



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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ as of December 31, 2015 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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

NOT APPLICABLE

(Registered Municipal Accountant)

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

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

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

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

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

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

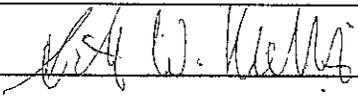
Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2016

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

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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: Scott W. Melski  
Signature:   
Certificate #: 009382  
Date: 1-11-16

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 the total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP" waiver.
10. The municipality will not apply for Transitional Aid for 2015.

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet ALL 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: City of Perth Amboy  
Chief Financial Officer: Jill A. Goldy  
Signature: Jill A. Goldy  
Certificate #: N0430  
Date: 2/3/16

22-6002206

Fed I.D. #

City of Perth Amboy

Municipality

Middlesex

County

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

Fiscal Year Ending : Dec. 31, 2015

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	\$ <u>          -</u>	\$ <u>      593,140.29</u>	\$ <u>      2,587,376.35</u>

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 audits required to comply with OMB A-133 (Revised June 24, 1998) and OMB 98-07. 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 governments or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

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

2/2/16  
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ during the year 2015 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

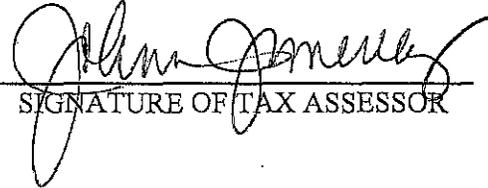
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

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 \$ 3,238,323,149

  
SIGNATURE OF TAX ASSESSOR

City of Perth Amboy  
MUNICIPALITY

Middlesex  
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	15,447,989.30		
Due from State of New Jersey (Ch. 20, P.L. 1971)	40,577.64		
Delinquent Property Taxes Receivable	7,740.97		
Bankruptcies Receivable	1,769.55		
Tax Title Liens Receivable	368,930.38		
Property Acquired for Taxes	1,860,400.00		
Sub Total - Taxes Receivable	2,238,840.90		
Prepaid Debt Service - MQBA	696,775.50		
Appropriation Reserves		4,769,553.20	
Reserve for Encumbrances		1,481,418.42	
Accounts Payable - Prior Years' Budgets		324,192.60	
Prepaid Taxes		422,800.18	
Tax Overpayments		1,290.00	
Reserve for Tax Appeals		2,512,557.85	
Due to HUD - Restitution		1,955.81	
Sub Total		9,513,768.06	"C"
Reserve for Receivables		2,238,840.90	
Fund Balance		6,671,574.38	
Total	\$ 18,424,183.34	\$ 18,424,183.34	

(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
<b>DOG LICENSE TRUST FUND</b>		
Cash	35,728.67	
Reserve for Dog License Trust Fund		35,728.67
<b>TOTALS</b>	<b>35,728.67</b>	<b>35,728.67</b>
<b>TRUST - OTHER</b>		
Cash	13,240,389.14	
Reserve for Public Defender		11,281.69
Reserve for RCA		4,575.40
Reserve for Self-Insurance		4,238,508.37
Reserve for Trust - Other		5,408,858.32
Reserve for Forfeited Funds		145,747.07
Reserve for Interest - Forfeited Funds		38,088.94
Reserve for NJ Unemployment Fund		566,474.52
Reserve for Payroll Agency		274,237.55
Reserve for Performance Bond Escrow		2,347,127.74
Reserve for HOME Trust		66,567.55
Reserve for UDAG Trust		92,736.57
Reserve for CDBG		17.65
Fund Balance - Other Trust		46,167.77
<b>TOTALS</b>	<b>13,240,389.14</b>	<b>13,240,389.14</b>

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2014 .....	(1)	\$		24,821.12
			x	25%
	(2)	\$		6,205.28

Municipal Public Defender Trust Cash Balance December 31, 2015 ..... (3) \$ 11,281.69

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) = ..... \$ \_\_\_\_\_

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Jill A. Goldy

Signature: 

Certificate #: N0430

Date: 2/3/16

## Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2014 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2015
1. Street Opening Deposits	\$ 211,850.00	21,000.00	-	\$ 232,850.00
2. Demolition Bonds	53,700.00	32,500.00	5,000.00	81,200.00
3. Housing Surcharge Fees	18,403.04	27,870.00	40,491.42	5,781.62
4. Miscellaneous Donations	137,672.00	10,600.00	45,000.00	103,272.00
5. Marriage Licenses	2,125.00	8,250.00	10,375.00	-
6. Parking Offenses Act	145,256.27	15,930.00	28,160.76	133,025.51
7. UDAG	92,642.16	94.41	-	92,736.57
8. Forfeited Funds	101,268.20	28,337.76	49,835.53	79,770.43
9. Forfeited Fund PAPD - Fed	35,487.10	68,578.48	-	104,065.58
10. Recycling	44,610.44	9,815.57	31,747.61	22,678.40
11. Police Off-Duty	435,709.71	1,007,821.25	920,928.25	522,602.71
12. Performance Bond Escrow	1,469,234.19	941,721.14	63,827.59	2,347,127.74
13. Engineer Inspection	633,353.03	133,463.71	127,963.00	638,853.74
14. Planning and Zoning	777,821.40	98,803.50	116,420.85	760,204.05
15. Construction Code Trust	18,322.64	119,234.00	127,169.25	10,387.39
16. HOME Trust Account	54,137.97	555,944.98	543,515.40	66,567.55
17. Older Americans	1,647.01	108.25	-	1,755.26
18. Municipal Alliance Program	7,207.35	40,535.00	35,804.30	11,938.05
19. Recreation Contributions	183,758.23	319,303.69	277,427.58	225,634.34
20. Public Defender Trust	10,983.19	11,281.50	10,983.00	11,281.69
21. Fire Prevention Bureau	5,675.62	1,350.00	5,291.84	1,733.78
22. Veterans Memorial Trust	447.50	252.00	507.50	192.00
23. UEZ Revolving Loan Prog	119,758.17	20.37	119,778.54	-
24. UEZ Revolving Loan Prog II	11,136.88	0.05	11,136.93	-
25. UEZ Projects	1,027,194.13	142,599.81	66,100.00	1,103,693.94
26. Accumulated Leave Comp.	757,239.48	412,384.55	-	1,169,624.03
27. RCA	51,730.24	50.16	47,205.00	4,575.40
28. Housing Loan Repayments	16,040.32	968.62	13,275.00	3,733.94
29. Comm.Dev.Block Grant	636.27	571,264.02	571,882.64	17.65
30. Unemployment Trust	474,520.84	150,488.59	58,534.91	566,474.52
31. Self Insurance Trust	3,986,840.33	1,152,623.54	900,955.50	4,238,508.37
32. Payroll Agency	259,948.99	35,778,472.28	35,764,183.72	274,237.55
33. Burial Permit Fees	10.00	25.00	35.00	-
34. Snow Removal Trust Fund	330,000.00	20,840.00	-	350,840.00
35. Restoration Bond	6,963.73	5,000.00	6,805.17	5,158.56
36. Street & Road Inspections	13,275.00	17,350.00	14,125.00	16,500.00
37. Landings at Harborside	-	20,000.00	12,801.00	7,199.00
<b>Totals:</b>	<b>\$ 11,496,606.43</b>	<b>\$ 41,724,882.23</b>	<b>\$ 40,027,267.29</b>	<b>\$ 13,194,221.37</b>

# ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014		RECEIPTS										Disbursements		Balance Dec. 31, 2015	
	XXXXXX	XX	Assessments and Liens		Current Budget								XXXXXX	XX	XXXXXX	XX
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

Sheet 7

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

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$ 5,624,659.00	xxxxxxxxx xx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx xx	\$ 5,624,659.00
Cash	9,635,651.30	
Grants Receivable	5,021,795.00	
Deferred Charges to Future Taxation:		
Funded	93,639,730.29	
Unfunded	23,526,237.00	
Due from Current Fund	-	
Bonds Payable		92,394,587.74
Capital Leases Payable		21,222.11
Green Trust Loan Payable		1,223,920.44
Res.for Grants Receivable - Public Safety Complex 1035-2000		4,690,000.00
Reserve for Library		41,914.22
Reserve for Public Safety Complex		-
Reserve for Storm Damage Costs		-
Reserve for Debt Service		1,071,035.47
Bond Anticipation Notes		17,901,578.00
BANS - Excess Funding		-
Improvement Authorizations:		
Funded		1,461,216.65
Unfunded		7,834,668.63
Encumbrances Payable		3,406,470.78
Capital Improvement Fund		172,794.84
Fund Balance		1,611,240.03
TOTALS	137,448,072.59	137,455,307.91

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks	Cash Book
	* On Hand	On Deposit	Outstanding	Balance
Current	\$ 1,948.57	16,245,856.47	\$ 799,815.74	\$ 15,447,989.30
Trust - Assessment				
Trust - Dog License		35,728.67		35,728.67
Trust - Other	130,779.00	13,156,574.19	\$ 46,964.05	13,240,389.14
Capital - General	-	9,635,651.30	-	9,635,651.30
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **	-	-	-	-
Grant Fund		81,089.77	-	81,089.77
Water/Wastewater - Operating	397,171.28	7,331,059.66	229.36	7,728,001.58
Water/Wastewater - Capital	-	12,158,872.24	4,076.70	12,154,795.54
Parking Utility - Operating	41.64	814,362.66		814,404.30
Parking Utility - Capital	-	40,859.98	41.64	40,818.34
Marina Utility - Operating	-	150,899.52	-	150,899.52
<b>TOTAL</b>	<b>\$ 529,940.49</b>	<b>\$ 59,650,954.46</b>	<b>\$ 851,127.49</b>	<b>\$ 59,329,767.46</b>

\* Include Deposits In Transit

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

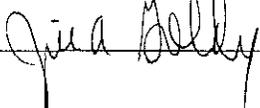
**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 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 prepares this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: 

Title: CFO

# CASH RECONCILIATION DECEMBER 31, 2015

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

<b>CURRENT FUND</b>		
Bank of America	3010020505	13,893,439.54
	3015138032	189,065.77
State Street Bank and Trust - NJ Cash Management	11177	457,250.44
Provident - Investment	983401894	(1,244,678.33)
1st Constitution - Investment	9760095829	2,950,779.05
<b>TOTAL</b>		<b>16,245,856.47</b>
<b>TRUST - DOG LICENSE</b>		
Bank of America	3010020483	35,728.67
<b>TOTAL</b>		<b>35,728.67</b>
<b>TRUST - OTHER</b>		
Bank of America	3010020521	316,057.52
	3010020513	5,137.15
	3010020696	17.65
	3010020548	5,140,158.37
	3019505331	2,347,134.67
	3012020499	66,567.55
State Street Bank and Trust - NJ Cash Management	11215	566,474.52
	44199	92,736.57
	62375	183,836.01
	62677	4,575.40
1st Constitution Bank	9760099522	4,238,508.37
Provident - Investment	983401894	195,370.41
<b>TOTAL</b>		<b>13,156,574.19</b>
<b>CAPITAL FUND</b>		
Provident Investment	983401894	9,635,651.30
<b>TOTAL</b>		<b>9,635,651.30</b>
<b>GRANT FUND</b>		
Provident - Investment	983401894	(1,012,327.89)
Bank of America	9404064271	1,093,417.66
<b>TOTAL</b>		<b>81,089.77</b>
<b>WATER/WASTEWATER OPERATING</b>		
Wellsfargo - Checking	2000004681384	444,243.21
State Street Bank and Trust - NJ Cash Management	107336	894,093.45
U S Bank - MCIA Revenue Fund	2576826278	1,754,914.15
U S Bank - MCIA City Indebtedness Fund	2576826287	273,421.19
U S Bank - MCIA Additional Indebtedness Fund	2576826321	404,507.26
U S Bank - MCIA Operating Fund	2576826349	-
U S Bank - MCIA Junior Lien Indebtedness	2576046834	146,791.70
U S Bank - MCIA Series A Indebtedness	2576826296	343,069.58
U S Bank - MCIA Series B Indebtedness	2576826303	3,069,388.22
U S Bank - MCIA Series C Indebtedness	2576826312	-
U S Bank - MCIA City Franchise Fund	2576826358	630.90
<b>TOTAL</b>		<b>7,331,059.66</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.

# CASH RECONCILIATION DECEMBER 31, 2015

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

WATER/WASTEWATER CAPITAL		
Amboy National Bank	71055704301	32.00
US Bank - MCIA Capital Fund	2576826376	382,860.31
Amboy National Bank	71025704301	-
Amboy National Bank	71075704301	2,446,911.05
Amboy National Bank	71015709301	2,169,384.00
State Street Bank and Trust - NJ Cash Management	11231	1,895,480.32
State Street Bank and Trust - NJ Cash Management	11266	5,264,204.56
<b>TOTAL</b>		<b>12,158,872.24</b>
<b>PARKING UTILITY OPERATING</b>		
1st Constitution Bank	9760140921	131,241.20
1st Constitution Bank	8800006146	683,121.46
<b>TOTAL</b>		<b>814,362.66</b>
<b>PARKING UTILITY CAPITAL</b>		
State of New Jersey Cash Management Fund-Citi Fund Services	00097225-171	40,859.98
<b>TOTAL</b>		<b>40,859.98</b>
<b>MARINA UTILITY OPERATING</b>		
Bank of America	381032720543	150,899.52
<b>TOTAL</b>		<b>150,899.52</b>
<b>TOTAL</b>		
		<b>59,650,954.46</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 December 31, 2014		2015 Budget Revenue Realized		Received		Canceled		Transfer		Balance December 31, 2015	
325 NJDOT Urban Gateway Enhancement	32,000.00		32,000.00		26,516.81		5,483.19				32,000.00	
329 Stormwater Outfall Improvements	10,310.00				-						10,310.00	
333 Recycling Tonnage Grant			51,602.61		51,602.61						-	
334 MCIA Recycling Program			44,634.00		44,634.00						-	
355 Mun. Ct. Alcohol Ed. & Rehab.			707.20		707.20						-	
356 Drunk Driving Enforcement Fund											-	
360 SNJ Body Armor Replacement	-		10,771.69		10,771.69						-	
369 Emergency Management Grant			15,000.00		15,000.00						-	
388 Pedestrian Safety Education & Enforcement	15,000.00				15,000.00						-	
515 Middlesex County Arts Grant			3,000.00		3,750.00						(750.00)	
516 Middlesex County Title V Grant	15,944.26										15,944.26	
523 Office on Aging - Transportation	857.00		5,000.00		3,364.00						2,493.00	
524 Safe Housing	2,687.00		8,000.00		9,092.00						1,595.00	
527 Handicapped Recreation	19,689.00		20,000.00		18,469.38						21,219.62	
535 Juvenile Justice Assistance	19,684.00		45,927.00		19,684.00		-				45,927.00	
539 Firefighter Assistance Program	273,751.53				261,857.28						11,894.25	
546 HDSR - Gilleland Property	98,824.64				10,600.91						88,223.73	
Totals												

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance December 31, 2014	2015 Budget Revenue Realized	Received	Canceled	Transfer	Balance December 31, 2015
547 HDSR - Former Municipal Complex	73,678.00					73,678.00
549 NJDEP / HDSR General Cable III	79,775.04		79,752.00			23.04
568 US Dept.of Energy Mun.Complex Solar Project	101,339.00			101,339.00		-
569 MCPO Community Concerns Grant	1,028.86					1,028.86
576 Clean Communities Grant		67,912.07	67,912.07			-
578 SNJ Historic Trust - Surveyor Generals Office	96,335.20		90,803.45			5,531.75
579 Port Authority - Purchase of Vehicle						-
585 NJDOT Trust - Center/Commerce Sts.	100,134.07					100,134.07
586 NJDOT Trust - Wilson,Goodwin & Grace Sts.	64,984.37					64,984.37
587 NJDOT Trust - Road Projects	191,600.00					191,600.00
588 NJDOT Wayfinding Signage Program	301,540.00		15,874.00	285,666.00		-
604 NJDOT Trust - Davidson Avenue	379,744.00					379,744.00
605 NJDOT Trust - Jeffries, Broad & Elm Streets	372,770.00					372,770.00
621 Port Security Grant	25,000.00					25,000.00
622 USDOHS Port Security Grant - Marine 5		144,544.00	15,479.43			129,064.57
625 DEP - Municipal Public Access		7,131.00				7,131.00
630 NEA Our Town Grant	50,000.00		31,676.00			18,324.00
635 NJDCA Post Sandy Planning Assistance	2,850.75					2,850.75
Totals						

S h e e t 1 0 1

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance December 31, 2014	2015 Budget Revenue Realized	Received	Canceled	Transfer	Balance December 31, 2015
636 Post Sandy Redevelopment Plan	50,000.00					50,000.00
637 Post Sandy Zoning & Design Standards	50,000.00					50,000.00
638 Redevelopment Plan (PARA)	22,900.00		22,900.00			-
639 Post Sandy Circ.Element		50,000.00				50,000.00
640 SNJ Local Government Energy Audit Program	24,800.00			24,800.00		-
641 Sustainable Jersey Small (Fitness Trail)	4,000.00		4,000.00			-
650 Municipal Alliance (Jan.1-June 30,2014)	1,240.65					1,240.65
651 Municipal Alliance (July 1,2014-June 30,2015)	41,103.00	13,500.00	54,412.79			190.21
652 Municipal Alliance (July 1,2015-June 30,2016)		41,103.00				41,103.00
660 UEZ - Street Banner Project		66,100.00	66,100.00			-
665 NJDOHTS Drive Sober or Get Pulled Over		5,000.00	5,000.00			-
666 USDOJ Bulletproof Vest Partnership		6,913.00				6,913.00
						-
<b>TOTALS</b>	<b>2,523,570.37</b>	<b>638,845.57</b>	<b>944,959.62</b>	<b>417,288.19</b>	<b>-</b>	<b>1,800,168.13</b>

Sheet 10b





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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Adjustments/ Matching Funds	Encumbrances Prior SFY/ Canceled	Expended	Reserve For Encumbrances	Canceled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87						
579 Port Authority - Port Security Vessel									-
585 NJDOT Trust - Commerce/Center St.	48,977.09								48,977.09
586 NJDOT Tr. - Wilson, Goodwin & Grace									-
587 NJDOT Trust - Road Projects	177,640.16								177,640.16
588 NJDOT Wayfinding Signage Program	278,200.00				15,000.00			293,200.00	-
593 Rudyk Park Improv. Harbortown	1,739.88				2,300.00	4,039.88			-
597 Comcast Cable TV Access	13,411.09					996.95			12,414.14
604 NJDOT Trust Davidson Avenue	71,903.10				151,775.95	126,448.26	25,327.69		71,903.10
605 NJDOT Trust Jeffries, Broad & Elm	372,770.00					64,643.40	293,417.80		14,708.80
621 Port Security Grant	25,000.00								25,000.00
622 USDOHS Port Security Marine 5			144,544.00				16,445.00		128,099.00
625 DEP - Municipal Public Access		7,131.00							7,131.00
630 NEA - Our Town Grant	92,305.07					17,481.15			74,823.92
635 Post Sandy Planning Assistance					2,850.75		2,850.75		-
636 Post Sandy Redevelopment Plan	50,000.00					50,000.00			-
637 Post Sandy Zoning & Design Stds.	50,000.00					24,927.44	25,072.56		-
638 Redevelopment Plan (PARA)	22,900.00					15,415.18	7,484.82		-
639 Post Sandy Circ. Element		50,000.00				49,103.51	896.49		(0.00)
<b>TOTALS</b>									

Sheet 11b

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Adjustments/ Matching Funds	Encumbrances Prior SFY/ Canceled	Expended	Reserve For Encumbrances	Canceled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87						
640 SNJ Local Govt. Energy Audit Prog.	24,800.00							24,800.00	-
641 Sustainable Jersey Small (Fitness Trail)									-
650 Municipal Alliance (01/14 - 06/14)	26,300.62								26,300.62
651 Municipal Alliance (07/14 - 06/15)	29,250.10		13,500.00		375.00	40,777.14			2,347.96
652 Municipal Alliance (07/15 - 06/16)			41,103.00	10,275.75		14,846.12	574.00		35,958.63
660 UEZ - Street Banner Project		66,100.00				38,953.03			27,146.97
665 NJDOTHS Drive Sober Grant			5,000.00			5,000.00			-
666 USDOJ Bulletproof Vest Grant			6,913.00						6,913.00
									-
									-
									-
<b>TOTALS</b>	<b>2,349,267.22</b>	<b>255,898.61</b>	<b>382,946.96</b>	<b>10,275.75</b>	<b>502,907.78</b>	<b>1,195,216.23</b>	<b>639,954.70</b>	<b>424,822.19</b>	<b>1,241,303.20</b>

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## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2015		XXXXXXXX XX	XXXXXXXX XX
School Tax Payable #	85001-00	XXXXXXXX XX	
School Tax Deferred			
(Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXXX XX	
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX XX	
Levy Calendar Year 2015		XXXXXXXX XX	24,030,634.00
Paid		24,030,634.00	XXXXXXXX XX
Balance December 31, 2015		XXXXXXXX XX	XXXXXXXX XX
School Tax Payable #	85003-00		XXXXXXXX XX
School Tax Deferred			
(Not in excess of 50% of Levy - 2014 - 2015)	85004-00		XXXXXXXX XX
		24,030,634.00	24,030,634.00

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

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXX XX	
2015 Levy	81105-00	XXXXXXXX XX	
Interest Earned		XXXXXXXX XX	
Expenditures			XXXXXXXX XX
Balance December 31, 2015	85046-00		XXXXXXXX XX

Not Applicable

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

NOT APPLICABLE

# REGIONAL HIGH SCHOOL TAX

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

NOT APPLICABLE

## COUNTY TAXES PAYABLE

		Debit		Credit
Balance January 1, 2015		XXXXXXXX	XX	XXXXXXXX XX
County Taxes	80003-01	XXXXXXXX	XX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX	
Levy:		XXXXXXXX	XX	XXXXXXXX XX
General County	80003-03	XXXXXXXX	XX	11,651,599.34
County Library	80003-04	XXXXXXXX	XX	
County Health		XXXXXXXX	XX	
County Open Space Preservation		XXXXXXXX	XX	950,202.20
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	24,026.50
Paid		12,625,828.04		XXXXXXXX XX
Balance December 31, 2015		XXXXXXXX	XX	XXXXXXXX XX
County Taxes				XXXXXXXX XX
Due County for Added & Omitted Taxes				XXXXXXXX XX
		12,625,828.04		12,625,828.04

## SPECIAL DISTRICT TAXES

		Debit		Credit
Balance January 1, 2015	80003-06	XXXXXXXX	XX	
2015 Levy:(List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XX	XXXXXXXX XX
Fire -	81108-00	XXXXXXXX	XX	XXXXXXXX XX
Sewer -	81111-00	XXXXXXXX	XX	XXXXXXXX XX
Water -	81112-00	XXXXXXXX	XX	XXXXXXXX XX
Garbage -	81109-00	XXXXXXXX	XX	XXXXXXXX XX
Open Space -	81105-00	XXXXXXXX	XX	XXXXXXXX XX
Special Improvement District (1)	232,130.00	XXXXXXXX	XX	XXXXXXXX XX
		XXXXXXXX	XX	XXXXXXXX XX
Total Levy	80003-07	XXXXXXXX	XX	232,130.00
Paid	80003-08	232,130.00		XXXXXXX XX
Balance December 31, 2015	80003-09	-		XXXXXXXX XX
		232,130.00		232,130.00

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	xxxxxxxxxxx	xx	7,471.97	
State Library Aid Received	80004-02	xxxxxxxxxxx	xx		
Expended	80004-09	7,471.97		xxxxxxxxxxx	xx
Balance December 31, 2015	80004-10	-			
		7,471.97		7,471.97	

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

Balance January 1, 2015	80004-03	xxxxxxxxxxx	xx		
State Library Aid Received	80004-04	xxxxxxxxxxx	xx		
Expended	80004-11			xxxxxxxxxxx	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	xxxxxxxxxxx	xx		
State Library Aid Received	80004-06	xxxxxxxxxxx	xx		
Expended	80004-13			xxxxxxxxxxx	xx
Balance December 31, 2015	80004-14				

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

Balance January 1, 2015	80004-07	xxxxxxxxxxx	xx		
State Library Aid Received	80004-08	xxxxxxxxxxx	xx		
Expended	80004-15			xxxxxxxxxxx	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-	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Adopted Budget	14,483,801.26	14,395,087.88	(88,713.38)
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Sheet 17a	382,946.96	382,946.96	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>14,866,748.22</b>	<b>14,778,034.84</b>	<b>(88,713.38)</b>
Receipts from Delinquent Taxes 80104-	162,141.00	100,747.38	(61,393.62)
Amount to be Raised by Taxation:	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
(a) Local Tax for Municipal Purposes 80105-	55,334,745.96	xxxxxxxxxx xx	xxxxxxxxxx xx
(b) Addition to Local District School Tax 80106-	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
(c) Minimum Library Tax 80121-	1,041,376.62	xxxxxxxxxx xx	xxxxxxxxxx xx
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>56,376,122.58</b>	<b>57,215,682.87</b>	<b>839,560.29</b>
	73,405,011.80	74,094,465.09	689,453.29

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx xx			93,004,274.91
Amount to be Raised by Taxation	xxxxxxxxxx xx			xxxxxxxxxx xx
Local District School Tax 80109-00		24,030,634.00		xxxxxxxxxx xx
Vocational School District				xxxxxxxxxx xx
Regional School Tax 80119-00				xxxxxxxxxx xx
Regional High School Tax 80110-00				xxxxxxxxxx xx
County Taxes 80111-00		12,601,801.54		xxxxxxxxxx xx
Due County for Added and Omitted Taxes 80112-00		24,026.50		xxxxxxxxxx xx
Special District Taxes 80113-00		232,130.00		xxxxxxxxxx xx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx xx			1,100,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx xx			
Balance for Support of Municipal Budget (or) 80116-00		57,215,682.87		xxxxxxxxxx xx
*Excess Non-Budget Revenue (see footnote) 80117-00				xxxxxxxxxx xx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx xx			
		94,104,274.91		94,104,274.91

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01		73,022,064.84
2015 Budget - Added by N.J.S. 40A:4-87	80012-02		382,946.96
Appropriations for 2015 (Budget Statement Item 9)	80012-03		73,405,011.80
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04		-
Total General Appropriations (Budget Statement Item 9)	80012-05		73,405,011.80
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07		73,405,011.80
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	67,466,466.89	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,100,000.00	
Reserved	80012-10	4,769,553.20	
Total Expenditures	80012-11		73,336,020.09
Unexpended Balances Canceled (see footnote)	80012-12		68,991.71

**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:4-46 (Prior to adoption of Budget)			
Total Authorizations			
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			

NOT APPLICABLE

**RESULTS OF 2015 OPERATIONS**  
**CURRENT FUND**

		Debit		Credit	
Excess of Anticipated Revenues:		xxxxxxxx	xx	xxxxxxxx	xx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxx	xx		
Delinquent Tax Collections	80013-02	xxxxxxxx	xx		
Accounts Payable Cancelled		xxxxxxxx	xx	131,708.00	
Required Collection of Current Taxes	80013-03	xxxxxxxx	xx	839,560.29	
Unexpended Balances of 2015 Budget Appropriations	80013-04	xxxxxxxx	xx	68,991.71	
Miscellaneous Revenue Not Anticipated:	81113-	xxxxxxxx	xx	364,442.96	
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	xx		
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	xx		
Cancelled Checks		xxxxxxxx	xx	2,888.79	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	xxxxxxxx	xx	1,404,381.93	
Prior Years Interfunds Returned in SFY 2015	80013-06	xxxxxxxx	xx	476.41	
Reserve for Grants Canceled		xxxxxxxx	xx	424,822.19	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxx	xx	xxxxxxxx	xx
Balance January 1, 2015	80013-07			xxxxxxxx	xx
Balance December 31, 2015	80013-08	xxxxxxxx	xx		
Deficit in Anticipated Revenues:		xxxxxxxx	xx	xxxxxxxx	xx
Miscellaneous Revenues Anticipated	80013-09	88,713.38		xxxxxxxx	xx
Delinquent Tax Collections	80013-10	61,393.62		xxxxxxxx	xx
				xxxxxxxx	xx
Required Collection of Current Taxes	80013-11			xxxxxxxx	xx
Interfund Advances Originating in 2015	80013-12	-		xxxxxxxx	xx
Refund Prior Year Revenue		9,613.23		xxxxxxxx	xx
Cancellation of Grants		417,288.19		xxxxxxxx	xx
Tax Appeals		-		xxxxxxxx	xx
				xxxxxxxx	xx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13		xx	-	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,660,263.86		xxxxxxxx	xx
		3,237,272.28		3,237,272.28	

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized	
Prior Year Refund	\$	68,045.84
Police Off Duty - Admin. Fee		50,429.00
Record Check Affidavits		995.00
Fire Arm Applications		225.00
ID Card Permits		255.00
Accident Reports		16,997.53
Building Fines		7,150.00
Street Opening Permits		51,025.00
Cat Licenses		283.00
Fire Subcode Fines		9,500.00
Electrical Bureau Fines		-
Discovery Fees		278.83
PA Housing Authority - In Lieu Of Taxes		-
Sale of City Property		10,756.75
Return of Bail - Municipal Court		2,194.00
Restitution - Municipal Court		2,731.35
Donations		51.00
Xerox Copies - City Clerk		1,110.64
Duplicate Tax Sale Certificate		-
SNJ-Seniors/Vets Tax Reduct Admin		2,895.63
Homestead Rebate Mailing Reimbursement		1,431.00
Returned Check Fees		980.00
Cancel O/S Checks - Municipal Court		260.40
Dup. Tax Lien Discharge		1,150.00
Tax Collector Electronic File Fee		100.00
Parkview PILOT		13,982.00
Code Enforcement Liens		9,533.45
Tax Sale Fees		30,761.20
NJDMW Exp. Inspection Stickers		6,280.00
Handicapped Parking Renewal Fees		350.00
Fire Prevention Fees		69,540.00
Lease of Municipal Property		1,000.00
ATM Fees		347.50
Marriage License Fees		2,175.00
Burial Permit Fees		5.00
Other		1,623.84
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$</b>	<b>364,442.96</b>

**SURPLUS - CURRENT FUND  
YEAR 2015**

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX XX	6,011,310.52
2.		XXXXXXXXXX XX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX XX	2,660,263.86
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	2,000,000.00	XXXXXXXXXX XX
5. Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX XX
6.			XXXXXXXXXX XX
7. Balance December 31, 2015	80014-05	6,671,574.38	XXXXXXXXXX XX
		8,671,574.38	8,671,574.38

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

Cash	80014-06	15,447,989.30
Investments	80014-07	
Sub Total		15,447,989.30
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	9,513,768.06
Cash Surplus	80014-09	5,934,221.24
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	40,577.64
Deferred Charges #	80014-12	-
Cash Deficit #	80014-13	
Due from SNJ - CMPTRA Revenue Receivable		696,775.50
Total Other Assets	80014-14	737,353.14
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	6,671,574.38

# 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 - CY 2015 LEVY**

1. Amount of Levy as per Duplicate (Analysis)#	82101-00	\$	92,695,937.08
or			
(Abstract of Ratables)	82113-00	\$	
2. Amount of Levy Special District Taxes	82102-00	\$	232,130.00
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	\$	498,523.71
5a. Subtotal 2015 Levy		\$	<u>93,426,590.79</u>
5b. Reductions due to tax appeals**		\$	
5c. Total 2015 Tax Levy	82106-00	\$	<u>93,426,590.79</u>
6. Transferred to Tax Title Liens	82107-00	\$	124,060.22
7. Transferred to Foreclosed Property	82108-00	\$	-
8. Rebated, Abated or Canceled	82109-00	\$	290,514.69
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2014	82121-00	\$	345,674.90
In 2015 *	82122-00	\$	<u>92,511,568.49</u>
R.E.A.P Revenue	82124-00	\$	-
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>147,031.52</u>
Total to Line 14	82111-00	\$	<u>93,004,274.91</u>
11. Total Credits		\$	<u>93,418,849.82</u>
12. Amount Outstanding, December 31, 2015	83120-00	\$	<u>7,740.97</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is	<u>99.55</u>	%	
	82112-00		

**NOTE: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete Sheet 22a.**



**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$	93,004,274.91
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	-
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>93,004,274.91</u>

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

Where Item 5c 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 / \$1,500,000.00, 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.

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) ..... \$ 93,004,274.91

LESS: Proceeds from Accelerated Tax Sale ..... 557,638.28

NET Cash Collected ..... \$ 92,446,636.63

Line 5c (sheet 22) Total 2015 Tax Levy ..... \$ 93,426,590.79

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... 98.95 %

---

---

(1) Utilizing Tax Levy Sale

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

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

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

Line 5c (sheet 22) Total 2015 Tax Levy ..... \$ \_\_\_\_\_

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

**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
\	38,327.64		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	148,750.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings			XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed by Tax Collector	3,500.00		XXXXXXXXXX	XX
5. Veterans Deductions Allowed	750.00			
5. Adjustment	-			
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXX	XX	5,968.48	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2015 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX	144,781.52	
10.				
11.				
12. Balance December 31, 2015	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	40,577.64	
Due To State of New Jersey			XXXXXXXXXX	XX
	191,327.64		191,327.64	

Calculation of Amount to be included on Sheet 22, Item 10-

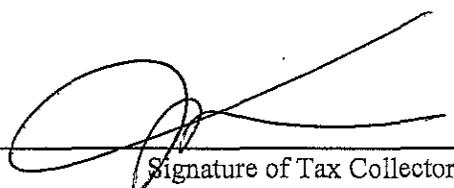
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	148,750.00
Line 3	-
Line 4	3,500.00
Line 5	750.00
Sub-Total	153,000.00
Less: Line 7 + 10	5,968.48
To Item 10, Sheet 22	147,031.52

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

		Debit		Credit	
Balance January 1, 2015		xxxxxxxxxx	xx	3,868,519.23	
Taxes Pending Appeals	3,868,519.23	xxxxxxxxxx	xx	xxxxxxxxxx	xx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xx	xxxxxxxxxx	xx
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	xx	-	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	xx		
2015 Budget Appropriation				-	
2014 Budget Operations				-	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		1,355,961.38		xxxxxxxxxx	xx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-		xxxxxxxxxx	xx
Balance December 31, 2015		2,512,557.85		xxxxxxxxxx	xx
Taxes Pending Appeal *	2,512,557.85	xxxxxxxxxx	xx	xxxxxxxxxx	xx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xx	xxxxxxxxxx	xx
		3,868,519.23		3,868,519.23	

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

  
Signature of Tax Collector

1478  
License #

1-11-16  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1.	Balance January 1, 2015			343,738.59		XXXXXXXXXX	XX
	A. Taxes	83102-00	3,073.42	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83103-00	340,665.17	XXXXXXXXXX	XX	XXXXXXXXXX	XX
2.	Canceled:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes		83105-00	XXXXXXXXXX	XX	-	
	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	364.90	XXXXXXXXXX	XX
5.	Added Tax Title Liens			83111-00	-	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) -	
	B. Tax Title Liens - Transfers from Taxes		83107-00	(1) -		XXXXXXXXXX	XX
7.	Balance Before Cash Payments			XXXXXXXXXX	XX	344,103.49	
8.	Totals			344,103.49		344,103.49	
9.	Balance Brought Down			344,103.49		XXXXXXXXXX	XX
10.	Collected:			XXXXXXXXXX	XX	100,747.38	
	A. Taxes	83116-00	3,438.32	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83117-00	97,309.06	XXXXXXXXXX	XX	XXXXXXXXXX	XX
11.	Interest and Costs - 2015 Tax Sale			83118-00	1,514.05	XXXXXXXXXX	XX
12.	CY 2015 Taxes Transferred to Liens			83119-00	124,060.22	XXXXXXXXXX	XX
13.	CY 2015 Taxes			83123-00	7,740.97	XXXXXXXXXX	XX
14.	Balance December 31, 2015			XXXXXXXXXX	XX	376,671.35	
	A. Taxes	83121-00	7,740.97	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83122-00	368,930.38	XXXXXXXXXX	XX	XXXXXXXXXX	XX
15.	Totals			477,418.73		477,418.73	

16. Percentage of Cash Collections to Adjusted Amount Outstanding

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

29.27%

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in CY 2016.

\$ 110,251.70

and represents the  
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	1,860,400.00		XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	XX	1,860,400.00	
		1,860,400.00		1,860,400.00	

## CONTRACT SALES

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

## MORTGAGE SALES

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

Analysis of Sale of Property: \$ 0

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

Realized in 2015 Budget 0

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

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

NOT APPLICABLE

\* 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. _____	_____	\$ _____

NOT APPLICABLE

**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. _____	_____	_____	\$ _____	_____

NOT APPLICABLE

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

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

Sheet 29

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

NOT APPLICABLE

80025-00                      80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page.

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

\*Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 budget.

N.J.S. 40A: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

Sheet 30

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

NOT APPLICABLE

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 LOANS ISSUED AND OUTSTANDING  
AND 2016  
DEBT SERVICE FOR LOANS  
(MUNICIPAL) GREEN TRUST LOAN**

		Debit		Credit		2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX	XX	1,514,947.40		
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03	291,026.96		XXXXXXXXXX	XX	
Outstanding, December 31, 2015	80033-04	1,223,920.44		XXXXXXXXXX	XX	
		1,514,947.40		1,514,947.40		
2016 Loan Maturities				80033-05		\$ 95,682.63
2016 Interest on Loans				80033-06		\$ 19,685.54
<b>Total 2016 Debt Service for Green Trust Loans</b>				80033-13		<b>\$ 115,368.17</b>

LOAN						
Outstanding January 1, 2015	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Outstanding, December 31, 2015	80033-10			XXXXXXXXXX	XX	
		\$ -		\$ -		
2016 Loan Maturities				80033-11		
2016 Interest on Loans				80033-12		
<b>Total 2016 Debt Service for Loan</b>				80033-13		<b>\$ -</b>

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>	\$ -	\$ -		

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	XXXXXXXXXX XX		
Paid	80034-02		XXXXXXXXXX XX	
Outstanding, December 31, 2015	80034-03		XXXXXXXXXX XX	
		-	-	
2016 Bond Maturities - Term Bonds	80034-04		\$	
Total 2016 Interest on Bonds *	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2015	80034-06	XXXXXXXXXX XX		
Issued	80034-07	XXXXXXXXXX XX		
Paid	80034-08		XXXXXXXXXX XX	
Outstanding, December 31, 2015	80034-09		XXXXXXXXXX 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			\$ -

NOT APPLICABLE

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

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

		Outstanding December 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 SCHEDULE FOR ASSESSMENT NOTES

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

NOT APPLICABLE

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)



# 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	Refunds/ Encumbrances		Expended	Authorizations Canceled		Balance - December 31, 2015	
	Funded	Unfunded		Cancelled			Funded	Unfunded		
Shoreline Improvement (1006-99)	345,373.94	-		1,152.00		1,068.88	-	345,457.06		
Route 440/High St. Connector (1244-04)	1,601,696.32	-		125.00		-	1,601,821.32	-		-
Bayview Park/Animal Shelter (1291-05)	-			7,110.32		-	7,110.32	-		
Various Capital Improvements (1565-11)	101,328.93	-				101,328.93		-		
Brighton Ave. Community Center (1581-11)	79,702.33			-		3,351.06		76,351.27		
Waterfront Improvements (1582-11)	58,167.62			-		-	58,167.62	-		
PA Public Library Rennovations (1630-12)	28,449.42			220,690.30		249,139.72		-		
Various Capital Improvements (1631-12)	1,072,311.81			96,821.42		129,724.91		1,039,408.32		
Various Capital Improvements (1690-13)	-	868,568.20		73,369.43		358,741.53		-		583,196.10
Waterfront Recovery Improvements (1692-13)	-	4,744,753.82		1,662,150.54		3,092,061.28		-		3,314,843.08
Various Capital Improvements (1717-14)	-	2,926,416.28		825,590.37		2,122,000.25	568,205.00	-		1,061,801.40
Various Capital Improvements (1783-15)			3,499,659.00	519,461.40		1,144,292.35		-		2,874,828.05
						-				-
<b>Total 70000-</b>	3,287,030.37	8,539,738.30	3,499,659.00	3,406,470.78		7,201,708.91	2,235,304.26	1,461,216.65		7,834,668.63

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

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# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
80031-01		XXXXXXXXXX XX	
Balance January 1, 2015			
80031-02		XXXXXXXXXX XX	47,794.84
Received from 2015 Budget Appropriation *		XXXXXXXXXX XX	300,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX XX	
		XXXXXXXXXX XX	XXXXXXXXXX XX
List by Improvements - Direct Charges Made for Preliminary Costs:			XXXXXXXXXX XX
			XXXXXXXXXX XX
Appropriated to Finance Improvement Authorizations	80031-04	175,000.00	XXXXXXXXXX XX
			XXXXXXXXXX XX
Balance December 31, 2015	80031-05	172,794.84	XXXXXXXXXX XX
		\$ 347,794.84	\$ 347,794.84

\* The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2015	80030-01	xxxxxxxxxx	xx		
Received from 2015 Budget Appropriation *	80030-02	xxxxxxxxxx	xx		
Received from 2015 Emergency Appropriation *	80030-03	xxxxxxxxxx	xx		
<b>Not Applicable</b>					
Appropriated to Finance Improvement Authorizations	80030-04			xxxxxxxxxx	xx
				xxxxxxxxxx	xx
Balance December 31, 2015	80030-05			xxxxxxxxxx	xx

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

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

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2015 or Prior Years	
Various Capital Improvements	\$ 3,499,659.00		\$ 3,324,659.00		\$ 175,000.00	(1)	\$ -	
<b>(1) Capital Improvement Fund Appropriation of \$175,000.00.</b>								
<b>Total</b>	<b>80032-00</b>	<b>\$ 3,499,659.00</b>		<b>\$ 3,324,659.00</b>	<b>\$ 175,000.00</b>		<b>\$ -</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	xxxxxxx	xx	229.27
Premium on Sale of Bonds (Notes)		xxxxxxx	xx	
Funded Improvement Authorizations Canceled		xxxxxxx	xx	2,235,304.26
Prior year Debt Service Reserve - 2016 Budget Revenue				
Accrued Interest				
Account Receivable Cancelled		624,293.50		
Appropriated to Finance Improvement Authorizations	80029-02			xxxxxxx xx
Appropriated to 2015 Budget Revenue	80029-03			xxxxxxx xx
Balance December 31, 2015	80029-04	1,611,240.03		xxxxxxx xx
		2,235,533.53		2,235,533.53

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1994, Chapter 268, P.L. 1994, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015				\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2015	(Note A)			\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016			\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement			\$ _____	
5. Total of 3 and 4 - Gross Appropriation			\$ _____	
6. Less Amount of Special Trust Fund to be Used			\$ _____	
7. Net Appropriation Required				\$ _____

Not Applicable

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

**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>93,426,590.79</u> |
| 2. Amount of Item 1 Collected in 2015 (*) | \$ <u>93,004,274.91</u> |
| 3. Seventy (70) percent of Item 1         | \$ <u>65,398,613.55</u> |
- (\*) 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                      | \$ <u>                  -</u> |
| 2. 4% of 2014 Tax Levy for all purposes:  |                               |
| Levy --      \$ <u>93,246,261.66</u> = \$ | <u>3,729,850.47</u>           |
| 3. Cash Deficit 2015                      | \$ <u>                  -</u> |
| 4. 4% of 2015 Tax Levy for all purposes:  |                               |
| Levy --      \$ <u>93,426,590.79</u> = \$ | <u>3,737,063.63</u>           |

E.	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>None</u>
2. County Taxes	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>None</u>
3. Amounts due Special Districts	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>None</u>
4. Amounts due School Districts for Local School Tax	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>                  </u>	\$ <u>None</u>



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

**POST CLOSING  
TRIAL BALANCE - Water and Waste Water UTILITY FUND**

AS AT DECEMBER 31, 2015

**Operating and Capital Sections**  
(Separately Stated)

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

Capital:		
Estimated Proceeds Bonds and Notes Authorized but not Issued	12,856,980.00	
Proceeds Bonds and Notes Authorized but not Issued		12,856,980.00
Cash	12,154,795.54	
Loan Receivable	1,844,362.24	
A/R: FEMA	555,000.00	
A/R: State of New Jersey	150,000.00	
Fixed Capital	140,394,144.55	
Fixed Capital Authorized & Uncompleted	24,129,850.00	
Due from Water Operating	3,000.00	
Qualified Bond Payable		-
Bonds Payable		17,260,000.00
MCI A Revenue Bond Payable 1999 & 2004		37,743,256.85
Notes Payable		3,980,324.00
Loan Payable		7,314,931.58
Accounts Payable		2,988,035.55
Improvement Authorizations - Funded		3,994,566.18
Improvement Authorizations - Unfunded		10,783,620.81
Reserve for Amortization		61,239,353.60
Deferred Reserve for Amortization		26,516,333.59
Reserve for Capital Improvements		372,032.97
Reserve for Hurricane Sandy Improvements		337,502.25
Capital Fund Reserve for Debt Service		4,616,295.05
Reserve For Debt		1,182,520.90
Capital Outlay		902,379.00
Fund Balance		-
<b>TOTALS</b>	<b>192,088,132.33</b>	<b>192,088,132.33</b>

(Do not crowd - add additional sheets)

**SCHEDULE OF WATER AND WASTEWATER UTILITY BUDGET - 2015**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	3,064,622.24	3,064,622.24	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	18,923,874.56	19,542,026.84	618,152.28
Miscellaneous	216,432.00	226,105.38	9,673.38
Reserve for Debt Service	-	-	-
Capital Surplus	134,087.92	134,087.92	*
Cell Tower Rentals	181,000.00	209,512.49	28,512.49
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
Subtotal			
Deficit (General Budget)** _____ 06			
_____ 07	22,520,016.72	23,176,354.87	656,338.15

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:		XXXXXXXXXX XX
Adopted Budget		22,520,016.72
Added by N.J.S. 40A:4-87		
Emergency		-
Total Appropriations		22,520,016.72
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		22,520,016.72
Deduct Expenditures:		
Paid of Charged	22,159,275.32	
Reserved	215,176.41	
Surplus (General Budget)**	-	
Total Expenditures		22,374,451.73
Unexpended Balance Canceled (See Footnote)		145,564.99

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

**RE: UNEXPENDED BALANCE CANCELED:**

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

**STATEMENT OF 2015 OPERATION**  
**WATER AND WASTE WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Water and Waste 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:	XXXXXXXXXX	XX	
Budget Revenue Realized (Not Including "Deficit (General Budget)")	23,176,354.87		
Miscellaneous Revenues Not Anticipated	11,073.78		
2014 Appropriation Reserves Canceled* (Excess Revenue Realized)	30,892.08		
Prior Year Adjustment Revenue Posting Error	674.06		
Unexpended Balance Canceled	145,564.99		
Prior Year Accounts Payable Canceled	647.55		
<b>Total Revenue Realized</b>			<b>23,365,207.33</b>
Expenditures:	XXXXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	XX	
Paid or Charged	22,304,840.31		
Reserved	215,176.41		
Expended Without Appropriation			
Receivable Due From Trustee			
Cash Refund of Prior Year's Revenue	-		
Increased PSE&G Letter of Credit			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>	22,520,016.72		
Less: Deferred Charges Included In Above "Total Expenditures"	-		
<b>Total Expenditures - As Adjusted</b>			<b>22,520,016.72</b>
<b>Excess</b>			<b>845,190.61</b>
Budget Appropriation - Surplus (General Budget)**	-		
Remainder = Balance of "Results of 2015 Operation" (("Excess in Operations" - Sheet 60))	845,190.61		
<b>Deficit</b>			
Anticipated Revenue - Deficit (General Budget)**			
Remainder = Balance of "Results of 2015 Operation" (("Excess in Operations" - Sheet 60))			

**SECTION 2:**

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Water and Waste Water Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	30,892.08		
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None		
<b>Excess (Revenue Realized)</b>			<b>30,892.08</b>

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

**STATEMENT OF 2015 OPERATIONS WATER AND WASTEWATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX XX	656,338.15
Unexpended Balances of Appropriations	XXXXXXXXXX XX	145,564.99
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX XX	11,073.78
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXXXX XX	30,892.08
Prior Year Accounts Payable Canceled		647.55
Prior Year Adjustment Revenue Posting Error		674.06
Cash Refund of Prior Year's Revenue	-	
Deficit in Anticipated Revenue	-	XXXXXXXXXX XX
Due from Trustee	-	XXXXXXXXXX XX
Operating Deficit - to Trial Balance	XXXXXXXXXX XX	
Excess in Operations - to Operating Surplus	845,190.61	XXXXXXXXXX XX
* See restriction in amount on Sheet 59, SECTION 2	845,190.61	845,190.61

**OPERATING SURPLUS - WATER AND WASTEWATER UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX XX	7,551,434.54
Excess in Results of 2015 Operations	XXXXXXXXXX XX	845,190.61
Amount Appropriated in 2015 Budget - Cash	3,064,622.24	XXXXXXXXXX XX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX XX
Balance December 31, 2015	5,332,002.91	XXXXXXXXXX XX
	8,396,625.15	8,396,625.15

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

Cash	7,728,001.58
Investments	-
Interfund Accounts Receivable	8,661.80
Subtotal	7,736,663.38
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,404,660.47
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	5,332,002.91
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
	5,332,002.91

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET

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

**SCHEDULE OF Water/Wastewater UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2014

\$ 1,558,843.22

Increased by:

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

\$ 19,562,521.40

Decreased by:

Collections \$ 19,520,846.39

Overpayments Applied \$ \_\_\_\_\_

Transfer to Liens \$ 202.80

Other Writeoff \$ 143,826.44

\$ 19,664,875.63

Balance December 31, 2015

\$ 1,456,488.99

**SCHEDULE OF Water and Wastewater LIENS**

Balance December 31, 2015

\$ 21,343.24

Increased by:

Transfer from Accounts Receivable \$ 202.80

Penalties and Costs \$ \_\_\_\_\_

Other \$ -

\$ 202.80

Decreased by:

Collections \$ 21,180.45

Canceled \$ -

\$ 21,180.45

Balance December 31, 2015

\$ 365.59

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

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

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
Emergency Authorization - *	\$ -	\$ -	\$ -	\$ -
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

NOT APPLICABLE

\* 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>
		\$
		\$
		\$
		\$
		\$

NOT APPLICABLE

**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>
			\$	
			\$	
			\$	

NOT APPLICABLE

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

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2015	xxxxxxxxxx xx		
Issued	xxxxxxxxxx xx		
Paid		xxxxxxxxxx xx	
Outstanding December 31, 2015		xxxxxxxxxx xx	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *			
<b><u>Water and Wastewater</u> UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	xxxxxxxxxx xx	58,840,547.85	
Issued	xxxxxxxxxx xx	-	
Paid	3,837,291.00	xxxxxxxxxx xx	
Outstanding, December 31, 2015	55,003,256.85	xxxxxxxxxx xx	
	\$ 58,840,547.85	\$ 58,840,547.85	
2016 Bond Maturities - Capital Bonds			\$2,656,576.50
2016 Interest on Bonds *			\$ 4,411,562.36

**INTEREST ON BONDS - Water and Wastewater UTILITY BUDGET**

2016 Interest on Bonds (*Items)	\$	4,409,561.00	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	1,456,851.05	
Subtotal	\$	2,952,709.95	
Add: Interest to be Accrued as of 12/31/16	\$	1,458,852.41	
Required Appropriation 2016			\$4,411,562.36

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		\$ -		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS**  
Water and Wastewater UTILITY LOAN

	Debit		Credit		2015 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX	XX	7,808,841.65		
Issued	XXXXXXXXXX	XX	-		
Loan Reduction					
Paid	493,910.07		XXXXXXXXXX	XX	
Outstanding December 31, 2015	7,314,931.58		XXXXXXXXXX	XX	
	\$ 7,808,841.65		\$ 7,808,841.65		
2016 Loan Maturities					\$ 605,444.80
2016 Interest on Loans *					\$ -
<b>UTILITY LOANS</b>					
Outstanding January 1, 2015	XXXXXXXXXX	XX			
Issued	XXXXXXXXXX	XX			
Paid			XXXXXXXXXX	XX	
Outstanding, December 31, 2015			XXXXXXXXXX	XX	
	\$		\$		
2016 Loan Maturities					\$
2016 Interest on Loans *					\$

**INTEREST ON LOANS - Water and Wastewater UTILITY BUDGET**

2016 Interest on Loans (*Items)	\$	132,213.35	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	54,823.96	
Subtotal	\$	77,389.39	
Add: Interest to be Accrued as of 12/31/16	\$	60,171.25	
Required Appropriation 2016			\$ 137,560.64

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2013 Maturity		Amount Issued		Date of Issue	Interest Rate

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

Water and Waste Water Utility	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	2015 Budget Requirement	
							For Principal	For Interest **
1.	Water Wastewater Improvements	\$ 600,000.00	6/16/09	\$ 315,323.13	1/15/2016	0.68%	\$ 78,830.79	\$ 2,144.20
2.	Water Wastewater Improvements	\$ 675,000.00	7/31/2009	\$ 354,676.87	1/15/2016	0.68%	\$ 88,669.21	\$ 2,411.80
3.	Water Wastewater Improvements	\$ 3,300,000.00	3/2/2012	\$ 490,625.00	1/15/2016	0.68%	\$ 81,771.00	\$ 3,336.25
4.	Water Wastewater Improvements	\$ 946,611.00	2/28/2014	\$ 901,679.00	1/15/2016	0.68%	\$ 270,504.00	\$ 6,131.42
5.	Water Wastewater Improvements	\$ 1,918,020.00	2/26/2015	\$ 1,918,020.00	1/15/2016	0.68%	-	\$ 13,042.54
6.								
7.								
8.								
9.								
<b>TOTALS</b>		<b>\$ 7,439,631.00</b>		<b>\$ 3,980,324.00</b>			<b>\$ 519,775.00</b>	<b>\$ 27,066.20</b>

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

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

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

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

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

INTEREST ON NOTES - UTILITY BUDGET	
2016 Interest on Notes	\$ 27,066.20
Less: Interest Accrued to 12/31/2015 Trial Balance	\$ 22,555.17
Subtotal	\$ 4,511.03
Add: Interest to be Accrued as of 12/31/2016	\$ 33,163.60
Required Appropriation - 2016	\$ 37,674.63

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Water and Waste Water Utility

S H E E T 6 6

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Accounts Payable Canceled	Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Various Cap. Improv. - Water/Wastewater Sys	40,343.33	\$ -	-		10,506.95		\$ 29,836.38	\$ -
Various Cap. Improv. - Water/Wastewater Sys	1,180,520.36			56,308	4,258.05		\$ 1,232,570.35	\$ -
Various Cap. Improv. - Water/Wastewater Sys	423,037.16				7,649.33		\$ 415,387.83	-
Various Cap. Improv. - Water/Wastewater Sys	492,823.70	2,715,144.90			2,160,217.28	600,000.00	447,751.32	
Various Cap. Improv. - Water/Wastewater Sys	1,162,618.87	4,370,000.00			43,598.57		1,119,020.30	4,370,000.00
Various Cap. Improv. - Water Wastewater Sys	-		7,275,000.00		111,379.19		750,000.00	6,413,620.81
<b>Total</b>	<b>70000-</b> 3,299,343.42	7,085,144.90	7,275,000.00	56,308.04	2,337,609.37	600,000.00	3,994,566.18	10,783,620.81

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

# Water/Wastewater UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2015	XXXXXXX	XX	2,379.00	
Received from 2015 Budget Appropriation *	XXXXXXX	XX	900,000.00	
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2015	902,379.00		XXXXXXX	XX
	902,379.00		902,379.00	

# UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*The full amount of the 2014 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**  
**DOWNPAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated		Total Obligations Authorized		Downpayment Provided by Ordinance		Amount of Down Payment in Budget of 2014 or Prior Years	
Various Improvement Water/Wastewater	\$	7,275,000.00	\$	6,525,000.00	*			
* This ordinance includes \$150,000 NJDEP Grant, and \$600,000 proceeds from Bond Ordinance #1691-2013								

**Water and Wastewater UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR 2015

	Debit		Credit	
Balance January 1, 2015	XXXXXXXXXX	XX	134,087.92	
Premium on Liquidation of Debt Service Reserve	XXXXXXXXXX	XX	-	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	XX	-	
Balance of Liquidated Reserve Account			-	
Appropriated to Finance Improvement Authorizations	-		XXXXXXXXXXXX	XX
Appropriated to 2015 Budget Revenue	134,087.92		XXXXXXXXXXXX	XX
Balance December 31, 2015	-		XXXXXXXXXXXX	XX
	134,087.92		134,087.92	



## SCHEDULE OF PARKING UTILITY BUDGET - 2015

### BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Parking Fees	739,000.00	740,922.97	1,922.97
			-
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
Subtotal			
Deficit (General Budget)** _____ 06			
_____ 07	739,000.00	740,922.97	1,922.97

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:			XXXXXXXXXX XX
Adopted Budget			739,000.00
Added by N.J.S. 40A:4-87			
Emergency			-
Total Appropriations			739,000.00
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures			739,000.00
Deduct Expenditures:			
Paid or Charged		673,064.45	
Reserved		65,934.63	
Surplus (General Budget)**		-	
Total Expenditures			738,999.08
Unexpended Balance Canceled (See Footnote)			0.92

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

**RE: UNEXPENDED BALANCE CANCELED:**

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

**STATEMENT OF 2015 OPERATION**  
**PARKING UTILITY**

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

**SECTION 1:**

Revenue Realized:	XXXXXXXXXX	XX	
Budget Revenue Realized (Not Including "Deficit (General Budget)")	740,922.97		
Miscellaneous Revenues Not Anticipated	1,582.78		
2014 Appropriation Reserves Canceled* (Excess Revenue Realized)	108,536.58		
Cancellation of prior year accounts payable	-		
<b>Total Revenue Realized</b>			<b>851,042.33</b>
Expenditures:	XXXXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	XX	
Paid or Charged	673,064.45		
Reserved	65,934.63		
Expended Without Appropriation	-		
Receivable Due From Trustee	-		
Cash Refund of Prior Year's Revenue	-		
	-		
Overexpenditure of Appropriation Reserves	-		
<b>Total Expenditures</b>	<b>738,999.08</b>		
Less: Deferred Charges Included In Above "Total Expenditures"	-		
<b>Total Expenditures - As Adjusted</b>			<b>738,999.08</b>
<b>Excess</b>			<b>112,043.25</b>
Budget Appropriation - Surplus (General Budget)**	-		
Remainder = Balance of "Results of 2015 Operation" ("Excess in Operations" - Sheet 60)	112,043.25		
Deficit			
Anticipated Revenue - Deficit (General Budget)**			
Remainder = Balance of "Results of 2015 Operation" ("Excess in Operations" - Sheet 60)			

**SECTION 2:**

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Parking Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	108,536.58		
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None		
<b>Excess (Revenue Realized)</b>			<b>108,536.58</b>

Items must be shown in same amounts on Sheet 58.

**STATEMENT OF 2015 OPERATIONS PARKING UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX XX	1,922.97
Unexpended Balances of Appropriations	XXXXXXXXXX XX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX XX	1,582.78
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXXXX XX	108,536.58
Appropriations Cancelled		0.92
Deficit in Anticipated Revenue	-	XXXXXXXXXX XX
		XXXXXXXXXX XX
Operating Deficit - to Trial Balance	XXXXXXXXXX XX	
Excess in Operations - to Operating Surplus	112,043.25	XXXXXXXXXX XX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	112,043.25	112,043.25

**OPERATING SURPLUS - PARKING UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX XX	491,333.66
Excess in Results of 2015 Operations	XXXXXXXXXX XX	112,043.25
Amount Appropriated in 2015 Budget - Cash	-	XXXXXXXXXX XX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX XX
Balance December 31, 2015	603,376.91	XXXXXXXXXX XX
	603,376.91	603,376.91

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

Cash		814,404.30
Investments		
Interfund Accounts Receivable		
Subtotal		814,404.30
Deduct Cash Liabilities Marked with "C" on Trial Balance		211,027.39
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		603,376.91
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		603,376.91

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2014 BUDGET

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

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

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

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

NOT APPLICABLE

\* 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. _____	_____	\$ _____

NOT APPLICABLE

**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 <u>Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

NOT APPLICABLE

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

	Debit		Credit		2015 Debt Service
Outstanding January 1, 2015	xxxxxxxxxx	xx	-		
Issued	xxxxxxxxxx	xx	-		
Paid	0		xxxxxxxxxx	xx	
Outstanding December 31, 2015			xxxxxxxxxx	xx	
			\$ -		
2016 Bond Maturities - Assessment Bonds					\$
2016 Interest on Bonds *					
<b><u>Parking</u> UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2015	xxxxxxxxxx	xx	735,000.00		
Issued	xxxxxxxxxx	xx	-		
Paid	85,000.00		xxxxxxxxxx	xx	
Outstanding, December 31, 2015	650,000.00		xxxxxxxxxx	xx	
	\$ 735,000.00		\$ 735,000.00		
2016 Bond Maturities - Capital Bonds					\$ 85,000.00
2016 Interest on Bonds *					\$ 21,600.00

**INTEREST ON BONDS - Parking UTILITY BUDGET**

2016 Interest on Bonds (*Items)	\$	21,600.00	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	9,900.00	
Subtotal	\$	11,700.00	
Add: Interest to be Accrued as of 12/31/16	\$	7,952.08	
Required Appropriation 2016			\$ 19,652.08

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	\$ -		







## SCHEDULE OF MARINA UTILITY BUDGET - 2015

### BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	8,600.00	8,600.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Wharf Rental Fees	226,000.00	251,920.61	25,920.61
Miscellaneous Revenue	-	23,668.41	23,668.41
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
Subtotal			
Deficit (General Budget)** _____ 06			
_____ 07	234,600.00	284,189.02	49,589.02

Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX XX
Adopted Budget	234,600.00
Added by N.J.S. 40A:4-87	
Emergency	-
Total Appropriations	234,600.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	234,600.00
Expenditures:	
Paid or Charged	227,823.98
Reserved	6,776.02
Surplus (General Budget)**	-
Total Expenditures	234,600.00
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCE CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

# STATEMENT OF 2015 OPERATION

## MARINA UTILITY

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

### SECTION 1:

Revenue Realized:	xxxxxxxxxx	xx	
Budget Revenue Realized (Not Including "Deficit (General Budget)")	260,520.61		
Miscellaneous Revenues Not Anticipated	23,668.41		
2014 Appropriation Reserves Canceled* (Excess Revenue Realized)	3,494.58		
Cancellation of prior year accounts payable	-		
<b>Total Revenue Realized</b>			<b>287,683.60</b>
Expenditures:	xxxxxxxxxx	xx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	xx	
Paid or Charged	227,823.98		
Reserved	6,776.02		
Expended Without Appropriation			
Receivable Due From Trustee	-		
Cash Refund of Prior Year's Revenue	-		
Overexpenditure of Appropriation Reserves	-		
<b>Total Expenditures</b>	<b>234,600.00</b>		
Less: Deferred Charges Included In Above "Total Expenditures"	-		
<b>Total Expenditures - As Adjusted</b>			<b>234,600.00</b>
<b>Excess</b>			<b>53,083.60</b>
Budget Appropriation - Surplus (General Budget)**	-		
Remainder = Balance of "Results of 2015 Operation" ( "Excess in Operations" - Sheet 60)	53,083.60		
<b>Deficit</b>			
Anticipated Revenue - Deficit (General Budget)**			
Remainder = Balance of "Results of 2015 Operation" ( "Excess in Operations" - Sheet 60)			

### SECTION 2:

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Marina Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	3,494.58		
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None		
<b>Excess (Revenue Realized)</b>			<b>3,494.58</b>

Items must be shown in same amounts on Sheet 58.

**STATEMENT OF 2015 OPERATIONS MARINA UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX XX	25,920.61
Unexpended Balances of Appropriations	XXXXXXXXXX XX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX XX	23,668.41
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX XX	3,494.58
Appropriations Cancelled		
Refund of PY Revenue		
Deficit in Anticipated Revenue	-	XXXXXXXXXX XX XXXXXXXXXX XX
Operating Deficit - to Trial Balance	XXXXXXXXXX XX	
Excess in Operations - to Operating Surplus	53,083.60	XXXXXXXXXX XX
* See restriction in amount on Sheet 59, SECTION 2	53,083.60	53,083.60

**OPERATING SURPLUS - MARINA UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX XX	81,880.36
Excess in Results of 2015 Operations	XXXXXXXXXX XX	53,083.60
Amount Appropriated in 2015 Budget - Cash	8,600.00	XXXXXXXXXX XX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX XX
Balance December 31, 2015	126,363.96	XXXXXXXXXX XX
	134,963.96	134,963.96

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

Cash	150,899.52
Investments	
Interfund Accounts Receivable	
Subtotal	150,899.52
Deduct Cash Liabilities Marked with "C" on Trial Balance	24,535.56
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	126,363.96
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2015 BUDGET	126,363.96

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**MARINA 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</u> Dec. 31, 2014 per Audit Report	<u>Amount in</u> 2015 <u>Budget</u>	<u>Amount</u> Resulting from 2015	<u>Balance</u> as at Dec. 31, 2015
1. _____	\$ -	\$ -	\$ -	\$ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____

**NOT APPLICABLE**

\* 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. _____	_____	\$ _____

**NOT APPLICABLE**

**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> <u>in Budget of</u> <u>Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**NOT APPLICABLE**