

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

POPULATION LAST CENSUS 43,288
 NET VALUATION TAXABLE 2014 4,084,839,929
 MUNICODE 0108

**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.

Township _____ of Egg Harbor _____, County of Atlantic

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature _____

Title RMA #231

(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, Jennifer McIver, am the Chief Financial Officer, License # N-0811, of the Township of Egg Harbor, County of Atlantic and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature _____

Title Chief Financial Officer

Address 3515 Bargaintown Road Egg Harbor Twp., NJ 08234

Phone Number 609-926-2659

Fax Number 609-926-4002

Email jmciver@ehtgov.org

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 Township of Egg Harbor 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 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:

(Registered Municipal Accountant)
Ford Scott & Associates, LLC

(Firm Name)
PO Box 538, 1535 Haven Avenue

(Address)
Ocean City, NJ 08226

(Address)
(609) 399-6333

(Phone Number)
(609) 399-3710

(Fax Number)

Certified by me

This _____ day of _____, 2015

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

The undersigned certifies that the municipality has compiled 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: Pat J. Naticchione

Signature: _____

Certificate #: 004278

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 an appropriation or levy "CAP" Wavier.
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: Township of Egg Harbor
 Chief Financial Officer: Jennifer McIver
 Signature: _____
 Certificate #: N-0811
 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 with N.J.A.C. 5-30-7.5.

Municipality: _____
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: _____

Not Applicable

21-6000547

Fed I.D. #

Township of Egg Harbor

Municipality

Atlantic

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2014

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>223,777</u>	\$ <u>349,574</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 Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by th 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 governments 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

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 _____ Township of _____ Egg Harbor _____, County of _____ Atlantic _____ during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title _____ RMA #231 _____

(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 \$ _____ 4,074,216,362 _____ .

SIGNATURE OF TAX ASSESSOR

Township of Egg Harbor
MUNICIPALITY

Atlantic
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 - Treasurer	8,062,127		
Change Funds	2,700		
Petty Cash Funds	600		
Due from State of NJ-Senior Citizens and Veterans	17,429		
Taxes Receivable:			
Current	2,710		
Prior	86,212		
Subtotal	88,922		
Tax Title Liens Receivable	461,293		
Property Acquired for Taxes - Assessed Valuation	8,248,596		
Revenue Accounts Receivable	61,575		
Due from Animal Control Fund	829		
Special Emergency	300,000		
Emergency Authorization	6,170		
Appropriation Reserves			591,616
Reserve for Encumbrances/Accounts Payable			1,450,326
Taxes Collected in Advance			897,918
Tax Overpayments			242,768
Payroll Deductions Payable			19,620
Due to:			
Grant Fund			2,548,657
Third Party Inspections			15,633
State of NJ - DCA Training Fees			12,302
General Capital Fund			236,469
Municipal Utilities Authority			229,778
Surety Bond Payable			291,449
Public Defender Trust			1,300

(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
Animal Control Fund:		
Cash	13,668	
Due to Current Fund		829
Due to State of New Jersey		1
Reserve for Expenditures		12,838
Totals	13,668	13,668
Other Trust Funds:		
Cash Treasurer	7,706,147	
Collector	3,653,875	
Due from Current - Third Party Inspections	15,633	
Due from ACUA-Environmental Trust	23,287	
Due from Current - Public Defender	1,300	
Due from Current - Open Space Land Acquisiton	3,639	
Deposits for Redemption of Tax Sale Certificates		135,114
Premiums on Tax Sale Deposits		3,518,761
Reserves for: Open Space Land Acquisition		1,603,486
Escrow Fees		527,052
POAA Fines		1,362
Law Enforcement		11,430
Law Enforcement - Federal		28,168
Performance Bond Guarantees		2,479,632

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:	(1)	\$	<u>29,630</u>
			x	<u>25%</u>
		(2)	\$	<u>7,408</u>

Municipal Public Defender Trust Cash Balance December 31, 2014:	(3)	\$	<u>33,572</u>
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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

Amount in excess of the amount expended:	3 - (1 +2)	\$	<u>0</u>
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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: Jennifer McIver

Signature: _____

Certificate #: N-0811

Date: _____

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2014
1. Deposits for Redemption of Tax Sale Certificates	\$ 25,989	6,855,671	6,746,546	\$ 135,114
2. Premiums on Tax Sale Deposits	2,417,412	2,940,761	1,839,412	3,518,761
3. Escrow Fees	631,019	257,545	361,512	527,052
4. Recreation Expenditures	74,585	302,257	284,264	92,578
5. Basin Maintenance	2,253,510	4,388	115,871	2,142,027
6. COAH	135,303	8,309		143,612
7. Environmental Trust	435,216	263,093	292,000	406,309
8. POAA Fees	1,250	112		1,362
9. Law Enforcement	15,726	41,575	45,871	11,430
10. Law Enforcement- Federal Funds	30,416	57	2,305	28,168
11. Performance Bond Guarantees	2,581,478	92,470	194,316	2,479,632
12. Open Space Land Acquisition	1,328,795	867,786	593,095	1,603,486
13. Snow Removal	20,505			20,505
14. Third Party Inspections	183,925	189,244	189,027	184,142
15. Fire Safety	6,198		3,428	2,770
16. Municipal Evidence	40,457			40,457
17. Public Defender Fees	34,822	24,800	24,750	34,872
18. Police Detail	30,090	139,375	153,450	16,015
19. Accumulated Absences	3,759			3,759
20. Small Cities Loan Repayments	37,802	7,175	33,147	11,830
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 10,288,257	\$ 11,994,618	\$ 10,878,994	\$ 11,403,881

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:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities	(12,810)														(12,810)	
Trust Surplus																
*Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessments Receivable & Liens	12,810														12,810	
	0		0		0		0		0		0		0		0	

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	0		XXXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXXX	XX	0	
Due from Federal and State Grant Fund	3,787,304			
Due from Current Fund	236,469			
Due from NJDEP Bureau of Dam Safety & Flood Control	627,195			
Due from NJOEM and FEMA	1,498,304			
Deferred Charges to Future Taxation:				
Funded	35,494,753			
Unfunded				
General Serial Bonds Payable			34,510,000	
Green Trust Loans Payable			984,753	
Capital Improvement Fund			21,303	
Encumbrances Payable			3,415,960	
Improvement Authorizations:				
Funded			2,383,155	
Unfunded			0	
Fund Balance			328,854	
Totals	41,644,025		41,644,025	

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014 (cont'd)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Cape Savings Bank:			
Current Fund	571000678	9,583,583	
Payroll Trust	570200592	366,933	
Dog Tax Account	570200642	14,439	
Performance Guarantee	570200634	2,482,430	
Environmental Trust Fund	570200060	383,022	
Law Enforcement Trust Fund	570200675	11,431	
Parking Offenses Adjudication Act	570200626	1,363	
Fire Safety	570200618	2,770	
Law Enforcement Federal Trust Fund	570200691	28,167	
Dedicated Recreation Commission	570200576	92,708	
Tax Sale Premium	570200535	3,630,662	
Redemption Trust Account	570200543	210,601	
Open Space Trust	570200733	1,599,847	
Developer's Escrow	570200584	529,307	
Municipal Evidence	570200709	40,457	
Third Party Inspection Fees	570200725	177,216	
Public Defender Fees	570200766	33,809	
Local Unit Green Trust	570200758	58,091	
Police Detail	570200659	16,014	
Accumulated Absences Account	570200741	3,758	
Snow Removal Trust	570200550	20,505	
Small Cities Revolving Loan Fund	570200774	15,425	
Basin Maintenance Trust	570200790	2,142,027	
Coalition on Affordable Housing Trust	570200782	143,613	
	Total	21,588,178	

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		Downpayment on Capital Ordinance		(Cancel)/ Adjustment		Balance Dec. 31, 2014	
Clean Communities Program			91,438		85,762					(5,676)		
NJDOT Reconstruction of Ridge Avenue			190,000		142,500						47,500	
Safe and Secure Communities Program	27,158		60,000		60,000						27,158	
Drunk Driving Enforcement Fund	21,199		20,195		20,195						21,199	
State of NJ - Safe Corridor	109,418		92,418		82,259						119,577	
Recycling Tonnage Grant			79,864		73,971						5,893	
Cops in Shops - Fall Initiative			3,600		3,200					(400)		
Cops in Shops - Summer Shore Initiative			2,400		2,400							
Alcohol Education Rehabilitation			3,958		3,958							
NJ Dept of Law & Public Safety -												
Body Armor Fund	6,064		17,815		7,839						16,040	
Over the Limit Under Arrest			4,350		4,350							
NJDL&PS-Community Justice Program			11,911								11,911	
Click It or Ticket			4,000		4,000							

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2014		2014 Budget Revenue Realized		Received		Downpayment on Capital Ordinance		(Cancel)/ Adjustment		Balance Dec. 31, 2014	
Drive Sober or Get Pulled Over			5,000		3,400				(1,600)			
County/Local Grants:												
Distracted Driving Statewide Crackdown Grant			5,000		5,000							
CRDA- West Atlanti City Redevelopment	2,945,285				86,187				(2,640,000)		219,098	
Municipal Drug Alliance	24,846		36,464		34,946				(392)		25,972	
Justice Assistance Grant			11,243		11,243							
Donations - K-9's			162		162							
Federal Grants:												
CDBG 2013 Entitlement			106,988		106,988							
Bulletproof Vest			9,132		9,132							
Smart Policing Initiative	10,558		22,241		32,799							
	3,144,528		778,179		780,291		0		(2,648,068)		494,348	

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014		Transferred from 2014 Budget Appropriations				Downpayment on Capital Improvement	Expended		Cancel		Refund		Balance Dec. 31, 2014	
			Budget	Appropriation By 40A:4-87											
NJDOT-Reconstruction of Ridge Avenue					190,000									190,000	
Drunk Driving Enforcement Fund	81,994		20,195					9,560						92,629	
Alcohol Education Rehabilitation Fund	11,328				3,958			1,153						14,133	
Clean Communities Program	59,361		91,438					80,321		5,676				64,802	
Bullet Proof Vest Partnership Program	6,797		9,132					10,352						5,577	
State of NJ Body Armor Fund	4,660		9,976		7,839			8,496						13,979	
Occupant Protection Program-Click It or Ticket	2,650				4,000			4,000						2,650	
Dept of Highway Safety-Distracted Driver					5,000			5,000							
Drive Sober or Get Pulled Over					5,000			3,400		1,600					
Safe and Secure Communities Program	10,239		60,000					60,000						10,239	
NJDL&PS Community Justice Program					11,911			11,911							
NJ Office of Telecommunications-Enhanced 911	15,496													15,496	
Safe Corridor	25,600				92,418			92,488						25,530	
Over the Limit Under Arrest			4,350					4,350							

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

Grant	Balance Jan. 1, 2014		Transferred from 2014 Budget Appropriations		Downpayment on Capital Improvement	Expended		Cancel		Refund		Balance Dec. 31, 2014	
			Budget	Appropriation By 40A:4-87									
Cops in Shops - Summer Shore Initiative	31			2,400		2,400		31					
Cops in Shops - College/Fall Initiative	525		3,600			3,200		925					
Recycling Tonnage Grant	116,875		79,864			52,943						143,796	
Stormwater Grant	5,155											5,155	
Federal Grants:													
Smart Policing Initiative	5,192		20,000	2,241		27,433							
AC-E. Byrne Memorial JAG	184		11,243			10,451						976	
CDBG 2011 & 2013 Entitlements	7,632		106,988			114,620							
ACIA-CDBG Curbs & Sidewalks	44,163					44,163							
COPS Hiring Program													
FEMA-Reimbursement Superstorm Sandy	27,131					27,110						21	
County Grants:													
Donation-School Resource Officer	4,339					602						3,737	
Donation-K-9's				162								162	
EHT Municipal Alliance	392		11,785	24,679		16,705		392				19,759	
EHT Municipal Alliance - Local Match	1,413		2,947	6,170		3,259						7,271	
CRDA-Redevelopment of West Atlantic City	2,900,464					78,423		2,640,000				182,041	
Totals	3,331,621		431,518	355,778		672,340		2,648,624			0	797,953	

*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		
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	XX		
Levy Calendar Year 2014	XXXXXXXXXX	XX	75,859,907	
Paid	75,859,907		XXXXXXXXXX	XX
Balance - December 31, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85003-00	0		XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00			XXXXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	75,859,907		75,859,907	

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance - January 1, 2014 85045-00	XXXXXXXXXX	XX	4,682	
2014 Levy 85105-00	XXXXXXXXXX	XX	816,971	
2014 Added/Omitted Taxes			3,639	
Interest Earned	XXXXXXXXXX	XX		
Expenditures	821,653		XXXXXXXXXX	XX
Balance - December 31, 2014 85046-00	3,639		XXXXXXXXXX	XX
	825,292		825,292	

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXX	XX		
Levy Calendar Year 2009	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85034-00			XXXXXXXX	XX
# Must include unpaid requisitions	0		0	

Not Applicable

REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXX	XX		
Levy Calendar Year 2009	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85044-00			XXXXXXXX	XX
# Must include unpaid requisitions	0		0	

Not Applicable

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance - January 1, 2014		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	80003-01	XXXXXXXX	XX	0	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX	113,157	
2014 Levy		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX	17,435,658	
County Library	80003-04	XXXXXXXX	XX	1,725,390	
County Health		XXXXXXXX	XX	1,365,722	
County Open Space Preservation		XXXXXXXX	XX	245,747	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	92,047	
Paid		20,885,674		XXXXXXXX	XX
Balance - December 31, 2014		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes				XXXXXXXX	XX
Due County for Added and Omitted Taxes		92,047		XXXXXXXX	XX
		20,977,721		20,977,721	

SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance - January 1, 2014		XXXXXXXX	XX		
2014 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81112-00	XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00	XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00	XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00	XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
Total 2014 Levy	80003-07	XXXXXXXX	XX	0	
Paid	80003-08			XXXXXXXX	XX
Balance - December 31, 2014					
		0		0	

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	XXXXXXXX	XX		
State Library Aid Received in 2014	80004-02	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-09			XXXXXXXX	XX
Balance - December 31, 2014	80004-10				
		0		0	

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

Balance - January 1, 2014	80004-03	XXXXXXXX	XX		
State Library Aid Received in 2014	80004-04	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-11			XXXXXXXX	XX
Balance - December 31, 2014	80004-12				
		0		0	

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

Balance - January 1, 2014	80004-05	XXXXXXXX	XX		
State Library Aid Received in 2014	80004-06	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-13			XXXXXXXX	XX
Balance - December 31, 2014	80004-14				
		0		0	

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance - January 1, 2014	80004-07	XXXXXXXX	XX		
State Library Aid Received in 2014	80004-08	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-15			XXXXXXXX	XX
Balance - December 31, 2014	80004-16				
		0		0	

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated	350,000		350,000		0	
Surplus Anticipated with Prior Written Consent of Director of Local Government			0		0	
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Adopted Budget	15,655,119		15,446,199		(208,920)	
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
See attached schedule	349,608		349,608		0	
Total Miscellaneous Revenue Anticipated	16,004,727		15,795,807		(208,920)	
Receipts from Delinquent Taxes	308,162		200,896		(107,266)	
Amount to be Raised by Taxation:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes	21,138,874		XXXXXXXXXX	XX	XXXXXXXXXX	XX
(b) Addition to Local District School Tax			XXXXXXXXXX	XX	XXXXXXXXXX	XX
(c) Minimum Library Tax						
Total Amount to be Raised by Taxation	21,138,874		21,523,342		384,468	
	37,801,763		37,870,045		68,282	

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	XX	118,418,423	
Amount to be Raised by Taxation		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Local District School Tax	80109-00	75,859,907		XXXXXXXXXX	XX
Regional School Tax	80119-00	0		XXXXXXXXXX	XX
Regional High School Tax	80110-00	0		XXXXXXXXXX	XX
County Taxes	80111-00	20,772,517		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	92,047		XXXXXXXXXX	XX
Special District Taxes	80113-00	0		XXXXXXXXXX	XX
Municipal Open Space Tax	80120-00	820,610		XXXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	XX	650,000	
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	XX	0	
Balance for Support of Municipal Budget (or)	80116-00	21,523,342		XXXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00	0		XXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	XX	0	
		119,068,423		119,068,423	

* 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		37,452,155	
2014 Budget - Added by N.J.S. 40A:4-87	80012-02		349,608	
Appropriated for 2014 (Budget Statement Item 9)	80012-03		37,801,763	
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04		6,170	
Total General Appropriations (Budget Statement Item 9)	80012-05		37,807,933	
Add: Overexpenditures (see footnote)	80012-06			
Total Appropriations and Overexpenditures	80012-07		37,807,933	
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	36,566,296		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	650,000		
Reserved	80012-10	591,616		
Total Expenditures	80012-11		37,807,912	
Unexpended Balances Canceled (see footnote)	80012-12		21	

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2014 Authorizations				
N.J.S. 40A:4-46 (After adoption of Budget)				
N.J.S. 40A:4-20 (Prior to adoption of Budget)				
Total Authorizations				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Total Expenditures				

RESULTS OF 2014 OPERATION

CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	XX	0	
Delinquent Tax Collections	80013-02	XXXXXXXX	XX	0	
		XXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXX	XX	384,468	
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXX	XX	21	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	XX	396,110	
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXX	XX		
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXX	XX	150,705	
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXX	XX	1,141	
Cancellation of Prior Year Grant Reserves		XXXXXXXX	XX	556	
Cancellation of Reserve Balance-Reserve for Tax Appeals		XXXXXXXX	XX	200,000	
		XXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XX	XXXXXXXX	XX
Balance - January 1, 2014	80013-07	0		XXXXXXXX	XX
Balance - December 31, 2014	80013-08	XXXXXXXX	XX	0	
Deficit in Anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09	208,920		XXXXXXXX	XX
Delinquent Tax Collections	80013-10	107,266		XXXXXXXX	XX
				XXXXXXXX	XX
Required Collection of Current Taxes	80013-11	0		XXXXXXXX	XX
Interfund Advances Originating in 2014	80013-12	619		XXXXXXXX	XX
Cancellation of Prior Year Grant Receivables				XXXXXXXX	XX
Refund of Prior Year Revenue		692,520		XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	XX	0	
Surplus Balance - To Surplus (Sheet 21)	80013-14	123,676		XXXXXXXX	XX
		1,133,001		1,133,001	

SURPLUS - CURRENT FUND YEAR 2014

		Debit		Credit	
1. Balance - January 1, 2014	80014-01	XXXXXXXXXX	XX	555,452	
2. Premium on Special Emergency Note		XXXXXXXXXX	XX		
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	XX	123,676	
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	350,000		XXXXXXXXXX	XX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	0		XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance - December 31, 2014	80014-05	329,128		XXXXXXXXXX	XX
		679,128		679,128	

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

Cash	80014-06		8,065,427	
Investments	80014-07			
Sub Total			8,065,427	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		7,759,898	
Cash Surplus	80014-09		305,529	
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	17,429		
Deferred Charges #	80014-12	6,170		
Cash Deficit #	80014-13			
Total Other Assets	80014-14		23,599	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		329,128	

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>118,623,752</u>
or			
(Abstract of Ratables)	82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>527,067</u>
5a. Subtotal 2014 Levy		\$	<u>119,150,819</u>
5b. Reductions due to tax appeals **		\$	<u> </u>
5c. Total 2014 Tax Levy	82106-00	\$	<u>119,150,819</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>223,681</u>
7. Transferred to Arrears	82108-00	\$	<u>39,668</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>466,337</u>
9. Discount Allowed	82110-00	\$	<u> </u>
10. Collected in Cash: In 2013	82121-00	\$	<u>900,548</u>
In 2014 *	82122-00	\$	<u>117,168,875</u>
Homestead Benefit Credit	82124-00	\$	<u> </u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>349,000</u>
Total to Line 14	82111-00	\$	<u>118,418,423</u>
11. Total Credits		\$	<u>119,148,109</u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u>2,710</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is			<u>99.38%</u> 82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	<u>118,418,423</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>118,418,423</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).....\$	118,418,423
LESS: Proceeds from Accelerated Tax Sale.....	1,208,000
NET Cash Collected	117,210,423
Line 5c (sheet 22) Total 2014 Tax Levy.....\$	119,150,819
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	98.37%

(2) Utilizing Tax Levy Sale

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

Not Applicable

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	19,929		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX	0	
2. Sr. Citizens Deductions Per Tax Billings	75,500		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	265,000		XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	13,250		XXXXXXXXXX	XX
5. Refunds of Senior Citizens and Veterans				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	4,750	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	XX	11,000	
9. Received in Cash from State	XXXXXXXXXX	XX	340,500	
10.				
11.				
12. Balance - December 31, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	17,429	
Due To State of New Jersey			XXXXXXXXXX	XX
	373,679		373,679	

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

Line 2	75,500
Line 3	265,000
Line 4	13,250
Sub-Total	353,750
Less: Line 7	4,750
To Item 10, Sheet 22	349,000

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

			Debit		Credit	
Balance - January 1, 2014			XXXXXXXXXX	XX	319,105	
Taxes Pending Appeals	319,105		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		
Cash Paid to Appellants (Including 5% Interest from Date of Payment)					XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Cancellation of Reserve Balance			200,000			
Balance - December 31, 2014			119,105		XXXXXXXXXX	XX
Taxes Pending Appeals*	119,105		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			319,105		319,105	

Signature of Tax Collector

T1428

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1. Balance - January 1, 2014				486,725		XXXXXXXXXX	XX
A. Taxes	83102-00	49,864		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83103-00	436,861		XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83105-00		XXXXXXXXXX	XX		
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	29,280	
4. Added Taxes				83110-00	27,607	XXXXXXXXXX	XX
5. Adjustment to Tax Title Lien Balance				83111-00		XXXXXXXXXX	XX
5a. Transfer to Arrears					39,668		
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	524,720	
8. Totals				554,000		554,000	
9. Balance Brought Down				524,720		XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX	200,896	
A. Taxes	83116-00	30,927		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83117-00	169,969		XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2014 Tax Sale				83118-00		XXXXXXXXXX	XX
12. 2014 Taxes Transferred to Liens				83119-00	223,681	XXXXXXXXXX	XX
13. 2014 Taxes				83123-00	2,710	XXXXXXXXXX	XX
14. Balance - December 31, 2014				XXXXXXXXXX	XX	550,215	
A. Taxes	83121-00	88,922		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83122-00	461,293		XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals				751,111		751,111	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 38.28%

17. Item No. 14 multiplied by percentage shown above is 210,622 and represents the maximum amount that may be anticipated in 2015.

(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	8,084,896		XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00	29,280		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	149,220		XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX	45,168	
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	30,368		XXXXXXXXXX	XX
14. Balance - December 31, 2014	84114-00	XXXXXXXXXX	XX	8,248,596	
		8,293,764		8,293,764	

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 *	84117-00	XXXXXXXXXX	XX		
18.	84118-00	XXXXXXXXXX	XX		
19. Balance - December 31, 2014	84119-00	XXXXXXXXXX	XX		
		0		0	

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 *	84122-00	XXXXXXXXXX	XX		
23.	84123-00	XXXXXXXXXX	XX		
24. Balance - December 31, 2014	84124-00	XXXXXXXXXX	XX		
Analysis of Sale of Property: \$	45,168	0		0	
* Total Cash Collected in 2014	(84125-00)				

Realized in 2014 Budget _____

To Results of Operation (Sheet 19) _____ 45,168

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*	\$ _____	\$ _____	\$ 6,170	\$ 6,170
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Overexpenditures of				
4. Appropriation Reserves	\$ _____	\$ _____	\$ _____	\$ _____
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			
3/30/2010	Revaluation	1,500,000		300,000		600,000		300,000				300,000	
Totals		1,500,000		300,000		600,000		300,000		-		300,000	
								80025-00		80026-00			

Sheet 29

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

Chief Financial Officer

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

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

		Debit		Credit		2015 Debt Service
Outstanding - January 1, 2014	80033-01	XXXXXXXXXX	XX	32,291,000		
Issued	80033-02	XXXXXXXXXX	XX	16,910,000		
Paid	80033-03	14,691,000		XXXXXXXXXX	XX	
Outstanding - December 31, 2014	80033-04	34,510,000		XXXXXXXXXX	XX	
		49,201,000		49,201,000		
2015 Bond Maturities - General Capital Bonds				80033-05	\$	3,525,000
2015 Interest on Bonds *		80033-06	\$	988,792		
ASSESSMENT SERIAL BONDS						
Outstanding - January 1, 2014	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Outstanding - December 31, 2014	80033-10			XXXXXXXXXX	XX	
		0		0		
2015 Bond Maturities - General Capital Bonds				80033-11	\$	
2015 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	988,792

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Refunding Bonds, 2014	100,000	11,560,000	9/10/2014	Various
General Obligation Bonds, Series 2014	250,000	5,350,000	7/15/2014	Various
Total	350,000	16,910,000		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
MUNICIPAL GREEN ACRES TRUST LOAN**

		Debit		Credit		2015 Debt Service
Outstanding - January 1, 2014	80033-01	XXXXXXXX	XX	1,072,965		
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	88,212		XXXXXXXX	XX	
Outstanding - December 31, 2014	80033-04	984,753		XXXXXXXX	XX	
		1,072,965		1,072,965		
2015 Loan Maturities				80033-05	\$	89,986
2015 Interest on Loans		80033-06			\$	19,246
Total 2015 Debt Service for	Loan			80033-13	\$	109,232

LOAN

Outstanding - January 1, 2014	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
Outstanding - December 31, 2014	80033-10			XXXXXXXX	XX	
2015 Loan Maturities				80033-11	\$	
2015 Interest on Loans				80033-12	\$	
Total 2015 Debt Service for	Loan			80033-13	\$	0

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0	0		

80033-14

80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit		Credit		2015 Debt Service
Outstanding - January 1, 2014	80034-01	XXXXXXXX	XX			
Paid	80034-02	Not Applicable		XXXXXXXX	XX	
Outstanding - December 31, 2014	80034-03			XXXXXXXX	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	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08	Not Applicable		XXXXXXXX	XX	
Outstanding - December 31, 2014	80034-09			XXXXXXXX	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 -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-	\$ 300,000	\$ 2,550
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. NOT APPLICABLE													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
Total	0					0			0		0		

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 I School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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													

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, 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.	<i>Not Applicable</i>					
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) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Prior Encumbrance Canceled	Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
19-11 Various General Improvements	144,990				144,895	95		
20-11 Various General Improvements	6,025				6,025			
24-12 Various General Improvements	1,087,944				877,039		210,905	
25-12 Various General Improvements	217				215	2		
21-13 Various General Improvements		1,329,507			1,147,172		182,335	
22-13 Various General Improvements	83,320				31,499		51,821	
9-14 Various General Improvements			5,086,040		3,344,464		1,741,576	
10-14 Purchase of Office Equipment and Furniture			40,000		26,785		13,215	
	1,848,807	1,329,507	5,126,040	0	5,921,100	99	2,383,155	0

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance - January 1, 2014	80030-01	XXXXXXXXXX	XX		
Received from 2014 Budget Appropriation	80030-02	XXXXXXXXXX	XX		
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance - December 31, 2014	80030-05	0		XXXXXXXXXX	XX
		0		0	

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2014 or Prior Years	
Ord #9-2014 Various								
General Improvements	5,086,040		3,150,000		1,936,040	(1)		
Ord #10-2014 Purchase of								
Office Equip & Furniture	40,000				40,000			
(1) includes \$1,498,304 in grant funding through the NJ Office of Emergency Management								
the the Federal Emergency Management Agency (FEMA)								
Total 80032-00	5,126,040		3,150,000		1,976,040			

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	XX	199,449	
Premium on Sale of Bonds & Bond Anticipation Notes		XXXXXXXXXX	XX	56,322	
Unfund Improvement Authorizations Canceled		XXXXXXXXXX	XX	99	
Cancellation of Prior Year Balance				72,984	
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2014 Budget Revenue	80029-03			XXXXXXXXXX	XX
Outstanding - December 31, 2014	80029-04	328,854		XXXXXXXXXX	XX
		328,854		328,854	

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding - December 31, 2014 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2015 \$ _____
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

Not Applicable

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 \$ 119,150,819
 2. Amount of Item 1 Collected in 2014 (*) \$ 118,418,423
 3. Seventy (70) percent of Item 1 \$ 83,405,573

(*) 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: _____

- 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	\$ _____	\$ _____	\$ 92,047	\$ 92,047
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____