

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015  
(UNAUDITED)**

POPULATION LAST CENSUS 21,378  
 NET VALUATION TAXABLE 2015 2,265,331,104  
 MUNICODER 1339

**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 HAZLET, County of MONMOUTH

**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.

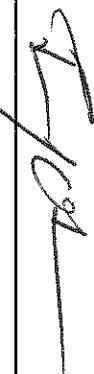
Signature   
 Title CHIEF FINANCIAL OFFICER

(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, THOMAS J. O'HARA, am the Chief Financial Officer, License N-0793 of the MONMOUTH Township, County of MONMOUTH and that the statements HAZLET 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 CHIEF FINANCIAL OFFICER  
 Address 1766 Union Ave. Hazlet, NJ 07730  
 Phone Number (732) 264-1700 X8690  
 Fax Number (732) 264-1785 Email: tohara@hazletwp.org

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 \_\_\_\_\_ and have applied certain agreed-upon procedures thereon as of December 31, \_\_\_\_\_, \_\_\_\_\_ 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:

**NOT APPLICABLE**

\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

Certified by me \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_, 2015. \_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Fax Number)

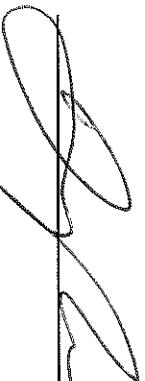
**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

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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: Dennis Pino

Signature:



Certificate #: 7909

Date:

2/4/2016

**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. The 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" Waiver.
10. The municipality will not apply for Extraordinary 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 Hazlet

Chief Financial Officer:

Thomas J. O'Hara

Signature:



Certificate #:

N-0793

Date:

2/4/16

**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:

21-6001050

Fed ID. #

TOWNSHIP OF HAZLET

Municipality

MONMOUTH

County

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

Fiscal Year Ending: 12/31/2015

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ -	\$ 122,305.77	\$ -

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 \$500,000 beginning with Fiscal Year ending after 12/31/03. 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 federal government or indirectly from entities other than state government.

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

2/9/16  
\_\_\_\_\_  
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 \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ during the year 2015 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

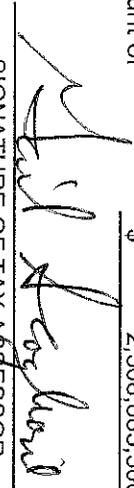
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,308,883,300

  
SIGNATURE OF TAX ASSESSOR  
TOWNSHIP OF HAZLET  
MUNICIPALITY  
MONMOUTH  
COUNTY









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2015**

Title of Account	Debit	Credit
<b>Animal Control Fund</b>		
Cash	25,120.60	
Cash-Change Fund	25.00	
Due State of New Jersey		54.20
Reserve for Animal Control Expenditures		25,091.40
	25,145.60	25,145.60
<b>Other Trust</b>		
Cash	2,745,269.40	
Reserves for:		
Tax Title Liens		80,786.26
Tax Sale Premiums		1,011,700.00
Law Enforcement		10,017.04
Recreation		75,557.09
Developers Escrow		946,334.89
Construction-Recycling Administration		1,005.50
Construction-Recycling Fees		11,011.96
Memorial Tree Fund		9,824.45
POAA		4,032.44
Credit Cards		15,958.23
Tree Replacement		43,815.00
Board of Health Clinics		8,165.28
LOSAP		2,749.34
Sidewalk Fund		5,400.00
150th Anniversary		1,514.62
Public Defender		4,536.78
Unclaimed Funds		1,415.60
4th of July Fireworks Donations		570.00
Unemployment		65,551.17
Payroll		68,066.58
Off Duty Police		128,413.06
Grading Trust		-
Municipal Alliance Fund		5,817.66
Storm Recovery		120,000.00
Accumulated Absences		110,001.00
911 Disaster Fund		3,000.00
Police Department Donations		10,025.45
	2,745,269.40	2,745,269.40

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

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014:.....	(1)	18,000.00
x		4,500.00
	(2)	22,500.00
		25%

Municipal Public Defender Trust Cash Balance December 31, 2015:..... (3)      4,536.78

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, NJ 08625)

Amount in excess of the amount expended: 3 - (1 + 2) = .....                N/A          

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:                THOMAS J. O'HARA          

Signature:                          

Certificate #:                N-0793          

Date:                2/4/16          

During 2012 Hazlet Township established a Joint Court with Keyport and Matawan.  
We are continually monitoring our costs related to the new Joint Court and how it affects  
our Public Defender Trust Fund.

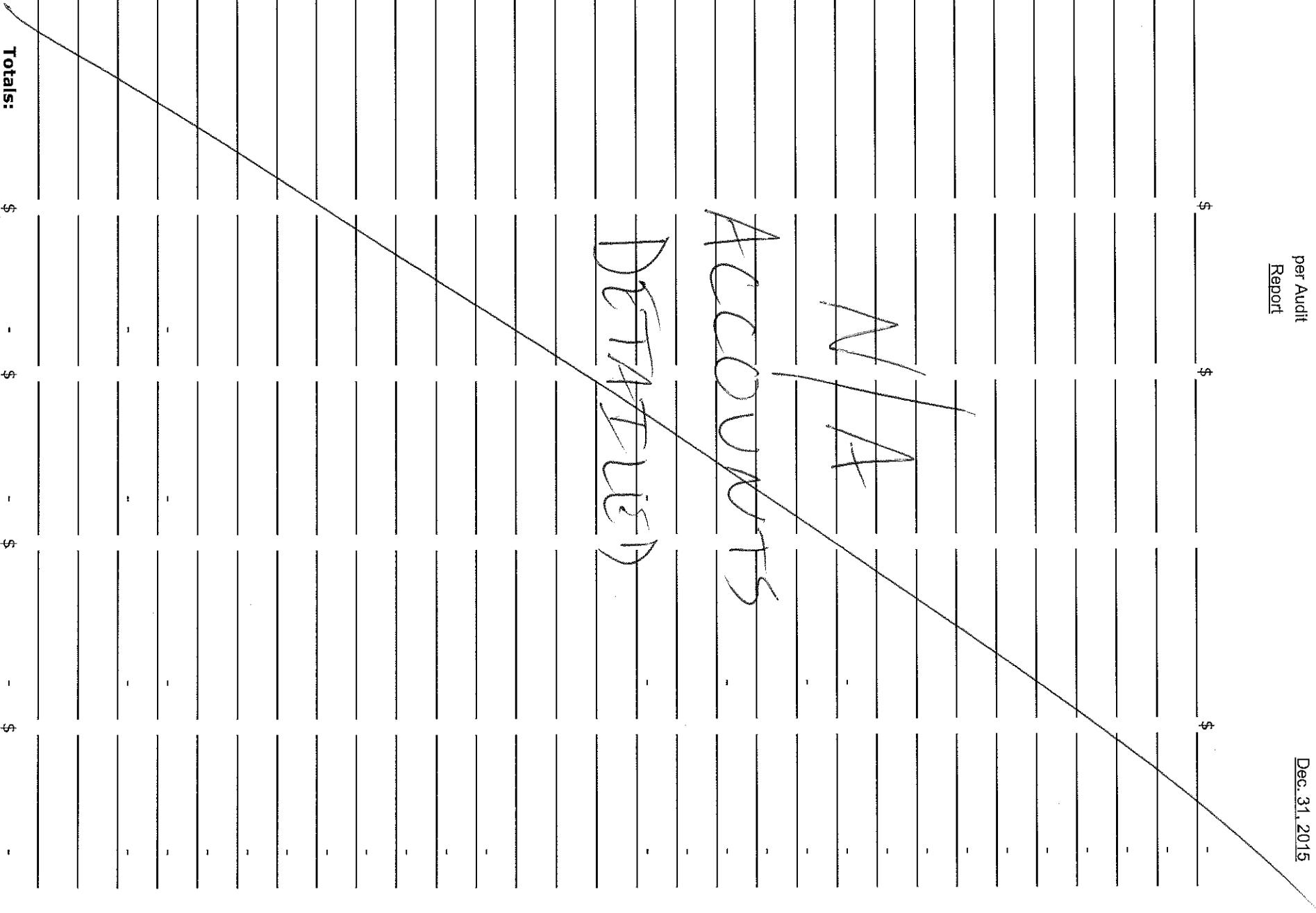
### Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2014 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2015
1.		\$	\$		\$
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	<b>Totals:</b>	\$	\$	\$	\$

N/A

ACCOUNTS

DEFERRED



## ANALYSIS OF TRUST ASSESSMENT 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	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	-	-	-	-	-	-	-	-

\*Show as red figure

Sheet 7  
NOT APPLICABLE

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	5,652,016.56	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	5,652,016.56
Cash	1,717,206.54	
Grants Receivable	656,019.00	
Deferred Charges to Future Taxation:		
Funded	5,183,149.22	
Unfunded	10,059,649.56	
General Serial Bonds		5,070,000.00
Bond Anticipation Notes		4,407,633.00
Green Trust Loans Payable		113,149.22
Capital Improvement Fund		105,724.92
Encumbrances Payable		1,047,446.50
Reserve for Joint Court Improvements		20,000.00
Reserve for Debt Service		503.53
Fund Balance		-
Improvement Authorizations:		
Funded		1,613,469.01
Unfunded		5,238,098.14
	23,268,040.88	23,268,040.88

(Do not crowd - add additional sheets)









## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Transfer from Reserve for Encumbrances	Expended	Reserve for Encumbrances	Canceled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Alcohol Enforcement	2,267.75							2,267.75
Body Armor Replacement Grant	3,621.00		3,783.57		3,593.70	3,770.10		40.77
Clean Communities	5,502.29		40,260.27	4,675.00	25,122.08	780.00		24,535.48
Drunk Driving Enforcement	15,694.99				3,428.57			12,266.42
Enhanced 911 Grant	2,826.52							2,826.52
Green Meadows Farm	33,147.76	46,000.00		87,212.00	108,637.40			57,722.36
Municipal Alliance	46,481.46	65,650.00		706.36	61,886.71	2,224.61		48,726.50
Recycling Tonnage Grant	91,705.29	27,964.75		3,875.00	6,150.00			117,395.04
Tobacco Age of Sale Enforcement	1,058.48							1,058.48
Comcast Technology Grant	242.26			355.00	242.26			355.00
Drive Sober or Get Pulled Over			5,000.00		4,975.00			25.00
Bayshore D.W.I. Saturation Patrol	6,400.00		10,000.00		6,375.00			10,025.00
Drive Sober or Get Pulled Over Year End Holiday Crackdown								-
Click It or Ticket	175.00		4,000.00		4,000.00			175.00
Matawan Alcohol Education Rehab.	1,310.71							1,310.71
								-
								-
								-
								-
Totals								





## \* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	(3.50)
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85002-00	XXXXXXXXXX	-
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	36,383,788.00
Levy Calendar Year 2015	XXXXXXXXXX	
Cancellation		3.50
Paid	36,383,788.00	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015-2016) 85004-00	-	XXXXXXXXXX
	<b>36,383,788.00</b>	<b>36,383,788.00</b>

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015 85045-00	XXXXXXXXXX	-
2015 Levy 81105-00	XXXXXXXXXX	226,674.40
2015 Added and Omitted		126.60
Interest Earned	XXXXXXXXXX	
Expended	226,801.00	XXXXXXXXXX
Balance December 31, 2015 85046-00	-	XXXXXXXXXX
	<b>226,801.00</b>	<b>226,801.00</b>

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

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

# Must include unpaid requisitions

N/A

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	2,529.51
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2015 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	6,339,562.19
County Library	80003-04	417,921.49
County Health	XXXXXXXXXX	125,493.62
County Open Space Preservation	XXXXXXXXXX	349,367.18
Due County for Added and Omitted Taxes	80003-05	4,066.02
Paid	7,234,873.99	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	4,066.02	XXXXXXXXXX
	7,238,940.01	7,238,940.01

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
2015 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - (1)	81108-00      1,759,690.00	XXXXXXXXXX
Sewer -	81111-00      -	XXXXXXXXXX
Water -	81112-00      -	XXXXXXXXXX
Garbage -	81109-00      -	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2015 Levy	80003-07	1,759,690.00
Paid	80003-08	1,759,690.00
Balance December 31, 2015	80003-09	XXXXXXXXXX
	1,759,690.00	1,759,690.00

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

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	5,128.37
State Library Aid Received in 2015	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2015	5,128.37	
	5,128.37	5,128.37

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
State Library Aid Received in 2015	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2015	-	
	-	-

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
State Library Aid Received in 2015	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2015	-	
	-	-

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
State Library Aid Received in 2015	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2015	-	
	-	-

## STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101- 2,688,258.48	2,688,258.48	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	3,843,717.02	4,253,156.50	409,439.48
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Per attached sheet	63,043.84	63,043.84	-
Total Miscellaneous Revenue Anticipated	80103- 3,906,760.86	4,316,200.34	409,439.48
Receipts from Delinquent Taxes	80104- 550,000.00	734,798.20	184,798.20
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105- 13,923,000.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	80106- Total Amount to be Raised by Taxation 80107-	14,211,516.49	288,516.49
	21,068,019.34	21,950,773.51	882,754.17

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00 XXXXXXXXXX	58,668,205.99
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00 36,383,788.00	XXXXXXXXXX
Regional School Tax	80119-00 -	XXXXXXXXXX
Regional High School Tax	80110-00 -	XXXXXXXXXX
County Taxes	80111-00 7,232,344.48	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00 4,066.02	XXXXXXXXXX
Special District Taxes	80113-00 1,759,690.00	XXXXXXXXXX
Municipal Open Space Tax	80120-00 226,801.00	-
Reserve for Uncollected Taxes	80114-00 XXXXXXXXXX	1,150,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00 XXXXXXXXXX	-
Balance for Support of Municipal Budget (or)	80116-00 14,211,516.49	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00 -	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00 XXXXXXXXXX	-
	59,818,205.99	59,818,205.99

\*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	21,004,975.50
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	63,043.84
Appropriated for 2015 (Budget Statement Item 9)	80012-03	21,068,019.34
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	21,068,019.34
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	21,068,019.34
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	18,489,004.88
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,150,000.00
Reserved	80012-10	1,428,405.05
Total Expenditures	80012-11	21,067,409.93
Unexpended Balances Canceled (see footnote)	80012-12	609.41

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 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	409,439.48
Delinquent Tax Collections	XXXXXXXXXX	184,798.20
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	288,516.49
Unexpended Balances of 2015 Budget Appropriations	XXXXXXXXXX	609.41
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	401,989.91
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	XXXXXXXXXX	1,545,941.29
Prior Years Interfunds Returned in 2015	XXXXXXXXXX	506.20
Prepaid Taxes/Overpayments Adjustment	XXXXXXXXXX	58,453.05
Adjust Payroll Reserve	XXXXXXXXXX	1,289.15
Prior Year Revenue Adjustment	XXXXXXXXXX	
Canceled Accounts Payable	XXXXXXXXXX	81,344.15
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013-07	-
Balance December 31, 2015	80013-08	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-
Delinquent Tax Collections	80013-10	-
Required Collection of Current Taxes	80013-11	-
Interfund Advances Originating in 2015	80013-12	-
Refund of Prior Revenue	399.00	-
Reserved Receivable Adjustments	20.88	-
State Tax Appeal Adjustment	84,060.00	-
Prior Year Balance Adjustments	2,024.99	-
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	2,886,382.46	XXXXXXXXXX
	2,972,887.33	2,972,887.33



## SURPLUS - CURRENT FUND YEAR 2015

	Debit	Credit
1. Balance January 1, 2015	80014-01 XXXXXXXXXX	3,417,273.25
2.	XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02 XXXXXXXXXX	2,886,382.46
4. Amount Appropriated in the 2015 Budget - Cash	80014-03 2,688,258.48	XXXXXXXXXX
5. Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Govt. Services	80014-04	XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance December 31, 2015	80014-05 3,615,397.23	XXXXXXXXXX
	6,303,655.71	6,303,655.71

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

Cash	80014-06 6,292,268.56	
Investments	80014-07	
Change Funds		650.00
Sub-Total		6,292,918.56
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08 2,757,121.33	
Cash Surplus	80014-09 3,535,797.23	
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 79,600.00	
Cash Deficit #	80014-13 -	
Total Other Assets	80014-14 79,600.00	
	80014-15 3,615,397.23	

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

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.); N.J.S. 40A:4-55 (Flood Damage, etc.); N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	<u>57,786,477.47</u>	
2. Amount of Levy Special District Taxes	82113-00	-	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82102-00	<u>1,759,690.00</u>	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82103-00	-	
	82104-00	<u>33,459.62</u>	
5a. Subtotal 2015 Levy	<u>59,579,627.09</u>		
5b. Reductions due to tax appeals **	82106-00	<u>59,579,627.09</u>	
5c. Total 2015 Tax Levy	82107-00	<u>4,275.76</u>	
6. Transferred to Tax Title Liens	82108-00	-	
7. Transferred to Foreclosed Property	82109-00	<u>6,054.04</u>	
8. Remitted, Abated or Canceled	82110-00	-	
9. Discount Allowed	82121-00	<u>490,028.14</u>	
10. Collected in Cash: In 2014	82122-00	<u>57,964,927.85</u>	
In 2015 *			
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>213,250.00</u>	
R.E.A.P. Revenue	82124-00	-	
Total to Line 14	<u>82111-00</u>	<u>58,668,205.99</u>	
11. Total Credits		<u>58,678,535.79</u>	
12. Amount Outstanding, December 31, 2015	83120-00	<u>901,091.30</u>	
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is	<u>82112-00</u>	<u>98.47%</u>	

**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>58,668,205.99</u>	
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>58,668,205.99</u>	
To Current Taxes Realized in Cash (Sheet 17)		<u>58,668,205.99</u>	

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 + \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.9999%.

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

\* Include overpayments applied as part of 2015 collections.  
\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body  
prior to introduction of municipal budget.

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2015

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

### (1) Utilizing Accelerated Tax Sale

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

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

**NET Cash Collected** ..... \$       N/A      

Line 5c (sheet 22) Total 2015 Tax Levy ..... \$       N/A      

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is .....       N/A      

### (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 Tax Levy Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... \_\_\_\_\_

NOT APPLICABLE

## 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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	10,767.12
2. Sr. Citizens Deductions Per Tax Billings	39,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	171,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,500.00	XXXXXXXXXX
5. Veterans Deductions Allowed	1,000.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	4,250.00
9. Received in Cash from State	XXXXXXXXXX	210,375.00
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	12,142.12	XXXXXXXXXX
	225,642.12	225,642.12

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

Line 2		39,750.00		
Line 3		171,250.00		
Line 4		1,500.00		
Line 5		<u>1,000.00</u>		
Sub-Total		213,500.00		
Less: Line 7		<u>250.00</u>		
To Item 10, Sheet 22		<u>213,250.00</u>		

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	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	-	XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX

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

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

License #T-8384

Date

*2/2/16*

# 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.

<p><b>A. Reserve for Uncollected Taxes (sheet 25, Item 12)</b></p> <p style="text-align: right;">\$ _____</p>	<p><b>B. Reserve for Uncollected Taxes Exclusion:</b>                  Outstanding Balance of Delinquent Taxes                  (sheet 26, Item 14A) x % of                  collection (Item 16)</p> <p style="text-align: right;">\$ _____</p>
<p><b>C. TIMES : % of increase of Amount to be                  Raised by Taxes over Prior Year</b>                  [(2016 Estimated Total Levy - 2015 Total Levy)/2015 Total Levy] _____ %</p>	
<p><b>D. Reserve for Uncollected Taxes Exclusion Amount</b>                  [(B x C) + B]</p> <p style="text-align: right;">\$ _____</p>	
<p><b>E. Net Reserve for Uncollected Taxes                  Appropriation in Current Budget                  (A - D)</b></p> <p style="text-align: right;">\$ _____</p>	

*NA*

<b>2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)</b>	
1. Subtotal General Appropriations (item 8(L) budget sheet 29)	\$ _____
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$ _____
<b>Total</b>	\$ _____
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)	\$ _____

NOT APPLICABLE

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2015	857,730.80	XXXXXXXXXX
A. Taxes	83102-00 758,933.44	XXXXXXXXXX
B. Tax Title Liens	83103-00 98,797.36	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX
B. Tax Title Liens	83106-00	XXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXX
B. Tax Title Liens	83109-00	XXXXXXXXXX
4. Added Taxes	83110-00 4,250.00	XXXXXXXXXX
5. Added Tax Title Liens	83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX
B. Tax Title Liens - Transfers from Taxes	83107-00	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX
Totals	861,980.80	861,980.80
9. Balance Brought Down	861,980.80	XXXXXXXXXX
10. Collected:		XXXXXXXXXX
A. Taxes	83116-00 734,798.20	XXXXXXXXXX
B. Tax Title Liens	83117-00 -	XXXXXXXXXX
11. Interest and Costs - 2015 Tax Sale	83118-00	XXXXXXXXXX
12. 2015 Taxes Transferred to Liens	83119-00 4,275.76	XXXXXXXXXX
13. 2015 Taxes	83123-00 901,091.30	XXXXXXXXXX
14. Balance December 31, 2015		XXXXXXXXXX
A. Taxes	83121-00 929,476.54	XXXXXXXXXX
B. Tax Title Liens	83122-00 103,073.12	XXXXXXXXXX
15. Totals	1,767,347.86	1,767,347.86

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 85.24%

17. Item No. 14 multiplied by percentage shown above is 880,145.33  
 and represents the maximum amount that may be anticipated in 2015. 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	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	27,600.00
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	721,600.00
	721,600.00	721,600.00

**CONTRACT SALES**

	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
	-	-

**MORTGAGE SALES**

	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
	-	-

Analysis of Sale of Property:

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

Realized in 2015 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_

NOT  
APPLICABLE

**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.)

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**N.J.S. 40A:4-53 SPECIAL EMERGENCY -**

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
7/2/2012	Reassessment of Real Property	199,000.00	39,800.00	119,400.00	39,800.00	-	79,600.00
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		199,000.00	39,800.00	119,400.00	39,800.00	-	79,600.00

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.

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

Sheet 30  
NOT APPLICABLE

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	
							-
<b>Totals</b>		-	-	-	-	-	-

N/A

80027-00                      80028-00

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

NOT APPLICABLE  
\_\_\_\_\_  
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  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2015	80034-03	-	XXXXXXXXXX	
2016 Bond Maturities - Term Bonds				
	80034-04			
2016 Interest on Bonds *				
	80034-05			
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2015	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2015	80034-09	-	XXXXXXXXXX	
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	Amount Issued	Date of Issue	Interest Rate
None	-01	-02		
Total	80035-	-		

**2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1351-03 2005 Road Improvement Program	475,000.00	08/01/08	335,000.00	06/17/16	0.71%	25,000.00	2,378.50	06/17/16
1375-06 Various Improvements	597,100.00	08/03/07	181,581.00	06/17/16	0.71%	28,500.00	1,289.23	06/17/16
1433-08 Various 2008 Capital Improvements	1,816,890.00	08/01/08	1,088,490.00	06/17/16	0.71%	49,200.00	7,728.28	06/17/16
1433-08 Various 2008 Capital Improvements	372,692.00	07/29/10	312,692.00	06/17/16	0.71%	10,075.00	2,220.11	06/17/16
1457-09 Various 2009 Capital Improvements	934,390.00	07/31/09	818,790.00	06/17/16	0.71%	25,600.00	5,813.41	06/17/16
1465-09 Various Capital Equipment	428,600.00	07/29/10	267,875.00	06/17/16	0.71%	47,650.00	1,901.91	06/17/16
1490-11 Various Capital Improvements	549,155.00	07/26/11	426,955.00	06/17/16	0.71%	14,081.00	3,031.38	06/17/16
1409-07 Various 2007 Road Improvements	584,250.00	07/25/12	564,250.00	06/17/16	0.71%	15,800.00	4,006.18	06/17/16
1505-12 Various Capital Improvements	282,000.00	07/23/13	204,000.00	06/17/16	0.71%	15,700.00	1,448.40	06/17/16
1540-14 Various Capital Equipment	260,000.00	07/22/14	208,000.00	06/17/16	0.71%	-	1,476.80	06/17/16
<b>Totals</b>			<b>4,407,633.00</b>			<b>231,606.00</b>	<b>31,294.20</b>	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

80051-01

80051-02

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)**

## DEBT SERVICE SCHEDULE FOR 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 **	
<b>Totals</b>	-		-			-	-	

Sheet 34

NOT APPLICABLE

MEMO: \* See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
 \*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

NOT APPLICABLE

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1. MCIA Equipment Lease - 2007	93,500.00	45,600.00	4,675.00
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Total</b>	<b>93,500.00</b>	<b>45,600.00</b>	<b>4,675.00</b>

Sheet 34a

80051-01

80051-02

(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		2015 Authorizations	2014 Reserve for Encumbrances	Canceled	Paid or Charged	2015 Reserve for Encumbrances	Balance - December 31, 2015	
	Funded	Unfunded						Funded	Unfunded
1273-03    Underground Storage Tank Remediation	16.50	-						16.50	
1274-03    Improvements to Roller Rink	5,435.00	-						5,435.00	
1322-05    Construction of Municipal Building		-		40.50			40.50	-	-
1361-06    Document Imaging/Scanning Renovations to Police, Court, Recreation Center/Purchase Furniture & Equipment for New Municipal Building	20,237.10							20,237.10	
1367-06/ 1448-08    Various Improvements	2,637.15	-						2,637.15	
1375-06    Roadway and Drainage Improvments to West Jack Street and Library	-	-		9,714.56				-	9,714.56
1391-07/ 1462-09    Various 2007 Road Improvements and Parkview Drive Sewer	11,786.47	-						11,786.47	
1409-07    Acquisition of Pflieger Property for Open Space Purposes	-	-		153.35				-	153.35
1432-08    Various 2009 Capital Improvements	-	-		763.64				-	763.64
1457-09    Acquisition of Various Capital Equipment	-	6,839.47		24,353.84		29,191.10		-	2,002.21
1465-09    Various Capital Improvements	-	-		8,219.65		8,219.65		-	-
1478-10/ 1575-15    Various Capital Improvements	-	256.01		19,529.72				-	19,785.73
1490-11    Various Capital Improvements	-	-		18,704.90				-	18,704.90
1493-11    Various Municipal Park Improvements	23,970.98	-		20,757.43		20,757.43	2,300.00	21,670.98	-

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	2014 Reserve for Encumbrances	Canceled	Paid or Charged	2015 Reserve for Encumbrances	Balance - December 31, 2015	
	Funded	Unfunded						Funded	Unfunded
1503-12 Police SUVs	-	37.19							37.19
1505-12 Various Capital Improvements	-	129,055.64		60,454.81			139,349.81		50,160.64
1506-12 Various Road Improvements & Various Park Improvements	23,964.45	-		23,545.53				47,509.98	
1510-12 Replacement of Union Avenue Pedestrian Bridges	-	49,778.90		4.54	49,783.44			-	-
1528-13 Various Road Improvements & Various Park Improvements	324,473.22	-		51,497.25		44,084.72	269,385.75	62,500.00	
1529-13 Police Technology & Communications Equipment	-	4,827.78				4,810.00			17.78
1530-13 Improvements to Township Buildings		-		99,336.39			99,336.39		
1535-14 Various Road Improvements & Various Park Improvements	71,041.00	-		256,408.45		256,408.45		71,041.00	
1540-14/ 1570-15 Acquisition of Ambulance & Police Mobile Data Terminals/ Dispatch Repeater	-	194,555.85		154,306.34		291,753.05	15,351.00		41,758.14
1545-14 Various Road Improvements	-	-		250,000.00		226,715.87	23,284.13	-	-
1572-15 Various Road, Park & Building Improvements	-	-	1,384,369.00			40,335.25	498,398.92	845,634.83	
1576-15 Improvements to Police Headquarters	-	-	600,000.00					105,000.00	495,000.00
1583-15 Acquisition of Public Works Vehicles	-	-	420,000.00					420,000.00	
1584-15 Refunding of General Obligation Bonds			4,600,000.00						4,600,000.00
Total 70000-	483,561.87	385,350.84	7,004,369.00	997,790.90	49,783.44	922,275.52	1,047,446.50	1,613,469.01	5,238,098.14

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



**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

\* 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
Various Road, Park & Building Improvements (1)	1,384,369.00	-	1,155,500.00	1,155,500.00
Improvements to Police Headquarters	600,000.00	495,000.00	105,000.00	105,000.00
Acquisition of Public Works Vehicles	420,000.00		420,000.00	420,000.00
Refunding of General Obligation Bonds (2)	4,600,000.00	4,600,000.00	-	-
Total 80032-00	7,004,369.00	5,095,000.00	1,680,500.00	1,680,500.00

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.

- (1) Balance of appropriation from \$149,869 CDBG grant and \$79,000 Monmouth County Open Space Grant.
- (2) Refunding Bond Ordinance

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

	Debit	Credit
Balance January 1, 2015	80029-01 XXXXXXXXXX	32,163.16
Premium on Sale of BAN's	XXXXXXXXXX	-
Improvement Authorization Cancelled	XXXXXXXXXX	-
Appropriated to Finance Improvement Authorizations	80029-02 -	XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03 32,163.16	XXXXXXXXXX
Balance December 31, 2015	80029-04 -	XXXXXXXXXX
	32,163.16	32,163.16

**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   N/A   \_\_\_\_\_
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 2015 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 59,579,627.09
  2. Amount of Item 1 Collected in 2013 (\*) 58,668,205.99
  3. Seventy (70) percent of Item 1 41,705,738.96
- (\*) 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 Yes
  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                      None
  2. 4% of 2014 Tax Levy for all purposes:  
Levy--                      =
  3. Cash Deficit 2015                      None
  4. 4% of 2015 Tax Levy for all purposes:  
Levy--                      =

E.

<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes			NONE
2. County Taxes		4,066.02	4,066.02
3. Amounts due Special Districts			NONE
4. Amounts due School Districts for Local School Tax			NONE

**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.

**NOTE: THE TOWNSHIP DOES NOT OPERATE A WATER UTILITY, THEREFORE SHEETS 41 THROUGH 54 ARE NOT NECESSARY AND HAVE BEEN REMOVED.**

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

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2015

### Operating and Capital Sections (Separately Stated)

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

Title of Account	Debit	Credit
<b>SEWER UTILITY OPERATING FUND</b>		
Cash	3,735,631.52	
Change Fund	100.00	
Receivables and Other Assets w/it Full Reserves:		
Consumer Accounts Receivable	1,022,532.72	
Bayshore Regional Sewerage Rent Reserve	752,432.45	
Appropriation Reserves		559,453.82
Reserve for Encumbrances		47,552.15
Customer Overpayments		8,707.99
Debt Service Reserve		4,900.00
Accrued Interest on Bonds and Notes		1,020.83
Reserve for Receivables and Other Assets		621,634.79
Fund Balance		1,774,965.17
		3,114,096.73
	5,510,696.69	5,510,696.69
<b>SEWER UTILITY CAPITAL FUND</b>		
Estimated Proceeds - Bonds & Notes Authorized not Issued	-	
Bonds and Notes Authorized but not Issued		-
Cash	1,157,463.13	
Fixed Capital	11,477,391.93	
Fixed Capital Authorized & Uncomplete	1,150,000.00	
Reserve for Encumbrances		33,891.03
Serial Bonds Payable		49,000.00
Reserve for Improvements		115,311.84
Reserve for Amortization		11,428,391.93
Reserve for Deferred Amortization		1,150,000.00
Improvement Authorizations - Funded		258,260.26
Capital Improvement Fund		750,000.00
	13,784,855.06	13,784,855.06

"C"

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



**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED 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:	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

*Handwritten:*  
N/A

# SCHEDULE OF SEWER UTILITY BUDGET - 2015

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	724,712.65	724,712.65	-
Operating Surplus Anticipated with Consent of Director of Local Government Services	02		
Sewer Rents	3,900,000.00	3,751,927.89	(148,072.11)
		-	-
		-	-
		-	-
		-	-
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	4,624,712.65	4,476,640.54	(148,072.11)
Deficit (General Budget)**	07		
	4,624,712.65	4,476,640.54	(148,072.11)
	08		

\*\*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:	XXXXXXXXXX
Adopted Budget	4,624,712.65
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	4,624,712.65
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	4,624,712.65
Deduct Expenditures:	
Paid or Charged	4,065,258.83
Reserved	559,453.82
Surplus (General Budget)**	-
Total Expenditures	4,624,712.65
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 "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

## STATEMENT OF 2015 OPERATIONS SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Sewer 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated	-	
2014 Appropriation Reserves Canceled *		
(Excess Revenue Realized)		
Canceled Debt Service Reserve		
Canceled Accrued Interest		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 Operations" (Excess in Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)		

**SECTION 2:**

The following Item of "2014 Appropriation Reserves Canceled in 2014" 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 Sewer Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	408,044.69	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		-
* Excess (Revenue Realized)		408,044.69

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

## RESULTS OF 2015 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	66,235.34
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXXXX	408,044.69
Cancelled Debt Service Reserve (BRSA Agreement)		4,500.00
Cancelled Accrued Interest		937.79
Rent Reserve Returned from BRSA		-
Interfunds Returned		-
Deficit in Anticipated Revenue	148,072.11	XXXXXXXXXX
Interfunds Advanced	-	XXXXXXXXXX
Operating Deficit - to Trial Balance	-	
Excess in Operations - to Operating Surplus	331,645.71	XXXXXXXXXX
	479,717.82	479,717.82

\* See restriction in amount on Sheet 59, SECTION 2

### OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	3,507,163.67
Excess in Results of 2015 Operations	XXXXXXXXXX	331,645.71
Amount Appropriated in 2015 Budget - Cash	724,712.65	XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2015	3,114,096.73	XXXXXXXXXX
	3,838,809.38	3,838,809.38

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

Cash		3,735,631.52
Change Fund		100.00
Prepaid Debt Service		
Subtotal		3,735,731.52
Deduct Cash Liabilities Marked with "C" on Trial Balance		621,634.79
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,114,096.73
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
		3,114,096.73

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

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



# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### SEWER UTILITY FUND

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

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015		XXXXXXXXXX	
<del>2016 Bond Maturities - Assessment Bonds</del>			
2016 Interest on Bonds *			
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	XXXXXXXXXX	94,000.00	
Issued	XXXXXXXXXX	-	
Paid	45,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	49,000.00	XXXXXXXXXX	
	94,000.00	94,000.00	
2016 Bond Maturities - Capital Bonds			
2016 Interest on Bonds *			
		2,450.00	49,000.00

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	2,450.00
Less: Interest Accrued to 12/31/2015 (Trial Balance)	1,020.83
Subtotal	1,429.17
Add: Interest to be Accrued as of 12/31/2016	-
Required Appropriations 2016	1,429.17

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
None				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
SEWER UTILITY LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
Paid	-	XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
2016 Loan Maturities			
2016 Interest on Loans*			
<b>UTILITY LOAN</b>			
Outstanding January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015		XXXXXXXXXX	
2016 Loan Maturities			
2016 Interest on Loans*			
<b>UTILITY BUDGET</b>			
2016 Interest on Loans (*Items)			
Less: Interest Accrued to 12/31/2014(Trial Balance)		-	
Subtotal		-	
Add: Interest to be Accrued as of 12/31/2016		-	
Required Appropriations 2016		-	

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

1.	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.	None							-	
2.							-	-	
3.							-	-	
4.							-	-	
5.							-	-	
6.							-	-	
7.							-	-	
8.							-	-	
9.							-	-	
		-		-			-	-	

Sheet 64

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

**Memo:** Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

\*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 2015 or written intent of permanent financing submitted.

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

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

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

N/A

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

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

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

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Sheet 66

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	2014 Reserve For Encumbrances	Expended	2015 Reserve For Encumbrances	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
1524-13 Various Improvements	167,269.94	-	-	54.75	19,546.40	33,891.03	113,887.26	-
1536-14 Various Improvements	144,445.00	-		-	72.00	-	144,373.00	-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total</b>	70000- 311,714.94	-	-	54.75	19,618.40	33,891.03	258,260.26	-

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

**SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	250,000.00
Received from 2015 Budget Appropriation*	XXXXXXXXXX	500,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	750,000.00	750,000.00

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Received from 2015 Budget Appropriation*	XXXXXXXXXX	
Received from 2015 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		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 permitted to lapse.



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 - SWIM POOL UTILITY FUND

AS AT DECEMBER 31, 2015

### Operating and Capital Sections (Separately Stated)

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

Title of Account	Debit	Credit
<b>SWIM POOL UTILITY OPERATING FUND</b>		
Cash	225,635.72	
Appropriation Reserves		41,002.22
Encumbrances Payable		10,609.31
Interfund - Swim Pool Capital Fund		-
Accrued Interest on Bonds		-
Accrued Interest on Notes		263.17
		51,874.70
Fund Balance	225,635.72	173,761.02
		225,635.72
<b>SWIM POOL UTILITY CAPITAL FUND</b>		
Estimated Proceeds - Bonds & Notes Authorized not Issued	-	
Bonds and Notes Authorized but not Issued		-
Cash	106,459.32	
Fixed Capital	1,428,897.53	
Fixed Capital Authorized and Uncomplete	440,000.00	
Interfund - Swim Pool Operating		
Encumbrances Payable		131.41
Improvement Authorizations - Funded		23,727.91
Improvement Authorizations - Unfunded		69,500.00
Serial Bonds Payable		
Bond Anticipation Note Payable		69,500.00
Capital Improvement Fund		13,100.00
Reserve for Amortization		1,428,897.53
Deferred Reserve for Amortization		370,500.00
Capital Fund Surplus		
	1,975,356.85	1,975,356.85

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



**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED 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:	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

*MAN*  
*FA*

Sheet 71





**RESULTS OF 2015 OPERATIONS SWIM POOL UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	76,822.00
Unexpended Balances of Appropriations	XXXXXXXXXX	36.83
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	10,882.46
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXXXX	73,267.09
Accrued Interest Canceled	-	
Deficit in Anticipated Revenue	-	XXXXXXXXXX
Refund of Prior Year Revenue	-	XXXXXXXXXX
Operating Deficit - to Trial Balance	-	
Excess in Operations - to Operating Surplus	161,008.38	XXXXXXXXXX
	161,008.38	161,008.38

\* See restriction in amount on Sheet 73, SECTION 2

**OPERATING SURPLUS - SWIM POOL UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	182,752.64
Excess in Results of 2015 Operations	XXXXXXXXXX	161,008.38
Amount Appropriated in 2015 Budget - Cash	170,000.00	XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2015	173,761.02	XXXXXXXXXX
	343,761.02	343,761.02

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

Cash	225,635.72	
Investments	-	
Interfund Accounts Receivable	-	
Subtotal	225,635.72	
Deduct Cash Liabilities Marked with "C" on Trial Balance	51,874.70	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	173,761.02	
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets	-	173,761.02

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

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

**SCHEDULE OF \_\_\_\_\_ UTILITY ACCOUNTS RECEIVABLE**

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

Increased by:

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

Decreased by:

Collections \$ \_\_\_\_\_  
 Overpayments applied \$ \_\_\_\_\_  
 Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_  
 Other \$ \_\_\_\_\_

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

*N/A*

**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 -

### UTILITY FUND

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

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX	-	
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
<b>2016 Bond Maturities - Assessment Bonds</b>			
<b>2016 Interest on Bonds *</b>			
<b>SWIM POOL UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid	-	XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
<b>2016 Bond Maturities - Capital Bonds</b>			
<b>2016 Interest on Bonds *</b>			

**INTEREST ON BONDS - SWIM POOL 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 Appropriations 2016	-

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
SWIM POOL UTILITY LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
Paid	-	XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			
2016 Interest on Loans*			
<b>UTILITY LOAN</b>			
Outstanding January 1, 2015			
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015		XXXXXXXXXX	
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 Appropriations 2016	-

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

Sheet 78

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. Improvements to the Hazlet Swim & Tennis Club	69,500.00	06/18/15	69,500.00	06/17/16	0.710%	-	493.45	06/16/16
2.						-	-	
3.						-	-	
4.						-	-	
5.						-	-	
6.						-	-	
7.						-	-	
8.						-	-	
9.						-	-	
	69,500.00		69,500.00			-	493.45	

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

**Memo:** Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

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

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

INTEREST ON NOTES - SWIM POOL UTILITY BUDGET	
2016 Interest on Notes	493.45
Less: Interest Accrued to 12/31/2015(Trial Balance)	263.17
Subtotal	230.28
Add: Interest to be Accrued as of 12/31/2016	-
Required Appropriation - 2016	230.28

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity		Rate of Interest		2016 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1. None															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Sheet 79

None

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

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

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

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

## SCHEDULE OF 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	2014 Encumbrances	Expended	2015 Encumbrances	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
1537-14 Various Swim Pool Utility Improvements	34,788.88	-	-	94,750.00	111,921.56	131.41	17,485.91	-
1566-15 Improvements to the Hazlet Swim & Tennis Club	-	-	200,000.00	-	124,258.00	-	6,242.00	69,500.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total</b>	34,788.88	-	200,000.00	94,750.00	236,179.56	131.41	23,727.91	69,500.00

Sheet 80

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

**SWIM POOL UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	13,100.00
Received from 2015 Budget Appropriation*	XXXXXXXXXX	130,500.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	130,500.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	13,100.00	XXXXXXXXXX
	143,600.00	143,600.00

**SWIM POOL UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriation*	XXXXXXXXXX	
Received from 2015 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		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 permitted to lapse.



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 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. la., & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3. 3a., & 3b.	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 2014
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (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 Appropriation.
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 (or County)
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34 & 34a	Debt Service for Assessment Notes/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 Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
40.	Instructions
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.	2015 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