

CLERK

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015
(UNAUDITED)

POPULATION LAST CENSUS 14707
NET VALUATION TAXABLE 2015 \$ 1,258,163,190.00
MUNICODE 0416

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

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

Township of Haddon, County of Camden

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

Table with 4 columns: Index, Date, Examined By, Remarks. Rows include Preliminary Check, Caps, and Examined.

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

Signature [Handwritten Signature]
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, John A. Bruno, Jr., am the Chief Financial Officer, License # CR 00401 of the TOWNSHIP of HADDON County of CAMDEN and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature [Handwritten Signature]
Title Chief Financial Officer
Address 135 Haddon Avenue, Haddon Township, New Jersey 08108
Phone Number (856) 854-1176
Fax Number (856) 858-8335

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 (Statement of Statutory Auditor Only)

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

THE CHIEF FINANCIAL OFFICER PREPARED THIS ANNUAL FINANCIAL STATEMENT

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

This 2nd 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 fiscal year **2015** as required under N.J.A.C. 5:23-4.17.

Printed name: Michele DePalma
Signature: 
Certificate #: 4743
Date: 1-29-16

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Haddon

Chief Financial Officer: John A. Bruno, Jr.

Signature: N/A

Certificate #: CR 00401

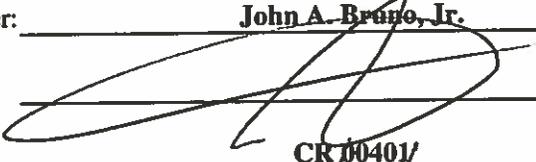
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of Haddon

Chief Financial Officer: John A. Bruno, Jr.

Signature: 

Certificate #: CR 00401

Date: 2/2/16

21-6000679

Fed. I.D. #

Township of Haddon

Municipality

Camden

County

Report of Federal and State Financial Assistance
Expenditure of Awards

Fiscal Year Ending: Dec. 31, 2015

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ -	\$ 697,944.67	\$ -

Type of Audit required by OMB A-133 and OMB 04-04:

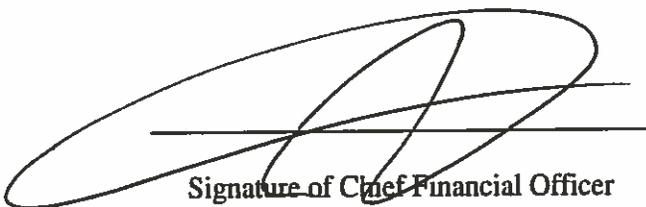
Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$ 500,000.00 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from federal government or indirectly from entities other than state government.


Signature of Chief Financial Officer

2/2/16
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name: _____

Title: CHIEF FINANCIAL OFFICER

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \$ 1,256,876,026-


SIGNATURE OF TAX ASSESSOR

Township of Haddon
MUNICIPALITY

Camden
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS OF 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	\$ 4,155,166.15	
Petty Cash	\$ 400.00	
Change Fund	650.00	
Due from State of New Jersey – Vets & Senior Citizens	49,580.20	
Receivables with Full Reserves:		
Delinquent Taxes Receivable	36,629.01	
Tax Title Liens	51,442.84	
	-	
Property Acquired for Taxes	1,894,100.00	
Revenue Accounts Receivable	21,389.00	
Protested Checks	6,195.13	
Due from Bank	1,144.05	
Due from Animal Control Fund	259.51	
Due from Water/Sewer Operating Fund	25,496.17	
Due from Payroll	19,538.12	
Deferred Charges:		
Emergency Authorization	12,500.00	
Expenditure without Appropriation	8,298.05	
Appropriation Reserves		453,482.42
Reserve for Encumbrances		112,686.28
Accounts Payable		6,059.00
Prepaid Taxes		249,287.05
Tax Overpayments		69,704.66
B.I.D. Taxes Payable		-
Special District Taxes Payable		11,495.98
Due to County Added & Omitted Taxes		10,872.27
Local School Taxes Payable		52.00
Due to CCMUA		183,455.88
Due to Federal & State Grant Fund		300,828.32
Due to General Capital Fund		688,901.47
Due to Trust Other Funds		84,119.08

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Trust -- Dog License Fund:		
Cash	\$ 914.39	
Due from Bank	-	
Due to State of New Jersey		-
Reserve for Dog Fund Expenditures		654.88
Due to Current Fund		259.51
Unallocated Receipts		-
	\$ 914.39	\$ 914.39
Trust -- Other Funds:		
Cash – Treasurer	\$ 2,689,350.81	
Due from Water/Sewer Operating	44,040.18	
Due from Current Fund	84,119.08	
Community Development Receivable	63,518.82	
Other Receivables	3,079.14	
Reserve for Payroll Taxes Payable		110,220.72
Reserve for Community Development		14,719.02
Due State of NJ Burial Fees		145.00
Due State of NJ - Marriage License Fees		2,842.00
Accounts Payable		31,740.50
Due to Current - Payroll		19,538.12
Reserves for:		
Various Funds - See Sheet 6(b) Attached		2,704,902.67
	\$ 2,884,108.03	\$ 2,884,108.03
Trust -- Assessment Funds:		
Due from General Capital Fund	450.00	
Deposits for Future Assessments		450.00
	\$ 2,885,472.42	\$ 2,885,472.42

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION
Public Law 1997, C. 256**

Municipal Public Defender Expended Prior Year 2014: _____ (1) \$5,700.00
x _____ 25%

(2) \$ 1,425.00

Municipal Public Defender Trust Cash Balance December 31, 2015: _____ (3) 7,125.00

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

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

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

Chief Financial Officer: _____ John A. Bruno, Jr.
Signature: _____
Certificate #: _____ CR-00401
Date: _____ FEBRUARY 2, 2016

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2014 per Audit Report	Receipts	Disbursed	Balance as of Dec. 31, 2015
POAA	\$ 3,902.71	\$ 762.00	\$ -	\$ 4,664.71
Unemployment Compensation	132,120.68	8,192.85	11,851.02	128,462.51
Community Development Grant	-			-
Premiums Received at Tax Sale	-			-
Disposal of Forfeited Property	(296.38)	296.38		-
Tax Title Liens & Premiums	1,069,817.00	852,100.00	-	1,921,917.00
Municipal Drug Alliance	16,646.03	37.92		16,683.95
Funds Held in Escrow	54,148.82	30,398.37	34,056.25	50,490.94
Police Off-Duty Employment	157,406.03	952,349.54	777,970.89	331,784.68
Recreation Trust	838.34	21,283.52	22,121.86	-
Accumulated Leave Compensation	134,530.61	40,000.00		174,530.61
Donations - Civic Celebration	22,396.73	42,411.61	50,487.88	14,320.46
Election Expense	7,402.42		1,000.00	6,402.42
Maintenance - West Bid Signs	4,000.00			4,000.00
Cell Tower Lease Deposits	4,400.00			4,400.00
Snow Removal Escrow	35,123.94		30,011.17	5,112.77
Library	2,403.25			2,403.25
Public Defender	30,541.00	8,324.50	31,740.50	7,125.00
M.L.E.T.A.	800.00			800.00
Shade Tree Program	5.18			5.18
Developer Escrow	(1,493.86)	11,196.36	9,702.50	-
Developer Escrow - Lazcor	3,047.34	12,123.78	9,064.84	6,106.28
Community Garden Donations	1,148.88	680.00	464.05	1,364.83
Environment Community Donations	7,331.80	4,670.64	3,799.36	8,203.08
Westmont Theatre Deposit	10,000.00			10,000.00
Reserve for Police Video Surcharge		125.00		125.00
Reserve for T-Mobile Inspection Escrow		6,000.00		6,000.00
				-
				-
				-
Total	\$ 1,696,220.52	\$ 1,990,952.47	\$ 982,270.32	\$ 2,704,902.67

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

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

* Show as Red figure

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

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$ 1,296,513.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	\$ 1,296,513.00
Cash	2,729,259.66	
Deferred Charges to Future Taxation:		
Funded	12,808,927.47	
Unfunded	13,624,845.00	
Deferred Charges to Future Taxation - Overexpenditue	3,706.50	
Due from Federal & State Grant Funds	-	
Due from Current Fund	688,901.47	
Due from State of New Jersey -- Transportation Trust Fund	-	
New Jersey Infrastructure Award Receivable	-	
General Serial Bonds		12,513,800.00
Bond Anticipation Notes		12,328,332.00
Green Acres Loan Payable - Crystal Lake		36,475.51
Green Acres Loan Payable - MacArthur Tract		258,651.96
Improvement Authorizations:		
Funded		1,301,808.70
Unfunded		2,251,135.06
Contracts Payable		-
Due to Trust Assessment Fund		450.00
Capital Improvement Fund		1,550.00
Reserve for DyDee Redevelopment		5,306.57
Reserve for Encumbrances		1,058,680.84
Reserve for Flood Proceeds - FEMA		25,866.00
Reserve for Payment of Debt		50,000.00
Fund Balance		23,583.46
	\$ 31,152,153.10	\$ 31,152,153.10
		\$ -

(Do not crowd - add additional sheets)

**TOWNSHIP OF HADDON
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2015**

	<u>Balance Dec. 31, 2014</u>	<u>Accrued</u>	<u>Received</u>	<u>Balance Dec. 31, 2015</u>
State Grants:				
Sealtbelt Enforcement	\$ 400.00	\$ -	\$ -	\$ 400.00
Municipal Alliance		16,413.00	16,413.00	-
Safe & Secure Communities		60,000.00	60,000.00	-
Delaware Valley Estuary Grant	25,000.00			25,000.00
Alcohol Education Rehabilitation Fund	9,637.00	2,357.33	2,357.33	9,637.00
Environmental Commissoer - DEP Grant	210.00			210.00
Economic Development Authority Grants:	1,021,623.00		163,436.74	858,186.26
Pedestrian Safety Grant	16,480.00			16,480.00
Clean Communities		30,649.39	30,649.39	-
CSIP Shade Tree Program	280.00			280.00
NJ Historic Trust	18,725.00			18,725.00
Recycling Tonnage Grant				-
Sustainable Grant		17,500.00	17,500.00	-
Drive Sober or Get Pulled Over	5,850.00			5,850.00
NJDEP Clean Communities	13,656.00			13,656.00
NJ DOT Municipal Aid -- Mansion Avenue - 2015		201,000.00		201,000.00
ANJEC Open Space Grant	495.00		495.00	-
Body Armor Fund		2,689.05	2,689.05	-
Holiday Crackdown - 2014	7,500.00		2,500.00	5,000.00
Click It or Ticket-2014	4,000.00			4,000.00
Drunk Driving Enforcement		1,950.00	1,950.00	-
Gardiner Small Grant Program		35,000.00		35,000.00
	<u>1,123,856.00</u>	<u>367,558.77</u>	<u>297,990.51</u>	<u>1,193,424.26</u>
Other Grants:				
Camden County Open Space - MacArthur Tract	25,000.00			25,000.00
				-
Total Other Grants	<u>25,000.00</u>	<u>-</u>	<u>-</u>	<u>25,000.00</u>
Total All Grants	<u>\$ 1,148,856.00</u>	<u>\$ 367,558.77</u>	<u>\$ 297,990.51</u>	<u>\$ 1,218,424.26</u>

TOWNSHIP OF HADDON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2015

Program	Transferred from 2015 Budget Appropriation				Balance Dec. 31, 2015
	Balance Dec. 31, 2014	2015 Budget Appropriation	Paid or Charged Disbursed	12/31/15 Encumbered	
State Grants:					
Recycling Tonage Grant	\$ 72,704.00	\$ 1,120.00	\$ 27,605.52	\$ 1,213.00	\$ 45,005.48
Alcohol Education Rehabilitation Grant	3,826.00	2,357.33	5,176.08		1,007.25
Environmental commissioner - DEP Grant	620.00		-		620.00
Drunk Driving Enforcement Grant	7,029.00	4,968.00	1,950.00		10,047.00
Clean Communities Grant	117,668.00	30,649.39	11,282.11		137,035.28
Pedestrian Safety Grant	16,280.00		300.00		15,980.00
Delaware Valley Estuary Grant	25,000.00		-		25,000.00
Body Armor Fund	2,190.00	5,382.05	2,100.00	-	5,472.05
Economic Development Authority Grants:					
2008	12,486.00		886.08	-	11,599.92
2009	539,185.00		182,242.07	-	356,942.93
2011	38,567.00		2,334.86	-	36,232.14
2012			-	-	-
2013	604,951.00		45,345.95	-	559,605.05
CSIP Tree Commission	99.00		-	-	99.00
Drug Awareness & Resistance Education			-	-	-
Nj Historic Trust	25,300.00		-	-	25,300.00
NJDEP Clean Communities	13,656.00		-	-	13,656.00
NJ DOT Municipal Aid	14,847.00		-	-	14,847.00
NJ DOT Municipal Aid - Mansion Ave - 2015		201,000.00	100,000.00	101,000.00	-
Click It or Ticket--2013			-	-	-
Click It or Ticket--2014	4,000.00		-	-	4,000.00
Drive Sober or Get Pulled Over - 2013	3,600.00		900.00	-	2,700.00
Drive Sober or Get Pulled Over - 2014	5,000.00		-	-	5,000.00
Safe and Secure Communities	-	161,200.00	161,200.00	-	-
NJLM Grant	1,115.00		-	-	1,115.00
ANJEC Open Space Grant	-		-	-	-
Holiday Crackdown - 2014	7,500.00		1,150.00	-	6,350.00
Municipal Alliance		18,259.00	18,259.00	-	-
Green Communities		500.00	-	-	500.00
Gardiner Small Communities Grant	-	35,000.00	35,000.00	-	-
Total State Grants	1,515,623.00	460,435.77	595,731.67	102,213.00	1,278,114.10
Other Grants:					
Camden County Open Space Grant - Saddler Ave	19,088.00				19,088.00
Fire Safety Grant - Twp Share	355.00				355.00
Safe & Secure - Township Match	27,447.00				27,447.00
Municipal Alliance - Twp Match					
Total Other Grants	46,890.00				46,890.00
Total All Grants	\$1,562,513.00	\$ 460,435.77	\$ 595,731.67	\$ 102,213.00	\$ 1,325,004.10

**TOWNSHIP OF HADDON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Unappropriated
For the Year Ended December 31, 2015**

<u>Program</u>	<u>Balance Dec. 31, 2014</u>	<u>Federal and State Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in 2015 Budget</u>	<u>Balance Dec. 31, 2015</u>
State Grants:				
Drunk Driving Enforcement Fund	\$ 4,968.00	\$ 1,950.00	\$ 4,968.00	\$ 1,950.00
NJ DOT - Mansion Avenue	-	201,000.00	201,000.00	-
Body Armor Grant	2,693.00	2,689.05	5,382.05	-
Alcohol Education Rehabilitation Fund		2,357.33	2,357.33	-
Recycling Tonnage Grant	1,120.00		1,120.00	-
Safe and Secure Communities	8,395.00	60,000.00	8,395.00	60,000.00
Drug Awareness - Municipal Alliance	7,382.00		7,382.00	-
Drug Awareness - Municipal Alliance		16,413.00	9,031.00	7,382.00
Green Communities Grant	500.00		500.00	-
Clean Communities Program		30,649.39	30,649.39	-
Gardiner Small Grant Program	-	35,000.00	35,000.00	-
Sustainable Grant		17,500.00		17,500.00
Total All Grants	\$ 25,058.00	\$ 367,558.77	\$ 305,784.77	\$ 86,832.00

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	\$ 210,768.00
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXXX	
Levy Calendar Year 2015		XXXXXXXXXX	23,229,748.00
Paid		\$ 23,440,464.00	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	52.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015-2016)	85004-00		XXXXXXXXXX
		\$ 23,440,516.00	\$ 23,440,516.00

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

Must include unpaid requisitions.

\$ -

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXXXX	
N/A			
2015 Levy	81105-00	XXXXXXXXXX	
Interest Paid		XXXXXXXXXX	
Expended			XXXXXXXXXX
Balance December 31, 2015	85046-00		XXXXXXXXXX
		\$ -	\$ -

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	\$ -
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	13,421.00
2015 Levy:			
General County	80003-03	XXXXXXXXXX	10,593,589.73
County Library	80003-04	XXXXXXXXXX	651,600.47
County Health		XXXXXXXXXX	-
County Open Space Preservation		XXXXXXXXXX	262,677.35
Due County for Added and Omitted Taxes	80003-05		10,871.85
Paid		11,521,288.13	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added and Omitted Taxes		10,872.27	XXXXXXXXXX
		\$ 11,532,160.40	\$ 11,532,160.40

\$ -

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2015	80003-06	XXXXXXXXXX	\$ 11,496.38
2015 Levy: (List Each Type of District Tax Separately - see Footnote)			
Fire -	81108-00	\$ 1,458,380.00	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX
			XXXXXXXXXX
Business Improvement District	156,537.80	XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
Total 2015 Levy	80003-07	XXXXXXXXXX	1,614,917.80
Paid	80003-08	1,614,918.20	XXXXXXXXXX
Balance December 31, 2015	80003-09	11,495.98	XXXXXXXXXX
		\$ 1,626,414.18	\$ 1,626,414.18

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

\$ -

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

		Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXX	\$ -
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	-
	N/A		
Expended	80004-09	-	XXXXXXXXXX
Balance December 31, 2015	80004-10		XXXXXXXXXX
		\$ -	\$ -

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

Balance January 1, 2015	80004-03	XXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXX	
Expended	N/A	80004-11	XXXXXXXXXX
Balance December 31, 2015	80004-12		XXXXXXXXXX
		\$ -	\$ -

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	XXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXX	
	N/A		
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2015	80004-16		XXXXXXXXXX
		\$ -	\$ -

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	\$ 1,418,000.00	\$ 1,418,000.00	\$ -
Surplus Anticipated with prior written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:			
Adopted Budget	3,103,273.00	2,933,145.17	170,127.83 *
Adopted by N.J.S. 40A:4-87: (List on 17a)	44,726.77	44,726.77	
Total Miscellaneous Revenue Anticipated 80103-	3,147,999.77	2,977,871.94	170,127.83 *
Receipts from Delinquent Taxes 80104-	25,000.00	25,664.84	664.84
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes 80105-	8,023,274.00	8,160,982.96	137,708.96
(b) Addition to Local District School Tax 80106-			
Total Amount to be Raised by Taxation 80108-	8,023,274.00	8,160,982.96	137,708.96
	\$ 12,614,273.77	\$ 12,582,519.74	\$ 308,501.63

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 80108-00)	XXXXXXXXXXXX	\$ 44,346,295.16
Amount to be Raised by Taxation	XXXXXXXXXXXX	XXXXXXXXXXXX
Local District School Tax 80109-00	\$ 23,229,748.00	XXXXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXXXX
County Taxes 80111-00	11,507,867.55	XXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	10,871.85	XXXXXXXXXXXX
Special District Taxes 80113-00	1,614,917.80	XXXXXXXXXXXX
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXX	178,093.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXX	XXXXXXXXXXXX
Balance for Support of Municipal Budget (or) 80116-00	8,160,982.96	XXXXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00		
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXX	
	\$ 44,524,388.16	\$ 44,524,388.16

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

\$ -

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	\$ 12,569,546.75
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	44,726.77
Appropriation for 2015 (Budget Statement Item 9)	80012-03	12,614,273.52
Appropriation for 2015 by Emergency Appropriation (Budget Statement Item 5)	80012-04	12,500.00
Total General Appropriations (Budget Sheet Item 9)	80012-05	12,626,773.52
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	12,626,773.52
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$ 11,935,943.93
Paid or Charged - Reserve for Uncollected Taxes	80012-09	178,093.00
Reserved	80012-10	453,482.42
Total Expenditures	80012-11	12,567,519.35
Unexpended Balances Canceled (see footnote)	80112-12	\$ 59,254.17

FOOTNOTES: RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree 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 FROM TYPE I SCHOOL DEBT SERVICE)

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

**RESULTS OF 2015 OPERATIONS
CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	\$ -
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	664.84
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXX	137,708.96
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXXXX	59,254.17
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	688,419.55
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXXXXXX	623,473.88
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXXXX	39,643.97
Prior Year Refund Expended		XXXXXXXXXXXX	110,287.83
		XXXXXXXXXXXX	-
		XXXXXXXXXXXX	-
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance January 1, 2015	80013-07		XXXXXXXXXXXX
Balance December 31, 2015	80013-08	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	170,127.83	XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXXXX
Interfund Advances Originating in 2015	80013-12	185.30	XXXXXXXXXXXX
Prior Year Deductions Disallowed by Collector			XXXXXXXXXXXX
Reserves for Receivable		-	XXXXXXXXXXXX
Refund Prior Year Revenue		151,137.99	XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Trial Balance (Sheet 21)	80013-14	1,338,002.08	XXXXXXXXXXXX
		\$ 1,659,453.20	\$ 1,659,453.20
			\$ -

**SURPLUS - CURRENT FUND
YEAR 2015**

		Debit	Credit
Balance January 1, 2015	80014-01	XXXXXXXXXX	\$ 1,923,817.07
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	1,338,002.08
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	\$ 1,418,000.00	XXXXXXXXXX
5. Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
Balance December 31, 2015	80014-05	1,843,819.15	XXXXXXXXXX
		\$ 3,261,819.15	\$ 3,261,819.15

\$ -

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

Cash		80014-06	\$ 4,156,216.15
Investments		80014-07	
Sub Total			4,156,216.15
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	2,382,775.25
Cash Surplus		80014-09	1,773,440.90
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus: *			
(1) Due from State of NJ Senior Citizens and Veterans Deduction	80014-16	\$ 49,580.20	
Deferred Charges #	80014-12	20,798.05	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	70,378.25
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.		80014-15	\$ 1,843,819.15

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tap Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J. 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.

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	\$ 61,274.00	XXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXX	\$ -
2. Sr. Citizens Deductions Per Tax Billings	37,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	134,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	2,750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	15,641.10
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	170,552.70
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	49,580.20
Due to State of New Jersey	-	XXXXXXXXXX
	\$ 235,774.00	\$ 235,774.00

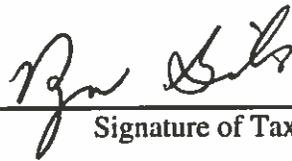
**Calculation of Amount to be included on Sheet 22, Item 10
2015 Senior Citizens and Veterans Deductions Allowed**

Line 2	\$ 37,000.00
Line 3	134,750.00
Line 4	2,750.00
Sub-Total	174,500.00
Less: Line 7	15,641.10
To Item 10, Sheet 22	\$ 158,858.90

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

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

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



Signature of Tax Collector

T-8337
License #

2/5/16
Date

DIVISION OF LOCAL GOVERNMENT SERVICES

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2016 MUNICIPAL BUDGET**

		YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		\$ -	XXXXXXXXXXXX
2. Local School District Tax -	Actual 80016-		\$ 23,229,748.00
	Estimate** 80017-	-	XXXXXXXXXXXX
3. Regional School District Tax -	Actual 80025-		
	Estimate* 80026-		XXXXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		-
	Estimate* 80019-	-	XXXXXXXXXXXX
5. County Tax -	Actual 80020-	-	10,856,267.08
	Estimate* 80021-	-	XXXXXXXXXXXX
6. Special District Taxes -	Actual 80022-		1,614,917.80
	Estimate* 80023-	-	XXXXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		
	Estimate* 80028-		XXXXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		-	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5) 80024-02		-	
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		-	
11. Amount of Item 10 Divided by 0.00% 80024-04 Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)			
		80024-5	#DIV/0!
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)		-	* May not be stated in an amount less than "actual" Tax of year 2015.
Regional School District Tax (Amount Shown on Line 3 Above)		-	** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 4 Above)		-	
County Tax (Amount Shown on Line 5 Above)		-	
Special District Tax (Amount Shown on Line 6 Above)		-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)		-	
Tax in Local Municipal Budget		#DIV/0!	
Total Amount (see Line 11)		#DIV/0!	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10) 80024-06		#DIV/0!	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		-	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		#DIV/0!	
Sub - Total		#DIV/0!	
Less: Item 9 - Total Anticipated Revenues		-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		#DIV/0!	

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)		
B. Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16)		
C. Times: % of increase of Amount to be Raised by Taxes over Prior Year [(2016 Estimated Total Levy - 2015 Total Levy) / 2015 Total Levy]		
D. Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]		\$0
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)		\$0

2015 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		\$0
3. Less: Anticipated Revenues (item 5, budget sheet 11)		
4. Cash Required		\$0
5. Total Required at % (items 4+6)		
6. Reserve for Uncollected Taxes (item E above)		\$0

NOT APPLICABLE

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2015			\$ 72,526.00	XXXXXXXXXX
A. Taxes	83102-00	\$ 19,804.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	52,722.00	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	\$ -
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	-
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes		83110-00	-	XXXXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1) -
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	72,526.00
8. Totals			72,526.00	72,526.00
9. Balance Brought Down			72,526.00	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	25,664.84
A. Taxes	83116-00	10,430.41	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	15,234.43	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2015 Tax Sale			-	XXXXXXXXXX
12. 2015 Taxes Transferred to Liens			13,955.27	XXXXXXXXXX
13. 2015 Taxes			27,255.42	XXXXXXXXXX
14. Balance December 31, 2015:			XXXXXXXXXX	88,071.85
A. Taxes	83121-00	36,629.01	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	51,442.84	XXXXXXXXXX	XXXXXXXXXX
15. Totals			\$ 186,262.69	\$ 186,262.69
16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is			35.387%	\$ -
17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2016.			\$ 31,166.06	and represents the 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1.	Balance January 1, 2015	84101-00	\$ 1,894,100.00
2.	Foreclosed or Deeded in 2015		XXXXXXXXXX
3.	Tax Title Liens	84103-00	
4.	Taxes Receivable	84104-00	
5A.		84102-00	
5B.		84105-00	XXXXXXXXXX
6.	Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
8.	Sales		XXXXXXXXXX
9.	Cash *	84109-00	XXXXXXXXXX
10.	Contract	84110-00	XXXXXXXXXX
11.	Mortgage	84111-00	XXXXXXXXXX
12.	Loss on Sales	84112-00	XXXXXXXXXX
13.	Gain on Sales	84113-00	XXXXXXXXXX
14.	Balance December 31, 2015	84114-00	XXXXXXXXXX
			\$ 1,894,100.00
		\$ 1,894,100.00	\$ 1,894,100.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as of Dec. 31, 2015</u>
1. Emergency Authorizations - Municipal *	\$ -	\$ -	\$ 12,500.00	\$ 12,500.00
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Overexpenditure of Grant	\$ 18,847.00	\$ 18,847.00	\$ -	\$ -
4. Overexpenditure of Ordinance	\$ 46,278.00	\$ 46,278.00	\$ 3,706.50	\$ 3,706.50
5. Expenditure Without Appropriation	\$ _____	\$ _____	\$ 8,298.05	\$ 8,298.05
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX	\$ 13,483,250.00	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	\$ 969,450.00	XXXXXXXXXX	
Refunded		-		
Outstanding December 31, 2015	80033-04	12,513,800.00	XXXXXXXXXX	
		\$ 13,483,250.00	\$ 13,483,250.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 902,500.00
2016 Interest on Bonds *		80033-06	\$ 356,892.00	

ASSESSMENT SERIAL BONDS

N/A				
Outstanding January 1, 2015	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2015	80033-10		XXXXXXXXXX	
		\$ -	\$ -	
2016 Bond Maturities - Assessment Bonds			80033-11	\$ -
2016 Interest on Bonds *		80033-12	\$ -	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 356,892.00

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
N/A				
Total	\$ -	\$ -		

80033-14

80033-15

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

(COUNTY) (MUNICIPAL) Crystal Lake Development LOAN

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX	\$ 41,284.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	4,808.49	XXXXXXXXXX	
Reduced by DEP		-		
Outstanding December 31, 2015	80033-04	\$ 36,475.51	XXXXXXXXXX	
		\$ 41,284.00	\$ 41,284.00	
2016 Loan Maturities			80033-05	\$ 4,904.91
2016 Interest on Loans			80033-06	\$ 705.11
Total 2016 Debt Service for Loan	Crystal Lake Development		80033-13	\$ 5,610.02

MacArthur Tract Development LOAN

Outstanding January 1, 2015	80033-07	XXXXXXXXXX	\$ 290,313.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	31,661.04	XXXXXXXXXX	
Outstanding December 31, 2015	80033-10	\$ 258,651.96	XXXXXXXXXX	
		\$ 290,313.00	\$ 290,313.00	
2016 Loan Maturities			80033-11	\$ 32,297.56
2016 Interest on Loans			80033-12	\$ 5,012.36
Total 2016 Debt Service for Fund	MacArthur Tract Development		80033-13	\$ 37,309.92

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
N/A				
Total	\$ -	\$ -		

80033-14

80033-15

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

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

TYPE I SCHOOL SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
N/A				
Total	80035-	\$ -	\$ -	

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (INSERT DATE)
							For Principal	For Interest **	
1.	CONT'D FROM PREVIOUS PAGE								
	ORD. NO								
2.									
3.	Acquisition of Equipment & Various Capital Improvements 1334	741,500.00	11/10/2015	\$ 741,500.00	11/09/2016	0.680%		5,042.20	11/09/2016
4.									
5.	Acquisition of Various Equipment for Police Department 1336	190,000.00	11/10/2015	190,000.00	11/09/2016	0.680%		1,292.00	11/09/2016
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
	Total	\$ 11,848,332.00		\$12,328,332.00			\$220,000.00	\$97,355.01	

80051-01 80051-02

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 I 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.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
	N/A								
	Total						80051-01	80051-02	

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 budgeted in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

** Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".
 (Do not crowd - add additional sheets)

TOWNSHIP OF HADDON
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For The Year Ended December 31, 2015

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2014		Deferred Charges to Future		Fund Balance/ Capital Improvement Fund	12/31/2015 ENCUMBERED	Paid or Changed	Balance December 31, 2015	
				Funded	Unfunded	Taxation	Unfunded				Funded	Unfunded
911	General Improvements: Various Improvements	05/07/81	2,895,000.00	\$ 412.00	\$ -	-	-	-	-	-	412.00	X -
933/1065	Acquisition of Mac Arthur Tract	04/21/92	1,650,000.00	73,635.00	-	-	-	-	-	-	73,635.00	X -
1103	Acquisition of Equipment & Various Capital Improvements	05/18/04	3,675,000.00	28,421.00	-	-	-	1,998.00	-	1,229.00	-	X 26,194.00
1104/1247	Improvements to DyDee Redevelopment Project	09/28/04	8,000,000.00	295,476.00	-	-	-	-	-	221,376.57	-	X 74,099.43
1134	Acquisition of Equipment & Various Capital Improvements	05/31/05	1,400,000.00	11,975.00	-	-	-	4,447.76	-	6,412.45	1,114.79	X -
1161	Acquisition of Equipment & Various Capital Improvements	05/23/06	1,500,000.00	-	-	-	-	-	-	-	-	X -
1185	Acquisition of Equipment & Various Capital Improvements	08/25/07	1,550,000.00	58,242.00	35,977.00	-	-	3,925.18	-	11,013.72	44,303.10	X 35,977.00
1220	Acquisition of Equipment & Various Capital Improvements	none	2,400,000.00	446,850.00	-	-	-	18,223.91	-	25,414.43	360,311.66	X 41,900.00
1240	Acquisition of Equipment & Various Capital Improvements	06/23/09	2,211,000.00	677,925.00	-	-	-	186,605.70	-	(134,333.00)	635,552.30	X 40,100.00
1265	Acquisition of Equipment & Various Capital Improvements	06/23/10	1,625,000.00	127,571.00	-	-	-	105,387.17	-	(105,669.63)	127,853.46	X -
1279	Acquisition of Equipment & Various Capital Improvements	04/26/11	1,365,000.00	61,846.00	-	-	-	1,135.31	-	2,204.80	58,505.89	X -
1298	Acquisition of Equipment & Various Capital Improvements	07/24/12	1,054,500.00	-	158,461.00	-	-	10,941.79	-	91,794.73	-	X 55,724.48
1308	Acquisition of Equipment For Public Safety	07/23/13	215,800.00	-	41,448.00	-	-	5,181.06	-	31,618.52	-	X 4,649.42
1309	Acquisition of Equipment & Various Capital Improvements	07/23/13	1,300,000.00	-	515,397.00	-	-	115,823.41	-	363,787.19	-	X 35,786.40
1321	Acquisition of Equipment & Various Capital Improvements	08/26/14	193,000.00	-	103,776.00	-	-	-	-	36,989.70	-	X 66,806.30
1322	Acquisition of Equipment & Various Capital Improvements	08/26/14	1,425,000.00	-	720,546.00	-	-	381,778.80	-	75,150.46	-	X 263,616.74
1328	Acquisition of Real Property in the Township	04/28/15	330,000.00	-	-	313,500.00	-	16,500.00	-	16,378.50	120.50	X 313,500.00
1334	Acquisition of Equipment & Various Capital Improvements	07/28/15	1,425,000.00	-	-	1,353,750.00	-	71,250.00	-	49,756.21	-	X 1,125,513.04
1336	Acquisition of Various Equipment for the Police Department	07/28/15	200,000.00	-	-	190,000.00	-	10,000.00	-	10,229.75	-	X 187,268.25
1345	Improvements to Real Property in the Township	10/27/15	250,000.00	-	-	237,500.00	-	12,500.00	-	253,706.50	-	X -
				\$ 1,488,677.00	\$ 1,871,062.00	\$ 2,094,750.00	\$ 110,250.00	\$ 1,058,680.84	\$ 957,040.90	\$ 1,301,908.70	\$ 2,251,135.06	

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2015**

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXXXX	\$ 50,083.46
Premium on Sale of Bonds		XXXXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXXXX	
Prior Year Outstanding Checks Canceled			-
Appropriated to Finance Improvement Authorizations	80029-02	\$ 26,500.00	XXXXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXXXX
Balance December 31, 2015	80029-04	23,583.46	XXXXXXXXXXXX
		\$ 50,083.46	\$ 50,083.46

BONDS ISSUED WITH A COVENANT OT COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014			N/A
		\$	
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)		\$	
3. Amount of Bonds Issued Under Item 1 Maturing in 2015		\$	
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement		\$	
5. Total of 3 and 4 - Gross Appropriation		\$	
6. Less Amount of Special Trust Fund to be Used		\$	
7. Net Appropriation Required		\$	

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

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

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

**MUNICIPALITIES ONLY
IMPORTANT!!**

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

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

A.

- | | | |
|---|----|-------------------------|
| 1. Total Tax Levy for the Year 2015 was | | \$ <u>44,431,341.89</u> |
| 2. Amount of Item Collected in 2015 (*) | \$ | <u>44,346,295.16</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>31,101,939.32</u> |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2015 ?

Answer YES of NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2015 ?

Answer YES of NO YES If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended ?
- Answer YES of NO: NO

D.

- | | | |
|---|---|----------|
| 1. Cash Deficit 2014 | | \$ _____ |
| 2. 4% of 2014 Tax Levy for all purposes | | |
| Levy -- \$ _____ | = | \$ _____ |
| 2. Cash Deficit 2015 | | \$ _____ |
| 4. 4% of 2015 Tax Levy for all purposes | | |
| Levy -- \$ _____ | = | \$ _____ |

E.

	Unpaid	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$	\$ _____	\$ _____	\$ _____
2. County Taxes	\$	<u>0.42</u>	\$ <u>10,871.85</u>	\$ <u>10,872.27</u>
3. Amounts due Special Districts	\$	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$	\$ _____	\$ _____	\$ _____

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.

**POST CLOSING
TRIAL BALANCE - WATER-SEWER UTILITY FUND**

AS OF 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
OPERATING :		
Cash	\$ 1,274,798.04	
Cash -- Change Fund	75.00	
Due from Bank	2,216.00	
Due from Water Capital Fund	246,081.38	
Due from Current Fund		
Consumer Accounts Receivable	8,406.00	
Water Utility Liens	1,235.00	
Protested Checks	2,608.00	
Accounts Receivable	-	
Due from Bank	-	
Deferred Charges -- Emergency Authorization	37,500.00	
Deferred Charges -- Overexpenditure of Appropriation	14,502.14	
Appropriation Reserves		27,909.70
Reserve for Encumbrances		19,844.40
Due to Trust Other Funds		44,040.18
Unallocated Receipts		-
Accrued Interest on Bonds		61,411.77
Accrued Interest on Infrastructure Trust Loans		50,014.86
Accrued Interest on Notes		251.51
Due to Current Fund		164,898.17
		368,370.59 C
Reserves for:		
Consumer Accounts Receivable		8,406.00
Water Utility Liens		1,235.00
Water Lab Reimbursements Receivable		2,608.00
Fund Balance		1,206,801.97
	\$ 1,587,421.56	\$ 1,587,421.56

(Do not crowd - add additional sheets)

\$ -

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

**POST CLOSING
TRIAL BALANCE - WATER-SEWER UTILITY FUND
AS OF 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
CAPITAL :		
Estimated Proceeds Bonds and Notes Authorized	\$ 1,595,487.00	xxxxxxxxxx
Bonds and Notes Authorized but not Issued	xxxxxxxxxx	\$ 1,595,487.00
Cash	818,809.84	
NJEIT Financing Loan Receivable	278,697.00	
Fixed Capital	14,467,600.00	
Fixed Capital Authorized and Uncompleted	15,927,663.00	
Deferred Charges -- Overexpenditure of Ordinance	16,472.00	
Serial Bonds		5,573,200.00
Bond Anticipation Notes		1,520,000.00
New Jersey Environmental Trust Loan Payable		4,620,154.16
Due to Water Operating		246,081.38
Due to Current Fund		-
Improvement Authorizations:		
Funded		121,216.37
Unfunded		1,583,935.71
Reserve for Amortization		16,958,659.84
Deferred Reserve for Amortization		127,763.00
Capital Improvement Fund		12,427.00
Reserve for Encumbrances		729,017.38
Fund Balance		16,787.00
	\$ 33,104,728.84	\$ 33,104,728.84
		\$ -

(Do not crowd - add additional sheets)

**ANALYSIS OF WATER-SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged.	Audit Balance Dec. 31, 2014	RECEIPTS				Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget				
Assesment Serial Bonds	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
N/A							
Assesment Bond Anticipation Note Issu	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

* Show as Red figure

SCHEDULE OF WATER-SEWER UTILITY BUDGET -- 2015

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-	\$ 152,000.00	\$ 152,000.00	\$ -
Operating Surplus Anticipated with Consent of Director of Local Government Services 91302-			
Rents 91303-	3,100,000.00	3,186,752.60	86,752.60
Fire Hydrant Service 91304-	-	-	-
Miscellaneous 91305-	125,000.00	940,233.37	815,233.37
	-	-	-
Added by N.J.S. 40 A:4-87: (List)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal	3,377,000.00	4,278,985.97	901,985.97
Deficit (General Budget) ** 91306-	142,025.00	139,402.00	(2,623.00)
91307-	\$ 3,519,025.00	\$ 4,418,387.97	\$ 899,362.97

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXX
Adopted Budget	\$ 3,519,025.00
Added by N.J.S. 40A:4-87	
Emergency	37,500.00
Total Appropriations	3,556,525.00
Add: Overexpenditures (See Footnote)	14,502.14
Total Appropriations and Overexpenditures	3,571,027.14
Deduct Expenditures:	
Paid or Charged	\$ 3,280,403.35
Reserved	27,909.70
Surplus (General Budget) **	139,402.00
Total Expenditures	3,447,715.05
Unexpended Balance Canceled (See Footnote)	\$ 123,312.09

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 OPERATIONS
WATER-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:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	\$ 4,278,985.97	
Miscellaneous Revenue Not Anticipated	-	
2014 Appropriation Reserves Canceled *	187,966.59	
Total Revenue Realized		\$ 4,466,952.56
Expenditures:	XXXXXXXXXX	
Appropriations [Not Including "Surplus (General Budget)"]		
Paid or Charged	3,280,403.35	
Reserved	27,909.70	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	6,965.68	
Overexpenditure of Appropriation Reserves		
Total Expenditures	3,315,278.73	
Less: Deferred Charges Included In Above "Total Expenditures"	52,002.14	
Total Expenditures - As Adjusted		3,263,276.59
Excess		\$ 1,203,675.97
Budget Appropriation - Surplus (General Budget) **	139,402.00	
Balance of "Results of 2015 Operation"		
Remainder = ("Excess in Operations - Sheet 46)	\$ 1,064,273.97	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of 2015 Operation"	-	
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

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

2014 Appropriation Reserves Canceled in 2015	\$ 187,966.59	
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"	139,402.00	
* Excess (Revenue Realized)		\$ 48,564.59

** Items must be shown in same amounts on Sheet 44.

RESULTS OF 2015 OPERATIONS - WATER-SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	\$ 899,362.97
Unexpended Balances of Appropriations	XXXXXXXXXX	123,312.09
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	-
Unexpended Balances of 2015 Appropriation Reserves *	XXXXXXXXXX	187,966.59
Other Credits		-
Deficit in Anticipated Revenue	-	XXXXXXXXXX
Other Charges	6,965.68	XXXXXXXXXX
Operating Deficit - to Trial Balance	-	
Excess in Operations - to Operating Surplus	1,203,675.97	XXXXXXXXXX
	\$ 1,210,641.65	\$ 1,210,641.65

OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	\$ 294,528.00
Excess in Results of 2015 Operations	XXXXXXXXXX	1,064,273.97
Amount Appropriated in 2015 Budget - Cash	\$ 152,000.00	XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2015	1,206,801.97	XXXXXXXXXX
	\$ 1,358,801.97	\$ 1,358,801.97

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

Cash		\$ 1,274,798.04
Investments / Change Fund		75.00
Interfund Accounts Receivable		248,297.38
Subtotal		1,523,170.42
Deduct Cash Liabilities Marked with "C" on Trial Balance		368,370.59
Operating Surplus Cash of (Deficit in Operating Surplus Cash)		1,154,799.83
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	52,002.14	
Operating Deficit #		
Total Other Assets		52,002.14
		\$ 1,206,801.97

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

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

SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$ <u>8,406.00</u>
Increased by:		
Water Rents Levied		\$ <u>3,186,752.60</u>
		3,195,158.60
Decreased by:		
Collections	\$ <u>3,186,752.60</u>	
Overpayments/Prepayments Applied	\$ <u>-</u>	
Transfer to Water Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>3,186,752.60</u>
Balance December 31, 2015		\$ <u>8,406.00</u>

SCHEDULE OF WATER-SEWER UTILITY LIENS

Balance December 31, 2014		\$ <u>1,235.00</u>
Increased by:		
Trasnferred from Accounts Receivable	\$ <u> </u>	
Penalties and Costs	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u>-</u>
		1,235.00
Decreased by:		
Collections	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u>-</u>
Balance December 31, 2015		\$ <u>1,235.00</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER-SEWER UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as of Dec. 31, 2015</u>
1. <u>Emergency Authorizations -</u>	\$ _____	\$ _____ -	\$ 37,500.00	\$ 37,500.00
2. <u>Operating Deficit</u>	\$ 139,402.00	\$ 139,402.00	\$ _____	\$ _____ -
3. <u>Overexpenditure of Appropriation</u>	\$ _____	\$ _____	\$ 14,502.14	\$ 14,502.14
4. <u>Overexpenditure of Ordinance</u>	\$ 16,472.00	\$ _____	\$ _____	\$ 16,472.00
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

WATER-SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2015	XXXXXXXXXX	\$ 6,073,750.00	
Issued	XXXXXXXXXX	-	
Paid	\$ 500,550.00	XXXXXXXXXX	
Outstanding December 31, 2015	5,573,200.00	XXXXXXXXXX	
	\$ 6,073,750.00	\$ 6,073,750.00	
2016 Bond Maturities - Capital Bonds			\$ 437,500.00
2016 Interest on Bonds *		\$ 168,449.00	

INTEREST ON BONDS -- WATER-SEWER UTILITY BUDGET

2016 Interest on Bonds (* Items)	\$ 168,449.00	
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 61,411.77	
Sub-Total	\$ 107,037.23	
Add: Interest to be Accrued as of 12/31/2016	\$ 65,000.00	
Required Appropriation 2016		\$ 172,037.23

LIST OF BONDS ISSUED DURING 2015

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

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

WATER-SEWER UTILITY NJ INFRASTRUCTURE TRUST LOAN

Purpose	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX	\$ 4,912,132.00	
Issued	XXXXXXXXXX	-	
Paid	291,977.84		
		XXXXXXXXXX	
Outstanding December 31, 2015	4,620,154.16	XXXXXXXXXX	
	\$ 4,912,132.00	\$ 4,912,132.00	
2016 Loan Maturities			\$ 304,114.00
2016 Interest on Loans *		\$ 128,850.00	

WATER-SEWER UTILITY LOAN

Outstanding January 1, 2015	XXXXXXXXXX	\$ -
Issued	XXXXXXXXXX	-
Paid	\$ -	XXXXXXXXXX
Outstanding December 31, 2015	-	XXXXXXXXXX
	\$ -	\$ -
2016 Loan Maturities		\$ -
2016 Interest on Loans *		\$ -

INTEREST ON LOANS -- WATER - SEWER UTILITY BUDGET

2016 Interest on Loans (* Items)	\$ 128,850.00
Less: Interest Accrued to 12/31/15 (Trial Balance)	\$ 50,014.86
Sub-Total	\$ 78,835.14
Add: Interest to be Accrued as of 12/31/2016	\$ 55,000.00
Required Appropriation 2016	\$ 133,835.14

LIST OF LOANS ISSUED DURING 2015

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

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

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (INSERT DATE)
							For Principal	For Interest **	
2.	Various Improvements to Water/Sewer System	\$ 495,000.00	11/13/2014	\$ 750,000.00	11/09/16	0.68%	-	\$ 5,100.00	11/09/16
3.									
4.	Various Improvements to Water/Sewer System	270,000.00	11/13/2014	520,000.00	11/09/16	0.68%	-	3,536.00	11/09/16
5.									
6.	Various Improvements to Water/Sewer System	250,000.00	11/10/2015	250,000.00	11/09/16	0.68%	-	1,700.00	11/09/16
7.									
8.									
9.									
10.				\$ 1,520,000.00			\$ -	\$ 10,336.00	

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 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.

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

INTEREST ON NOTES - Water - UTILITY BUDGET	
2016 Interest on Notes	\$ 10,336.00
Less: Interest Accrued to 12/31/2015 (Trial Balance)	251.51
Subtotal	10,084.49
Add: Interest to be Accrued as of 12/31/2016	1,000.00
Required Appropriation - 2016	\$ 11,084.49

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2.	NONE								
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.				\$ -			\$ -	\$ -	

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 must be budgeted in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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.

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

TOWNSHIP OF HADDON
 WATER - SEWER UTILITY CAPITAL FUND
 Statement of Improvement Authorizations
 For The Year Ended December 31, 2015

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2014 Funded	Balance December 31, 2014 Unfunded	Deferred Charges to Future Taxation Unfunded	Fund Balance/ Capital Improvement Fund	Paid or Charged	Balance December 31, 2015 Funded	Balance December 31, 2015 Unfunded
1085/1114	Various Improvements to Water/Sewer Utility	12/28/04	850,000.00	\$ 600.00	\$ -	-	-	-	600.00	X -
1185	Various Improvements to Water/Sewer Utility	06/25/2007	770,000.00	607.00	-	-	-	-	607.00	X -
1216	Rehabilitation & Reconstruction of Sewer Utility	05/27/2008	6,540,000.00	-	-	-	-	-	-	X -
1221	Various Improvements to Water/Sewer Utility	05/27/2008	705,250.00	16,728.00	487.00	-	-	942.68	17,785.32	X 487.00
1241	Various Improvements to Water/Sewer Utility	05/26/2009	845,000.00	25,398.00	-	-	-	9,891.00	15,507.00	X -
1266	Various Improvements to Water/Sewer Utility	06/23/10	340,000.00	43,043.00	-	-	-	43,043.00	-	X -
1280	Various Improvements to Water/Sewer Utility	05/24/11	590,000.00	79,487.00	-	-	-	30,269.95	49,217.05	X -
1299	Various Improvements to Water/Sewer Utility	07/24/12	750,000.00	-	148,395.00	-	-	145,775.94	-	X 2,619.06
1310	Various Improvements to Water/Sewer Utility	07/24/13	750,000.00	-	401,999.00	-	-	146,473.10	-	X 255,525.90
1323	Various Improvements to Water/Sewer Utility	08/26/14	750,000.00	-	740,007.00	-	-	127,203.25	-	X 612,803.75
1335	Various Improvements to Water/Sewer Utility	08/25/15	750,000.00	-	-	712,500.00	37,500.00	-	37,500.00	X 712,500.00
				\$ 167,863.00	\$ 1,290,888.00	\$ 712,500.00	\$ 37,500.00	\$ 503,598.92	\$ 121,216.37	\$ 1,583,935.71

**WATER-SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	\$ 12,427.00
Received from 2015 Budget Appropriation *	XXXXXXXXXX	-
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvement - Direct Charges made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	12,427.00	XXXXXXXXXX
	\$ 12,427.00	\$ 12,427.00

**WATER-SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	\$ -
Received from 2015 Budget Appropriation *	XXXXXXXXXX	
Received from 2015 Emergency Appropriation *	XXXXXXXXXX	37,500.00
Appropriated to Finance Improvement Authorizations	37,500.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
	\$ 37,500.00	\$ -

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

