

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014  
(UNAUDITED)

COPY

POPULATION LAST CENSUS: 9,102  
NET VALUATION TAXABLE 2014: \$1,622,267,552  
MUNICODE: 0266

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2015  
MUNICIPALITIES - FEBRUARY 10, 2015

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 Washington, County of Bergen**

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

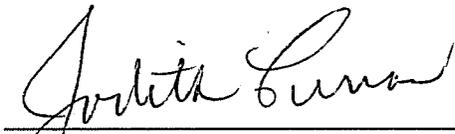
Signature   
Gary J. Vinci  
Title: Registered Municipal Accountant

(This MUST be signed by Acting 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 not 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, Judith Curran, am the Acting Chief Financial Officer, License # 836, of the Township of Washington, County of Bergen 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, 2014, 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, 2014.

Signature:   
Title: Acting Chief Financial Officer  
Address: 350 Hudson Ave, Washington Township, NJ 07676  
Phone Number: (201) 666-8804  
Fax Number: (201) 664-8281

IT IS HEREBY INCUMBENT UPON THE ACTING 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 Washington as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Acting Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2014 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, 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:

There are none

  
Registered Municipal Accountant

Lerch, Vinci, and Higgins, LLP

17-17 Route 208 North

Fair Lawn, New Jersey 07410

Phone (201) 791-7100

Fax (201) 791-3035

Certified by me

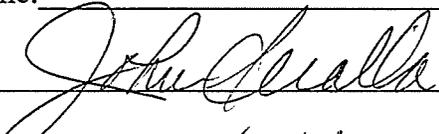
this 27<sup>th</sup> day of February, 2015

Sheet 1a

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

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The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2014 as required under N.J.A.C. 5:23-4.17.

Printed name: JOHN SCIALA  
Signature:   
Certificate #: 004761  
Date: 3/9/15

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY  
CHIEF FINANCIAL OFFICER

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

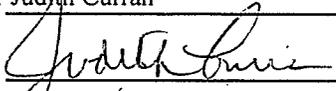
CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%.
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for Transitional Aid for 2013.

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 Washington

Acting Chief Financial Officer Judith Curran

Signature: 

Certificate #: 836 N 863

Date: 7/3/15

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: Not Applicable

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

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

Certificate#: \_\_\_\_\_

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

22-6002381

Fed. I.D. #

Washington Township

Municipality

Bergen

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2014

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	_____	\$ 5,012	\$ 54,624

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

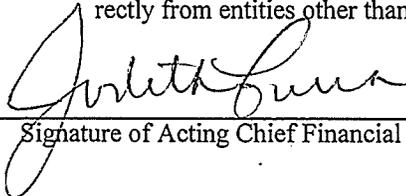
\_\_\_\_\_ Single Audit

\_\_\_\_\_ 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 24, 1998) and OMB 04-04. The single audit threshold has been increased to \$500,000 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 the federal government or indirectly from entities other than state government.



Signature of Acting Chief Financial Officer

3/3/15

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 Township of Washington, County of Bergen during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name:   
Title: Registered Municipal Accountant

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

#### NOTE:

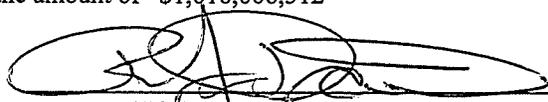
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$1,618,668,512

  
SIGNATURE OF TAX ASSESSOR  
WASHINGTON  
MUNICIPALITY  
Bergen  
COUNTY









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

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST FUND</b>		
Cash	\$ 29,186	
Change Fund	25	
Due to Current Fund		\$ 13,144
Due to State of New Jersey		153
Reserve for Expenditures		15,914
	\$ 29,211	\$ 29,211
<b>UNEMPLOYMENT INSURANCE TRUST FUND</b>		
Cash	\$ 124,882	
Due to State of New Jersey		\$ 4,582
Reserve for Unemployment		120,300
	\$ 124,882	\$ 124,882
<b>OTHER TRUST FUND</b>		
Cash	\$ 1,535,728	
Due to Current Fund		\$ 143,009
Payroll Deductions Payable		10,351
Reserve for Escrow and Performance Deposits		746,702
Reserve for Police Outside Billing		48,703
Miscellaneous Reserves		252,131
Reserve for		
Insurance Settlement		317,573
Mount Laurel Senior Housing		17,259
	\$ 1,535,728	\$ 1,535,728

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:..... (1)  
x 25%  
(2) \$ -  
Municipal Public Defender Trust Cash Balance December 31, 2014:.....(3) \$

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

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

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: *Judith Luman*  
Signature: *Judith Luman*  
Certificate #: N-863  
Date: 3/3/15

# Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2014
1. Escrow & Performance Dep	\$ 700,969	\$ 262,237	\$ 216,504	\$ 746,702
2. Insurance Settlements	329,523		11,950	317,573
3. Miscellaneous Reserves	265,732	826,821	840,422	252,131
4. Payroll Deductions Payable	6,737	9,135,841	9,132,227	10,351
5. Mt. Laurel Housing	17,259			17,259
6. Police Outside Billing	12,900	223,586	187,783	48,703
7.				
8.				
9.				
10.				
11.				
12.				
13.				
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17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
<b>Totals:</b>	\$ 1,333,120	\$ 10,448,485	\$ 10,388,886	\$ 1,392,719

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Cancelled	Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>NOT APPLICABLE</b>								
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Overpayments								
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX

\*Show as red figure





# CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)

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

<b>Current Fund</b>		
PNC - Checking	\$	5,387,882
PNC - Investment		1,142,321
PNC - Tax Collector Account		22,433
	\$	6,552,636
<b>General Capital Fund</b>		
Oritani Bank - Checking	\$	883,027
Oritani Bank - Savings		1,023,430
	\$	1,906,457
<b>Animal Control Trust Fund</b>		
Oritani Bank - Checking	\$	5,447
Bank of America - Checking		16,985
	\$	22,432
<b>Unemployment Insurance Trust Fund</b>		
Bank of America - Checking	\$	124,882
<b>Other Trust Fund</b>		
Oritani - Checking	\$	995,843
Oritani - Payroll		100
Bank of America - Payroll		61,941
PNC Bank - PERS		1,490
PNC Bank - PFRS		2,581
PNC Bank - Health Benefits		14,288
Bank of America - Union Dues		5,808
Oritani - Escrow Account		105,812
Oritani - COAH Escrow		2,282
TD Bank North - Republic Settlement		387,398
Valley National - Viviano Escrow		26,187
	\$	1,603,730
	\$	10,210,137

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.



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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Transferred From 2013 Appropriation Reserves	Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87				
Alcohol Education & Rehabilitation	\$ 4,132						\$ 4,132
Clean Communities	14,324			\$ 16,860			31,184
Police Live Scan Fingerprint	35						35
Drunk Driving Enforcement Fund	8,634						8,634
Community Development	4,117			3,274			7,391
Tobacco Grant	214						214
FEMA - SLAHEOP Grant	75						75
Public Health Priority Funding	144						144
Police Body Armor Fund	2,600						2,600
Health - Nextel PDA Grant	5						5
Police Click it or Ticket Grant	957						957
LINCS - Core Capacity Infrastructure	3						3
Homeland Security Firefighter Grant	486						486
Stormwater Regulation Grant	4,124						4,124
Municipal Alliance Grant	5,486			3,625			9,111
Over the Limit Under Arrest	57						57
Drive Sober or Get Pulled Over	179			325			504
BC Municipal JIF	1,500				\$ 1,460		40
<b>Totals</b>	<b>\$ 47,072</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,084</b>	<b>\$ 1,460</b>	<b>\$ -</b>	<b>\$ 69,696</b>

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations			Received	Cancelled		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Truck Inspection Violations	\$ 9,528				\$ 1,000			\$ 10,528
Recycling Tonnage	72,194	\$ 72,194			16,869			16,869
Body Armor Replacement Program	2,669	2,669						
Over the Limit, Under Arrest	10,093	10,093						
Pandemic Flu Vaccine Grant	7,743	7,743						
Community Dev Block Grant	1,139	1,139						
<b>Totals</b>	<b>\$ 103,366</b>	<b>\$ 93,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,397</b>

## \*LOCAL DISTRICT SCHOOL TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00		XXXXXXXXXX

\* 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

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXXXX	
2014 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2014 85046-00		XXXXXXXXXX

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85032-00	xxxxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxxxx	
Levy Calendar Year 2014	xxxxxxxxxxx	\$ 22,503,104
Paid	\$ 22,503,104	xxxxxxxxxxx
Balance December 31, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85033-00		xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00		xxxxxxxxxxx
#Must include unpaid requisitions.	\$ 22,503,104	\$ 22,503,104

# Must include unpaid requisitions.

# REGIONAL HIGH SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85041-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	xxxxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxxxx	
Levy Calendar Year 2014	xxxxxxxxxxx	
Paid		xxxxxxxxxxx
Balance December 31, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85043-00		xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00		xxxxxxxxxxx
#Must include unpaid requisitions.		

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	\$ 4,081
2014 Levy:	XXXXXXXXXX	
General County 80003-03	XXXXXXXXXX	3,812,280
County Library 80003-04	XXXXXXXXXX	XXXXXXXXXX
County Health	XXXXXXXXXX	XXXXXXXXXX
County Open Space Preservation	XXXXXXXXXX	41,469
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	475
Paid	\$ 3,858,305	
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXX
	\$ 3,858,305	\$ 3,858,305

## SPECIAL DISTRICT TAXES

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014 80003-06	XXXXXXXXXX	XXXXXXXXXX
2014 Levy: (List Each Type of District Tax Separately -see Footnote)	XXXXXXXXXX	
Fire - 81108-00	XXXXXXXXXX	
Sewer - 81111-00	XXXXXXXXXX	
Water - 81112-00	XXXXXXXXXX	
Garbage - 81109-00		XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy 80003-07		XXXXXXXXXX
Paid 80003-08		
Balance December 31, 2014 80003-09		XXXXXXXXXX

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

# STATE LIBRARY AID

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

NOT APPLICABLE		Debit	Credit
Balance January 1, 2014	80004-01	xxxxxxxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxxxxxxx	
			xxxxxxxxxxx
Expended	80004-09		
Balance December 31, 2014	80004-10		

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

Balance January 1, 2014	80004-03	xxxxxxxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxxxxxxx	
NOT APPLICABLE			
Expended	80004-11		xxxxxxxxxxx
Balance December 31, 2014	80004-12		

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

Balance January 1, 2014	80004-05	xxxxxxxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxxxxxxx	xxxxxxxxxxx
NOT APPLICABLE			
Expended	80004-13		xxxxxxxxxxx
Balance December 31, 2014	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	xxxxxxxxxxx	
State Library Aid Received in 2014	80004-08	xxxxxxxxxxx	
NOT APPLICABLE			
Expended	80004-15		xxxxxxxxxxx
Balance December 31, 2014	80004-16		

# STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	\$ 1,100,000	\$ 1,100,000	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Adopted Budget	1,868,360	1,987,120	\$ 118,760
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Attached	23,000	23,000	
Total Miscellaneous Revenue Anticipated 80103-	1,891,360	2,010,120	118,760
Receipts from Delinquent Taxes 80104-	300,000	296,912	(3,088)
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	8,946,259	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(c) Minimum Library Tax	567,423		
Total Amount to be Raised by Taxation 80107-	9,513,682	9,941,046	427,364
	\$ 12,805,042	\$ 13,348,078	\$ 543,036

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxx	\$ 35,450,691
Amount to be Raised by Taxation	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Local District School Tax 80109-00		xxxxxxxxxxxxxx
Regional School Tax 80119-00	\$ 22,503,104	xxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxx
County Taxes 80111-00	3,853,749	xxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	475	xxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxx	847,683
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	9,941,046	xxxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxx	
	\$ 36,298,374	\$ 36,298,374

\*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 2014

2014 Budget as Adopted	80012-01	\$	12,782,042
2014 Budget - Added by N.J.S. 40A:4-87	80012-02		23,000
Appropriated for 2014 (Budget Statement Item 9)	80012-03		12,805,042
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04		
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>		<b>12,805,042</b>
Add Overexpenditures (see footnote)	80012-06		
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>		<b>12,805,042</b>
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	\$	10,407,021
Paid or Charged - Res. for Uncollected Tax	80012-09		847,683
Reserved	80012-10		1,548,546
<b>Total Expenditures</b>	<b>80012-11</b>		<b>12,803,250</b>
Unexpended Balances Canceled (see footnote)	80012-12	\$	1,792

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation cancelled in the Budget Document must be marked with an \* and must agree in the aggregate with this item.

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2014 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	<b>NOT APPLICABLE</b>	
Paid or Charged		
Reserved		
Total Expenditures		

# RESULTS OF 2014 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxxx	\$ 118,760
Delinquent Tax Collections	80013-02	xxxxxxxxxxxxx	
		xxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03		427,364
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxxxxxxxx	1,792
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxxxx	143,058
Miscellaneous Revenue Not Anticipated			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxxxx	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	xxxxxxxxxxxxx	892,991
Interfunds Liquidated	80013-06	xxxxxxxxxxxxx	7,040
Cancellation of Accounts Payable		xxxxxxxxxxxxx	7,033
Statutory Excess - Animal Control Fund		xxxxxxxxxxxxx	
		xxxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Balance - January 1, 2014	80013-07		xxxxxxxxxxxxx
Balance - December 31, 2014	80013-08	xxxxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxxxxx
Delinquent Tax Collections	80013-10	\$ 3,088	xxxxxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxxxxx
Other Debits to Income	80013-12		xxxxxxxxxxxxx
Refund of Prior Year Taxes/Revenue		61,255	xxxxxxxxxxxxx
Interfunds Originating			xxxxxxxxxxxxx
Senior Citizen Disallowed - 2013		750	
			xxxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,532,945	xxxxxxxxxxxxx
		\$ 1,598,038	\$ 1,598,038



**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance - January 1, 2014	80014-01	xxxxxxxxxxxxxx	\$ 2,312,475
2.		xxxxxxxxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxxxxxxx	1,532,945
4. Amount Appropriated in the 2014 Budget-Cash	80014-03	\$ 1,100,000	xxxxxxxxxxxxxx
5. Amount Appropriated in 2014 Budget with Prior Writ- ten Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxxx xxxxxxxxxxxxxx
6.			xxxxxxxxxxxxxx
7. Balance - December 31, 2014	80014-05	2,745,420	xxxxxxxxxxxxxx
		\$ 3,845,420	\$ 3,845,420

**ANALYSIS OF BALANCE - DECEMBER 31, 2014  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		\$ 6,509,473
Investments	80014-07		
Change Fund			325
Sub-Total			6,509,798
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		4,012,995
Cash Surplus	80014-09		2,496,803
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$ 9,360	
Deferred Charges #	80014-12	224,000	
Cash Deficit #	80014-13		
Grants Receivable #		15,257	
Total Other Assets	80014-14		248,617
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	\$	2,745,420

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 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 - 2014 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	35,884,558
	or			
	(Abstract of Ratables)	82113-00	\$	_____
2.	Amount of Levy - Special District Taxes	82102-00	\$	_____
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	_____
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	4,417
5a.	Subtotal 2014 Levy		\$	35,888,975
5b.	Reductions due to tax appeals**			_____
5.	Total 2014 Levy	82106-00	\$	35,888,975
6.	Transferred to Tax Title Liens	82107-00	\$	277
7.	Transferred to Foreclosed Property	82108-00	\$	_____
8.	Remitted, Abated or Canceled	82109-00	\$	55,373
9.	Discount Allowed	82110-00	\$	_____
10.	Collected in Cash: In 2013	82121-00	\$	172,193
	In 2014 *	82122-00		35,159,498
	State's Share of 2014 Senior Citizens and Veterans Deductions allowed	82123-00		119,000
	R.E.A.P. Revenue	82124-00		_____
	Total To Line 14	82111-00		35,450,691
11.	Total Credits			35,506,341
12.	Amount Outstanding - December 31, 2014	83120-00	\$	382,634
13.	Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is			98.77%
	82112-00			_____

*Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale check here [ ] & complete sheet 22a*

14.	<u>Calculation of Current Taxes Realized in Cash:</u>			
	Total of Line 10		\$	35,450,691
	Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals		\$	_____
	To Current Taxes Realized in Cash (Sheet 17)		\$	35,450,691

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

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

\* Include overpayments applied as part of 2014 collections.

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

**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate For 2014**

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.....		_____
<b>NET Cash Collected.....</b>	<b>\$</b>	<b>_____</b>
Line 5c(sheet 22) Total 2014 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash ( Sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale ( excluding premium).....		_____
<b>Net Cash Collected.....</b>	<b>\$</b>	<b>_____</b>
Line 5c (sheet 22) Total 2014 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, 2014	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	\$ 8,242	XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	10,750	XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	106,250	XXXXXXXXXXXXXX
4. Senior Citizens Deductions Allowed By Tax Collector	2,500	XXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector-2013 Taxes		
6. Vet Deductions Disallowed By Tax Collector		
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXXXXXX	\$ 500
8. Sr. Citizens Deductions Disallowed by Tax Collector 2013 Taxes	XXXXXXXXXXXXXX	750
9. Received in Cash from State	XXXXXXXXXXXXXX	117,132
10. Sr. Citizens Deductions Disallowed by State Audit		
11.		
12. Balance - December 31, 2014	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	9,360
Due To State of New Jersey		XXXXXXXXXXXXXX
	\$ 127,742	\$ 127,742

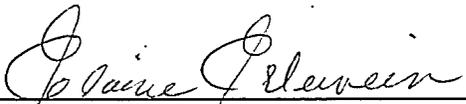
Calculation of Amount to be included on Sheet 22, Item 10 -  
2014 Senior Citizens and Veterans Deductions Allowed

Line 2	\$	10,750
Line 3		106,250
Line 4		2,500
Sub - Total		119,500
Less: Line 7		500
To Line 10, Sheet 22	\$	119,000

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - (NJSA 54:3-27)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	
Cash paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)		XXXXXXXXXXXX XXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014

  
\_\_\_\_\_  
Signature of Tax Collector

T8268  
\_\_\_\_\_  
License #

3/2/15  
\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2015 MUNICIPAL BUDGET**

	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement		
Item 8(L) (Exclusive of Reserve for Uncollected Taxes)      80015-		XXXXXXXXXX
Actual      80016-		
2. Local District School Tax - -----		
Estimate **      80017-		XXXXXXXXXX
Actual      80025-		\$ -
3. Regional School District Tax - -----		
Estimate *      80026-		XXXXXXXXXX
Actual      80018-		
4. Regional High School Tax		
School Budget      Estimate *      80019-		XXXXXXXXXX
Actual      80020-		0
5. County Tax - -----		
Estimate *      80021-	0	XXXXXXXXXX
Actual      80022-		
6. Special District Taxes - -----		
Estimate *      80023-		XXXXXXXXXX
Actual      80027-		
7. Municipal Open Space Tax - -----		
Estimate *      80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes      80024-01		
9. Less: Total Anticipated Revenues from 2014 in		
Municipal Budget (Item 5)      80024-02		
10. Cash Required from 2015 Taxes to Support		
Local Municipal Budget and Other Taxes      80024-03	0	
11. Amount of Item 10 Divided by      #DIV/0!      [820074-04]		
Equals Amount to be Raised by Taxation (Percentage		
used must not exceed the applicable percentage		
shown by Item 13, Sheet 22)      80024-05		
Analysis of Item 11:		
Local District School Tax		*May not be stated in an amount less than "actual" Tax of year 2014.
(Amount Shown on Line 2 Above)		
Regional School District Tax		
(Amount Shown on Line 3 Above)	0	
Regional High School Tax		
(Amount Shown on Line 4 Above)		
County Tax		
(Amount Shown on Line 5 Above)	0	
Special District Tax		**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, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
(Amount Shown on Line 6 Above)		
Municipal Open Space Tax		
(Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget	0	
Total Amount (see Line 11)	0	
12. Appropriation: Reserve for Uncollected Taxes (Budget)		
Statement, Item 8 (M) (Item 11, Less Item 10)      80024-06		0
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		0
Item 12 - Appropriation: Reserve for Uncollected Taxes		0
Sub-Total		0
Less: Item 9 - Total Anticipated Revenues		0
Amount to be Raised by Taxation in Municipal Budget      80024-07		0

Note:  
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12

# 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 and 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 \_\_\_\_\_ %  
 [(2015 Estimated Total Levy - 2014 Total Levy)/2014 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
 [(B x C) + B]

E. Net Reserve for Uncollected Taxes  
 Appropriation in Current Budget \$ \_\_\_\_\_  
 (A - D)

**2015 Reserve for Uncollected Taxes Appropriation 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, 2014	\$ 300,806	xxxxxxxxxxxx
A. Taxes 83102-00	\$ 300,021	xxxxxxxxxxxx
B. Tax Title Liens 83103-00	785	xxxxxxxxxxxx
2. CANCELLED:	xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes 83105-00	xxxxxxxxxxxx	\$ 3,575
B. Tax Title Liens 83106-00	xxxxxxxxxxxx	
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:	xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes 83108-00	xxxxxxxxxxxx	
B. Tax Title Liens 83109-00	xxxxxxxxxxxx	
4. ADDED TAXES 83110-00	750	xxxxxxxxxxxx
5. ADDED TAX TITLE LIENS 83111-00		xxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens	xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens 83104-00	xxxxxxxxxxxx	-
B. Tax Title Liens - Transfers from Taxes 83107-00	-	xxxxxxxxxxxx
7. BALANCE BEFORE CASH PAYMENTS	xxxxxxxxxxxx	297,981
8. TOTALS	301,556	301,556
9. BALANCE BROUGHT DOWN	297,981	xxxxxxxxxxxx
10. COLLECTED:	xxxxxxxxxxxx	296,912
A. Taxes 83116-00	\$ 296,912	xxxxxxxxxxxx
B. Tax Title Liens 83117-00		xxxxxxxxxxxx
11. Interest & Costs - 2014 Tax Sale 83118-00		xxxxxxxxxxxx
12. 2014 TAXES TRANSFERRED TO LIENS 83119-00	277	xxxxxxxxxxxx
13. 2014 TAXES 83123-00	382,634	xxxxxxxxxxxx
14. BALANCE, DECEMBER 31, 2014	xxxxxxxxxxxx	383,980
A. Taxes 83121-00	\$ 382,918	xxxxxxxxxxxx
B. Tax Title Liens 83122-00	1,062	xxxxxxxxxxxx
15. TOTALS	\$ 680,892	\$ 680,892

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 99.64%

17. Item No. 14 multiplied by percentage shown above is 382,602 and represents  
the maximum amount that can be anticipated in 2015. 83125-00

(See Note a on Sheet 22 - Current taxes)

(1) These amounts will always be the same

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

		Debit	Credit
1. BALANCE JANUARY 1, 2014	84101-00	\$ 70,950	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2014		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00		XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		
5A.	84102-00		
5B.	84105-00		
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00		
8. SALES			
9. CASH *	84109-00		
10. CONTRACT	84110-00		
11. MORTGAGE	84111-00		
12. LOSS ON SALES	84112-00		
13. GAIN ON SALES	84113-00		
14. BALANCE, DECEMBER 31, 2014	84114-00	XXXXXXXXXXXXXX	\$ 70,950
		\$ 70,950	\$ 70,950

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. BALANCE, JANUARY 1, 2014	84115-00		XXXXXXXXXXXXXX
16. 2014 SALES FROM FORECLOSED PROPERTY	84116-00		XXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXX	
19. BALANCE DECEMBER 31, 2014	84119-00	XXXXXXXXXXXXXX	

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. BALANCE JANUARY 1, 2014	84120-00		XXXXXXXXXXXXXX
21. 2014 SALES FROM FORECLOSED PROPERTY	84121-00		XXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXX	
24. BALANCE, DECEMBER 31, 2014	84124-00	XXXXXXXXXXXXXX	

Analysis of Sale of Property: \$	-
* Total Cash Collected in 2014	(84125-00)
Realized in 2014 Budget	-
To Results of Operation (Sheet 19)	-

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as of Dec. 31, 2014
1. Emergency Authorization - Municipal*	<b>NOT APPLICABLE</b>			
	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	<b>NOT APPLICABLE</b>		\$ _____
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 2015</u>
1.	_____	_____	_____	\$ _____	_____
2.	<b>NOT APPLICABLE</b>			\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
OUTSTANDING JANUARY 1, 2014	80033-01	xxxxxxxxxxxx	\$ 4,482,000	
ISSUED	80033-02	xxxxxxxxxxxx		
PAID	80033-03	\$ 800,000	xxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2014	80033-04	3,682,000	xxxxxxxxxxxx	
		\$ 4,482,000	\$ 4,482,000	
2015 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	\$ 810,000
2015 INTEREST ON BONDS*			80033-06	\$ 117,962
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2014	80033-07	xxxxxxxxxxxx		
ISSUED	80033-08	xxxxxxxxxxxx		
PAID	80033-09		xxxxxxxxxxxx	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2014	80033-10		xxxxxxxxxxxx	
2015 BOND MATURITIES - ASSESSMENT BONDS			80033-11	
2015 INTEREST ON BONDS*			80033-12	
<b>TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)</b>			<b>80033-13</b>	<b>\$ 117,962</b>

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	\$0	\$0		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS  
MUNICIPAL GENERAL CAPITAL LOANS**

		Debit	Credit	2015 Debt Service
<b>GREEN ACRES LOAN</b>				
OUTSTANDING JANUARY 1, 2014	80033-01	XXXXXXXXXXXXX		
ISSUED	80033-02	XXXXXXXXXXXXX		
PAID	80033-03		XXXXXXXXXXXXX	
NOT APPLICABLE				
OUTSTANDING DECEMBER 31, 2014	80033-04		XXXXXXXXXXXXX	
2015 LOAN MATURITIES				80033-05
2015 INTEREST ON LOANS				80033-06
<b>TOTAL 2015 DEBT SERVICE FOR GREEN ACRES LOAN</b>				<b>80033-13</b>
<b>EDA LOAN</b>				
OUTSTANDING JANUARY 1, 2014	80033-07	XXXXXXXXXXXXX		
ISSUED	80033-08	XXXXXXXXXXXXX		
PAID	80033-09		XXXXXXXXXXXXX	
NOT APPLICABLE				
OUTSTANDING DECEMBER 31, 2014	80033-10	-	XXXXXXXXXXXXX	
		\$ -	\$ -	
2015 LOAN MATURITIES				80033-11
2015 INTEREST ON LOANS				80033-12
<b>TOTAL 2015 DEBT SERVICE FOR EDA LOAN</b>				<b>80033-13</b>

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	\$0	\$0		

80033-14                      80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BOND

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
OUTSTANDING JANUARY 1, 2014	80034-01	xxxxxxxxxxxxx		
PAID	80034-02		xxxxxxxxxxxxx	
NOT APPLICABLE				
OUTSTANDING DECEMBER 31, 2014	80034-03		xxxxxxxxxxxxx	
2015 BOND MATURITIES - TERM BONDS				
		80034-04		
2015 INTEREST ON BONDS*				
		80034-05		

## TYPE I SCHOOL SERIAL BOND

OUTSTANDING JANUARY 1, 2014	80034-06	xxxxxxxxxxxxx	
ISSUED	80034-07	xxxxxxxxxxxxx	
PAID	80034-08		xxxxxxxxxxxxx
NOT APPLICABLE			
OUTSTANDING DECEMBER 31, 2014	80034-09		xxxxxxxxxxxxx
2015 INTEREST ON BONDS*			
		80034-10	
2015 BOND MATURITIES - SERIAL BONDS			80034-11
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)			80034-12

## LIST OF BONDS ISSUED DURING 2014

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

## 2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2014	2015 Interest Requirement
NOT APPLICABLE			
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____



## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding 12/31/2014	Date of Maturity	Rate of Interest	2015 Budget Requirements		Interest Computed To (Insert Date)
						For Principal	For Interest **	
1.								
2. NOT APPLICABLE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>						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, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014		2015 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.	<b>NOT APPLICABLE</b>					
8.						
9.						
10.						
11.						
12.						
13.						
14.						
<b>Total</b>						

80051-01                      80051-02  
(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Cancelled Payables	Expended	Authorizations Cancelled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
89-12 Impvt. To Municipal Fieldhouse		\$ 2				\$ 2		
90-5 Impvt. To Lafayette		8,301				8,301		
95-5,96-5 Impvt. To Municipal Bldg./HVAC	\$ 5,565						\$ 5,565	
95-8,95-11,97-4 Impvt. To Colonial Blvd.		20,421		\$ 2,490				22,911
96-1 Acq. Of DMF Equipment	373					373		
96-4,97-10 Various Impvts.	18,709	38,000		2,170		58,879		
96-8,97-8 Various Impvts.	210	14,250				14,460		
96-9,97-9 Various Impvts.		28,637				28,637		
96-11 Acq. Of Property	770					770		
96-13 Acq. Of Fire Dept. Equipment	1,519					1,519		
97-6 Impvt. Of Municipal Complex	1,127						1,127	
97-7/98-9 Impvt. Of Municipal Parking Area	1,433	80,000				81,433		
97-11 Impvts. For the Fire Dept.	1,525					1,525		
98-13 Installation Of Lightening Rod	1,133					1,133		
98-10/98-15 Tank Removal		20,383			\$ 2,300			18,083
98-16 Ridgewood Road Improvement	8,700					8,700		
98-17 / 01-3 Traffic Light Impvt.	16,196	3,000				19,196		
99-7/05-1 Purchase of Equipment		4,454				4,454		
<b>Sub-Total Sheet 35</b>	<b>\$ 57,260</b>	<b>\$ 217,448</b>	<b>\$ -</b>	<b>\$ 4,660</b>	<b>\$ 2,300</b>	<b>\$ 229,382</b>	<b>\$ 6,692</b>	<b>\$ 40,994</b>

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND] (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Cancelled Payables	Expended	Authorizations Cancelled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
99-8 Various Improvements		\$ 11,299				\$ 11,299		
99-12 Purchase of Equip/Renovation Fire Dept.		1,787				1,787		
00-4 Purchase of Equipment - Fire Dept	\$ 306					306		
00-6 Purchase of Equipment	7,871					7,871		
00-9 Improvement of Property	2,216						\$ 2,216	
01-8 Acq. of Vehicle Equipment		13,118		\$ 88		13,206		
02-1 Imprpts. To Free Public Library	104,055					104,055		
02-5/03-6 /03-7 Various Improvements	17,617						17,617	
02-6 Acq. & Install. Exhaust System - Fire	6,067					6,067		
02-12 Acq. Of New & Add'l Equipment	10,219					10,219		
02-16 Acq. Of New & Add'l Police Equipment	8					8		
02-19 Constr. Of Fieldhouse at Clark Field	104						104	
03-2 Acq. Of New and Add'l Vehicle Equipment	7,327					7,327		
03-9 Acq. Of New and Add'l Fire Equipment	4,720			153			4,873	
03-15 Constr. of Commuter Curbs/Sidewalks								
- Washington Avenue	1,040					1,040		
04-4 Acquisition of Land	409					409		
04-9 Various Improvements	4,647					4,647		
04-11 Acquisition of Various Equipment	6,440					6,440		
04-14 Acquisition of Fire Fighter Equipment	4					4		
06-7 Acquisition of Police Utility Vehicle	228			500		728		
06-9 Improvement of Storm Water Drainage System	106,148	223,500					106,148	\$ 223,500
06-15 Acquisition of Fire Fighter Equipment	22					22		
06-24 Acquisition of Office Equipment	800					800		
06-29 Various Improvements	136,891			943			137,834	
Subtotal Pg. 35	57,260	217,448	-	4,660	2,300	229,382	6,692	40,994
Subtotal Pg. 35A	417,139	249,704	-	1,684	-	176,235	268,792	223,500
Sub-total 70000-	\$ 474,399	\$ 467,152	\$ -	\$ 6,344	\$ 2,300	\$ 405,617	\$ 275,484	\$ 264,494

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND] (concl.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Cancelled Payables	Expended	Authorizations Cancelled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
06-30 Acquisition of Various Fire Fighting Equipment	\$ 3,190						\$ 3,190	
07-08/08-13 Remediation of Property	19,069						19,069	
07-09 Acquisition of New Fire Fighting Equipment	242					\$ 242		
07-11 Acquisition of New Computer Equipment	6,220						6,220	
07-12 Acquisition of New Dump Truck	3,336					3,336		
07-13 Various Improvements	5,775					5,775		
08-07 Construction of New Park		\$ 132,106				132,106		
08-09 Various Capital Improvements	11,756						11,756	
08-10 Various Capital Improvements	15,095				\$ 8,409		6,686	
08-11 Various Capital Improvements	19,020						19,020	
09-04 Construction of Curbs and Sidewalks	18,732				459		18,273	
09-08 Acq. Of New Computer Equipment - Police	9,795			\$ 3,486			13,281	
09-13 Acq of New Emergency Communication Equipment	90,702						90,702	
10-08 Acquisition of Lands	59,655	425				60,080		
10-14 Acq of New and Additional Vehicular Equip	8,066					8,066		
12-06 Acq of New and Additional Vehicular Equip		4,530			834			\$ 3,696
12-12 Acq of New Fire Dept Equipment		26,425			834			25,591
12-13 Improvements of Memorial Field		32,995			834			32,161
13-06 Various Road Improvements	40,232	865,000			805,250			99,982
13-07 Improvement of Colonial Boulevard	10,418	285,000			216,524			78,894
13-10 Acquisition of Radios and Pagers	7,000						7,000	
13-11 Various Improvements		181,630			26,195			155,435
13-12 Improvement of Municipal Complex Site		26,443		38,269				64,712
13-20 Various Improvements	11,164	223,630			83,242			151,552
14-11 Fencing at Memorial Field			\$ 110,000		1,325		4,675	104,000
14-13 Various Improvements			100,000		1,325		3,675	95,000
Subtotal Pg. 35	57,260	217,448	-	4,660	2,300	229,382	6,692	40,994
Subtotal Pg. 35A	417,139	249,704	0	1,684	0	176,235	268,792	223,500
Subtotal Pg. 35b	339,467	1,778,184	210,000	41,755	1,145,231	209,605	203,547	811,023
<b>Grand Total</b> 70000-	<b>\$ 813,866</b>	<b>\$ 2,245,336</b>	<b>\$ 210,000</b>	<b>\$ 48,099</b>	<b>\$ 1,147,531</b>	<b>\$ 615,222</b>	<b>\$ 479,031</b>	<b>\$ 1,075,517</b>

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





# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	xxxxxxxxxxx	\$ 134,054
Premium on Sale of Bonds		xxxxxxxxxxx	
Premium on Sale of Notes		xxxxxxxxxxx	
Improvement Authorizations Cancelled			279,755
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2014 Budget Revenue	80029-03		xxxxxxxxxxx
Balance December 31, 2014	80029-04	\$ 413,809	xxxxxxxxxxx
		\$ 413,809	\$ 413,809

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014			\$ _____
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 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 2014 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!**

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 2014 was		\$ 35,888,975
2. Amount of Item 1 Collected in 2014 (*)	\$ 35,450,691	
3. Seventy (70) percent of Item 1		\$ 25,122,283

(\*) Including prepayments and overpayments applied

B.

- Did any maturities of bonded obligations or notes fall due during 2014?  
 Answer YES or NO           YES
- Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2014?  
 Answer YES or NO           YES           If Answer is "NO" give details

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

C. Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO:           NO          

D.

1. Cash Deficit - 2013		<u>          NONE          </u>
2. 4% of 2013 Tax Levy for all purposes:		
Levy -- \$	<u>          35,403,399          </u>	\$ <u>          1,416,136          </u>
3. Cash Deficit - Year 2014		\$ <u>          NONE          </u>
4. 4% of 2014 Tax Levy for all purposes:		
Levy -- \$	<u>          35,888,975          </u>	\$ <u>          1,435,559          </u>

E. <u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ <u>                          </u>	\$ <u>                          </u>	<u>          NONE          </u>
2. County Taxes	\$ <u>                          </u>	\$ <u>                          </u>	<u>          NONE          </u>
3. Amounts due Special Districts	\$ <u>                          </u>	\$ <u>                          </u>	<u>          NONE          </u>
4. Amounts due School Districts for Local School Tax	\$ <u>                          </u>	\$ <u>                          </u>	<u>          NONE          </u>

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

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

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

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

## INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
4. Trial Balance - Public Assistance Fund
5. Trial Balance - Federal and State Funds
6. & 6b. Trial Balance - Trust Funds/Schedule of Trust Fund Deposits & Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax - Municipal Open Space Tax
14. Regional School Tax - Regional High School Tax
15. County Taxes Payable - Special District Taxes
16. Reserves for State and Federal Aid for Library Services
17. & 17a. General Budget Revenues
17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2014 Operations - Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2014
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgments - Current
29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
32. Summary Statement of Debt Service Requirements - School - Type I and Current
33. Debt Service for Notes (Other than Assessment Notes)
34. & 34a. Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2014
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2014 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2014; Utility Capital Surplus