

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015 (UNAUDITED)

POPULATION LAST CENSUS	54,856
NET VALUATION TAXABLE 2015	\$6,669,174,480
MUNICODE	1511

**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 JACKSON \_\_\_\_\_, County of OCEAN \_\_\_\_\_

**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 Sharon Pinkava

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, Sharon Pinkava, am the Chief Financial Officer, License # N-0725, of the Township \_\_\_\_\_ of Jackson, County of Ocean \_\_\_\_\_ 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 Sharon Pinkava

Title Chief Financial Officer

Address 95 West Veterans Highway, Jackson, NJ 08527

Phone Number (732) 928-1200

Fax Number (732) 928-6109

Email spinkava@jacksontwpnj.net

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 REPRESENTATION AND ASSERTIONS MADE HEREIN.

# NOT APPLICABLE

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ as of December 31, 20 \_\_\_\_\_ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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

N/A

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

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

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

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

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

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

Certified by me

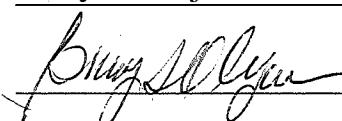
This \_\_\_\_\_ day of \_\_\_\_\_, 2015

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

---

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

Printed Name: Barry G. Olejarz

Signature: 

Certificate #: 002816

Date: 1-26-16

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

Chief Financial Officer: Sharon Pinkava

Signature: Sharon Pinkava

Certificate #: N-0725

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: \_\_\_\_\_

Township of Jackson

Municipality

Ocean

County

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

Fiscal Year Ending: <u>12/31/2015</u>		
(1)	(2)	(3)
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
<b>TOTAL \$ <u>88,170</u></b>	<b>\$ <u>289,667</u></b>	<b>\$ <u>65,218</u></b>

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 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 governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.



Signature Of Chief Financial Officer

Sheet 1d



Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Jackson,  
County of Ocean during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name Patricia M. Parsons

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.

---

---

---

### 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 \$ 6,687,122,747.

Patricia M. Parsons  
SIGNATURE OF TAX ASSESSOR

Jackson  
MUNICIPALITY

Ocean  
COUNTY

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

## POST CLOSING

### TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2015

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	11,785,641.22	
Due from NJ - Ch. 128, P.L. 1976	17,694.40	
<b>Subtotal</b>	<b>11,803,335.62</b>	
Taxes Receivable	1,841,604.96	
Tax Title Liens	2,557,868.33	
Property Acquired for Taxes	6,306,200.00	
Revenue Accounts Receivable	34,638.32	
Interfunds:		
Trust-Other	1,014.95	
<b>Subtotal</b>	<b>10,741,326.56</b>	
Deferred Charges:		
Special Emergency Authorizations	4,026.00	
Overexpenditure of Appropriation Reserves	0.00	
Appropriation Reserves		2,041,225.05 C
Reserve for Encumbrances		984,271.34 C
Tax Overpayments		163,340.21 C
Prepaid Taxes		793,410.69 C
Interfund-Grant Fund		363,489.62 C
Interfund-Other		2,323.33 C
Due to State of New Jersey:		
Other Fees		26,953.00 C
County Taxes Payable		92,778.70 C
Accounts Payable		296,001.69 C
Reserve for Master Plan		24,086.23 C
Reserve for Police Cars		129,296.93 C
Reserve for Revaluation		5,743.40 C
Reserve for Tax Appeals		313,782.95 C
Reserve for Skate Park		2,118.00 C
Reserve for Garden State Trust Fund		0.95 C
Reserve-2012 COAH State Plan		915,250.00 C
Reserve-FEMA Reimbursements		180,862.12 C
<b>Subtotal</b>	<b>6,334,934.21</b>	

(Do not crowd - add additional sheets)

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

## POST CLOSING

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

AS AT DECEMBER 31, 2015

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

(Do not crowd - add additional sheets)

# **POST CLOSING**

## **TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Public Assistance Trust Fund 1		
Cash	27,319.62	
Reserve for Public Assistance		27,319.62
	27,319.62	27,319.62

(Do not crowd - add additional sheets)

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

## **POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Grants Receivable	559,123.56	
Interfund-Current	363,489.62	
Reserve for Encumbrances		11,227.72
Appropriated Reserve		901,531.60
Unappropriated Reserves		9,853.86

(Do not crowd - add additional sheets)

## **POST CLOSING TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Trust - Other Funds		
Cash	14,305,519.82	
Due from County of Ocean-CDBG	380,207.28	
Interfund-Current Fund	1,308.38	
Various Reserves		14,687,035.48
	14,687,035.48	14,687,035.48
Dog Trust Fund		
Cash	124,254.04	
Due State of New Jersey		19.20
Reserve for Dog Fund Expenditures		124,234.84
	124,254.04	124,254.04

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014: .....	(1) \$ <u>27,200</u>
	x <u>25%</u>
	(2) \$ <u>6,800</u>

Municipal Public Defender Trust Cash Balance December 31, 2015: ..... (3) \$ 24,990

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

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ 0

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:

Sharon Pinkava

Signature:

Sharon Pinkava

Certificate #:

N-0725

Date:

2/4/16

### Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2015
1. Special Law Enforcement Fund	\$ 81,032.89	\$ 20,267.00	12,884.10	\$ 88,415.79
2. Recycling Trust	495,827.66	87,182.92	135,280.21	447,730.37
3. Parking Offense Adjudication Act	2,050.00	138.00		2,188.00
4. CDBG	241,185.53	139,383.00	41,234.87	339,333.66
5. Unemployment Trust	252,637.63	23,763.82	13,382.64	263,018.81
6. Municipal Alliance	1,294.27	125.00		1,419.27
7. Sick Leave Trust	264,089.61	170,000.00	135,917.66	298,171.95
8. Harmony Trust	474.00	0.00	0.00	474.00
9. Public Defender Fees	28,777.76	23,812.50	27,600.00	24,990.26
10. Tree Escrow	621,630.05	14,375.00	27,884.96	608,120.09
11. Snow Removal	219,353.73	195,297.70	110,987.88	303,663.55
12. Developers Contrib SW/Curbs	132,139.80	46,100.00	50,000.00	128,239.80
13. Detention Basin	504,782.34	62,422.57	87,772.52	479,432.39
14. Youth Advisory	71.87	0.00	0.00	71.87
15. Management of Feral Cats	47.44	0.00	0.00	47.44
16. Clean Communities	2,056.64	8,604.00	7,961.65	2,698.99
17. Recreation Trust	234,586.37	632,829.86	617,852.04	249,564.19
18. Handicapped Commission	17,570.23	7,213.55	6,219.39	18,564.39
19. Developer Escrow	4,168,500.18	1,507,812.04	958,168.71	4,718,143.51
20. Off Duty Police	144,661.19	512,702.50	518,715.00	138,648.69
21. Industrial Commission	0.00	0.00	0.00	0.00
22. Municipal Open Space	2,599,644.57	1,343,546.42	841,414.27	3,101,776.72
23. Reserve for COAH	1,708,686.83	249,925.10	201,303.57	1,757,308.36
24. TTL/Premiums/Redemptions	1,379,053.93	2,924,675.87	2,588,880.62	1,714,849.18
25. Section 125 Flexible Spending	163.87	0.33	0.00	164.20
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 13,100,318.39	7,970,177.18	6,383,460.09	\$ 14,687,035.48

**NOT APPLICABLE**  
**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO**  
**LIABILITIES AND SURPLUS**

**POST CLOSING**  
**TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	3,530,933.70	XXXXXXX XX
Bonds and Notes Authorized but Not Issued	XXXXXXX XX	3,530,933.70
Cash	6,770,627.13	
Investment on Bond Anticipation Note	0.00	
Deferred Charges:		
Funded	20,876,000.00	
Unfunded	5,858,326.70	
Grants Receivable	395.00	
Interfund-Current	0.00	
Serial Bonds		20,876,000.00
Bond Anticipation Notes		3,971,393.00
Improvement Authorizations:		
Funded		1,002,496.17
Unfunded		3,365,075.24
Reserve for Encumbrances		2,290,644.57
Reserve-DOT Receivable		
Reserve-Other, Debt Service		124,563.22
Reserve for Payment of Debt		1,853,770.57
Reserve for Fire Damage		10,589.48
Reserve for Bond Issuance Costs		
Capital Improvement Fund		10,717.58
Fund Balance		99.00
 	37,036,282.53	37,036,282.53

(Do not crowd - add additional sheets)

## **CASH RECONCILIATION DECEMBER 31, 2015**

\* - Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2014.

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, 2014.

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

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

Signature:  Title: CEO

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

<b>Current Fund</b>	
Ocean First Bank	
Account Ending in 0013	11,031,949.60
Account Ending in 0750	561.57
Account Ending in 4403	510.00
New Jersey Cash Management	
Account Ending in 7171	58.00
	11,033,079.17
<b>Animal Trust Fund</b>	
Ocean First Bank	
Account Ending in 0062	123,136.24
<b>Other Trust Fund</b>	
Ocean First Bank	
Account Ending in 0054	2,616,528.36
Account Ending in 0302	3,101,776.72
Account Ending in 0138	19,432.72
Account Ending in 0047	247,113.43
Account Ending in 0088	1,823,101.25
Account Ending in 1535	4,865,808.53
Account Ending in 2589	649,122.58
Account Ending in 2571	75,654.40
Account Ending in 4247	164.20
Account Ending in 4411	1,032,531.38
	14,431,233.57
<b>General Capital Fund</b>	
Ocean First Bank	
Account Ending in 0021	6,116,136.17
Account Ending in 0768	671,988.47
<b>New Jersey Cash Management Fund</b>	
Account Ending in 2171	1.49
	6,788,126.13
<b>Public Assistance</b>	
Ocean First Bank	
Account Ending in 0070	27,319.62
<b>Total</b>	32,402,894.73

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 Reserves Realized	Balance Dec. 31, 2015	
Cops in Shops College Fall Initiative '14	200.00					200.00			0.00	
Mun Alliance Alcohol&Drug '14	35,374.00			11,928.62		23,445.38			0.00	
Handicap Recreational Opportunities Grant '14	15,000.00			15,000.00					0.00	
OC Cultural & Heritage Comm '14	240.00			240.00					0.00	
NJDOT Municipal Aid - Wright Debow '14	328,967.00							328,967.00		
NJDOT Municipal Aid - Brewer's Bridge Phase II '14	81,250.00							81,250.00		
NJDOT - School Sidewalks '14	75,000.00			75,000.00					0.00	
Cops in Shops Summer/Shore Initiative '14	90.00					90.00			0.00	
Safe & Secure '14	15,602.91			15,602.91					0.00	
NJFSC Community Forestry Programs - Green Communities	3,000.00			3,000.00					0.00	
NJOEM Radiological Emergency 966 '14	13,600.00			13,575.75		24.25			0.00	
Drive Sober or Get Pulled Over Y/E Crckdown '14	7,500.00			5,800.00		1,700.00			0.00	
Drive Sober or Get Pulled Over Labor Day '15	0.00	5,000.00		4,275.00		725.00			0.00	
Drunk Driving Enforcement Fund '15	0.00	9,787.09					9,787.09		0.00	
Drive Sober or Get Pulled Over Y/E Crckdown '15	0.00	5,000.00						5,000.00		
FEMA Hazard Mitigation-Townhall Generator '15	0.00	78,529.00						78,529.00		
Cops in Shops Summer/Shore Initiative '15	0.00	2,000.00		2,000.00					0.00	
OC Office of Senior Svcs-Information Assistance Grant '15	0.00	17,710.00		17,710.00					0.00	
Mun Alliance Alcohol&Drug '15/FY16	0.00	33,124.00						33,124.00		
Click It or Ticket '15	0.00	4,000.00		3,975.00		25.00			0.00	
<b>Totals</b>									0.00	

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2015	
		Budget	Appropriation By 40A:4-87							
STORMWATER 06	371.60								371.60	
ALCOHOL ED & REHABILITATION FUND 08	147.72						147.72		0.00	
ALCHL ED & REHAB 2009	1,502.46						1,152.28		350.18	
RECYCLING TONNAGE 2009	34,748.21								34,748.21	
RECYCLING MINI CH159	2,906.35								2,906.35	
GREEN COMMUNITIES 08	2,269.48								2,269.48	
RECYCLING TONNAGE '10	44,674.71								44,674.71	
ALCOHOL EDUCATION & REHABILITATION '10	3,093.89								3,093.89	
Recycling Tonnage '11	66,707.04								66,707.04	
Drunk Driving Enfocement Fund '12	75.00						75.00		0.00	
Clean Communities '12	2.93				255.44		236.50		21.87	
Going Green Sustainable/Small Cities Grant '12	1,000.00								1,000.00	
Recycling Tonnage Grant '12	49,031.10								49,031.10	
Alcohol Ed & Rehabilitation Fund '12	3,923.65	2,422.29							6,345.94	
Clean Communities '13	23,596.41					553.00	22,979.61		63.80	
State Body Armor Grant '12	0.00					2,206.51	(2,206.51)		0.00	
State Body Armor Grant '13	2,887.09					3,296.84	(431.50)		21.75	

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund '13	2,765.04					1,550.98		1,214.06
Recycling Tonnage Grant '13	2,168.87							2,168.87
OC Office of Senior Svcs-Information Assistance Grant '13	0.01			10.06		10.06	0.01	(0.00)
Drive Sober or Get Pulled Over Y/E Crcdown '14	6,900.00			0.00		5,200.00	1,700.00	0.00
Recycling Tonnage Grant '14	38,388.18			0.00		4,000.00		34,388.18
Drunk Driving Enforcement Fund '14	8,465.00			158.00		236.50		8,386.50
Clean Communities '14	87,149.34				3,103.80	83,926.69		118.85
Safe & Secure '14	15,602.91			0.00		15,602.91		0.00
Handicap Recreational Opportunities Grant '14	13,291.56			2,200.00		15,491.56		0.00
NJFSC Community Forestry Programs - Green Communities	3,000.00					3,000.00		0.00
State Body Armor Grant '14	9,404.88							9,404.88
OC Cultural & Heritage Comm '14	0.00			498.32		498.32		0.00
NJDOT Municipal Aid - Wright Debow '14	328,967.00							328,967.00
NJDOT - School Sidewalks '14	0.00			86,335.10		86,335.10		0.00
NJOEM Radiological Emergency 966 '14	24.25			13,575.75		13,575.75	24.25	0.00
Cops in Shops College Fall Initiative '14	200.00						200.00	0.00
OC Office of Senior Svcs-Information Assistance Grant '14	0.06			499.94		500.00		0.00

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87						
Mun Alliance Alcohol&Drug '14/FY15	42,552.50						10,286.61	32,265.89	0.00
Drive Sober or Get Pulled Over Labor Day '15	0.00			5,000.00			4,275.00	725.00	0.00
Drunk Driving Enfocement Fund '15	0.00	9,787.09							9,787.09
Drive Sober or Get Pulled Over Y/E Crckdown '15	0.00			5,000.00					5,000.00
FEMA Hazard Mitigation-Townhall Generator '15	0.00	87,255.00					80,800.93		6,454.07
Cops in Shops Summer/Shore Initiative '15	0.00			2,000.00			2,000.00		0.00
OC Office of Senior Svcs-Information Assistance Grant '15	0.00	17,710.00					17,708.62		1.38
Mun Alliance Alcohol&Drug '15/FY16	0.00			41,405.00					41,405.00
Click It or Ticket '15	0.00			4,000.00			3,975.00	25.00	0.00
OC Cultural & Heritage Comm '15	0.00	2,000.00					2,000.00		0.00
State Body Armor Grant '15	0.00	7,332.46							7,332.46
Federal Bureau of Justice Bulletproof Vest Partnership '15/F	0.00			2,701.16			2,701.16		0.00
Federal Bureau of Justice Bulletproof Vest Partnership '15/F	0.00			3,063.50		1,400.65	1,662.85		0.00
Handicap Recreational Opportunities Grant '15	0.00			18,000.00		666.92	2,935.77		14,397.31
Safe & Secure '15	0.00	28,805.00					20,403.34		8,401.66
Clean Communities '15	0.00			114,730.11			2,481.00		112,249.11
Recycling Tonnage Grant '15	0.00	100,249.26							100,249.26
<b>Totals</b>	<b>795,817.24</b>	<b>255,561.10</b>	<b>195,899.77</b>	<b>103,532.61</b>	<b>11,227.72</b>	<b>403,111.25</b>	<b>34,940.15</b>	<b>901,531.60</b>	

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

## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2015		XXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXX	XX
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXX	XX
Levy Calendar Year 2015		XXXXXXX	XX 84,672,751.00
Paid	84,672,751.00		XXXXXXX XX
Balance December 31, 2015		XXXXXXX	XX
School Tax Payable #	85003-00	0.00	XXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00		XXXXXXX XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		84,672,751.00	84,672,751.00

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXX	XX 2,599,644.57
2015 Levy	85105-00	XXXXXXX	XX 1,333,834.90
Added and Omitted Taxes			4,527.54
Interest Earned		XXXXXXX	XX 5,183.98
Expenditures		841,414.27	XXXXXXX XX
Balance December 31, 2015	85046-00	3,101,776.72	XXXXXXX XX
		3,943,190.99	3,943,190.99

## NOT APPLICABLE

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

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

# Must include unpaid requisitions

# COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX
			102,835.15
2015 Levy:		XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX
County Library	80003-04	XXXXXXXXXX	XX
County Health		XXXXXXXXXX	XX
County Open Space Preservation		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX
			92,778.71
Paid		27,414,480.09	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		92,778.70	XXXXXXXXXX
		27,507,258.79	XX
			27,507,258.79

# SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2015	80003-06	XXXXXXXXXX	XX
			0.00
2015 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XX
Fire - 4 Districts	81108-00	5,759,393.00	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX
Open Space -	81105-00		XXXXXXXXXX
			XX
			XXXXXXXXXX
			XX
Total 2015 Levy	80003-07	XXXXXXXXXX	XX
			5,759,393.00
Paid	80003-08	5,759,393.00	XXXXXXXXXX
Balance December 31, 2015	80003-09		XX
			0.00
			5,759,393.00
			5,759,393.00

Footnote: Please state the number of districts in each instance

# NOT APPLICABLE

## STATE LIBRARY AID

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

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

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

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

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

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

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02		Excess or Deficit* -03	
Surplus Anticipated 80101-	2,650,000.00		2,650,000.00		0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-					0.00
Miscellaneous Revenue Anticipated:	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
Adopted Budget	7,209,955.73		8,010,666.95		800,711.22
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
	184,618.77		184,618.77		0.00
Total Miscellaneous Revenue Anticipated 80103-	7,394,574.50		8,195,285.72		800,711.22
Receipts from Delinquent Taxes 80104-	1,400,000.00		1,446,150.07		46,150.07
Amount to be Raised by Taxation:	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
(a) Local Tax for Municipal Purposes 80105-	30,330,788.85		XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
(b) Addition to Local District School Tax 80106-			XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
Total Amount to be Raised by Taxation 80107-	30,330,788.85		31,241,157.27		910,368.42
	41,775,363.35		43,532,593.06		1,757,229.71

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXX XX	147,776,000.58
Amount to be Raised by Taxation		XXXXXXX XX	XXXXXXX XX
Local District School Tax 80109-00	84,672,751.00		XXXXXXX XX
Regional School Tax 80119-00	0.00		XXXXXXX XX
Regional High School Tax 80110-00	0.00		XXXXXXX XX
County Taxes 80111-00	27,311,644.93		XXXXXXX XX
Due County for Added and Omitted Taxes 80112-00	92,778.71		XXXXXXX XX
Special District Taxes 80113-00	5,759,393.00		XXXXXXX XX
Municipal Open Space Tax 80120-00	1,338,362.44		XXXXXXX XX
Reserve for Uncollected Taxes 80114-00		XXXXXXX XX	2,640,086.77
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXX XX	0.00
Balance for Support of Municipal Budget (or) 80116-00	31,241,157.27		XXXXXXX XX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXX XX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXX XX	
* 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.	150,416,087.35		150,416,087.35

## STATEMENT OF GENERAL BUDGET REVENUES 2015

**(Continued)**

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

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.

CEO Signature:

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	41,590,744.58	
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	184,618.77	
Appropriated for 2015 (Budget Statement Item 9)	80012-03	41,775,363.35	
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	0.00	
Total General Appropriations (Budget Statement Item 9)	80012-05	41,775,363.35	
Add: Overexpenditures (see footnote)	80012-06	0.00	
Total Appropriations and Overexpenditures	80012-07	41,775,363.35	
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	37,094,051.52	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,640,086.77	
Reserved	80012-10	2,041,225.05	
Total Expenditures	80012-11	41,775,363.34	
Unexpended Balances Canceled (see footnote)	80012-12	0.01	

### 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)  
**NOT APPLICABLE**

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

# RESULTS OF 2015 OPERATION

## CURRENT FUND

	Debit	Credit	
Excess of anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX
Miscellaneous Revenues anticipated 80013-01	XXXXXXXXXX	XX	800,711.22
Delinquent Tax Collections 80013-02	XXXXXXXXXX	XX	46,150.07
	XXXXXXXXXX	XX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	XX	910,368.42
Unexpended Balances of 2015 Budget Appropriations 80013-04	XXXXXXXXXX	XX	0.01
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	XX	534,508.71
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	XX	0.00
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	XX	
Sale of Municipal Assets	XXXXXXXXXX	XX	
Unexpended Balances of 2014 Appropriation Reserves 80013-05	XXXXXXXXXX	XX	1,475,562.00
Prior Years Interfunds Returned in 2015 80013-06	XXXXXXXXXX	XX	
Prior Years Accounts Payable Cancelled	XXXXXXXXXX	XX	145,758.20
PY Senior Allowed	XXXXXXXXXX	XX	250.00
Cancel Appropriations	XXXXXXXXXX	XX	34,940.14
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XX	XXXXXXXXXX
Balance January 1, 2015 80013-07			XXXXXXXXXX
Balance December 31, 2015 80013-08	XXXXXXXXXX	XX	
Deficit in Anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09	0.00		XXXXXXXXXX
Delinquent Tax Collections 80013-10	0.00		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes 80013-11			XXXXXXXXXX
Interfund Advances Originating in 2015 80013-12	788.08		XXXXXXXXXX
Misc	228.94		XXXXXXXXXX
PY Senior Disallowed	10,572.61		XXXXXXXXXX
Refund PY Revenue	0.00		XXXXXXXXXX
Cancel Grant Receivables	26,209.63		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	XX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	3,910,449.51		XXXXXXXXXX
	3,948,248.77		3,948,248.77

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
2% ADMIN FEE-SR CIT/VET TAX DEDUCTION	10,033.60
ADMINISTRATIVE FEES	275.00
BID FEES	575.00
CLERK	10,411.19
COURT OVERPAYMENTS	319.00
GAS & FUEL REIMBURSEMENT	55,367.83
LIBRARY WATER	2,500.00
MISCELLANEOUS	14,614.11
MV INSPECTION FINES	2,205.00
NON SUFFICIENT FUNDS	180.00
OCEAN COUNTY RENT OF POLLING PLACES	1,000.00
OCEAN CTY JOINT INS FUND 2015 DIVIDEND	47,699.74
PLANNING & ZONING	524.17
POLICE ALARM FINES	4,450.00
RESOLUTION FEES	3,900.00
RESTITUTION	1,064.79
SHARED SERVICES	8,244.37
SUBDIVISION FEES	12,008.70
SURCHARGE O/S EMPLOYMENT	133,680.00
TAX COLLECTOR	107,499.63
TELEPHONE REVENUE	32,081.72
TOWER RENTAL	85,631.71
VENDING MACHINES	243.15
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 534,508.71

**SURPLUS - CURRENT FUND**  
**YEAR 2015**

		Debit	Credit	
1.	Balance January 1, 2015	80014-01	XXXXXXX XX	3,987,051.00
2.			XXXXXXX XX	
3.	Excess Resulting from 2015 Operations	80014-02	XXXXXXX XX	3,910,449.51
4.	Amount Appropriated in the 2015 Budget - Cash	80014-03	2,650,000.00	XXXXXXX XX
5.	Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	0.00	XXXXXXX XX
6.	Reverse Prior Year Audit Entry		0.00	XXXXXXX XX
7.	Balance December 31, 2015	80014-05	5,247,500.51	XXXXXXX XX
			7,897,500.51	7,897,500.51

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

Cash	80014-06	11,784,506.22	
Investments	80014-07		
Change Fund		1,135.00	
Sub Total		11,785,641.22	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	6,559,861.11	
Cash Surplus	80014-09	5,225,780.11	
Deficit in Cash Surplus	80014-10	0.00	
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	17,694.40	
Deferred Charges #	80014-12	4,026.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14	21,720.40	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	5,247,500.51	

\* 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) #	82101-00	\$ <u>143,654,018.17</u>
or		
(Abstract of Ratables)	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ <u>5,808,017.08</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$ <u>504,628.30</u>
5a. Subtotal 2015 Levy	\$	<u>149,966,663.55</u>
5b. Reductions due to tax appeals **	\$	_____
5c. Total 2015 Tax Levy	82106-00	\$ <u>149,966,663.55</u>
6 Transferred to Tax Title Liens	82107-00	\$ <u>254,591.14</u>
7. Transferred to Foreclosed Property	82108-00	\$ <u>0.00</u>
8. Remitted, Abated or Canceled	82109-00	\$ <u>154,935.46</u>
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2014	82121-00	\$ <u>559,950.56</u>
In 2015 *	82122-00	\$ <u>146,698,050.02</u>
R.E.A.P. Revenue	82124-00	\$ _____
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>518,000.00</u>
Total to Line 14	82111-00	\$ <u>147,776,000.58</u>
11. Total Credits		\$ <u>148,185,527.18</u>
12. Amount Outstanding December 31, 2015	83120-00	\$ <u>1,781,136.37</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is <u>98.54%</u>	82112-00	\$ _____

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here

\_\_\_\_\_ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ <u>147,776,000.58</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ <u>0.00</u>
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>147,776,000.58</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 Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

\* Include overpayments applied as part of 2015 collections.

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

# NOT APPLICABLE

## ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

N/A

### To Calculate Underlying Tax Collection Rate for 2014

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** .....\$ \_\_\_\_\_

Line 5c (sheet 22) Total 2014 Tax Levy.....\$ \_\_\_\_\_

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

---

---

---

#### (2) Utilizing Tax Levy Sale

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

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

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

Line 5c (sheet 22) Total 2014 Tax Levy.....\$ \_\_\_\_\_

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

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

	Debit	Credit	
1. Balance January 1, 2015	XXXXXXXXXX	XX	XXXXXXXXXX XX
Due From State of New Jersey	11,697.14		XXXXXXXXXX XX
Due To State of New Jersey	XXXXXXXXXX	XX	
2. Sr. Citizens Deductions Per Tax Billings	70,000.00		XXXXXXXXXX XX
3. Veterans Deductions Per Tax Billings	438,500.00		XXXXXXXXXX XX
4. Sr. Citizens Deductions Allowed By Tax Collector 2015	3,250.00		XXXXXXXXXX XX
5. Veterans & Disabled Deductions Allowed by Tax Collector 2015	10,500.00		
6. Sr. Citizens, Veterans & Disabled Deductions Allowed by Tax Collector 2014	250.00		
7. Sr. Citizens Deductions Disallowed By Tax Collector 2015	XXXXXXXXXX	XX	2,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014	XXXXXXXXXX	XX	5,795.21
9. Received in Cash from State	XXXXXXXXXX	XX	501,680.13
10. Veterans & Disabled Deductions Disallowed 2015			1,500.00
11. Veterans & Disabled Deductions Disallowed 2014			4,777.40
12. Balance December 31, 2015	XXXXXXXXXX	XX	XXXXXXXXXX XX
Due From State of New Jersey	XXXXXXXXXX	XX	17,694.40
Due To State of New Jersey			XXXXXXXXXX XX
	534,197.14		534,197.14

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

Line 2	<u>70,000.00</u>
Line 3	<u>438,500.00</u>
Line 4 & 5	<u>13,750.00</u>
Sub-Total	<u>522,250.00</u>
Less: Line 7 & 10	<u>4,250.00</u>
To Item 10, Sheet 22	<u>518,000.00</u>

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

			Debit	Credit
Balance January 1, 2015			XXXXXXX XX	313,782.95
Taxes Pending Appeals			XXXXXXX XX	XXXXXXX XX
Interest Earned on Taxes Pending Appeals			XXXXXXX XX	XXXXXXX XX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXX XX	0.00
Interest Earned on Taxes Pending State Appeals			XXXXXXX XX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)				XXXXXXX XX
Balance December 31, 2015			313,782.95	XXXXXXX XX
Taxes Pending Appeals*			XXXXXXX XX	XXXXXXX XX
Interest Earned on Taxes Pending Appeals			XXXXXXX XX	XXXXXXX XX

Signature of Tax Collector

887

3.  
Date

# NOT APPLICABLE

## 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** %  
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 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)

#### 2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2015			4,244,450.22	XXXXXXXXXX XX
A. Taxes	83102-00	1,909,408.08	XXXXXXXXXX XX	XXXXXXXXXX XX
B. Tax Title Liens	83103-00	2,335,042.14	XXXXXXXXXX XX	XXXXXXXXXX XX
2. Canceled:			XXXXXXXXXX XX	XXXXXXXXXX XX
A. Taxes	83105-00		XXXXXXXXXX XX	450,226.90
B. Tax Title Liens	83106-00		XXXXXXXXXX XX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX XX	XXXXXXXXXX XX
A. Taxes	83108-00		XXXXXXXXXX XX	
B. Tax Title Liens	83109-00		XXXXXXXXXX XX	
4. Added Taxes	83110-00		10,572.61	XXXXXXXXXX XX
5. Added Tax Title Liens	83111-00		3,149.13	XXXXXXXXXX XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX XX	XXXXXXXXXX XX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX XX	(1) 14,961.23
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 14,961.23	XXXXXXXXXX XX
7. Balance Before Cash Payments			XXXXXXXXXX XX	3,807,945.06
8. Totals			4,273,133.19	4,273,133.19
9. Balance Brought Down			3,807,945.06	XXXXXXXXXX XX
10. Collected:			XXXXXXXXXX XX	1,446,150.07
A. Taxes	83116-00	1,394,323.97	XXXXXXXXXX XX	XXXXXXXXXX XX
B. Tax Title Liens	83117-00	51,826.10	XXXXXXXXXX XX	XXXXXXXXXX XX
11. Interest and Costs - 2015 Tax Sale	83118-00		1,950.79	XXXXXXXXXX XX
12. 2015 Taxes Transferred to Liens	83119-00		254,591.14	XXXXXXXXXX XX
13. 2015 Taxes	83123-00		1,781,136.37	XXXXXXXXXX XX
14. Balance December 31, 2015			XXXXXXXXXX XX	4,399,473.29
A. Taxes	83121-00	1,841,604.96	XXXXXXXXXX XX	XXXXXXXXXX XX
B. Tax Title Liens	83122-00	2,557,868.33	XXXXXXXXXX XX	XXXXXXXXXX XX
15. Totals			5,845,623.36	5,845,623.36

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 37.98%

17. Item No. 14 multiplied by percentage shown above is \$ 1,670,795.80 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	6,306,200.00	XXXXXXX	XX
2. Foreclosed or Deeded in 2015		XXXXXXXX	XX	XXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXX	XX
4. Taxes Receivable	84104-00		XXXXXXXX	XX
5A.	84102-00		XXXXXXXX	XX
5B. Correction of parcel listing error	84105-00	XXXXXXXX	XX	0.00
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	XX	0.00
8. Sales		XXXXXXXX	XX	XXXXXXXX
9. Cash *	84109-00	XXXXXXXX	XX	0
10. Contract	84110-00	XXXXXXXX	XX	
11. Mortgage	84111-00	XXXXXXXX	XX	
12. Loss on Sales	84112-00	XXXXXXXX	XX	
13. Gain on Sales	84113-00	0		XXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXX	XX	6,306,200.00
		6,306,200.00		6,306,200.00

**CONTRACT SALES**

	NOT APPLICABLE	Debit	Credit	
15. Balance January 1, 2015	84115-00		XXXXXXX	XX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXX	XX	
18.	84118-00	XXXXXXXX	XX	
19. Balance December 31, 2015	84119-00	XXXXXXXX	XX	

**MORTGAGE SALES**

	NOT APPLICABLE	Debit	Credit	
20. Balance January 1, 2015	84120-00		XXXXXXX	XX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXX	XX	
23.	84123-00	XXXXXXXX	XX	
24. Balance December 31, 2015	84124-00	XXXXXXXX	XX	

Analysis of Sale of Property: \$ 0.00

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

Realized in 2015 Budget 0.00

To Results of Operation (Sheet 19) 0.00

**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>	Amount	Amount in	Amount	Balance
	Dec. 31, 2014 per Audit Report	2015 <u>Budget</u>	Resulting from 2015	as at <u>Dec. 31, 2015</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools Overexpenditure of	\$ _____	\$ _____	\$ _____	\$ _____
3. Appropriations Reserves	\$ _____	\$ _____	\$ _____	\$ _____
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. _____	_____	\$ _____		

**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.

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.

## NOT APPLICABLE

**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**

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

### Chief Financial Officer

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

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

		Debit		Credit		2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXX	XX	24,476,000.00		
Issued	80033-02	XXXXXXX	XX		0.00	
Paid	80033-03	3,600,000.00		XXXXXXX	XX	
Outstanding December 31, 2015	80033-04	20,876,000.00		XXXXXXX	XX	
		24,476,000.00		24,476,000.00		
2016 Bond Maturities - General Capital Bonds				80033-05	\$	3,825,000.00
2016 Interest on Bonds *				80033-06	\$	630,560.27
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2015	80033-07	XXXXXXX	XX			
Issued	80033-08	XXXXXXX	XX			
Paid	80033-09			XXXXXXX	XX	
Outstanding December 31, 2015	80033-10			XXXXXXX	XX	
2016 Bond Maturities - Assessment Bonds				80033-11	\$	
2016 Interest on Bonds *				80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	630,560.27

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued		Date of Issue	Interest Rate
Total					

80033-14                    80033-15

# NOT APPLICABLE

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

n/a

(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN

		Debit		Credit		2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXX	XX			
Issued	80033-02	XXXXXXX	XX			
Paid	80033-03			XXXXXXX	XX	
Outstanding December 31, 2015	80033-04			XXXXXXX	XX	
2016 Loan Maturities				80033-05	\$	
2016 Interest on Loans				80033-06	\$	
Total 2016 Debt Service for		Loan		80033-13	\$	
LOAN						
Outstanding January 1, 2015	80033-07	XXXXXXX	XX			
Issued	80033-08	XXXXXXX	XX			
Paid	80033-09			XXXXXXX	XX	
Outstanding December 31, 2015	80033-10			XXXXXXX	XX	
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

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

## TYPE I SCHOOL SERIAL BOND

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

## LIST OF BONDS ISSUED DURING 2015

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

## 2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$ _____
2. Special Emergency Notes	80037-	\$ _____
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. Capital Ord 18-13	1,891,241.00	8/10/2015	1,891,241.00	8/9/2016	2.00%	-	37,719.75	8/9/2016
2. Capital Ord 20-14	2,080,152.00	8/10/2015	2,080,152.00	8/9/2016	2.00%	-	41,487.48	8/9/2016
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	3,971,393.00		3,971,393.00			-	79,207.23	

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 I School Notes should be separately listed and totaled.

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2012 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)

**NOT APPLICABLE**  
**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

N/A

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

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

80051-01 80051-02

Assessment Notes with an original date of issue of December 31, 2012 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 Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total			
		80051-01	80051-02

Sheet 34a

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2015	
	Funded	Unfunded						Funded	Unfunded
10-06-1 CONSTRUCTION OF PW STORAGE BLDG	9,304.85	0.00	0.00		9,304.85			0.00	0.00
09-07-01 MUN PARK FAC. (REC FIELDS)	11,172.90	0.00	0.00		10,000.00	1,172.90		0.00	(0.00)
09-07-03 CONSTRUCTION OF PW STORAGE BLDG	1,637.08	0.00	0.00		0.00			1,637.08	0.00
09-07-04,28-07A ACQ SECURITY/TELECOMM,GPS	30,357.93	0.00	0.00	17,015.00	14,723.50			32,649.43	0.00
09-07-06 IMPROV-LIBRARY/MUN FAC	64,830.00	0.00	0.00	88,461.97	128,463.73	4,922.00		19,906.24	0.00
29-08 TELEPHONE/DATA SYSTEM UPGRADE	163,196.46	0.00	0.00		63,160.14			100,036.32	0.00
29-08 HYDRAULIC SYSTEM TRANSFER STATION	147,468.83	0.00	0.00		0.00	132,413.32		15,055.51	0.00
13-03 IMPROVEMENTS TO RECREATIONAL FACILITIE	2,401.92	0.00	0.00		0.00	2,401.92		0.00	0.00
27-04-2 VARIOUS JUSTICE COMPLEX IMPROVEMETNS	50,172.18	0.00	0.00	26,751.29	5,019.43	21,760.48		50,143.56	0.00
19-09 20-10 ROADWAY IMPROVEMENTS	47,091.19	0.00	0.00		47,091.19			0.00	(0.00)
19-09 20-10 PUBLIC WATER SERVICE INSTALLATION	81,039.70	0.00	0.00		0.00			81,039.70	0.00
19-09 20-10 OFFICE EQUIPMENT	33,726.70	0.00	0.00		9,168.32	2,128.00		22,430.38	0.00
19-09 20-10 IMPLEMENT TWP RECYCLING CENTER	32,309.71	0.00	0.00		0.00			32,309.71	0.00
19-09 20-10 POLICE DEPARTMENT EQUIPMENT	8,028.08	0.00	0.00		0.00			8,028.08	0.00
19-09 20-10 PULIC WORKS EQUIPMENT	25,728.71	0.00	0.00		0.00			25,728.71	0.00
19-09 20-10 SENIOR CENTER PASSENGER BUS	4,861.73	0.00	0.00		0.00			4,861.73	0.00
	0.00	0.00						0.00	0.00

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

# 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	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2015		
	Funded	Unfunded	Funded						Funded	Unfunded	
25-10 ROAD & DRAINAGE IMPROVEMENTS	66,917.36	0.00	0.00	0.00		1,261.06	65,656.30		0.00	0.00	
25-10 MUNICIPAL CAPITAL IMPROVEMENTS	198,259.73	0.00	0.00	0.00	2,375.32	2,375.32			198,259.73	0.00	
25-10 TOWNSHIP RECYCLING CENTER	27,419.90	0.00	0.00	0.00		0.00			27,419.90	0.00	
25-10 TECHNOLOGY UPGRADES	49,005.93	0.00	0.00	0.00		0.00			49,005.93	0.00	
25-10 POLICE DEPT EQUIPMENT	77,970.61	0.00	0.00	0.00	2,250.00	2,250.00	10,479.37		67,491.24	0.00	
25-10 DPW EQUIPMENT	90,863.74	0.00	0.00	0.00		0.00			90,863.74	0.00	
DOT/JTMUA MUNICIPAL AID 2011 - PATTERSON Rd	4,732.20	0.00	0.00	0.00		0.00			4,732.20	0.00	
03-12 ROAD IMPROVEMENTS	513,733.96	0.00	0.00	0.00	223,152.37	552,972.95	147,939.19		35,974.19	0.00	
03-12 DPW EQUIPMENT	60,949.39	0.00	0.00	0.00		25,795.00			35,154.39	0.00	
03-12 AMBULANCE	8,522.42	0.00	0.00	0.00		0.00			8,522.42	0.00	
03-12 NON-PASSENGER VEHICLES	11,263.48	0.00	0.00	0.00		0.00			11,263.48	0.00	
21-15 DPW EQUIP/RD REPAIR				298,000.00		0.00			14,260.00	283,740.00	
21-15 ROAD/SW/DRAINAGE				1,000,000.00		0.00			60,375.00	939,625.00	
21-15 POLICE EQUIPMENT				284,170.00		52,248.00	14,119.94		0.00	217,802.06	
21-15 VAR PARK IMPROVE				49,000.00		0.00			2,817.50	46,182.50	
21-15 VAR BUILD IMPROV				44,000.00		0.00			2,530.00	41,470.00	
21-15 COURT EQUIPMENT				52,000.00		0.00	13,731.94		0.00	38,268.06	
21-15 SECTION 20 COSTS				259,076.00		0.00			0.00	259,076.00	
				0.00		0.00			0.00	0.00	

## 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	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2015	
	Funded	Unfunded							Funded	Unfunded
18-13 DPW EQUIPMENT	(0.00)	292,779.80		0.00		0.00	21,842.92		0.00	270,936.88
18-13 MOTOR POOL EQUIPMENT	(0.00)	6,504.36		0.00		6,478.21			0.00	26.15
18-13 RECORD RETENTION/MICROFILMING	8,250.00	141,750.00		0.00		0.00	26,600.00		0.00	123,400.00
18-13 AMBULANCE	0.00	0.00		0.00		0.00			0.00	0.00
18-13 SENIOR BUS	0.00	0.00		0.00		0.00			0.00	0.00
18-13 ROADS/SIDEWALKS	49,500.00	850,500.00		0.00		0.00	900,000.00		0.00	0.00
18-13 SECTION 20 COSTS	0.00	170,704.03		0.00		1,155.00			0.00	169,549.03
	0.00	0.00		0.00		0.00			0.00	0.00
20-14 DPW EQUIPMENT	47,751.00	863,849.00		0.00		149,897.98			0.00	761,702.02
20-14 ROAD/SW/DRAINAGE	47,143.00	852,857.00		0.00		0.00	900,000.00		0.00	0.00
20-14 SENIOR CTR BUS	3,562.00	64,438.00		0.00		62,682.30	60.00		0.00	5,257.70
20-14 UCC VEHICLES	3,457.00	62,543.00		0.00		62,010.42			0.00	3,989.58
20-14 VAR PARK IMPROVEMENT	2,095.00	37,905.00		0.00		7,128.45	25,416.29		0.00	7,455.26
20-14 SECTION 20 COSTS	0.00	197,750.00		0.00		1,155.00			0.00	196,595.00
	0.00	0.00		0.00		0.00			0.00	0.00
	0.00	0.00		0.00		0.00			0.00	0.00
Total	70000-	1,984,724.69	3,541,580.19	1,986,246.00	360,005.95	1,214,340.85	2,290,644.57	0.00	1,002,496.17	3,365,075.24

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2015	80031-01	XXXXXXX XX	29.88
Received from 2015 Budget Appropriation *	80031-02	XXXXXXX XX	110,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX XX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXX XX	XXXXXXX XX
		XXXXXXX XX	XXXXXXX XX
Appropriated to Finance Improvement Authorizations	80031-04	99,312.30	XXXXXXX XX
Balance December 31, 2015	80031-05	10,717.58	XXXXXXX XX
		110,029.88	110,029.88

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

## GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE		Debit		Credit	
Balance January 1, 2015	80030-01	XXXXXXX	XX		
Received from 2015 Budget Appropriation *	80030-02	XXXXXXX	XX		
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXX	XX
				XXXXXXX	XX
Balance December 31, 2015	80030-05			XXXXXXX	XX

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

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

## **GENERAL CAPITAL FUND ONLY**

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	XXXXXXX	XX 99.00
Premium on Sale of Bonds		XXXXXXX	XX 0.00
Funded Improvement Authorizations Canceled		XXXXXXX	XX 0.00
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXX XX
Appropriated to 2015 Budget Revenue	80029-03	0.00	XXXXXXX XX
Balance December 31, 2015	80029-04	99.00	XXXXXXX XX
		99.00	99.00

## **BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2015 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement \$ \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
7. Net Appropriation Required \$ \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 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 \$ 149,966,663.55
2. Amount of Item 1 Collected in 2015 (\*) \$ 147,776,000.58
3. Seventy (70) percent of Item 1 \$ 104,976,664.49

(\*) 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 \$ \_\_\_\_\_
2. 4% of 2014 Tax Levy for all purposes:  
Levy -- \$ \_\_\_\_\_ = \$ 0.00
3. Cash Deficit 2015 \$ \_\_\_\_\_
4. 4% of 2015 Tax Levy for all purposes:  
Levy -- \$ \_\_\_\_\_ = \$ 0.00

<u>E.</u>	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1.	State Taxes	\$ _____	\$ _____	\$ <u>0.00</u>
2.	County Taxes	\$ _____	\$ <u>92,778.71</u>	\$ <u>92,778.71</u>
3.	Amounts due Special Districts	\$ _____	\$ _____	\$ <u>0.00</u>
4.	Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ <u>0.00</u>