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

POPULATION LAST CENSUS 7,610

		NET VAI	LUATI	ON TAXABLE	2015	\$736,220,700.0	00
				MUNIC	ODE	1601	
	F	C	COUN	ER DAY PENA TIES - JANUAI LITIES - FEBR	RY 26,		
<b>ANNOTAT</b>	ED 40A:5-1 ATION OF I	12, AS AMEN	DED,	COMBINED WIT	H INFO	UNDER NEW JER: DRMATION REQUI	RED PRIOR TO
	Borough	of	f	Bloomingdale		, County of	Passaic
		SEE B		OVER FOR INDEX A O NOT USE THESE			
		Date		_ E	xamine	ed By:	
	1					Preliminary Check	
	2					Examined	
-	-			er detailed analysis.	to 65 are	e complete, were comput	•
					Title	•	J. Faccone pal Accountant #100
(This N	MUST be sigr	ned by Chief Fir	nancial	Officer, Comptroll	er, Audi	tor or Registered Mun	nicipal Accountant.)
REQUIRE	D CERTIFIC	CATION BY T	THE C	HIEF FINANCIAL	OFFI	CER:	
(which I have an exact copy are correct, the are in proof;	not prepared) y of the origina hat no transfer	[eliminate one] and all on file with the shave been made that this statements.	and infor clerk of de to or	mation required also the governing body, from emergency app	included that all c ropriatio	ment, (which I have prep d herein and that this Sta alculations, extensions a ns and all statements co ne from all the books and	atement is and additions intained herein
Further, I do certify that I,							
		Signature		Financial Office			
				Financial Officer	Noomina	dala Naw Jaragy 07403	
	Address 101 Hamburg Turnpike, Bloomingdale, New Jersey 07403						
	Phone Number (973) 838-0778  Fax Number (973) 838-5115						
	Email dmollineaux@bloomingdalenj.net						

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

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

Preparation by Registered Municipal Accountant	t (Statement of Statutory Auditor Only)
I have prepared the post-closing trial balances, relate the accompanying Annual Financial Statement from made available to me by the Boroug as of December 31, 2015 and have applied compromulgated by the Division of Local Government S Officer in connection with the filing of the Annual Financial Statement from Boroug as of December 31, 2015 and have applied compromited by N.J.S. 40A:5-12, as amended Because the agreed-upon procedures do not constitution.	the books of account and records th of Bloomingdale ertain agreed-upon procedures thereon as ervices, solely to assist the Chief Financial hancial Statement for the year then
accordance with generally accepted auditing standar the post-closing trial balances, related statements a agreed-upon procedures, (except for circumstances (no matters) [eliminate one] came to my attention the Financial Statement for the year ended 2015 requirements of the State of New Jersey, Departme Government Services. Had I performed additional profit of the financial statements in accordance with generatters might have come to my attention that would body and the Division. This Annual Financial Stater items prescribed by the Division and does not extend municipality/county, taken as a whole.	ards, I do not express an opinion on any of and analyses. In connection with the as set forth below, no matters) or at caused me to believe that the Annual is not in substantial compliance with the ant of Community Affairs, Division of Local procedures or had I made an examination rally accepted auditing standards, other I have been reported to the governing ment relates only to the accounts and
Listing of agreed-upon procedures not performed at which the Director should be informed:	nd/or matters coming to my attention of
	Joseph J. Faccone
	(Registered Municipal Accountant #100)
	Samuel Klein and Campany
	Samuel Klein and Company (Firm Name)
	550 Prood Street 11th Floor
	550 Broad Street, 11th Floor (Address)
	Novark Nov. Jargov 07102
	Newark, New Jersey 07102 (Address)
	(072) 624 6400
	(973) 624-6100 (Phone Number)
	,
	jfaccone@sklein-cpa.com (Email)
	,
Certified by me	(973) 624-6101 (Fax Number)

this 5th day of February, 2016

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed name:	Daniei Hagberg
Signature:	
Certificate #:	006513
Date:	

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

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality:	Borough of Bloomingdale
Chief Financial Officer:	Donna Mollineaux
Signature:	
Certificate #:	N0602
Date:	

## The undersigned certifies that this municipality does not meet Item(s) # of the criteria

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:

Chief Financial Officer:

Signature:

Certificate #:

Date:

Boro	Fed. I.D. #  bugh of Bloomingdale  Municipality	<b>-</b> :			
Bord	Municipality	<b>-</b>			
	Municipality	-			
	Danasia				
	Passaic County	<del>-</del>			
	County				
	Report	of Federal and State	e Finar	ncial Assistance	
		Expenditures	of Awa	ırds	
		Fiscal Year Ending:		12/31/2015	
		(1) Federal Programs		(2)	(3)
		Expended		State	Other Federal
		(administered		Programs	Programs
		by the State)		Expended	Expended
	TOTAL	5	\$	21,851.72	\$3,327.75
Note:	All local government	•	udit Audit F uditing	Performed in Acco Standards (Yellov federal and st	ordance w Book) ate awards (financial
	fiscal year and the type	e of audit required to only all and it threshold ha	comply is beer	with OMB A-133 increased to \$7	ds expended during its (Revised 6/27/03) and (50,000 beginning with an 205 of OMB A-133.
(1)		l pass-through funds	can b	e identified by the	ed directly from state he Catalog of Federal ontract agreements.
(2)		rough entities. Exclu	ıde sta	te aid (i.e. CMP1	state government or FRA, Energy Receipts
(3)	Report expenditures from indirectly from entition			-	he federal government
	Signature of Chief Fin	ancial Officer		Date	

## **IMPORTANT!**

## **READ INSTRUCTIONS**

## INSTRUCTION

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

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

CERTIFICATION	
I hereby certify that there was no	"utility fund" on the books of account and there was no
utility owned and operated by the	of
County of	during the year 2015 and that sheets 40 to 68 are
unnecessary.	
I have therefore removed from th	is statement the sheets pertaining only to utilities.
Name	
Title	
(This must be signed by the Chie Municipal Accountant.)	ef Financial Officer, Comptroller, Auditor or Registered
NOTE:	
•	, please be sure to refasten the "index" sheet (the last sheet protective cover sheet to the back of the document.
MUNICIPAL CERTIFICATION	OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015
Certification is hereby made that	the Net Valuation Taxable of property liable to taxation for
the tax year 2016 and filed with the Co	unty Board of Taxation on January 10, 2016 in accordance
with the requirement of N.J.S.A. 54:4-3	5, was in the amount of \$
	SIGNATURE OF TAX ASSESSOR
	Borough of Bloomingdale
	MUNICIPALITY
	Passaic
	COUNTY

## NOTE THAT A TRIAL BALANCE IS REQUIRED AND <u>NOT A BALANCE SHEET</u> POST CLOSING TRIAL BALANCE - CURRENT FUND

## AS AT DECEMBER 31, 2015

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

Title of Account	Debit	Credit
Cash	1,338,917.96	
Change Funds	600.00	
Sub-Total	1,339,517.96	
Due from State of New Jersey - Senior Citizen and		
Veterans Deduction	1,166.29	
	1,340,684.25	
Receivables and Other Assets with Full Reserves:		
Taxes Receivable	204,150.70	
Tax Title Liens	157,158.64	
Property Acquired for Taxes	1,959,800.00	
Due from General Trust Fund	8,230.67	
Due from Animal Control Trust Fund	1.80	
Due from Grant Trust Fund	0.69	
Due from General Capital Fund	85.80	
Due from Water and Sewer Assessment Trust Fund	438.86	
Due from Payroll Fund	342.98	
	2,330,210.14	
Deferred Charges:		
Special Emergency Authorization (NJS 40A: 4-53)	64,000.00	
	-	

(Do not crowd - add additional sheets)

## NOTE THAT A TRIAL BALANCE IS REQUIRED AND <u>NOT A BALANCE SHEET</u> **POST CLOSING TRIAL BALANCE - CURRENT FUND (CONTINUED)**

## 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		481,637.26	
Encumbrances Payable		220,380.99	
Reserve for Codification of Ordinances		374.95	
Accounts Payable		114.97	
Due to State of New Jersey:		15	
State Training Fees		1,735.00	
Marriage License Fees		250.00	
Tax Overpayments		5,370.61	
Local School District Taxes Payable		3.50	
Prepaid Taxes		82,691.73	
		792,559.01	"C"
Special Emergency Note Payable		64,000.00	
Reserve for Receivables and Other Assets		2,330,210.14	
Fund Balance		548,125.24	
V	3,734,894.39	3,734,894.39	
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(Do not crowd - add additional sheets)

## **POST CLOSING** TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2\*

AS AT DECEMBER 31, 2015

		N/A
Title of Account	Debit	Credit
<u> </u>		
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<sup>(</sup>Do not crowd - add additional sheets)
\* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

## AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash - Checking	15,331.07	
Federal and State Grants Receivable	110,554.05	
Appropriated Reserves for Federal and State Grants		125,885.12
	125,885.12	125,885.12
		= = = = = = = = = = = = = = = = = = = =

(Do not crowd - add additional sheets)

## POST CLOSING TRIAL BALANCE - TRUST FUNDS (Assessment Section Must Be Separately Stated)

## AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Animal Control Trust Fund		
Cash - Checking	21,146.55	
Due from State of New Jersey	2.40	
Due to Current Fund		1.80
Reserve for Expenditures		21,147.15
	21,148.95	21,148.95
General Trust Fund		
Cash - Checking	586,612.09	
Due from Municipal Court	16.00	
Special Deposits		326,322.02
Premiums on Tax Sale		163,500.00
Municipal Open Space Trust Fund		5,574.80
Due to Current Fund		8,230.67
Due to General Capital Fund		40,000.00
Reserve for:		
State Unemployment Trust Fund Expenditures		39,046.36
Municipal Alliance on Alcoholism and Drug Abuse - Program		
Income		3,954.24
	586,628.09	586,628.09
Grant Trust Fund		
Cash - Checking	8,080.09	
Due to Current Fund		0.69
Reserve for Revolving Loan Trust		8,079.40
	8,080.09	8,080.09
Assessment Trust Fund		
Assessments Receivable - Unpledged	92,471.71	
Due from Water and Sewer Assessment Trust Fund	56,257.25	
Bond Anticipation Notes		148,728.96
	148,728.96	148,728.96

(Do not crowd - add additional sheets)

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014:		(1) \$	5,600.00
			x25%
		(2) \$	1,400.00
Municipal Public Defender Trust Cash Balance December	31, 2015:	(3) \$	7,876.09
Note: If the amount of money in a dedicated fund establish 25% the amount which the municipality expended during the public defender, the amount in excess of the amount experience and Review Collection Fund administered by the Victims of Trenton, N.J. 08625).	ne prior year providing inded shall be forwarde	the serviced to the (	ces of a municipal Criminal Disposition
Amount in excess of the amount expended: $3 - (1 + 2) = \frac{1}{2}$		\$	876.09
The undersigned certifies that the municipality has a Municipal Public Defender as required under Public Law 1		ations go	verning
Chief Financial Officer:	Don	na Mollin	eaux
Signature:			
Certificate #:		N0602	
Date:			

## **Schedule of Trust Fund Deposits and Reserves**

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursed</u>	Balance as at Dec. 31, 2015
Escrow Deposits	\$ 526,494.08	\$ 64,506.83	\$ 489,461.86	\$ 101,539.05
2. Recycling Trust	7,639.29	14,239.28	16,290.30	5,588.27
3. Recreation Programs:				
4. Recreation Trust	22,567.62	52,722.83	49,199.06	26,091.39
5. Parking Offenses Adjudication Act	344.28	150.00		494.28
6. Public Defender Application Fees	10,662.09	2,520.00	5,306.00	7,876.09
7. Outside Employment of Police Officers	7,476.75	37,438.76	40,638.76	4,276.75
8. Fire Prevention Penalties	2,620.01			2,620.01
9. Senior Citizens' Activities	5,760.17	62,257.00	61,611.09	6,406.08
10. Accumulated Compensated Absences	121,850.00		76,891.55	44,958.45
11. Reserve for Snow Removal	339.92	40,960.00	19,498.66	21,801.26
12. Third Party Tax Redemptions	61,262.25	343,691.76	400,332.03	4,621.98
13. Affordable Housing	3.19	100,045.22		100,048.41
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	14	- 10		40.00
Totals	\$ 767,019.65	\$ 718,531.68	\$ 1,159,229.31	\$ 326,322.02

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

		LIA	LIABILITIES AND SURPLUS	JRPLUS				
			RECEIPTS	PTS				
Title of Liability to which Cash	Audit Balance	Assessments	Current	į				Balance
and Investments are Pledged	Dec. 31, 2014	and Liens	Budget	Other			Dispursements	Dec. 31, 2015
Assessment Serial Bond Issues:	xxxxxxxxxxxxx	XXXXXXXXXXXX XXXXXXXXXXX XXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX		XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:   xxxxxxxxxxxxx   xxxxxxxxxxx   xxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	XXXXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
17-2013, 1-2014 Curbs and Sidewalks		56,257.25						56,257.25
Due from Water and Sewer Assessment Fund	þL						56,257.25	(56,257.25)
Other Liabilities								
Trust Surplus								
* Less Assets "Unfinanced"	xxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX	$\overline{}$	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Totals		56,257.25					56,257.25	

\* Show as red figure

## POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

## AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,255,286.38	xxxxxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxxxxxx	2,255,286.38
Cash - Checking Account	1,562,804.30	
Grants Receivable	1,395,144.69	
Due from General Trust Fund	40,000.00	
Deferred Charges to Future Taxation:		
Funded	3,203,000.00	
Unfunded	6,521,812.42	
Serial Bonds		3,203,000.00
Bond Anticipation Notes		5,318,233.04
Improvement Authorizations:		
Funded		70,786.01
Unfunded		3,388,256.55
Capital Improvement Fund		13,123.00
Due to Current Fund		85.80
Reserve for:		
Grants Receivable		633,823.34
Other Contribution		30,000.00
Fund Balance		65,453.67
***************************************	14,978,047.79	14,978,047.79
£		
3 <del>1</del>		

(Do not crowd - add additional sheets)

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

	Cas	sh		O - al- D - al-
	* On Hand	On Deposit	Outstanding	Cash Book Balance
Current	50,387.09	1,332,539.64	44,008.77	1,338,917.96
Trust - Assessment				
Trust - Animal Control		21,146.55		21,146.55
Trust - Other	122.95	621,900.14	35,411.00	586,612.09
Capital - General		1,578,004.30	15,200.00	1,562,804.30
Water and Sewer - Operating	858.94	1,531,475.19		1,532,334.13
Water and Sewer - Capital		157,282.08		157,282.08
Water and Sewer Utility - Assessment Trust		105,349.94		105,349.94
Public Assistance **#1				<u> </u>
Federal and State Grant				
Fund		15,331.07		15,331.07
Grant Trust Fund		8,080.09		8,080.09
			=	
V				
Total	51,368.98	5,371,109.00	94,619.77	5,327,858.21

<sup>\*</sup> Include Deposits in Transit.

## **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have

been verified with the applicable passbooks at December 31, 2015.

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

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

Signature:	Title:	Registered Municipal Accountant #100

<sup>\*\*</sup> Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank

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

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

Checking Accounts		
Lakeland Bank:		
Current	5840-00589	1,281,998.48
Claims Fund	5840-01240	65,872.23
Animal Control	5840-00902	21,146.55
Trust Account	5840-00945	287,889.07
Recreation	5840-00988	26,020.53
Recycling Trust	5840-00961	5,589.20
Escrow Account	100717	83,218.25
Recreation and Open Space Est Trust Fund	5840-10177	44,760.82
Unemployment Comp Trust	5840-00996	39,046.36
Interlocal Construction Service	5840-12666	35,364.24
Affordable Housing Trust	5840-16467	100,011.67
Small Cities Grant	5840-00953	8,080.09
General Capital	5840-00570	1,578,004.30
Water and Sewer Operating	5840-10142	1,531,475.19
Water and Sewer Capital	5840-10223	157,282.08
Water and Sewer Assessments	5840-04452	105,349.94
*		
	TOTAL	5,371,109.00

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

State Grants:  NJ Transportation Trust Fund Paterson-Hamburg Turnpike 5,053.  Recycling Tonnage Grant		Budget		- 6	
Balan  Grant  Jan. 1,  ortation Trust Fund Paterson-Hamburg Turnpike  Tonnage Grant			_		
ortation Trust Fund Paterson-Hamburg Turnpike Tonnage Grant	_	Kevenue Revenue			Balance
ortation Trust Fund Paterson-Hamburg Turnpike nmunities Program		Kealized	Received	Callcalled	Dec. 31, 2013
ortation Trust Fund Paterson-Hamburg Turnpike nmunities Program Tonnage Grant					
Clean Communities Program Recycling Tonnage Grant	5,053.00				5,053.00
Recycling Tonnage Grant		15,093.70	15,093.70		
		9,916.17	9,916.17		
Body Armor Grant		1,847.11	1,847.11		
NJ Division of Highway Traffic Safety:					
iger Safety Grant	8,196.00				8,196.00
Click It or Ticket		4,000.00	4,000.00		
tion Trails Program	14,800.00				14,800.00
ce Training Program	3,752.00				3,752.00
l Grant	17,194.00				17,194.00
County of Passaic:					
e on Alcoholism and Drug Abuse	16,884.40	16,792.00	15,511.35		18,165.05
Sloan Park Improvements 41,88	41,852.00				41,852.00
kwood Park	1,039.00				1,039.00
Cultural and Heritage Council - Art Classes	503.00				503.00
Other:					
Private Donation - Police Department		1,000.00	1,000.00		
Totals 109,27	109,273.40	48,648.98	47,368.33		110,554.05

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Transferred from 2015	from 2015			
		Budget Appropriations	opriations			
Grant	Balance Jan. 1, 2015	Budget	Appropriation By 40A:4-87	Expended	Cancelled	Balance Dec. 31, 2015
State Grants:						
Clean Communities Act	14.56	15,093.70		13,651.26		1,457.00
Drunk Driving Enforcement Grant	4,363.64			3,044.61		1,319.03
Recycling Tonnage Grant	1,206.72	9,916.17				11,122.89
Body Armor Grant	1,155.85		1,847.11	1,155.85		1,847.11
NJ Division of Highway Traffic Safety:		×				
Child Passenger Safety Grant	4,606.00					4,606.00
Click It or Ticket	4.00		4,000.00	4,000.00		4.00
Over the Limit Under Arrest	1,450.00					1,450.00
Recreation Trails Program	19,275.00	7				19,275.00
Office of Emergency Management	2,406.00					2,406.00
Highlands COAH Grant	12,994.00					12,994.00
Domestic Violence Training Program	629.00					629.00
Federal Grants:				_		
FEMA Grant	774.00					774.00
Assistance to Firefighters Grant	3,014.00					3,014.00
Municipal Storm Water Regulation Program	8,586.00					8,586.00
Bulletproof Vest Partnership Grant	3,811.00			3,327.75		483.25
					b	
Sub-Totals	64,289.77	25,009.87	5,847.11	25,179.47		69,967.28

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (CONTINUED)

4-87  4-87  Expended  20,001.49  1,000.00  1,000.00			Transferred from 2015 Budget Appropriations	from 2015 opriations				
incipal Alliance on Alcoholism and Drug Abuse 11,107.33 20,990.00  Rwood Park an Park Improvements 41,114.00  Itural and Heritage Council - Cultural trural and Heritage Council - Senior Citizen 1,093.00  Itural and Heritage Council - Senior Citizen 1,093.00	Grant	Balance Jan. 1, 2015	Budget	Appropriation By 40A:4-87	Û	pepudax	Cancelled	Balance Dec. 31, 2015
wood Park         843.00           an Park Improvements         41.114.00           an Park Improvements         41.114.00           Itural and Heritage Council - Cultural         397.00           Itural and Heritage Council - Senior Citizen         1,093.00           Itural and Heritage Council - Senior Citizen         1,000.00								
wwood Park         843.00           an Park Improvements         41.114.00           tural and Heritage Council - Cultural         397.00           fural and Heritage Council - Cultural         375.00           tural and Heritage Council - Senior Citizen         1,093.00           rate Donation - Police Department         1,000.00	Municipal Alliance on Alcoholism and Drug Abuse	11,107.33	20,990.00			20,001.49		12,095.84
an Park Improvements         41,114.00           tural and Heritage Council - Cultural         397.00           tural and Heritage Council - Cultural         375.00           Festival         1,093.00           tural and Heritage Council - Senior Citizen         1,093.00           rate Donation - Police Department         1,000.00	Oakwood Park	843.00						843.00
Tural and Heritage Council - Art Classes         397.00           Fustival         375.00           Festival trust and Heritage Council - Senior Citizen         1,093.00           tural and Heritage Council - Senior Citizen         1,000.00	Sloan Park Improvements	41,114.00						41,114.00
Festival         375.00           Lural and Heritage Council - Senior Citizen         1,093.00           vale Donation - Police Department         1,000.00	Cultural and Heritage Council - Art Classes	397.00						397.00
Festival         375.00           tural and Heritage Council - Senior Citizen         1,093.00           vate Donation - Police Department         1,000.00           vate Donation - Police Department         1,000.00	Cultural and Heritage Council - Cultural							
fural and Heritage Council - Senior Citizen         1,093.00           rate Donation - Police Department         1,000.00           rate Donation - Police Department         1,000.00           rate Donation - Police Department         1,000.00	Festival	375.00						375.00
vate Donation - Police Department         1,000.00	Cultural and Heritage Council - Senior Citizen	1,093.00						1,093.00
vate Donation - Police Department         1,000.00	Other:							
	Private Donation - Police Department		1,000.00			1,000.00		
								×
5,847.11	Totals	119,219.10	46,999.87	5,847.11		46,180.96		125,885.12

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Transferre	d to 2015			
Grant	Balance Jan. 1, 2015	Budget	Appropriation  Appropriation  By 40A:4-87	Rec	Received	Balance Dec. 31, 2015
Recycling Tonnage Grant	9,916.17	9,916.17				
				•		
Totals	9,916.17	9,916.17				

## \* LOCAL DISTRICT SCHOOL TAX

		1	
		Debit	Credit
Balance January 1, 2015		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxxxxxx	0.50
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	xxxxxxxxxxxxxx	
Levy School Year July 1, 2015 - June 30, 2016		xxxxxxxxxxxxxx	
Levy Calendar Year 2015		xxxxxxxxxxxxxx	15,804,680.00
Paid		15,804,677.00	xxxxxxxxxxxxx
Balance December 31, 2015		xxxxxxxxxxxxx	xxxxxxxxxxxxxx
School Tax Payable # (Prepaid School Tax)	85003-00	3.50	xxxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00		xxxxxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations transfer to Board of Education for use of local schools.	s-schools,	15,804,680.50	15,804,680.50

<sup>#</sup> Must include unpaid requisitions.

## **MUNICIPAL OPEN SPACE**

		Debit	Credit
Balance January 1, 2015	85045-00	xxxxxxxxxxxxx	16,326.21
2015 Levy	81105-00	xxxxxxxxxxxxx	184,055.00
Added Taxes			189.62
Interest Earned		xxxxxxxxxxxxx	57.80
Expenditures		195,053.83	xxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorization	on		
Balance December 31, 2015	85046-00	5,574.80	xxxxxxxxxxxxxx
		200,628.63	200,628.63

## **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

## **REGIONAL HIGH SCHOOL TAX**

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

## **COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2015		xxxxxxxxxxxx	xxxxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxxx	
2015 Levy:		xxxxxxxxxxxx	xxxxxxxxxxxx
General County	80003-03	xxxxxxxxxxxxx	5,973,963.61
County Library	80003-04	xxxxxxxxxxxxx	
County Health		xxxxxxxxxxxxx	
County Open Space Preservation	ı	xxxxxxxxxxxxx	79,649.83
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxxxx	6,407.46
Paid		6,060,020.90	xxxxxxxxxxxxx
Balance December 31, 2015		xxxxxxxxxxxxx	xxxxxxxxxxxxx
County Taxes			xxxxxxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxxxxx
		6,060,020.90	6,060,020.90

## **SPECIAL DISTRICT TAXES**

2				N/A
			Debit	Credit
Balance January 1, 2015		80003-06	xxxxxxxxxxxx	
2015 Levy: (List Each Type of	District Tax Separately	- see Footnote)	xxxxxxxxxxxx	xxxxxxxxxxxxx
Fire -	81108-00		xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Sewer -	81111-00		xxxxxxxxxxxx	xxxxxxxxxxxxx
Water -	81112-00		xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Garbage -	81109-00		xxxxxxxxxxxx	xxxxxxxxxxxxx
			xxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Special Improvement Distr	rict		xxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxx	xxxxxxxxxxxxx
Total 2015 Levy	_	80003-07	xxxxxxxxxxxxx	
Paid		80003-08		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2015		80003-09		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Footnote: Please state the number of districts in each instance.

N/A

## **STATE LIBRARY AID**

N/A RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

 $$\operatorname{\text{N/A}}$$  RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2015	80004-03	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2015	80004-04	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2015	80004-12		
*			

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

		Debit	Credit
Balance January 1, 2015	80004-05	xxxxxxxxxxxxxx	
State Library Aid Received in 2015	80004-06	xxxxxxxxxxxxxx	
	4	s	
Expended	80004-13		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2015	80004-14	4	

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2015	80004-07	xxxxxxxxxxxxxx	
State Library Aid Received in 2015	80004-08	xxxxxxxxxxxxxx	
Expended	80004-15		xxxxxxxxxxxxxxx
7			
Balance December 31, 2015	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2015

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	480,600.00	480,600.00	
Surplus Anticipated with Prior Written Consen Director of Local Government	t of 80102-			
Miscellaneous Revenue Anticipated:		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx
Adopted Budget		2,180,251.87	2,210,791.78	30,539.91
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
		19,308.11	19,308.11	
Total Miscellaneous Revenue Anticipated	80103-	2,199,559.98	2,230,099.89	30,539.91
Receipts from Delinquent Taxes	80104-	100.00	1,774.93	1,674.93
Amount to be Raised by Taxation:		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	7,534,416.61	xxxxxxxxxxxx	xxxxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxxxx	xxxxxxxxxxxx
(c) Minimum Library Tax	11	266,660.39	xxxxxxxxxxxx	xxxxxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	7,801,077.00	7,740,352.82	(60,724.18)
		10,481,336.98	10,452,827.64	(28,509.34)

## **ALLOCATION OF CURRENT TAX COLLECTIONS**

80108-00		
	xxxxxxxxxxxxx	29,599,298.34
	xxxxxxxxxxxx	xxxxxxxxxxxx
80109-00	15,804,680.00	xxxxxxxxxxxx
80119-00		xxxxxxxxxxxx
80110-00		xxxxxxxxxxxx
80111-00	6,053,613.44	xxxxxxxxxxxxx
80112-00	6,407.46	xxxxxxxxxxxx
80113-00		xxxxxxxxxxxx
80120-00	184,244.62	xxxxxxxxxxxx
80114-00	xxxxxxxxxxxxx	190,000.00
80115-00	xxxxxxxxxxxxx	
80116-00	7,740,352.82	xxxxxxxxxxxx
80117-00		xxxxxxxxxxxxx
80118-00	xxxxxxxxxxxx	
	29,789,298.34	29,789,298.34
	80119-00 80110-00 80111-00 80112-00 80113-00 80120-00 80114-00 80115-00 80116-00 80117-00	80119-00         80110-00         80111-00       6,053,613.44         80112-00       6,407.46         80113-00       184,244.62         80114-00       xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

allocation would apply to "Non-Budget Revenue" only.

## STATEMENT OF GENERAL BUDGET REVENUES 2015 (Continued)

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

Source	Budget	Realized	Excess or Defici
Interlocal Construction - Livingston BOE	2,355.00	2,355.00	
Body Armor Fund	1,847.11	1,847.11	
Interlocal Construction - West Essex BOE	2,036.00	2,036.00	
Interlocal Construction - North Caldwell BOE	1,710.00	1,710.00	
Interlocal Animal Canvass - Pompton Lakes	7,360.00	7,360.00	
Click It or Ticket	4,000.00	4,000.00	
Total (Sheet 17)	19,308.11	19,308.11	

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:	
•	Sheet 17a

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted		80012-01	10,462,028.87
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	19,308.11
		80012-03	10,481,336.98
Appropriated for 2015 by Emergency Appropriation (Budget Stat	ement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	10,481,336.98
Add: Overexpenditures (see footnote)		80012-06	= = = = = = = = = = = = = = = = = = = =
Total Appropriations and Overexpenditures		80012-07	10,481,336.98
Deduct Expenditures:			<del></del> -
Paid or Charged [Budget Statement Item (L)]	80012-08	9,809,699.30	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	190,000.00	
Reserved	80012-10	481,637.26	
Total Expenditures		80012-11	10,481,336.56
Unexpended Balances Canceled (see footnote)	-	80012-12	0.42

## FOOTNOTES -

RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be market 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)

(2,021 1 1 0)(11 2 1 0 0) 0 0 2 2 2 3 1 0 2 1 0	 N/A
2015 Authorizations	
N.J.S. 40A:4-46 (After adoption of Budget)	
N.J.S. 40A:4-20 (Prior to adoption of Budget)	
Total Authorizations	
Deduct Expenditures:	
Paid or Charged	
Reserved	
Total Expenditures	

## **RESULTS OF 2015 OPERATION**

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxx	30,539.91
Delinquent Tax Collections	80013-02	xxxxxxxxxxxxx	1,674.93
		xxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxxxxx	
Unexpended Balances of 2015 Budget Appropriations	80013-04	xxxxxxxxxxxxx	0.42
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxxx	67,888.32
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxxxxx	
Unexpended Balance of 2014 Appropriation Reserves	80013-05	xxxxxxxxxxxxx	76,953.39
Prior Years Interfunds Returned in 2015	80013-06	xxxxxxxxxxxx	
Other Accounts Receivable Realized		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	2,000.01
Grant Expenditures Cancelled		xxxxxxxxxxxxx	
Tax Overpayments Cancelled		xxxxxxxxxxxx	
		xxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Shee	ets 13 & 14)	xxxxxxxxxxxx	xxxxxxxxxxxx
Balance January 1, 2015	80013-07		xxxxxxxxxxxxx
Balance December 31, 2015	80013-08	xxxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxxx	xxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxxxx
			xxxxxxxxxxxxx
Required Collection of Current Taxes	80013-11	60,724.18	xxxxxxxxxxxxx
Interfund Advances Originating in 2015	80013-12	8,753.65	xxxxxxxxxxxxx
Prior Year Paid Taxes Cancelled		65,169.47	xxxxxxxxxxxx
Senior Citizen Deductions Disallowed by Tax Collector		1,673.28	xxxxxxxxxxxx
Prior Year Revenue Refund			xxxxxxxxxxxx
Reserve for Other Accounts Receivable			xxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	42,736.40	xxxxxxxxxxxxx
		179,056.98	179,056.98

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Construction Services for Bloomingdale Board of Education  Fire Department  Premiums on Tax Sale Cancelled  Sale of Township Assets  Insurance Refund  Elections  State Inspection Fees  Credit Card Fees  Franchise Fee - Verizon	16,250.00 7,497.00 5,800.00 4,468.00 4,053.00 3,434.41 3,219.79 2,779.65 2,640.01 2,539.31 1,581.18
Premiums on Tax Sale Cancelled  Sale of Township Assets  Insurance Refund  Elections  State Inspection Fees  Credit Card Fees  Franchise Fee - Verizon	5,800.00 4,468.00 4,053.00 3,434.41 3,219.79 2,779.65 2,640.01 2,539.31
Sale of Township Assets  Insurance Refund  Elections  State Inspection Fees  Credit Card Fees  Franchise Fee - Verizon	4,468.00 4,053.00 3,434.41 3,219.79 2,779.65 2,640.01 2,539.31
Insurance Refund  Elections  State Inspection Fees  Credit Card Fees  Franchise Fee - Verizon	4,053.00 3,434.41 3,219.79 2,779.65 2,640.01 2,539.31
Elections  State Inspection Fees  Credit Card Fees  Franchise Fee - Verizon	3,434.41 3,219.79 2,779.65 2,640.01 2,539.31
State Inspection Fees  Credit Card Fees  Franchise Fee - Verizon	3,219.79 2,779.65 2,640.01 2,539.31
Credit Card Fees Franchise Fee - Verizon	2,779.65 2,640.01 2,539.31
Franchise Fee - Verizon	2,640.01 2,539.31
	2,539.31
Prior Year Appropriation Refunds	1,581.18
Senior Citizen and Veterans Administrative Fees	
Sales of Copies and Maps	1,039.56
Payment in Lieu of Taxes	1,000.00
Police Reports	737.50
Interest on Assessments	438.86
Reserve for Hurricane Sandy Cancelled	275.55
Return Check Fees	220.00
Federal Emergency Management Agency Reimbursement	166.37
Cost of Sale for Taxes	109.82
Miscellaneous	9,638.31
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	67,888.32

## SURPLUS - CURRENT FUND YEAR 2015

		Debit	Credit
1. Balance January 1, 2015	80014-01	xxxxxxxxxxxxxx	985,988.84
2.		xxxxxxxxxxxxxx	
3. Excess Resulting from 2015 Operations	80014-02	xxxxxxxxxxxxxx	42,736.40
4. Amount Appropriated in the 2015 Budget - Ca	sh 80014-03	480,600.00	xxxxxxxxxxxxx
<ol> <li>Amount Appropriated in 2015 Budget - with Prior V ten Consent of Director of Local Government Serv</li> </ol>			xxxxxxxxxxxx
6.	100,000,1.0.		xxxxxxxxxxxx
7. Balance December 31, 2015	80014-05	548,125.24	XXXXXXXXXXXXXX
· · · · · · · · · · · · · · · · · · ·		1,028,725.24	1,028,725.24

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

Cash		80014-06	1,339,517.96
Investments		80014-07	
Sub Total			1,339,517.96
Deduct Cash Liabilities Market with "C" on Tri	al Balance	80014-08	792,559.01
Cash Surplus		80014-09	546,958.95
Deficit in Cash Surplus		80014-10 (	
Other Assets Pledged to Surplus: *			
<ol><li>Due from State of N.J. Senior Citizens and Veterans Deduction</li></ol>	80014-16	1,166.29	
Deferred Charges #	80014-12		
Cash Deficit#	80014-13		
	- A		
Total Other Assets		80014-14	1,166.29
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS"	, "OTHER ASSETS"	80014-15	548,125.24
WOULD ALSO BE PLEDGED TO CASH LIABIL	ITIES.		

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

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

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

1.	Amount of Levy as per Duplicate	(Analysis) #		82101-00	\$	29,846,387.34
	(Abstract of	Ratables)		82113-00	\$	
2.	Amount of Levy Special District T	axes		82102-00	\$_	
3.	Amount Levied for Omitted Taxes N.J.S.A. 54:4-63.12 et seq.	under		82103-00	\$_	
4.	Amount Levied for Added Taxes to N.J.S.A. 54:4-63.1 et seq.	under		82104-00	\$	31,758.05
5b.	Subtotal 2015 Levy Reductions due to tax appeals** Total 2015 Levy	\$ 	29,878,145.39	82106-00	\$_	29,878,145.39
6.	Transferred to Tax Title Liens			82107-00	\$	26,788.84
7.	Transferred to Foreclosed Proper	ty		82108-00	\$	
8.	Remitted, Abated or Canceled			82109-00	\$	47,966.91
9.	Discount Allowed			82110-00	\$_	
10.	Collected in Cash:	ln 2014	82121-00	\$71,194.75_		
		In 2015 *	82122-00	\$29,458,853.59		
	R.E.A.P. Revenue			\$		
	State's Share of 2015 Senior Citizand Veterans Deductions Allowed		82123-00	\$69,250.00		
	Total to Line 14		82111-00	\$29,599,298.34		
11.	Total Credits				\$_	29,674,054.09
12.	Amount Outstanding December 3	31, 2015		83120-00	\$_	204,091.30
13.	Percentage of Cash Collections to (Item 10 divided by Item 5c) is	o Total 2015 Lo	99.06% 82112-00			v
	Note: If municipality conducted A	ccelerated Tax	Sale or Tax Levy S	ale check here 🗆 & comp	lete she	et 22a.
14.	Calculation of Current Taxes Rea	lized in Cash:				
	Total of Line 10				\$	29,599,298.34
	Less: Reserve for Tax Appeals F State Division of Tax Appe	-			\$_	
	To Current Taxes Realized in Ca	sh (Sheet 17)			\$	29,599,298.34

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 cash collections would be \$1,049,977.50 ÷ \$1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2015 collections.

<sup>\*\*</sup> 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

N/A

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997

(1) Utilizing Accelerated Tax Sale	
Total of Line 10 Collected in Cash (sheet 22)	\$
LESS: Proceeds from Accelerated Tax Sale	
NET Cash Collected	\$
Line 5c (sheet 22) Total 2015 Tax Levy	\$
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	2
(2) Utilizing Tax Levy Sale	
Total of Line 10 Collected in Cash (sheet 22)	\$
LESS: Proceeds from Tax Levy Sale (excluding premium)	
Net Cash Collected	\$
Line 5c (sheet 22) Total 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	xxxxxxxxxxxxx	xxxxxxxxxxxxxx
Due From State of New Jersey	12,398.47	xxxxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	13,500.00	xxxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	55,000.00	xxxxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector		xxxxxxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	750.00	
6. Veterans Deductions Allowed By Tax Collector - 2014 Taxes		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed By Tax Collector Prior Years	xxxxxxxxxxxxxx	1,673.28
9. Received in Cash from State	xxxxxxxxxxxxxx	79,058.90
10. Veterans Deductions Disallowed By Tax Collector		
11. Sr. Citizens Deductions Allowed By Tax Collector - 2014 Taxes	250.00	
12. Balance December 31, 2015	xxxxxxxxxxxxxxx	xxxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxxxxx	1,166.29
Due To State of New Jersey		xxxxxxxxxxxxx
	81,898.47	81,898.47

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

Line 2	13,500.00
Line 3	55,000.00
Line 4	
Line 5	750.00
Sub-Total	69,250.00
Less: Line 7 and 10	
To Item 10, Sheet 22	69,250.00

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

		-4 2*	N/A
		Debit	Credit
Balance January 1, 2015		xxxxxxxxxxxx	
Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxxx
Contested Amount of 2015 Taxes Collected whi are Pending State Appeal (Item 14, Sheet 22)	ich	xxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appea	ls	xxxxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Closed to Results of Operations	Date of Payment)		xxxxxxxxxxxx
(Portion of Appeal won by Municipality, including	g Interest)		xxxxxxxxxxxxx
Balance December 31, 2015			xxxxxxxxxxxx
Taxes Pending Appeals *		xxxxxxxxxxxx	xxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxx
* Includes State Tax Court and County Board Appeals Not Adjusted by December 31, 2019			
Signature of Tax Collector	-		

Date

License #

## **ACCELERATED TAX SALE - CHAPTER 99**

N/A

## 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.

Α.	Reserve for Uncollected Taxes (sheet 25, Item 12)	\$
В.	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16) \$	
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2016 Estimated Total Levy - 2015 Total Levy)/2015 Total Levy]	
D.	Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$
20	16 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1.	Subtotal General Appropriations (item 8(L) budget sheet 29)	\$
2.	Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$
	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			203,485.00	xxxxxxxxxxxxxxxxx
A. Taxes	83102-00	161.05	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	203,323.95	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxxxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Ta	x Title Liens		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxxx	72,954.15
4. Added Taxes		83110-00	1,673.28	xxxxxxxxxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxxxxxxxxx
<ol><li>Adjustment between Taxes ( and Tax Title Liens:</li></ol>	Other than current ye	ear)	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax	Title Liens	83104-00	xxxxxxxxxxxxxxxx	(1)
B. Tax Title Liens - Transfe	rs from Taxes	83107-00	(1)	xxxxxxxxxxxxxxxx
7. Balance Before Cash Payme	nts		xxxxxxxxxxxxxxxx	132,204.13
8. Totals			205,158.28	205,158.28
9. Balance Brought Down			132,204.13	xxxxxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxxx	1,774.93
A. Taxes	83116-00	1,774.93	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
11. Interest and Costs - 2015 Ta	x Sale	83118-00		xxxxxxxxxxxxxxxx
12. 2015 Taxes Transferred to L	ens	83119-00	26,788.84	xxxxxxxxxxxxxxxx
13. 2015 Taxes		83123-00	204,091.30	xxxxxxxxxxxxxxxxxx
14. Balance December 31, 2015		11	xxxxxxxxxxxxxxxx	361,309.34
A. Taxes	83121-00	204,150.70	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	157,158.64	xxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
15. Totals			363,084.27	363,084.27

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 1.34%

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

\$ 4,841.54 83125-00

and represents the

(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)

1. Balance January 1, 2015 84	1404.00	Debit	Credit
1. Balance January 1, 2015	101 00		
	101-00	1,758,400.00	×××××××××××××××××××××××××××××××××××××××
2. Foreclosed or Deeded in 2015		xxxxxxxxxxxx	xxxxxxxxxxxxx
3. Tax Title Liens 84	103-00	72,954.15	xxxxxxxxxxxxx
4. Taxes Receivable 84	104-00		xxxxxxxxxxxxx
5A. 84	102-00		xxxxxxxxxxxxx
5B. 84	105-00	xxxxxxxxxxxx	
6. Adjustment to Assessed Valuation 84	106-00	128,445.85	xxxxxxxxxxxxx
7. Adjustment to Assessed Valuation 84	107-00	xxxxxxxxxxxx	
8. Sales		xxxxxxxxxxxx	xxxxxxxxxxxxx
9. Cash * 84	109-00	xxxxxxxxxxxx	
10. Contract 84	110-00	xxxxxxxxxxxx	
11. Mortgage 84	111-00	xxxxxxxxxxxx	
12. Loss on Sales 84	112-00	xxxxxxxxxxxx	
13. Gain on Sales 84	113-00		xxxxxxxxxxxx
14. Balance December 31, 2015 84	1114-00	xxxxxxxxxxxx	1,959,800.00
		1,959,800.00	1,959,800.00
CONTRACT SALES			N/A
		Debit	Credit
15. Balance January 1, 2015	1115-00		xxxxxxxxxxxxx
16. 2015 Sales from Foreclosed Property 84	1116-00		xxxxxxxxxxxxx
17. Collected * 84	1117-00	xxxxxxxxxxxx	
18. 84	1118-00	xxxxxxxxxxxx	
19. Balance December 31, 2015 84	1119-00	xxxxxxxxxxxx	
MORTGAGE SALES			N/A
		Debit	Credit
20. Balance January 1, 2015 84	1120-00		xxxxxxxxxxxxx
	1121-00		xxxxxxxxxxxxx
	1122-00	xxxxxxxxxxxxx	
23. 84	4123-00	xxxxxxxxxxxx	
24. Balance December 31, 2015 84	1124-00	xxxxxxxxxxxx	
Analysis of Sale of Property: \$ * Total Cash Collected in 2015 (84125-00)			
Realized in 2015 Budget			

# 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.)

14.0.0. 404.4	-33.1 01 N.S.S. 40A.	+-00.10 listed off c	meets 25 and 50.,	N/A
<u>Caused By</u>	Amount Dec. 31, 2014 Per Audit Report	Amount in 2015 <u>Budget</u>	Amount Resulting from 2015	Balance as at Dec. 31, 2015
Emergency Authorization -     Municipal *	\$	\$	_\$	
Emergency Authorizations -     Schools	\$	\$\$	_ \$	_\$
3	\$\$	\$	\$	\$
4	\$	\$	_ \$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	_ \$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9.	\$	\$	\$	_\$
10	\$	_\$	\$	\$
* Do not include items funde	d or refunded as liste	d below.		
EMERGENCY AUTI FUNDED OR F	HORIZATIONS UN REFUNDED UNDE			
<u>Date</u>		Purpose		Amount

	<u>Date</u>	<u>Purpose</u>	N/A <u>Amount</u>
1,		\$	=======================================
2		\$	
3		\$	
4		\$	
5		\$	

# JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

 In favor of
 On Account of
 Date Entered
 Amount
 N/A Appropriated for in Budget of Year 2016

 1.
 \$
 \$
 \$

 2.
 \$
 \$

 3.
 \$
 \$

 4.
 \$
 \$

FUND: Current Fund

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

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

				Not Less Than		REDUCED IN 2015	J IN 2015	
			Amount	1/5 of Amount	Balance	By 2015	Canceled	Balance
Date	Purpose		Authorized	Authorized *	Dec. 31, 2014	Budget	by Resolution	Dec. 31, 2015
6/14/2011	6/14/2011 Revaluation Program		285,000.00	57,000.00	114,000.00	57,000.00		57,000.00
9/27/2011	9/27/2011 Accumulated Sick Leave		35,000.00	7,000.00	14,000.00	7,000.00		7,000.00
0								
				ă:				
		Totals	320,000.00	64,000.00	128,000.00	64,000.00		64,000.00
					80025-00	80026-00		

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

Chief Financial Officer

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

FUND:

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY -

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DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD. PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES.

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

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

Chief Financial Officer

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

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

# (COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	xxxxxxxxxxxx	3,903,000.00	
Issued		xxxxxxxxxxxx		
Paid	80033-03	100	xxxxxxxxxxxxxx	
S <del></del>				
Outstanding December 31, 2015	80033-04	3,203,000.00	×××××××××××××××××××××××××××××××××××××××	
		3,903,000.00	3,903,000.00	
2016 Bond Maturities - General Capita	l Bonds		80033-05	\$ 700,000.00
2016 Interest on Bonds *		80033-06	\$ 125,711.00	
	ASSESSME	NT SERIAL BON	DS	
Outstanding January 1, 2015	80033-07	xxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxx		+8
Paid	80033-09		xxxxxxxxxxxxxxx	
8				
Outstanding December 31, 2015	80033-10		xxxxxxxxxxxxxx	
2016 Bond Maturities - Assessment B	onde		80033-11	<b>Q</b>
	onus	00022 42		9
2016 Interest on Bonds *	133 2	80033-12	1	
Total "Interest on Bonds - Debt Service	e" (* Items)		80033-13	\$ 125,711.00

# **LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
			ä	
,				
Total		20000 45		

80033-14

80033-15

N/A

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

(COUNTY) (MUNICIPAL) LUAN 2016 Debt Service Debit Credit Outstanding January 1, 2015 80033-01 xxxxxxxxxxxxxxxx Issued 80033-02 xxxxxxxxxxxxxx Paid 80033-03 XXXXXXXXXXXXXXXX Outstanding December 31, 2015 80033-04 XXXXXXXXXXXXXXXX 2016 Loan Maturities 80033-05 \$ 2016 Interest on Loans 80033-06 \$ 80033-13 \$ Total 2016 Debt Service for Loan **LOAN** Outstanding January 1, 2015 80033-07 xxxxxxxxxxxxxxxx Issued 80033-08 xxxxxxxxxxxxxxx 80033-09 Paid XXXXXXXXXXXXXXX Outstanding December 31, 2015 80033-10 XXXXXXXXXXXXXXXX 2016 Loan Maturities 80033-11|\$ 2016 Interest on Loans 80033-12||\$ Total 2016 Debt Service for Loan 80033-13 \$ **LIST OF LOANS ISSUED DURING 2015** Date of Interest Amount Issued Purpose 2016 Maturity Issue Rate

80033-14

Total

80033-15

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

N/A

# TYPE I SCHOOL TERM BONDS

,		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	90034-01		Orean	CETVICE
Outstanding January 1, 2015	95000000	xxxxxxxxxxxxx		
Paid	80034-02		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2015	80034-03		xxxxxxxxxxxxxxx	
2016 Bond Maturities - Term Bonds	3	80034-04	\$	
2016 Interest on Bonds *		80034-05	\$	
	TYPE I SCHO	OL SERIAL BO	ND	
Outstanding January 1, 2015	80034-06	xxxxxxxxxxxx		
Issued	80034-07	xxxxxxxxxxxx		
Paid	80034-08		xxxxxxxxxxxxxxxx	
Tala	0000+00			
	1.893 52			
Outstanding December 31, 2015	80034-09		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
2016 Interest on Bonds *		80034-10	\$	
2016 Bond Maturities - Serial Bond	S		80034-11	\$
Total "Interest on Bonds - Type I Se	chool Debt Service	e" (* Items)	80034-12	\$
L	IST OF BONDS	ISSUED DURIN	NG 2015	
D	2016 Maturity	Amount Issued	Date of	Interest
Purpose	-01	-02	Issue	Rate
Total 80035-				
2016 INTERES	ST REQUIREME	NT - CURREN	FUND DEBT ON	
			Outstanding Dec. 31, 2015	2016 Interest Requirement

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$64,000.00	\$ 672.00
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5		\$	\$
6		\$	\$

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Tritle or Purpose of Issue   Chigheal   Ch	-1	ַ בַּרְבָּ	ENVICE FOR IN	0150 (01115)	DEBI SERVICE FOR NOTES (CITIEN ASSESSIMENT NOTES)	SIMILINI NO L	(0-			
Original Issued         Original Isued         Original Issued         Original Is	-				Amount					
Amount Issued         Date of Issued         Outstanding Date of Issued         Maturity         Interest         For Principal         For Interest**           307,000.00         7/20/2009         242,200.00         3/11/2016         0.55%         44,700.00         1,332.10           005         7/40,000.00         7/10/2012         111,000.00         3/11/2016         0.55%         44,700.00         610.50           115,000.00         5/10/2012         1,641,000.00         3/11/2016         0.55%         21,600.00         2,136.20           2011         410,000.00         5/10/2012         1,641,000.00         3/11/2016         0.55%         68,700.00         9,026.50           2011         430,000.00         5/10/2012         1,445,733.04         3/11/2016         0.55%         68,700.00         2,285.00           470,000.00         3/11/2016         0.55%         22,700.00         2,585.00           470,000.00         3/11/2016         0.55%         22,700.00         2,585.00           470,000.00         3/11/2016         0.55%         22,700.00         2,585.00           5,783,462.00         5,783,462.00         5,318,233.04         3/11/2016         0.55%         22,700.00         29,250.28			Original	Original	of Note	Date	Rate	2016 Budget	Requirement	Interest
307,000,00   7/20/2009   242,200,00   3/11/2016   0.55%   44,700,00   1,332,16   1,500,00   241,000,00   3/11/2016   0.55%   44,700,00   3/132,10   1,500,00   2/10/2012   111,000,00   3/11/2016   0.55%   21,600,00   2,136,20   1,710,000,00   5/10/2012   1,641,000,00   3/11/2016   0.55%   22,700,00   2,238,50   1,601,462,00   3/11/2016   0.55%   22,700,00   2,238,50   2,332,45   3/11/2016   0.55%   22,700,00   2,238,50   2,332,45   3/11/2016   0.55%   22,700,00   2,238,50   2,332,45   3/11/2016   0.55%   2,700,00   2,238,50   2,585,00   3/11/2015   470,000,00   3/11/2016   0.55%   2,585,00   2,585		Title or Durance of leane	Amount	Date of	Outstanding	of	Of	For Dringinal	For Interest **	Computed to
307,000.00         7720/2009         242,200.00         3/11/2016         0.55%         16,200.00         1,332,10           740,000.00         7/19/2010         605,900.00         3/11/2016         0.55%         44,700.00         5/332,45           905         115,000.00         5/10/2012         111,000.00         3/11/2016         0.55%         21,600.00         5/136,20           101         1,710,000.00         5/10/2012         1,641,000.00         3/11/2016         0.55%         68,700.00         2,136,20           2011         430,000.00         5/10/2012         407,000.00         3/11/2016         0.55%         22,700.00         2,238,50           470,000.00         3/11/2015         470,000.00         3/11/2016         0.55%         22,700.00         2,586,00           470,000.00         3/11/2016         0.55%         22,700.00         2,586,00           470,000.00         3/11/2016         0.55%         22,700.00         2,586,00           5,783,462.00         5,783,462.00         5,318,233,04         3/11/2016         0.55%         20,000.00         29,250,28		ווויי סיים שליטים וויים היים וויים מיים מ	nancei	กองเก	Dec. 31, 4013	Matulity	lealailli	LOI LINGBA	ו חוובובפו	(miseit Date)
740,000.00         7/19/2010         605,900.00         3/11/2016         0.55%         44,700.00         3/32.45           905         115,000.00         5/10/2012         111,000.00         3/11/2016         0.55%         4,000.00         610.50           410,000.00         5/10/2012         388,400.00         3/11/2016         0.55%         21,600.00         2,136.20           2011         430,000.00         5/10/2012         407,000.00         3/11/2016         0.55%         22,700.00         2,238.50           470,000.00         3/11/2015         470,000.00         3/11/2016         0.55%         22,700.00         2,585.00           470,000.00         3/11/2015         470,000.00         3/11/2016         0.55%         2,585.00           5,783,462.00         5,783,462.00         5,318,233.04         3/11/2016         0.55%         29,250.28	_	Multi-Purpose - Ord. #15-2008	307,000.00	7/20/2009	242,200.00	3/11/2016	0.55%	16,200.00	1,332.10	3/11/2016
005         115,000.00         5/10/2012         111,000.00         3/11/2016         0.55%         4,000.00         610.50           410,000.00         5/10/2012         388,400.00         3/11/2016         0.55%         21,600.00         2,136.20           2011         430,000.00         5/10/2012         407,000.00         3/11/2016         0.55%         68,700.00         9,025.50           2011         430,000.00         5/10/2012         407,000.00         3/11/2016         0.55%         22,700.00         2,238.50           470,000.00         3/11/2015         470,000.00         3/11/2016         0.55%         2,585.00           5,783,462.00         5,318,233.04         5,318,233.04         2,316,20.28	2	Multi-Purpose - Ord. #17-2009	740,000.00	7/19/2010	605,900.00	3/11/2016	0.55%	44,700.00	3,332.45	3/11/2016
410,000.00         5/10/2012         388,400.00         3/11/2016         0.55%         21,600.00         2,136.20           1,710,000.00         5/10/2012         1,641,000.00         3/11/2016         0.55%         68,700.00         9,026.50           2011         430,000.00         5/10/2012         407,000.00         3/11/2016         0.55%         22,700.00         7,990.03           470,000.00         3/11/2015         470,000.00         3/11/2016         0.55%         7,990.03           5,783,462.00         5,318,233.04         5,318,233.04         177,900.00         29,250.28	က်	Rehabilitation of Sports Fields and Open Space - Ord. #22-2005	115,000.00	5/10/2012	111,000.00	3/11/2016	0.55%	4,000.00	610.50	3/11/2016
2011         430,000.00         5/10/2012         1,641,000.00         3/11/2016         0.55%         68,700.00         9,025.50           2011         430,000.00         5/10/2012         407,000.00         3/11/2016         0.55%         22,700.00         2,238.50           470,000.00         3/11/2015         470,000.00         3/11/2016         0.55%         7,990.03           5,783,462.00         5,783,462.00         5,318,233.04         3/11/2016         0.55%         22,700.00         29,250.28	4	Various Road and Drainage Improvements - Ord. #10-2011	410,000.00	5/10/2012	388,400.00	3/11/2016	0.55%	21,600.00	2,136.20	3/11/2016
2011         430,000.00         5/10/2012         407,000.00         3/11/2016         0.55%         22,700.00         2,238.50           1,601,462.00         5/08/2014         1,452,733.04         3/11/2016         0.55%         7,990.03           470,000.00         3/11/2015         470,000.00         3/11/2016         2,585.00           5,783,462.00         5,783,462.00         5,318,233.04         177,900.00         29,250.28	2	Various Capital Improvements - Ord. #18-2011, #8-2014	1,710,000.00	5/10/2012	1,641,000.00	3/11/2016	0.55%	68,700.00	9,025.50	3/11/2016
1,601,462.00       5/08/2014       1,452,733.04       3/11/2016       0.55%       7,990.03         470,000.00       3/11/2015       470,000.00       3/11/2016       0.55%       2,585.00         5,783,462.00       5,318,233.04       711/2016       0.55%       2,585.00		Installation of Lighting at Walter T. Bergen School Ord. #20-2011	430,000.00	5/10/2012	407,000.00	3/11/2016	0.55%	22,700.00	2,238.50	3/11/2016
Total 5,783,462.00 3/11/2015 470,000.00 3/11/2016 0.55% 2,585.00 29,250.28	7	Curb and Sidewalk Improvements - Ord. #17-2013, #1-2014	1,601,462.00	5/08/2014	1,452,733.04	3/11/2016	0.55%		7,990.03	3/11/2016
Total 5,783,462.00 5,318,233.04 177,900.00	φ.	Multi-Purpose - Ord. #15-2014	470,000.00	3/11/2015	470,000.00	3/11/2016	0.55%		2,585.00	3/11/2016
Total 5,783,462.00 5,318,233.04	<u></u>									
Total 5,783,462.00	10.									
Total 5,783,462.00	7									
Total 5,783,462.00	12.									
Total 5,783,462.00 5,318,233.04 77,900.00	13.									
5,783,462.00	14.									
		Total	5,783,462.00		5,318,233.04			177,900.00	29,250.28	

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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. Memo: Type 1 School Notes should be separately listed and totaled.

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

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

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

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		DEBI SERVIC	E SCHEDULE	FUR ASSESSI	MENI NOIES				
		Original	Original	Original Original of Note Date	Date	Rate	2016 Budget	2016 Budget Requirement	Interest
	Title or Purpose of Issue	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2015	of Maturity	of Interest	For Principal	For Interest **	Computed to (Insert Date)
<del>ات 0</del>	1. Curb and Sidewalk Improvements - Ord. #17-2013, #1-2014	148,728.96	3/11/2015	148,728.96	3/11/2016	0.55%	55,728.96	818.01	3/11/2016
7									
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4									
	Total	148,728.96		148,728.96			55,728.96	818.01	
1							80051-01	80051-02	

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

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

submitted with statement.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

For Interest/Fees 80051-02 Ϋ́ 2016 Budget Requirement For Principal 80051-01 Lease Obligation Outstanding Dec. 31, 2015 Amount of Total Purpose 10 12 7 Ċ, Ö. 8

(Do not crowd - add additional sheets)

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# BOROUGH OF BLOOMINGDALE GENERAL CAPITAL FUND

# IMPROVEMENT AUTHORIZATIONS

		Ordinance		Balance Dec. 31, 20	Balance Dec, 31, 2014	2015		Transfers	Ba Dec. (	Balance Dec. 31, 2015
	Number	Date	Amount	Funded	Unfunded	Authorizations	Expended	(From) / To	Funded	Unfunded
General Improvements Various Capital Improvements	8-1999	7-20-99	\$ 500,945.00	\$ 210.00	↔	↔	↔	↔	\$ 210.00	↔
Multi-Purpose: g. Improvements to the Storm Water Collection System	6-2003	5-06-03	12,000.00	7,291.13					7,291.13	
Multi-Purpose:	1-2005	6-21-05								
d. Borougn-Vvide Drainage improvement to Various Roads	36-2006	12-05-06	224,000.00	15,024.19			7,800.00		7,224.19	
e. Improvements to the Senior Citizen's Center h. Replacement of the Sloan Park Bridge			25,000.00 40,000.00	1,148,39	40,000.00				1,148.39	40,000.00
Rehabilitation Costs for Substandard Housing Units	17-2005	8-09-05	15,000.00		250.00					250.00
Rehabilitation of Sports Fields and Open Space	22-2005	10-18-05	900,000,009		385,404.01					385,404.01
Multi-Purpose: f. Providing for the Purchase of a Generator for the Office of Emergency Management	27-2006	6-20-06	80,000.00	2,450.00					2,450.00	
Bloomingdale Town Center	31-2006	11-21-06	200,000.00		200,000.00					200,000.00
Walter T. Bergen School Fields Project	32-2006	11-21-06	150,000.00		18,287.80					18,287,80
Construction of a Department of Public Works Service Operations Garage and the Acquisition of Property for Use as a New Police Headquarters	27-2007	11-27-07	1,000,000.00	12,901.97				(12,901.00)	0.97	
Multi-Purpose: a. Purchase of a Fire Engine	15-2008	8-26-08	300,000.00		6,513.00			(6,513.00)		
b. Engineering Expense for Various Koad Improvement Projects			75,000.00		1,920,10			(1,920.00)		0.10

# BOROUGH OF BLOOMINGDALE GENERAL CAPITAL FUND

# IMPROVEMENT AUTHORIZATIONS

		Ordinance	ď	Balance Dec. 31, 20	nce 2014	2015		Transfers	Bal Dec. 3	Balance Dec. 31, 2015
	Number	Date	Amount	Funded		Authorizations	Expended	(From) / To	Funded	Unfunded
General Improvements Multi-Purpose:	17-2009 7-2013 15-2015	10-27-09 2-05-13 7-21-15								
<ul> <li>a. Purchase of a Fire Engine</li> <li>b. Purchase of Various Vehicles and Equipment</li> <li>c. Various Improvements to Municipal Facilities</li> </ul>			\$ 256,912.00 261,088.00 457,000.00	€	\$ 88.00	↔	\$ 4,438.00 2,211.00	\$ (88.00) 4,438.00 (26,000.00)	€9	90.00
Sloan Park Bridge Project	11-2010	9-28-10	231,000.00		228,470.00					228,470.00
Reconstruction of Woodward Ave	15-2010	12-14-10	175,000.00		1,782.24					1,782.24
Oakwood Lake Park Project	16-2010	12-14-10	100,000.00		15,417.82					15,417.82
Various Road and Drainage Improvements	10-2011	6-28-11	422,000.00		33,158.42		11,860.60		2	21,297.82
Various Capital Improvements	18-2011 8-2014	11-22-11 6-10-14	1,800,000.00		959,237.00		273,282,54			685,954,46
Installation of Lighting at Walter T. Bergen School	20-2011	12-13-11	455,000.00		21,173.37.					21,173.37
Various Road Improvements to Section 3	10-2012	7-17-12	450,000.00		19,719.54					19,719.54
Road Improvements Morse Lake Development	14-2012	8-14-12	00'000'06		25,965.82					25,965.82
Renovations to the Bergen Recreational Field Restroom Facility	8-2013	2-05-13	00'000'66		11,586.40		10,086.40			1,500,00
Multi-Purpose: a. Various Improvements to Municipal Complex and Municipal Facilities c. Improvements to Various Roads	21-2013	6-11-13	150,000.00	12,081.02			11,715.59		365.43 17,176.88	
Purchase of an Emergency Communication System	31-2013	10-08-13	34,395.00	18.02					18.02	

# BOROUGH OF BLOOMINGDALE GENERAL CAPITAL FUND

# IMPROVEMENT AUTHORIZATIONS

	1	Ordinance		100	Balance Dec. 31, 2014	2015	T. Constitution of the Con	Transfers	Be Dec.	Balance Dec. 31, 2015
	Number	Date	Amount	Funded	Untunded	Authorizations	Expended	(From) / 10	Lunded	Olliunded
General Improvements Restoration of Concrete Grandstands at Delazier Field	35-2013	11-26-13	\$ 200,000.00	↔	\$ 177,065.00	↔	\$ 162,436.06	↔	↔	\$ 14,628.94
Plan Conformance Grant	36-2013	11-26-13	72,700.00		72,700.00					72,700.00
Multi-Purpose: a. Improvements to Star Lake Road b. Construction of the Walter T. Bergen Walking Path	15-2014	10-21-14	474,500.00 61,700.00	23,000.00	451,500.00 58,500.00		56,830.00 18,727.00			417,670.00 41,258.00
Multi-Purpose:  a. Purchase of Turnout Gear for Fire Department  b. Resurfacing/Paving Improvements to Various Streets  c. Purchase of a Pickup Truck and a Van	13-2015	6-09-15	40,000.00 224,500.00 80,000.00			40,000.00 224,500.00 80,000.00	27,469.00		2,000.00	38,000.00 212,500.00 52,531.00
<ul> <li>d. Purchase and installation of a Sprinkle System and an Electronic Billboard Sign</li> <li>e. Purchase of a Computer File Server</li> </ul>			31,500.00 20,000.00			31,500.00 20,000.00	3,500.00		1,000.00	28,000.00
f. Resurfacing/Paving Improvements to Reeve Avenue g. Section 20 Cost			330,000.00 54,000.00			330,000.00 54,000.00	42,490.00		7,000,00	323,000.00 11,510.00
Resurfacing/Paving Improvements to Various Streets and the Purchase of a Ford F350	14-2015 19-2015	6-09-2015 9-08-2015	484,984,00					484,984.00	12,901,00	472,083.00
Local Improvements Curb and Sidewalk Improvements along Certain Streets	17-2013 1-2014	5-14-13	848,000.00 835,000.00		524,713,80		62,561.23	(442,000.00)		20,152.57
				\$ 92,786.60	\$ 3,281,663.38	\$ 780,000.00	\$ 695,407.42	↔	\$ 70,786.01	\$ 3,388,256.55

# **GENERAL CAPITAL FUND**

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2015	80031-01	xxxxxxxxxxxxxx	12,623.00
Received from 2015 Budget Appropriation *	80031-02	xxxxxxxxxxxxx	30,000.00
		xxxxxxxxxxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03	***************************************	j,
List by Improvements - Direct Charges Made for Preliminar	y Costs:	xxxxxxxxxxxxxx	×××××××××××××××××××××××××××××××××××××××
			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
*			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
		1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	29,500.00	xxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Balance December 31, 2015	80031-05	13,123.00	xxxxxxxxxxxxxx
		42,623.00	42,623.00

<sup>\*</sup> 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

			N/A
		Debit	Credit
Balance January 1, 2015	80030-01	xxxxxxxxxxxx	
Received from 2015 Budget Appropriation *	80030-02	xxxxxxxxxxxx	
Received from 2015 Emerency Appropriation *	80030-03	xxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxx
			xxxxxxxxxxxxx
Balance December 31, 2015	80030-05		xxxxxxxxxxxxx

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

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

## **GENERAL CAPITAL FUND ONLY**

					Amount of Down
			Total	Down Payment	Payment in Budget
	Durnaga	Amount	Obligations	Provided by	of 2015 or Prior
	Purpose	Appropriated	Authorized	Ordinance	Years
Multi-Purpose (1	)	780,000.00	550,500.00	29,500.00	29,500.00
45					
Total	80032-00	780,000.00	550,500.00	29,500.00	29,500.00

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.

<sup>(1) \$200,000.00</sup> was funded by Department of Transportation Grant

### **GENERAL CAPITAL FUND**

# STATEMENT OF CAPITAL SURPLUS

# **YEAR - 2015**

		Debit	Credit
Balance January 1, 2015	80029-01	xxxxxxxxxxxxxxx	140,453.67
Premium on Sale of Notes		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxx
Appropriated to 2015 Budget Revenue	80029-03	75,000.00	xxxxxxxxxxxxxxxx
Balance December 31, 2015	80029-04	65,453.67	xxxxxxxxxxxxxxxx
		140,453.67	140,453.67

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

N/A

1.	Amount of Serial Bonds Issued Under P.L. 1944, Chapter 268, P.L. 1944 Chapter 77, Article VI-A, P.L. 1945 Outstanding December 31, 2015	, Chapter 428, P.L. 1943 or		\$
2.	Amount of Cash in Special Trust Fund	d as of December 31, 2015 (	Note A)	\$
3.	Amount of Bonds Issued Under Item 1 Maturing in 2016	1	\$	
4.	Amount of Interest on Bonds with a Covenant - 2016 Requirement		\$	
5.	Total of 3 and 4 - Gross Appropria	ation	\$	
6.	Less Amount of Special Trust Fund to	be Used	\$	
7.	Net Appropriation Required			\$

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2015 appropriation column.

# **MUNICIPALITIES ONLY**

# **IMPORTANT!!**

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

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

Α.

	1. Total Tax Levy for the Yea	r 2015 was		\$ _	29,878,145.39
	2. Amount of Item 1 Collected	d in 2015 (*)	\$_29,599,298.34		
	3. Seventy (70) percent of Ite	em 1		\$_	20,914,701.77
	(*) Including prepayments and	d overpayments appl	ied		
B <sub>*:</sub>					:
	1. Did any maturities of bond	ed obligations or not	es fall due during the yea	ır 201	15?
	Answer YES or NO: Y	ES_			
	2. Have payments been mad	le for all bonded oblig	gations or notes due on o	r befo	ore
	December 31, 2015?				
	Answer YES or NO: Y	<u>ES</u> If answer is "NO	" give details.		
			en Item B2 must be an		
Ċ.	Does the appropriation require bonded obligations or notes ex	xceed 25% of the total	al of appropriations for o		
	budget for the year just ended	? Answer YES or I	NO: <u>NO</u>		
D.					
	1. Cash Deficit 2014			\$_	
	2. 4% of 2014 Tax Levy for a	all purposes:			
	Levy	\$		\$_	
	3. Cash Deficit 2015	3 <del></del>	<del>-</del>	\$_	
	4. 4% of 2015 Tax Levy for a	all purposes:			
	Levy	\$	=	\$	
_	Non-cid	2044	2045		Tatal
E.	<u>Unpaid</u>	<u>2014</u>	2015	0	Total
	1. State Taxes	\$	= = = = = = = = = = = = = = = = = = = =	\$_	
	2. County Taxes	\$	_ \$	\$_	
	Amount due Special Distri				
		\$	\$	\$ _	
	4. Amounts due School Distr				
		\$	3.50	\$	3.50

# 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 2015, please observe instructions of sheet 2.

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

### **POST CLOSING**

## TRIAL BALANCE - WATER AND 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
Water and Sewer Operating Fund		-
Cash - Checking	1,532,334.13	
Change Fund	100.00	
Sub-Tota	1,532,434.13	_
Due from Water and Sewer Assessment Fund	37,794.52	· · · · · · · · · · · · · · · · · · ·
Due from Water and Sewer Capital Fund	38.79	
Consumer Accounts Receivable	90,980.75	~
Inventory - Materials and Supplies	14,243.44	
Appropriation Reserves		135,080.40
Encumbrances Payable		79,402.52
Accounts Payable		20,000.00
Accrued Interest on Bonds		9,024.67
Accrued Interest on Notes		6,729.71
Accrued Interest on Loans		962.81
Water and Sewer Rent Overpayments		6,506.71
	12	257,706.82 "C
Reserve for:		
Consumer Accounts Receivable		90,980.75
Inventory - Materials and Supplies		14,243.44
Fund Balance		1,312,560.62
	1,675,491.63	1,675,491.63

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

### **POST CLOSING**

# TRIAL BALANCE - WATER AND SEWER UTILITY FUND (CONTINUED)

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
Water and Sewer Capital Fund		
Estimated Proceeds Bonds and Notes Authorized	1,731,390.00	xxxxxxxxxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxxx	1,731,390.00
Cash - Checking	157,282.08	
Loans Receivable	516,255.00	
Grants Receivable	140,245.00	
Fixed Capital	9,428,919.21	
Fixed Capital Authorized and Uncompleted	3,472,961.00	``
Serial Bonds		293,000.00
NJ Environmental Infrastructure Trust Loan Payable		258,127.00
Bond Anticipation Notes		1,686,138.00
Improvement Authorizations:		
Funded		3,916.85
Unfunded		2,342,981.24
Capital Improvement Fund		30,050.00
Due to Water and Sewer Operating Fund		38.79
Reserve for Amortization		8,564,558,21
Deferred Reserve for Amortization		368,667.00
Reserve for Grants Receivables		140,245.00
Reserve for Debt Service		21,175.00
Fund Balance		6,765.20
	15,447,052.29	15,447,052.29
,		
S		
*		

# POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

# AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Water and Sewer Assessment Trust Fund		
Cash - Checking	105,349.94	
Assessments Receivable - Unpledged	7,016.62	
Due to Current Fund		438.86
Due to Assessment Trust Fund		56,257.25
Due to Water and Sewer Operating Fund		37,794.52
Reserve for Assessments		7,016.62
Fund Balance		10,859.31
	112,366.56	112,366.56
,		
<u></u>		
<u>,                                      </u>		
(De not around load of		

ANALYSIS OF WATER AND SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PI FDGED TO LIABILITIES AND SURPLUS

			RECE	EIPTS				
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	Assessments and Liens	Operating Budget	Interest on Assessments and Deposits	Collections	Transfers	Disbursements	Balance Dec. 31, 2015
Assessment Serial Bond Issues:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxx
16-1994, 1-1997 Sanitary Sewer System	41,696.75	10,262.11				23,041.14	75,000.00	
					å			
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxx
Accounts Payable	1,036.39						1,036.39	
Due to Current Fund					438.86			438.86
Due to Water and Sewer Operating Fund	(20,887.30)			1,186.95	74,536.01	(17,041.14)		37,794.52
Due to Assessment Trust Fund					56,257.25			56,257.25
Trust Surplus	6,038.52	10,820.79				(6,000.00)		10,859.31
Less Assets "Unfinanced" *	xxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	**************************************	XXXXXXXXXXXXX
Totals	27,884.36	21,082.90		1,186.95	131,232.12		76,036.39	105,349.94

\* Show as red figure

# STATEMENT OF WATER AND SEWER UTILITY BUDGET - 2015

Source		Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	91301-	348,639.00	348,639.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-	3,000,000.00	3,153,291.94	153,291.94
Fire Hydrant Service	91304-			
Miscellaneous	91305-	41,000.00	31,761.27	(9,238.73)
Water and Sewer Assessment Trust Fund Su	ırplus	6,000.00	6,000.00	
2				
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx
Subtotal		3,395,639.00	3,539,692.21	144,053.21
Deficit (General Budget) **	91306-			
	91307-	3,395,639.00	3,539,692.21	144,053.21

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxx	
Adopted Budget	3,395,639.00	
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations	3,395,639.00	
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,395,639.00
Deduct Expenditures:		
Paid or Charged	3,251,331.74	
Reserved 135,080.40		
Sull If no "utility fund" existed on the books of account and if no		
Total Expenditures		3,386,412.14
Unexpended Balance Canceled (See Footnote)		9,226.86

# 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 AND SEWER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:		N/A
Revenue Realized:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *	^	
,		18
Total Revenue Realized		
Expenditures:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves	· · · ·	
Total Expenditures  Less: Deferred Charges Included in		
Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2015 Operation" ("Excess in Operations - Sheet 46)		
( Excess in Operations - Offeet 40)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2015 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		
A oppositing point to that balance offeet 40/		

SECTION 2:
If no "utility fund" existed on the books of account and if no The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Water Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	112,277.73	î
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	"None"	
* Excess (Revenue Realized)		112,277.73

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

## **RESULTS OF 2015 OPERATIONS - WATER AND SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxx	144,053.21
Unexpended Balances of Appropriations	xxxxxxxxxxxxxxxxx	9,226.86
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxxxxx	1,046,701.57
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxxxxxxxxx	112,277.73
Water & Sewer Overpayments Cancelled		
Deficit in Anticipated Revenues		xxxxxxxxxxxxxxx
Prior Year Revenue Refund	67.94	xxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	1,312,191.43	xxxxxxxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	1,312,259.37	1,312,259.37

# **OPERATING SURPLUS - WATER AND SEWER UTILITY**

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxxxxx	349,008.19
Excess in Results of 2015 Operations	xxxxxxxxxxxxxxxx	1,312,191.43
Amount Appropriated in 2015 Budget - Cash	348,639.00	xxxxxxxxxxxxxxx
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxxxx
Amount Appropriated in Current Fund 2015 Budget		
Balance December 31, 2015	1,312,560.62	xxxxxxxxxxxxxxx
	1,661,199.62	1,661,199.62

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

Cash	1,532,434.13
Investments	
Interfund Accounts Receivable	37,833.31
Subtotal	1,570,267.44
Deduct Cash Liabilities Marked with "C" on Trial Balance	257,706.82
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,312,560.62
Other Assets Pledged to Operating Surplus *	
If no "utility fund" existed on the books of account and if no	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.	1,312,560.62

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

# SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$	92,287.71
Increased by: Water and Sewer Rents Levied		\$_	3,152,227.45
Decreased by:			
Collections	\$3,141,685.61_		
Overpayments applied	\$11,541.33		
Transfer to Water and Sewer Liens	\$		
Other - Cancelled	\$307.47_	\$_	3,153,534.41
Balance December 31, 2015		\$_	90,980.75
la .			
SCHEDULE OF WATER AN	ND SEWER UTILITY LIENS		
Balance December 31, 2014		\$_	65.00
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$_	
Decreased by:			
Collections	\$65.00		
Other	\$	•	05.00
		\$_	65.00
Balanc If no "utility fund" existed on the books of a	account and if no	\$	

# DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER AND SEWER UTILITY FUND

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

Amount Dec. 31, 2014 Amount in Amount Balance Per Audit 2015 Resulting as at Caused By Report Budget from 2015 Dec. 31, 2015 1. Emergency Authorization - \* \_\_\$\_\_\_\_\$\_\_\_\_\$\_\_\_\_\$ 2. Deficit in Operation \$ \$ \$ \_\_\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$ \$ \$ \$ \$ 7. \_\_\_\_\_\_\$ \_\_\_\_\$ \_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$ \_\_\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$ \_\_\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\_\$

# 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>	N/A Amount
1		\$\$	
2		\$\$	
3		\$	
4		\$\$	
5.		\$	

## JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	On Account of	Date Entered	<u>Amount</u>	N/A Appropriated for in Budget of Year 2016
1.			ş	\$	-
2		-	£ <del></del>	\$	
3		·	5	\$	·
4.			-	\$	

<sup>\*</sup> Do not include items funded or refunded as listed below.

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

# WATER AND SEWER UTILITY ASSESSMENT BONDS

A	Dahit	Cunndik	2016 Debt
	Debit	Credit	Service
Outstanding January 1, 2015	XXXXXXXXXXXXXXX	75,000.00	
Issued	xxxxxxxxxxxxx		
Paid	75,000.00	xxxxxxxxxxxxxx	
Outstanding December 31, 2015		xxxxxxxxxxxxxx	
	75,000.00	75,000.00	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *		\$	
WATER AND SEW	VER UTILITY CAPIT	AL BONDS	
Outstanding January 1, 2015	xxxxxxxxxxxx	403,000.00	
Issued	xxxxxxxxxxxx		
Paid	110,000.00	xxxxxxxxxxxxxxx	
i.			
Outstanding December 31, 2015	293,000.00	xxxxxxxxxxxxxxx	
	403,000.00	403,000.00	
2016 Bond Maturities - Capital Bonds		W	\$ 109,000.00
2016 Interest on Bonds *		\$ 11,082.00	
INTEREST ON BONDS - V	WATER AND SEWE	R UTILITY BUDGE	T
2016 Interest on Bonds (* Items)		\$ 11,082.00	
Less: Interest Accrued to 12/31/15 (Trial Balance	e)	\$ 9,024.67	
Subtotal		\$ 2,057.33	
Add: Interest to be Accrued as of 12/31/16		\$ 4,339.17	
Required Appropriation 2016			\$ 6,396.50

# **LIST OF BONDS ISSUED DURING 2015**

	IOT OF BONDO	1330ED DOMIN	0 2010	
If no "utility fund" ex			Date of	Interest
Purpose	2016 Maturity	Amount Issued	Issue	Rate
-				
-				
	1			
Total				

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

# WATER AND SEWER UTILITY ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN

	TIEIT EITTIG		CONTROCTORE III	COOT ECAN
		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015		xxxxxxxxxxxxx		
Issued		xxxxxxxxxxxxx	516,255.00	
Loan Forgiveness		258,128.00		
Paid			xxxxxxxxxxxxxxxx	
Outstanding December 31, 2015		258,127.00	xxxxxxxxxxxxxxxx	
		516,255.00	516,255.00	2
2016 Loan Maturities				\$ 12,562.78
2016 Interest on Loans *			\$ 3,100.02	
WATER AN	D SEWER UTILI	TY	LOAN	<b>.</b>
Outstanding January 1, 2015		xxxxxxxxxxxx		
Issued		xxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxx	
Outstanding December 31, 2015			xxxxxxxxxxxxxxxx	
2016 Loan Maturities	1		11	S
2016 Interest on Loans *			\$	
2010 Interest on Edans				Ū.
INTEREST O	N LOANS - WAT	ER AND SEWE	R UTILITY BUDGE	T
2016 Interest on Bonds (* Items)			\$ 3,100.02	
Less: Interest Accrued to 12/31/19	5 (Trial Balance)		\$ 962.81	
Subtotal	•		\$ 2,137.21	
Add: Interest to be Accrued as of	12/31/16		\$ 1,283.98	
Required Appropriation 2016				\$ 3,421.19
- A A Secondary				
:40	LIST OF LOANS	ISSUED DURIN	IG 2015	
If no "utility fund" ex Purpose	xisted on the books	s of account and if Amount Issued	Date of Issue	Interest Rate
Installation of Sanitary Sewer	2010 Maturity	Amount 1990ed	15500	Nate
Lines	12,562.78	516,255.00	6/24/2015	Various
Lineo	12,002.70	010,200.00	0/24/2010	Various
Total	12,562.78	516,255.00		
. 3 tui	.=,55=6	,		11

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

		Original	Original	Amount of Note	Date	Rate	2016 Budget	2016 Budget Requirement	Interest
	Title or Purpose of Issue	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2015	of Maturity	of Interest	For Principal	For Interest **	Computed to (Insert Date)
	Installation of Sanitary Sewer Lines Along a Portion of		9						
2	Elizabeth Street and William Street (Ord. #26-2006)	182,000.00	7/25/2007	86,738.00	3/11/2016	0.55%	2,300.00	477.06	3/11/2016
က	Installation of Water Lines to the Upper Morse Lake Area								
4	(Ord. #17-2007)	00.000,009	2/12/2009	284,400.00	3/11/2016	0.55%	3,900.00	1,564.20	3/11/2016
5.	5. Water Main Replacement Lakeside Avenue (Ord. #17-2012)	200,000.00	5/9/2013	200,000.00	3/11/2016	0.55%	2,600.00	1,100.00	3/11/2016
Ó	Water Main Replacement Old Ridge Road (Ord. #22-2012)	250,000.00	5/9/2013	250,000.00	3/11/2016	0.55%	3,200.00	1,375.00	3/11/2016
7.	7. Purchase of Water Utility Equipment (Ord. #11-2014)	115,000.00	3/11/2015	115,000.00	3/11/2016	0.55%		632.50	3/11/2016
φ	Various Water Utility Improvements (Ord. #7-2015)	750,000.00	8/24/2015	750,000.00	3/11/2016	1.00%		4,104.17	3/11/2016
6									
10.									
	Total	2,097,000.00		1,686,138.00			12,000.00	9,252.93	

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	3UDG	ET
2016 Interest on Notes	8	9,252.93
Less: Interest Accrued to 12/31/15 (Trial Balance)	↔	6,729.71
Subtotal	↔	2,523.22
Add: Interest to be Accrued as of 12/31/16	↔	13,535.94
Required Appropriation 2016	↔	16,059.16

			<del>-</del>	2	က်	4.	5.	6.	7.	ω.	6	10.	11.	12.	13.	4.	15.	
DEBT SER		Title or Purpose of Issue																Total
DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES	Original	Amount Issued																
E FOR UTILIT	Original	Date of Issue *																
<b>LY ASSESSMEN</b>	Amount of Note	Outstanding Dec. 31, 2015																
NT NOTES	Date	of Maturity																
	Rate	of Interest																
	2016 Budget	For Principal																
	2016 Budget Requirement	*																
N/A	Interest	Computed to (Insert Date)																

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Utility Assessment Notes with an original date of issue of December 31, 2013 or prior require one legally payable installment to be budgeted in the 2016 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted with statement.
\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes". 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

210				N/A
		Amount of Obligation	2016 Budget	2016 Budget Requirement
	Purpose	Outstanding Dec. 31, 2015	For Principal	For Interest/Fees
<u></u>				
2				
က				
4				
5				
9				
7.				
ω				
တ်				
10				
7				
12				
5				
4				
	Total			
. (4)				

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# BOROUGH OF BLOOMINGDALE MUNICIPAL WATER AND SEWER UTILITY FUND

# IMPROVEMENT AUTHORIZATIONS

Balance Dec. 31, 2015	Funded	\$ 335,00	2,759,00	17,50	583.53	117,173,89	114,443.23		1,367.50	62,401.67	239,32	42,963,36	543,541.40	1,395,603.49	65,469.20
	Expended	69				Đ		1,799,62			12,297.88	27,319,70	518,938.60	136,041.51	12 11 72
2015	Authorizations	ь									*			1,531,645,00	
Balance Dec. 31, 2015	Unfunded	↔		17,50		117,173.89	114,443.23	1,799.62	1,367.50	62,401.67		70,283.06	1,062,480.00		65,469.20
Be	Funded	\$ 335,00	2,759,00		583,53						12,537.20				
	Amount	\$ 122,500.00	28,305.86	41,000.00	33,000.00	950,000,00 160,000.00	350,000.00	40,000,00	200,000,00	250,000,00	32,000.00	115,000.00	1,076,000.00	1,531,645.00	193,000.00
Ordinance	Date	7-25-00	8-17-04	6-21-05	9-13-05	9-25-07 5-27-08	12-22-09	11-23-10	10-15-12	10-23-12	11-26-13	6-24-14	6-24-14	4-21-15	5-23-06
	Number	18-2000	11-2004	15-2005	20-2005	17-2007	21-2009	14-2010	17-2012	22-2012	*37-2013	11-2014	12-2014	7-2015	16-2006 26-2006
		<u>Seneral Improvements</u> Autli-Purpose: b. Refurbishment of Star Lake Water Tank	Auti-Purpose: c. Water and Sewer Upgrades and Repairs: Road Improvement Projects	Purchase of a Water Utility Box Truck	Iulti-Purpose: d. Repair and/or Upgrading of Municipal Water and Sewer Utility Systems	Installation of Water Lines - Upper Morse Lake Area	Rehabilitation and Improvements to a Water Tank	Purchase of Water Meter and Hydrants for the Water Department	Water Main Replacement Lakeside Avenue	Water Main Replacement Old Ridge Road	Purchase of Meters, New Meter Reader Guns and Other Related Equipment	Purchase of Various Water Utility Equipment	Water Main Replacement Project	Various Water Utility Improvements and the Purchase of Water Utility Equipment	Local Improvements Installation of Sanitary Sewer Lines Along a Portion of Elizabeth Street and William Street

\*Funded in Full from the Capital Improvement Fund.

# WATER AND SEWER UTILITY CAPITAL FUND

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxxxxx	30,050.00
Received from 2015 Budget Appropriation *	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
	xxxxxxxxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxx
		xxxxxxxxxxxxxxx
Balance December 31, 2015	30,050.00	xxxxxxxxxxxxxx
	30,050.00	30,050.00

# WATER AND SEWER UTILITY CAPITAL FUND

N/A

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

If no "utility fund" existed on the books of account and if no

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

# WATER AND SEWER 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
Various Water Utility Improvements				
and the Purchase of Water				
Utility Equipment	1,531,645.00	1,531,645.00		
				,
Total	1,531,645.00	1,531,645.00		

# WATER AND SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

# **YEAR 2015**

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxxxx	6,765.20
Premium on Sale of Notes	xxxxxxxxxxxxxx	-
Funded If no "utility fund" existed on the books of account and if no	xxxxxxxxxxxxxx	
Anticipated as Revenue in Water Operating Fund Budget		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxx
Appropriated to 2015 Budget Revenue		xxxxxxxxxxxxx
Balance December 31, 2015	6,765.20	xxxxxxxxxxxxx
	6,765.20	6,765.20

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

# POST CLOSING

# TRIAL BALANCE - UTILITY FUND

AS AT DECEMBER 31, 2015

# **Operating and Capital Sections**

(Separately Stated)

N/A

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" Title of Account Debit Credit

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2015

		N/A
Title of Account	Debit	Credit
		-

(Do not crowd - add additional sheets)

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

		PLEDGE	D TO LIABILITIE	PLEDGED TO LIABILITIES AND SURPLUS				
			RECE	CEIPTS				N/A
Title of Liability to which Cash	Audit Balance	Assessments	Operating	Interest on	Interests on			Balance
and Investments are Pledged	Dec. 31, 2014	and Liens	Budget	Assessments	Deposits		Disbursements	Dec. 31, 2015
Assessment Serial Bond Issues:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	xxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxx	xxxxxxxxxxxx
						,-		
		¥						
							=	7
					V			
Assessment Bond Anticipation Note Issues:		XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXX	xxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	xxxxxxxxxxxx
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *		XXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXX
						14		
Totals								

\* Show as red figure

# STATEMENT OF UTILITY BUDGET - 2015

**BUDGET REVENUES** 

N/A

Source		Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02			
Rents				
Miscellaneous				
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Subtotal				
Deficit (General Budget) **	06			
	07			

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

### STATEMENT OF BUDGET APPROPRIATIONS

N/A

STATEMENT OF BUDGET APPROPRIATI	ONS	
Appropriations:	xxxx	××××××××
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)	(#)	

### FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED 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 UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 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:		N/A
Revenue Realized;	xxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated 2014 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation	4.	(#
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures  Less: Deferred Charges Included in  Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **  Remainder = Balance of "Results of 2015 Operation" ("Excess in Operations - Sheet 60)		
Deficit	,	
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 20 EXTENT OF the amount Received and Due from the General Budg Utility for 2014:		
2014 Appropriation Reserves Canceled in 2015		
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	"None"	
* Excess (Revenue Realized)		

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 58.

N/A

N/A

### **RESULTS OF 2015 OPERATIONS - UTILITY**

9	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxxxxx	
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxxxxxxx	
Deficit in Anticipated Revenues		xxxxxxxxxxxxxxx
Refunds of Prior Year Revenues		xxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxxxx	
Excess in Operations - to Operating Surplus		xxxxxxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 59, SECTION 2		

# N/A

OPERATING SURPLUS -	UTILITY	
	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxxxxxx	
Excess in Results of 2015 Operations  Amount Appropriated in 2015 Budget - Cash  Amount Appropriated in 2015 Budget with Prior Written	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxxxxxx
Balance December 31, 2015		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

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

Cash (including Change Fund)

Investments

Interfund Accounts Receivable

Subtotal

Deduct Cash Liabilities Marked with "C" on Trial Balance

Operating Surplus Cash or (Deficit in Operating Surplus Cash)

\* Other Assets Pledged to Operating Surplus

Deferred Charges #

Operating Deficit #

Total Other Assets

Sheet 60

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

# SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

		IN/A
Balance December 31, 2014		\$
Increased by: Rents Levied		\$
Decreased by:		
Collections	\$	
Overpayments applied	\$	
Transfer to Liens	\$	
Other	\$	Φ.
		\$
Balance December 31, 2015		\$
SCHEDULE (	OF LIENS	
		N/A
Balance December 31, 2014		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	
Other	\$	
		\$
Balance December 31, 2015		\$

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

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

Amount Dec. 31, 2014 Amount in Amount Balance Per Audit 2015 Resulting as at Caused By Report Budget from 2015 Dec. 31, 2015 1. Emergency Authorization - \* \_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_ 2. \_\_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_ 3,\_\_\_\_\_\_\$\_\_\_\_\$\_\_\_\_\$\_\_\_\_\$\_\_\_\_\$ \$\_\_\_\_\$ <u>\$\_\_\_</u>\$ \_\_\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$ 6,\_\_\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$ 7. \_\_\_\_\_\_\$ \_\_\_\_\$ \_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\$ \_\_\_\_\$ \_\_\_\_\$ \_\_\_\_\$ \_\_\_\_ \_\_\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$\_\_\_\$ \_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_\_\$ \_\_\_\_ \* 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 N/A <u>Amount</u> Date Purpose

 \$
 \$ <u></u> \$
 \$\$
 \$\$
\$

	In favor of	On Account of	Date Entered	<u>Amount</u>	N/A Appropriated for in Budget of Year 2016
1				\$	<del></del>
2			s <del></del>	\$	
3				\$	:
4				\$	-

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

UTILITY ASSESSMENT BONDS

N/A

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015		xxxxxxxxxxxxx	- Grount	COLVICE
Issued		XXXXXXXXXXXXXXX		
		700000000000000000000000000000000000000		
£				
Paid			xxxxxxxxxxxxx	
Outstanding December 31, 2015			xxxxxxxxxxxxxx	
2016 Bond Maturities - Assessme	nt Bonds			\$
2016 Interest on Bonds *			\$	
				l.
	UTILITY (	CAPITAL BOND	S	•
Outstanding January 1, 2015		xxxxxxxxxxxx		
Issued		xxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxx	
Outstanding December 31, 2015			xxxxxxxxxxxxxxx	
2016 Bond Maturities - Capital Bo	nds			\$
2016 Interest on Bonds *			\$	
				N/A
IN	TEREST ON BC	NDS - UTILITY	BUDGET	1
2016 Interest on Bonds (* Items)			\$	.
Less: Interest Accrued to 12/31/1	5 (Trial Balance)		\$	
Subtotal			\$	
Add: Interest to be Accrued as of	12/31/16		\$	
Required Appropriation 2016				\$
,	ICT OF BONDS	S ISSUED DURIN	IC 2015	N/A
- T	LIST OF BONDS	S 1330ED DOKIN	Date of	Interest
Purpose	2016 Maturity	Amount Issued	Issue	Rate
,				
51				
Total				

N/A

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR LOANS

SEVVER	COTILITY		LOAN	
		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015		xxxxxxxxxxxxx		
Issued		xxxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxx	
Outstanding December 31, 2015			xxxxxxxxxxxxxxx	
<del>-</del>	C			
2016 Loan Maturities	5			\$
2016 Interest on Loans *			\$	
SEWER	R UTILITY		LOAN	•
Outstanding January 1, 2015		xxxxxxxxxxxxx		
Issued		xxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxxx	
0.11 15 7 1 01 0015				
Outstanding December 31, 2015			xxxxxxxxxxxxxxxx	
			I	
2016 Loan Maturities				\$
2016 Interest on Loans *			\$	<u> </u>
IN	TEREST ON LO	ANS - UTILITY	BUDGET	N/A
2015 Interest on Bonds (* Items)			\$	
Less: Interest Accrued to 12/31/2	015 (Trial Balance	)	\$	
Subtotal	· · · · · · · · · · · · · · · · · · ·		\$	
Add: Interest to be Accrued as of	12/31/2016		\$	
Required Appropriation 2016	12/01/2010		II.	\$
The same of the sa				
	LIST OF LOANS	ISSUED DURIN	IG 2015	N/A
Litro			Date of	Interest
Purpose	2016 Maturity	Amount Issued	Issue	Rate
	5			
Total				
		-	1)	

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

									N/A
		Original	Original	Amount of Note	Date	Rate	2016 Budget	2016 Budget Requirement	Interest
	Title or Purpose of Issue	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2015	of Maturity	of Interest	For Principal	For Interest **	Computed to (Insert Date)
<del>-</del>									
2									
<u>ښ</u>									
4									
5.									
Ö.		(E							
7.									
ω.									
9.									
10.									
	Total								

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

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

of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is

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

column.

contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.

INTEREST ON NOTES - UTILITY BUDGET	GET
2016 Interest on Notes	€9
Less: Interest Accrued to 12/31/15 (Trial Balance)	₩.
Subtotal	\$
Add: Interest to be Accrued as of 12/31/16	↔
Required Appropriation - 2016	\$

(Do not crowd - add additional sheets)

Title or Purpose of Issue Sissued Sissue Sis	N/A		Computed to (Insert Date)									
Original Original Amount Issue * Issue	ES	2016 Budget Rec				= 2						
Original Original Amount Issue * Issue	SSMENT NOT	Rate	of Interest									
Original Original Amount Issue * Issue	UTILITY ASSE	Date	of Maturity									
Amour	HEDULE FOR	Amount of Note	Outstanding Dec. 31, 2015									
Amour	T SERVICE SC	Original	Date of Issue *									
Title or Purpose of Issue	DEB	Original	Amount Issued									
			Title or Purpose of Issue									I ctoT

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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, 2013 or prior require one legally payable installment to be budgeted in the 2016 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted with statement.

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A	Amount of Amount of Obligation 2016 Budget Requirement	Outstanding Dec. 31, 2015 For Principal For Interest/Fees								84						Fotal
		Purpose	1	2.	3.	4.	5.	9	7.	800	6	10.	12.	6	14.	

N/A Balance - December 31, 2015

Unfunded

Funded

# UTILITY CAPITAL FUND) Authorizations Canceled Expended SCHEDULE OF IMPROVEMENT AUTHORIZATIONS Authorizations 2015 Balance - January 1, 2015 Unfunded Funded Do not merely designate by a code number, Specify each authorization by purpose. IMPROVEMENTS

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

70000-

Totals

N/A

## **UTILITY CAPITAL FUND**

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit -	Credit
Balance January 1, 2015	xxxxxxxxxxxxxx	
Received from 2015 Budget Appropriation *	xxxxxxxxxxxxxxx	
	xxxxxxxxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	×××××××××××××××××××××××××××××××××××××××
		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
^		xxxxxxxxxxxxxxx
		xxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
Balance December 31, 2015		xxxxxxxxxxxxx

## **UTILITY CAPITAL FUND**

N/A

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

SOFIEDOLE OF DOWN ATMILIATI	ON HAIL TOVE MILITIO	
	Debit	Credit `
Balance January 1, 2015	xxxxxxxxxxxxxxx	
Received from 2015 Budget Appropriation *	xxxxxxxxxxxxxxx	
Received from 2015 Emergency Appropriation *	xxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	a a	xxxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
Balance December 31, 2015		xxxxxxxxxxxxxxx

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

### **UTILITY FUND**

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

## **UTILITIES ONLY**

Purpose Amount Amount Appropriated Authorized Down Payment Provided by Ordinance Years

Amount Obligations Authorized Ordinance Years

Authorized Ordinance Years

Amount Obligations Authorized Ordinance Years

Authorized Ordinance Years

Total

# UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

# **YEAR 2015**

	31	N/A
2	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxx	
9 <del></del>		
*		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxx
Appropriated to 2015 Budget Revenue		xxxxxxxxxxxxx
Balance December 31, 2015		xxxxxxxxxxxxx