ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014
(UNAUDITED)

POPULATION LAST CENSUS **5,050**
NET VALUATION TAXABLE 2014 **684,557,500**
MUNICODE **1426**

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 **Mount Arlington** ,County of **Morris**

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 **Francis J. Jones Jr. of Nisivoccia LLP**

Title **Registered Municipal Accountant**

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared) or~~ (which I have not prepared) ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I **Carolyn Rinaldi**, am the Chief Financial Officer, License # **N-902**, of the **Borough** of **Mount Arlington**, County of **Morris** 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 Carolyn Rinaldi

Title **Chief Financial Officer**

Address **419 Howard Boulevard, Mt. Arlington, NJ**

Phone Number **973-398-6832**

Fax Number **973-398-8662**

Email [redacted] crinaldi@mtarlingtonboro.com

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 **Mount 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, ~~(except for circumstances as set forth below, no matters) or~~ (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 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/county, taken as a whole.

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

NONE

Nisivoccia LLP

Francis J. Jones Jr.

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Mount Arlington, New Jersey 07856

(Address)

973-328-1825

(Phone Number)

bjones@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

Certified by me

this 9th day of February, 2015.

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed Name: THOMAS J. MAHONEY

Signature: Thomas J. Mahoney

Certificate #: 003645

Date: FEB. 9, 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 levy or appropriation "CAP" referendum.

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: **Borough of Mount Arlington**

Chief Financial Officer: **Carolyn Rinaldi**

Signature: Carolyn Rinaldi

Certificate #: **N-902**

Date: 2-9-15

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: **Borough of Mount Arlington**

[redacted] Chief Financial Officer: **Carolyn Rinaldi**

Signature:

Certificate #: **N-902**

Date:

22-6002114
Fed I.D. #

Borough of Mount Arlington
Municipality

Morris
County

Report of Federal and State Financial Assistance
Expenditure of Awards

Fiscal Year Ending: 12/31/2014

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL		$ 228,078.68	$ -0-

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

N/A **Single Audit**

N/A **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 sinlge audit audit threshold has been increased to $500,000 beginning with Fiscal Year ending after December 31, 2003. 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.

Carolyn Rinaldi
Signature of Chief Financial Officer

2/9/15
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 **Borough** of **Mount Arlington**, County of **Morris** 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 **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.

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 $ 690,326,200.

Joh Marchione

SIGNATURE OF ASSESSOR

Borough of Mount Arlington

MUNICIPALITY

Morris

COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS OF DECEMBER 31, 2014

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	4,158,500.88	
Change Fund	675.00	
Subtotal Cash	4,159,175.88	
Due from State of New Jersey:		
Senior Citizens and Veterans Deductions	25,934.56	
Receivables and Other Assets With Full Reserves:		
Delinquent Property Taxes Receivable	345,970.47	
Tax Title Liens Receivable	34,545.16	
	380,515.63	
Sewer Liens Receivable	7,466.40	
Property Acquired for Taxes	491,900.00	
Grants Receivable	51,419.34	
Garbage Collection Fees Receivable	69,066.99	
Sewer and Water Fees Receivable	230,210.62	
Due From Animal Control Fund	0.07	
Due From Payroll	109,242.81	
Due From Other Trust Fund	5.05	
Subtotal Receivables and Other Assets With Full Reserves	1,339,826.91	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)

AS OF DECEMBER 31, 2014

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

Title of Account	Debit	Credit	
Appropriation Reserves:			
Encumbered		287,254.47	
Unencumbered		1,135,494.32	
		1,422,748.79	
Due State of New Jersey:			
Marriage License Fees		150.00	
Building Surcharge Fees		2,560.00	
Accounts Payable		97,371.10	
Prepaid Taxes		141,133.96	
Tax Overpayments		6,816.87	
Prepaid Sewer Rents		83,798.01	
Due General Capital Fund		43,038.73	
Reserve for:			
Appropriated Grants		78,694.31	
Unappropriated Grants		13,256.57	
Third Party Tax Title Liens		6,564.15	
Cash Bonds		19,250.00	
Water Bonds		1,800.00	
Sewer Bonds		2,300.00	
Deposit on Sale of Property		2,750.00	
Sale of Municipal Assets		2,275.00	
Pending Tax Appeals		315,000.00	
Litigation		260,000.00	
		2,499,507.49	"C"
Reserve for Receivables and Other Assets		1,339,826.91	
Fund Balance		1,685,602.95	
Totals	5,524,937.35	5,524,937.35	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS OF DECEMBER 31, 2014

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

Sheet 4

N/A

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2014

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

Sheet 5
N/A

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

AS OF DECEMBER 31, 2014

Title of Account	Debit	Credit
Animal Control Fund:		
Cash and Cash Equivalents	8,078.30	
Change Fund	75.00	
Due State of New Jersey	4.80	
Due Current Fund		0.07
Reserve for Animal Control Expenditures		8,158.03
Total Animal Control Fund	**8,158.10**	**8,158.10**
Other Trust Funds:		
Cash and Cash Equivalents	1,646,412.88	
Sewer Connection Receivable	19,913.55	
Due Current Fund		5.05
Reserve for:		
Special Deposits		287,711.38
Unemployment Compensation		112,092.37
Landfill Escrow		38,943.69
Low Income Sewer Fees		842.96
Water Hook-up Fees		151,900.00
Sewer Connection Fees		596,230.43
Affordable Housing		229,683.71
Recreation Commission		16,212.20
Police Outside Duty		22,122.65
Parking Offense Adjudication Act		461.00
Forfeited Assets		10,358.62
Third Party Tax Title Liens		2,837.37
Tax Sale Premiums		56,400.00
Snow Removal		140,525.00
Total Other Trust Funds	**1,666,326.43**	**1,666,326.43**

(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) $ * -0-

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) = _____ $ N/A

* - Municipal Share

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: Carolyn Rinaldi

Signature: Carolyn Rinaldi

Certificate #: N-902

Date: 2/9/15

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2013 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2014
1.	Special Deposits	$ 213,417.66	$ 231,741.52	$ 157,447.80	$ 287,711.38
2.	Unemployment	108,871.16	3,221.21		112,092.37
3.	Landfill Escrow	38,912.55	31.14		38,943.69
4.	Low Income Sewer Fees	842.96			842.96
5.	Water Hook-up Fees	104,300.00	47,600.00		151,900.00
6.	Sewer Connection Fees	534,004.64	62,225.79		596,230.43
7.	Affordable Housing	243,783.75	489.30	14,589.34	229,683.71
8.	Recreation Commission	16,266.64	32,640.97	32,695.41	16,212.20
9.	Police Outside Duty	19,284.78	44,212.78	41,374.91	22,122.65
10.	Parking Offense Adjudication Act	461.00			461.00
11.	Forfeited Assets	3,004.14	7,354.48		10,358.62
12.	Third Party Tax Title Liens	2,837.37			2,837.37
13.	Tax Sale Premiums	58,900.00	128,200.00	130,700.00	56,400.00
14.	Snow Removal	150,000.00		9,475.00	140,525.00
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	$ 1,494,886.65	$ 557,717.19	$ 386,282.46	$ 1,666,321.38

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

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

Sheet 7

N/A

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXX	
Cash and Cash Equivalents	1,256,119.15	
Deferred Charges to Future Taxation:		
Funded	5,652,991.92	
Unfunded		
Due from Township of Roxbury	250,000.00	
NJ DOT Grant Receivable	225,000.00	
Due from Current Fund	43,038.73	
Serial Bonds Payable		5,427,000.00
Commnity National Bank Lease Payable		225,991.92
Improvement Authorizations:		
Funded		1,010,896.14
Unfunded		321,647.88
Capital Improvement Fund		328,236.11
Reserve for:		
Landfill		100,000.00
Payment of Debt Service		150.00
Fund Balance		13,227.75
Totals	**7,427,149.80**	**7,427,149.80**

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	675.00	4,177,794.13	19,293.25	4,159,175.88
Trust - Assessment N/A				
Trust - Dog License	75.00	8,078.30		8,153.30
Trust - Other		1,646,412.88		1,646,412.88
Capital - General		1,256,119.15		1,256,119.15
Water - Operating N/A				
Water - Capital N/A				
Utility Assessment Trust N/A				
Public Assistance **				
Special Garbage District N/A				
Sewer - Operating N/A				
Sewer - Capital N/A				
Federal and State Grant Fund N/A				
Total	750.00	7,088,404.46	19,293.25	7,069,861.21

* Include Deposits in Transit

** Be sure to include Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2014.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2014.

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

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

Signature: _____ Title: **Registered Municipal Accountant**

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
PNC# 81-3182-1411	4,149,883.12
PNC# 81-3182-1331	19,293.25
NJCM # 117-110442-171	8,617.76
Subtotal	4,177,794.13
Animal Control Fund:	
PNC# 81-3182-1358	8,078.30
Other Trust Fund:	
PNC# 81-3145-7226	1,066,630.00
PNC# 81-3160-1187	229,683.71
PNC# 81-3160-1208	38,943.69
PNC# 81-3182-1374	10,358.62
BANK OF AMERICA# 9523114016	287,707.30
NJCM# 171-000129925	13,089.56
Subtotal	1,646,412.88
General Capital Fund:	
PNC# 81-3182-1366	1,252,185.35
NJCM # 171-000110450	3,933.80
Subtotal	1,256,119.15
Total All Banks	7,088,404.46

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 Jan. 1, 2014	2014 Budget Revenue Realized	Cash Receipts	Transferred From Unappropriated Reserves	Balance Dec. 31, 2014
Recycling Tonnage	1,044.86		41.47		1,003.39
Drunk Driving Enforcement Fund					
Click It Ticket	3,962.20				3,962.20
Highlands- Plan Conformance	46,392.50				46,392.50
Highlands- Initial Assessment	61.25				61.25
Totals	51,460.81		41.47		51,419.34

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations	Cash Disbursed	Encumbrances Cancelled	Balance Cancelled	Balance Dec. 31, 2014
Clean Communities	25,316.52	10,671.57	1,839.06			34,149.03
Drunk Driving Enforcement	7,550.43		738.13			6,812.30
Recycling Tonnage Grant	25,636.86	5,474.36				31,111.22
Click It Ticket	3,962.20					3,962.20
Body Armor Replacement Fund	501.49	2,098.31	501.49			2,098.31
Highlands- Initial Assessment	61.25					61.25
Walkathon	500.00					500.00
Totals	63,528.75	18,244.24	3,078.68			78,694.31

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Cash Receipts	Transferred to 2014 Budget Revenue	Balance Dec. 31, 2014
Recycling Tonnage Grant		5,474.36	5,474.36	
Body Armor Replacement Fund	3,824.23	1,596.57	2,098.31	3,322.49
Clean Communities	10,671.57	9,934.08	10,671.57	9,934.08
Totals	14,495.80	17,005.01	18,244.24	13,256.57

* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2014		XXXXXXX	XXXXXXX
School Tax Payable #	85001-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXX	
Levy Calendar Year 2014		XXXXXXX	9,607,785.00
Paid		9,607,785.00	XXXXXXX
Balance December 31, 2014		XXXXXXX	XXXXXXX
School Tax Payable #	85003-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00		XXXXXXX
		9,607,785.00	9,607,785.00

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX - N/A

		Debit	Credit
Balance January 1, 2014	85045-00	XXXXXXX	
2014 Levy	85105-00	XXXXXXX	
Interest Earned		XXXXXXX	
Expenditures			XXXXXXX
Balance December 31, 2014	85046-00		XXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2014		XXXXXXX	XXXXXXX
School Tax Payable #	85031-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85032-00	XXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXX	
Levy Calendar Year 2014		XXXXXXX	
Paid			XXXXXXX
Balance December 31, 2014		XXXXXXX	XXXXXXX
School Tax Payable #	85033-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85034-00		XXXXXXX

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2014		XXXXXXX	XXXXXXX
County Taxes	80003-01	XXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXX	
2014 Levy		XXXXXXX	XXXXXXX
General County	80003-03	XXXXXXX	1,855,131.13
County Library	80003-04	XXXXXXX	
County Health		XXXXXXX	
County Open Space Preservation		XXXXXXX	76,872.91
Due County for Added and Omitted Taxes	80003-05	XXXXXXX	11,592.05
Paid		1,943,596.09	XXXXXXX
Balance December 31, 2014		XXXXXXX	XXXXXXX
County Taxes			XXXXXXX
Due County for Added and Omitted Taxes			XXXXXXX
		1,943,596.09	1,943,596.09

SPECIAL DISTRICT TAXES - N/A

			Debit	Credit
Balance January 1, 2014		80003-06	XXXXXXX	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXX	XXXXXXX
Fire -	81108-00		XXXXXXX	XXXXXXX
Sewer -	81111-00		XXXXXXX	XXXXXXX
Water -	81112-00		XXXXXXX	XXXXXXX
Garbage -	81109-00		XXXXXXX	XXXXXXX
			XXXXXXX	XXXXXXX
			XXXXXXX	XXXXXXX
			XXXXXXX	XXXXXXX
Total 2014 Levy		80003-07	XXXXXXX	
Paid		80003-08		XXXXXXX
Balance December 31, 2014		80003-09		XXXXXXX

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	XXXXXXX	
State Library Aid Received in 2014	80004-02	XXXXXXX	
Expended	80004-09		XXXXXXX
Balance December 31, 2014	80004-10		

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

Balance January 1, 2014	80004-03	XXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXX	
Expended	80004-11		XXXXXXX
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	XXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXX	
Expended	80004-13		XXXXXXX
Balance December 31, 2014	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXX	
State Library Aid Received in 2014	80004-08	XXXXXXX	
Expended	80004-15		XXXXXXX
Balance December 31, 2014	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	868,039.97	868,039.97	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		XXXXXXX	XXXXXXX	XXXXXXX
Adopted Budget		3,030,022.70	3,307,123.54	277,100.84
Added by N.J.S. 40A:4-87:(List on 17a)		XXXXXXX	XXXXXXX	XXXXXXX
See listing on Sheet 17a				
Total Miscellaneous Revenue Anticipated	80103-	3,030,022.70	3,307,123.54	277,100.84
Receipts from Delinquent Taxes	80104-	155,000.00	147,273.06	(7,726.94)
Amount to be Raised by Taxation:		XXXXXXX	XXXXXXX	XXXXXXX
(a) Local Tax for Municipal Purposes	80105-	5,710,622.93	XXXXXXX	XXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXX	XXXXXXX
Total Amount to be Raised by Taxation	80107-	5,710,622.93	5,722,726.95	12,104.02
		9,763,685.60	10,045,163.52	281,477.92

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXX	17,004,108.04
Amount to be Raised by Taxation		XXXXXXX	XXXXXXX
Local District School Tax	80109-00	9,607,785.00	XXXXXXX
Regional School Tax	80119-00		XXXXXXX
Regional High School Tax	80110-00		XXXXXXX
County Taxes	80111-00	1,932,004.04	XXXXXXX
Due County for Added and Omitted Taxes	80112-00	11,592.05	XXXXXXX
Special District Taxes	80113-00		XXXXXXX
Municipal Open Space Tax	80120-00		XXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXX	270,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	5,722,726.95	XXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXX	
		17,274,108.04	17,274,108.04

* 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 REVENUES 2014

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Total (Sheet 17)			

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A 40A: 4-87 and matching funds have been provided if applicable.

CFO Sinature:_____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted		80012-01	9,763,685.60
2014 Budget - Added by N.J.S. 40A:4-87		80012-02	
Appropriated for 2014 (Budget Statement Item 9)		80012-03	9,763,685.60
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	9,763,685.60
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	9,763,685.60
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	8,316,213.01	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	270,000.00	
Reserved	80012-10	1,135,494.32	
Total Expenditures		80012-11	9,721,707.33
Unexpended Balances Canceled (see footnote)		80012-12	41,978.27

FOOTNOTES - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES - N/A

(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:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2014 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXX	277,100.84
Delinquent Tax Collections	80013-02	XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	12,104.02
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXX	41,978.27
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	166,635.64
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXX	623,579.19
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXX	
Appropriated Grants Cancelled		XXXXXXX	
Sewer and Water Fee Receivable Cancelled		XXXXXXX	
Garbage Collection Fee Receivable Cancelled		XXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2014	80013-07		XXXXXXX
Balance December 31, 2014	80013-08	XXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXX
Delinquent Tax Collections	80013-10	7,726.94	XXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXX
Interfund Advances Originating in 2014	80013-12	109,247.93	XXXXXXX
Refund of Prior Year Revenues		2,178.38	XXXXXXX
Pending Tax Appeals		29,639.89	XXXXXXX
Reserve for Litigation		26,143.29	XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	946,461.53	XXXXXXX
		1,121,397.96	1,121,397.96

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Cable Television Franchise Fees	$ 29,911.00
Quick Check Fees	51,982.14
Library Reimbursement	16,341.84
Telecommunication Related Service	1,000.00
Administrative Interest	10,170.31
Interest on Investments	2,539.58
Void Checks	1,576.78
Duplicate Bills and Miscellaneous Tax Fees	10,890.79
Other Miscellaneous Receipts	42,223.20
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	166,635.64

SURPLUS - CURRENT FUND
YEAR 2014

			Debit	Credit
1.	Balance January 1, 2014	80014-01	XXXXXXX	1,607,181.39
2.			XXXXXXX	
3.	Excess Resulting from 2014 Operations	80014-02	XXXXXXX	946,461.53
4.	Amount Appropriated in the 2014 Budget - Cash	80014-03	868,039.97	XXXXXXX
5.	Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXX
6.				XXXXXXX
7.	Balance December 31, 2014	80014-05	1,685,602.95	XXXXXXX
			2,553,642.92	2,553,642.92

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

Cash		80014-06	4,159,175.88
Investments		80014-07	
Sub Total			4,159,175.88
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	2,499,507.49
Cash Surplus		80014-09	1,659,668.39
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	25,934.56	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Due from State of N.J. Grants			
Total Other Assets		80014-14	25,934.56
		80014-15	1,685,602.95

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS","OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to 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	$ 17,250,849.00
	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	$ 103,205.63
5a.	Subtotal 2014 Levy	$ 17,354,054.63		
5b.	Reductions due to tax appeals**	$		
5c.	Total 2014 Tax Levy		82106-00	$ 17,354,054.63
6.	Transferred to Tax Title Liens		82107-00	$ 2,976.12
7.	Transferred to Foreclosed Property		82108-00	$
8.	Remitted, Abated or Canceled		82109-00	$ 1,000.00
9.	Discount Allowed		82110-00	$
10.	Collected in Cash: In 2013		82121-00	$ 80,801.16
	In 2014 *		82122-00	$ 16,853,320.00
	State's Share of 2014 Senior Citizens and Veterans Deductions Allowed		82123-00	$ 69,986.88
	R.E.A.P. Revenue		82124-00	$
	Total to Line 14		82111-00	$ 17,004,108.04
11.	Total Credits			$ 17,008,084.16
12.	Amount Outstanding December 31, 2014		83120-00	$ 345,970.47

13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is 97.98%

82112-00

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ☐ & complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 17,004,108.04
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$ 17,004,108.04

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 Items 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans 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 by 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 . . . . . _____

NET Cash Collected . . . . . $ _____

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) . . . . . _____

NET Cash Collected . . . . . $ _____

Line 5c (sheet 22) Total 2014 Tax Levy . . . . . $ _____

Percentage of Collection Excluding Accelerated Tax 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	XXXXXXX	XXXXXXX
Due From State of New Jersey	9,197.68	XXXXXXX
Due To State of New Jersey	XXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	8,500.00	XXXXXXX
3. Veterans Deductions Per Tax Billings	53,250.00	XXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXX
5. Veterans Deductions Allowed By Tax Collector	11,986.88	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXX	4,000.00
8. State Audit- Disallowed Seniors and Veterans Deduction	XXXXXXX	
9. Received in Cash from State	XXXXXXX	53,250.00
10.		
11.		
12. Balance December 31, 2014	XXXXXXX	XXXXXXX
Due From State of New Jersey	XXXXXXX	25,934.56
Due To State of New Jersey		XXXXXXX
	83,184.56	83,184.56

Calculation of Amount to be included on Sheet 22, Item 10-

2014 Senior Citizen and Veterans Deductions Allowed

Line 2	8,500.00
Line 3	53,250.00
Line 4	12,236.88
Sub-Total	73,986.88
Less: Line 7	4,000.00
To Item 10, Sheet 22	69,986.88

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

	Debit	Credit
Balance January 1, 2014	XXXXXXX	XXXXXXX
Taxes Pending Appeals	XXXXXXX	300,810.11
Interest Earned on Taxes Pending Appeals	XXXXXXX	
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXX	
Estimated assessment reductions	15,450.00	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXX
Pending Tax Appeals		29,639.89
Balance December 31, 2014		XXXXXXX
Taxes Pending Appeals*	315,000.00	XXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXX
	330,450.00	330,450.00

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

Signature of Tax Collector

T-8365
License #

2/9/15
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-		XXXXXXX
2.	Local District School Tax -	Actual	80016-		
		Estimate**	80017-		XXXXXXX
3.	Regional School District Tax -	Actual	80025-		
		Estimate*	80026-		XXXXXXX
4.	Regional High School Tax - School Budget	Actual	80018-		
		Estimate*	80019-		XXXXXXX
5.	County Tax	Actual	80020-		
		Estimate*	80021-		XXXXXXX
6.	Special District Taxes	Actual	80022-		
		Estimate*	80023-		XXXXXXX
7.	Municipal Open Space Tax	Actual	80022-		
		Estimate*	80023-		XXXXXXX
8.	Total General Appropriations & Other Taxes		80024-01		
9.	Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)		80024-02		
10.	Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes		80024-03		
11.	Amount of Item 10 Divided by % [820034-04] 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 (Amount Shown on Line 2 Above)	
Regional School District Tax (Amount Shown on Line 3 Above)	
Regional High School Tax (Amount Shown on Line 4 Above)	
County Tax (Amount Shown on Line 5 Above)	
County Tax (Amount Shown on Line 6 Above)	
Special District Tax (Amount Shown on Line 6 Above)	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	
Tax in Local Municipal Budget	
Total Amount (see Line 11)	

* May not be stated in an amount less than 'actual' Tax of Year 2014

** 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, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

12.	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	
	Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	
	Item 12 - Appropriation: Reserve for Uncollected Taxes	
	Sub-Total	
	Less: Item 9 - Total Anticipated Revenues	
	Amount to be Raised by Taxation in Municipal Budget 80024-07	

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 an accelerated tax sale for the first time in the current year.

A. **Reserve for Uncollected Taxes (sheet 25, Item 12)** $ _____

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) $ _____

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(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			178,842.10	XXXXXXX
	A. Taxes	83102-00	147,273.06	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83103-00	31,569.04	XXXXXXX	XXXXXXX
2.	Canceled:			XXXXXXX	XXXXXXX
	A. Taxes		83105-00	XXXXXXX	
	B. Tax Title Liens		83106-00	XXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXX	XXXXXXX
	A. Taxes		83108-00	XXXXXXX	
	B. Tax Title Liens		83109-00	XXXXXXX	
4.	Added Taxes		83110-00		XXXXXXX
5.	Added Tax Title Liens		83111-00		XXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:			XXXXXXX	XXXXXXX
	A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXX	
	B. Tax Title Liens - Transfers from Taxes		83107-00		XXXXXXX
7.	Balance Before Cash Payments			XXXXXXX	178,842.10
8.	Totals			178,842.10	178,842.10
9.	Balance Brought Down			178,842.10	XXXXXXX
10.	Collected:			XXXXXXX	147,273.06
	A. Taxes	83116-00	147,273.06	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83117-00		XXXXXXX	XXXXXXX
11.	Interest and Costs - 2014 Tax Sale		83118-00		XXXXXXX
12.	2014 Taxes Transferred to Liens		83119-00	2,976.12	XXXXXXX
13.	2014 Taxes		83123-00	345,970.47	XXXXXXX
14.	Balance December 31, 2014			XXXXXXX	380,515.63
	A. Taxes	83121-00	345,970.47	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83122-00	34,545.16	XXXXXXX	XXXXXXX
15.	Totals			527,788.69	527,788.69

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by item No. 9) is 82.35%

17. Item No. 14 multiplied by percentage shown above is 313,347.37 and represents the maximum amount that may 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	491,900.00	XXXXXXX
2.	Forclosed or Deeded in 2014		XXXXXXX	XXXXXXX
3.	Tax Title Liens	84103-00	XXXXXXX	XXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXX	XXXXXXX
5A.		84102-00	XXXXXXX	XXXXXXX
5B.	Transfer from Tax Title Liens	84105-00		
6.	Adjustment to Assessed Valuation	84106-00		XXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXX	
8.	Sales		XXXXXXX	XXXXXXX
9.	Cash *	84109-00	XXXXXXX	
10.	Contract	84110-00	XXXXXXX	
11.	Mortgage	84111-00	XXXXXXX	
12.	Loss on Sales	84112-00	XXXXXXX	
13.	Gain on Sales	84113-00		XXXXXXX
14.	Balance December 31, 2014	84114-00	XXXXXXX	491,900.00
			491,900.00	491,900.00

CONTRACT SALES - N/A

			Debit	Credit
15.	Balance January 1, 2014	84115-00		XXXXXXX
16.	2014 Sales from Foreclosed Property	84116-00		XXXXXXX
17.	Collected *	84117-00	XXXXXXX	
18.		84118-00	XXXXXXX	
19.	Balance December 31, 2014	84119-00	XXXXXXX	

MORTGAGE SALES - N/A

			Debit	Credit
20.	Balance January 1, 2014	84120-00		XXXXXXX
21.	2014 Sales from Foreclosed Property	84121-00		XXXXXXX
22.	Collected *	84122-00	XXXXXXX	
23.		84123-00	XXXXXXX	
24.	Balance December 31, 2014	84124-00	XXXXXXX	

Analysis of Sale of Property: $ _____

* Total Cash Collected in 2014 (84125-00)

Realized in 2014 Budget _____

To Results of Operation (Sheep 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.)

	Caused By	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1.	Emergency Authorization - Municipal *	$	$	$	$
2.	Emergency Authorizations - Schools	$	$	$	$
3.	Deficit in Trust -	$	$	$	$
	Animal Control Fund	$	$	$	$
4.	Overexpenditure of	$	$	$	$
5.	Appropriation Reserves	$	$	$	$
6.		$	$	$	$
7.		$	$	$	$
8.		$	$	$	$
9.		$	$	$	$

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED - N/A

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1.				$	
2.				$	
3.				$	
4.				$	

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
	Totals						
				80025-00	80026-00		

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

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
	Totals						
				80027-00	80028-00		

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2015 DEBT SERVICE FOR BONDS

(MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXX	6,127,000.00	
Issued	80033-02	XXXXXXX		
Paid	80033-03	700,000.00	XXXXXXX	
Outstanding, December 31, 2014	80033-04	5,427,000.00	XXXXXXX	
		6,127,000.00	6,127,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	730,000.00
2015 Interest on Bonds *		80033-06	214,975.75	
Assessment Serial Bonds - N/A				
Outstanding, January 1, 2014	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2014	80033-10		XXXXXXX	
2015 Bond Maturities - Assessment Bonds			80033-11	
2015 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	214,975.75

LIST OF BONDS ISSUED DURING 2014 - N/A

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2015 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL)___Morris County MUA_____LOAN

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXX	52,190.32	
Issued	80033-02	XXXXXXX		
Paid	80033-03	52,190.32	XXXXXXX	
Outstanding, December 31, 2014	80033-04		XXXXXXX	
		52,190.32	52,190.32	
2015 Loan Maturities			80033-05 $	-0-
2015 Interest on Loans			80033-06 $	-0-
Total 2015 Debt Service for __Morris County MUA_____ Loan			80033-13 $	-0-
___NJ Wastewater Treatment_____ LOAN				
Outstanding, January 1, 2014	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2014	80033-10		XXXXXXX	
2015 Loan Maturities			80033-11 $	
2015 Interest on Loans			80033-12 $	
Total 2015 Debt Service for __NJ Wastewater Treatment_ Loan			80033-13 $	

LIST OF LOANS ISSUED DURING 2014 - N/A

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2015 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80034-01	XXXXXXX		
Paid	80034-02		XXXXXXX	
Outstanding, December 31, 2014	80034-03		XXXXXXX	
2015 Bond Maturities - Term Bonds		80034-04	$	
2015 Interest on Bonds *		80034-05	$	
TYPE I SCHOOL SERIAL BOND				
Outstanding, January 1, 2014	80034-06	XXXXXXX		
Issued	80034-07	XXXXXXX		
Paid	80034-08		XXXXXXX	
Outstanding, December 31, 2014	80034-09		XXXXXXX	
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
Total 80035-				

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
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. _____		$	$

N/A

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Issue	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
								For Principal	For Interest * *	
1.										
2.										
3.										
4.										
5.	Not Applicable									
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
	Total									
								80051-01	80051-02	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
Memo: Type 1 School Notes should be separately listed and totaled
Memo: Refunding Bond Aticipation Notes should be separately listed and totaled
* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issue
All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 o
written intent of permanent financing submitted with statement
** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this colum

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

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

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

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

All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

80051-01 80051-02

(Do not crowd - add additional sheets)

Sheet 33a

N/A

DEBT SERVICE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

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

Assessment Notes with an original date of issue of December 31, 2002 or prior must be appropriated in full in the 2005 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"

80051-01 80051-02

(Do not crowd - add additional sheets)

Sheet 34

N/A

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
1. Fire Equipment	225,991.92	111,342.55	6,711.84
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total	225,991.92	111,342.55	6,711.84
		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS		Balance - January 1, 2014		2014 Authorizations		Expended	Balance - December 31, 2014	
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded	Funded by Other Sources	Capital Improvement Fund		Funded	Unfunded
93-14	Sanitary Sewer System	41,240.91					41,240.91	
18-99	Fire House Repairs	3,479.89					3,479.89	
01-05	Renovations to Municipal Building	95,578.67					95,578.67	
08-05	Various General Improvements	10,092.22					10,092.22	
13-07	Various General Improvements	130,149.07	500.00			26,610.00	104,039.07	
20-08	Sanitary Sewer Improvements to Parker Road/Circle Drive/Southard Road		321,647.88					321,647.88
17-09	Reconstruction of Howard Boulevard and Altenbrand Avenue	2,127.17					2,127.17	
06-10	Dunlap and Rooney Road Improvements	3,179.65					3,179.65	
12-12	Howard Blvd Pedestrian Walk Way	4,968.31				1,317.50	3,650.81	
07-14	Dial A Ride Bus			80,000.00			80,000.00	
09-14	Howard Blvd Realignment (Oneida)				125,000.00	23,817.25	101,182.75	
10-14	Succasunna Road Improvement			475,000.00	115,000.00	23,675.00	566,325.00	
	Total 70000-	**290,815.89**	**322,147.88**	**555,000.00**	**240,000.00**	**75,419.75**	**1,010,896.14**	**321,647.88**

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	80031-01	XXXXXXX	468,236.11
Received from 2014 Budget Appropriation *	80031-02	XXXXXXX	115,000.00
		XXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX	
Preliminary Costs Cancelled			
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXX	XXXXXXX
Preliminary Costs - Succasunna Road Improvements		15,000.00	XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	240,000.00	XXXXXXX
			XXXXXXX
Balance December 31, 2014	80031-05	328,236.11	XXXXXXX
		583,236.11	583,236.11

* 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 PAYMENT ON IMPROVEMENTS - N/A

		Debit	Credit
Balance January 1, 2014	80030-01	XXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2014	80030-05		XXXXXXXX

* 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) - N/A

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
Dial A Ride Bus		80,000.00		80,000.00	
Howard Blvd Realignment		125,000.00		125,000.00	125,000.00
Succasunna Road Improvement		590,000.00		590,000.00	115,000.00
Total	80032-00	795,000.00		795,000.00	240,000.00

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

Capital Fund Balance	80,000.00
NJDOT Grant	225,000.00
Roxbury Township Share	250,000.00
Capital Improvement Fund	240,000.00
	795,000.00

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXX	93,227.75
Premium on Sale of Bonds		XXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXX	
Collection of Grant Funds on Fully Funded Ordinance		XXXXXXXX	
Premium on Note Sale			
Appropriated to Finance Improvement Authorizations	80029-02	80,000.00	XXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXX
Balance December 31, 2014	80029-04	13,227.75	XXXXXXXX
		93,227.75	93,227.75

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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!

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

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

A.

1. Total Tax Levy for the Year 2014 was $ 17,354,054.63
2. Amount of Item 1 Collected in 2014 (*) $ 17,004,108.04
3. Seventy (70) percent of Item 1 $ 12,147,838.24

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2014?

   Answer YES or NO YES

2. 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
2. 4% of 2013 Tax Levy for all purposes:

   Levy-- $ _____ = N/A
3. Cash deficit 2014 N/A
4. 4% of 2014 Tax Levy for all purposes:

   Levy-- $ _____ = N/A

E.

Unpaid	2013	2014	Total
1. State Taxes	$	$	$ -0-
2. County Taxes	$	$	$ -0-
3. Amounts due Special Districts	$	N/A	N/A
4. Amounts due Districts for Local School Tax	$	$	$ -0-

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 lull 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".

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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. Trail Balance - Public Assistance Fund
5. Trial Balance - Federal and State Funds
6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund 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 2010 Operation - 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 2008
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24 Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
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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
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38. General Capital Surplus, Bond Covenants
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UTILITIES ONLY

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50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
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