

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

<u>POPULATION LAST CENSUS</u>	66,327
<u>NET VALUATION TAXABLE 2014</u>	\$9,791,801,156
<u>MUNICODE</u>	1331

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

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

 TOWNSHIP of **MIDDLETOWN** County of **MONMOUTH**

**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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature:

Name and Title: **Robert W. Swisher, R.M.A.**

(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 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 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, **Colleen Lapp** , am the Chief Financial Officer, License # **N-0469** , of the **Township** of **Middletown** County of **Monmouth** 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 *Colleen M Lapp*

Title **Chief Municipal Finance Officer**

Address **1 Kings Highway, Middletown, NJ 07748**

Phone # **732-615-2000**

Fax # **732-615-2117**

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:**

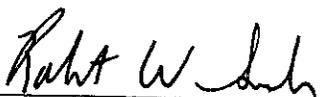
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by tl TOWNSHIP OF MIDDLETOWN of MONMOUTH, 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 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:

Certified by me:
This 28th day of January, 2015.



(Registered Municipal Accountant)
SUPLEE, CLOONEY & CO.

(Firm Name)
308 EAST BROAD STREET

(Address)
WESTFIELD, N.J. 07090

(Address)
(908) 789 - 9300

(Phone Number)
(908) 789-8535

(Fax Number)

**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:

JOSEPH KACHINSKI

Signature:



Certificate #:

007156

Date:

2/2/15

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY
CHIEF FINANCIAL OFFICER
GROUP #2 - ELIGIBLE

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 fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive year.
8. The municipality did not conduct a tax lien 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 has not applied for Transitional Aid for 2015..

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

Municipality Township of Middletown
Chief Financial Officer: Colleen Lapp
Signature: Colleen M Lapp
Certificate #: N-0469
Date: 2/9/15

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) #7 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 _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6000871
 Fed I.D. #
 Township of Middletown
 Municipality
 Monmouth
 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	\$ <u>1,737,571.45</u>	\$ <u>394,796.91</u>	\$ <u>256,941.61</u>

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

Single Audit

Program Specific Audit

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

None

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 \$500,000.00 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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

Cecilia M. Rapp
 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 Township of Middletown, County of Monmouth, 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: Robert W. Loh

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 2014 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of \$ 10,307,761,800

Robert W. Loh
SIGNATURE OF TAX ASSESSOR
TOWNSHIP OF MIDDLETOWN
MUNICIPALITY
MONMOUTH
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 Subtotaled and Subtotal Must Be Marked with "C" – Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Cash - Treasurer	\$21,216,099.18	
Cash - Tax Collector	308,664.14	
Change Fund	2,400.00	
	\$21,527,163.32	
State of New Jersey - Senior Citizens and Veterans	23,907.36	
Taxes Receivable:	43,831.05	
Current Year	\$15,001.34	
Prior Year	28,829.71	
Tax Title Liens	308,424.44	
Foreclosed Property	206,000.00	
Interfunds:		
Grant Fund		343,443.62
Due Solid Waste Improvement District		2,126,245.72
Deferred Charges:		
Special Emergency 40A 4-53 (Reassessment)	80,000.00	
Special Emergency 40A 4-53 (Employee Accumulated Leave)	200,000.00	
Special Emergency 40A 4-53 (Hurricane Damage)	3,654,357.47	
Appropriation Reserves		2,121,336.48
Encumbrances Payable		2,811,510.10
Accounts Payable		333,950.80
Prepaid Taxes		1,185,505.46
Tax Overpayments		91,738.21
Emergency Note Payable		3,854,357.47
Reserve for:		
Sale of Municipal Assets		116,214.12
Property Tax Revaluation Program		11,661.92
Garden State Preservation Trust		116.00
Tax Appeals		1,000,000.00
Library Reserves		218,899.54
Interlocal BOE Field Improvements		142,269.12
Building Repair/Replacement		170,757.37

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013:..... (1) \$ 16,599.92
X 25%
(2) \$ 4,149.98

Municipal Public Defender Trust Cash Balance December 31, 2014:..... (3) \$ 3,404.38

Note: If the 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 service 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 , N.J. 08625)

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

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:

Colleen M. Lapp

Signature:

Colleen M Lapp

Certificate #:

N-0469

Date:

2/9/15

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount December 31, 2013 per <u>Audit Report</u>	<u>Receipts</u>	<u>Expended</u>	Balance as at December 31, <u>2014</u>
1. Accumulated Leave	\$ 268,987.83	\$ 76,828.12	\$	\$ 345,815.95
2. Alliance for Drug Abuse	1,694.48		300.00	1,394.48
3. AT&T off site	24,835.00		375.00	24,460.00
4. Cable TV Settlement	368.17			368.17
5. Cash Surety Bonds	1,498,634.22	647,137.20	274,914.59	1,870,856.83
6. C/O's Cash Bonds	49,085.29			49,085.29
7. CCO - DCA Fees	41,806.00	71,820.00	71,447.00	42,179.00
8. Rude Awakening	4,178.48		396.00	3,782.48
9. Summer Concerts	2,562.74			2,562.74
10. Police Explorer's Acct		2,674.35		2,674.35
11. Norma Jean Halverson		1,779.12		1,779.12
12. Police Crime Prevention		7,794.12		7,794.12
13. Elevator Inspect Fees	36,392.10			36,392.10
14. Engineering & Inspect	815,170.43	666,069.31	359,786.72	1,121,453.02
15. Environmental Disturbance	6,451.48	547.40	3,142.48	3,856.40
16. Grading Plan Review	50,802.71	38,500.00	32,229.48	57,073.23
17. Green Acres	138,142.45	291,358.35	345,935.99	83,564.81
18. Interest - Cash Surety Bond	205,496.53	3,084.13	1,451.68	207,128.98
19. Interlocal Fees - Keansburg	1,000.00			1,000.00
20. Interlocal Fees - Long Branch	27,188.58			27,188.58
21. Interlocal Fees - Shrewsbury	30,544.00			30,544.00
22. Law Enforcement	25,732.18	31,866.20	9,520.21	48,078.17
23. Legal Fees	3,343.19	2,000.00		5,343.19
24. Miscellaneous	11,113.26		11,113.26	
25. Mount Laurel Fees	663,992.24	91,319.22	148,470.00	606,841.46
26. Neighborhood Preservation Grant	867.43			867.43
27. Outside Liens	448,143.86	5,786,921.94	3,284,586.62	2,950,479.18
28. POAA	7,324.59	260.00		7,584.59
29. Police off Duty	298,278.56	1,286,738.50	1,212,985.14	372,031.92
30. Federal Justice Forfeiture Fund	13,466.57	34.17		13,500.74
31. Premiums Received at Tax Sale	3,026,685.00	1,500.00	2,243,400.00	784,785.00
32. Public Defender	3,122.40	16,123.80	15,841.82	3,404.38
33. Recycling Rider	480,865.01	216,552.23	374,803.78	322,613.46
34. Self Insurance	1,118,560.50	2,866,451.39	3,408,756.92	576,254.97
35. Self Insurance - Unemployment Comp	151,612.76	39,936.90		191,549.66
36. Shade Tree Commission	13,776.67			13,776.67
37. Sidewalk Contribution	264,274.07	84,790.00		349,064.07
38. Site Plans	46,365.91	36,823.74	19,104.80	64,084.85
39. Snow Removal	211,814.18	296,874.15		508,688.33
40. Special Trust - Fire Prevention	19,742.32	3,755.00	4,347.69	19,149.63
41. Street Improvements	146.75			146.75
42. Street Openings	51,176.38	20,090.00	7,241.00	64,025.38
43. Unclaimed Court Bail	64,943.60	1,081.17		66,024.77
44.				
45.				
46.				
Totals:	\$ 10,128,687.92	\$ 12,590,710.51	\$ 11,830,150.18	\$ 10,889,248.25

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$1,279,845.68	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$1,279,845.68
Cash	6,301,423.20	
Investment	3,654,357.47	
Grants Receivable	471,932.56	
Deferred Charges:		
Funded	42,005,389.02	
Unfunded	19,362,759.67	
General Serial Bonds		41,075,848.00
Bond Anticipation Notes		18,148,050.00
Green Trust Loan		929,541.02
Various Reserves		99,445.88
Reserve for Grants		220,000.00
Capital Improvement Fund		54,459.00
Contracts Payable		3,099,195.63
Improvement Authorizations		
Funded		626,995.27
Unfunded		4,590,018.31
Fund Balance		2,952,308.81
	\$73,075,707.60	\$73,075,707.60
Deferred Unfunded	\$19,362,759.67	
Less: Bond Anticipation Notes	(18,148,050.00)	
Add: Cash on Hand	65,136.01	
	\$1,279,845.68	

(Do not crowd - add additional sheets)

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

INVESTORS BANK	
ACCOUNT #	
500449901070	\$20,714,976.75
500449901145	288,126.97
500449902839	37,910.55
500449901046	28,371.98
500449901228	651,733.42
500449901038	5,876,816.68
500449901161	1,014,492.69
500449901003	7,660.40
500449901137	2,972,142.04
500449901279	74,683.93
500449901201	504,997.50
500449901236	661,034.70
500449901252	193,542.66
500449903414	13,500.74
500449903703	7,794.12
500449903655	2,674.35
500449903663	1,780.72
500449900487	1,542,624.35
500449901260	300,000.00
500449901097	6,008,448.20
500449902847	127,564.53
TD BANK	
ACCOUNT #	
602-7354612	663,834.64
BANK OF AMERICA	
ACCOUNT #	
0000000999091247	427,868.39

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	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2014
Assistance to Fire Fighters - 2012	\$114,247.20				\$114,247.20	
Police - Click It or Ticket - 2013		\$4,000.00	\$3,800.00		200.00	
NJLM Sustainable Grant - 2014		5,000.00				\$5,000.00
Senior Citizen Grant - 2013	32,500.00		26,749.00		5,751.00	
Senior Citizen Grant - 2014		32,500.00				32,500.00
Rude Awakenings - 2011	11,272.50					11,272.50
NJOHSP - Target Hardening NY Waterways-Belford Terminal	160,000.00		159,417.29		582.71	
COPS in Shops Grant - 2014		3,200.00	3,200.00			
Clean Communities Program - 2014		126,573.68	126,573.68			
Drive Sober Or Get Pulled Over - 2014		5,000.00	5,000.00			
Conifer Tract Baseball Field - 2011	250,000.00					250,000.00
Crossroads Community Based Grant - 2014		21,490.00	13,494.00			7,996.00
Municipal Alliance - DEDR Grant - 2013 (O/E)	14,222.19		14,222.19			
Municipal Alliance - DEDR Grant - 2014		13,602.00	13,579.08		22.92	
Municipal Alliance - DEDR Grant - 2014		30,000.00				30,000.00

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Prior Year's Encumbrances Re-established	Expended	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87				
Assistance to Fire Fighters - 2012	\$143,282.79					\$143,282.79	
Federal Body Armor Grant - 2011	292.63				\$292.63		
Federal Body Armor Grant - 2012	6,653.80						\$6,653.80
State Body Armor Replacement Grant - 2010	5,585.17				5,585.17		
State Body Armor Replacement Grant - 2011	9,361.58				9,335.20		26.38
State Body Armor Replacement Grant - 2012	9,606.84						9,606.84
Child Passenger Safety Grant - 2011	3,000.00						3,000.00
Clean Communities Program - 2013	134,945.31				134,945.31		
Clean Communities Program - 2014		\$126,573.68					126,573.68
COPS in Shops Grant - 2012	1,600.00						1,600.00
COPS in Shops Grant - 2014		3,200.00			3,200.00		
Drunk Driving Enforcement Fund - Salaries & Wages - 2012	7,091.24				3,080.00		4,011.24
Drunk Driving Enforcement Fund - 2010	5,525.00						5,525.00
Drunk Driving Enforcement Fund - 2011	15,000.00						15,000.00
Drunk Driving Enforcement Fund - 2012	15,000.00						15,000.00
Drive Sober Or Get Pulled Over - 2014			5,000.00		5,000.00		

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Prior Year's Encumbrances Re-established	Expended	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A.4-87				
NJLM Sustainable Grant - 2013	\$5,000.00				\$5,000.00		
NJLM Sustainable Grant - 2014		\$5,000.00			5,000.00		
Baysore DWI - 2013	23,500.00						\$23,500.00
Baysore DWI - 2011	\$9,650.00				600.00		9,050.00
Pedestrian Safety Grant			11,000.00				11,000.00
Police Rude Awakenings - 2011	15,000.00						15,000.00
Police - Click It or Ticket - 2013		4,000.00			3,800.00	200.00	
Recycling Tonnage Grant - 2013	112,091.82						112,091.82
Recycling Tonnage Grant - 2011				\$7,947.91	7,947.91		
Recycling Tonnage Grant - 2011	29,885.81			102,667.59	102,667.59		29,885.81
Recycling Tonnage Grant - 2013	114,465.91						114,465.91
Senior Citizen Grant - 2014		32,500.00			32,500.00		
DWI County Roadblock - 2013 (12/20/13)		1,100.00			1,100.00		
DWI County Roadblock - 2014 (04/18/14)		540.00			540.00		

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Prior Year's Encumbrances Re-established	Expended	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87				
Municipal Alliance - DEDR Municipal Share - 2013 (O/E)	\$1,938.14			\$743.57	\$2,681.57	\$0.14	
Municipal Alliance - DEDR County Share - 2014		\$17,003.00			16,978.70	24.30	
Municipal Alliance - DEDR Municipal Share - 2014			\$37,500.00		14,098.00		\$23,402.00
Crossroad Community Based Grant - 2013 - County		21,490.00			21,490.00		
Crossroad Community Based Grant - 2013 - Municipal		5,373.00					5,373.00
SHARP (Sandy Homeowner/Renter Assistance) - 2013	1,537,500.00				1,537,500.00		
SHARP (Sandy Homeowner/Renter Assistance) - 2014			400,000.00		195,978.82	75,000.00	129,021.18
SHARP (Sandy Homeowner/Renter Assistance) - 2014			10,000.00				10,000.00
Bullet Proof Vest Program - 2013	6,652.50						6,652.50
DPW - NJAW - Poricy Rain Garden-2014	2,033.27			110.73	73.61		2,070.39
NJOHSP - Target Hardening NY Waterways-Belford Terminal	452.71			74,914.29	74,784.29	582.71	
ROID Grant			20,000.00				20,000.00
ROID Grant			7,350.00				7,350.00
Totals	\$2,215,114.52	\$216,779.68	\$490,850.00	\$186,384.09	\$2,184,178.80	\$219,089.94	\$705,859.55

LOCAL DISTRICT SCHOOL TAX *

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85001-00	xxxxxxxx	\$276,926.00
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	xxxxxxxx	61,820,000.00
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxx	132,860,343.00
Levy Calendar Year 2014	xxxxxxxx	
Paid	\$132,860,343.00	xxxxxxxx
Balance December 31, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85003-00	276,926.00	xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00	61,820,000.00	xxxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.	\$194,957,269.00	\$194,957,269.00
# Must include unpaid requisitions.		

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014 85045-00	xxxxxxxx	\$714,429.15
2014 Levy 81105-00	xxxxxxxx	\$1,960,337.00
Reimbursements		158,788.17
Interest Earned	xxxxxxxx	
Expended	\$2,603,220.61	xxxxxxxx
Balance December 31, 2014 85046-00	230,333.71	xxxxxxxx
	\$2,833,554.32	\$2,833,554.32

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

Not Applicable

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

REGIONAL HIGH SCHOOL TAX

Not Applicable

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2014		xxxxxxxx	xxxxxxxx
County Taxes	80003-01	xxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxx	\$63,414.25
2014 Levy:		xxxxxxxx	xxxxxxxx
General County	80003-03	xxxxxxxx	27,979,504.68
County Library	80003-04	xxxxxxxx	
County Health		xxxxxxxx	
County Open Space Preservation		xxxxxxxx	1,525,420.96
Due County for Added and Omitted Taxes	80003-05	xxxxxxxx	124,908.76
Paid		\$29,567,826.81	xxxxxxxx
Balance December 31, 2014		xxxxxxxx	xxxxxxxx
County Taxes			xxxxxxxx
Due County for Added and Omitted Taxes		125,421.84	xxxxxxxx
		\$29,693,248.65	\$29,693,248.65

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2014	80003-06	xxxxxxxx	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)		xxxxxxxx	xxxxxxxx
Fire -	81108-00	xxxxxxxx	xxxxxxxx
Sewer -	81111-00	xxxxxxxx	xxxxxxxx
Water -	81112-00	xxxxxxxx	xxxxxxxx
Garbage -	81109-00		\$3,390,300.00
Special Improvement District		xxxxxxxx	xxxxxxxx
Municipal Open Space	1,968,609.31	xxxxxxxx	xxxxxxxx
Total 2014 Levy	80003-07	xxxxxxxx	\$5,358,909.31
Paid	80003-08	\$5,358,909.31	xxxxxxxx
Balance December 31, 2014	80003-09		xxxxxxxx
Footnote: Please state the number of districts in each instance.		\$5,358,909.31	\$5,358,909.31

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

Not Applicable

		Debit	Credit
Balance January 1, 2014	80004-01	xxxxxxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
Balance December 31, 2014	80004-10		

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

Not Applicable

		Debit	Credit
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		

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

Not Applicable

		Debit	Credit
Balance January 1, 2014	80004-05	xxxxxxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxxxxxx	
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2014	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Not Applicable

		Debit	Credit
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		

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$4,185,000.00	\$4,185,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated			xxxxxxxxxx
Adopted Budget	16,208,462.19	16,721,539.52	\$513,077.33
Added by N.J. S. 40A:4-87: (List on 17a)	476,000.00	476,000.00	xxxxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	16,684,462.19	17,197,539.52	513,077.33
Receipts from Delinquent Taxes 80104-	80,000.00	26,698.35	(53,301.65)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	46,535,736.42	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80106-	3,387,630.70	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	49,923,367.12	50,907,606.84	984,239.72
	\$70,872,829.31	\$72,316,844.71	\$1,444,015.40

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		xxxxxxxxxx	\$217,756,693.55
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00		\$132,860,343.00	xxxxxxxxxx
Regional School Tax 80119-00			xxxxxxxxxx
Regional High School Tax 80110-00			xxxxxxxxxx
County Taxes 80111-00		29,504,925.64	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00		124,908.76	xxxxxxxxxx
Special District Taxes 80113-00		3,390,300.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00		1,968,609.31	
Reserve for Uncollected Taxes 80114-00		xxxxxxxxxx	1,000,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		50,907,606.84	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00		xxxxxxxxxx	
* 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.		\$218,756,693.55	\$218,756,693.55

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	\$70,396,829.31
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	476,000.00
Appropriated for 2014 (Budget Statement Item 9)	80012-03	70,872,829.31
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	70,872,829.31
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	70,872,829.31
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$67,542,356.84
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,000,000.00
Reserved	80012-10	2,121,336.48
Total Expenditures	80012-11	70,663,693.32
Unexpended Balances Canceled (see footnote)	80012-12	\$209,135.99

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

(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:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxx	\$513,077.33
Delinquent Tax Collections	80013-02	xxxxxxxxxx	
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	984,239.72
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxxxxx	209,135.99
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	195,466.57
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	
Reserve for Prepaid School Tax		xxxxxxxxxx	
Unexpended Balances of 2013 Approp. Reserves	80013-05	xxxxxxxxxx	1,882,970.35
Prior Years Interfunds Returned in 2014	80013-06	xxxxxxxxxx	
Appropriated Grant Reserve Cancelled		xxxxxxxxxx	23,286.11
Tax Overpayments Cancelled		xxxxxxxxxx	
Accounts Payable Cancelled		xxxxxxxxxx	4,113.20
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2014	80013-07	\$61,820,000.00	xxxxxxxxxx
Balance December 31, 2014	80013-08	xxxxxxxxxx	61,820,000.00
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxx
Delinquent Tax Collections	80013-10	53,301.65	xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxx
Interfund Advances Originating in 2014	80013-12		xxxxxxxxxx
Reserve for Prepaid School Taxes			xxxxxxxxxx
Refund of Prior Year Revenue			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,758,987.62	xxxxxxxxxx
		\$65,632,289.27	\$65,632,289.27

**SURPLUS - CURRENT FUND
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxxxx	\$9,649,550.45
2.		xxxxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxxx	3,758,987.62
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	\$4,185,000.00	xxxxxxxxxx
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2014	80014-05	9,223,538.07	xxxxxxxxxx
		\$13,408,538.07	13,408,538.07

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

Cash	80014-06	\$21,527,163.32
Investments	80014-07	
Sub-Total		21,527,163.32
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	12,407,532.61
Cash Surplus	80014-09	9,119,630.71
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	23,907.36
Deferred Charges #	80014-12	80,000.00
Cash Deficit #	80014-13	
State Aid Receivable		
Total Other Assets	80014-14	103,907.36
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	\$9,223,538.07

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. 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)# or (Abstract of Ratables)	82101-00	\$ 214,342,527.30
	82113-00	\$
2. Amount of Levy Special District Taxes	82102-00	\$ 3,400,350.02
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	\$ 920,898.12
5a. Subtotal 2014 Levy		\$ 218,663,775.44
5b. Reductions due to tax appeals**		\$
5c. Total 2014 Levy	82106-00	\$ 218,663,775.44
6. Transferred to Tax Title Liens	82107-00	\$ 78,756.72
7. Transferred to Foreclosed Property	82108-00	\$
8. Remitted, Abated or Canceled	82109-00	\$ 137,108.62
9. Discount Allowed	82110-00	\$
10. Collected in Cash: In 2014	82121-00	\$ 1,126,552.72
In 2015 *	82122-00	\$ 216,685,356.04
State's Share of 2014 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$ 621,000.00
R.E.A.P. Revenue	82124-00	\$
Total to Line 14	82111-00	\$ 218,432,908.76
11. Total Credits		\$ 218,648,774.10
12. Amount Outstanding December 31, 2014	83120-00	\$ 15,001.34
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5) is	82112-00	99.89%

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		\$ 218,432,908.76
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ 676,215.21
To Current Taxes Realized in Cash (Sheet 17)		\$ 217,756,693.55

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 / \$1,500,000.00, or .699985. Then correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 2014 collections.

** Tax appeals pursuant to RS 54:48-1 et seq approved by resolution 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. 1998

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	<u>217,811,908.76</u>
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....	\$	<u>896,441.02</u>
NET Cash Collected.....	\$	<u>216,915,467.74</u>
Line 5c (sheet 22) Total 2014 Tax Levy.....	\$	<u>218,663,775.44</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		<u>99.20%</u>

(2) Utilizing Accelerated Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	<u> </u>
<i>LESS:</i> Proceeds from Accelerated Tax Levy Sale.....		<u> </u>
NET Cash Collected.....	\$	<u> </u>
Line 5c (sheet 22) Total 2014 Tax Levy.....	\$	<u> </u>
Percentage of Collection Excluding Accelerated Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		<u> </u>

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

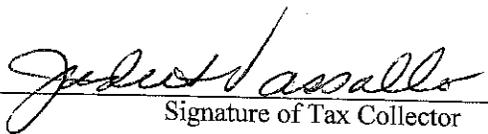
	Debit	Credit
1. Balance January 1, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	\$21,483.48	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	\$59,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	550,500.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	23,000.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	12,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	618,576.12
10.		
11.		
12. Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	23,907.36
Due To State of New Jersey		xxxxxxxxxx
	\$654,733.48	\$654,733.48

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

Line 2	\$59,750.00
Line 3	550,500.00
Line 4	23,000.00
Sub-Total	633,250.00
Less: Line 7	12,250.00
To Item 10, Sheet 22	\$621,000.00

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

		Debit	Credit
Balance January 1, 2014		xxxxxxx	\$276,033.49
Taxes Pending Appeals	\$276,033.49	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	676,215.21
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
2014 Budget Appropriation			275,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)		\$227,248.70	xxxxxxx
			xxxxxxx
Balance December 31, 2014		1,000,000.00	xxxxxxx
Taxes Pending Appeals *	\$1,000,000.00	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014.		\$1,227,248.70	\$1,227,248.70


Signature of Tax Collector

7-1489
License #

2-9-15
Date

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

	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		\$132,860,343.00
School Budget Estimate ** 80017-		XXXXXXXXXX
3. Vocational School Tax - Actual		
Estimate * 80017-		XXXXXXXXXX
4. Regional School District Tax - Actual		
Estimate * 80019-		XXXXXXXXXX
5. Regional High School Tax - Actual 80018-		
School Budget Estimate * 80019-		XXXXXXXXXX
Actual 80020-		29,504,925.64
6. County Tax Estimate * 80021-		XXXXXXXXXX
Actual 80022-		5,358,909.31
7. Special District/ Open Space Taxes Estimate * 80023-		XXXXXXXXXX
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 _____ % (820024-04) 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)		
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
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		

* May not be stated in an amount less than "actual" Tax of 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.

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

Not Applicable

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:
Amount Realized in Prior Year for
Receipts from Delinquent Taxes*
(sheet 26, Item 10) \$ _____

* NOTE: If accelerated tax sale was conducted in 2014, utilize proceeds from the December accelerated tax sale instead of entire amount realized for Receipts from Delinquent Taxes.

C. Times: % of increase of Amount to be
Raised by Taxes over Prior Year
((2014 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) \$ _____

2014 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			\$278,148.50	xxxxxxx
A. Taxes	83102-00	\$34,734.60	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	243,413.90	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxx	\$1,144.05
B. Tax Title Liens		83106-00	xxxxxxx	4,843.70
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	11,537.73
5. Added Tax Title Liens			83111-00	888.37
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens		83104-00	xxxxxxx	(1) 0.90
B. Tax Title Liens-Transfers from Taxes		83107-00	(1) 0.90	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	\$284,586.85
8. Totals			290,575.50	290,575.50
9. Balance Brought Down			284,586.85	xxxxxxx
10. Collected:			xxxxxxx	26,698.35
A. Taxes	83116-00	16,298.57	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00	10,399.78	xxxxxxx	xxxxxxx
11. Interest and Costs - 2014 Tax Sale			83118-00	608.93
12. 2014 Taxes Transferred to Liens			83119-00	78,756.72
13. 2014 Taxes			83123-00	15,001.34
14. Balance December 31, 2014			xxxxxxx	352,255.49
A. Taxes	83121-00	\$43,831.05	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	308,424.44	xxxxxxx	xxxxxxx
15. Totals			\$378,953.84	\$378,953.84

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 9.38%

17. Item No. 14 multiplied by percentage shown above is \$33,041.56 and represents the maximum amount that may be anticipated in 2014. 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	\$206,000.00	xxxxxxx
2. Foreclosed or Deeded in 2014		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
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	\$206,000.00
		\$206,000.00	\$206,000.00

CONTRACT SALES

Not Applicable

		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

Not Applicable

		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 Operations (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Not Applicable

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorizations - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3.	\$ _____	\$ _____	\$ _____	\$ _____
4.	\$ _____	\$ _____	\$ _____	\$ _____
5.	\$ _____	\$ _____	\$ _____	\$ _____
6.	\$ _____	\$ _____	\$ _____	\$ _____
7.	\$ _____	\$ _____	\$ _____	\$ _____
8.	\$ _____	\$ _____	\$ _____	\$ _____
9.	\$ _____	\$ _____	\$ _____	\$ _____
10.	\$ _____	\$ _____	\$ _____	\$ _____

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

Not Applicable

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

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

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated For In Budget of 2015
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____

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

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxx	\$46,622,436.00	
Issued	80033-02	xxxxxxx	2,755,000.00	
Paid	80033-03	\$5,481,588.00	xxxxxxx	
Refunded		2,820,000.00		
Outstanding, December 31, 2014	80033-04	41,075,848.00	xxxxxxx	
		\$49,377,436.00	\$49,377,436.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 5,452,145.00
2015 Interest on Bonds*		80033-06	\$ 1,837,408.06	

ASSESSMENT SERIAL BONDS

Not Applicable				
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	\$ 1,837,408.06

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding Bonds	-0-	\$2,755,000.00	12/4/14	Various
Total		\$2,755,000.00		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
(MUNICIPAL) GREEN TRUST LOANS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxx	\$1,017,735.76	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$88,194.74	xxxxxxx	
Outstanding, December 31, 2014	80033-04	929,541.02	xxxxxxx	
		\$1,017,735.76	\$1,017,735.76	
2015 Loan Maturities			80033-05	\$ 86,827.60
2015 Interest on Loans			80033-06	\$ 18,158.85
Total 2015 Debt Service for Green Trust Loan			80033-13	\$ 104,986.45

LOANS

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 _____ Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2014

Not Applicable

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
(MUNICIPAL) GENERAL CAPITAL BONDS**

Breakdown of Bond Principal and Interest Requirement for 2015 - General
Capital Fund and Open Space Trust Fund

	<u>Total</u>	<u>General Capital</u>	<u>Open Space Trust</u>
Bond Principal	5,452,145.00	3,833,531.00	1,618,614.00
Bond Interest	<u>1,837,408.06</u>	<u>1,309,605.40</u>	<u>527,802.66</u>
	<u><u>7,289,553.06</u></u>	<u><u>5,143,136.40</u></u>	<u><u>2,146,416.66</u></u>

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

TYPE I SCHOOL TERM BONDS

Not Applicable		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2014	80033-04		xxxxxxx	
2015 Bond Maturities - Term Bonds		80034-04	\$	
2015 Interest on Bonds*		80034-05	\$	

TYPE I SCHOOL SERIAL BONDS

Not Applicable		Debit	Credit	2015 Debt Service
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

Not Applicable 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-	\$ 3,854,357.47	\$ 1,827.78
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5.		\$	\$
6.		\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

1.	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.	Ord. 3016 - Tax Appeals	\$955,000.00	12/23/10	\$191,000.00	08/14/15	1.00%	\$191,000.00	\$1,904.69	08/14/15
2.	Ord. 3020 Street & drain design and construction	649,325.00	12/23/10	519,325.00	08/14/15	1.00%	17,000.00	5,178.82	08/14/15
3.	Ord. 3031 Road Improvements	2,612,500.00	09/20/11	2,351,250.00	08/14/15	1.00%	68,000.00	23,447.19	08/14/15
4.	Ord. 3032 Tax Appeals	2,185,000.00	09/20/11	874,000.00	08/14/15	1.00%	437,000.00	8,715.72	08/14/15
5.	Ord. 3034 Various Capital Improvements	576,650.00	09/18/12	576,650.00	08/14/15	1.00%	31,000.00	5,750.48	08/14/15
6.	Ord. 3045 Various Capital Improvements	1,733,750.00	09/18/12	1,733,750.00	08/14/15	1.00%	62,000.00	17,289.34	08/14/15
7.	Ord. 3050 Drainage Improvements	760,000.00	09/18/12	760,000.00	08/14/15	1.00%	10,000.00	7,578.89	08/14/15
8.	Ord. 3065 Various Road Improvements	2,185,000.00	09/18/12	2,185,000.00	08/14/15	1.00%	57,000.00	21,789.31	08/14/15
9.	Ord. 3087 Various Field Improvements	712,500.00	09/17/13	712,500.00	08/14/15	1.00%		7,105.21	08/14/15
10	Ord. 3091 Various Capital Improvements	1,425,000.00	09/17/13	1,425,000.00	08/14/15	1.00%		14,210.42	08/14/15
11	Ord. 3091 Various Capital Improvements	2,354,575.00	11/14/14	2,354,575.00	11/13/15	1.00%		23,480.35	11/13/15
12	Ord. 3111 Various Capital Improvements	4,465,000.00	11/14/14	4,465,000.00	11/13/15	1.00%		44,525.97	11/13/15
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
Total							\$873,000.00	\$180,976.39	

80051-01 80051-02

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Not Applicable

	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.									
15.									
16.									
17.									
	Total								

MEMO: * See Sheet 33 for clarification of "Original Date of Issue" 80051-01 80051-02

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest
1. Capital Equipment - 2005	\$389,100.00	\$389,100.00	\$19,455.00
2. Capital Equipment - 2007	740,000.00	133,000.00	30,760.00
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
Total	\$1,129,100.00	\$522,100.00	\$50,215.00

80051-01

80051-02

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Not Applicable

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

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

Bonds and Notes	\$7,665,000.00
Capital Improvement Fund	235,000.00
Grants Receivable	
	\$7,900,000.00

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
3113 Refunding Bonds	\$3,200,000.00	\$3,200,000.00		
3111 Various Capital Improvements	4,700,000.00	4,465,000.00	235,000.00	235,000.00
Total 80032-00	\$7,900,000.00	\$7,665,000.00	\$235,000.00	\$235,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	xxxxxxx	\$3,917,308.81
Authorization Funded Cancelled		xxxxxxx	
		xxxxxxx	
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2014 Budget Revenue	80029-03	\$965,000.00	xxxxxxx
Balance December 31, 2014	80029-04	2,952,308.81	xxxxxxx
		\$3,917,308.81	\$3,917,308.81

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2012			\$ _____
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 2014		\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2014 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 | \$ <u>218,663,775.44</u> |
| 2. Amount of Item 1 Collected in 2014 (*) | \$ _____ |
| 3. Seventy (70) percent of Item 1 | \$ <u>153,064,642.81</u> |
- (*) 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 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the years just ended? Answer YES or NO: No

- D.
- | | |
|--|----------------------|
| 1. Cash Deficit 2010 | <u> N </u> |
| 2. 4% of 2010 Tax Levy for all purposes:
Levy -- \$ _____ | <u> O </u> |
| 3. Cash Deficit 2014 | <u> N </u> |
| 4. 4% of 2014 Tax Levy for all purposes:
Levy -- \$ _____ | <u> E </u> |

E. Unpaid	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ 125,421.84	\$ 125,421.84
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ 276,926.00	\$ 276,926.00

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".

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1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3., 3a. & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6., 6a. & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
6b.	Municipal Public Defender Certification
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9. - 9b.	Cash Reconciliation
10. - 10a.	Federal and State Grants Receivable
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16.	Reserves for State and Federal Aid for Library Services
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19.	Results of 2014 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
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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
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32.	Summary Statement of Debt Service Requirements - School Type I and Current
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34a.	Schedule of Capital Lease Program Obligations
35.	Improvement Authorizations
36.	Capital Improvement Fund
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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)