

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014  
(UNAUDITED)**

POPULATION LAST CENSUS: 15,392  
NET VALUATION TAXABLE 2014: \$1,483,637,956  
MUNICODE: 0239

**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.

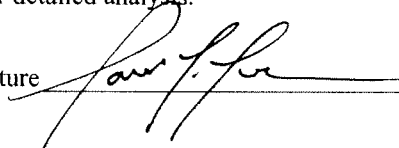
**BOROUGH OF NORTH ARLINGTON , COUNTY OF BERGEN**

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



Title: Registered Municipal Accountant


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

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

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have 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, Stephen Sanzari, am the Chief Financial Officer, License #N-0546 of the Borough of North Arlington, 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 at 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:

Chief Financial Officer

Address:

214 Ridge Road, North Arlington, NJ 07031

Phone Number:

(201) 991-6060 ext 116

Fax Number:

(201) 991-0140

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 Borough of North Arlington 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 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:

  
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

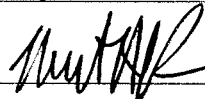
this 26<sup>th</sup> day of March, 2015

**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: Robert A. Karrys

Signature: 

Certificate #: 006369

Date: April 6, 2015

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 2015.

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: \_\_\_\_\_  
 Chief Financial Officer: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Certificate #: \_\_\_\_\_  
 Date: \_\_\_\_\_

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item (s) #10 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: BOROUGH OF NORTH ARLINGTON  
 Chief Financial Officer: Stephen P. Sanzani  
 Signature: Stephen P. Sanzani  
 Certificate#: 0546  
 Date: 3/28/2015

22-6002115

Fed. I.D. #

Borough of North Arlington  
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	_____	\$ 25,563	\$ 37,944

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

- \_\_\_\_\_ Single Audit
- \_\_\_\_\_ Program Specific Audit
- X** \_\_\_\_\_ 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 6/27/03) 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.

Stephen P. Sarnegin  
Signature of Chief Financial Officer

3/28/2015  
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 **Borough of North Arlington** County of **Bergen** during the year 2014 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.

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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 \$1,477,024,878.

  
\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2014

*Cash Liabilities Must be Subtotalled and Subtotal Must be Marked with "C" -- Taxes Receivable Must be Subtotalled*

Title of Account		Debit		Credit
Cash		\$ 8,099,901		
Change Fund		200		
subtotal- Cash		8,100,101		
Grants Receivable		401,176		
Due from State of NJ- Senior Citizen & Veteran Deductions		22,837		
<b>Receivables and Other Assets with Offsetting Reserves</b>				
Taxes Receivable		1,371,716		
Current Year Taxes	\$ 1,371,076			
Delinquent Taxes	640			
Tax Title Liens Receivable		15,943		
Prepaid Payroll Expense		252,758		
Prepaid School Taxes		2,290		
Interfunds				
Due from Payroll Trust Fund		3		
Due from Unemployment Trust Fund		3		
Due from Animal Control Trust Fund		9,774		
Deferred Charges				
Special Emergency - Terminal Leave 2010		60,000		
Special Emergency - Terminal Leave 2011		180,000		
Special Emergency - Superstorm Sandy - 2012		234,441		
Overexpenditure of Appropriation Reserves		7,084		
Overexpenditure of Appropriated Grant Reserve		449		
Operating Deficit		70,690		
Appropriation Reserves				1,226,596
Encumbrances Payable				419,596
Revenue Refunds Payable				9,740
Accounts Payable				13,850
Tax Anticipation Note				4,750,000
Prepaid Taxes				166,741
Tax Overpayments				243,913
Due to State of NJ - Fees Payable				631
Sub-Total (Carried forward)		10,729,265		6,831,067

(Do not crowd - add additional sheets)







**POST CLOSING TRIAL BALANCE -  
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2014

Title of Account	Debit		Credit	
NOT APPLICABLE				

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>Other Trust Fund</b>		
Cash	\$ 695,154	
Other Asset	8,722	
Due from Current Fund	66,192	
Reserve for Library		\$ 47,806
Miscellaneous Reserves		722,262
	\$ 770,068	\$ 770,068
<b>Payroll Trust Fund</b>		
Cash	\$ 3,438	
Due to Current Fund		\$ 3
Reserve for Expenditures		3,435
	\$ 3,438	3,438
<b>Animal Control Fund</b>		
Cash	\$ 14,625	
Due to Current Fund		\$ 9,774
Due to State of New Jersey		1
Reserve for Expenditures		4,850
	\$ 14,625	\$ 14,625
<b>Unemployment Trust Fund</b>		
Cash	\$ 981	
Due to Current Fund		\$ 3
Reserve for Expenditures		978
	\$ 981	\$ 981
<b>Assessment Trust Fund</b>		
Cash	\$ 315,865	
Assessments Receivable	23	
Due from Current Fund	68,026	
Assessment Overpayments		\$ 30
Assessment Bonds Payable		383,745
Reserve for Assessments Receivable		23
Fund Balance		116
	\$ 383,914	\$ 383,914

(Do not crowd - add additional sheets)



## 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 Deposits	\$ 77,288	\$ 85,222	43,674	\$ 118,836
2. Tax Sale Premiums	242,093	390,700	251,800	380,993
3. William Swellick Memorial Fund	6,099			6,099
4. Domestic Partners	25			25
5. Lien Redemptions	8,912	259,068	205,142	62,838
6. P.O.A.A.	25,565	1,670		27,235
7. Municipal Alliance Donations	33,106	7,120		40,226
8. Fire Prevention - Fines and Penalties	8,087			8,087
9. Recreation	625			625
10. Accumulated Leave	75,012			75,012
11. Community Development	1			1
12. Police Cert. Fund Drive		2,843	558	2,285
13.				
14.				
15.				
16.				
17.				
18.				
<b>Totals:</b>	\$ 476,813	\$ 746,623	\$ 501,174	\$ 722,262

**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				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget	Interest on Deposits			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Ord.1.1681 - Porete Avenue	465,973					82,228	383,745
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus	32,116					32,000	116
Due to Current Fund	850		681			69,557	(68,026)
Assessment Overpayments	30						30
*Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	498,969	-	681	-	-	183,785	315,865

\*Show as red figure







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

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

<b>Current</b>		
Valley National Bank - Current	40955354	7,437,123
Valley National Bank - Grants	40997219	3,200
Kearny Federal Savings	01655199	51,542
		7,491,865
<b>Other Trust Fund</b>		
Valley National Bank - Outside Lien Redemptions	41200713	288,606
Valley National Bank - Community Development	41366077	
Valley National Bank - Redevelopment Trust	40955389	8,819
Valley National Bank - General Trust	40955427	65,929
Valley National Bank - General Escrow	40955443	281,846
Kearny Federal Bank - Bond Redemption	00000085147	3,715
William J. Swellick CD	88700010402318	17,698
Valley National Bank - Library	886054003	37,585
Boiling Springs CD - Library		10,221
		714,419
<b>Animal Control Trust Fund</b>		
Valley National Bank	40955435	14,620
<b>Unemployment Trust Fund</b>		
Valley National Bank	41365283	888
<b>Assessment Trust Fund</b>		
Valley National Bank	40955397	315,809
<b>General Capital Fund</b>		
Valley National Bank	40955419	1,099,162
<b>Payroll Trust Fund</b>		
Valley National Bank	40955508	3,438
<b>GRAND TOTAL</b>		<b>9,640,201</b>

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

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

Grant	Balance December 31, 2013	2014 Budget Revenue Realized	Received	Balance December 31, 2014
Bullet-Proof Vest Partnership	\$	9,847		\$ 9,847
NJ Dept of Transportation - Canterbury Ph 2	4			4
NJ Dept of Transportation - Mobility Grant	10,321			10,321
Drunk Driving Enforcement Fund		3,943	3,943	
Emergency Management Assist. Subgrant		5,000		5,000
Fire Department SAFER	74,437			74,437
NJ Handicap Recreational Opportunities	18,727		4,964	13,763
HMDC Discretionary Grant	46,425			46,425
NJ Meadowlands Municipal Assistance Grant	8,300			8,300
Smart Growth	11,598			11,598
Bergen County Open Space - T-Ball Field	1,307			1,307
Bergen County Prosecutor - Police Radios		44,099		44,099
County of Bergen - Road Repair - River Road	113,886			113,886
County of Bergen - ADA Ramps	11,488			11,488
Municipal Alliance	39,024			50,701
<b>Totals</b>	<b>\$ 335,517</b>	<b>\$ 74,566</b>	<b>\$ 8,907</b>	<b>\$ 401,176</b>

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

Grant	Balance January 1, 2014		Transferred from 2014 Budget Appropriations		Transferred from 2013 Appropriation Reserves	Expended	Balance Dec. 31, 2014
	\$		Budget	Appropriation By 40A:4-87			
Body Armor Replacement Program	4,932		11,705			11,156	5,481
Drunk Driving Enforcement Fund			9,350			3,855	5,495
Alcohol Education and Rehabilitation	3,197		158			3,804	
Clean Communities	64,553		48,628				113,181
Recycling Tonnage Grant	54,470					3,363	51,107
NJ DEP Stormwater	34						34
CDBG - Generator	2						2
Highway Safety Seat Belts	4,000						4,000
Strengthening Families	3,516						3,516
NJ DEP - Road Mileage	45,082						45,082
NJ Meadowlands Municipal Assistance	67,567						67,567
Municipal Alliance - State Share	28,568		14,677			7,240	36,005
Municipal Alliance - Local Match	10,433						10,433
Fire Department SAFER Grant	73,631					34,089	39,542
Bill Gates Library Grant	1,300						1,300
County of Bergen - ADA Ramps	11,488						11,488
Emergency Management			10,000				10,000
Bergen County Prosecutor - Police Radios				\$ 44,099		43,199	900
BCUA Recycling Assistance	9,049					3,842	5,207
<b>Totals</b>	<b>\$ 381,822</b>		<b>\$ 94,518</b>	<b>\$ 44,099</b>		<b>\$ 110,548</b>	<b>\$ 410,340</b>

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

Grant	Balance Dec. 31, 2013	Transferred from 2014		Received	2014 Revenue Realized	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87			
Body Armor Replacement Fund	\$ 1,858			\$ 2,862	\$ 1,858	\$ 2,862
Alcohol Education and Rehabilitation	158			1,477	158	1,477
Clean Communities	48,628			22,678	48,628	22,678
Drunk Driving Enforcement Fund	5,407				5,407	
Recycling Tonnage Grant				27,669		27,669
<b>Totals</b>	\$ 56,051			\$ 54,686	\$ 56,051	\$ 54,686

## \*LOCAL DISTRICT SCHOOL TAX

	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	\$23,058,397
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	\$23,060,687	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Prepaid School Taxes 85003-00	XXXXXXXXXX	2,290
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.	\$23,060,687	\$23,060,687

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXXXX	
2014 Levy 81105-00	XXXXXXXXXX	
Added Taxes	XXXXXXXXXX	
Cash Disbursements		XXXXXXXXXX
Balance December 31, 2014 85046-00		XXXXXXXXXX
	<b>NONE</b>	<b>NONE</b>

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2013-2014) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015) 85034-00		
#Must include unpaid requisitions.	<b>NONE</b>	<b>NONE</b>

## REGIONAL HIGH SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2013-2014) 85042-00	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 # 85043-00		XXXXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015) 85044-00		XXXXXXXXXX
#Must include unpaid requisitions.	<b>NONE</b>	<b>NONE</b>

## 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	\$ 873
2014 Levy:	XXXXXXXXXX	
General County	XXXXXXXXXX	3,371,264
County Library	XXXXXXXXXX	XXXXXXXXXX
County Health	XXXXXXXXXX	XXXXXXXXXX
County Open Space Preservation	XXXXXXXXXX	36,688
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	2,329
Paid	\$3,407,982	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	\$3,172	XXXXXXXXXX
	3,411,154	3,411,154

## 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

		Debit	Credit
Balance January 1, 2014	80004-01	XXXXXXXXXX	\$ 13,905
State Library Aid Received in 2014	80004-02	XXXXXXXXXX	
			XXXXXXXXXX
Expended	80004-09		
Balance December 31, 2014	80004-10	\$ 13,905	
		\$ 13,905	\$ 13,905

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

Balance January 1, 2014	80004-03	XXXXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2014	80004-12		
		<b>NONE</b>	<b>NONE</b>

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

Balance January 1, 2014	80004-05	XXXXXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXXXXX	XXXXXXXXXX
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2014	80004-14		
		<b>NONE</b>	<b>NONE</b>

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXXXXX	
State Library Aid Received in 2014	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2014	80004-16		
		<b>NONE</b>	<b>NONE</b>



# STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-			
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Adopted Budget	4,545,129	4,662,753	\$117,624
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Attached	44,099	44,099	
Total Miscellaneous Revenue Anticipated 80103-	4,589,228	4,706,852	117,624
Receipts from Delinquent Taxes 80104-	650,000	683,700	33,700
Amount to be Raised by Taxation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	15,875,961	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxx	xxxxxxxxxxxxx
(c) Minimum Library Tax	485,954		
Total Amount to be Raised by Taxation 80107-	16,361,915	15,913,722	(448,193)
	\$21,601,143	\$21,304,274	(\$296,869)

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxx	\$41,447,400
Amount to be Raised by Taxation		xxxxxxxxxxxxx
Local District School Tax 80109-00	\$23,058,397	xxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxx
County Taxes 80111-00	3,407,952	xxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	2,329	xxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxx	935,000
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	15,913,722	xxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxx	
	\$42,382,400	\$42,382,400

\*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	\$21,557,044
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	44,099
Appropriated for 2014 (Budget Statement Item 9)	80012-03	21,601,143
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>21,601,143</b>
Add Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>21,601,143</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$19,412,218
Paid or Charged - Res. for Uncollected Tax	80012-09	935,000
Reserved	80012-10	1,226,596
<b>Total Expenditures</b>	<b>80012-11</b>	<b>21,573,814</b>
Unexpended Balances Canceled (see footnote)	80012-12	\$27,329

**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	<b>NOT APPLICABLE</b>	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2014 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	\$ 117,624
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	33,700
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03		
Unexpended Balances of 2014 Budget Appropriations		XXXXXXXXXXXX	27,329
Miscellaneous Revenue Not Anticipated		XXXXXXXXXXXX	91,174
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 2013 Appropriation Reserves	80013-05	XXXXXXXXXXXX	180,858
Statutory Excess - Animal Control Trust Fund		XXXXXXXXXXXX	
Interfunds Liquidated During 2014		XXXXXXXXXXXX	292,289
Unallocated Credit		XXXXXXXXXXXX	27,467
		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance - January 1, 2014	80013-07		XXXXXXXXXXXX
Balance - December 31, 2014	80013-08	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11	448,193	XXXXXXXXXXXX
	80013-12		XXXXXXXXXXXX
Interfunds Originating in 2014		264,828	XXXXXXXXXXXX
Refund Prior Year Revenue			XXXXXXXXXXXX
Refund of Prior Year Taxes		128,110	XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	70,690
Surplus Balance - To Surplus (Sheet 21)	80013-14		XXXXXXXXXXXX
		\$841,131	\$841,131



**SURPLUS - CURRENT FUND**  
**YEAR 2014**

		Debit	Credit
1.	Balance - January 1, 2014	80014-01	XXXXXXXXXXXXX \$502,715
2.		XXXXXXXXXXXXX	
3.	Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXXXXX
4.	Amount Appropriated in the 2014 Budget-Cash	80014-03	XXXXXXXXXXXXX
5.	Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXX XXXXXXXXXXXXX
6.			XXXXXXXXXXXXX
7.	Balance - December 31, 2014	80014-05	502,715 XXXXXXXXXXXXX
		\$502,715	\$502,715

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

Cash	80014-06	\$8,100,101
Investments	80014-07	
Sub-Total		8,100,101
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	8,064,063
Cash Surplus	80014-09	36,038
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	\$22,837
Deferred Charges #	80014-12	42,664
Cash Deficit #	80014-13	
Grants Receivable		401,176
Total Other Assets	80014-14	466,677
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	\$502,715

# 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	\$	<u>\$42,832,630</u>
	(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2.	Amount of Levy - Special District Taxes	82102-00	\$	<u>                    </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>                    </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>          28,540</u>
5a.	Subtotal 2014 Levy		\$	<u>          42,861,170</u>
5b.	Reductions due to tax appeals**			<u>                    </u>
5.	Total 2014 Levy	82106-00	\$	<u><u>          42,861,170</u></u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>                    </u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>          42,694</u>
9.	Discount Allowed	82110-00	\$	<u>                    </u>
10.	Collected in Cash: In 2013	82121-00	\$	<u>          545,161</u>
	In 2014 *	82122-00		<u>          40,779,739</u>
	State's Share of 2014 Senior Citizens and Veterans Deductions allowed	82123-00		<u>          122,500</u>
	R.E.A.P. Revenue	82124-00		<u>                    </u>
	Total To Line 14	82111-00		<u><u>          \$41,447,400</u></u>
11.	Total Credits			<u><u>          41,490,094</u></u>
12.	Amount Outstanding - December 31, 2014	83120-00	\$	<u><u>          1,371,076</u></u>
13.	Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is			<u>          96.70%</u>
	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	\$		<u>          41,447,400</u>
	Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals			<u>                    </u>
	To Current Taxes Realized in Cash (Sheet 17)	\$		<u><u>          41,447,400</u></u>

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/TAXLEVY 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	\$ 21,337	XXXXXXXXXXXXXX
Due to State of New Jersey		
2. Sr. Citizens and Veterans Deductions Per Tax Billings	122,750	XXXXXXXXXXXXXX
3.		XXXXXXXXXXXXXX
4. Senior Citizen & Veteran Deductions Allowed By Tax Collector	250	XXXXXXXXXXXXXX
5. Senior Citizens Deductions Allowed By Tax Collector- Prior Year 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	120,250
10.		
11.		
12. Balance - December 31, 2014	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	22,837
Due To State of New Jersey		XXXXXXXXXXXXXX
	\$144,337	\$ 144,337

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

Line 2	\$122,750	
Line 3		
Line 4	250	
Sub - Total	123,000	
Less: Line 7	500	
To Line 10, Sheet 22	\$122,500	



**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-	\$20,781,620	XXXXXXXXXX
Actual	80016-		23,058,397
2. Local District School Tax -	-----		
Estimate **	80017-	23,750,149	XXXXXXXXXX
Actual	80025-		
3. Regional School District Tax -	-----		
Estimate *	80026-		XXXXXXXXXX
Actual	80018-		0
4. Regional High School Tax	-----		
School Budget	80019-	0	XXXXXXXXXX
Actual	80020-		3,410,281
5. County Tax -	-----		
Estimate *	80021-	3,512,589	XXXXXXXXXX
Actual	80022-		
6. Special District Taxes -	-----		
Estimate *	80023-		XXXXXXXXXX
Actual	80027-		0
7. Municipal Open Space Tax -	-----		
Estimate *	80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	48,044,358	
9. Less: Total Anticipated Revenues from 2015 in			
Municipal Budget (Item 5)	80024-02	4,873,991	
10. Cash Required from 2015 Taxes to Support			
Local Municipal Budget and Other Taxes	80024-03	43,170,367	
11. Amount of Item 10 Divided by	96.84% [820054-04]		
Equals Amount to be Raised by Taxation (Percentage			
used must not exceed the applicable percentage			
shown by Item 13, Sheet 22)	80024-05	44,580,367	1,410,000
<b>Analysis of Item 11:</b>			
Local District School Tax			*May not be stated in an amount less than "actual" Tax of year 2008.  **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, 2009 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
(Amount Shown on Line 2 Above)	23,750,149		
Regional School District Tax			
(Amount Shown on Line 3 Above)		0	
Regional High School Tax			
(Amount Shown on Line 4 Above)		3,512,589	
County Tax			
(Amount Shown on Line 5 Above)		0	
Special District Tax			
(Amount Shown on Line 6 Above)			
Municipal Open Space Tax			
(Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget		17,317,629	
Total Amount (see Line 11)		44,580,367	
12. Appropriation: Reserve for Uncollected Taxes (Budget)			
Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	1,410,000	
Computation of Tax in Local Municipal Budget			
Item 1 - Total General Appropriations		20,781,620	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,410,000	
Sub-Total		22,191,620	
Less: Item 9 - Total Anticipated Revenues		4,873,991	
Amount to be Raised by Taxation in Municipal Budget	80024-07	17,317,629	

# 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			\$708,891	XXXXXXXXXXXX
A. Taxes	83102-00	\$692,948	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83103-00	15,943		XXXXXXXXXXXX
2. CANCELLED:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXXXX	8,608
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				XXXXXXXXXXXX
5. ADDED TAX TITLE LIENS				
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	\$700,283
8. TOTALS			708,891	708,891
9. BALANCE BROUGHT DOWN			700,283	XXXXXXXXXXXX
10. COLLECTED:			XXXXXXXXXXXX	683,700
A. Taxes	83116-00	\$683,700	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXXXX	XXXXXXXXXXXX
11. Interest & Costs - 2014 Tax Sale				XXXXXXXXXXXX
12. 2014 TAXES TRANSFERRED TO LIENS				XXXXXXXXXXXX
13. 2014 TAXES			1,371,076	XXXXXXXXXXXX
14. BALANCE, DECEMBER 31, 2014			XXXXXXXXXXXX	1,387,659
A. Taxes	83121-00	1,371,716	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83122-00	15,943	XXXXXXXXXXXX	XXXXXXXXXXXX
15. TOTALS			\$2,071,359	\$2,071,359

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 97.63%

17. Item No. 14 multiplied by percentage shown above is 1,354,799 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)**

NOT APPLICABLE		Debit	Credit
1. BALANCE JANUARY 1, 2014	84101-00		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	\$0
		NONE	NONE

**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	<u>(84125-00)</u>
Realized in 2014 Budget	<u>-</u>
To Results of Operation (Sheet 19)	<u>-</u>

**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 <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as of Dec. 31, 2014
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ -	\$ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Overexpenditure of Appropriation</u>	\$ 64,984	\$ 64,984	\$ _____	\$ _____
4. <u>Overexpenditure of</u>	\$ _____	\$ _____	\$ _____	\$ _____
5. <u>Appropriation Reserves</u>	\$ 10,182	\$ 10,182	\$ 7,084	\$ 7,084
6. <u>Overexpenditure of</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Grant Appropriation</u>	\$ 1,775	\$ 1,775	\$ 449	\$ 449
8. <u>Deficit in Operations</u>	\$ 264,747	\$ 264,747	\$ 70,690	\$ 70,690
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. _____	NONE	\$ _____
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 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	NONE	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____







**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
(COUNTY)-(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
OUTSTANDING JANUARY 1, 2014	80033-01	XXXXXXXXXXXX	\$19,403,028	
ISSUED	80033-02	XXXXXXXXXXXX		
PAID	80033-03	\$2,287,772	XXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2014	80033-04	\$17,115,256		
		\$19,403,028	\$19,403,028	
2015 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	\$2,396,681
2015 INTEREST ON BONDS*	80033-06		\$651,067	
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2014	80033-07	XXXXXXXXXXXX	\$ 465,973	
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09	82,228	XXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2014	80033-10	383,745	XXXXXXXXXXXX	
		\$465,973	\$465,973	
2015 BOND MATURITIES - ASSESSMENT BONDS			80033-11	88,319
2015 INTEREST ON BONDS*	80033-12			
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)				\$651,067

**LIST OF BONDS ISSUED DURING 2014**

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

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS  
(-COUNTY) (MUNICIPAL) GREEN ACRES LOAN**

NOT APPLICABLE		Debit	Credit	2015 Debt Service
OUTSTANDING JANUARY 1, 2014	80033-01	XXXXXXXXXXXX		
ISSUED	80033-02	XXXXXXXXXXXX		
PAID	80033-03		XXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2014	80033-04			
		NONE	NONE	
2015 LOAN MATURITIES			80033-05	
2015 INTEREST ON LOANS			80033-06	
TOTAL 2015 DEBT SERVICE FOR GREEN ACRES LOAN			80033-13	
<b>WASTEWATER LOANS</b>				
OUTSTANDING JANUARY 1, 2014	80033-07	XXXXXXXXXXXX	37,049	
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09	37,049	XXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2014	80033-10	\$0	XXXXXXXXXXXX	
		\$37,049	\$37,049	
2015 LOAN MATURITIES			80033-11	
2015 INTEREST ON LOANS			80033-12	\$
TOTAL 2015 DEBT SERVICE FOR _____ LOAN			80033-13	\$

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total	\$0	\$0		

80033-14

80033-15

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

## TYPE I SCHOOL TERM BONDS

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

## TYPE I SCHOOL SERIAL BOND

OUTSTANDING JANUARY 1, 2014	80034-06	XXXXXXXXXXXX	
ISSUED	80034-07	XXXXXXXXXXXX	
PAID	80034-08		XXXXXXXXXXXX
<b>NOT APPLICABLE</b>			
OUTSTANDING DECEMBER 31, 2014	80034-09		XXXXXXXXXXXX
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
<b>NOT APPLICABLE</b>				
Total	80035-			

## 2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	<b>NONE</b>	<b>NONE</b>
2. Special Emergency Notes	80037-	\$ 510,000	\$ 7,500
3. Tax Anticipation Notes	80038-	\$ 4,750,000	\$ 17,500
4. Interest on Unpaid State and County Taxes	80039-	<b>NONE</b>	<b>NONE</b>
5.		\$	\$
6.		\$	\$





# 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.	NOT APPLICABLE			
4.				
5.				
6.				
7.				
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	*	Expended	Contracts Cancelled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
1889 Paving - Various Roads	\$ 1,100						\$ 1,100	
1928 Construction of Bikeway	35,627						35,627	
1960 Resurface Hedden Terrace	97,266						97,266	
1961 Reconstruction of Rutherford Place	131,595						131,595	
1963 Ridge Road Streetscape	\$ 6,943						\$ 6,943	
1977 Various Capital Improvements - Library		14,739						14,739
1979/1982 Improvements to Stover and Ridge Park	22,867						22,867	
2013 Acquisition of Fire Rescue Truck	103						103	
2018 Various Park Improvements	988						988	
2019 Various General Improvements	444						444	
2020 Wilson Place Phase I Improvements	20,779						20,779	
2021 Resurfacing of Sunset Avenue	24,080						24,080	
2024 Payment of Obligations - Cherokee		10,820						10,820
2057 Various General Improvements	155,293				\$ 2,145		153,148	
2058 Ridge Road Streetscape - Phase III	74,346						74,346	
2067 Sanitary Sewer Improvements	1,025						1,025	
2068 Acquisition of a Senior Bus	4						4	
2074 Various Capital Improvements	3,017						3,017	
<b>Page Totals</b>	<b>\$568,534</b>	<b>\$32,502</b>	<b>\$0</b>		<b>\$2,145</b>	<b>\$0</b>	<b>\$566,389</b>	<b>\$32,502</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]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Contracts Cancelled	Balance - December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
2080 Various Capital Improvements	\$ 180,969			\$ 34,107		\$ 146,862	
2083 Various Road Improvements	12,633					12,633	
2101 Various Capital Improvements	117,799					117,799	
2102 Various Capital Improvements	7,388					7,388	
2110 Various Capital Improvements	473,401					473,401	
2111 Various Capital Improvements	67,568			29,302		38,266	
2114 Various Capital Improvements	918,351			560,034		358,317	
2116 Fire Department Equipment	29,492	\$ 422			12,465	41,957	\$ 422
2142 Various 2014 Capital Improvements			\$ 269,790			41,290	228,500
2145 Additional 2014 Capital Improvements			430,200			22,200	408,000
<b>Sheet 35 Page Totals</b>	568,534	32,502	0	2,145	0	566,389	32,502
<b>Grand Total</b>	<b>\$2,376,135</b>	<b>\$32,924</b>	<b>\$699,990</b>	<b>\$625,588</b>	<b>\$12,465</b>	<b>\$1,826,502</b>	<b>\$669,424</b>

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2014 <span style="float: right;">80031-01</span>	xxxxxxxxxx	\$70,712
Received from 2014 Budget Appropriation*	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Cancelled	xxxxxxxxxx	
(Financed in whole by the Capital Improvement Fund) <span style="float: right;">80031-03</span>	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	
	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations <span style="float: right;">80031-04</span>	\$36,740	xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2014 <span style="float: right;">80031-05</span>	\$33,972	xxxxxxxxxx
	\$70,712	\$70,712

\*The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Not Applicable		Debit	Credit
Balance January 1, 2014	80030-01	XXXXXXXXXXXX	
Received from 2014 Budget Appropriation*	80030-02	XXXXXXXXXXXX	
Received from 2014 Emergency Appropriation*	80030-03	XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2014	80030-05		
		<b>NONE</b>	<b>NONE</b>

\*The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2014 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
2142 Various 2014 Capital Improvements	\$ 269,790	\$ 228,500	\$ 14,540	\$ 14,540
2145 Additional 2014 Capital Improvements	430,200	408,000	22,200	22,200
Total 80032-00	\$699,990	\$636,500	\$36,740	\$36,740

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	\$ 219,999
Premium on Sale of Notes		XXXXXXXXXX	
		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03	\$ 185,000	XXXXXXXXXX
Balance December 31, 2014	80029-04	\$ 34,999	XXXXXXXXXX
		\$ 219,999	\$ 219,999

### 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		<u>\$42,861,170</u>
2. Amount of Item 1 Collected in 2013 (*)	<u>\$41,447,400</u>	
3. Seventy (70) percent of Item 1		<u>\$30,002,819</u>

(\*) 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 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 or NO:

          NO          

D.

1. Cash Deficit - 2013		<u>          None          </u>
2. 4% of 2013 Tax Levy for all purposes:		
Levy -- \$	<u>          41,783,927          </u>	\$ <u>          1,671,357          </u>
3. Cash Deficit - Year 2014		\$ <u>          None          </u>
4. 4% of 2014 Tax Levy for all purposes:		
Levy -- \$	<u>          42,861,170          </u>	\$ <u>          1,714,447          </u>

E.

<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	<u>          NONE          </u>	<u>          NONE          </u>	<u>          NONE          </u>
2. County Taxes	<u>          NONE          </u>	\$ <u>          3,172          </u>	\$ <u>          3,172          </u>
3. Amounts due Special Districts	<u>          NONE          </u>	<u>          NONE          </u>	<u>          NONE          </u>
4. Amounts due School Districts for Local School Tax	<u>          NONE          </u>	<u>          NONE          </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. 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. 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