

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

POPULATION LAST CENSUS 11,340
 NET VALUATION TAXABLE 2014 1,434,344,627
 MUNICODE 0262

**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 RIVER EDGE, County of BERGEN

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, ~~39 to 41a~~ and ~~46 to 60a~~ are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature Alan P. Negreann
 Title ALAN P. NEGREANN
CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) 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, ALAN P. NEGREANN, am the Chief Financial Officer, License # 0047160681, of the Borough of BERGEN, County of RIVER EDGE 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 Alan P. Negreann
 Title CHIEF FINANCIAL OFFICER
 Address 705 KINDERKNAUCK ROAD, RIVER EDGE, N.J. 07661
 Phone Number (201) 599-6804
 Fax Number (201) 599-0997
 Email anegreann@bor-river-edge.nj.us

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 _____ of _____ as of December 31, 20____ 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 _____ 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:

Not Applicable

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

This _____ day of _____, 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: ROBERT E. BYRNES

Signature: 

Certificate #: 001901

Date: 2/3/15

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

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

Not Applicable, Group 3, LFN 97-5 p. 3

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 River Edge
 Chief Financial Officer: ALAN P. NAGLIANN
 Signature: Alan P. Nagliann
 Certificate #: 00476681
 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: _____
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: _____

22-600-2254

Fed I.D. #

RIVER EDGE

Municipality

BERGEN

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/14

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 180,336.19	\$ 84,931.17	\$ _____

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 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 governments. 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 governments.

Alan M. Brennan
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 municipality 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 RIVER EDGE County of BERGEN during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name Alan S. Magnum
Title CHIEF FINANCIAL OFFICER

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,442,542,931

James Conover
SIGNATURE OF TAX ASSESSOR

RIVER EDGE
MUNICIPALITY

BERGEN
COUNTY

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2014

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit		Credit	
NOT APPLICABLE				

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit		Credit	
ASSESSMENT FUND				
CASH	161	39		
ASSESSMENT RECEIVABLE	543	93		
INTERFUND CAPITAL			543	93
FUND BALANCE			161	39
	705	32	705	32
OTHER FUNDS				
CASH	1,263,358	45		
ASSET FOR DEFERRED COMPENSATION	2,821,769	05		
ASSET FOR EMERGENCY SERVICES VOLUNTEER LENGTH OF SERVICE AWARD PROGRAM	1,138,902	83		
RECEIVABLE FOR EMERGENCY SERVICES VOLUNTEER LENGTH OF SERVICE AWARD PROGRAM	71,400	00		
RESERVE FOR:				
SELF INSURANCE			40,691	31
UNEMPLOYMENT			16,818	02
ESCROW AND EXCHANGES			6,237,670	30
DUE TO STATE UNEMPLOYMENT CLAIMS			250	90
	5,295,430	33	5,295,430	33
ANIMAL CONTROL TRUST FUND				
CASH	4,298	28		
RESERVE FOR EXPENDITURES			4,298	28
	4,298	28	4,298	28
RECREATION FUND				
CASH	99,823	25		
RESERVE FOR EXPENDITURES			99,823	25
	99,823	25	99,823	25

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013: (1) \$ 1,500.00
x 25%
(2) \$ 375.00

Municipal Public Defender Trust Cash Balance December 31, 2014: (3) \$ 1,219.50

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, N.J. 08625).

Amount in excess of the amount expended. 3 - (1 + 2) = \$ 0

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:

ALAN P. NEGRANN

Signature:

Alan P. Negrann

Certificate #:

004760681

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. FIRE PREVENTION PENALTIES	819.00	\$ 284.00	0	\$ 1,103.00
2. Recycling	268,492.77	42,581.39	59,258.92	251,815.44
3. VACANCY INSPECTION	931.10	2,460.00	2,020.00	1,371.10
4. P.O.A.A.	1,715.52	244.00	0	1,979.52
5. MUNICIPAL ALLIANCE	4,552.81	7,335.00	10,533.65	1,354.16
6. STREET CLOSING PERMITS	2,500.00	2,000.00	1,500.00	3,000.00
7. PERFORMANCE BOND / MAINTENANCE BONDS	287,854.00	57,320.00	4,200.00	340,974.00
8. SNOW REMOVAL	50,264.39	17,270.00	0	67,534.39
9. Commodity Resale	1,800.00	9,202.73	9,202.73	1,800.00
10. Public Defender	1,734.50	985.00	1,500.00	1,219.50
11. Accumulated Absences	3,995.00	5.00	0	3,980.00
12. SEPTUAGENARY WITH MEMORIAL GARDENS	3,881.98	0	0	3,881.98
13. Police Outside Duty	270.00	222,470.43	211,872.93	10,867.50
14. Donations - Beautification	2,938.88	1,052.00	415.90	8,574.98
15. TAX SALE PREMIUM	123,600.00	0	85,400.00	38,200.00
16. Donations - Shade Tree Commission	2,590.18	425.00	0	3,015.18
17. Park and Field Maintenance	50,763.29	17,980.00	1,445.76	67,297.53
18. Donations Special Events	26,019.29	12,447.50	10,648.21	27,818.58
19. Developers Escrows	40,454.13	75,487.50	82,061.28	33,880.35
20. Municipal Open Space	51,325.57	151,002.09	75,610.51	126,717.15
21. TAX SALE REDEMPTION	0	209,913.90	162,913.90	47,000.00
22. PERFORMANCE BONDS SHADE TREE COMM.	31,928.55	66,043.27	807.76	97,164.06
23. SENIOR / COMMUNITY CENTER	0	65,000.00	0	65,000.00
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 963,410.96	961,578.81	719,391.35	\$ 1,205,598.42

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget	Interest AND COSTS	Interest ON INVESTMENTS			
Assessment Serial Bond Issues:	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Assessment Bond Anticipation Note Issues:	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Other Liabilities								
Trust Surplus	161 39							161 39
Less Assets "Unfinanced"	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
INTERFUND - Due Current							05	
	161 39						05	161 39

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	CANCEL	Balance Dec. 31, 2014
Municipal Alliance on Alcoholism & Drug Abuse	9,261 16		7,803 41	1,457 70	0
Community Stewardship Incentive Program	20,000 00				20,000 00
Buildproof West Partnership Grant	2,164 50		593 85		1,570 65
Community Development Block Grant					
- Senior Bus Driver	8,156 90		8,156 90		0
- Senior Bus Dispatcher	686 16		686 16		0
- Senior Activities	1,108 55	1,800 00	1,158 55		1,750 00
- Senior Bus Driver/Dispatcher		13,500 00	4,834 70		8,665 30
Clean Communities Program		17,723 62	17,723 62		0
Cooperative Housing Inspection Grant		2,341 00	2,341 00		0
Nesting Services For Nonpublic		16,561 00	16,561 00		0
Dunk Driving Enforcement Fund Grant		4,207 32	4,207 32		0
Body Armor Grant		2,440 08	2,440 08		0
Alcohol, Education and Rehabilitation Fund		708 96	708 96		0
Totals	41,377 27	59,981 98	67,515 60	1,457 70	31,685 95

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Expended	CANCEL	Balance Dec. 31, 2014
		Budget	Appropriation By 40A-4-87			
Body Armor Grant	8,597 11		2,440 08	5,864 60		5,172 59
Drunk Driving Enforcement Fund Grant	5,557 50		4,207 32	3,023 68		6,741 14
Clean Communities Program	2,041 44	500 00	17,223 62	17,625 26		2,139 80
Cooperative Housing Inspection Program	571 00	1,612 00	729 00	1,175 00		1,737 00
Nursing Services for Nonpublic Schools	25,085 98		16,561 00	12,097 00		27,549 98
Municipal Alliance on Alcoholism & Drug Abuse	5,884 10			4,426 40	1,457 70	0
Alcohol, Education and Rehabilitation Fund	6,367 15		108 76	960 01		6,116 70
Public Health Priority Funding	21,165 52			2,000 00		19,765 52
Recycling Tonnage Grant	16,291 55			16,291 55		0
Bulletproof Vest Partnership Grant	1,270 65			1,270 65		0
Sustainable Jersey Small Grant	1,592 67			1,592 67		0
Community Development						
Blood Grant						
- Senior Bus Driver	8,156 90			8,156 90		0
- Senior Bus Dispatcher	686 16			686 16		0
- Senior Activities	768 55		1,800 00	1,598 55		970 00
- Senior Bus Driver/Dispatcher			13,500 00	12,200 48		1,299 52

*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXXXX	XX	6,921,413	00
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXXXX	XX	15,079,097	00
Levy Calendar Year 2014		XXXXXXXXXX	XX		
Paid		14,875,483	00	XXXXXXXXXX	XX
Balance December 31, 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00	7,085,027	00	XXXXXXXXXX	XX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		21,960,510	00	21,960,510	00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance January 1, 2014		XXXXXXXXXX	XX	51,325	57
2014 Levy		XXXXXXXXXX	XX	143,437	69
ADDED				722	91
Interest Earned		XXXXXXXXXX	XX	9	49
CONTRA				6,832	00
Expenditures		75,610	57	XXXXXXXXXX	XX
Balance December 31, 2014		126,717	15	XXXXXXXXXX	XX
		202,327	66	202,327	66

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	XXXXXXXXXX	XX	7,173,851	50
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	XX	14,902,963	00
Levy Calendar Year 2014	XXXXXXXXXX	XX		
Paid	14,625,333	00	XXXXXXXXXX	XX
Balance December 31, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00	7,451,481	50	XXXXXXXXXX	XX
# Must include unpaid requisitions	22,076,814	50	22,076,814	50

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX		
2014 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX	3,862,718	73
County Library	80003-04	XXXXXXXXXX	XX		
County Health		XXXXXXXXXX	XX		
County Open Space Preservation		XXXXXXXXXX	XX	42,006	37
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX	19,792	62
Paid		3,924,577	72	XXXXXXXXXX	XX
Balance December 31, 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXXXX	XX
		3,924,577	72	3,924,577	72

SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2014		XXXXXXXXXX	XX		
2014 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire -	81108-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer -	81111-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Water -	81112-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Garbage -	81109-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Open Space -	81105-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2014 Levy <i>Not Applicable</i>		XXXXXXXXXX	XX		
Paid				XXXXXXXXXX	XX
Balance December 31, 2014					

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2014	80004-01	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-02	XXXXXXXXXX	XX	4,929	00
Expended	80004-09	4,929	00	XXXXXXXXXX	XX
Balance December 31, 2014	80004-10				
		4,929	00	4,929	00

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

Balance January 1, 2014	80004-03	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-04	XXXXXXXXXX	XX		
Expended	80004-11	<i>Not Applicable</i>		XXXXXXXXXX	XX
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	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-06	XXXXXXXXXX	XX		
Expended	80004-13	<i>Not Applicable</i>		XXXXXXXXXX	XX
Balance December 31, 2014	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-08	XXXXXXXXXX	XX		
Expended	80004-15	<i>Not Applicable</i>		XXXXXXXXXX	XX
Balance December 31, 2014	80004-16				

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03	
Surplus Anticipated 80101-	426,000 00	426,000 00		
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-				
Miscellaneous Revenue Anticipated:	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	
Adopted Budget	1,932,128 17	2,007,425 47	275,297	30
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	
	68,309 98	68,309 98		
Total Miscellaneous Revenue Anticipated 80103-	1,800,438 15	2,076,735 45	275,297	30
Receipts from Delinquent Taxes 80104-	325,000 00	377,661 56	52,661	56
Amount to be Raised by Taxation:	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX	
(a) Local Tax for Municipal Purposes 80105-	11,614,337 00	XXXXXXXX XX	XXXXXXXX XX	
(b) Addition to Local District School Tax 80106-		XXXXXXXX XX	XXXXXXXX XX	
(c) Minimum Library Tax 80121-	559,017 00	XXXXXXXX XX	XXXXXXXX XX	
Total Amount to be Raised by Taxation 80107-	12,233,354 00	12,524,504 47	291,150	47
	14,783,192 15	15,402,901 48	619,109	33

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX XX	45,958,694 09
Amount to be Raised by Taxation	XXXXXXXX XX	XXXXXXXX XX
Local District School Tax 80109-00	15,039,099 00	XXXXXXXX XX
Regional School Tax 80119-00		XXXXXXXX XX
Regional High School Tax 80110-00	14,902,963 00	XXXXXXXX XX
County Taxes 80111-00	3,904,785 10	XXXXXXXX XX
Due County for Added and Omitted Taxes 80112-00	19,992 62	XXXXXXXX XX
Special District Taxes 80113-00		XXXXXXXX XX
Municipal Open Space Tax 80120-00	144,160 60	XXXXXXXX XX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX XX	576,608 70
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX XX	
Balance for Support of Municipal Budget (or) 80116-00	12,524,504 47	XXXXXXXX XX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX XX
*Deficit-Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX XX	
	46,535,302 99	46,535,302 99

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	14,715,482	17
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	68,309	98
Appropriated for 2014 (Budget Statement Item 9)	80012-03	14,783,792	15
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	5,000	00
Total General Appropriations (Budget Statement Item 9)	80012-05	14,788,792	15
Add: Overexpenditures (see footnote)	80012-06	0	
Total Appropriations and Overexpenditures	80012-07	14,788,792	15
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	13,391,694	14
Paid or Charged - Reserve for Uncollected Taxes	80012-09	576,608	70
Reserved	80012-10	810,102	36
Total Expenditures	80012-11	14,788,405	20
Unexpended Balances Canceled (see footnote)	80012-12	10,386	95

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:	<i>Not Applicable</i>		
Paid or Charged			
Reserved			
Total Expenditures			

RESULTS OF 2014 OPERATION

CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	XX	275,297	30
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX	52,661	56
		XXXXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX	291,150	47
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	XX	10,386	95
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX	54,633	92
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXXXX	XX		
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXXXX	XX	191,600	23
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	XX		
<i>CANCEL ACCOUNTS PAYABLE</i>				41,759	48
<i>CANCEL CHECKS PRIOR YEAR</i>				660	42
<i>CANCEL PRIOR YEAR EXPENDITURE/CHARGE GRANT</i>				500	88
		XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2014	80013-07	14,095,264	50	XXXXXXXXXX	XX
Balance December 31, 2014	80013-08	XXXXXXXXXX	XX	14,536,508	50
Deficit in Anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXXXX	XX
Interfund Advances Originating in 2014	80013-12			XXXXXXXXXX	XX
<i>REFUND STATE TAX COURT APPEALS PRIOR YEAR</i>		37,807	36		
<i>SENIOR CITIZEN DISALLOWED - 131</i>		1,797	42	XXXXXXXXXX	XX
<i>REFUND OF COUNTY BOARD JUDGMENTS PRIOR YEAR</i>		76,852	23		
<i>REFUND PRIOR YEAR CHECK / OTHER EXPENSES</i>		263	50	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,243,194	70	XXXXXXXXXX	XX
		15,455,159	71	15,455,159	71

SURPLUS - CURRENT FUND YEAR 2014

		Debit		Credit	
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	XX	1,699,352	58
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	XX	1,243,194	70
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	425,000	00	XXXXXXXXXX	XX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6. <i>CORRECTION FOR CHANGE FUND</i>		250	00	XXXXXXXXXX	XX
7. Balance December 31, 2014	80014-05	2,517,297	28	XXXXXXXXXX	XX
		2,942,547	28	2,942,547	28

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

Cash	80014-06	4,108,754	51
Investments	80014-07		
Sub Total		4,108,754	51
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,602,297	23
Cash Surplus	80014-09	2,506,457	28
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		
Deferred Charges # <i>40A:4-55</i>	80014-12	10,840	00
Cash Deficit #	80014-13		
Total Other Assets	80014-14	10,840	00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15	2,517,297	28

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
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) #	82101-00	\$ <u>46,228,924.07</u>
or (Analysis) #	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	\$ <u>323,207.10</u>
5a. Subtotal 2014 Levy	\$	<u>46,452,136.17</u>
5b. Reductions due to tax appeals **	\$	_____
5c. Total 2014 Tax Levy	82106-00	\$ <u>46,452,136.17</u>
6 Transferred to Tax Title Liens	82107-00	\$ <u>37,744.55</u>
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ <u>89,089.44</u>
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2013	82121-00	\$ <u>511,418.89</u>
In 2014 *	82122-00	\$ <u>45,348,525.22</u>
Homestead Benefit Credit	82124-00	\$ _____
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>98,750.00</u>
Total to Line 14	82111-00	\$ <u>45,958,694.09</u>
11. Total Credits		\$ <u>46,085,528.08</u>
12. Amount Outstanding December 31, 2014	83120-00	\$ <u>366,608.09</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is <u>98.93</u>	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	\$ <u>45,958,694.09</u>
Less: Reserve for Tax Appeals Pending	\$ _____
State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>45,958,694.09</u>

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

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and 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 of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

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

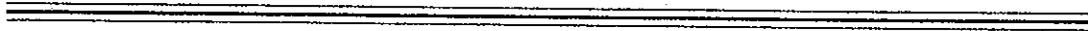
Total of Line 10 Collected in Cash (sheet 22) Not Applicable \$ _____

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) Not Applicable \$ _____

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	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey			XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX	9,098	24
2. Sr. Citizens Deductions Per Tax Billings	10,750	00	XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	88,750	00	XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXXXX	XX
5. VETERANS DEDUCTIONS ALLOWED BY TAX COLLECTOR	250	00		
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	1,000	00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	XX	1,777	42
9. Received in Cash from State	XXXXXXXXXX	XX	98,222	58
10.				
11.				
12. Balance December 31, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey	10,348	24	XXXXXXXXXX	XX
	110,098	24	110,098	24

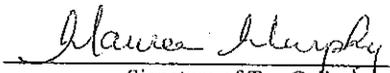
Calculation of Amount to be included on Sheet 22, Item 10-
2014 Senior Citizens and Veterans Deductions Allowed

Line 2	10,750.00
Line 3	88,750.00
Line 4	250.00
Line 5 Sub-Total	99,750.00
Less: Line 7	1,000.00
Line 6 To Item 10, Sheet 22	98,750.00

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

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

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



 Signature of Tax Collector

78258 1/29/15
 License # Date

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)

Not Applicable

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			515,688	11	XXXXXXXXXX	XX
	A. Taxes	83102-00	373,441 16	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83103-00	142,246 95	XXXXXXXXXX	XX	XXXXXXXXXX	XX
2.	Canceled:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes	83105-00		XXXXXXXXXX	XX	8,068	01
	B. Tax Title Liens	83106-00		XXXXXXXXXX	XX		
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes	83108-00		XXXXXXXXXX	XX		
	B. Tax Title Liens	83109-00		XXXXXXXXXX	XX		
4.	Added Taxes			10,510	99	XXXXXXXXXX	XX
5.	XXXXXXXXXX SIC Disallowance 13'			1,777	42	XXXXXXXXXX	XX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	XX	(1)	
	B. Tax Title Liens - Transfers from Taxes	83107-00		(1)		XXXXXXXXXX	XX
7.	Balance Before Cash Payments			XXXXXXXXXX	XX	519,908	51
8.	Totals			527,976	52	527,976	52
9.	Balance Brought Down			519,908	51	XXXXXXXXXX	XX
10.	Collected:			XXXXXXXXXX	XX	377,661	56
	A. Taxes	83116-00	377,661 56	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83117-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
11.	Interest and Costs - 2014 Tax Sale			83118-00		XXXXXXXXXX	XX
12.	2014 Taxes Transferred to Liens			37,744	55	XXXXXXXXXX	XX
13.	2014 Taxes			366,608	09	XXXXXXXXXX	XX
14.	Balance December 31, 2014			XXXXXXXXXX	XX	546,599	59
	A. Taxes	83121-00	366,608 09	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83122-00	179,991 50	XXXXXXXXXX	XX	XXXXXXXXXX	XX
15.	Totals			924,261	15	924,261	15

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 72.64 %

17. Item No. 14 multiplied by percentage shown above is \$397,042.94 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			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash * <i>Not Applicable</i>	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	XX		

CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2014	84115-00			XXXXXXXXXX	XX
16. 2014 Sales from Foreclosed Property	84116-00			XXXXXXXXXX	XX
17. Collected * <i>Not Applicable</i>	84117-00	XXXXXXXXXX	XX		
18.	84118-00	XXXXXXXXXX	XX		
19. Balance December 31, 2014	84119-00	XXXXXXXXXX	XX		

MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2014	84120-00			XXXXXXXXXX	XX
21. 2014 Sales from Foreclosed Property	84121-00			XXXXXXXXXX	XX
22. Collected * <i>Not Applicable</i>	84122-00	XXXXXXXXXX	XX		
23.	84123-00	XXXXXXXXXX	XX		
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	XX		

Analysis of Sale of Property: \$ 0
 * Total Cash Collected in 2014 (84125-00)

Realized in 2014 Budget 0

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	\$ 88,291.00	\$ 88,291.00	\$ 0	\$ 0
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	Not Applicable	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	Not Applicable	_____	\$ _____	_____
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	
3/2/09	CODIFICATION OF ORDINANCES	3,750 00	756 00	756 00	756 00		0
2/1/10	CODIFICATION OF ORDINANCES	4,100 00	820 00	1,240 00	820 00		820 00
2/7/11	CODIFICATION OF ORDINANCES	3,100 00	620 00	1,860 00	620 00		1,240 00
9/6/11	UPDATE REVENUE PROGRAM (REASSESSMENT)	174,000 00	34,800 00	104,000 00	35,000 00		69,000 00
2/6/12	CODIFICATION OF ORDINANCES	2,000 00	400 00	1,840 00	460 00		1,380 00
2/4/13	CODIFICATION OF ORDINANCES	3,000 00	600 00	3,000 00	600 00		2,400 00
2/18/14	CODIFICATION OF ORDINANCES	5,000 00	1,000 00				5,000 00
	Totals	195,280 00	39,056 00	113,096 00	38,256 00		79,840 00

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.

Alvin G. [Signature]
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.

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

		Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX	XX	9,075,000.00		
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03	1,205,000.00		XXXXXXXXXX	XX	
Outstanding December 31, 2014	80033-04	7,870,000.00		XXXXXXXXXX	XX	
		9,075,000.00		9,075,000.00		
2015 Bond Maturities - General Capital Bonds				80033-05	\$	1,205,000.00
2015 Interest on Bonds *		80033-06		\$	242,083.00	
ASSESSMENT SERIAL BONDS						
Outstanding January 1, 2014	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
<i>Not Applicable</i>						
Outstanding December 31, 2014	80033-10			XXXXXXXXXX	XX	
2015 Bond Maturities - Assessment Bonds				80033-11	\$	
2015 Interest on Bonds *		80033-12		\$		
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	242,083.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
<i>Not Applicable</i>				
Total				

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

		Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX	XX			
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03			XXXXXXXX	XX	
<i>NOT APPLICABLE</i>						
Outstanding December 31, 2014	80033-04			XXXXXXXX	XX	
2015 Loan Maturities				80033-05		\$
2015 Interest on Loans				80033-06		\$
Total 2015 Debt Service for	Loan			80033-13		\$
NI ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN						
Outstanding January 1, 2014	80033-07	XXXXXXXX	XX	93,379	92	
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09	8,816	85	XXXXXXXX	XX	
<i>SAVINGS CREDITS</i>						
		2,383	25			
Outstanding December 31, 2013	80033-10	82,119	82	XXXXXXXX	XX	
		93,379	92	93,379	92	
2015 Loan Maturities				80033-11		\$ 20,000.00
2015 Interest on Loans				80033-12		\$ 5,865.00
Total 2015 Debt Service for	<i>NJET</i> Loan			80033-13		\$ 25,865.00

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity		Amount Issued		Date of Issue	Interest Rate
<i>Not Applicable</i>						
Total						

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	XXXXXXXXXX	XX			Not Applicable	
Paid	80034-02			XXXXXXXXXX	XX		
Outstanding December 31, 2014	80034-03			XXXXXXXXXX	XX		
2015 Bond Maturities - Term Bonds	80034-04		\$				
2015 Interest on Bonds *	80034-05		\$				
TYPE I SCHOOL SERIAL BOND							
Outstanding January 1, 2014	80034-06	XXXXXXXXXX	XX				
Issued	80034-07	XXXXXXXXXX	XX				
Paid	80034-08			XXXXXXXXXX	XX		
Outstanding December 31, 2014	80034-09			XXXXXXXXXX	XX		
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		Amount Issued	Date of Issue	Interest Rate
	-01	-02			
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-	\$ <u>69,000.00</u>	\$ <u>1,052.77</u>
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4. NOT APPLICABLE								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
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 I School Notes should be separately listed and totaled.

Memo: Refunding Bond Anticipation 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

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 **	
2.									
3.									
4.	Not Applicable								
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	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 Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.	NOT APPLICABLE			
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
Total			80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Proj. #	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2014	
		Funded	Unfunded				Funded	Unfunded
1180	VARIOUS PUBLIC IMPROVEMENTS	15,600 00					15,600 00	
1181	VARIOUS PUBLIC IMPROVEMENTS	1,744 42				1,744 42		
1182	IMPROVEMENT OF KUMBERGHEIM ROAD	93,057 79				93,057 79		
1183	ACQUISITION OF EQUIP., IMPUT. OF AND VEHICLES	6,449 35				6,449 35		
1184	PURCHASE OF EQUIP., IMPUT. OF BORO BUILDINGS AND GROUNDS	2,210 32				2,210 32		
1185	VARIOUS PUBLIC IMPROVEMENTS	30,118 05			1,100 00		29,018 05	
1186	ACQUISITION OF PUBLIC PROPERTY	5,063 36				5,063 36		
1187	ACQUISITION OF A NEW GENERATOR & 2008 BORO RESERVE/REPAIR PROGRAM	2,234 78				2,234 78		
1188	VARIOUS PUBLIC IMPROVEMENTS & ACQUISITIONS	21,109 75	4,483 25			25,593 00		
1189	ACQUISITION OF REAL PROPERTY FOR THE BOSTON BORO PROJECT PARK	503,735 62			6,100 00	93,286 00	410,349 62	
1190	VARIOUS PUBLIC IMPROVEMENTS, PURCHASE OF NEW EQUIP. & MACH. COMMUNICATIONS SYSTEM EQUIP. NEW INFOR. TECH. & AUTOMOTIVE VEHICLES							
1191	RESURFACE HOWLAND AVENUE		13,399 48		1,500 00	11,899 48		
1192	PURCHASE OF EQUIP., IMPUT. OF BORO BUILDINGS & GROUNDS	1,001 63			1,001 63			
1193	VARIOUS PUBLIC IMPROVEMENTS	33,734 94	200 60		2,709 83		31,225 11	
1194	PURCHASE OF EQUIP., IMPUT. OF BORO GROUNDS	1,484 10					1,484 10	

Sheet 35

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

Proj. #	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2014	
		Funded	Unfunded				Funded	Unfunded
		1712	UNDERPINNING OF INTERSECTION				14,708 89	4,176 14
1744	ENGINEERING & INSTALLATION OF A TRAFFIC LIGHT AT KENOSHA AVENUE							
1724	ROAD AND HOVLAND AVENUE	15,729 23				15,729 23	0	
1744	VARIOUS PUBLIC IMPROVEMENTS & ACQUISITIONS							
1731	VARIOUS PUBLIC IMPROVEMENTS & ACQUISITIONS	192,909 21	700 00		870 25		192,738 96	
1733	CONSTRUCTION & RECONSTRUCTION OF SIDEWALKS		440 94			440 94		0
1762	VARIOUS PUBLIC IMPROVEMENTS	48,704 20			1,200 00		47,504 20	
1763	VARIOUS PUBLIC IMPROVEMENTS	399,369 21	500 00		296,154 34		103,714 87	
1768	RESURFACE HOVLAND AVENUE		4,498 99		4,231 65	267 34		0
1780	INPUT TO 2000 ACCOUNTS - HOVLAND AVENUE	2,000 00			1,900 00	100 00	0	
1784	PURCHASE OF EQUIP. INPUT OF 3010 BUILDINGS & GROUNDS	19,460 37			5,812 37	5,000 00	8,648 00	
1787	ACQ. OF NEW APPR. OR REPL. EQUIP. & MACH.	80,103 76	500 00		12,633 19		67,970 57	
1789	VARIOUS PUBLIC IMPRVS.	356,430 91			3,639 27		352,791 64	
1794	RESURFACING OF FIFTH AVENUE		176,000 00		151,924 46			24,075 54
1802	CONSTRUCTION, RECONSTRUCTION & INPUTS OF THE SANITARY SEWER SYSTEM			60,000 00	51,081 04		8,918 96	

Placidan * before each item of "Improvement" which represents a funding or refunding of an emergency authorization
Sheet 35a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

Proj. #	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2014	
		Funded	Unfunded				Funded	Unfunded
803	REPAIRS OF EQUIP. IMPVT. OF BORO BLDGS & GROUNDS			33,286 00	18,781 39		14,554 61	
804	REPAIRS OF EQUIP. IMPVT. OF BORO GROUNDS			93,057 00			93,057 00	
806	VARIOUS IMPROVEMENTS			1,370,000 00	500,570 71			829,429 29
1807	Acq. of New, Addl or Repl. Equip. 1/2 MACH.			810,000 00	467,479 08			342,520 92
1810	REPLACEMENT OF THE FIRE SYSTEM at the Municipal Bldg.			32,000 00	2,144 83			29,855 17
1811	Renovation & Impvt. of Cherry Blossom Community Park			52,000 00			52,000 00	
1814	Impvt. of Boro Grounds			15,000 00			15,000 00	
1815	CONSTRUCTION OF CURB & SIDEWALK			102,500 00			102,500 00	
Total		1,847,019 89	207,598 50	2,527,873 00	1,530,184 04	281,961 04	1,681,165 69	1,225,880 92

Place in " before each item of "Improvement" which represents a funding or refunding of an emergency action

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2014	80031-01	XXXXXXXXXX	XX	1,038	47
Received from 2014 Budget Appropriation *	80031-02	XXXXXXXXXX	XX	103,841	00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	XX	7,210	32
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	108,600	00	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2014	80031-05	3,489	79	XXXXXXXXXX	XX
		112,089	79	112,089	79

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2014	80030-01	XXXXXXXX	XX		
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXX	XX		
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXX	XX		
NOT APPLICABLE					
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2014	80030-05			XXXXXXXXXX	XX

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

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

GENERAL CAPITAL FUND ONLY

Ord. #	Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2014 or Prior Years	
1802	CONST., RECONST. & IMPVT. OF THE SANITARY SEWER SYSTEM	(A)	60,000 00	60,000 00					
1803	PURCHASE OF EQUIP. IMPVT. OF BORO BLDGS. & GRDS.	(B)	33,286 00	33,286 00					
1804	PURCHASE OF EQUIP. IMPVT. OF BORO GROUNDS	(C)	93,057 00	93,057 00					
1806	VARIOUS IMPVT.		1,330,000 00	1,263,500 00	66,500 00				
1807	ACQ. OF NEW, POOL & DEPT EQUIP. & MACH.		810,000 00	769,500 00	40,500 00				
1810	REPL. OF THE WTR. SYSTEM AT THE MAN. BLDG.		32,000 00	30,400 00	1,600 00				
1811	RENOVATION & IMPVT. OF CHERRY BLOSSOM COMM. PARK	(D)	52,000 00	52,000 00					
1814	IMPVT. OF BORO GROUNDS	(E)	15,000 00	15,000 00					
1815	CONST. OF CURB & SIDEWALK	(F)	102,530 00	102,530 00					
Total 80032-00			2,507,873 00	2,419,273 00	108,600 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.

Fully Funded By:	CAPITAL FUND BALANCE	COUNTY OF BERGEN OPEN SPACE	COUNTY OF BERGEN COMMUNITY DEVELOPMENT BLOCK GRANT
(A)	60,000.00		
(B)	33,286.00		
(C)	93,057.00		
(D)		52,000.00	
(E)	15,000.00		
(F)	102,530.00		92,530.00

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2014

		Debit		Credit	
Balance January 1, 2014	80029-01	XXXXXXXXXX	XX	48,632	51
Premium on Sale of Bonds		XXXXXXXXXX	XX		
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX	258,409	76
Appropriated to Finance Improvement Authorizations	80029-02	211,343	00	XXXXXXXXXX	XX
Appropriated to 2014 Budget Revenue	80029-03			XXXXXXXXXX	XX
Balance December 31, 2014	80029-04	95,697	29	XXXXXXXXXX	XX
		307,040	29	307,040	29

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1
Maturing in 2015 \$ _____
4. Amount of Interest on Bonds with a
Covenant - 2015 Requirement \$ _____ Not
5. Total of 3 and 4 - Gross Appropriation \$ _____ Applicable
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 2015 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

- 1. Total Tax Levy for the Year 2014 was \$ 46,452,136.17
- 2. Amount of Item 1 Collected in 2014 (*) \$ 45,958,694.09
- 3. Seventy (70) percent of Item 1 \$ 32,516,495.32

(*) 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 -- \$ 44,986,398.94 = \$ 1,799,455.96
- 3. Cash Deficit 2014 \$ ---
- 4. 4% of 2014 Tax Levy for all purposes:
Levy -- \$ 46,452,136.17 = \$ 1,858,085.45

E.	Unpaid	2013	2014	Total
1. State Taxes	\$	<u> </u>	\$ <u> </u>	\$ <u>N/A</u>
2. County Taxes	\$	<u> </u>	\$ <u> </u>	\$ <u>N/A</u>
3. Amounts due Special Districts	\$	<u> </u>	\$ <u> </u>	\$ <u>N/A</u>
4. Amounts due School Districts for Local School Tax	\$	<u> </u>	\$ <u> </u>	\$ <u>N/A</u>

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF

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

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

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

INDEX

- 1, 1a & 1b. Certification and Affidavit
 - 1c. Municipal Budget Local Examination Certification
 - 1d. Report of Federal and State Financial Assistance Expenditures of Awards
 2. Instructions and Certification
 - 3, 3a & 3b. Trial Balance-Current Fund
 4. Trial Balance-Public Assistance Fund
 5. Trial Balance-Federal and State Funds
 - 6 & 6b. Trial Balance -Trust Funds / Schedule of Trust Fund 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 2007 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 2007
 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"
 - 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
 26. Delinquent Taxes and Tax Title Liens
 27. Foreclosed Property; Contract Sales; Mortgage Sales
 28. Deferred Charges and List of Judgments-Current
 29. Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
 30. Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
 - 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
 32. Summary Statement of Debt Service Requirements-School-Type I and Current
 33. Debt Service for Notes (Other than Assessment Notes)
 - 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
 - 35 & 35a. Improvement Authorizations
 36. Capital Improvement Fund
 37. Down Payment
 37. Capital Improvements Authorized in 2007
 38. General Capital Surplus, Bond Covenants
 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
- UTILITIES ONLY
40. Instructions
 - 41 & 55. Trial Balance-Utility Fund
 - 42 & 56. Trial Balance-Utility Assessment Trust Funds
 - 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
 - 44 & 58. Utility Revenues and Appropriations
 - 45 & 59. 2007 Utility Operations
 - 46 & 60. Results of Operation, Operating Surplus and Analysis
 - 47 & 61. Utility Accounts Receivable; Utility Liens
 - 48 & 62. Deferred Charges and List of Judgments-Utility
 - 49 & 63. Summary Statement of Debt Service Requirements
 - 49a & 63a. Summary Statement of Loan Requirements
 - 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
 - 51 & 65. Debt Service for Utility Assessment Notes
 - 51a & 65a. Schedule of Capital Lease Program Obligations
 - 52 & 66. Improvement Authorizations (Utility Capital)
 - 53 & 67. Capital Improvement Fund and Down Payments
 - 54 & 68. Utility Capital Improvements Authorized in 2007; Utility Capital Surplus