POPULATION LAST CENSUS 3,809 NET VALUATION TAXABLE 2015 1,067,333,117 MUNICODE 1345

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

MUNICIPALITIES - FEBRUARY 10, 2016

SERVICES. 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

of
Shrewsbury
, County of
Monmouth

Borough

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

2	-	
		Date
Examined	Preliminary Check	Examined By:

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

Signature

Title Registered Municipal Accountant

(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.

statements annexed hereto and made a part hereof are true statements of the financia December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. to the veracity of required information included herein, needed prior to certification ment Services, including the verification of cash balances as of December 31, 2015.	Further, I do hereby certify that I, Officer, License # <u>NO-286</u> , of the, County of, County of
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.	Thomas X. Seaman Borough Monmouth
f the Local Unit as at mplete assurances as or of Local Govern-	, am the Chief Financial of and that the

Address Email Title Fax Number Phone Number Signature (732) 741 419 Sycamore Avenue, Shrewsbury, NJ 07702 finance@shrewsburyboro.com (732) 741 - 4200 Chief Financial Officer - 6549

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 FAMILLAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

Certified by me Thisday of, 2016 Certified by me	NONE	Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:	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 <u>2015</u> is not in substantial compliance with the re- quirements 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.	<u>Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)</u> 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 <u>Borough</u> of <u>Shrewsbury</u> of December 31, 2015 and have applied certain agreed-upon procedures thereon as prom- ulgated 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.	
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Sheet 1a

Date:	Certificate #:	Signature:	Printed Name:	expenditures for construct under N.J.A.C. 5:23-4.17.	The undersigned cer	UNIFORM CONST BY CC
	3980		Carv Costa	expenditures for construction code operations for fiscal year 2015 as required under N.J.A.C. 5:23-4.17.	The undersigned certifies that the municipality has compiled with the regula- tions governing revenues generated by uniform construction code fees and	UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL
)15 as required	ith the regula-	ON

Sheet 1b

			8																				
Sign	Chie	Mun	The <u>abov</u> with		Date:	Certi	Sign	Chie	Mun	The u of the in ac	10.	9.	8.	7.	6.	S.	<u>.</u>	ω.	2.			One (your	
Signature:	Chief Financial Officer:	Municipality:	The undersigned certifies that \underline{t} <u>above and therefore does not qualify</u> with N.J.A.C. 5:30-7.5.	CERTIFICATIO		Certificate #:	Signature:	Chief Financial Officer:	Municipality:	The undersigned certifies that <u>the above criteria</u> in determining in accordance with N.J.A.C. 5:30-7.5.	The municipality will not apply	The current year budget does n	The municipality did not condu conduct one in the current year.	The municipality did not condu	There was no operating deficit	There were no " procedural deficiencies " noted accountant on Sheet 1a of the Annual Financial S	Total deferred charges did not equal or exceed 4%	The tax collection rate exceeded 90%	All emergencies approved for appropriations;	The outstanding indebtedness c	CERTIFICAT	One of the following Certifications must be signed your municipality is eligible for local examination.	MUNICIPAL BUDGET LO
	Thomas X. Seaman	Borough of Shrewsbury	this municipality does not meet Item(s)# of the criteria for local examination of its Budget in accordance	CERTIFICATION OF NON-QUALIFYING MUNICIPALITY		NO-286		Thomas X. Seaman	Borough of Shrewsbury	ifies that this municipality has complied in full in meeting ALL in determining its qualification for local examination of its Budget J.A.C. 5:30-7.5.	The municipality will not apply for Transitional Aid for 2016.	The current year budget does not contain a levy or appropriation "CAP" referendum.	The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.	The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.	it for the previous fiscal year.	There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and	equal or exceed 4% of the total tax levy;	90%	All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;	The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%	CERTIFICATION OF QUALIFYING MUNICIPALITY	One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.	MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

Certificate #:

NO-286

Date:

21-60011800			
Fed I.D. #	Ì		
Borough of Shrewsbury			
Municipality			
Monmouth County			
County			
Rep	Report of Federal and State Financial Assistance	te Financial Assistan	ıce
	Expenditures of Awards	of Awards	
	Fiscal Year Ending:	12/31/2015	
	(1)	(2)	(3)
	Federal Programs Expended	State	Other Federal
	(administered by the State)	Programs Expended	Programs Expended
TOTAL	\$ 495.73	\$35,397.30	\$
	Type of Audit required	Type of Audit required by e-CFR 200 and NJ OMB 15-08:	MB 15-08:
	Sing	Single Audit	
	Prog	Program Specific Audit	
	X Finar With	Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)	formed in Accordance andards (Yellow Book)
Note: All local governments, who are recipients of federal and state awards (financial assistance), mu report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with e-CFR 200 and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the fiscal year starting 1/1/2015. Expenditures are defined in Section 200.34 of e-CFR 200.	All local governments, who are recipients of federal and state awards (financial assistance), must the total amount of federal and state funds expended during its fiscal year and the type of audit ed to comply with e-CFR 200 and OMB 15-08. The single audit threshold has been sed to \$750,000 beginning with the fiscal year starting 1/1/2015. Expenditures are defined tion 200.34 of e-CFR 200.	deral and state awards (financial assinded during its fiscal year and the ty The single audit threshold has been tarting 1/1/2015. Expenditures are c	ncial assistance), must and the type of audit has been ures are defined
(1) Report expenditures from federal pass-through programs received directly from sta Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.	Report expenditures from federal pass-through programs received directly from state governments. pass-through funds can be identified by the Catalog of Federal Domestic Assistance number reported in the State's grant/contract agreements.	1 programs received direct alog of Federal Domestic greements.	ly from state governments. Assistance
(2) Report expenditures from state programs received directly from state government or india pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there	Report expenditures from state programs received directly from state government or indirectly from ugh entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there	ved directly from state go A, Energy Receipts tax,	vernment or indirectly fron etc.) since there

are no compliance requirements. В

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

Sheet 1d

Monmouth COUNTY
Borough of Shrewsbury MUNICIPALITY
SIGNATURE OF TAX ASSESSOR
with the requirement of N.J.S.A. 54:4-35, was in the amount of \$
the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance
Certification is hereby made that the Net Valuation Taxable of property liable to taxation for
MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015
in the statement) in order to provide a protective cover sheet to the back of the document.
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet
NOTE:
pal Accountant.)
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Munici-
Title Registered Municipal Accountant
Name
I have therefore removed from this statement the sheets pertaining only to utilities
essary.
County of <u>Monmouth</u> during the year 2015 and that sheets 40 to 68 are unnec-
utility owned and operated by the <u>Borough</u> of <u>Shrewsbury</u> ,
I hereby certify that there was no "utility fund" on the books of account and there was no
CERTIFICATION
ment.
account, do not sign this statement and do not remove any of the UTILITY sheets from the docu-
If there is a utility operated by the municipality or if a "utility fund" existed on the books of
ated utility.
The following certification is to be used ONLY in the event there is NO municipality oper-
INSTRUCTION
READ INSTRUCTIONS

IMPORTANT!

		ional sheets)	(Do not crowd - add additional sheets)
t		3,665,853.33	TOTAL - This Sheet ONLY
		24,600.00	Special Emergency
			Deferred Charges
	<u> </u>	13,632.44	Revenue Accounts Receivable
	<u> </u>	574.59	Tax Title Lieans Receivable
		214,263.52	Current Taxes Receivables
	<u> </u>		Fully Reserved Receivables
		3,412,782.78	Sub - Total - Cash & Cash Equivalents
		170.00	Change Fund
		3,412,612.78	Cash
			ASSETS:
Credit		Debit	Title of Account
aled	Subtota	Receivable Must Be S	Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled
		2015	AS AT DECEMBER 31, 2015
		NG	POST CLOSING
ICE SHEET	LAN	ID NOT A BAI	NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

	tional sheets)	(Do not crowd - add additional sheets) Sheet 3a
3,665,853.33	3,665,853.33	GRAND TOTAL
944,369.97		Fund Balance
228,470.55		Reserve For Receivables
2,493,012.81		Sub - Total - Cash Liabilities
3,187.69 C		Insurance Claims
141.08 C		Police Receipts
157,500.00 C		Wardell House
50,000.00 C		State Tax Appeals Pending
		Reserve For:
72,509.71 C		Due To Grant Fund
_		Due To State of New Jersey - Senior & Veterans Deduction
		Due To State of New Jersey - Marriage License rees
1,084,308.00 C		Local District School Tax Pavable
562,613.48 C		Regional High School Tax Payable
38,475.15 C		County Taxes Payable
102,858.45 C		Prepaid Taxes
1,306.00 C		Accounts Payable
99,203.04 C		Encumbrances Payable
319,702.07 C		Appropriation Reserves
		LIABILITIES:
Credit	Debit	Title of Account
able Must Be Subtotale	h "C" - Taxes Receiva	Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotale
	2015	AS AT DECEMBER 31, 2015
NON		
	NC	POST CLOSING

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

Debit	Credit
4,936.26	
3,420.98	
	8,357.24
	Debit 4,936.26 3,420.98 3,420.98 8,357.24

POST CLOSING

Sheet 4

(Do not crowd - add additional sheets)	TOTAL												Reserve for Federal and State Grants - Unappropriated	Reserve for Federal and State Grants - Appropriated	Liabilities:	Due From Current Fund	Assets:	. Title of Account	AS AT DECEMBER 31, 2015	FEDERAL AND STAT
itional sheets)	72,509.71															72,509.71		Debit	, 2015	STATE GRANTS
	72,509.71												27,415.04	45,094.67				Credit		TS

POST CLOSING TRIAL BALANCE

1

	tional sheets)	(Do not crowd - add additional sheets)
#REF!	1,423,195.47	TOTAL
138.35		Community Day Donations
38,802.19		Snow Emergency
25,822.17		Tax Redemption
589.95		Recreation
146,431.70		Affordable Housing Trust
18,819.94		Accumulated Sick Time
5,338.86		Alliance on Alcoholism
3,949.75		Outside Employment Trust
14,200.10		Unemployment Compensation
4,744.49		Public Defender
6,185.55		Uniform Fire Safety
1,374.98		Law Enforcement Trust Fund
7,467.23		Rhododendron Garden
5,294.03		Recycling
806.01		Sidewalk Trust
195,400.00		Tax Sale Premium
339,688.79		Open Space
6,968.22		Environment Trust
3,334.00		Inspection Account
866.41		РОАА
580,221.77		Developers Escrow
		Reserve For:
	1,406,444.49	. Cash
		Trust Fund - Other
#REF!		Reserve for Payroll Deductions
	6,858.31	Cash
		Salary Trust Fund
9,892.67		Reserve for Expenditures
	2,413.68	Due from Restitution
	7,478.99	Cash
		Dog Trust Fund
Credit	Debit	Title of Account
	2015	(Assessment Section Must be Separately Stated) AS AT DECEMBER 31, 2015
DS	TRUST FUNDS	TRIAL BALANCE - TR

POST CLOSING

(Do not crowd ŧ add additional sneets)

						•					
Sheet 6a		Date:	Orginature: Certificate #:	Chief Financial Officer:	The undersigned certifies that the municipality has complied with the regulations governing <i>Municipal Public Defender</i> as required under Public Law 1998, C. 256	Amount in excess of the amount expended: 3 - (1 +2) =	Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).	Municipal Public Defender Trust Cash Balance December 31, 2015:	Municipal Public Defender Expended Prior Year 2014:	MUNICIPAL PUBLIC DEFENDER CERTIFICATION Public Law 1998, C. 256	
			NO-286	Thomas X. Seaman	that the municipality has complied irred under Public Law 1998, C. 256.	\$ (2,469.81)	it to this section exceeds by more than 25% riding the services of a municipal public arded to the Criminal Disposition and Isation Board (P.O. Box 084, Trenton, N.J. 08625).			NDER	

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	30 Totals: \$	27. 28. 29.	24. 25. 26.		21. Community Day Donationss 22. Affordable Housing Trust					16 Traffic Calming Project	1.		12. Law Enforcement Forfeiture Fund		10. Recycling		7. Environmental Trust	6. Developers' Escrow	4. <u>POAA</u>	3. Inspection Fees	2. Unemloyment Compensation	1. Tax Sale Premium \$	Purpose	Sc	
She	1,273,463.55			1,500.00	85,674.91	6,659.67	48,466.05	3,319.94	5,771.44	4,338.80 8.563.00	5,380.08	589.95	1,370.17	6,425.70	2,226.01	806.01	<u>6,968.22</u> 265.520.97	593,499.20	830.41	4,431.23	14,150.51	206,700.00 \$	Amount Dec. 31, 2014 per Audit <u>Report</u>	hedule of Trus	
Sheet 6b	1,502,053.55			293,192.50	63,304.29	39,000.00	455,210.27	45,500.00	3,140.00	1,000.00	1 000 00	151.20	4.81	2,255.00	8,310.41		- 107,445.60	308,244.88	36.00	14,584.00	49.59	159,000.00	<u>Receipts</u>	Schedule of Trust Fund Reserves	
	1,369,072.61			290,742.75	2,547.50	6,857.48	477,854.15	30,000.00	4,166.95	8,563.00		151.20	ŧ	1,213.47	5,242.39	E	- 33,277.78	321,522.31	ſ	15,681.23	I	170,300.00 \$	Disbursements		
	\$ 1,406,444.49			3,949.75	146,431.70	38,802.19	25,822.17	18,819.94	4,744.49		5.338.86	589.95	1,374.98	7,467.23	5,294.03	806.01	339,688.79	580,221.77	866.41	3,334.00	14,200.10	195,400.00	Balance as at <u>Dec. 31, 2015</u>		

Sheet 6b

	ional sheets)	(Do not crowd - add additional sheets)
12,054,602.41	12,054,602.41	TOTAL
11,316.34		Fund Balance
34,662.44		Capital Improvement Fund
0.13		Reserve for Green Acres
1,901,585.77		Unfunded
733,531.29		Funded
		Improvement Authorizations:
1,642,850.00		Bond Anticipation Notes
5,688,000.00		Serial Bonds Payable
	3,685,506.44	Unfunded
	5,688,000.00	Funded
		Deferred Charges to Future Taxation:
	638,439.53	Cash & Investments
2,042,656.44	XXXXXXXX XX	Bonds and Notes Authorized but Not Issued
XXXXXXXX XX	2,042,656.44	Est. Proceeds Bonds and Notes Authorized
Credit	Debit	Title of Account
	2015	AS AT DECEMBER 31, 2015
AL FUND	L CAPITA	TRIAL BALANCE - GENERAL CAPITAL FUND

POST CLOSING

Current Salary Account Public Assistance** Capital - General Trust - Other Trust - Dog License * * Total 52,756.51 5,633,019.68 205,414.85 5,480,361.34 Include Deposits In Transit - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account *On Hand 15,181.33 37,300.86 200.00 74.32 Cash On Deposit 3,441,945.65 1,437,699.86 ,633,019.68 638,439.53 93,805.94 12,771.46 8,357.24 Less Checks Outstanding 205,414.85 87,021.95 46,436.70 66,463.73 5,292.47 200.00 3,412,782.78 Cash Book Balance ,406,444.49 638,439.53 480,361.34 6,858.31 8,357.24 7,478.99

CASH RECONCILIATION DECEMBER 31, 2015

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2015. I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2015. All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification

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

Signature:

Sheet 9

Corrent Pand In Crusitiation Bank - Current Account 1,115,015.98 Ist Constitution Bank - Current Account 2,055,896.21 Ist Constitution Bank - Kerrentin Account 531.27 General Capital Fund 531.27 Ist Constitution Bank - Cupital 531.27 Ist Constitution Bank - Cupital 638,499.40 Ist Constitution Bank - Cupital 638,499.40 Ist Constitution Bank - Green Acres 0.13 Ist Constitution Bank - FATF I 12,271.46 Ist Constitution Bank - FATF II 4,936.35 Ist Constitution Bank - ETFT 4,936.35 Ist Constitution Bank - FATF II 13,420.09 Ist Constitution Bank - Network Free 13,420.09 Ist Constitution Bank - Network Free 13,420.01 Ist Constitution Bank - Trust Orber 13,420.01 Ist Constitution Bank - Mitenbelle Housing 14,375.70 Ist Constitution Bank - Trust Orber 14,307.70 <th>LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT</th> <th></th>	LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT	
Constitution Bank - Current Account 1.31 Constitution Bank - Recreation Account 2.05 Constitution Bank - Capital 7 Constitution Bank - Capital 63 Constitution Bank - Carent Account 63 Constitution Bank - Carent Account 63 Constitution Bank - PATF I 63 Constitution Bank - PATF II 63 Constitution Bank - Inst Other 63 Constitution Bank - Coursing 11 Constitution Bank - Coursing 11 Constitution Bank - Inst Other 63 Constitution Bank - Coursing 11 Constitution Bank - Coursing 11 Constitution Bank - Inspection Fee 11 Constitution Bank - Inspection Fee 11 Constitution Bank - Tax Redemption 11 In of America - Eserow 11 Interface - Eserow 11	nt Fund	
tion Bank - Investment Account 2,05 tion Bank - Capital 7 ation Bank - Capital 63 ation Bank - Creen Acres 63 ation Bank - Affordable Housing 63 ation Bank - Tax Redemption 63 ation Bank - Tax Redemption 63 ation Bank - Tax Redemption 63 ation Bank - Inspection Fee 64	Constitution Bank -	1,315,015.98
tion Bank - Recreation Account tion Bank - Capital Court Account tion Bank - Green Acres ation Bank - Green Acres ation Bank - Green Acres ation Bank - PATF I ation Bank - PATF I ation Bank - LETF ution Bank - LETF ution Bank - Letrf ution Bank - Letrf ation Bank - Couside Employment ution Bank - Couside Employment ation Bank - Trast Redemption ation Bank - Tax Redemption ation Bank ation Bank - Tax Redemption ation Bank - Tax Red	1st Constitution Bank - Investment Account	2,055,869.21
ation Bank - Municipal Court Account 63 ation Bank - Capital 63 ation Bank - Green Acres 63 ation Bank - FATF I 63 ution Bank - LETF 63 ution Bank - Outside Employment 63 ution Bank - Affordable Housing 63 ution Bank - Tark Redemption 63 merica - Escrow 5 ution Bank 64 ation Bank 65	1st Constitution Bank - Recreation Account	70,529.19
Ition Bank - Capital 63 anion Bank - Green Acres 63 Ition Bank - Green Acres 63 Ition Bank - PATF I 1 Ition Bank - PATF II 1 Ition Bank - PATF II 63 Ition Bank - PATF II 63 Ition Bank - PATF II 63 Ition Bank - Custo Other 63 Ition Bank - Trust Other 63 Ition Bank - Tax Redemption 63 Ition Bank - Tax Redemption 1 Ition Bank 64 Ition Bank 1 Ition Bank - Tax Redemption 1 Ition Bank 63 Ition Bank 1 Ition Bank 1 Ition Bank 1 Ition Bank - Tax Redemption 1 Ition Bank <	1st Constitution Bank - Municipal Court Account	531.27
ation Bank - Green Acres 63 ation Bank Green Acres ation Bank 1 ation Bank - PATF I 1 ution Bank - PATF II 63 ution Bank - Darper 63 ution Bank - Cuside Employment 63 ution Bank - Inspection Fee 1 ution Bank - Affordable Housing 1 ution Bank - Escrow 1 ution Bank 53 ution Bank 54 ution Bank 55 ution Bank </td <td></td> <td></td>		
ation Bank - Capital 63 ation Bank - Green Acres 1 ation Bank - PATF I 1 ution Bank - PATF II 1 ution Bank - Trust Other 63 ution Bank - Cuside Employment 63 ution Bank - Affordable Housing 1 ution Bank - Tax Redemption 1 ution Bank - Tax Redemption 53 merica - Escrow 53 ution Bank 54 ution Bank 55 ution Bank 54 ution Bank 55 ution Bank 66 ution Bank 67 ution Bank 68 10 10 1	al Capital Fund	
ation Bank - Green Acres 1 ution Bank 1 ution Bank - PATF I 1 ution Bank - PATF II 1 ution Bank - Durst Other 63 ution Bank - LETF 1 ution Bank - LeTTF 1 ution Bank - Council Employment 1 ution Bank - Affordable Housing 1 ution Bank - Tax Redemption 1 ution Bank - Escrow 1 ution Bank 1 ution Bank 1 ution Bank - Inspection Fee 1 ution Bank - Affordable Housing 1 ution Bank - Scrow 1 merica - Escrow 5 ution Bank 6 1 1	1st Constitution Bank - Capital	638,439.40
ution Bank 1 ution Bank - PATF I 1 ution Bank - PATF II 63 ution Bank - LETF 1 ution Bank - Unemployment 63 ution Bank - Cutside Employment 63 ution Bank - Affordable Housing 1 ution Bank - Tax Redemption 5 merica - Escrow 5 ution Bank 5		0.13
ution Bank PATF I 1 ution Bank - PATF II 63 ution Bank - Trust Other 63 ution Bank - LETF 14 ution Bank - Outside Employment 14 ution Bank - Coutside Employment 14 ution Bank - Affordable Housing 14 ution Bank - Excrow 53 ution Bank 53 ution Bank 54 ution Bank 55		
ion Bank - PATF I ion Bank - PATF II ion Bank - Trust Other ion Bank - LETF ion Bank - Leter ion Bank - Leter ion Bank - Affordable Employment ion Bank - Affordable Housing fion Bank - Tax Redemption erica - Escrow fion Bank	Let Constitution Bank	12,771.46
ion Bank - PATF I ion Bank - Trust Other ion Bank - LETF ion Bank - Unemployment ion Bank - Inspection Fee ion Bank - Affordable Housing ion Bank - Tax Redemption erica - Escrow fion Bank - Tax Redemption erica - Escrow		
ion Bank - PATF I ion Bank - Trust Other ion Bank - Trust Other ion Bank - LETF ion Bank - Unemployment ion Bank - Inspection Fee ion Bank - Affordable Housing ion Bank - Affordable Housing ion Bank - Escrow ition Bank - Escrow ition Bank - Inspection Fee ion Bank - Inspection - Inspection - Inspection - Inspection - Inspection	Assistance Fund	
titution Bank - PATF II titution Bank - Trust Other titution Bank - Unemployment titution Bank - Outside Employment titution Bank - Affordable Housing titution Bank - Affordable Housing titution Bank - Affordable Housing titution Bank - Escrow America - Escrow	1st Constitution Bank - PATF I	4,936.26
titution Bank - Trust Other titution Bank - LETF titution Bank - Outside Employment titution Bank - Inspection Fee titution Bank - Affordable Housing titution Bank - Tax Redemption America - Escrow America - Escrow 11 12 13 14 14 15 16 11 11 11 11 11 11 11 11 11	1st Constitution Bank - PATF II	3,420.98
titution Bank - Trust Other titution Bank - Unemployment titution Bank - Inspection Fee titution Bank - Affordable Housing titution Bank - Tax Redemption America - Escrow Sitution Bank		
Institution Bank - LETF Institution Bank - Unemployment Institution Bank - Inspection Fee Institution Bank - Affordable Housing Institution Bank - Affordable Housing Institution Bank - Affordable Housing Institution Bank - Affordable Housing Institution Bank - Affordable Housing Institution Bank - Affordable Housing Institution Bank - Affordable Housing Institution Bank - Tax Redemption Institution Bank - Escrow Institution Bank Statematical - Escrow	1st Constitution Bank - Trust Other	636,930.02
constitution Bank - Unemployment In constitution Bank - Affordable Housing In constitution Bank - Affordable Housing In constitution Bank - Tax Redemption In constitution Bank - Escrow In constitution Bank Since the second	1st Constitution Bank - LETF	1,374.98
Constitution Bank - Outside Employment In Constitution Bank - Inspection Fee In Constitution Bank - Affordable Housing In Constitution Bank - Tax Redemption In Constitution Bank - Escrow In Constitution Bank State Constitution Bank Tax Redemption State State Constitution Bank State Constiting State	Ist Constitution Bank - Unemployment	4,238.75
Constitution Bank - Inspection Fee 11 Constitution Bank - Affordable Housing 11 Constitution Bank - Tax Redemption 12 Constitution Bank - Escrow 53 Constitution Bank 53	Ist Constitution Bank - Outside Employment	14,200.10
Constitution Bank - Affordable Housing 1 Constitution Bank - Tax Redemption 5 Cof America - Escrow 5 Constitution Bank 5	1st Constitution Bank - Inspection Fee	3,334.00
Constitution Bank - Tax Redemption 5 Constitution Bank 5 Constitution Bank 5	1st Constitution Bank - Affordable Housing	147,756.70
Sonstitution Bank	1st Constitution Bank - Tax Redemption	45,977.71
Constitution Bank	Bank of America - Escrow	583,887.60
Constitution Bank		
Constitution Bank	y Account	
	1st Constitution Bank	93,805.94

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Transfer From Unappropriated Grants	Cancelled	Balance Dec. 31, 2015
Federal						
Safe and Secure Communities Program		25,895.00	25,895.00	-	_	-
State						
State Police - HMEP Project	1,429.36		1,429.36			-
Bulletproof Vest Grant	2,607.00		2,515.60		91.40	-
Drunk Driving Enforcement	_	3,928.73		3,928.73	-	
Recycling Tonnage	-	10,988.63		10,988.63	-	-
Body Armor Grant	-	1,765.27	-	1,765.27	-	-
Alochol Education and Rehabilitation Fund	-	768.04	-	768.04	-	
Totals	4,036.36	43,345.67	29,839.96	17,450.67	91.40	_

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015		ed from 2015 ppropriations Appropriation By 40A:4-87	Expended	Cancelled		Balance Dec. 31, 2015
Federal						 	
Bulletproof Vest	587.13	-	_	495.73	91.40		-
State							
∠ □ Drunk Driving Enforcement Fund	414.37	3,928.73	-	4,343.10	-	 	_
Alcohol Education Rehabilitation	5,232.37	768.04	_	195.83	_		5,804.58
Safe and Secure Communities	-	25,895.00	_	25,895.00	_		_
Body Armor Fund	1,102.25	1,765.27	_	1,313.57	-		1,553.95
Recycling Tonnage Grant	15,816.08	10,988.63	_	3,649.80	-		23,154.91
State Police - HMEP Project	381.54	_	_	-	-		381.54
Clean Communities Program	14,199.69	_	-	-	-		14,199.69
Local							
Safe and Secure Communities - Local Match	_	82,116.00		82,116.00	-	 	-
Page Total	37,733.43	125,461.67	-	118,009.03	91.40		45,094.67

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	Balance		ed from 2015 ppropriations	Received		Balance
Grant	Jan. 1, 2015	Budget	Appropriation By 40A:4-87		T	Dec. 31, 2015
Federal						
State:						
ALL LEL C. D.L. Hildeting Fund	768.04	768.04	-	1,473.33		1,473.33
Clean Communities Program	6,845.32	-	-	8,318.09	 	15,163.41
S Body Armor Fund	1,765.27	1,765.27		 1,847.11	 	1,847.11
Recycling Tonnage	10,988.63	10,988.63		8,931.19		8,931.19
Drunk Driving Enforcement Fund	3,928.73	3,928.73	-	 		-
			_			
Totals	24,295.99	17,450.67		20,569.72		27,415.04

*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85001-00	XXXXXXXX	XX	1,016,898.00	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXX	XX	2,775,000.00	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXX	XX	7,797,268.00	
Levy Calendar Year 2015	XXXXXXXX	XX	. 5	
Paid	7,729,858.00		XXXXXXXX	XX
Balance December 31, 2015	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85003-00	1,084,308.00		XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00	2,775,000.00		XXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	11,589,166.00		11,589,166.00	
Board of Education for use of local schools				
# Must include unpaid requisitions				

MUNICIPAL OPEN SPACE TAX

	Balance December 31, 2015 85046-00	Expenditures	Interest Earned	2015 Levy 85105-00	Balance January 1, 2015 85045-00	NOT APPLICABLE
K	1	1	XXXXXXX	XXXXXXXX	XXXXXXXX XX	Debit
			X	XX	XX	
1	XXXXXXXX	XXXXXXXX	I	1	ę	Credit
	XX	X				

(Provide a separate statement for each Regional District involved)	nal Dis	TAX			
NOT APPLICABLE		Debit		Credit	
Balance January 1, 2015		XXXXXXXX	XX	XXXXXXX	XX
Payable #	85031-00	XXXXXXXX	XX	1	
, of Levy - 2014 - 2015)	85032-00	XXXXXXXX	XX	t	
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	XX	E	
Levy Calendar Year 2015		XXXXXXXX	XX	1	
Paid		ŧ		XXXXXXXX	XX
Balance December 31, 2015		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 8503	85033-00	1		XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 8503	85034-00	1		XXXXXXXX	XX
# Must include unpaid requisitions		1		t	
REGIONAL HIGH SCHOOL TAX	HC	DOL TA	\mathbf{X}		
		Debit		Credit	
Balance January 1, 2015		XXXXXXXX	XX	XXXXXXXX	XX
Payable #	85041-00	XXXXXXXX	XX	515,746.19	
, of Levy - 2014 - 2015)	85042-00	XXXXXXXX	XX	2,100,000.00	
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	XX	5,325,227.00	
Levy Calendar Year 2015		XXXXXXXX	XX	1	
Paid		5,278,359.71		XXXXXXXX	XX
Balance December 31, 2015		XXXXXXXX	XX	XXXXXXXX	XX
able #	85043-00	562,613.48		XXXXXXXX	XX
of Levy - 2015 - 2016)	85044-00	2,100,000.00		XXXXXXXX	XX
# Must include unpaid requisitions		7,940,973.19		7,940,973.19	

COUNTY TAXES PAYABLE	PAYABLE	
	Debit	Credit
Balance January 1, 2015	XXXXXXXX XX	XXXXXXXX XX
County Taxes 80003-01	XXXXXXX XX	1
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX XX	69,013.10
2015 Levy:	XXXXXXX XX	XXXXXXXX XX
General County 80003-03	XXXXXXXX XX	2,990,456.10
County Library 80003-04	XXXXXXXX XX	197,078.85
County Health	XXXXXXXX XX	T
County Open Space Preservation	XXXXXXXX XX	164,832.60
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX XX	38,475.31
Paid	3,421,380.65	XXXXXXXX XX
Balance December 31, 2015	XXXXXXXX XX	XXXXXXXX XX
County Taxes	1	XXXXXXXX XX
Due County for Added and Omitted Taxes	38,475.31	XXXXXXXX XX
	3,459,855.96	3,459,855.96
SPECIAL DISTRICT TAAES	ICI IAAES	
NOT APPLICABLE	Debit	Credit
Balance January 1, 2015 80003-06	XXXXXXXX XX	1
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	XXXXXXXXX XX
Water - 81112-00 -	XXXXXXX XX	
Garbage - 81109-00 -	XXXXXXXX XX	XXXXXXXX XX
Open Space - 81105-00 -	XXXXXXXX XX	
	XXXXXXX XX	
	XXXXXXXX XX	XXXXXXXX XX
Total 2015 Levy 80003-07	XXXXXXXX XX	1
Paid 80003-08	1	XXXXXXXX XX
Balance December 31, 2015 80003-09	t.	1
Footnote: Please state the number of districts in each instance	L	1
Foothole: Please state the number of districts in each instance		

Sheet 15

	5		MARCTI		ENTTA		ATTOCATION OF CURRENT TAX COLLECTIONS
	534,498.82		9,833,982.72		9,299,483.90		
	385,506.15		7,019,815.44		6,634,309.29	80107-	Total Amount to be Raised by Taxation
XX	XXXXXXXXX	XX	XXXXXXXX		ŧ	80121-	(c) Minimum Library Tax
XX	XXXXXXXXX	XX	XXXXXXXX		1	80106-	(b) Addition to Local District School Tax
XX	XXXXXXXXX	XX	XXXXXXXX		6,634,309.29	80105-	(a) Local Tax for Municipal Purposes
XX	XXXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX		Amount to be Raised by Taxation:
	67,799.74		267,799.74		200,000.00	80104-	Receipts from Delinquent Taxes
	81,192.93		1,226,367.54		1,145,174.61	80103-	Total Miscellaneous Revenue Anticipated
XX	XXXXXXXXX	X	XXXXXXXX	XX	XXXXXXXX		Added by N.J.S. 40A:4-87: (List on 17a)
	81,192.93		1,226,367.54		1,145,174.61		Adopted Budget
XX	XXXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXX		Miscellaneous Revenue Anticipated:
	1	<u> </u>	ı		1	of 80102-	Surplus Anticipated with Prior Written Consent of Director of Local Government
	1		1,320,000.00		1,320,000.00	80101-	Surplus Anticipated
	Excess or Deficit* -03		Realized -02		Budget -01		Source

STATEMENT OF GENERAL BUDGET REVENUES 2015

ALLUC A HON OF CUKK EI) 5 > U

	S Description of the second			Address of the second se
	Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	X	23,240,361.08	
Amount to be Raised by Taxation	XXXXXXXX	X	XXXXXXXXX	XX
Local District School Tax 80109-00	7,797,268.00		XXXXXXXXX	XX
Regional School Tax 80119-00	L		XXXXXXXXX	XX
Regional High School Tax 80110-00	5,325,227.00		XXXXXXXXX	XX
County Taxes 80111-00	3,352,367.55		XXXXXXXXX	XX
Due County for Added and Omitted Taxes 80112-00	38,475.15		XXXXXXXXX	XX
Special District Taxes 80113-00	1		XXXXXXXXX	XX
Municipal Open Space Tax 80120-00	107,445.60		XXXXXXXXX	XX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	XX	400,237.66	
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	XX	Ţ	
Balance for Support of Municipal Budget (or) 80116-00	7,019,815.44		XXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	XX	1	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget"	23,640,598.74		23,640,598.74	

* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budge 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.

	5,700,345.87		5,700,345.87		
XX	XXXXXXXX		825,254.47	80013-14	Surplus Balance - To Surplus (Sheet 21)
	t	XX	XXXXXXXX	80013-13	Deficit Balance - To Trial Balance (Sheet 3)
XX	XXXXXXXX				
XX	XXXXXXXX				
XX	XXXXXXXX				
XX	XXXXXXXX		91.40		Federal & State Grant Receivable Cancelled
XX	XXXXXXXX		1	80013-12	Interfund Advances Originating in 2015
XX	XXXXXXXX		1	80013-11	Required Collection of Current Taxes
XX	XXXXXXXX				
XX	XXXXXXXX		1	80013-10	Delinquent Tax Collections
XX	XXXXXXXX		Ē	80013-09	Miscellaneous Revenues Anticipated
XX	XXXXXXXX	XX	XXXXXXXX		Deficit in Anticipated Revenues:
	4,875,000.00	XX	XXXXXXXX	80013-08	Balance December 31, 2015
XX	XXXXXXXX		4,875,000.00	80013-07	Balance January 1, 2015
XX	XXXXXXXX	ХХ	XXXXXXXX	ets 13 & 14)	Deferred School Tax Revenue: (See School Taxes, Sheets
		XX	XXXXXXXX		
		XX	XXXXXXXX		
	3,644.00	XX	XXXXXXXX		Old Accounts Payable Canceled
	E	XX	XXXXXXXX	80013-06	Prior Years Interfunds Returned in 2015
	171,206.74	XX	XXXXXXXX	80013-05	Unexpended Balances of 2014 Appropriation Reserves
	Ē	X	XXXXXXXX		Sale of Municipal Assets
	I	XX	XXXXXXX	81120-	Payments in Lieu of Taxes on Real Property
	1	XX	XXXXXXXX	81114-	Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)
	97,095.56	X	XXXXXXXX	81113-	Miscellaneous Revenue Not Anticipated
	ı	X	XXXXXXXX	80013-04	Unexpended Balances of 2015 Budget Appropriations
	18,900.75		1		Tax Appeals Pending
	385,506.15	X	XXXXXXXX	80013-03	Required Collection of Current Taxes
		XX	XXXXXXXX		
	67,799.74	XX	XXXXXXXX	80013-02	Delinquent Tax Collections
	81,192.93	XX	XXXXXXXX	80013-01	Miscellaneous Revenues anticipated
XX	XXXXXXXX	XX	XXXXXXXX		Excess of anticipated Revenues:
	Credit		Debit		

RESULTS OF 2015 OPERATION

CURRENT FUND

Sheet 19

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED	EVENUES
Source	Amount Realized
Assessor's Lists	310.00
BOE-Refunds	13,876.02
Certified Copies	3,000.00
Division of Motor Vehicle	4,817.75
Elections	860.00
Emergency Notification SY	7,000.00
Miscellaneous	18,758.90
Newsletter Advertising Fees	3,300.00
NSF Check Charge	161.24
Photocopies	371.05
Prior Year Refunds	800.00
Prior Year Escrow Interest	125.04
Refunds/Dividends	28,559.56
Tax Search	20.00
Shared Service - Web	500.00
Shared Facility	13,500.00
SC&Vet - State Reimbursements	660.00
Tennis Badge	476.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 97,095.56

Sheet 20

١

SURPLUS - CURRENT FUND YEAR 2015	FUND			
	Debit		Credit	
1. Balance January 1, 2015 80014-01	XXXXXXXX XX	і Я	1,439,115.50	
2.	XXXXXXXX XX	Î Â		
3. Excess Resulting from 2015 Operations 80014-02	XXXXXXXX XX	<u> </u>	825,254.47	
4. Amount Appropriated in the 2015 Budget - Cash 80014-03	1,320,000.00		XXXXXXXX	XX
5. Amount Appropriated in the 2015 Budget - with Prior Writ- ten Consent of Director of Local Government Services 80014-04			XXXXXXXX	XX
6.			XXXXXXXX	XX
7. Balance December 31, 2015 80014-05	944,369.97		XXXXXXXX	ХХ
	2,264,369.97		2,264,369.97	
ANALYSIS OF BALANCE DECEMBER, 31, 2015 (FROM CURRENT FUND - TRIAL BALANCE)	EMBER, IAL BAL	A 31	, 2015 VCE)	
		_	A CONTRACTOR OF A CONTRACTOR O	

Cash 80014-06	3,412,612.78
Investments 80014-07	1 1
Change Fund	170.00
Sub Total	3,412,782.78
Deduct Cash Liabilities Marked with "C" on Trial Balance 80014-08	2,493,012.81
Cash Surplus 80014-09	919,769.97
Deficit in Cash Surplus 80014-10	1
Other Assets Pledged to Surplus: *	<u> </u>
(1) Due from State of N.J. Senior Citizens and Veterans Deduction 80014-16	1
Deferred Charges # 80014-12 24,600.00	1
Cash Deficit # 80014-13 -	<u> </u>
	1
	<u> </u>
	1
Total Other Assets 80014-14	24,600.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS 80014-15	944,369.97
WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2015 LF	S - 2015 LEVY
1. Amount of Levy as per Duplicate (Analysis) #	82101-00 \$ <u>23,225,168.62</u>
or (Abstract of Ratables)	82113-00 \$ <u> </u>
2. Amount of Levy Special District Taxes	82102-00 \$
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 \$ <u>266,782.19</u>
5a. Subtotal 2015 Levy 5b. Reductions due to tax appeals ** 5c. Total 2015 Tax Levy	\$ 23,491,950.81 \$ - \$ 82106-00 \$ 23,491,950.81
6 Transferred to Tax Title Liens	82107-00 \$ 8.70
7. Transferred to Foreclosed Property	82108-00 \$
8. Remitted, Abated or Canceled	82109-00 \$ (12,682.49)
9. Discount Allowed	82110-00 \$
10. Collected in Cash: In 2014	82121-00 \$ 138,434.18
In 2015 *	82122-00 \$ 23,120,176.90
Homestead Benefit Credit	82124-00 \$
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00 \$ 31,750.00
Total to Line 14	82111-00 \$ 23,290,361.08
11. Total Credits	\$ 23,277,687.29
12. Amount Outstanding December 31, 2015	83120-00 \$ 214,263.52
 13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is <u>99.14%</u> 82112-00 	
Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here	Levy Sale check here & complete sheet 22a
14. Calculation of Current Taxes Realized in Cash:	
Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ <u>23,290,361.08</u> \$ <u>50,000.00</u>
To Current Taxes Realized in Cash (Sheet 17)	\$ 23,240,361.08
Note A: In showing the above percentage the following should be noted: Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%	oe noted: \$1,049,977.50, Id be rcentage to .999%
# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.	re to include
 ** Include overpayments applied as part of 2015 collections. ** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41) 	3-1 et seq approved by resolution of the governing A. 40A:4-41)

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

	Dahit)	
	DCDIE		Credit	
1. Balance January 1, 2015	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	141.86		XXXXXXXX	XX
	XXXXXXXX	XX	1	
2. Sr. Citizens Deductions Per Tax Billings	1,000.00		XXXXXXXX	XX
	32,250.00		XXXXXXXX	XX
	2,000.00		XXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	X	3,500.00	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXX	X	1	
	XXXXXXXX	XX	33,000.00	
10.				
11.				
Balance December 31, 2015	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	XXXXXXXX	XX	L	
Due To State of New Jersey	1,108.14		XXXXXXXX	XX
	36,500.00		36,500.00	

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

To Item 10, Sheet 22	Less: Line 7	Sub-Total	Line 4	Line 3	Line 2	
31,750.00	3,500.00	35,250.00	2,000.00	32,250.00	1,000.00	

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING (N.J.S.A. 54:3-27)	FOR TAX APP) (N.J.S.A. 54:3-27)	X APPEAL 4:3-27)	H S	ENDING	
		Debit		Credit	i l
Balance January 1, 2015		XXXXXXXX	ХХ	45,936.50	
Taxes Pending Appeals	45,936.50	XXXXXXXX	XX	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	E	XXXXXXXX	XX	XXXXXXXX X	XX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXX	XX	50,000.00	
Interest Earned on Taxes Pending State Appeals			XX		
Cash Paid to Appelants (Including 5% Interest from Dat	te of Payment)	27,035.75		XXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	rest)	18,900.75		XXXXXXXX	XX
Balance December 31, 2015		50,000.00		XXXXXXXX	XX
Taxes Pending Appeals*	50,000.00	XXXXXXXX	XX	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	1	XXXXXXXX	XX	XXXXXXXX	XX
[*] Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015	on	95,936.50		95,936.50	
Signature of Tax Collector					
License # Date					

Sheet 24

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

.17.	16.	15.			14.	13.	12.	 .		•	10.	9.	<u></u> .∞	7.			6.	v	.4		1	ပ္			2.				
(Item No. 10 divided by Item No. 9) is 99.79% Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2016.	usted Amount	Totals	B. Tax Title Liens 83122-00	A. Taxes 83121-00	Balance December 31, 2015	2015 Taxes	2015 Taxes Transferred to Liens	Interest and Costs - 2015 Tax Sale	B. Tax Title Liens 83117-00	A. Taxes 83116-00	Collected:	Balance Brought Down	Totals	Balance Before Cash Payments	B. Tax Title Liens - Transfers from Taxes	A. Taxes - Transfers to Tax Title Liens	Adjustment between Taxes (Other than current year) and Tax Title Liens:	Added Tax Title Liens	Added Taxes	B. Tax Title Liens	A. Taxes	Transferred to Foreclosed Tax Title Liens:	B. Tax Title Liens	A. Taxes	Canceled:	B. Tax Title Liens 83103-00	A. Taxes 83102-00	Balance January 1, 2015	
\$	standi		8	8	-				00	8																00	18		
214,385.09 83125-00	ing		574.59	214,263.52		83123-00	83119-00	83118-00	1	267,799.74					83107-00	83104-00		83111-00	83110-00	83109-00	83108-00		83106-00	83105-00		565.89	269,776.10		
ind rep			<u> </u>	<u> </u>											(])	<u> </u>					<u> </u> 					<u> </u>		$\left \right $	
and represents the		482,637.85	XXXXXXXX	XXXXXXXX	XXXXXXXX	214,263.52	8.70		XXXXXXXX	XXXXXXXX	XXXXXXXX	268,365.63	268,365.63	XXXXXXXX		XXXXXXXX	XXXXXXXX	Ľ	1	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	270,341.99	Debit
			XX	XX	XX				XX	XX	XX			XX		XX	XX			XX	XX	XX	XX	XX	X	XX	XX		
		482,637.85	XXXXXXXX XX	XXXXXXXX XX	214,838.11	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	267,799.74	XXXXXXXX XX	268,365.63	268,365.63	XXXXXXXX XX	(1) -		XXXXXXXX XX	XXXXXXXX XX	ł	a	XXXXXXXX XX	ĩ	1,976.36	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	Credit

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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; MUNICI-PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose		Amount Authorized	Not Less The 1/5 of Amou Authorized	nt	Balance Dec. 31, 2014	1	RED By 2015 Budget	UCE	D IN 2015 Canceled by Resolutic	m	Balance Dec. 31, 201	5
5/21/12	Revaluation		123,000.00	 24,600.00		49,200.00		24,600.00		-		24,600.00	
ō													
	.	Totals	123,000.00	24,600.00		49,200.00		24,600.00		- 80026-00		24,600.00	

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.

			80033-15		80033-14	lotal	
						}	
		-					
						Е	NOT APPLICABLE
of Interest ue Rate	Date of Issue	ed	Amount Issued	হ	2016 Maturity		Purpose
			2015	ING	LIST OF BONDS ISSUED DURING 2015	OF BONDS	LIST
256,228.76	\$		80033-13		1s)	ervice" (*Item	Total "Interest on Bonds - Debt Service" (*Items)
			Ľ	s	80033-12		2016 Interest on Bonds *
	<u></u>		80033-11			nt Bonds	2016 Bond Maturities - Assessment Bonds
			T		I		
	<u> </u> ×	XX	XXXXXXXX		I	80033-10	Outstanding December 31, 2015
	<u> </u>						
	<u> ×</u>	XX	XXXXXXXX		1	80033-09	Paid
	<u> </u>		£	XX	XXXXXXXX	80033-08	Issued
	<u> </u>		1	XX	XXXXXXXX	80033-07	Outstanding January 1, 2015
			NOT APPLICABLE	TAP		IAL BOND	ASSESSMENT SERIAL BONDS
648,000.00			80033-05 256,228.76	\$	80033-06	apital Bonds	2016 Bond Maturities - General Capital Bonds 2016 Interest on Bonds *
		Z	~~~~~		3,088,000.00	80033-04	Outstanding December 31, 2015
	<u>`</u>	ζ.	~~~~~~				
	1						
		XX	XXXXXXXX		616,000.00	80033-03	Paid
			I	XX	XXXXXXXX	80033-02	Issued
		-	6,304,000.00	XX	XXXXXXXX	80033-01	Outstanding January 1, 2015
2016 Debt Service			Credit		Debit		
		DS	(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS	AL C	PAL) GENER/	(MUNICI	(COUNTY)
	S		FOR BONDS		2016 DEBT SERVICE	6 DEB	AND 201
5N S	AND	1	NT OITS		C ICCITET	ROND	SCHEDITE OF RONDS ISSIED AND OUTSTANDING

Sheet 31

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budge For Principal	t Requirement For Interest **	Interest Computed to (Insert Date)
	. Improvement to Blade Run - Ord # 956	\$ 190,000.00	12/21/2012	\$ 170,000.00	12/18/2016	0.50%	20,000.00	850.00	12/18/2016
- 2	Acquisition of Fire Apparatus - Ord #966	562,233.00	12/21/2012	502,233.00	12/18/2016	0.50%	62,233.00	2,511.17	12/18/2016
3	. Purchase of Fire Equipment - Ord #983	65,750.00	12/21/2012	52,020.00	12/18/2016	0.50%	7,020.00	260.10	12/18/2016
Sheet 33		33,250.00	12/21/2012	45,247.00	12/18/2016	0.50%	45,247.00	226.24	12/18/2016
5	. Improvements to Various Roads - Ord #1003	237,500.00	12/19/2014	237,500.00	12/18/2016	0.50%	23,750.00	1,187.50	12/18/2016
-	Fire Equipment - Ord #1004	69,350.00	12/19/2014	69,350.00	12/18/2016	0.50%	7,350.00	346.75	12/18/2016
-	7. DPW Equipment - Ord #1006	66,500.00	12/19/2014	66,500.00	12/18/2016	0.50%	6,500.00	332.50	12/18/2016
	3. Ave at the Commons - Ord #1012	300,000.00	12/18/2015	300,000.00	12/18/2016	0.50%	-	1,500.00	12/18/2016
_	 Improvements to Various Roads - Ord #1016 	200,000.00	12/18/2015	200,000.00	12/18/2016	0.50%		1,000.00	12/18/2016
	·								
-	Total	\$ 1,724,583.00	xxxxxxxxxxxx	\$ 1,642,850.00	xxxxxxxxxxxxx		172,100.00	8,214.25	
=	1000	<u><u></u></u>					80051-01	80051-02	

Memo: Type I School Notes should be separately listed and totaled.

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance	January 1, 2015	2015	Transferred From	Expended	Authorizations	Balance - De	cember 31, 2015
not merely designate by a code number.	Funded	Unfunded	Authorizations	Euncumbrances		Canceled	Funded	Unfunded
915- Improvements to DPW Complex	\$ 3,018.80	\$ 75,000.00	\$ -	\$ -	\$ 74,294.49	\$ -	\$ -	\$ 3,724.31
994- Improvements to Patterson Ave	-	13,691.46	-	-		-	-	13,691.46
1006- DPW Equipment	-	1,407.00	-	68,593.00	69,519.32		480.68	-
1007- Pedestrian Safety Improvements	198.00	33,250.00	-		330.00			33,118.00
1008- Generator for Municipal Building	5,000.00	95,000.00	_			_	5,000.00	95,000.00
1012-Ave at the Commons	-	-	900,000.00	-	37,449.39		307,550.61	555,000.00
1014-Police Equipment	-	_	22,000.00	-	18,666.00	-	-	3,334.00
2 2 2 3 3 1016-Improvements to Various Roads								
3 1016-Improvements to Various Roads			250,000.00			-	212,500.00	37,500.00
1018-Acquisition of Fire Apparatus	_	-	22,500.00	-	14,282.00			8,218.00
1019-Acquisition of Ambulance	-		160,000.00	-			8,000.00	152,000.00
1022-Acquisition of Ladder Truck	_	_	1,200,000.00		-	-	200,000.00	1,000,000.00
								-
Page Total	\$ 8,216.80	\$ 218,348.46	\$ 2,554,500.00	\$ 68,593.00	\$ 214,541.20	\$ -	\$ 733,531.29	\$ 1,901,585.77

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

SCHEDULE OF CAPITAL IMPROVEMENT FUND	TENT FUND			
	Debit		Credit	
Balance January 1, 2015 80031-01	XXXXXXXX X	XX	37,387.44	
lget Appropriation * 80031-02	XXXXXXXX	XX	65,000.00	
	XXXXXXXX X	X		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) 80031-03		XX	1	
1				
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XX	XXXXXXXX	XX
	-	X	XXXXXXXX	XX
				XX
			XXXXXXXX	XX
			XXXXXXXX	XX
			XXXXXXXX	XX
Appropriated to Finance Improvement Authorizations 80031-04	67,725.00		XXXXXXXX	XX
			XXXXXXXX	XX
Balance December 31, 2015 80031-05	34,662.44		XXXXXXXX	XX
	102,387.44		102,387.44	
* 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.	nis account unless	the b	alance of	

GENERAL CAPITAL FUND

.

GENERAL	
CAPITAL FUND	

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	the balance of the	unless	ed to this account u	on should be transferre	*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the
			1		
XX	XXXXXXXX		1	80030-05	Balance December 31, 2015
XX	XXXXXXXX				
XX	XXXXXXXX		1	80030-04	Appropriated to Finance Improvement Authorizations
	ſ	XX	XXXXXXXX	80030-03	Received from 2015 Emergency Appropriation *
	I	XX	XXXXXXXX	80030-02	Received from 2015 Budget Appropriation *
		ХХ	XXXXXXXX	80030-01	Balance January 1, 2015
	Credit		Debit		NOT APPLICABLE

CAPITAL IMPROVEMENTS AUTHORIZED IN 2015 appropriation is permitted to lapse. 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
Ave at the Common	900,000.00	855,000.00	45,000.00	ſ
Police Equipment	22,000.00	20,900.00	1,100.00	ſ
Improvements to Various Roads	250,000.00	237,500.00	12,500.00	-
Acquisition of Fire Equipment	22,500.00	21,375.00	1,125.00	1
Acquisition of Ambulance	160,000.00	152,000.00	8,000.00	I
Acquisition of Ladder Truck	1,200,000.00	1,200,000.00		I
Total 80032-00 2,554,500.00	2,554,500.00	2,486,775.00	67,725.00	1

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

	11,316.34		11,316.34		
XX	XXXXXXX XX		11,316.34	80029-04	Balance December 31, 2015
XX	XXXXXXX XX		1	80029-03	Appropriated to 2015 Budget Revenue
XX	XXXXXXX XX		1	80029-02	Appropriated to Finance Improvement Authorizations
	ſ	XX	XXXXXXXX XX		Funded Improvement Authorizations Canceled
	t	XX	XXXXXXXX XX		Premium on Sale of Bonds
	11,316.34	XX	XXXXXXXX XX	80029-01	Balance January 1, 2015
	Credit		Debit		

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABI

5 :--Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015 Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)

Ω

Ω

- 4. $\dot{\omega}$ Amount of Interest on Bonds with a Covenant - 2016 Requirement Amount of Bonds Issued Under Item 1 Maturing in 2016 Ω \$.
- Ś Total of 3 and 4 - Gross Appropriation
- 6. Less Amount of Special Trust Fund to be Used

↔

\$

\$

.

7. Net Appropriation Required

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

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

MUNICIPALITIES ONLY

Sheet 39