

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015 (UNAUDITED)

POPULATION LAST CENSUS 895  
 NET VALUATION TAXABLE 2014 1,804,860,146  
 MUNICODE 115

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2016  
 MUNICIPALITIES - FEBRUARY 10, 2016

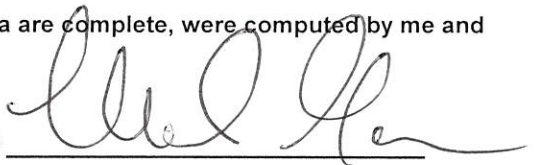
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

BOROUGH of LONGPORT, County of ATLANTIC

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.  
DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

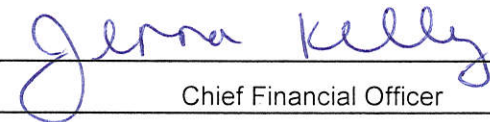
Signature   
 Title RMA #472

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (~~which I have prepared~~) or (which I have not prepared) [~~eliminate one~~] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Jenna Kelly, am the Chief Financial Officer, License # N-0808, of the BOROUGH of LONGPORT, County of ATLANTIC and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature   
 Title Chief Financial Officer  
 Address Borough Hall, Atlantic Avenue, Longport, NJ 08403  
 Phone Number 609-822-6503  
 Fax Number 609-823-1781

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

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

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the BOROUGH of LONGPORT 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 12/31/2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and 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:



Michael S. Garcia

(Registered Municipal Accountant)

FORD, SCOTT & ASSOCIATES, LLC

(Firm Name)

1535 HAVEN AVENUE

(Address)

OCEAN CITY, NJ 08226

(Address)

609-399-6333

(Phone Number)

609-399-3710

(Fax Number)

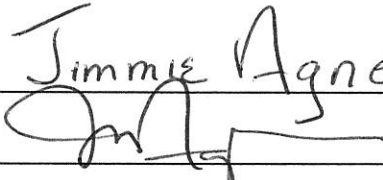
Certified by me

this 19th day of January, 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: Jimmi Agnesino  
Signature:   
Certificate #: 004930  
Date: 1-22-16

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: \_\_\_\_\_ BOROUGH OF LONGPORT \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_ Jenna Kelly \_\_\_\_\_  
Signature: \_\_\_\_\_ *Jenna Kelly* \_\_\_\_\_  
Certificate #: \_\_\_\_\_ N-0808 \_\_\_\_\_  
Date: \_\_\_\_\_ 1-29-16 \_\_\_\_\_

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) #  
\_\_\_\_\_ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_ **NOT APPLICABLE** \_\_\_\_\_  
Signature: \_\_\_\_\_ **NOT APPLICABLE** \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

21-6000811

Fed I.D. #

BOROUGH OF LONGPORT

Municipality

ATLANTIC

County

Report of Federal and State Financial Assistance  
Expenditures of Awards

December 31, 2015

	(1) Federal Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 904,254.48	\$ 177,722.35	\$ _____

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR)  
(Uniform Requirements) and OMB 15-08

Single Audit

Program Specific Audit

Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance) must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations (CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (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) Include expenditures from state awards (grants/contracts) received directly from the state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Franchise & Gross Receipts Taxes, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from pass-through entities.

  
Signature of Chief Financial Officer

1-29-16  
Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the BOROUGH of LONGPORT, County of ATLANTIC 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

**NOT APPLICABLE**

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

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,817,136,300

  
SIGNATURE OF TAX ASSESSOR

BOROUGH OF LONGPORT  
MUNICIPALITY

ATLANTIC  
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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled*

Title of Account	Debit	Credit
CASH	6,815,977.53	
TAXES RECEIVABLE:		
PRIOR	-	
CURRENT	141,804.34	
SUBTOTAL	141,804.34	
TAX TITLE LIENS RECEIVABLE	-	
PROPERTY ACQUIRED FOR TAXES	17,695.00	
INTERFUNDS:		
DUE TO FEDERAL/STATE GRANT		
DUE FROM GENERAL CAPITAL	-	
DUE FROM DOG FUND	431.86	
DEFERRED LOCAL SCHOOL TAX	487,682.50	
DEFERRED CHARGES:		
EMERGENCY	-	
SPECIAL EMERGENCY (40A:4-55)	97,119.42	
page totals	7,560,710.65	-

(Do not crowd - add additional sheets)  
Sheet 3

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D) AS AT DECEMBER 31, 2015

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

Title of Account	Debit	Credit
APPROPRIATION RESERVES		402,314.37
ENCUMBRANCES PAYABLE		61,659.35
TAX OVERPAYMENTS		10.88
PREPAID TAXES		401,655.60
PAYROLL TAXES PAYABLE		19,692.57
DUE FROM / TO STATE OF NEW JERSEY FOR VETERANS AND SENIOR CITIZENS	250.00	-
SCHOOL TAX PAYABLE		131,836.46
INTERFUNDS		
DUE TO TRUST OTHER		2,830.17
DUE TO GENERAL CAPITAL		3,202,648.15
DUE TO GRANT FUND		81,134.78
PREPAID BEACH TAGS		4,200.00
RESERVE FOR INSURANCE PROCEEDS		103,970.38
RESERVE FOR REASSESSMENT		468.22
RESERVE FOR SANDY - S/E		171,011.43
DUE TO COUNTY - ADDED AND OMITTED		49,484.49
SUBTOTAL		4,632,916.85 "C"
RESERVE FOR RECEIVABLES		159,931.20
DEFERRED LOCAL SCHOOL TAX PAYABLE		487,682.50
SPECIAL EMERGENCY NOTE PAYABLE		190,000.00
FUND BALANCE		2,090,430.10
TOTALS	7,560,960.65	7,560,960.65

(Do not crowd - add additional sheets)



**POST CLOSING  
TRIAL BALANCE - SUMMARY CURRENT FUND AND  
STATE AND FEDERAL GRANTS  
AS AT DECEMBER 31, 2015**

Title of Account		Debit	Credit
Cash	85001	6,815,977.53	
Taxes Receivable	85002	141,804.34	
Tax Title Liens	85003	-	
Foreclosed Property	85004	17,695.00	
Other Receivables	85007	81,566.64	
State and Federal Grants Receivable	85006	182,432.77	
Emergencies and Deferred Charges	85005	97,119.42	
Deferred School Taxes		487,682.50	
<b>Total Assets</b>	<b>85008</b>	<b>7,824,278.20</b>	<b>-</b>
Cash Liabilities	85009		5,086,234.40
Reserve for Receivables	85010		159,931.20
Fund Balance	85011		2,090,430.10
Deferred School Taxes Payable			487,682.50
<b>Total Liabilities, Reserve and Fund Balance</b>	<b>85012</b>	<b>-</b>	<b>7,824,278.20</b>







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

Title of Account	Debit	
OTHER TRUSTS:		
CASH	542,243.70	
INTERFUNDS:		
DUE FROM/TO CURRENT FUND	2,830.17	
RESERVES:		
TRUST FUND DEPOSITS AND RESERVES		545,073.87
	545,073.87	545,073.87
PAGE TOTALS	545,073.87	545,073.87

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1999, C. 256**

Municipal Public Defender Expended Prior Year 2014;

(1) \$ \_\_\_\_\_  
x \_\_\_\_\_  
\$ \_\_\_\_\_

**NOT APPLICABLE**

Municipal Public Defender Trust Cash Balance December 31, 2015;

(3) \$ \_\_\_\_\_

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 1999, C. 256.

Chief Financial Officer: Jenna Kelly

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

Certificate # : N-0808

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

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2015</u>
1. Lifeguard Pension	\$ 337,382.24	\$ 43,054.75	21,690.54	\$ 358,746.45
2. Unemployment Compensation	21,730.23	44,603.54	12,140.59	54,193.18
3. Developers Escrow	572.65	0.84		573.49
4. Accumulated Sick Leave	101,551.51	25,156.23		126,707.74
5. Recreation	502.18	6,270.93	6,287.25	485.86
6. Flexible Spending Account	0.01			0.01
7. Parking Offenses Adjudication Act	1,720.00	80.00		1,800.00
8. Mun. Equip. & Bldg. Donations	1,054.17			1,054.17
9. Disposal of Forfeited Property	1,512.97			1,512.97
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
<b>Totals</b>	\$ 466,025.96	\$ 119,166.29	\$ 40,118.38	\$ 545,073.87

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

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

NOT APPLICABLE

\*Show as red figure



# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	
Est. Proceeds Bonds and Notes Authorized	7,500.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	7,500.00
CASH	306,669.49	
	-	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	7,510,460.00	
UNFUNDED	7,500.00	
GENERAL BONDS PAYABLE		6,700,000.00
LOANS PAYABLE		810,460.00
BOND ANTICIPATION NOTES PAYABLE		-
RESERVE TO PAY NOTES		
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,183,849.23
UNFUNDED		2,609.00
ENCUMBRANCES PAYABLE		90,126.00
DUE FROM / TO CURRENT FUND	3,202,648.15	
CAPITAL IMPROVEMENT FUND		25,000.00
CAPITAL FUND BALANCE		215,233.41
	11,034,777.64	11,034,777.64

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	12,968.68	6,852,011.50	49,002.65	6,815,977.53
Trust - Assessment				
Trust - Dog License		666.46		666.46
Trust - Other		542,243.70		542,243.70
Capital - General		306,669.49		306,669.49
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **				
Garbage District				
Water & Sewer - Operating		236,509.15	443.72	236,065.43
Water & Sewer - Capital		37,786.85		37,786.85
FEDERAL & STATE GRANT		-		-
<b>Total</b>	<b>12,968.68</b>	<b>7,975,887.15</b>	<b>49,446.37</b>	<b>7,939,409.46</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, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2015.

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

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

Signature: 

Title: RMA #472



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

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Cancelled	Balance Dec. 31, 2015
NJ Transportation Trust Fund	71,315.83	170,000.00	155,814.36		85,501.47
Optional Safety Budget	2,300.00	1,000.00	1,000.00		2,300.00
JIF	4,387.00				4,387.00
Green Communities	3,000.00				3,000.00
County Open Space	39,935.00				39,935.00
Over the Limit Under Arrest	8,677.70				8,677.70
Life Hazard Use Fees	2,190.95				2,190.95
Municipal Stormwater	6,822.00				6,822.00
Recycling Tonnage					-
NJ Click It or Ticket It Grant	1,176.00	4,000.00	4,000.00		1,176.00
NJ DEP Municipal Stormwater	1,705.00				1,705.00
Atlantic County Improvement Authority - CDBG	120,000.00		120,000.00		-
Atlantic County DWI Traffic Enforcement Grant	197.32				197.32
Drunk Driving Enforcement	8,205.12				8,205.12
Pedestrian Safety Grant	60.96				60.96
Alcohol Education/Rehabilitation	7.63	530.40	530.40		7.63
Body Armor Grant	4,424.61	1,510.33	1,510.33		4,424.61
Totals	274,405.12	177,040.73	282,855.09	-	168,590.76

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

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2015
SUBTOTALS FROM SHEET 10	274,405.12	177,040.73	282,855.09	-		168,590.76
Clean Communities	5,785.85	8,453.18	8,453.18			5,785.85
Drive Sober or get pulled over		7,500.00				7,500.00
Sustainability Grant	306.16					306.16
Totals	280,497.13	192,993.91	291,308.27	-		182,182.77

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87			
Clean Communities	13,462.80		8,453.18	7,924.15		13,991.83
Haas Trust	500.00					500.00
CDBG	3,690.00					3,690.00
New Jersey Transportation Trust Fund	71,315.83	170,000.00		155,323.86		85,991.97
Optional Safety Incentive Grant	869.25		1,000.00	1,585.20		284.05
County Open Space	43,706.47					43,706.47
NJ Ticket It or Click It	5,013.05	-	4,000.00	4,000.00		5,013.05
LIFE HAZARD USE FEES	3,497.45					3,497.45
Green Communities	3,000.00					3,000.00
Drunk Driving Enforcement Fund	4,298.21	1,045.00		4,377.74		965.47
Alcohol Education/Rehabilitation	17,817.02		530.40	700.00		17,647.42
Body Armor	7,664.48	-	1,510.33	3,811.40		5,363.41
COPS - FAST	5,058.00					5,058.00
COPS - UNIVERSAL	2,133.00					2,133.00
NJ DEP Municipal Stormwater	13,644.00					13,644.00
Recycling Tonnage	9,969.82	2,287.25	-			12,257.07
Totals	205,639.38	173,332.25	15,493.91	177,722.35	-	216,743.19

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Expended	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87		
SUBTOTALS FROM SHEET 11	205,639.38	173,332.25	15,493.91	177,722.35	216,743.19
ATLANTIC COUNTY DWI ENFORCEMENT	197.32				197.32
Pedestrian Safety Grant	11,813.60				11,813.60
Sustainability Grant	306.16				306.16
CDBG	-				-
OVER THE LIMIT UNDER ARREST	4,761.34				4,761.34
DRIVE SOBER OR GET PULLED OVER			7,500.00		7,500.00
FEMA	2,995.94				2,995.94
Totals	225,713.74	173,332.25	22,993.91	177,722.35	244,317.55

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

Grant	Balance Jan. 1, 2015	Transferred to 2015		Received	Transferred to Utility Capital	Cancelled	Balance Dec. 31, 2015
		Budget	Appropriations By 40A:4-87				
CDBG 2015	-			15,000.00			15,000.00
RECYCLING TONNAGE	2,287.25	2,287.25					-
BODY ARMOR							-
DRUNK DRIVING ENFORCEMENT FUND	1,045.00	1,045.00	-				-
OPTION SAFETY INCENTIVE GRANT							-
ALCOHOL EDUCATION & REHABILITATION							-
CLEAN COMMUNITIES							-
DRIVE SOBER OR GET PULLED OVER							-
NJ CLICK IT OR TICKET							-
Totals	3,332.25	3,332.25	-	15,000.00	-	-	15,000.00



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXX	
School Tax Payable # 85001-00	XXXXXXXXXXXX	164,999.10
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXXXXXX	487,682.50
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXXXX	1,014,769.00
Levy Calendar Year 2015	XXXXXXXXXXXX	
Paid	1,047,931.64	
Balance December 31, 2015		XXXXXXXXXXXX
School Tax Payable # 85003-00	131,836.46	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00	487,682.50	
	1,667,450.60	1,667,450.60

\* 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, 2014 85045-00	XXXXXXXXXXXX	
2014 Levy 81105-00	XXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXX
Balance December 31, 2014 85046-00	-	

NOT APPLICABLE

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

NOT APPLICABLE

## REGIONAL HIGH SCHOOL TAX

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

NOT APPLICABLE

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes <span style="float: right;">80003-01</span>	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	87,739.35
2015 Levy:		XXXXXXXXXX
General County <span style="float: right;">80003-03</span>	XXXXXXXXXX	8,547,793.30
County Library <span style="float: right;">80003-04</span>	XXXXXXXXXX	554,040.87
County Health		211,918.77
County Open Space Preservation	XXXXXXXXXX	26,248.11
Due County for Added and Omitted Taxes <span style="float: right;">80003-05</span>	XXXXXXXXXX	49,484.49
Paid	9,427,740.40	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	
County Taxes		
Due County for Added and Omitted Taxes	49,484.49	XXXXXXXXXX
	9,477,224.89	9,477,224.89

## SPECIAL DISTRICT TAXES

		Credit
Balance January 1, 2015 <span style="float: right;">80003-06</span>	XXXXXXXXXX	
2015 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - <span style="float: right;">81108-00</span>	XXXXXXXXXX	XXXXXXXXXX
Sewer - <span style="float: right;">81111-00</span>		XXXXXXXXXX
Water - <span style="float: right;">81112-00</span>	XXXXXXXXXX	XXXXXXXXXX
Garbage - <span style="float: right;">81109-00</span>	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2015 Levy <span style="float: right;">80003-07</span>	XXXXXXXXXX	-
Paid		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
		-

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	XXXXXXXXXX	
State Library Aid Received in 2015		XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2015	80004-10		

NOT APPLICABLE

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

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

NOT APPLICABLE

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

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

NOT APPLICABLE

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

NOT APPLICABLE

# STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	695,000.00	695,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	1,287,889.73	1,298,923.83	11,034.10
Added by N.J.S. 40A:4-87 (List on 17a)	22,993.91	22,993.91	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>1,310,883.64</b>	<b>1,321,917.74</b>	<b>11,034.10</b>
Receipts from Delinquent Taxes	200,000.00	224,560.87	24,560.87
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	5,991,261.42	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	5,991,261.42	6,287,520.13	296,258.71
	<b>8,197,145.06</b>	<b>8,528,998.74</b>	<b>331,853.68</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	16,283,868.13
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	1,014,769.00	xxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxx
Regional High School Tax 80110-00		xxxxxxxx
County Taxes 80111-00	9,340,001.05	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	49,484.49	xxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxx	407,906.54
Deficit in Required Collection of Current Taxes (or)	xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	6,287,520.13	xxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00		
*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.	<b>16,691,774.67</b>	<b>16,691,774.67</b>

**STATEMENT OF GENERAL BUDGET REVENUES 2015**  
(Continued)

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

Source	Budget	Realized	Excess or Deficit
Drunk Driving Enforcement Fund		-	-
Clean Communities	8,453.18	8,453.18	-
Alcohol Education & Rehabilitation	530.40	530.40	-
NJ Click it or Ticket	4,000.00	4,000.00	-
Body Armor Grant	1,510.33	1,510.33	-
Drive Sober or Get Pulled Over	7,500.00	7,500.00	-
Optional Safety Incentive Grant	1,000.00	1,000.00	-
Total (Sheet 17)	22,993.91	22,993.91	-

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

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	8,174,151.15
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	22,993.91
Appropriated for 2015 (Budget Statement Item 9)	80012-03	8,197,145.06
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
<b>Total General Appropriations (Budget Statement Item 9)</b>		<b>8,197,145.06</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>8,197,145.06</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]		7,379,407.81
Paid or Charged - Reserve for Uncollected Taxes	80012-09	407,906.54
Reserved	80012-10	402,314.37
<b>Total Expenditures</b>	<b>80012-11</b>	<b>8,189,628.72</b>
Unexpended Balances Canceled (see footnote)	80012-12	7,516.34

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

NOT APPLICABLE

# RESULTS OF 2015 OPERATIONS

## CURRENT FUND

		Debit	Credit
<b>Excess of Anticipated Revenues:</b>			
		xxxxxxxxxx	
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	11,034.10
Delinquent Tax Collections	80013-02	xxxxxxxxxx	24,560.87
Required Collection of Current Taxes	80013-03		296,258.71
<b>Unexpended Balances of 2015 Budget Appropriations</b>			
		xxxxxxxxxx	7,516.34
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	1,030,721.33
<b>Miscellaneous Revenue Not Anticipated:</b>			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-		
Payments in Lieu of Taxes on Real Property		xxxxxxxxxx	
<b>Sale of Municipal Assets</b>			
		xxxxxxxxxx	
<b>Unexpended Balances of 2014 Appropriations Reserves</b>			
		xxxxxxxxxx	348,536.84
<b>Prior Years Interfunds Returned in 2015</b>			
		xxxxxxxxxx	47,253.50
		xxxxxxxxxx	
<b>Net Cancellation of Grants</b>			
			-
		xxxxxxxxxx	
<b>Deferred School Tax Revenue: (See School Taxes, Sheets 13 &amp; 14)</b>			
Balance January 1, 2015	80013-07	487,682.50	xxxxxxxxxx
Balance December 31, 2015	80013-08	xxxxxxxxxx	487,682.50
<b>Deficit in Anticipated Revenues:</b>			
		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		
Delinquent Tax Collections	80013-10		xxxxxxxxxx
<b>Prior Year Expenditures</b>			
Required Collection on Current Taxes	80013-11		xxxxxxxxxx
<b>Interfund Advances Originating in 2015</b>			
			xxxxxxxxxx
<b>Emergency Authorization Cancelled</b>			
			xxxxxxxxxx
Prior Year Vets and Senior Citizens Deductions Disallowed		543.73	xxxxxxxxxx
<b>Refund of Prior Year Expense</b>			
			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,765,337.96	
		2,253,564.19	2,253,564.19



**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
Zoning Approval	39,600.00
Vital Stats	391.00
Rental Approval	8,925.00
Police Reports	122.02
Street Opening	8,228.00
Dumpster	10,950.00
Land Use Applications	13,325.00
Tennis Courts	5,978.00
Library Rental	11,600.00
Senior & Vet Admin Fee	324.13
Miscellaneous	18,949.96
Sale or Lease of Property	5,370.50
DMV Fines	500.00
FEMA - Hurricane Sandy	904,254.48
Election Reimbursements	300.00
Zoning Maps / Ordinances	400.00
Uniform Fire Safety Act	1,306.55
Dog Fund Excess	196.69
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>1,030,721.33</b>

**SURPLUS - CURRENT FUND  
YEAR 2015**

		Debit	Credit
1. Balance January 1, 2015	80014-01	xxxxxxxxxx	1,020,092.14
2.		xxxxxxxxxx	
3. Excess Resulting from 2015 Operations	80014-02	xxxxxxxxxx	1,765,337.96
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	695,000.00	xxxxxxxxxx
5. Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	
6.			xxxxxxxxxx
7. Balance December 31, 2015	80014-05	2,090,430.10	xxxxxxxxxx
		2,785,430.10	2,785,430.10

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

Cash	80014-06		6,815,977.53
Investments	80014-07		
Sub Total			6,815,977.53
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		4,632,916.85
Cash Surplus	80014-09		2,183,060.68
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	250.00	
Deferred Charges #	80014-12	97,119.42	
Cash Deficit #	80014-13		
Excess Special Emergency Note Cash		(190,000.00)	
Total Other Assets	80014-14		(92,630.58)
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		2,090,430.10

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00 \$	16,370,081.52
		82113-00	\$
2. Amount of Levy for Special District Taxes		\$	\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		\$	\$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$	86,483.11
5a. Subtotal 2015 Levy	\$		16,456,564.63
5b. Reductions due to tax appeals **	\$		\$
5c. Total 2015 Tax Levy		82106-00 \$	16,456,564.63
6. Transferred to Tax Title Liens		\$	\$
7. Transferred to Foreclosed Property		82108-00 \$	\$
8. Remitted, Abated or Canceled		82108-00 \$	30,892.16
9. Discount Allowed		82108-00 \$	\$
10. Collected in Cash: In 2014 *	82121-00		443,642.05
In 2015 *	82122-00 \$		15,823,726.08
R.E.A.P. Revenue		\$	-
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00 \$		16,500.00
Total To Line 14	82111-00 \$		16,283,868.13
11. Total Credits		\$	16,314,760.29
12. Amount Outstanding December 31, 2015		82120-00 \$	141,804.34
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is	<b>98.95%</b>		
	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		\$	16,283,868.13
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	\$
To Current Taxes Realized in Cash (Sheet 17)		\$	16,283,868.13

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2015 collections.

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

# 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. 1998.

### (1) Utilizing Accelerated Tax Sale

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

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

**Net Cash Collected**

**NOT APPLICABLE**

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

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

---

---

### (2) Utilizing Tax Levy Sale

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

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

**Net Cash Collected**

**NOT APPLICABLE**

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	XXXXXXXXXX
Due From State of New Jersey	500.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	1,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	14,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector - Prior		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	543.73
9. Received in Cash from State	XXXXXXXXXX	16,206.27
10. Cancelled	-	
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	250.00
Due To State of New Jersey	-	XXXXXXXXXX
	17,750.00	17,750.00

Calculation of Amount to be included on Sheet 22, Item 10 -  
2014 Senior Citizens and Veterans Deductions Allowed

Line 2	1,500.00	
Line 3	14,500.00	
Line 4	1,250.00	
Sub - Total	17,250.00	
Less: Line 7	750.00	
To Item 10, Sheet 22	16,500.00	

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

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

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

Pamela Tomassi  
Signature of Tax Collector

T8429  
License #

1.29.16  
Date

## ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)	\$ _____
B. Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16)	
<div style="font-size: 2em; font-weight: bold; opacity: 0.5;">NOT APPLICABLE</div>	
C. <i>TIMES</i> : % of increase of Amount to be Raised by Taxes over Prior Year [(2016 Estimated Total Levy - 2015 Total Levy) / 2015 Total Levy] _____	
D. Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$ _____
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$ _____
2015 Reserve for Uncollected Taxes Appropriation Calculated (Actual)	\$ _____
1. Subtotal General Appropriations (item 8(L) budget sheet 29)	\$ _____
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$ _____
Total	\$ _____
3. Less: Anticipated Revenues (item 5, budget sheet 11)	\$ _____
4. Cash Required	\$ _____
5. Total Required at _____ % (items 4+6)	\$ _____
6. Reserve for Uncollected Taxes (item E above)	\$ _____

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2015	229,975.81	XXXXXXXXXX
A. Taxes 83102-00 229,975.81	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens 83103-00 -	XXXXXXXXXX	
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes 83105-00 5,958.67	XXXXXXXXXX	5,958.67
B. Tax Title Liens	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes 83108-00	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	
4. Added Taxes 83110-00 543.73	543.73	XXXXXXXXXX
5. Added Tax Title Liens 83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;	XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens 83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes 83107-00 (1) -	-	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	224,560.87
8. Totals	230,519.54	230,519.54
9. Balance Brought Down	224,560.87	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	224,560.87
A. Taxes 83116-00 224,560.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens -	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2015 Tax Sale 83118-00		XXXXXXXXXX
12. 2015 Taxes Transferred to Liens 83119-00 -	-	XXXXXXXXXX
13. 2015 Taxes 83123-00 141,804.34	141,804.34	XXXXXXXXXX
14. Balance December 31, 2015	XXXXXXXXXX	141,804.34
A. Taxes 83121-00 141,804.34	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens 83122-00	XXXXXXXXXX	XXXXXXXXXX
15. Totals	366,365.21	366,365.21

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 100.00%

17. Item No. 14 multiplied by percentage shown above is 141,804.34 and represents the maximum amount that may be anticipated in 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



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

		Debit	Credit
1. Balance January 1, 2015	84101-00	17,695.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage		XXXXXXXXXX	
12. Loss on Sales		XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	17,695.00
		17,695.00	17,695.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property:  
 \* Total Cash Collected in 2015 \_\_\_\_\_ (84125-00)  
 Realized in 2015 Budget \_\_\_\_\_  
 To Results of Operation (Sheet 19) \_\_\_\_\_

**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*	\$ 30,000.00	\$ 30,000.00	\$	\$ -
2. Emergency Authorization - Schools	\$	\$	\$	\$
3. _____	\$	\$	\$	\$
4. _____	\$	\$	\$	\$
5. _____	\$	\$	\$	\$
6. _____	\$	\$	\$	\$
7. _____	\$	\$	\$	\$
8. _____	\$	\$	\$	\$
9. _____	\$	\$	\$	\$
10. _____	\$	\$	\$	\$

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	<b>NOT APPLICABLE</b>	\$ _____
4. _____	<b>NOT APPLICABLE</b>	\$ _____
5. _____	_____	\$ _____

**JUDGMENTS 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. _____	_____	_____	\$ _____	_____



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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015		
					By 2015 Budget	Canceled By Resolution			
<b>Totals</b>								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. 40A:4-55.13 et seq. and are recorded on this page

  
 Jenna Kelly  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount shown authorized but not more than the amount in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	xxxxxxxxxx	7,475,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	775,000.00	xxxxxxxxxx	
Outstanding, December 31, 2015	80033-04	6,700,000.00	xxxxxxxxxx	
		7,475,000.00	7,475,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 475,000.00
2016 Interest on Bonds*			\$ 205,750.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2015	80033-07	xxxxxxxxxx		
Issued	80033-08			
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2015	80033-10	-	xxxxxxxxxx	
		-		
2016 Bond Maturities - Assessment Bonds			80033-11	\$
2016 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 205,750.00

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	
Total	-	-		

**NOT APPLICABLE**

80033-14

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) GREEN TRUST LOAN**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2015	80033-04	-	XXXXXXXXXX	
		-		
2016 Loan Maturities			80033-05	\$
2016 Interest on Loans			80033-06	\$
Total 2016 Debt Service for Green Trust Loan			80033-13	\$ -
<b>CAPITAL</b>		<b>LOANS</b>		
Outstanding January 1, 2015	80033-07	XXXXXXXXXX	1,038,528.00	
Issued	80033-08			
Paid	80033-09	228,068.00	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-10	810,460.00	XXXXXXXXXX	
		1,038,528.00	1,038,528.00	
2016 Loan Maturities			80033-11	\$ 239,974.00
2016 Interest on Loans				\$ 26,240.00
Total 2016 Debt Service for <u>      </u> CAPITAL <u>      </u> Loan			80033-13	\$ 266,214.00

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	
Total	-	-		

80033-14

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXXXX		
Paid	80034-02			
<b>NOT APPLICABLE</b>				
Outstanding, December 31, 2015	80034-03		XXXXXXXXXX	
		-	-	
2016 Bond Maturities - Term Bonds		80034-04		
2016 Interest on Bonds*		80034-05		
<b>TYPE I SCHOOL SERIAL BONDS</b>				
Outstanding January 1, 2015	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
<b>NOT APPLICABLE</b>				
Outstanding, December 31, 2015	80034-09		XXXXXXXXXX	
		-	-	
2016 Interest on Bonds*		80034-10		-
2016 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)				\$ -

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	80035-	-		

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

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 190,000.00	\$ 2,850.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State & 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 Requirements		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

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

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051-01

80051-02

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	-	-	-

NOT APPLICABLE

80051-02

**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	Expended	Canceled	Balance - December 31, 2015	
	Funded	Unfunded				Funded	Unfunded
06-14 Ambulance		2,369.00					2,369.00
03-08 (f) Shore Protection	5,788.83					5,788.83	
Ord #2008-18 - Various Improvements	53,960.64	240.00		30,318.89		23,641.75	240.00
10-07 - Various Improvements	15,050.96			15,050.96		-	-
12-20 - Various Improvements	926,174.15			290,202.84		635,971.31	
2013-02 Hurricane Sandy & Various Improvements	2,575,674.34			57,227.00		2,518,447.34	-
<b>Page Total</b>	<b>3,576,648.92</b>	<b>2,609.00</b>	<b>-</b>	<b>392,799.69</b>	<b>-</b>	<b>3,183,849.23</b>	<b>2,609.00</b>

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Expended	Canceled	Balance - December 31, 2015	
	Funded	Unfunded				Funded	Unfunded
<b>Totals from page 35</b>	3,576,648.92	2,609.00	-	392,799.69	-	3,183,849.23	2,609.00
<b>Page Total</b>							
<b>Grand Total</b>	3,576,648.92	2,609.00	-	392,799.69	-	3,183,849.23	2,609.00

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Received from 2015 Budget Appropriation * <span style="float: right;">80031-02</span>	XXXXXXXXXX	25,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) <span style="float: right;">80031-03</span>	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations <span style="float: right;">80031-04</span>	-	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015 <span style="float: right;">80031-05</span>	25,000.00	XXXXXXXXXX
	25,000.00	25,000.00

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Received from 2015 Budget Appropriation * <span style="float: right;">80030-02</span>	XXXXXXXXXX	
Received from 2015 Emergency Appropriation * <span style="float: right;">80030-03</span>		-
<b>NOT APPLICABLE</b>		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015 <span style="float: right;">80030-05</span>	-	XXXXXXXXXX
	-	-

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Total 80032-00	-	-	-	-

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	xxxxxxxxxx	365,233.41
Premium on Sale of Bonds			
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Grant Receivable Cancelled			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2015 Budget Revenue	80029-03	150,000.00	xxxxxxxxxx
Balance December 31, 2015	80030-04	215,233.41	
		365,233.41	365,233.41

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233  
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or  
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;  
Outstanding December 31, 2012 \_\_\_\_\_
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 Requirements \$ \_\_\_\_\_
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.

**MUNICIPALITIES ONLY**

**IMPORTANT !!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- 1. Total Tax Levy for the Year 2015 was \$ 16,456,564.63
- 2. Amount of Item 1 Collected in 2015 (\*) \$ 16,283,868.13
- 3. Seventy (70) percent of Item 1 \$ 11,519,595.24

(\*) 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 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

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

**NOT APPLICABLE**

E.

	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____	\$ 49,484.49	\$ 49,484.49
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____ -
4. Amount due School Districts for Local School Tax	\$ _____	\$ _____	\$ 131,836.46	\$ 131,836.46



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

**UTILITIES ONLY**

***Note:***

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.

**THE BOROUGH OF LONGPORT DOES NOT HAVE A WATER UTILITY.  
THEREFORE PAGES 41 TO 54 ARE NOT INCLUDED.**

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

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

Title of Account	Debit	Credit
<b>OPERATING SECTION:</b>		
CASH	236,065.43	
CONSUMER ACCOUNTS RECEIVABLE	52,494.10	
DUE TO GRANT FUND	4,000.00	
DUE FROM/TO UTILITY CAPITAL	11,881.94	
APPROPRIATION RESERVES		9,814.02
ENCUMBRANCES PAYABLE		561.52
ACCRUED INTEREST ON BONDS & NOTES		19,093.60
OVERPAID WATER & SEWER RENTS		14,975.17
Sub Total		44,444.31 "C"
RESERVE FOR RECEIVABLES		52,494.10
FUND BALANCE		207,503.06
	304,441.47	304,441.47

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - WATER & SEWER UTILITY FUND (cont'd)  
AS AT DECEMBER 31, 2015  
Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized	167,540.77	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	167,540.77
CASH	37,786.85	
<b>FIXED CAPITAL:</b>		
COMPLETED	6,953,504.52	
AUTHORIZED AND UNCOMPLETED	613,238.25	
DUE TO/ FROM UTILITY OPERATING FUND	-	11,881.94
DUE FROM GRANT FUND		
UTILITY SERIAL BONDS		1,100,000.00
BOND ANTICIPATION NOTES		375,000.00
<b>IMPROVEMENT AUTHORIZATIONS:</b>		
FUNDED		9,893.88
UNFUNDED		183,551.80
ENCUMBRANCES		
RESERVE FOR AMORTIZATION		5,881,002.00
RESERVE FOR DEFERRED AMORTIZATION		43,200.00
CAPITAL IMPROVEMENT FUND		-
CAPITAL FUND BALANCE		-
	<b>7,772,070.39</b>	<b>7,772,070.39</b>

(Do not crowd - add additional sheets)



**ANALYSIS OF WATER & SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

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

**NOT APPLICABLE**

\*Show as red figure

# SCHEDULE OF WATER & SEWER UTILITY BUDGET - 2015

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Water & Sewer 01	110,665.45	110,665.45	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services Water & Sewer 02			
<b>RENTS</b>			
WATER	370,000.00	394,665.52	24,665.52
SEWER	555,000.00	576,775.02	21,775.02
<b>UTILITY CAPITAL FUND BALANCE</b>			
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	
<b>Subtotal</b>			
	1,093,100.00	1,139,540.54	46,440.54
<b>Deficit (General Budget) ** Water &amp; Sewer</b>			
Water & Sewer	1,093,100.00	1,139,540.54	46,440.54

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxxx
Adopted Budget		1,093,100.00
Added by N.J.S. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		1,093,100.00
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		1,093,100.00
Deduct Expenditures:		
Paid or Charged	813,963.33	
Reserved	9,814.02	
Surplus (General Budget)**	267,000.00	
<b>Total Expenditures</b>		1,090,777.35
Unexpended Balance Canceled (See Footnote)		2,322.65

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2015 OPERATION

## WATER & SEWER UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,139,540.54	
Miscellaneous Revenue Not Anticipated	49,717.75	
2014 Appropriation Reserves Canceled* (Excess Revenue Realized)	32,906.91	
<b>Total Revenue Realized</b>		<b>1,222,165.20</b>
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	813,963.33	
Reserved	9,814.02	
Expended Without Appropriation		
Cancellation of Receivable Balance		
Overexpenditure of Appropriation Reserves		
Total Expenditures	823,777.35	
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>823,777.35</b>
<b>Excess</b>		<b>398,387.85</b>
Budget Appropriation - Surplus (General Budget)**	267,000.00	
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations" - Sheet 60)	131,387.85	
<b>Deficit</b>		<b>-</b>
Anticipated Revenue - Deficit (General Budget)**		-
Remainder = Balance of "Results of 2015 Operation" ("Operating Deficit - to Trial Balance" - 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 & Sewer Utility for 2015:

2014 Appropriation Reserves Canceled in 2015	32,906.91	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
<b>* Excess (Revenue Realized)</b>		<b>32,906.91</b>

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

## RESULTS OF 2015 OPERATIONS WATER & SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	46,440.54
Unexpended Balances of Appropriations	xxxxxxxxxx	2,322.65
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	49,717.75
Unexpended Balances of 2014 Appropriations Reserves*	xxxxxxxxxx	32,906.91
Deficit in Anticipated Revenue		
Cancellation of Receivable Balance		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	131,387.85	xxxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	131,387.85	131,387.85

## OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxx	186,780.66
Excess in Results of 2015 Operations	xxxxxxxxxx	131,387.85
Amount Appropriated in the 2015 Budget - Cash	110,665.45	xxxxxxxxxx
Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2015	207,503.06	xxxxxxxxxx
	318,168.51	318,168.51

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

Cash		236,065.43
Investments		
Interfund Accounts Receivable & State Grant Receivable		15,881.94
Subtotal		251,947.37
Deduct Cash Liabilities Marked with "C" on Trial Balance		44,444.31
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		207,503.06
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET		207,503.06

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



## SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$ <u>37,442.75</u>
Increased by:		
Water & Sewer Rents Levied		\$ <u>986,491.89</u>
Decreased by:		
Collections	\$ <u>959,282.50</u>	
Overpayments applied	<u>12,158.04</u>	
Transfer to Water Liens	<u>                    </u>	
Other	<u>                    </u>	
		\$ <u>971,440.54</u>
Balance December 31, 2015		<u>52,494.10</u>

## SCHEDULE OF WATER & SEWER LIENS

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

NOT APPLICABLE

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER & SEWER 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>Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
1. Emergency Authorization -	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
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

**JUDGMENTS 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 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

NOT APPLICABLE

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

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-		
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds*		\$	

**NOT APPLICABLE**

**WATER & SEWER UTILITY CAPITAL BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX	1,175,000.00	
Issued			
Paid	75,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	1,100,000.00	XXXXXXXXXX	
	1,175,000.00	1,175,000.00	
2016 Bond Maturities			\$ 75,000.00
2016 Interest on Bonds*		33,750.00	

**INTEREST ON BONDS - WATER & SEWER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	\$ 33,750.00	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 17,007.57	
Subtotal	\$ 16,742.43	
Add: Interest to be Accrued as of 12/31/2016	\$ 16,000.00	
Required Appropriation 2016		\$ 32,742.43

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity		Date of Issue	Interest Rate
	-	-		

**NOT APPLICABLE**

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS**  
\_\_\_\_\_ **WATER & SEWER** \_\_\_\_\_ **UTILITY LOANS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans*			
<b>SEWER UTILITY CAPITAL LOANS</b>			
Outstanding January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans*			\$

**INTEREST ON LOANS -WATER & SEWER UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2015**

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

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

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 Requirements	
						For Principal	For Interest **
1. 13-25 Various W & S Improvements	150,000.00	01/29/15	150,000.00	01/28/16	0.95%	***	1,425.00
2. 14-13 Various W & S Improvements	50,000.00	01/29/15	50,000.00	01/28/16	0.95%	***	475.00
3. 15-12 Various W & S Improvements	175,000.00	10/20/2015	175,000.00	1/28/2016	0.95%	***	1,662.50
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

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

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

All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - UTILITY BUDGET	
2016 Interest on Notes	\$ 3,562.50
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 2,086.03
Subtotal	\$ 1,476.47
Add: Interest to be Accrued as of 12/31/2016	\$ 5,200.00
Required Appropriation - 2016	\$ 6,676.47

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

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

**NOT APPLICABLE**

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

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

Utility Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

80051-01      80051-02

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	

NOT APPLICABLE

80051-02





# WATER & SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriation *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
<b>NOT APPLICABLE</b>		
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
	-	-

# WATER & SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# UTILITY FUND

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

### UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
2015-12 Various W & S	300,000.00	300,000.00	-	-
	300,000.00	300,000.00	-	-

## WATER & SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### YEAR 2015

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxx	57,434.55
Premium on Sale of Bonds		
Funded Improvement Authorizations Canceled		
Premium on Sale of Notes		
Encumbrances Canceled		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriation to 2015 Budget Revenue	57,434.55	xxxxxxxxxx
Balance December 31, 2015	-	xxxxxxxxxx
	57,434.55	57,434.55

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2015

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

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

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

## INDEX

- 1, 1a, & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a, & 3b. Trial Balance-Current Fund
- 4. Trial Balance-Public Assistance Fund
- 5. Trial Balance-Federal and State Funds
- 6 & 6b. Trial Balance-Trust Funds/ Schedule of Trust Fund Deposits and Reserves
- 6a. Municipal Public Defender -- P.L. 1998, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance-Capital Fund
- 9 & 9a. Cash Reconciliation
- 10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax-Municipal Open Space Tax
- 14. Regional School Tax-Regional High School Tax
- 15. County Taxes Payable-Special District Taxes
- 16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
- 17. Allocation of Current Tax Collections
- 18. General Budget Appropriations
- 18. Emergency Appropriations for Local District School Purposes
- 19. Results of 2015 Operation-Current Fund
- 20. Schedule of Miscellaneous Revenues Not Anticipated
- 21. Surplus Account and Analysis of Balance
- 22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2015
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
- 25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments-Current
- 29. Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
- 32. Summary Statement of Debt Service Requirements-School-Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2015
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

- 40. Instructions
- 41 & 55. Trial Balance-Utility Fund
- 42 & 56. Trial Balance-Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2015 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments-Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2015; Utility Capital Surplus