



**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of HOPEWELL as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (~~except for circumstances as set forth below, no matters~~) or (no matters) [~~eliminate one~~] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and 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:

Michael S. Garcia  
(Registered Municipal Accountant)

FORD, SCOTT & ASSOCIATES, L.L.C.  
(Firm Name)

1535 HAVEN AVENUE  
(Address)

OCEAN CITY, NJ 08226  
(Address)

609-399-6333  
(Phone Number)

609-399-3710  
(Fax Number)

Certified by me  
this 6th day of February, 2014.

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

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

**Printed name:** \_\_\_\_\_

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

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

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2014.

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

**Municipality:** \_\_\_\_\_ TOWNSHIP OF HOPEWELL \_\_\_\_\_  
**Chief Financial Officer:** \_\_\_\_\_ Lois Buttner \_\_\_\_\_  
**Signature:** \_\_\_\_\_  
**Certificate #:** \_\_\_\_\_ N0138-1291 \_\_\_\_\_  
**Date:** \_\_\_\_\_

**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:** \_\_\_\_\_

22-1861935

Fed I.D. #

TOWNSHIP OF HOPEWELL

Municipality

CUMBERLAND

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>103,957.69</u>	\$ <u>42,192.29</u>	\$ _____

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

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

\_\_\_\_\_ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance) must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Years ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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           **TOWNSHIP**           of           **HOPEWELL**          , County of           **CUMBERLAND**           during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_  
Title \_\_\_\_\_

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

**NOTE:**

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

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

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

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
  
\_\_\_\_\_  
**TOWNSHIP OF HOPEWELL**  
MUNICIPALITY  
  
\_\_\_\_\_  
**CUMBERLAND**  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2014**

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

Title of Account	Debit	Credit
CASH	2,528,053.16	
DUE FROM STATE - VETERANS AND SENIOR CITIZENS	6,141.10	(0.00)
TAXES RECEIVABLE:		
PRIOR	6,551.32	
CURRENT	359,795.47	
SUBTOTAL	366,346.79	
TAX TITLE LIENS RECEIVABLE	94,098.06	
PROPERTY ACQUIRED FOR TAXES	134,700.00	
INTERFUNDS:		
DUE FROM GENERAL CAPITAL FUND	-	
DUE FROM TRUST OTHER	699.34	
DUE FROM SEWER OPERATING	127,417.68	
DUE FROM GRANT FUND		
DEFERRED CHARGES:		
SPECIAL EMERGENCY (40A:4-53)	-	
EMERGENCY	-	
OVER EXPENDITURE OF APPROPRIATION RESERVES	-	
DEFERRED SCHOOL TAXES	1,425,000.00	
page totals	4,682,456.13	(0.00)





## POST CLOSING TRIAL BALANCE - SUMMARY CURRENT FUND AND STATE AND FEDERAL GRANTS AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Cash 85001	2,587,160.40	
Taxes Receivable 85002	366,346.79	
Tax Title Liens 85003	94,098.06	
Foreclosed Property 85004	134,700.00	
Other Receivables 85007	587,867.94	
State and Federal Grants Receivable 85006	469,072.38	
Emergencies and Deferred Charges 85005	-	
Deferred School Taxes	1,425,000.00	
<b>Total Assets 85008</b>	<b>5,664,245.57</b>	-
Cash Liabilities 85009		2,714,540.50
Reserve for Receivables 85010		723,261.87
Fund Balance 85011		801,443.20
Deferred School Taxes Payable		1,425,000.00
<b>Total Liabilities, Reserve and Fund Balance 85012</b>	-	<b>5,664,245.57</b>





**POST CLOSING  
TRIAL BALANCE -- TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
DOG TRUST FUND:		
CASH	1,445.53	
DUE FROM CURRENT FUND		
ACCOUNTS PAYABLE		
RESERVE FOR DOG FUND		1,445.53
FUND TOTALS	1,445.53	1,445.53
OTHER TRUST FUNDS:		
CASH	248,640.65	
DUE FROM / TO CURRENT FUND:		699.34
TRUST FUND DEPOSITS AND RESERVES		247,941.31
FUND TOTALS	248,640.65	248,640.65

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

**Public Law 1999, C. 256**

Municipal Public Defender Expended Prior Year 2013;	(1)	\$	-	
		x	-	25%
	(2)	\$	-	

Municipal Public Defender Trust Cash Balance December 31, 2014;	(3)	\$	-	
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

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

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

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

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

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

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

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2014
1. <u>UNEMPLOYMENT</u>	\$ 23,468.57	\$	\$ 13,494.00	\$ 9,974.57
2. <u>LANDFILL ESCROW</u>	42,091.21	232.13		42,323.34
3. <u>DEVELOPERS ESCROW</u>	23,616.08	9,237.41	10,537.67	22,315.82
4. <u>DEPOSITS FOR TAX SALE CERT</u>	13,619.13	308,962.73	308,205.56	14,376.30
5. <u>TAX PREMIUMS</u>	53,100.00	143,000.00	74,600.00	121,500.00
6. <u>COAH</u>	37,301.80	149.48		37,451.28
7. _____				
8. _____				
9. _____				
10. _____				
11. _____				
12. _____				
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals</b>	\$ 193,196.79	\$ 461,581.75	\$ 406,837.23	\$ 247,941.31

## 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					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure



## POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	673,725.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	673,725.00
CASH	8,461.24	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	-	
UNFUNDED	673,725.00	
DUE FROM / TO GRANT FUND		240,000.00
DUE FROM / TO CURRENT FUND	114,820.62	
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		91,694.77
UNFUNDED		114,356.20
ENCUMBRANCES PAYABLE		-
CAPITAL IMPROVEMENT FUND		350,955.89
CAPITAL FUND BALANCE		-
	1,470,731.86	1,470,731.86

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	320,971.32	2,499,567.06	292,485.22	2,528,053.16
Trust - Assessment				
Trust - Dog License		1,457.33	11.80	1,445.53
Trust - Other	83.55	248,557.10		248,640.65
Capital - General		8,461.24		8,461.24
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **				
Garbage District				
Sewer - Operating		109,127.34		109,127.34
Sewer - Capital		36,078.01	-	36,078.01
Grant Fund		59,107.24	-	59,107.24
<b>Total</b>	<b>321,054.87</b>	<b>2,962,355.32</b>	<b>292,497.02</b>	<b>2,990,913.17</b>

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2013.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbook at December 31, 2013.

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

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

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

Title:           RMA # 472

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

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

<b>COLONIAL BANK:</b>	
GENERAL CAPITAL 01-06000960	8,461.24
UNEMPLOYMENT 01-06000978	9,891.02
SEWER UTILITY 01-06000986	109,127.34
TREASURER 01-06001000	2,240,044.04
TAX COLLECTOR 01-06001018	243,658.23
TTL 01-06001042	14,461.99
SMALL CITIES 01-06001059	59,107.24
DEVELOPERS FEES 800026512	37,451.28
SEWER CAPITAL 01-06000994	36,078.01
PAYROLL 8000223498	15,864.79
<b>NEWFIELD NATIONAL BANK:</b>	
PROFESSIONAL FEES 242-770-6	22,315.82
DOG 242-788-8	1,457.33
CD 0000041738	42,323.34
TAX PREMIUM ACCOUNT 250-406-6	122,113.65
TOTALS	2,962,355.32

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			Balance Dec. 31, 2014
SMALL CITIES GRANT	62,871.00					62,871.00
DIVISION OF FIRE SAFETY	2,956.15					2,956.15
DOT - Peachtree Lane	50,212.53					50,212.53
DOT - CREST & APPLE TREE	21,257.41					21,257.41
DCA SMART FUTURE - TDR	20,000.00					20,000.00
SMALL CITIES - 2013 - SIDEWALKS	187,121.29		149,545.00			37,576.29
SMALL CITIES- ADA		274,199.00				274,199.00
Totals	344,418.38	274,199.00	149,545.00	-	-	469,072.38

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Cancelled Encumbrances	Revolving Fund Receipts	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
LOCAL ALL HAZARDS EMERG. OPER.	2,405.72							2,405.72
CLEAN COMMUNITIES	-	2,006.85	10,007.71		2,625.25			9,389.31
DOT - CREST & APPLE TREE	39,284.78							39,284.78
SMALL CITIES - 2013 -SIDEWALKS	95,225.75				68,942.69			26,283.06
SMALL CITIES	46,797.76				3,180.00			43,617.76
SMALL CITIES-ADA		301,619.00			31,835.00			269,784.00
ALCOHOL REHAB.	46.41	107.93						154.34
DCA TDR Match	218,338.96				7,587.29			210,751.67
SMALL CITIES - 2010	47,886.41							47,886.41
SMALL CITIES	89.24							89.24
DOT - PEACHTREE LANE	34,936.02							34,936.02
LIVABLE COMMUNITIES / FIREHOUSE	39.82							39.82
FIREFIGHTERS	54.65							54.65
PLANNING INCENTIVE GRANT	137,872.47				29,640.00			108,232.47
STORMWATER MANAGEMENT	113.83							113.83
RECYCLING TONNAGE		2,341.95			2,339.75			2.20
DIVISION OF FIRE SAFETY	1,905.19							1,905.19
Totals	624,997.01	306,075.73	10,007.71	-	146,149.98	-	-	794,930.47

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

Grant	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations			Received	Cancelled		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Clean Communities	2,006.85	2,006.85	10,007.71		10,007.71			-
Alcohol Education & Rehabilitation Fund	107.93	107.93						-
Recycling Tonnage Grant	2,341.95	2,341.95						-
DOT					132,839.63			132,839.63
<b>Totals</b>	<b>4,456.73</b>	<b>4,456.73</b>	<b>10,007.71</b>	<b>-</b>	<b>142,847.34</b>	<b>-</b>	<b>-</b>	<b>132,839.63</b>

Sheet 12

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	163,378.00
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85002-00	XXXXXXXXXX	1,425,000.00
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	3,301,761.00
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	3,239,258.50	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	225,880.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85004-00	1,425,000.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	4,890,139.00	4,890,139.00

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXXXX	
2014 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXX
# Must include unpaid requisitions.	-	-



## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	726,636.70
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	1,655,263.00
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	1,554,267.29	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	827,632.41	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions.	2,381,899.70	2,381,899.70

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	5,637.15
2014 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	3,504,971.32
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	1,837.50
Paid	3,510,608.47	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	1,837.50	XXXXXXXXXX
	3,512,445.97	3,512,445.97

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2013 80003-09	-	XXXXXXXXXX
	-	-

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

# STATE LIBRARY AID

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

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

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

Balance January 1, 2014	80004-03	XXXXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2014	80004-12		

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	750,000.00	750,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Adopted Budget	837,412.02	851,656.97	14,244.95
Added by N.J.S. 40A:4-87 (List on 17a)	10,007.71	10,007.71	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>847,419.73</b>	<b>861,664.68</b>	<b>14,244.95</b>
Receipts from Delinquent Taxes 80104-	370,000.00	357,374.79	(12,625.21)
Amount to be Raised by Taxation:	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
(a) Local Tax for Municipal Purposes 80105-	610,842.24	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
(b) Addition to Local District School Tax 80106-		<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Total Amount to be Raised by Taxation 80107-	610,842.24	796,013.68	185,171.44
	<b>2,578,261.97</b>	<b>2,765,053.15</b>	<b>186,791.18</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	<b>XXXXXXXXXX</b>	8,695,836.57
Amount to be Raised by Taxation	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Local District School Tax 80109-00	3,301,761.00	<b>XXXXXXXXXX</b>
Regional School Tax 80119-00	-	<b>XXXXXXXXXX</b>
Regional High School Tax 80110-00	1,655,263.00	<b>XXXXXXXXXX</b>
County Taxes 80111-00	3,504,971.32	<b>XXXXXXXXXX</b>
Due County for Added and Omitted Taxes 80112-00	1,837.50	<b>XXXXXXXXXX</b>
Special District Taxes 80113-00	-	<b>XXXXXXXXXX</b>
Municipal Open Space Tax 80120-00	-	<b>XXXXXXXXXX</b>
Reserve for Uncollected Taxes 80114-00	<b>XXXXXXXXXX</b>	564,009.93
Deficit in Required Collection of Current Taxes (or) 80115-00	<b>XXXXXXXXXX</b>	
Balance for Support of Municipal Budget (or) 80116-00	796,013.68	<b>XXXXXXXXXX</b>
*Excess Non-Budget Revenue (see footnote) 80117-00		<b>XXXXXXXXXX</b>
*Deficit Non-Budget Revenue (see footnote) 80118-00	<b>XXXXXXXXXX</b>	
*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.	<b>9,259,846.50</b>	<b>9,259,846.50</b>

# STATEMENT OF GENERAL BUDGET REVENUES 2014 (Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities	10,007.71	10,007.71	-
Total (Sheet 17)	10,007.71	10,007.71	-

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

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

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	2,578,261.97
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	10,007.71
Appropriated for 2014 (Budget Statement Item 9)	80012-03	2,588,269.68
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>2,588,269.68</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>2,588,269.68</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	1,824,390.43
Paid or Charged - Reserve for Uncollected Taxes	80012-09	564,009.93
Reserved	80012-10	158,804.59
<b>Total Expenditures</b>	<b>80012-11</b>	<b>2,547,204.95</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>41,064.73</b>

**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)

2013 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2014 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated 80013-01	XXXXXXXXXX	14,244.95
Delinquent Tax Collections 80013-02	XXXXXXXXXX	
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	185,171.44
Unexpended Balances of 2014 Budget Appropriations 80013-04	XXXXXXXXXX	41,064.73
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	192,336.28
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriations Reserves 80013-05	XXXXXXXXXX	195,270.60
Prior Years Interfunds Returned in 2014 80013-06	XXXXXXXXXX	26,947.13
PY Due to the State Cancelled	XXXXXXXXXX	
Grant Fund Encumbrance Cancelled	XXXXXXXXXX	
Adjustment to PY School Taxes Payable	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014 80013-07	1,425,000.00	XXXXXXXXXX
Balance December 31, 2014 80013-08	XXXXXXXXXX	1,425,000.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09		XXXXXXXXXX
Delinquent Tax Collections 80013-10	12,625.21	XXXXXXXXXX
		XXXXXXXXXX
Required Collection on Current Taxes 80013-11		XXXXXXXXXX
Interfund Advances Originating in 2014 80013-12		XXXXXXXXXX
		XXXXXXXXXX
Refund of Prior Year Revenue	-	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	642,409.92	XXXXXXXXXX
	2,080,035.13	2,080,035.13





## SURPLUS - CURRENT FUND YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxxxx	909,033.28
2.		xxxxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxxx	642,409.92
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	750,000.00	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	801,443.20	xxxxxxxxxx
		1,551,443.20	1,551,443.20

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

Cash	80014-06		2,528,053.16
Investments	80014-07		
Sub Total			2,528,053.16
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,732,751.06
Cash Surplus	80014-09		795,302.10
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	6,141.10	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		6,141.10
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		801,443.20

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 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>9,080,528.17</u>
or		
(Abstract of Ratables)		82113-00 \$ _____
2. Amount of Levy Special District Taxes		82102-00 \$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$ <u>4,754.82</u>
5a. Subtotal 2014 Levy	\$ <u>9,085,282.99</u>	
5b. Reductions due to tax appeals **	\$ _____	
5c. Total 2014 Tax Levy		82106-00 \$ <u><u>9,085,282.99</u></u>
6. Transferred to Tax Title Liens		82107-00 \$ <u>22,082.71</u>
7. Transferred to Foreclosed Property		82108-00 \$ _____
8. Remitted, Abated or Canceled		82108-00 \$ <u>7,568.24</u>
9. Discount Allowed		82108-00 \$ _____
10. Collected in Cash: In 2013 *	82121-00 \$ <u>69,519.26</u>	
In 2014 *	82122-00 \$ <u>8,557,587.86</u>	
R.E.A.P. Revenue	\$ _____	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00 \$ <u>68,729.45</u>	
Total To Line 14	82111-00 \$ <u><u>8,695,836.57</u></u>	
11. Total Credits		\$ <u><u>8,725,487.52</u></u>
12. Amount Outstanding December 31, 2014		82120-00 \$ <u>359,795.47</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	<u><b>95.71%</b></u>	82112-00

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ and complete sheet 22a.**

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>8,695,836.57</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>8,695,836.57</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 divided by \$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

# 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. 2000.

### (1) Utilizing Accelerated Tax Sale

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

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium)	_____
<b>Net Cash Collected</b>	<b>\$ _____</b>
Line 5c (sheet 22) Total 2014 Tax Levy	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	3,873.29	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	71,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,500.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector-Prior Year		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,770.55
8. Sr. Citizens Deductions Disallowed By Tax Collector P/Y Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	66,461.64
10.		
11.		
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	6,141.10
Due To State of New Jersey	(0.00)	XXXXXXXXXX
	76,373.29	76,373.29

Calculation of Amount to be included on Sheet 22, Item 10 -  
2013 Senior Citizens and Veterans Deductions Allowed

Line 2		71,000.00
Line 3		-
Line 4		1,500.00
Sub - Total		72,500.00
Less: Line 7		3,770.55
To Item 10, Sheet 22		68,729.45

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

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014			XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		-	-

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

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

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

\_\_\_\_\_  
Date

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

		YEAR 2015	YEAR 2014
1.	Total General Appropriations for 2015 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015- 1,894,431.22	XXXXXXXXXX
2.	Local District School Tax - Actual	80016- 3,370,000.00	3,301,761.00
	Estimate **	80017- 3,370,000.00	XXXXXXXXXX
3.	Regional School District Tax - Actual	80025- 1,690,000.00	1,655,263.00
	Estimate *	80026- 1,690,000.00	XXXXXXXXXX
4.	Regional High School Tax - Actual	80018- -	
	School Budget Estimate *	80019- -	XXXXXXXXXX
5.	County Tax Actual	80020- 3,580,000.00	3,504,971.32
	Estimate *	80021- 3,580,000.00	XXXXXXXXXX
6.	Special District Taxes Actual	80022- -	
	Estimate *	80023- -	XXXXXXXXXX
7.	Municipal Open Space Tax Actual	80027- -	
	Estimate *	80028- -	XXXXXXXXXX
8.	Total General Appropriations & Other Taxes	80024-01 10,534,431.22	
9.	Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)	80024-02 1,778,844.22	
10.	Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes	80024-03 8,755,587.00	
11.	Amount of Item 10 Divided by <b>94.00%</b> Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05 9,314,411.46	
<b>Analysis of Item 11:</b>			
	Local District School Tax (Amount Shown on Line 2 Above)	3,370,000.00	
	Regional School District Tax (Amount Shown on Line 3 Above)	1,690,000.00	
	Regional High School Tax (Amount Shown on Line 4 Above)	-	
	County Tax (Amount Shown on Line 5 Above)	3,580,000.00	
	Special District Tax (Amount Shown on Line 6 Above)	-	
	Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
	Tax in Local Municipal Budget	674,411.46	
	Total Amount (see Line 11)	9,314,411.46	
12.	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06 558,824.46	
<b>Computation of "Tax in Local Municipal Budget"</b>			
	Item 1 - Total General Appropriations	1,894,431.22	
	Item 12 - Appropriation: Reserve for Uncollected Taxes	558,824.46	
	Sub - Total	2,453,255.68	
	Less: Item 9 - Total Anticipated Revenues	1,778,844.22	
	Amount to be Raised by Taxation in Municipal Budget	80024-07 674,411.46	

\* May not be stated in an amount less than "actual" Tax of year 2014.

\*\* Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

**Note:**  
**anticipated revenues (Item9) may never exceed the total of Items 1 and 12.**

## ACCELERATED TAX SALE - CHAPTER 99

### Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

**Note:** This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
 Amount Realized in Prior Year for  
 Receipts from Delinquent Taxes\* \$ \_\_\_\_\_  
 (sheet 26, Item 10)

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)

**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	\$ <b>_____</b>
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	438,696.93	XXXXXXXXXX
A. Taxes <span style="float: right;">83102-00</span>	369,021.92	XXXXXXXXXX
B. Tax Title Liens <span style="float: right;">83103-00</span>	69,675.01	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes <span style="float: right;">83105-00</span>	XXXXXXXXXX	2,755.47
B. Tax Title Liens <span style="float: right;">83106-00</span>	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes <span style="float: right;">83108-00</span>	XXXXXXXXXX	
B. Tax Title Liens <span style="float: right;">83109-00</span>	XXXXXXXXXX	
4. Added Taxes <span style="float: right;">83110-00</span>		XXXXXXXXXX
5. Added Tax Title Liens <span style="float: right;">83111-00</span>		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;	XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens <span style="float: right;">83104-00</span>	XXXXXXXXXX	(1) 9,568.53
B. Tax Title Liens - Transfers from Taxes <span style="float: right;">83107-00</span>	(1) 9,568.53	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	435,941.46
8. Totals	448,265.46	448,265.46
9. Balance Brought Down	435,941.46	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	357,374.79
A. Taxes <span style="float: right;">83116-00</span>	350,146.60	XXXXXXXXXX
B. Tax Title Liens <span style="float: right;">83117-00</span>	7,228.19	XXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale <span style="float: right;">83118-00</span>		XXXXXXXXXX
12. 2014 Taxes Transferred to Liens <span style="float: right;">83119-00</span>	22,082.71	XXXXXXXXXX
13. 2014 Taxes <span style="float: right;">83123-00</span>	359,795.47	XXXXXXXXXX
14. Balance December 31, 2014	XXXXXXXXXX	460,444.85
A. Taxes <span style="float: right;">83121-00</span>	366,346.79	XXXXXXXXXX
B. Tax Title Liens <span style="float: right;">83122-00</span>	94,098.06	XXXXXXXXXX
15. Totals	817,819.64	817,819.64

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 81.98%

17. Item No. 14 multiplied by percentage shown above is 377,462.11 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, 4	84101-00	134,700.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	134,700.00
		134,700.00	134,700.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2014	84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	
		-	-

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

Realized in 2014 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ -	\$ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Over Expenditure of	\$ _____	\$ _____	\$ _____	\$ _____
4. <u>Appropriation</u>	\$ 1,657.56	\$ 1,657.56	\$ _____	\$ -
5. Over Expenditure of	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Grant Appropriation</u>	\$ 8,069.75	\$ 8,069.75	\$ -	\$ -
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. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGMENTS 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. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

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

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

Sheet 29

80025-00                      80026-00

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

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

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

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

Sheet 30

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

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

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

\* Not less than one-third (1/3) of amount shown authorized but not more than the amount in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 budget.

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2014	80033-04	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - General Capital Bonds			80033-05	\$
2015 Interest on Bonds*		80033-06	\$	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

**LIST OF BONDS ISSUED DURING 2014**

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 LOANS  
(~~COUNTY~~) (MUNICIPAL) GREEN TRUST LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2014	80033-04	-	XXXXXXXXXX	
		-	-	
2015 Loan Maturities			80033-05	\$
2015 Interest on Loans			80033-06	\$
Total 2015 Debt Service for Green Trust Loan			80033-13	\$ -
<b>LOAN</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Loan Maturities			80033-11	\$
2015 Interest on Loans			80033-12	\$
Total 2015 Debt Service for _____ EDA _____ Loan			80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2014**

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

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2014	80034-03	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - Term Bonds	80034-04		\$	
2015 Interest on Bonds*	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>				
Outstanding January 1, 2014	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2014	80034-09	-	XXXXXXXXXX	
		-	-	
2015 Interest on Bonds*	80034-10		\$	
2015 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
		-		
Total	80035-	-		

**2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State & 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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 33

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.

80051-01

80051-02

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

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

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

**(Do not crowd - add additional sheets)**

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



## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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, 2011 or prior must be appropriated in full in the 2014 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 Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34b

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
255 LANDFILL CLOSURE	1,604.99	100,000.00					1,604.99	100,000.00
02-05 SALT / SAND BUILDING	3,121.00				1,429.50		1,691.50	
02-05 AIR CONDITIONING	1,240.00						1,240.00	
02-08 BOSTWIK LAKE DAM	20,000.00						20,000.00	
03-03 ROAD & SEWER IMPROVEMENTS	3,582.69						3,582.69	
04-04 Purchase of Land	56,325.00						56,325.00	
06-05 Senior Center	7,250.59						7,250.59	
Page Total	93,124.27	100,000.00	-	-	1,429.50	-	91,694.77	100,000.00

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.)

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
<b>Totals from page 36</b>	93,124.27	100,000.00	-	-	1,429.50	-	91,694.77	100,000.00
08-07 - Purchase of Fire Truck		9,106.21						9,106.21
09-01 - Purchase of Land		4,504.48						4,504.48
13-01 Purchase of Land & Improvements		745.51						745.51
Page Total								
<b>Grand Total</b> 70000-	93,124.27	114,356.20	-	-	1,429.50	-	91,694.77	114,356.20

Sheet 35a

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2014	80031-01	XXXXXXXXXX	345,955.89
Received from 2014 Budget Appropriation *	80031-02	XXXXXXXXXX	5,000.00
Refunds		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	-	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80031-05	350,955.89	XXXXXXXXXX
		350,955.89	350,955.89

\*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	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXXXX	
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80030-05	-	XXXXXXXXXX
		-	-

\*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.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Total 80032-00	-	-	-	-

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	XXXXXXXXXX	-
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80030-04	-	XXXXXXXXXX
		-	-

### 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 2014		\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2014 Requirements		\$ _____	
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 \$ 9,085,282.99
- 2. Amount of Item 1 Collected in 2013 (\*) \$ 8,695,836.57
- 3. Seventy (70) percent of Item 1 \$ 6,359,698.09

(\*) 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 appropriations for operating purpose 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 -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
- 3. Cash Deficit 2014 \$ \_\_\_\_\_
- 4. 4% of 2014 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.

	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ 1,837.50	\$ 1,837.50
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amount due School Districts for Local School Tax	\$ _____	\$ _____	\$ 2,478,512.91	\$ 2,478,512.91



**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

***Note:***

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.

**SHEETS 41 to 54, INCLUSIVE,**

**ARE NOT REQUIRED**

**This municipality does not operate a  
Water Utility Fund**

## POST CLOSING TRIAL BALANCE SEWER UTILITY FUND

AS AT DECEMBER 31, 2014

**Operating and Capital Sections**

(Separately Stated)

*Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"*

Title of Account	Debit	Credit
<b>OPERATING SECTION:</b>		
CASH	109,127.34	
DEFERRED CHARGE - EMERGENCY APPROPRIATION	35,000.00	
CONSUMER ACCOUNTS RECEIVABLE	69,824.21	
DUE FROM / TO CURRENT FUND		127,417.68
DUE FROM / TO UTILITY CAPITAL	36,078.01	
DUE TO GRANT FUND		3,474.64
APPROPRIATION RESERVES		28,437.05
OVERPAID RENTS		3,527.66
ACCRUED INTEREST ON BONDS & NOTES		12,177.08
ENCUMBRANCES PAYABLE		4,195.82
Sub Total		179,229.93 "C"
RESERVE FOR RECEIVABLES		69,824.21
FUND BALANCE		975.42
	250,029.56	250,029.56

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING  
TRIAL BALANCE - SEWER UTILITY FUND (cont'd)  
AS AT DECEMBER 31, 2014  
Operating and Capital Sections**

(Separately Stated)

*Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"*

Title of Account	Debit	Credit
<b>CAPITAL SECTION:</b>		
Est. Proceeds Bonds and Notes Authorized	39,789.91	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	39,789.91
CASH	36,078.01	
FIXED CAPITAL:		
COMPLETED	7,434,710.09	
AUTHORIZED AND UNCOMPLETED	39,789.91	
DUE TO UTILITY OPERATING FUND		36,078.01
DUE FROM CURRENT	49,184.89	
REFUNDING BONDS		3,985,000.00
ACCOUNTS PAYABLE		49,184.89
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		-
UNFUNDED		39,789.91
RESERVE FOR AMORTIZATION		3,409,920.18
RESERVE FOR DEFERRED AMORTIZATION		39,789.91
CAPITAL FUND BALANCE		-
	<b>7,599,552.81</b>	<b>7,599,552.81</b>

(Do not crowd - add additional sheets)



## ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-	-	-	-	-	-

Sheet 57

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2014

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Sewer 01			-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services Sewer 02			
<b>RENTS</b>			
<b>SEWER</b>	606,761.55	616,969.93	10,208.38
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Capital Surplus	12,738.45	12,738.45	-
<b>Subtotal</b>	619,500.00	629,708.38	10,208.38
Deficit (General Budget) ** Water & Sewer 06	111,000.00	69,935.27	(41,064.73)
Water & Sewer 07	730,500.00	699,643.65	(30,856.35)

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	730,500.00
Added by N.J.S. 40A:4-87	
Emergency	35,000.00
<b>Total Appropriations</b>	<b>765,500.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>765,500.00</b>
Deduct Expenditures:	
Paid or Charged	725,040.86
Reserved	28,437.05
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>753,477.91</b>
Unexpended Balance Canceled (See Footnote)	12,022.09

**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".

# STATEMENT OF 2014 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	629,708.38	
Miscellaneous Revenue Not Anticipated	6,063.27	
2013 Appropriation Reserves Canceled* (Excess Revenue Realized)	12,770.99	
Total Revenue Realized		648,542.64
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	725,040.86	
Reserved	28,437.05	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	753,477.91	
Less: Deferred Charges Included in Above "Total Expenditures"	35,000.00	
Total Expenditures - As Adjusted		718,477.91
Excess		-
Budget Appropriation - Surplus (General Budget)**	-	
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations" - Sheet 60)	-	
Deficit		(69,935.27)
Anticipated Revenue - Deficit (General Budget)**	69,935.27	
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	-

### SECTION 2:

The following Item of "2013 Appropriation Reserves Canceled in 2014" is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the  
 Sewer \_\_\_\_\_ Utility for 2014:

2013 Appropriation Reserves Canceled in 2014	12,770.99	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	12,770.99	
* Excess (Revenue Realized)		-

\*\* Items must be shown in same amounts on Sheet 58.



## RESULTS OF 2014 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	12,022.09
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	6,063.27
Unexpended Balances of 2013 Appropriations Reserves*	XXXXXXXXXX	12,770.99
Deficit in Anticipated Revenue	30,856.35	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
	30,856.35	30,856.35

\* See restriction in amount on Sheet 59, SECTION 2

## OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	975.42
Excess in Results of 2014 Operations	XXXXXXXXXX	-
Amount Appropriated in the 2014 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2014	975.42	XXXXXXXXXX
	975.42	975.42

### ANALYSIS OF BALANCE DECEMBER 31, 2014 (FROM WATER & SEWER UTILITY - TRIAL BALANCE)

Cash		109,127.34
Investments		
Interfund Accounts Receivable		36,078.01
Subtotal		145,205.35
Deduct Cash Liabilities Marked with "C" on Trial Balance		179,229.93
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(34,024.58)
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	35,000.00	
Operating Deficit #		
Total Other Assets		35,000.00
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET</b>		975.42

\*In the case of a "Deficit in Operating Surplus Cash",  
"other Assets" would also be pledged to cash liabilities.

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013		\$ <u>72,329.06</u>
Increased by:		
Sewer Rents Levied		\$ <u>614,465.08</u>
Decreased by:		
Collections	\$ <u>613,729.67</u>	
Overpayments applied	\$ <u>3,240.26</u>	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>616,969.93</u>
Balance December 31, 2014		\$ <u>69,824.21</u>

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## SCHEDULE OF WATER & SEWER LIENS

Balance December 31, 2013		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>-</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ <u>-</u>
Balance December 31, 2014		\$ <u>-</u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
SEWER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

<u>Caused By</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization -	\$ 75,000.00	\$ 75,000.00	\$ 35,000.00	\$ 35,000.00
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
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. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGMENTS 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. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds*		\$	
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX	4,105,000.00	
Paid	120,000.00	XXXXXXXXXX	
Refunded			
Outstanding December 31, 2014	3,985,000.00	XXXXXXXXXX	
	4,105,000.00	4,105,000.00	
2015 Bond Maturities - Capital Bonds			\$ 120,000.00
2015 Interest on Bonds*		\$ 146,125.00	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2014 Interest on Bonds (*Items)	\$	146,125.00
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	12,177.08
Subtotal	\$	133,947.92
Add: Interest to be Accrued as of 12/31/2015	\$	12,000.00
Required Appropriation 2015	\$	145,947.92

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
SEWER UTILITY LOANS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Loan Maturities			\$ -
2015 Interest on Loans*		\$ -	
<b>SEWER UTILITY CAPITAL LOANS</b>			
Outstanding January 1, 2014	XXXXXXXXXX	4,187,904.50	
Issued	XXXXXXXXXX		
Paid	41,586.29	XXXXXXXXXX	
Refunded	4,146,318.21		
Outstanding December 31, 2014	-	XXXXXXXXXX	
	4,187,904.50	4,187,904.50	
2015 Loan Maturities			\$ -
2015 Interest on Loans*		\$ -	

**INTEREST ON LOANS -WATER & SEWER UTILITY BUDGET**

2014 Interest on Loans (*Items)	\$ -	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$ -	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2015	\$ -	
Required Appropriation 2015		\$ -

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

## DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY 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 Requirements		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Sheet 64

**Important:** If there is more than one utility in the municipality, identify each note.

**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.

\* See Sheet 33 for clarifications of "Original Date of Issue".

All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2014 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2015	\$ -
Required Appropriation - 2015	\$ -

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR UTILITY 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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Sheet 65

**Important:** If there is more than one utility in the municipality, identify each note.

80051-01

80051-02

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 65a



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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
96-03 SEWER CONSTRUCTION		39,789.91						39,789.91
<b>Total</b>	70000-	-	39,789.91	-	-	-	-	39,789.91

Sheet 66

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

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXXX
	-	-

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXX
	-	-

\*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.

# UTILITY FUND

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

### UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
	-	-	-	-

## SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2014

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	12,738.45
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriation to 2014 Budget Revenue	12,738.45	xxxxxxxxx
Balance December 31, 2014	-	xxxxxxxxx
	12,738.45	12,738.45

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

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

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

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

## INDEX

- 1, 1a, & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a, & 3b. Trial Balance-Current Fund
- 4. Trial Balance-Public Assistance Fund
- 5. Trial Balance-Federal and State Funds
- 6 & 6b. Trial Balance-Trust Funds/ Schedule of Trust Fund Deposits and Reserves
- 6a. Municipal Public Defender -- 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 2013 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 2013
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
- 25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments-Current
- 29. Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
- 32. Summary Statement of Debt Service Requirements-School-Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2013
- 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. 2013 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 2013; Utility Capital Surplus