61	248,191,071.61	248,191,071.61

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



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015**

2015 Budget as Adopted	80012-01	97,280,067.33
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	642,394.80
Appropriated for 2015 (Budget Statement Item 9)	80012-03	97,922,462.13
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	97,922,462.13
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	97,922,462.13
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	92,282,556.67
Paid or Charged - Reserve for Uncollected Taxes	80012-09	899,442.30
Reserved	80012-10	4,732,639.71
Total Expenditures	80012-11	97,914,638.68
Unexpended Balances Canceled (see footnote)	80012-12	7,823.45

**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)

<b>NOT APPLICABLE</b>	
2015 Authorizations	
N.J.S. 40A:4-46 (After adoption of Budget)	-
N.J.S. 40A:4-20 (Prior to adoption of Budget)	-
Total Authorizations	-
Deduct Expenditures:	
Paid or Charged	-
Reserved	-
Total Expenditures	-

**RESULTS OF 2015 OPERATION****CURRENT FUND**

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	548,183.40
Delinquent Tax Collections	80013-02	XXXXXXXXXX	11,682.20
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,192,419.16
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXX	7,823.45
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	1,616,120.34
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	-
Sale of Municipal Assets		XXXXXXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXXXX	1,848,366.51
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXX	44,802.95
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013-07	-	XXXXXXXXXX
Balance December 31, 2015	80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2015	80013-12	-	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	5,269,398.01	XXXXXXXXXX
		5,269,398.01	5,269,398.01



## SURPLUS - CURRENT FUND YEAR 2015

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	6,083,316.90
2.	XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	XXXXXXXXXX	5,269,398.01
4. Amount Appropriated in the 2015 Budget - Cash	XXXXXXXXXX	
5. Amount Appropriated in the 2015 Budget with Prior Writ- ten Consent of Director of Local Government Services	3,200,000.00	XXXXXXXXXX
6.	-	XXXXXXXXXX
7. Balance December 31, 2015	8,152,714.91	XXXXXXXXXX
	11,352,714.91	11,352,714.91

## ANALYSIS OF BALANCE DECEMBER 31, 2015 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	15,762,747.36
Investments	80014-07	
Prepaid School Taxes		1,654,153.50
Sub Total		17,416,900.86
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	11,252,051.00
Cash Surplus	80014-09	6,164,849.86
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	227,865.05
Deferred Charges #	80014-12	1,760,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	1,987,865.05
	80014-15	8,152,714.91

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2015 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)			82101-00	\$ 224,805,452.54
			82113-00	\$ -
2. Amount of Levy Special District Taxes			82102-00	\$ 22,249,515.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			82103-00	\$ 1,065,143.96
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			82104-00	\$ -
5a. Subtotal 2015 Levy		\$	<u>248,120,111.50</u>	
5b. Reductions due to tax appeals**		\$	-	
5c. Total 2015 Tax Levy			82106-00	\$ <u>248,120,111.50</u>
6. Transferred to Tax Title Liens			82107-00	\$ <u>300,961.58</u>
7. Transferred to Foreclosed Property			82108-00	\$ -
8. Remitted, Abated or Canceled			82109-00	\$ 527,520.61
9. Discount Allowed			82110-00	\$ -
10. Collected in Cash: In 2014		82121-00	\$	<u>1,039,409.85</u>
	In 2015 *	82122-00	\$	<u>245,071,973.93</u>
Homestead Benefit Credit		82124-00	\$	-
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed		82123-00	\$	<u>1,180,245.53</u>
Total To Line 14		82111-00	\$	<u>247,291,629.31</u>
11. Total Credits			82120-00	\$ <u>0.00</u>
12. Amount Outstanding December 31, 2015				
13. Percentage of Cash Collections to Total 2015 Levy (Item 10 divided by Item 5c) is:		99.66%	Note A	
		82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			\$	<u>247,291,629.31</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$	-
To Current Taxes Realized in Cash (Sheet 17)			\$	<u>247,291,629.31</u>

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

Where Item 5 shows 1,500,000.00, and Item 10 shows 1,049,977.50, the percentage represented by the cash collections would be  $1,049,977.50 \div 1,500,000$ , or .699985. The correct percentage to be shown as Item 13 is 69.999% 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**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (Sheet 22) .....	\$ 247,291,629.31
<i>LESS:</i> Proceeds from Accelerated Tax Sale .....	
	-
<b>NET Cash Collected</b> .....	
	<b>247,291,629.31</b>
Line 5c (Sheet 22) Total 2015 Tax Levy .....	\$ 248,120,111.50
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	

**Tax Levy Sale section is NOT APPLICABLE**

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (Sheet 22) .....	\$ N/A
<i>LESS:</i> Proceeds from Tax Levy Sale (excluding premium) .....	
	-
<b>NET Cash Collected</b> .....	
	<b>N/A</b>
Line 5c (Sheet 22) Total 2015 Tax Levy .....	\$ N/A
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	N/A %

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	107,666.70	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	205,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	883,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	111,396.19	XXXXXXXXXX
5. Senior Citizens Deductions allowed by tax collector 2014 taxes	19,813.80	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	19,400.66
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	1,079,860.98
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	227,865.05
Due To State of New Jersey	-	XXXXXXXXXX
	1,327,126.69	1,327,126.69

Calculation of Amount to be included on Sheet 22, Item 10-  
2015\_Senior\_Citizens and Veterans Deductions Allowed

Line 2	205,000.00
Line 3	883,250.00
Line 4	111,396.19
Sub-Total	1,199,646.19
Less: Line 7	19,400.66
To Item 10, Sheet 22	1,180,245.53

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Taxes Pending Appeal	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	-
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXX
	-	XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
Taxes Pending Appeal *	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
	0.00	0.00

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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO 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 Taxes)	80015-	XXXXXXXXXX
2. Local District School Tax -		
Actual	80016-	
Estimate **	80017-	XXXXXXXXXX
3. Regional School District Tax -		
Actual	80025-	
Estimate *	80026-	XXXXXXXXXX
4. Regional High School Tax - School Budget		
Actual	80018-	
Estimate *	80019-	XXXXXXXXXX
5. County Tax		
Actual	80020-	
Estimate *	80021-	XXXXXXXXXX
6. Special District Tax		
Actual	80022-	
Estimate *	80023-	XXXXXXXXXX
7. Municipal Open Space Tax		
Actual	80027-	
Estimate *	80028-	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	0.00
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5)	80024-02	
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	0.00
11. Amount of Item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	[820034-04] <b>0.00%</b>	80024-05 0.00
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	0.00	
Regional School District Tax (Amount Shown on Line 3 Above)	0.00	
Regional High School Tax (Amount Shown on Line 4 Above)	0.00	
County Tax (Amount Shown on Line 5 Above)	0.00	
Special District Tax (Amount Shown on Line 6 Above)	0.00	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0.00	
Tax in Local Municipal Budget	0.00	
Total Amount (see Line 11)	0.00	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget"	80024-06	0.00
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		0.00
Less: Item 9 - Total Anticipated Revenues		0.00
Amount to be Raised by Taxation in Municipal Budget	80024-07	0.00

\* 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 Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 197. Consideration must be given to calendar y calculation

**Note:**

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



**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

			Debit	Credit
1. Balance January 1, 2015			2,082,300.68	XXXXXXXXXX
A. Taxes	83102-00	505,102.14	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,577,198.54	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	53,716.86
B. Tax Title Liens	83106-00		XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	-
B. Tax Title Liens	83109-00		XXXXXXXXXX	-
4. Added Taxes	83110-00		-	XXXXXXXXXX
5. Added Tax Title Liens	83111-00		-	XXXXXXXXXX
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	(1) 362,863.05
B. Tax Title Liens - Transfer from Taxes	83107-00		(1) 362,863.05	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	2,028,583.82
8. Totals			2,445,163.73	2,445,163.73
9. Balance Brought Down			2,028,583.82	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	156,578.90
A. Taxes	83116-00	88,522.23	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	68,056.67	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2015 Tax Sale	83118-00		796,423.32	XXXXXXXXXX
12. 2015 Taxes Transferred to Liens	83119-00		300,961.58	XXXXXXXXXX
13. 2015 Taxes	83123-00		-	XXXXXXXXXX
14. Balance December 31, 2015			XXXXXXXXXX	2,969,389.82
A. Taxes	83121-00	0.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	2,969,389.82	XXXXXXXXXX	XXXXXXXXXX
15. Totals			3,125,968.72	3,125,968.72

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is

7.71%

17. Item No. 14 multiplied by percentage shown above is \$ 228,939.96 and represents the maximum amount that may be anticipated in 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY**  
**(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. Balance January 1, 2015	84101-00	367,045.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	367,045.00	367,045.00
		367,045.00	367,045.00

**CONTRACT SALES**

<b>THIS SECTION NOT APPLICABLE</b>			
		Debit	Credit
15. Balance January 1, 2015	84115-00		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	-
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2015	84119-00	XXXXXXXXXX	-
		0.00	0.00

**MORTGAGE SALES**

<b>THIS SECTION NOT APPLICABLE</b>			
		Debit	Credit
20. Balance January 1, 2015	84120-00		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2015	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

\* Total Cash Collected in 2015

-

(84125-00)

Realized in 2015 Budget

-

To Results of Operations (Sheet 19)

-

**DEFERRED CHARGES**  
**- 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.)**

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

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51**  
**NONE**

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____
6.	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

**NONE**

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>YEAR 2016</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____
5.	_____	_____	_____	\$ _____	_____





**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 xxxxxxxxxxx	44,577,000.00	
Issued	80033-02 xxxxxxxxxxx	14,703,000.00	
Paid	80033-03 3,895,000.00	xxxxxxxxxxx	
Outstanding, December 31, 2015	80033-04 55,385,000.00	xxxxxxxxxxx	
	59,280,000.00	59,280,000.00	
2016 Bond Maturities - General Capital Bonds		80033-05	\$ 5,120,000.00
2016 Interest on Bonds *	80033-06	1,548,671.33	

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2015	80033-07 xxxxxxxxxxx	1,193,000.00	
Issued	80033-08 xxxxxxxxxxx		
Paid	80033-09 110,000.00	xxxxxxxxxxx	
Outstanding, December 31, 2015	80033-10 1,083,000.00	xxxxxxxxxxx	
	1,193,000.00	1,193,000.00	
2016 Bond Maturities - Assessment Bonds		80033-11	\$ 110,000.00
2016 Interest on Bonds *	80033-12	26,326.67	
Total "Interest on Bonds - Debt Service" (*Items)		80033-13	\$ 1,574,998.00

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Various Capital Improvements	800,000.00	14,703,000.00	06/01/15	various
2016 Principal Maturity Included above				
Total	800,000.00	14,703,000.00		
	80033-14	80033-15		



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

**TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01 XXXXXXXXXXXX		
Paid	80034-02	XXXXXXXXXXXX	
Outstanding, December 31, 2015	80034-03 -	XXXXXXXXXXXX	
2016 Bond Maturities - Term Bonds	80034-04 -	\$ -	
2016 Interest on Bonds *	80034-05 -	\$ -	

**TYPE I SCHOOL SERIAL BOND**

Outstanding January 1, 2015	80034-06 XXXXXXXXXXXX		
Issued	80034-07 XXXXXXXXXXXX		
Paid	80034-08	XXXXXXXXXXXX	
Outstanding, December 31, 2015	80034-09 -	XXXXXXXXXXXX	
2016 Interest on Bonds *	80034-10 -	\$ -	
2016 Bond Maturities - Serial Bonds		80034-11 -	\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12 -	\$ -

**LIST OF BONDS ISSUED DURING 2015**

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- \$ 1,750,000.00	\$ 26,326.67
3. Tax Anticipation Notes	80038- \$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039- \$ -	\$ -
5. _____	\$ -	\$ -
6. _____	\$ -	\$ -
7. _____	\$ -	\$ -

**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

Interest Computed to (Insert Date)	2016 Budget Requirement		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2015	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
	For Principal	For Interest **						
06/10/16	120,788.54		1.500%	06/10/16	8,075,000.00	06/12/14	8,075,000.00	1. 12-031 Various Capital Improvements
06/10/16	106,578.12		1.500%	06/10/16	7,125,000.00	06/12/14	7,125,000.00	2. 13-046 Various Capital Improvements
06/10/16	115,104.38		1.500%	06/10/16	7,695,000.00	06/12/14	7,695,000.00	3. 14-031 Various Capital Improvements
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
<b>TOTALS</b>					22,895,000.00	xxxxxxx	22,895,000.00	

Memo: Type 1 School 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)



**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose		Amount of Lease Obligation Outstanding Dec. 31, 2015	80051-01	80051-02
NOT APPLICABLE				
2016 Budget Requirement				
For Principal				
For Interest/Fees				
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Totals		-	-	-

Sheet 34a NOT APPLICABLE

NOT APPLICABLE

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.		Code No Purpose		Balance January 1, 2015		2015	Transferred Fr	Expended	Encumbrances	Payable	Balance - December 31, 2015	
						2015	12/31/2014					12/31/2015	Funded	Unfunded
5129	Various Capital Improvements	6,413.60											6,413.60	-
5135	Various Capital Improvements	15,894.72	1,389.00										15,894.72	1,389.00
5137	Various Capital Improvements	455.93											455.93	-
02-012	Various Capital Improvements					218.00						218.00	-	-
04-037	Various Capital Improvements	42,601.61	63.00			452.95						452.95	42,601.61	63.00
05-002	Braghelli Tract Purchase		51,057.23										-	51,057.23
05-049	Various Capital Improvements		2,268.81			5,685.00	3,177.52					2,500.00	-	2,276.29
07-009	Reconstruct of Various Roads	525.06				20.97						20.97	525.06	-
07-020	Various Capital Improvements	33,650.82				2,221.25	2,823.75					8,397.50	24,650.82	-
08-004	Various Capital Improvements	35.73											35.73	-
08-065	Various Capital Improvements	126,714.06					56,328.60						70,385.46	-
09-004	Various Capital Improvements	156,271.06				243,628.89	83,475.01					196,860.14	119,564.80	-
09-031	Various Capital Improvements	1,833,872.33				2,400.12	93,406.19					170,390.77	1,571,605.49	870.00
10-032	Various Capital Improvements		2,787,172.75			74,164.26	357,540.92					115,179.94	2,367,320.15	21,296.00
11-016	Animal Shelter		0.14			54,614.73	54,614.20						-	0.67
12-031	Various Capital Improvements		3,744,752.69			28,739.03	728,941.01					241,663.99	-	2,802,886.72
12-032	Open Space Acquisitions	299,196.16											299,196.16	5,700,000.00
13-046	Various Capital Improvements		2,478,698.93			1,542,201.54	1,521,902.25					154,865.50	-	2,344,132.72
14-031	Various Capital Improvements		6,785,292.20			318,177.27	2,304,837.82					2,007,349.95	-	2,791,281.70
11-017	Various Capital Improvements		2,489,320.89			16,552.24	250,401.16					179,159.49	2,056,291.48	20,021.00
04-036	Special Assessment	183,113.56											183,113.56	-
Subtotals this Sheet ONLY		2,698,744.64	24,040,015.64	-		2,289,076.25	5,457,448.43					3,077,059.20	6,758,054.57	13,735,274.33

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







**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2015**

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxx	2,472.97
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2015 Budget Revenue		xxxxxxxxxx
Balance December 31, 2015	2,472.97	xxxxxxxxxx
	2,472.97	2,472.97

**BONDS ISSUED WITH A COVENANT OR COVENANTS**  
**NOT APPLICABLE**

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 \$ 248,120,111.50
- 2. Amount of Item 1 Collected in 2015 (\*) \$ 247,291,629.31
- 3. Seventy (70) percent of Item 1 \$ 173,684,078.05

(\*) Including prepayments and overpayment applied.

B.

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

Answer YES or NO NO

Answer YES or NO \_\_\_\_\_ 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 \$ \_\_\_\_\_
- 2. 4% of 2014 Tax Levy for all purposes:  
Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
- 3. Cash Deficit 2015 \$ \_\_\_\_\_
- 4. 4% of 2015 Tax Levy for all purposes:  
Levy -- \$ 248,120,111.50 = \$ 9,924,804.46

E.

	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
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**

<u>Pages</u> <u>numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water Utility	
55 - 68	Second	

**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.









## SCHEDULE OF WATER UTILITY BUDGET - 2015

### BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	-	-	-
Surplus Anticipated with Consent of Director of Local Govt. Services 91302-	-	-	-
Rents 91303-	15,231,701.21	16,043,389.32	811,688.11
Fire Hydrant Service 91304-	-	-	-
Miscellaneous 91305-	300,000.00	361,725.61	61,725.61
Sewer Connection	800,000.00	908,150.00	108,150.00
Reserve for Debt Service	1,644,145.79	1,644,145.79	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	17,975,847.00	18,957,410.72	981,563.72
Deficit (General Budget) ** 91306-	-	-	-
91307-	17,975,847.00	18,957,410.72	981,563.72

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	17,975,847.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	17,975,847.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	17,975,847.00
Deduct Expenditures:	
Paid or Charged	16,647,541.10
Reserved	1,327,913.17
Surplus (General Budget)**	-
Total Expenditures	17,975,454.27
Unexpended Balance Canceled (See Footnote)	392.73

**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:

<b>Revenue Realized:</b>	XXXXXXXXXX
Budget Revenue (Not Including "Deficit (General Budget)")	18,957,410.72
Miscellaneous Revenue Not Anticipated	
2014 Appropriation Reserves Canceled *	
2015 Debt Service Lapsed	
2014 Appropriation Reserves Lapsed	638,675.61
<b>Total Revenue Realized</b>	19,596,086.33
<b>Expenditures:</b>	XXXXXXXXXX
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX
Paid or Charged	16,647,541.10
Reserved	1,327,913.17
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
<b>Total Expenditures</b>	17,975,454.27
Less: Deferred Charges Included In Above "Total Expenditures"	
<b>Total Expenditures - As Adjusted</b>	17,975,454.27
<b>Excess</b>	1,620,632.06
Budget Appropriation - Surplus (General Budget) **	-
Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 46)	1,620,632.06
<b>Deficit</b>	-
Anticipated Revenue - Deficit (General Budget) **	-
Remainder = Balance of "Results of 2015 Operations" ("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"	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	XXXXXXXXXX	981,563.72
Unexpended Balances of Appropriations	XXXXXXXXXX	392.73
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXXXX	638,675.61
Deficit in Anticipated Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	1,620,632.06	XXXXXXXXXX
* See restrictions in amount on Sheet 45, SECTION 2	1,620,632.06	1,620,632.06

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	3,111,265.57
Excess in Results of 2015 Operations	XXXXXXXXXX	1,620,632.06
Amount Appropriated in 2015 Budget-Cash		XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2015	4,731,897.63	XXXXXXXXXX
	4,731,897.63	4,731,897.63

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

Cash	8,411,941.40
Investments	
Interfund Accounts Receivable	
Subtotal	8,411,941.40
Deduct Cash Liabilities Marked with "C" on Trial Balance	3,680,043.77
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	4,731,897.63
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.	4,731,897.63

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

**SCHEDULE OF WATER UTILITY  
ACCOUNTS RECEIVABLE**

Balance December 31, 2014	\$ <u>27,658.63</u>
Increased by:	
Water Rents Levied	\$ <u>14,419,259.63</u>
Decreased by:	
Collections	\$ <u>13,018,918.04</u>
Overpayments applied	\$ <u>-</u>
Transfer to Water Liens	\$ <u>22,343.44</u>
Other	\$ <u>1,397,633.67</u>
\$ <u>14,438,895.15</u>	
Balance December 31, 2015	\$ <u>8,023.11</u>

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2014	\$ <u>89,411.91</u>
Increased by:	
Transfers from Accounts Receivable	\$ <u>22,343.44</u>
Penalties and Costs	\$ <u>59,171.09</u>
Other	\$ <u>-</u>
\$ <u>81,514.53</u>	
Decreased by:	
Collections	\$ <u>4,941.87</u>
Other	\$ <u>-</u>
\$ <u>4,941.87</u>	
Balance December 31, 2015	\$ <u>165,984.57</u>

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER UTILITY FUND**

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

	Amount			Balance as at Dec. 31, 2015
	<u>Caused By</u>	Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	
1. Emergency Authorization - *	\$	\$	\$	\$
2. <u>Overexpenditure Approp '13 a</u>	\$	110,000.00	(110,000.00)	\$
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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
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	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$ -
2016 Interest on Bonds *			\$

**WATER UTILITY CAPITAL BONDS**

Outstanding January 1, 2015	XXXXXXXXXX	42,731,000.00	
Issued	XXXXXXXXXX		
Paid	2,208,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	40,523,000.00	XXXXXXXXXX	
	42,731,000.00	42,731,000.00	
2016 Bond Maturities - Capital Bonds			\$ 2,410,000.00
2016 Interest on Bonds *			\$ 1,417,662.50

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2016 Interest on Bonds (* Items)	\$ 1,417,662.50
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 436,330.11
Subtotal	\$ 981,332.39
Add: Interest to be Accrued as of 12/31/2016	\$ 405,580.11
Required Appropriation 2016	\$ 1,386,912.50

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate





**DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Date of Original 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.								
16.								
Totals	-	XXXXXXXXXXXX	-	XXXXXXXXXXXX	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX

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 Assessment Budget or written intent of permanent financing submitted.

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

**SCHEDULE OF WATER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease 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.			
15.			
16.			
Totals	-	-	-

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)**

IMPROVEMENTS		2015		2015		2015	
Code No	Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2015		Encumbrances Payable 12/31/14	Expended	Encumbrances Payable	Encumbrances
		Funded	Unfunded				
6646	Imp to San Sewer System	2,300.00	-	-	-	-	-
6652	Various Capital Improvements	14,297.60	-	-	-	-	-
6667	Sewer Cap Imp	3,782.48	-	-	-	-	-
03-006	Wastewater Util Cap Program	88,750.83	-	1,522.75	-	1,522.75	-
04-038/04-044	Kloekner Pump Station	110,235.80	-	-	-	-	-
04-038/04-044	Pond Run Pump Station	8,943.10	-	-	-	-	-
04-038/04-044	Pump Station Alarm Radio	185,089.24	-	5,700.00	-	5,700.00	-
04-038/04-044	Dewatering Facility Air Quality	58,000.00	-	58,000.00	-	58,000.00	-
04-038/04-044	RBC Main Effluent	10,630.00	-	10,630.00	-	10,630.00	-
04-038/04-044	Runyon Court Sewer	400.00	-	-	-	-	-
04-038/04-044	Support Sanitary Sewer	0.80	-	-	-	-	-
05-050	Equipment Control	99,985.97	-	164,269.82	-	27,109.83	100,248.73
05-050	Sewer & Road Imp	56,673.21	-	12,500.00	-	12,500.00	56,673.21
05-050	Utility Trucks	0.36	-	-	-	-	0.36
08-069	Various Capital Improvements	7,322.16	275.00	241,534.09	61,809.95	111,435.91	75,610.39
10-011	Various Capital Improvements	1,028,569.43	-	1,265,918.94	687,122.62	558,032.91	1,049,332.84
10-031	Various Capital Improvements	2,655,357.34	-	291,601.51	81,201.49	296,142.63	-
11-015	Various Capital Improvements	2,503,257.20	-	872,996.07	933,673.32	877,673.93	-
12-030	Various Capital Improvements	2,159,205.75	-	1,110,859.53	494,753.30	137,099.53	-
13-021	Various Capital Improvements	5,752,119.69	-	537,942.16	683,998.79	130,269.06	-
14-030	Various Capital Improvements	6,682,337.69	-	95,705.00	103,441.23	64,216.40	-
Subtotals this Sheet ONLY		1,606,350.98	19,752,552.67	4,696,552.46	3,210,270.52	2,290,332.95	1,695,665.38
							18,859,187.26

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

AFS - CY 2015 : Township of Our, Our County [9999]



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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	192,775.00
Received from 2015 Budget Appropriations *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	192,775.00	XXXXXXXXXX
	192,775.00	192,775.00

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriations *	XXXXXXXXXX	
Received from 2015 Emergency Appropriations *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
	-	-

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

**WATER 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
15-019 Various Sewer Capital Improvements	5,957,000.00	5,957,000.00		
Totals	5,957,000.00	5,957,000.00	-	-

**WATER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS**

**YEAR 2015**

	Debit	Credit
Balance January 1, 2015	xxxxxxx	706.38
Premium on Sale of Bonds	xxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxx
Appropriated to 2015 Budget Revenue		xxxxxxx
Balance December 31, 2015	706.38	xxxxxxx
	706.38	706.38

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2015

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

## INDEX

1, 1a., & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certificate
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax- Regional High School Tax
15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2015 Operation-Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2015.
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriations
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments-Current
29.	Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements-Municipal
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2015
38.	General Capital Surplus, Bond Convenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
41 & 55.	Trial Balance-Utility Fund
42 & 56.	Trial Balance-Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2014 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments-Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2015; Utility Capital Surplus