

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

POPULATION LAST CENSUS 38,872  
 NET VALUATION TAXABLE 2015 6,140,599,850  
 MUNICODE 1326

**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 Manalapan, 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 *Patricia Addario*  
 Title Chief Financial Officer

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

**REQUIRED CERTIFICATION BY 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 Patricia Addario, am the Chief Financial Officer, License # N-0454, of the Township of Manalapan, County of Monmouth 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 assurance 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 *Patricia Addario*  
 Title Chief Financial Officer  
 Address 120 Route 522  
 Phone Number 732-446-8338  
 Fax Number 732-446-7998

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 FAR AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

**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: Richard Hogan

Signature: 

Certificate #: 3053

Date: 1/27/2016

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Manalapan  
Chief Financial Officer: Patricia Addario  
Signature: Patricia Addario  
Certificate #: N-0454  
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.

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

21-6000819

Fed I.D. #

Township of Manalapan

Municipality

Monmouth

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2015

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL		\$ 235,909.76	\$ 5,952.00

Type of Audit required by OMB A-133 and OMB 98-07:

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 the federal government or indirectly from entities other than state government.

Patricia Adderis  
Signature of Chief Financial Officer

1/27/16  
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 **Chief Financial Officer**

(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 NOVEMBER 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 November 1, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 6,313,738,300

  
\_\_\_\_\_  
SIGNATURE OF ASSESSOR  
**Township of Manalapan**  
\_\_\_\_\_  
MUNICIPALITY  
**Monmouth**  
\_\_\_\_\_  
COUNTY

**\*PARTICIPATING IN THE REAL PROPERTY ASSESSMENT DEMONSTRATION PROGRAM\***  
P.L. 2013, c.15 (C.54:1-101 et seq.)  
Book to be finalized by May 5, 2016 number subject to change.

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2015**

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

Title of Account	Debit	Credit
Cash	16,912,278.05	
Change Funds	825.00	
Overpay Regional K-8		
<b>Receivables With Full Reserves</b>		
Property Taxes Receivable	1,036,436.58	
Miscellaneous Liens	3,743.76	
Tax Title Liens Receivable	139,841.88	
Property Acquired for Taxes - Assessed Value	264,800.00	
Revenue Accounts Receivable	57,902.88	
Due From Grant Fund		
Due From Trust Fund	20.40	
Delinquent Penalties Receivable	9,461.99	
Total Receivables offset with a Reserve	<b>1,512,207.49</b>	
<b>Liabilities and Reserves</b>		
Due to State C. 20 P.L. 1971		29,844.86
Accounts Payable		4,015.98
Regional High School Tax Payable		7,424,010.09
Appropriation Reserves		979,137.25
Encumbrances Payable		333,797.11
Tax Overpayments		66,304.67
Prepaid Taxes		723,674.03
Due County - Added & Omitted Taxes		79,836.97
DYFS/DHSS		767.00
Construction Code Fees		9,472.25
Reserve For Tax Appeals		125,000.00
Park Improvements		171,360.00
Due FEMA Sandy Storm Overpayment - Debris Removal		387,280.56
Sub-Total Cash Liabilities		<b>10,334,500.77</b>
Reserve for Receivables		1,512,207.49
Fund Balance		6,578,602.28
<b>Total Debits/Credits</b>	<b>18,425,310.54</b>	<b>18,425,310.54</b>

(Do not crowd - add additional sheets)











# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014: .....	(1)	\$	10,000.00
			<u>          x          25%</u>
	(2)	\$	2,500.00

Municipal Public Defender Trust Cash Balance December 31, 2015: ..... (3) \$ 11,974.21

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:           **Patricia Addario**            
Signature:           *Patricia Addario*            
Certificate #:           **N-0454**            
Date:           1/27/16

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2015</u>
1. <u>Mount Laurel Fees</u>	\$ 3,154,836.09	\$ 42,019.50	\$ 90,938.24	\$ 3,105,917.35
2. <u>Law Enforcement Trust</u>	126,651.70	668.60	1,830.12	125,490.18
3. <u>Community Alliance</u>	2,150.30	7,658.00	1,766.00	8,042.30
4. <u>Cash Surety Bonds</u>	1,146,221.22	202,986.84	351,306.23	997,901.83
5. <u>Escrow, Engineering, SOP</u>	938,296.08	421,916.66	449,827.72	910,385.02
6. <u>Recreation Dedicated</u>	470,432.69	1,153,824.52	1,196,430.78	427,826.43
7. <u>Insurance Liability Claims</u>	144,109.79	106,401.45	16,235.51	234,275.73
8. <u>Shade Tree</u>	75,974.40	88,410.00	12,296.00	152,088.40
9. <u>TTL Redemptions</u>	11,055.57	130,339.77	94,774.97	46,620.37
10. <u>Tax Sale Premiums</u>	1,474,650.00	991,800.00	571,600.00	1,894,850.00
11. <u>Unemployment Trusts</u>	165,979.45	16,952.59	13,633.44	169,298.60
12. <u>POAA</u>	4,517.82	402.00		4,919.82
13. <u>Detention Basin</u>	305,089.85		24,808.00	280,281.85
14. <u>Workmen's Comp Claims</u>	515,341.62	99,168.20	11,049.87	603,459.95
15. <u>Outside Police Employment</u>	175,601.56	519,815.00	549,998.86	145,417.70
16. <u>Economic Development Council</u>	1,000.00			1,000.00
17. <u>Fire District Penalty Fees</u>	47,416.63	1,100.00		48,516.63
18. <u>DARE Program</u>	3,183.50			3,183.50
19. <u>Public Defender</u>	14,756.17	2,473.00	5,254.96	11,974.21
20. <u>Recycling</u>	37,584.78	722.00	612.80	37,693.98
21. <u>Mentoring</u>	436.00			436.00
22. <u>Tree Planting</u>	21,050.47		840.00	20,210.47
23. <u>Police Unclaimed</u>	1,372.24			1,372.24
24. <u>Accumulated Leave</u>	368,320.80	175,000.00	98,887.22	444,433.58
25. <u>Snow Removal</u>	836,388.98	903,488.40	837,721.45	902,155.93
26. <u>Manalapan Arts Council</u>	44,796.20	57,392.04	50,496.93	51,691.31
27. <u>Acceptance of Gifts</u>	5,582.07	2,186.99	5,622.58	2,146.48
28. <u>Teen Advisory</u>	985.27	3,007.00	1,988.49	2,003.78
29. <u>Federal Forfeiture Funds</u>	468,949.67	13,390.48	346,010.42	136,329.73
30. <u>Medical Reserve Corp CERT</u>	9,489.82	2,686.00	2,144.52	10,031.30
31. <u>Veterans Committee</u>		3,600.00		3,600.00
32. <u>Special Needs Council</u>	14,778.13	9,035.00	4,828.31	18,984.82
33. <u>Payroll Fund</u>	215,250.32	16,376,081.67	16,394,746.09	196,585.90
	<u>\$10,802,249.19</u>	<u>\$21,332,525.71</u>	<u>\$21,135,649.51</u>	<u>\$10,999,125.39</u>

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO  
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Balance Jan. 1, 2015	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



## CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	74,401.99	17,106,213.83	267,512.77	16,913,103.05
Trust - Assessment				-
Trust - Dog License	-	95,354.19	4,679.44	90,674.75
Trust - Other	6,057.56	11,058,914.63	62,689.25	11,002,282.94
Capital - General	-	8,034,932.01	358,247.81	7,676,684.20
Water - Operating	-	88,931.99	-	88,931.99
Water - Capital	-	95,091.39	-	95,091.39
Utility Assessment Trust				-
Public Assistance **				-
Special Garbage District				-
Sewer - Operating				-
Trust- Open Space	-	1,493,956.17	-	1,493,956.17
Grant Fund	-	224,436.46	7,329.68	217,106.78
<b>Total</b>	80,459.55	38,197,830.67	700,458.95	37,577,831.27

\* Include Deposits in Transit

\*\* Be sure to include 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: Patricia Addonisi

Title: Chief Financial Officer

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

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

<b>Current Fund:</b>	
Wachovia/Wells Fargo #9958	10,559,937.16
NJ Cash Management	22,181.26
Investors #5083	6,524,095.41
<b>Trust-Animal Control:</b>	
Wachovia/Wells Fargo #5360	95,354.19
<b>Trust-Other:</b>	
Wachovia/Wells Fargo #5240 - Trust Other	3,372,266.12
NJ Cash Management	1,577,793.29
Wells Fargo # 8629 - Tax Title Lien	46,979.04
Wachovia/Wells Fargo #5690 - Recreation Trust	444,771.15
Wachovia/Wells Fargo #10331 - Law Enforcement Trust	126,730.18
Wachovia/Wells Fargo #2075 - Federal Forfeiture	136,329.73
Bank of America #1336 - Developer Escrow	1,120,075.04
Wachovia/Wells Fargo #2224 - Escrow Checking	924,281.42
Wachovia/Wells Fargo #2899 - Arboretum Trust	-
Wachovia/Wells Fargo #4597 - Affordable Housing Trust	3,105,917.35
Wachovia/Wells Fargo #5289 - Payroll	203,771.31
<b>Capital:</b>	
Wachovia/Wells Fargo # 4095	7,030,119.39
NJ Cash Management	1,004,812.62
<b>Water Operating:</b>	
Wachovia/Wells Fargo #0553	88,931.99
<b>Water Capital:</b>	
Wachovia/Wells Fargo # 83214	95,091.39
<b>Open Space:</b>	
Wachovia/Wells Fargo #2723	1,493,956.17
<b>Federal and State Grant Fund:</b>	
Wachovia/Wells Fargo #3191	224,436.46
<b>TOTAL ALL FUNDS</b>	
	<b>38,197,830.67</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 Jan. 1, 2015	2015 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserve Realized	Balance Dec. 31, 2015
						-
						-
Office on Aging Grant	20,000.00	20,000.00	20,000.00			20,000.00
						-
						-
Green Communities (Tree) Grant		2,250.00				2,250.00
Recycling Tonnage Grant		56,303.52			56,303.52	-
Federal Body Armor		3,011.34	3,011.34			-
Clean Communities Grant		84,073.22	84,073.22			-
Drunk Driving Enforcement Fund						-
NJ State Body Armor		4,970.62			4,970.62	-
Click it or Ticket						-
Drive Sober or Get Pulled Over						-
NACCHO - MRC Communications Enhancement						-
NACCHO - MRC General Capacity Building		3,500.00	3,500.00			-
Highway Safety Grant	96,591.47	37,136.02	96,591.47			37,136.02
<b>Totals (See Sheet 10a)</b>	<b>116,591.47</b>	<b>211,244.72</b>	<b>207,176.03</b>	-	<b>61,274.14</b>	<b>59,386.02</b>

Sheet 10

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

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received			Balance Dec. 31, 2015
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals</b>	116,591.47	211,244.72	207,176.03	-	61,274.14	59,386.02

Sheet 10a

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Prior Year Encumbrance	Expended	Cancelled	Balance Dec. 31, 2015
		Budget	Appropriations By 40A:4-87				
<b>2007</b>							-
Municipal Alcohol Ed and Rehab Prog	229.00				229.00		-
<b>2010</b>							-
Drunk Driving Enforcement Fund	6,184.15				6,184.15		-
<b>2012</b>							-
Drunk Driving Enforcement Fund	9,205.54				9,205.54		-
<b>2013</b>							-
Federal Body Armor	3,566.01			2,007.56	5,573.57		-
Highway Traffic Safety	321.39					321.39	-
Recycling Grant				9,482.50	9,482.50		-
Clean Communities				16,878.54	16,870.13	8.41	(0.00)
<b>2014</b>							-
Office on Aging	0.10			465.00	360.00	105.10	-
NACCHO-							-
MRC General Capacity Building	965.79			150.00	1,115.79		-
Recycling Grant	21,333.98				21,333.98		-
NJ Body Armor Grant	6,550.75				6,550.75		-
<b>Totals (SEE SHEET 11a)</b>							

Sheet 11

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Prior Year Encumbrance	Expended	Cancelled	Balance Dec. 31, 2015
		Budget	Appropriations By 40A:4-87				
<b>2014 cont.</b>							-
Federal Body Armor	3,630.00				378.43		3,251.57
Highway Traffic Safety (Safe Corridors)	14,775.35			62,722.32	76,435.24		1,062.43
Clean Communities	51,973.68			4,869.00	29,775.80		27,066.88
<b>2015</b>							-
Senior Grant		20,000.00			19,999.90		0.10
NACCHO-							-
MRC General Capacity Building		3,500.00			3,500.00		-
Recycling Grant		56,303.52			961.50		55,342.02
NJ Body Armor Grant		4,970.62			1,385.25		3,585.37
Clean Communities			84,073.22				84,073.22
Federal Body Armor		3,011.34					3,011.34
Highway Traffic Safety (Safe Corridors)			37,136.02		37,136.02		-
Green Communities (Tree) Grant			2,250.00				2,250.00
							-
							-
							-
<b>Totals (SEE SHEET 11b)</b>							

Sheet 11a

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

Sheet 11b

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Prior Year Encumbrance	Expended	Cancelled		Balance Dec. 31, 2015
		Budget	Appropriations By 40A:4-87					
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	118,735.74	87,785.48	123,459.24	96,574.92	246,477.55	434.90	-	179,642.93

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

Grant	Balance Jan. 1, 2015	Transferred to 2015 Budget Appropriations			Received	Grants Receivable		Balance Dec. 31, 2015
		Budget	Appropriations By 40A:4-87					
Recycling Tonnage Grant	56,303.52	56,303.52						-
NJ State Body Armor Grant	4,970.60	4,970.60			5,299.07			5,299.07
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	61,274.12	61,274.12	-	-	5,299.07	-	-	5,299.07

**\* LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXX	
Levy Calendar Year 2015	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00		XXXXXXXX
	-	-

\* Not including Type I 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	XXXXXXXX	1,545,376.33
Due from Current		
2015 Levy 81105-00	XXXXXXXX	1,233,597.48
Added/Omitted		5,082.23
Interest Earned	XXXXXXXX	
Other Income		
Expended	1,290,099.87	XXXXXXXX
Balance December 31, 2015 85046-00	1,493,956.17	XXXXXXXX
	2,784,056.04	2,784,056.04



## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85032-00	XXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXX	
Levy Calendar Year 2015	XXXXXXXX	57,197,821.00
Paid	57,197,821.00	XXXXXXXX
Balance December 31, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00		XXXXXXXX
	57,197,821.00	57,197,821.00

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	7,278,618.25
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXX	4,948,095.00
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXX	
Levy Calendar Year 2015	XXXXXXXX	25,775,217.00
Paid	25,629,825.16	XXXXXXXX
Balance December 31, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00	7,424,010.09	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00	4,948,095.00	XXXXXXXX
	38,001,930.25	38,001,930.25

# Must include unpaid requisitions.

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	99,781.55
2015 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	17,101,147.43
County Library	80003-04	XXXXXXXX	1,127,096.95
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	942,568.78
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	79,832.58
Paid		19,270,590.32	XXXXXXXX
Balance December 31, 2015		XXXXXXXX	XXXXXXXX
County Taxes			XXXXXXXX
Due County for Added and Omitted Taxes		79,836.97	XXXXXXXX
		19,350,427.29	19,350,427.29

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2015	80003-06	XXXXXXXX	
2015 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XXXXXXXX
Fire -	81108-00	2,671,585.00	XXXXXXXX
Sewer -	81111-00		XXXXXXXX
Water -	81112-00		XXXXXXXX
Garbage -	81109-00		XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Total 2015 Levy	80003-07		2,671,585.00
Paid	80003-08	2,671,585.00	XXXXXXXX
Balance December 31, 2015	80003-09	-	XXXXXXXX
		2,671,585.00	2,671,585.00

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	80004-01	XXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXX	
Interest Earned			-
Expended	80004-09		XXXXXXXX
Balance December 31, 2015	80004-10	-	-

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

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

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

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

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

## STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,650,000.00	3,650,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	6,934,291.48	7,648,849.93	714,558.45
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
C-159	123,459.24	123,459.24	-
			-
Total Miscellaneous Revenue Anticipated 80103-	7,057,750.72	7,772,309.17	714,558.45
Receipts from Delinquent Taxes 80104-	750,000.00	1,305,676.88	555,676.88
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	20,909,145.31	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	20,909,145.31	22,873,916.90	1,964,771.59
	32,366,896.03	35,601,902.95	3,235,006.92

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	126,509,640.79
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		XXXXXXXX
Regional School Tax 80119-00	57,197,821.00	XXXXXXXX
Regional High School Tax 80110-00	25,775,217.00	XXXXXXXX
County Taxes 80111-00	19,170,813.16	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	79,832.58	XXXXXXXX
Special District Taxes 80113-00	2,671,585.00	XXXXXXXX
Municipal Open Space Tax 80120-00	1,238,679.71	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	2,498,224.56
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	22,873,916.90	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	129,007,865.35	129,007,865.35

\* 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 REVENUES 2015**

(Continued)

**Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87**

Source	Budget	Realized	Excess or Deficit
Clean Communities	84,073.22	84,073.22	
Highway Safety Grant	37,136.02	37,136.02	
Green Communities (Shade Tree) Grant	2,250.00	2,250.00	
<b>Total (Sheet 17)</b>	<b>123,459.24</b>	<b>123,459.24</b>	<b>-</b>

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

CFO Signature: *Patricia Addario* **Sheet 17a**

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	32,243,436.79
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	123,459.24
Appropriated for 2015 (Budget Statement Item 9)	80012-03	32,366,896.03
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>32,366,896.03</b>
Add: Overexpenditures (see footnote)	80012-06	-
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>32,366,896.03</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	28,692,488.97
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,498,224.56
Reserved	80012-10	979,137.25
<b>Total Expenditures</b>	<b>80012-11</b>	<b>32,169,850.78</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>197,045.25</b>

**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)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2015 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	714,558.45
Delinquent Tax Collections	80013-02	XXXXXXXX	555,676.88
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	1,964,771.59
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXX	197,045.25
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	153,003.98
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Prepaid School Settled		XXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXX	510,924.54
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXX	283.63
Accounts Payable Cancelled		XXXXXXXX	484.19
Various Reserves Cancelled		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2015	80013-07	4,948,095.00	XXXXXXXX
Balance December 31, 2015	80013-08	XXXXXXXX	4,948,095.00
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
2012 Revenue Cancelled			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2015	80013-12		XXXXXXXX
Sr. Citizen Deduction Disallowed by Tax Collector for 2007			XXXXXXXX
Prior Year Tax Court Judgment Refunds		166,057.68	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,930,690.83	XXXXXXXX
		9,044,843.51	9,044,843.51

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
Sale of Assets	9,817.24
Bid Spec Fee	-
Prior Year Refunds	7,814.67
LOSAP Reimbursed - Member not Vested	-
Recycle Batteries/Scrap Metal/Oil Recycle	9,322.66
2% Administrative Fee for Seniors and Vets	4,861.73
Cancel Grant Appropriation per Resolution	434.90
Unclaimed Tax Premiums	
Sunesys, LLC License Agreement	
Miscellaneous	3,746.03
Returned Check Charges	580.00
Combat Sports Settlement	
Stale Dated Checks	293.00
DMV- State Collection Inspection Fees	20,060.00
Bankruptcy	6,488.39
Ceremony Fees Marriage/Civil Union	3,800.00
Copies/Map	3,104.23
Warranty - Police Cars Reimbursements	
Manalapan-Englishtown Regional BOE Reimb for Shared Services	
First Aid Vehicle Maintenance Interlocal	
WMUA Vehicle Maintenance Interlocal	
Millstone Vehicle Maintenance Interlocal	
Englishtown Borough Vehicle Maintenance Interlocal	786.25
Health Inspection/Tanning Salon Inspections	500.00
Clean Up Liens	13,616.36
Various Defaults	
ESIP Incentives	62,970.67
Mobile Stage Rentals	3,000.00
Unallocated Receipts	1.58
Close-out inactive FSA	1,806.27
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>153,003.98</b>





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

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>124,347,179.81</u>
		82113-00	\$	<u>                    </u>
2.	Amount of Levy Special District Taxes	82102-00	\$	<u>2,691,626.94</u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>                    </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>528,495.19</u>
5a.	Subtotal 2015 Levy		\$	<u>127,567,301.94</u>
5b.	Reductions due to tax appeals**		\$	<u>                    </u>
5c.	Total 2015 Tax Levy	82106-00	\$	<u>127,567,301.94</u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>13,597.13</u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>8,133.88</u>
9.	Discount Allowed	82110-00	\$	<u>                    </u>
10.	Collected in Cash:			
	In 2014	82121-00	\$	<u>628,525.26</u>
	In 2015 *	82122-00	\$	<u>125,644,721.69</u>
	State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>236,393.84</u>
	Total to Line 14	82111-00	\$	<u>126,509,640.79</u>
11.	Total Credits		\$	<u>126,531,371.80</u>
12.	Amount Outstanding December 31, 2015	83120-00	\$	<u>1,035,930.14</u>
13.	Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is			<u>99.17</u> %
		82112-00		

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

14. Calculation if Current Taxes Realized in Cash:

Total of Line 10	\$	<u>126,509,640.79</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>126,509,640.79</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 69.999%

# Note: On Items 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 by 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 .....		_____	-
<b>NET Cash Collected</b> .....	\$	_____	-
Line 5c (sheet 22) Total 2015 Tax Levy .....	\$	_____	-
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....		_____	- %

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**(2) Utilizing Tax Levy Sale**

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

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	17,740.61
2. Sr. Citizens Deductions Per Tax Billings	41,750.00	
3. Veterans Deductions Per Tax Billings	180,500.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	7,500.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	8,500.00	
6. Prior Years Allowed/Disallowed	1,250.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	1,856.16
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXX	6,661.64
9. Received in Cash from State	XXXXXXXX	243,086.45
10.		
11.		
12. Balance December 31, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		
Due To State of New Jersey	29,844.86	XXXXXXXX
	269,344.86	269,344.86

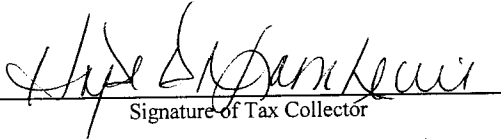
Calculation of Amount to be included on Sheet 22, Item 10-  
2015 Senior Citizen and Veterans Deductions Allowed

Line 2	41,750.00
Line 3	180,500.00
Line 4& 5	16,000.00
Sub-Total	238,250.00
Less: Line 7	1,856.16
To Item 10, Sheet 22	236,393.84

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	-
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Budget Appropriation		125,000.00
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
		XXXXXXXX
Balance December 31, 2015	125,000.00	XXXXXXXX
Taxes Pending Appeals*		XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX
	125,000.00	125,000.00

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

  
Signature of Tax Collector

T-1162  
License #

1/27/16  
Date

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

To Be Filed With the Introduced Budget

	YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2. Local District School Tax -	Actual 80016-	
	Estimate** 80017-	XXXXXXXX
3. Vocational School Tax -	Actual	
	Estimate**	XXXXXXXX
4. Regional High School Tax - School Budget	Actual	
	Estimate**	XXXXXXXX
5. County Tax	Actual 80018-	
	Estimate** 80019-	XXXXXXXX
6. Special District Tax	Actual 80020-	
	Estimate** 80021-	XXXXXXXX
7. Municipal Open Space Tax	Actual 80022-	
	Estimate** 80023-	XXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	-
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	
11. Amount of Item 10 Divided by 98.04 % [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		* May not be stated in an amount less than 'actual' Tax of Year 2015  ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)	-	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total	-	
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

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

## ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2016 Estimated Total Levy - 2015 Total Levy) / 2015 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
[(B x C) + B]

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

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

1. Subtotal General Appropriations (item 8(L) budget sheet 29)	\$ _____
2. Taxes not included in the Budget (AFS 25, items 2 thru 7)	\$ _____
<b>Total</b>	<b>\$ _____</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		1,337,792.13	XXXXXXXX
	A. Taxes	83102-00 1,214,665.11	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00 123,127.02	XXXXXXXX	XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00	XXXXXXXX	(84,856.67)
	B. Tax Title Liens	83106-00	XXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes	83108-00	XXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXX	
4.	Added Taxes (Sr Disallowed)		83110-00 6,661.64	XXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXX (1)	
	B. Tax Title Liens - Transfers from Taxes	83107-00 5,832.34		(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	1,435,142.78
8.	Totals		1,350,286.11	1,350,286.11
9.	Balance Brought Down		1,435,142.78	XXXXXXXX
10.	Collected:		XXXXXXXX	1,310,159.40
	A. Taxes	83116-00 1,305,676.88	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00 4,482.52	XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2015 Tax Sale		83118-00 1,767.91	XXXXXXXX
12.	2015 Taxes Transferred to Liens		83119-00 13,597.13	XXXXXXXX
13.	2015 Taxes		83123-00 1,035,930.14	XXXXXXXX
14.	Balance December 31, 2015		XXXXXXXX	1,176,278.46
	A. Taxes	83121-00 1,036,436.58	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00 139,841.88	XXXXXXXX	XXXXXXXX
15.	Totals		2,486,437.96	2,486,437.86

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by item No. 9) is 91.29%

17. Item No. 14 multiplied by percentage shown above is \$ 1,073,824.61 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	264,800.00	XXXXXXXX
2. Forclosed or Deeded in 2015		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103-00	-	XXXXXXXX
4. Taxes Receivable	84104-00	-	XXXXXXXX
5A.	84102-00	XXXXXXXX	XXXXXXXX
5B.	84105-00		
6. Adjustment to Assessed Valuation	84106-00	-	XXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	-
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash *	84109-00	XXXXXXXX	-
10. Contract	84110-00	XXXXXXXX	
11. Mortgage	84111-00	XXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXX	
13. Gain on Sales	84113-00	-	XXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXX	264,800.00
		264,800.00	264,800.00

### CONTRACT SALES

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

### MORTGAGE SALES

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

Analysis of Sale of Property:                   \$ \_\_\_\_\_  
 \* Total Cash Collected in 2015                   (84125-00)

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

To Results of Operation (Sheep 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>Caused By</u>	<u>Amount</u> Dec. 31, 2015 per Audit <u>Report</u>	<u>Amount in</u> 2015 <u>Budget</u>	<u>Amount</u> Resulting <u>from 2015</u>	<u>Balance</u> as at <u>Dec. 31, 2015</u>
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**

<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>	<u>Appropriated for</u> in Budget of <u>Year 2016</u>
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 HURRICAN DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

80025-00                      80026-00

Sheet 29

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

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

Sheet 30

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page.

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING**

**AND 2016 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXX	17,708,101.00	
Issued	80033-02	XXXXXXXX	3,940,000.00	
Paid	80033-03	2,131,959.00	XXXXXXXX	
Outstanding, December 31, 2015	80033-04	19,516,142.00	XXXXXXXX	
		21,648,101.00	21,648,101.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 2,162,709.00
2016 Interest on Bonds *		80033-06	\$ 894,635.27	
<b>Assessment Serial Bonds</b>				
Not Applicable				
Outstanding, January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11	\$ -
2016 Interest on Bonds *		80033-12	\$ -	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 894,635.27

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvements	270,000.00	3,940,000.00	12/22/2015	variable
Ord 2014-04 & 2015-09				
Total	270,000.00	3,940,000.00		

80033-14                      80033-15

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

**(COUNTY) (MUNICIPAL) Green Acres Program - Green Trust LOAN**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03		XXXXXXXX	
Outstanding, December 31, 2015	80033-04	-	XXXXXXXX	
		-	-	
2016 Loan Maturities			80033-05	\$ -
2016 Interest on Loans			80033-06	\$ -
Total 2016 Debt Service for Green Acres Program - Green Trust Loan			80033-13	\$ -
<b>LOAN</b>				
Outstanding, January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Loan Maturities			80033-11	\$ -
2016 Interest on Loans			80033-12	\$ -
Total 2016 Debt Service for	Loan		80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2015**

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

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING**

**AND 2016 DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL TERM BONDS**

Source		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2015	80034-03		XXXXXXXX	
2016 Bond Maturities - General Capital Bonds	80034-04		\$ -	
2016 Interest on Bonds *	80034-05		\$ -	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding, January 1, 2015	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2015	80034-09		XXXXXXXX	
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	2015 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 **	
1.	Various Capital Improvements	4,551,620.00	7/7/2015	4,551,620.00	1/6/2016	1.0000%		22,631.66	
2.	(Excess Funding to be paid off 1/6/16)								
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	4,551,620.00		4,551,620.00			-	22,631.66	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-9(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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.

80051-01

80051-02

(Do not crowd - add additional sheets)



**DEBT SERVICE FOR ASSESSMENT NOTES**

Sheet 34

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

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

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

80051-01

80051-02

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1. LEASES APPROVED BY LFB PRIOR TO JULY 1, 2007			
2. MCIA 2007 Acquisition of Various Equipment	159,700.00	77,900.00	7,985.00
3.			
4. LEASES APPROVED BY LFB AFTER TO JULY 1, 2007 OUTSIDE CAP			
5. MCIA 2011 Acquisition of Various Equipment	397,000.00	135,000.00	13,795.00
6. MCIA 2013 Acquisition of Various Equipment	262,000.00	83,000.00	13,100.00
7. MCIA 2015 Acquisition of Various Equipment	577,000.00	101,000.00	22,925.00
8. LEASES APPROVED BY LFB AFTER TO JULY 1, 2007 INSIDE CAP			
9. MCIA 2013 Police Vehicles	30,000.00	30,000.00	1,500.00
10. Energy Savings Implementation Program (ESPI)	775,625.60	44,225.80	30,711.20
11. ***** ESPI principal to be paid through energy savings*****			
12.			
13.			
14.			
<b>Total</b>	<b>2,201,325.60</b>	<b>471,125.80</b>	<b>90,016.20</b>

80051-01

80051-02

(Do not crowd - add additional sheets)

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

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Contracts Payable 2014	Expended	Authorizations Canceled Reappropriated	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Various 2007 Capital Improvements 07-21				5,238.08	5,238.08		-	
Various 2008 Capital Improvements 08-04	196,744.07			4,157.80	4,729.16		196,172.71	
Improvements to Police Department 08-06	18,505.39			2,639.40	9,792.35		11,352.44	
Acquisition of Real Property 09-01							-	
Various 2009 Capital Improvements 09-09	3,901.17			8,654.58	12,555.75		-	
Various 2010 Capital Improvements 10-04							-	
Acquisition of Real Property (OS) 10-06	1,770.90				1,770.90		-	
							-	
Various 2011 Capital Improvements 11-03	276,565.00			100,000.00	376,565.00		-	
Various 2012 Capital Improvements 12-06							-	
Acq of Various Equipment				6,344.22	6,344.22		-	
Various Imp to Parks and Field Renovations							-	
Various Road Improvements	359,414.33				55,139.12	300,000.00	4,275.21	
Various Technology Upgrades							-	
Corner Brook Estates Improvements (DFLT) 12-07	12,954.10			974.75	974.75		12,954.10	
Various 2013 Capital Improvements 13-03	532,903.56			16,955.35	45,339.91	50,000.00	454,519.00	
							-	
							-	

(OS) denotes Open Space Ordinance

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	Contracts Payable 2013	Expended	Authorizations Canceled Reappropriated	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Various 2014 Capital Improvements 14-04							-	
Various Road Improvements		395,343.39		1,016,189.87	1,178,980.73		232,552.53	
Acq of Various Equipment		40,931.12		219,000.00	219,250.00		40,681.12	
Improvements to Municipal Properties	121,894.71	276,625.92		2,644.67	281,218.63		119,946.67	
Various Technology Upgrades		14,698.35			7,606.01		7,092.34	
Various 2015 Capital Improvements 15-09							-	
Acq of Various Equipment			406,000.00		240,534.00		165,466.00	
Improvements to Municipal Properties			170,500.00		124.00		170,376.00	
Various Road Improvements			2,974,023.00		2,864,383.40		109,639.60	
Various Technology Upgrades			33,500.00		19,237.30		14,262.70	
Purchase Property B26 L8			355,500.00		8,100.31		347,399.69	
							-	
							-	
							-	
							-	
							-	
<b>Total</b> 70000-	1,524,653.23	727,598.78	3,939,523.00	1,382,798.72	5,337,883.62	350,000.00	1,886,690.11	-

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

Sheet 35a

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2015	80031-01	XXXXXXXX	12,058.01
Received from 2015 Budget Appropriation *	80031-02	XXXXXXXX	145,000.00
Reserve for Preliminary Expenses Canceled		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
Received from 2014 Open Space Appropriation			
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	147,790.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2015	80031-05	9,268.01	XXXXXXXX
		157,058.01	157,058.01

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

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

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXX	
Funded Improvement Authorizations Canceled			
	80030-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2015	80030-05	-	XXXXXXXX
		-	-

\* 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 Capital Improvements	3,939,523.00	2,807,954.00	147,790.00	147,790.00
Capital Surplus - \$143,779.00				
Re-Appropriation -\$350,000.				
DOT Grant-\$490,000.00				
<b>Total</b>	<b>3,939,523.00</b>	<b>2,807,954.00</b>	<b>147,790.00</b>	<b>147,790.00</b>

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.

**GENERAL CAPITAL FUND**

**STATEMENT OF CAPITAL SURPLUS**

**YEAR - 2015**

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	379,129.24
Premium on Bond Sale And Note Sale		XXXXXXXXXX	2,803.38
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Miscellaneous			
Monmouth County Cost Share Agreement			
Bond Premium			
Appropriated to Finance Improvement Authorizations	80029-02	143,779.00	XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03	-	XXXXXXXXXX
Balance December 31, 2015	80029-04	238,153.62	XXXXXXXXXX
		<u>381,932.62</u>	<u>381,932.62</u>

**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		<u>\$ -</u>
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)		<u>\$ -</u>
3. Amount of Bonds Issued Under Item 1 Maturing in 2016	<u>\$ -</u>	
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement	<u>\$ -</u>	
5. Total of 3 and 4 - Gross Appropriation	<u>\$ -</u>	
6. Less Amount of Special Trust Fund to be Used	<u>\$ -</u>	
7. Net Appropriation Required		<u>\$ -</u>

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	\$	<u>127,567,301.94</u>
2. Amount of Item 1 Collected in 2015 (*)	\$	<u>126,509,640.79</u>
3. Seventy (70) percent of Item 1	\$	<u>89,297,111.36</u>

(\*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year 2015?  
Answer YES or NO                      YES
  - 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	\$	<u>N/A</u>
2. 4% of 2014 Tax Levy for all purposes:		
Levy--	\$	<u>N/A</u> =      \$ <u>N/A</u>
3. Cash deficit 2015	\$	<u>N/A</u>
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	\$	<u>N/A</u>	\$	<u>N/A</u>
2. County Taxes	\$	<u>N/A</u>	\$	<u>79,836.97</u>
3. Amounts due Special Districts	\$	<u>N/A</u>	\$	<u>N/A</u>
4. Amounts due Districts for Local School Tax	\$	<u>N/A</u>	\$	<u>12,372,105.09</u>



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

**UTILITIES ONLY**

41-54 Water Utility

55-68 Second Untility      **NOT APPLICABLE**      **Intentionally Left Out**

***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 on Sheet 2.

**POST CLOSING  
TRIAL BALANCE - WATER UTILITY FUND  
AS AT DECEMBER 31, 2015  
Operating and Capital Sections  
(Separately Stated)**

*Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C"*

Title of Account	Debit	Credit
Cash	88,931.99	
Appropriation Reserves		2,195.50
Encumbrance Payable		
Accounts Payable		
Accrued Interest on Bonds		141.58
Sub-Total Cash Liabilities		2,337.08
Fund Balance		86,594.91
	88,931.99	88,931.99
Water Capital:		
Cash	95,091.39	
Fixed Capital	1,281,739.63	
Fixed Capital - Authorized and Incomplete		
Serial Bonds		35,859.00
Improvement Authorizations:		
Funded		
Reserve for Encumbrances		
Reserve for Amortization		
Reserve for Deferred Amortization		1,245,880.63
Reserve for Debt Redemption		7,624.50
Capital Improvement Fund		16,625.00
Reserve for Capital Projects		56,054.66
Fund Balance		14,787.23
Est. Proceeds Bonds and Notes Authorized	-	
Bonds and Notes Authorized but not Issued		-
	1,376,831.02	1,376,831.02
Grand Total Debits/Credits	1,465,763.01	1,465,763.01

(Do not crowd - add additional sheets)





**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

\* Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2015

## BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated 91301-	69,192.00	69,192.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 91302-			-
Rents 91303-			-
Fire Hydrant Services 91304-			-
Miscellaneous 91305-	35,000.00	28,553.93	(6,446.07)
Interest on Investments and Deposits			-
Developer's Agreement - MUA Loan Repayment			-
Reserve for Water Capital			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
			-
			-
			-
Subtotal	104,192.00	97,745.93	(6,446.07)
Deficit (General Budget) ** 91306-			-
	104,192.00	97,745.93	(6,446.07)

\*\* 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:	XXXXXXXX
Adopted Budget	104,192.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	104,192.00
Add: Overexpenditures (see footnote)	-
Total Appropriations and Overexpenditures	104,192.00
Deduct Expenditures:	
Paid or Charged	62,792.16
Reserved	2,195.50
Surplus (General Budget) **	-
Total Expenditures	64,987.66
Unexpended Balances Canceled (see footnote)	39,204.34

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

# STATEMENT OF 2015 OPERATION

## WATER UTILITY

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

**SECTION 1:**

Revenue Realized:		
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
<b>Total Revenue Realized</b>	0.00	
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	0.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		
<b>Excess</b>		0.00
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2003 Operation" ("Excess in Operations" - Sheet 46)		
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2003 Operation" ("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	3,595.50	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None	
<b>* Excess (Revenue Realized)</b>		3,595.50

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

**RESULTS OF 2015 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXX	39,204.34
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXX	3,595.50
Cancel Accounts Payable		
Deficit in Anticipated Revenue	6,446.07	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	36,353.77	XXXXXXXX
	42,799.84	42,799.84

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

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	119,433.14
Excess Resulting from 2015 Operations	XXXXXXXX	36,353.77
Amount Appropriated in the 2015 Budget - Cash		XXXXXXXX
Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Amount Anticipated in Current Fund	69,192.00	XXXXXXXX
Balance December 31, 2015	86,594.91	XXXXXXXX
	155,786.91	155,786.91

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

Cash	80014-06	88,931.99
Investments	80014-07	-
Interfund Accounts Receivable		-
Sub Total		88,931.99
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,337.08
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	86,594.91
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		86,594.91

# MAY NOT BE ANTICIPATED AS NON CASH SURPLUS IN 2016 BUDGET  
 \* In the case of a "Deficit in Operating Surplus Cash",  
 other Assets would be also pledged to cash liabilities.



## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$ <u>          -</u>
Increased by:		
Water Rents Levied		\$ <u>          -</u>
Decreased by:		
Collections	\$ <u>          -</u>	
Overpayments Applied	\$ <u>          -</u>	
Transfer to Water Liens	\$ <u>          -</u>	
Other	\$ <u>          -</u>	
		\$ <u>          -</u>
Balance December 31, 2015		\$ <u>          -</u>

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## SCHEDULE OF WATER UTILITY LIENS

Not Applicable

Balance December 31, 2014		\$ <u>          -</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>          -</u>	
Penalties and Costs	\$ <u>          -</u>	
Other	\$ <u>          -</u>	
		\$ <u>          -</u>
Decreased by:		
Collections	\$ <u>          -</u>	
Other	\$ <u>          -</u>	
		\$ <u>          -</u>
Balance December 31, 2015		\$ <u>          -</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)

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
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>	<u>Appropriated for in Budget of Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

**WATER UTILITY ASSESSMENT BONDS**

Source	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2015	-	XXXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			N/A
2016 Interest on Bonds *		N/A	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2015	XXXXXXX	84,900.00	
Issued	XXXXXXX	-	
Paid	49,041.00	XXXXXXX	
Outstanding, December 31, 2015	35,859.00	XXXXXXX	
	84,900.00	84,900.00	
2016 Bond Maturities - Capital Bonds			\$ 5,291.00
2016 Interest on Bonds *			1,699.00

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	\$ 1,699.00	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 141.58	
Subtotal	\$ 1,557.42	
Add: Interest to be Accrued as of 12/31/2016	\$ 119.50	
Required Appropriation 2016		\$ 1,676.92

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING

## AND 2016 DEBT SERVICE FOR BONDS

WATER UTILITY \_\_\_\_\_ LOAN

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

WATER UTILITY \_\_\_\_\_ LOAN

Outstanding, January 1, 2015	XXXXXXXX	-	
Issued	XXXXXXXX		
Paid	-	XXXXXXXX	
Outstanding, December 31, 2015	-	XXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *			\$ -

### INTEREST ON LOANS - WATER UTILITY BUDGET

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

### LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Sheet 50

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

**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 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.

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

(Do not crowd - add additional sheets)

### DEBT SERVICE 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 51

**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, 2011 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".

(Do not crowd - add additional sheets)

## SCHEDULE OF 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.			
Total		80051-01	80051-02

Sheet 51a

(Do not crowd - add additional sheets)





## WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	16,625.00
Received from 2015 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2015	16,625.00	XXXXXXXX
	16,625.00	16,625.00

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENT 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
		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.

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

**UTILITIES ONLY**

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

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

YEAR - 2015

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	14,787.23
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Miscellaneous Receipt		
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
Appropriated to 2015 Budget Revenue		XXXXXXXXXX
Balance December 31, 2015	14,787.23	XXXXXXXXXX
	14,787.23	14,787.23