

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

POPULATION LAST CENSUS	128,349
NET VALUATION TAXABLE 2014	<u>\$20,794,447,775</u>
MUNICODE	<u>1000</u>

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

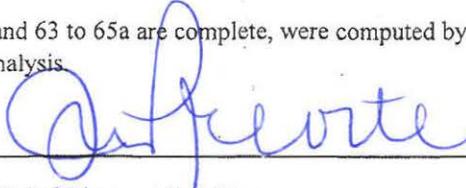
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

County \_\_\_\_\_ of Hunterdon \_\_\_\_\_, County of Hunterdon \_\_\_\_\_

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.

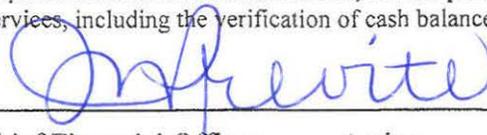
Signature   
Title Chief Financial Officer

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, Janet R. Previte, am the Chief Financial Officer, License# Acting, of the Hunterdon County, County of Hunterdon 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 Acting  
Address 71 Main Street Flemington NJ 08822  
Phone Number 908-788-1120  
Fax Number 908-806-3721  
Email jprevite@co.hunterdon.nj.us

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

**NOT APPLICABLE**

**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 County of Hunterdon as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: **NONE**

\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Fax Number)

Certified by me

this \_\_\_\_\_ day of \_\_\_\_\_, 2015

**NOT APPLICABLE**

***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 an appropriation or levy "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

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

Municipality: County of Hunterdon  
Chief Financial Officer: Janet R. Previte  
Signature: \_\_\_\_\_  
Certificate #: Acting  
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: County of Hunterdon  
Chief Financial Officer: Janet R. Previte  
Signature: \_\_\_\_\_  
Certificate #: Acting  
Date: \_\_\_\_\_

22-6002450  
Federal ID #

County of Hunterdon  
Municipality

Hunterdon  
County

**Report of Federal and State Financial Assistance  
Expenditure of Awards**

Fiscal Year Ending: December 31, 2014

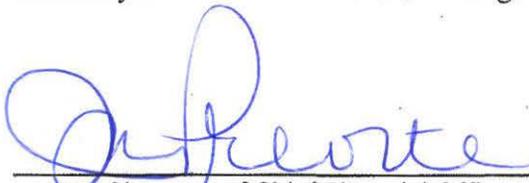
	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	\$ -	\$ -	\$ 4,299,040.54

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

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

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

4/27/15  
Date

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

**INSTRUCTION**

The following certification is to be used ONLY in the event there is NO municipally operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the County of Hunterdon County of Hunterdon 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 \_\_\_\_\_

(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.

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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. 54:4-3 5, was in the amount of \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
\_\_\_\_\_  
County of Hunterdon  
MUNICIPALITY  
\_\_\_\_\_  
Hunterdon  
COUNTY











**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (CONT'D)**  
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2014

[Extra Sheet]

Title of Account	Debit	Credit
<b>Payroll Deduction Account</b>		
Cash	2,594,652.99	
Reserve for Deductions Payable		167,027.82
Due to Current Fund		2,511,246.55
Due From Grant	83,621.38	
<b>Self Insurance Trust</b>		
Cash	1,046,366.11	
Due from Current Fund	300,000.00	
Reserve for Self Insurance Trust		1,346,366.11
<b>Open Space Trust</b>		
Cash	23,226,809.27	
Reserve for Open Space		16,940,434.37
Due to General Capital		6,286,374.90
<b>Unemployment Insurance</b>		
Cash	504,273.97	
Reserve for Unemployment		504,273.97
<b>Seized Assets</b>		
Cash	61,010.78	
Reserve for Seized Assets		61,010.78
<b>Law Enforcement</b>		
Cash	162,486.74	
Reserve for law Enforcement		162,486.74
<b>Asset Maintenance</b>		
Cash	7,338.70	
Reserve for Asset Maintenance		7,338.70
<b>Prosecutor's Federal Equitable Sharing</b>		
Cash	427,861.91	
Reserve for Prosecutor's Fed Equitable Sharing		427,861.91
<b>Subtotals this Sheet Only</b>		
	28,414,421.85	28,414,421.85

(Do not crowd - add additional sheets)

County Of Hunterdon [Code 1000], Hunterdon County - AFS CY 2014



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013.....(1)			
	x	25%	
	(2) \$	n/a	

Municipal Public Defender Trust Cash Balance December 31, 2014 .....(3) \_\_\_\_\_

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) = ..... NONE

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:	Janet R. Frevite _____
Signature:	_____
Certificate #:	Acting _____
Date:	_____

## Schedule of Trust Fund 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>General Trust</u>	3,450,047.64	1,048,804.24	646,420.78	3,852,431.10
2. <u>County Clerk Trust</u>	436,384.56	48,645.38	26,717.02	458,312.92
3. <u>Self Insurance</u>	1,520,511.06	29,343.61	203,488.56	1,346,366.11
4. <u>Open Space</u>	15,397,937.05	9,660,123.54	4,218,251.32	20,839,809.27
5. <u>Unemployment Insurance</u>	429,085.90	77,902.83	2,714.76	504,273.97
6. <u>Seized Assets Trust Fund</u>	72,652.44	46,824.39	58,466.05	61,010.78
7. <u>Law Enforcement Trust</u>	107,133.18	67,781.61	12,428.05	162,486.74
8. <u>Asset Maintenance Account</u>	7,338.70	0.00	0.00	7,338.70
9. <u>Federal Equitable Sharing</u>	390,853.16	124,466.45	87,457.70	427,861.91
10. <u>Community Develop Block</u>	439,646.84	84,078.17	55,000.00	468,725.01
11. <u>Developer's Trust</u>	213,954.74	64.92	17.71	214,001.95
12. <u>Board of Recreation Comm</u>	10,828.05	2.15		10,830.20
13. <u>Personal Attendant Service</u>	14,210.32	12.45	9,442.20	4,780.57
14. <u>Planning Board Developers</u>	5,147.38	0.00	0.00	5,147.38
15. <u>AFLAC</u>	3,868.78	69,385.42	48,585.80	24,668.40
16. <u>Payroll Deduction</u>	389,313.11	59,885,535.49	60,107,820.81	167,027.79
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. _____				-
35. _____				-
<b>Totals:</b>	<u>22,888,912.91</u>	<u>71,142,970.65</u>	<u>65,476,810.76</u>	<u>28,555,072.80</u>

## 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 Special Bond Issue:	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
								...
								...
								...
								...
								...
<b>Totals</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 7



**CASH RECONCILIATION DECEMBER 31, 2014**

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	650.00	29,932,088.02	623,683.93	29,309,054.09
Trust - Assessment				-
Trust - Dog License				-
Trust - Other		3,855,792.84	3,361.74	3,852,431.10
Capital - General		17,473,588.03	311,778.20	17,161,809.83
Solid Waste & Recycling - Operating				-
Solid Waste & Recycling - Capital				-
Solid Waste & Recycling Utility - Assessment Trust		1,226,021.98		1,226,021.98
Second (N/A) Utility: - Operating				-
Capital				-
Assessment Trust				-
Public Assistance **				-
Garbage District				-
Federal & State Grants		7,790,287.17	112,306.43	7,677,980.74
Public Assistance **				-
Library	225.00	5,211,378.32	1,306.43	5,210,296.89
Payroll Deduction Trust		2,594,652.99		2,594,652.99
Self Insurance Trust		1,047,744.11	1,378.00	1,046,366.11
Open Space Trust		23,231,809.27	5,000.00	23,226,809.27
Unemployment Insurance Trust		504,273.97		504,273.97
Seized Assets Trust		61,010.78		61,010.78
Law Enforcement Trust		162,486.74		162,486.74
Asset Maintenance Trust		7,338.70		7,338.70
Presecutor's Federal Equitable Trust		427,861.91		427,861.91
Community Development Trust		468,725.01		468,725.01
Developers' Trust		214,001.95		214,001.95
Board of Recreation Comm Trust		10,830.20		10,830.20
Personal Attendant Service Program		4,780.57		4,780.57
Planning Board Escrow Trust		5,147.38		5,147.38
County Clerk		458,312.92		458,312.92
AFLAC Trust		27,978.40	3,310.00	24,668.40
				-
<b>Total</b>	<b>875.00</b>	<b>94,716,111.26</b>	<b>1,062,124.73</b>	<b>93,654,861.53</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**

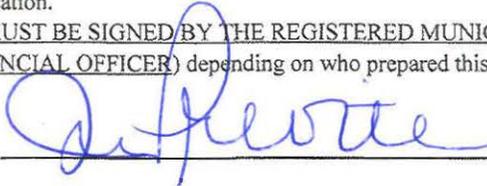
I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2014

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

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

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

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



Title: \_\_\_\_\_

Chief Financial Officer

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

AFLAC	TD Bank	Trust	27,978.40
Capital	Fulton	General Capital	17,416,758.83
CDBG Small Cities	Fulton	Trust	468,725.01
Clearing	Fulton	Trust	103,400.00
County Clerk Trust	Hopewell Valley	Trust	458,312.92
Current Savings	Fulton	Current	10,243,282.59
Current Checking	Fulton	Current	3,533,111.50
Current Savings HC	TD Bank	Current	2,430,345.18
Developers Trust	Bank of America	Trust	214,001.95
Employees Tax Deduction	Fulton	Trust	778,635.24
Federal and State Grants	Fulton	Grant Fund	7,790,287.17
Golf Course	TD Bank	Current	4,565,739.00
Grandin Library	Fulton	Library	554,444.50
Library	TD Bank	Library	1,235,759.51
Open Space Checking	TD Bank	Open Space	154,558.50
Open Space Savings	TD Bank	Open Space	23,077,250.77
PASP	TD Bank	Trust	4,780.57
Payroll	Fulton	Trust	1,712,617.75
Planning Board Dev Escrow	Fulton	Trust	5,147.38
Prosecutor Asset Maint	Fulton	Trust	7,338.70
Prosecutor Law Enforcement	Fulton	Trust	162,486.74
Prosecutor Federal Equity Share	Fulton	Trust	427,861.91
Prosecutor Seized Assets	Fulton	Trust	61,010.78
Recreation Trust	Bank of America	Trust	10,830.20
Self Insurance Trust	TD Bank	Trust	227,827.30
Solid Waste	TD Bank	Utility	1,226,021.98
Trust Checking BOCF	Fulton	Trust	1,119,745.50
Trust Savings	Fulton	Trust	153,644.89
Unemployment	Fulton	Trust	157,579.97
Current	NJ Cash Management	Current	9,159,609.75
General Capital	NJ Cash Management	General Capital	56,829.20
Library	NJ Cash Management	Library	3,421,174.31
SUI	NJ Cash Management	Trust	346,694.00
Self Insurance Trust	NJ Cash Management	Trust	819,916.81
Trust	NJ Cash Management	Trust	2,582,402.45
<b>Grand Total - details of "Cash on Deposit"</b>			<b>94,716,111.26</b>

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 January 1, 2014	2014 Budget Revenue Realized	Received	Adjusts/Canceled		Balance Dec. 31, 2014
2008 Area Plan Grant	53,882.00					53,882.00
2009 Area Plan Grant	30,076.00					30,076.00
2010 Area Plan Grant	37,889.00		37,702.00			187.00
2011 Area Plan Grant	15,027.00		10,970.00			4,057.00
2012 Area Plan Grant	28,499.00		10,204.00			18,295.00
2013 Transportation / TIP	25,326.00		16,883.00			8,443.00
COPS Grant	83,931.27		83,931.27			-
2013-2014 Victims Assistance Grant	49,514.59		49,514.59			-
2012-2013 Kids are Riding Safe Grant	6,400.00					6,400.00
2012 SANE/SART	47,178.00		33,233.00			13,945.00
2011-2012 Subregional Traffic Sign Inventory	47,488.78		43,069.82			4,418.96
2013-2014 Subregional Transportation Planning	12,976.00		12,102.97			873.03
2012 Job Access Reverse Commute	37,838.92		6,339.13			31,499.79
HUD Housing Preservation Program	55,000.00		55,000.00			-
2011 Homeland Security	74,196.69		74,196.69			-
2012 Homeland Security	127,330.61		102,967.57			24,363.04
2013 Homeland Security	100,000.00		70,664.00			29,336.00
2011 Juvenile Accountability Incentive	335.80		335.80			-
2012 Juvenile Accountability Incentive	1,848.17		1,363.17			485.00
2013 Juvenile Accountability Incentive	3,309.00		1,430.83			1,878.17
2012 FEMA Performance Grant	55,000.00					55,000.00
Subtotals this Sheet ONLY	893,046.83	0.00	609,907.84	0.00	0.00	283,138.99

Sheet 10

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)**

[Extra Sheet]

Sheet 10a

[Extra sheet]

Grant	Balance January 1, 2014	2014 Budget Revenue Realized	Received	Transferred From Unappropriated		Balance Dec. 31, 2014
2012 Municipal Alliance Program	2,004.01					2,004.01
2013 Municipal Alliance Program	93,795.97					93,795.97
2013 Right to Know	4,809.00					4,809.00
2013 SSH (Homeless)	3,458.00	3,688.00				7,146.00
2012 S.S.B.G/ Family Court	15,067.80		15,067.80			-
2013 S.S.B.G/ Family Court	49,478.24		14,211.42			35,266.82
2013 State Community Partnership	108,141.80		74,711.00			33,430.80
2013 SHIP Program	10,000.00		10,000.00			-
2012 State Council on Arts	9,586.00					9,586.00
2011-2012 NJ Historical Commission GOS	1,971.90		1,971.90			-
2011 Transportation Assistance (Casino Revenue)	15,136.96					15,136.96
2012 Transportation Assistance (Casino Revenue)	132,677.10					132,677.10
EPA 2012 Wastewater Management	25,000.00					25,000.00
Highlands Assessment Plan	20,000.00					20,000.00
Highlands Sustainable Agriculture	75,000.00					75,000.00
Wildlife Habitat Incentive Program	3,037.00					3,037.00
2013 Comprehensive Alcohol Program	177,283.00		88,459.00			88,824.00
Rutgers Local Government Capacity	30,016.57		10,702.69			19,313.88
2013 Area Plan Grant		275,556.00	18,551.00	238,858.00		18,147.00
2014 Area Plan Grant		734,416.00	351,355.00			383,061.00
2014 Human Services Advisory Council		73,742.00	67,597.00	6,145.00		-
<b>Subtotals this Sheet ONLY</b>	<b>776,463.35</b>	<b>1,087,402.00</b>	<b>652,626.81</b>	<b>245,003.00</b>	<b>0.00</b>	<b>966,235.54</b>

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2014	2014 Budget Revenue Realized	Received	Transferred from Unappropriated		Balance Dec. 31, 2014
2014 Transportation TIP		33,768.00	8,442.00			25,326.00
2014 Victims Assistance Grant		1,601.00				1,601.00
2013 Body Armor		10,975.71		10,975.71		-
2014 Body Armor		8,585.51	8,585.51			-
2014 SANE/SART		56,825.00	33,604.37			23,220.63
2014 Multi Jurisdictional Narcotics Task Force		42,856.00	42,856.00			-
2014-2015 Subregional Transportation Planning		103,808.00				103,808.00
2014 Job Access/Reverse Commute		115,000.00	79,619.33			35,380.67
2014 Section 5311		424,970.00	329,073.81			95,896.19
2014 Juvenile Accountability		47,428.00	1,445.41	14,284.00		31,698.59
2013 Veterans Transportation		15,000.00	5,000.00			10,000.00
2014 Veterans Transportation		15,000.00				15,000.00
2013 Senior Farm Nutrition Grant		500.00				500.00
2014 Senior Farm Nutrition Grant		500.00	500.00			-
2014 Municipal Alliance Program		80,751.00	80,751.00			-
2014 SSH (Homeless) 1/1/14-6/30/14		96,654.00	52,499.00	27,000.00		17,155.00
2014 SSH (Homeless) 7/1/14-6/30/15		128,844.00	11,933.00			116,911.00
2014 SSH (Homeless) 7/1/13-9/30/15		108,000.00	61,135.00			46,865.00
State Health Services (PHILEP)		262,620.00	5,673.00			256,947.00
2014 SSBG/Family Court		95,615.00				95,615.00
Sandy SSBG Aging		25,000.00	21,320.00			3,680.00
<b>Subtotals this Sheet ONLY</b>	<b>0.00</b>	<b>1,674,301.22</b>	<b>742,437.43</b>	<b>52,259.71</b>	<b>0.00</b>	<b>879,604.08</b>

Sheet 10b

[Extra sheet]



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

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Adjustment	12/31/14 Encumbrances	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
2007 Area Plan Grant	50,550.61							50,550.61
2008 Area Plan Grant	26,112.60				26,112.60			-
2009 Area Plan Grant	40,374.09				40,374.09			-
2010 Area Plan Grant	10,893.33							10,893.33
2011 Area Plan Grant	1,433.89							1,433.89
2013 Human Services Advisory Council	1,624.69				1,833.93			(209.24)
2012-2013 Victim Assistance Grant	27,296.25							27,296.25
2013-2014 Victim Assistance Grant	80,262.23					7,919.54		88,181.77
2012-2013 Subregional Transportation Plan	13,350.14				13,350.14			-
Subregional Traffic Sign	19,514.82							19,514.82
2012 Job Access/Reverse Commute	37,605.81				37,605.81			-
Housing Preservation Program	55,000.00					(37,747.00)		17,253.00
COPS Grant	29,546.27					6,982.24	14,783.70	21,744.81
2011 Homeland Security	1,440.13				1,190.27			249.86
2012 Homeland Security	80,670.61				80,647.57			23.04
2013 Homeland Security	100,000.00				70,664.00		10,060.00	19,276.00
2012-2013 Kids are Riding Safe	2,300.00							2,300.00
2011 Juvenile Accountability Incentive	335.80							335.80
2013 Juvenile Accountability Incentive	2,363.17							2,363.17
2012 FEMA Performance Grant	55,000.00							55,000.00
2013 FEMA Performance Grant	70,000.00				15,000.00			55,000.00
Subtotals this Sheet ONLY	705,674.44	0.00	0.00	0.00	286,778.41	(22,845.22)	24,843.70	371,207.11

Sheet 11

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Adjustment/ Canceled	12/31/14 Encumbrances	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
2012 Municipal Alliance Program	1,995.39							1,995.39
2013 Municipal Alliance Program	52,369.00				62,795.91			(10,426.91)
2013 SSBG/Family Court	41,276.80				9,963.80			31,313.00
2013 State/Community Partnership	30,810.30				25,155.00			5,655.30
2012 Area Plan Grant	9,730.95							9,730.95
2013 Area Plan Grant	185,210.71	275,556.00			301,154.63			159,612.08
2011 Solid Waste Services Tax Entitlement	43,493.36				7,834.25			35,659.11
2012 Solid Waste Services Tax Entitlement	29,477.90				29,477.90			-
2012 Body Armor Program	6,253.94						4,350.00	1,903.94
2013 State Council on Arts	10,344.00				9,573.00			771.00
2011 Transportation TIP	33,768.00				33,768.00			-
2012 Transportation TIP	33,768.00				33,768.00			-
2013 Transportation TIP	33,768.00				17,897.00			15,871.00
2011-2012 Historic Commission GOS	5,231.00							5,231.00
2012 Personal Assistant Services Program	46,150.06				46,150.06			-
2012 SSH Homeless	2,074.00							2,074.00
2013 SSH Homeless	57,378.00	108,000.00	3,688.00		86,041.00			83,025.00
2013 SHIP Program	6,250.00							6,250.00
2013 Comprehensive Alcohol Program	16,549.28				14,733.28			1,816.00
2012 Transportation Assist (Casino Revenue)	14,608.74				14,608.64			0.10
2013 Transportation Assist (Casino Revenue)	38,064.11				10,397.57			27,666.54
Subtotals this Sheet ONLY	698,571.54	383,556.00	3,688.00	0.00	703,318.04	0.00	4,350.00	378,147.50

Sheet 11a

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Adjustments	12/31/14 Encumbrances	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
DEP 2012 CEHA	4,028.89					90.00		4,118.89
2009 Wastewater Management	32,677.23							32,677.23
2012 Narcotics Task Force	3,807.00				3,807.00			-
2009-2010 PARIS Grant	455,335.41							455,335.41
Wildlife Habitat Incentive	3,037.00							3,037.00
Highlands Assessment Plan	20,000.00							20,000.00
Highlands Sustainable Agriculture	75,000.00							75,000.00
2012-2013 FTA 5311	135,672.00							135,672.00
2011 MRC Capacity Building Award	120.92							120.92
2012 MRC Capacity Building Award	5,000.00				5,000.00			-
2013 MRC Capacity Building Award	4,000.00				2,875.00			1,125.00
Local Government Capacity Grant	30,016.57							30,016.57
Unified Planning Work Program	12,976.00							12,976.00
Small Cities					36,680.00	37,747.00		1,067.00
2014 Area Plan Grant		486,772.00	247,644.00		640,755.38		3,212.63	90,447.99
2014 Human Services Advisory Council		73,742.00			71,926.05		39.21	1,776.74
FTA 5311		424,970.00			566,626.00			(141,656.00)
2014 Victims Assistance		1,601.00						1,601.00
Subregional Transportation Planning		51,904.00			51,903.99			0.01
Subregional Transportation Planning			51,904.00		12,389.18			39,514.82
Job Access/Reverse Commute		115,000.00			90,466.01			24,533.99
<b>Subtotals this Sheet ONLY</b>	<b>781,671.02</b>	<b>1,153,989.00</b>	<b>299,548.00</b>	<b>0.00</b>	<b>1,482,428.61</b>	<b>37,837.00</b>	<b>3,251.84</b>	<b>787,364.57</b>

Sheet 11b

[Extra Sheet]

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Adjustments	12/31/14 Encumbrances	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
2013-2014 SANE SART		56,825.00			44,578.18	11,277.00	503.00	466.82
2014-2015 SANE SART					13,423.19			(13,423.19)
2013 Juvenile Accountability Incentive		2,877.00						2,877.00
2014 Juvenile Accountability Incentive			44,551.00		2,244.66			42,306.34
2013 Veterans Transportation			15,000.00		15,000.00			-
2014 Veterans Transportation			15,000.00		5,000.00			10,000.00
2014 Municipal Alliance		80,751.00			30,038.59		6,877.75	43,834.66
2015 Municipal Alliance					63,226.59			(63,226.59)
2013 Right to Know					609.00	(609.00)		-
2014 Right to Know					571.30			(571.30)
2013 Senior Farm		500.00			500.00			-
2014 Senior Farm			500.00		500.00			-
2014 SSBG Family Court		95,615.00			56,840.29		1,750.00	37,024.71
Sandy SSBG			25,000.00		5,673.36			19,326.64
2014 State Community Partnership		183,244.00			177,330.00		1,200.00	4,714.00
2013 Universal Service Fund		1,185.00			1,185.00			-
2014 Universal Service Fund			1,129.00		1,129.00			-
2014 Low Income Energy Assistance		1,706.00			1,706.00			-
2013 Solid Waste Services			110,000.00		110,506.89			(506.89)
2013 Body Armor			10,975.71		3,354.13			7,621.58
2014 Body Armor			8,585.51				3,480.00	5,105.51
Subtotals this Sheet ONLY	0.00	422,703.00	230,741.22	0.00	533,416.18	10,668.00	13,810.75	95,549.29

Sheet 11c

[Extra Sheet]

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Adjustments	12/31/14 Encumbrances	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
2014 State Council on Arts		63,908.00			45,982.00		1,125.00	16,801.00
2014 Transportation TIP			33,768.00					33,768.00
2014 Title XX Transportation		124,434.00			106,283.00			18,151.00
2013 Personal Attendent Services					38,037.00			(38,037.00)
2014 Personal Attendent Services		38,037.00			13,063.00		4,898.00	20,076.00
2014 SSH Homeless		96,654.00			62,804.00			33,850.00
2015 SSH Homeless		128,844.00			6,395.00			122,449.00
2014 SHIP Program		19,500.00			14,625.00			4,875.00
2014 Comprehensive Alcohol Program		243,783.00			236,923.60			6,859.40
State Health Services PHILEP			262,620.00		63,894.18		1,883.00	196,842.82
2014 Trans Assistance Casino Revenue			380,000.00		327,262.48			52,737.52
2013 Clean Communities					16,901.80			(16,901.80)
2014 Clean Communities		72,566.03			45,685.50		2,012.00	24,868.53
2013 CEHA						1,509.81		1,509.81
2014 CEHA		129,000.00	11,500.00		261,247.74			(120,747.74)
2013 Narcotics Task Force		42,856.00			42,856.00			-
2014 Narcotics Task Force					11,139.00			(11,139.00)
2012 MRC Capacity Building Award		3,500.00						3,500.00
								-
								-
								-
<b>Totals, including "Extra" Sheets</b>	<b>2,185,917.00</b>	<b>2,923,330.03</b>	<b>1,221,865.22</b>	<b>0.00</b>	<b>4,299,040.54</b>	<b>27,169.59</b>	<b>56,174.29</b>	<b>1,981,731.01</b>

Sheet 11d

[Extra Sheet]

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2014	Transferred to 2014 Budget Appropriations			Received			Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Clean Communities Program	72,566.03		72,566.03					-
Body Armor Replacement	10,975.71		10,975.71					-
Solid Waste	110,000.00		110,000.00		110,000.00			110,000.00
Human Services Advisory Services	6,145.00		6,145.00					-
Juvenile Justice	14,284.00		14,284.00					-
SSH Homeless	27,000.00		27,000.00					-
CEHA	65,680.00		65,680.00					-
Area Plan Grant	238,858.00		238,858.00					-
Victims Assistance Grant					83,644.59			83,644.59
Small Cities					3,000.00			3,000.00
2010 Homeland Security					84,793.76			84,793.76
2011 Homeland Security					17,381.58			17,381.58
2014 Municipal Alliance Program					103,060.77			103,060.77
2012 SSBG/ Family Court					12,707.20			12,707.20
2014 State Council on Arts					26,841.00			26,841.00
2013 CEHA					1,178.00			1,178.00
2015 CEHA					129,574.00			129,574.00
2014 Clean Communities					68,257.23			68,257.23
HAVA					1,056.80			1,056.80
								-
								-
<b>Grand Totals</b>	<b>545,508.74</b>	<b>0.00</b>	<b>545,508.74</b>	<b>0.00</b>	<b>641,494.93</b>	<b>0.00</b>	<b>0.00</b>	<b>641,494.93</b>

Sheet 12

**\*LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	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 #	85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00	-	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		0.00	0.00

#Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2014	85045-00	XXXXXXXXXX	15,397,937.05
2014 Levy	85105-00	XXXXXXXXXX	6,238,334.34
Added and Omitted			29,422.54
Interest Earned		XXXXXXXXXX	51,992.02
State of NJ Grant Funding and Other Contributions & Refunds			2,371,719.09
Expended		3,249,595.77	XXXXXXXXXX
Due General Capital Fund		3,899,374.90	
Balance December 31, 2014	85046-00	16,940,434.37	XXXXXXXXXX
		24,089,405.04	24,089,405.04

## 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.	0.00	0.00

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	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 # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

## 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		
				-
2014 Levy:		XXXXXXXXXX		XXXXXXXXXX
General County	80003-03	XXXXXXXXXX		-
County Library	80003-04	XXXXXXXXXX		-
County Health		XXXXXXXXXX		-
County Open Space Preservation		XXXXXXXXXX		-
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX		-
				-
Paid		-		XXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXX		XXXXXXXXXX
County Taxes		-		XXXXXXXXXX
Due County for Added & Omitted Taxes		-		XXXXXXXXXX
		0.00		0.00

## SPECIAL DISTRICT TAXES

		Debit		Credit
Balance January 1, 2014	80003-06	XXXXXXXXXX		
2014 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
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy	80003-07	XXXXXXXXXX		-
Paid	80003-08	-		XXXXXXXXXX
Balance December 31, 2014	80003-09	-		-
		0.00		0.00

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	-	-
		0.00	0.00

### RESERVE FOR EXPENSE OF PARTICIPATION IN 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	-	-
		0.00	0.00

### 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	-	-
		0.00	0.00

### 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	-	-
		0.00	0.00

**STATEMENT OF GENERAL BUDGET REVENUES 2014**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	9,300,000.00	9,300,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	15,407,312.03	16,303,681.52	896,369.49
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a	1,221,865.22	1,221,865.22	-
			-
Total Miscellaneous Revenue Anticipated 80103-	16,629,177.25	17,525,546.74	896,369.49
Receipts from Delinquent Taxes 80104-		-	-
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	64,080,000.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80121-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	64,080,000.00	64,080,000.00	-
	90,009,177.25	90,905,546.74	896,369.49

**ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	-
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	-	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80116-00	-	xxxxxxxxxx
County Taxes 80111-00	-	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	-	xxxxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	-
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	-	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	-	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	-
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	0.00	0.00



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014**

2014 Budget as Adopted	80012-01	88,787,312.03
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	1,221,865.22
Appropriated for 2014 (Budget Statement Item 9)	80012-03	90,009,177.25
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	90,009,177.25
Add: Overexpenditures (see footnote)	80012-06	222,957.52
Total Appropriations and Overexpenditures	80012-07	90,232,134.77
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	82,662,133.92
Paid or Charged - Reserve for Uncollected Taxes	80012-09	-
Reserved	80012-10	7,457,818.83
Total Expenditures	80012-11	90,119,952.75
Unexpended Balances Canceled (see footnote)	80012-12	112,182.02

**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)

**NOT APPLICABLE**

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

## RESULTS OF 2014 OPERATION

### CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	896,369.49
Delinquent Tax Collections	80013-02	xxxxxxxxxx	-
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	-
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxxxxx	112,182.02
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	1,446,210.87
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 Appropriation Reserves	80013-05	xxxxxxxxxx	5,054,588.78
Prior Years Interfunds Returned in 2014	80013-06	xxxxxxxxxx	1,219,710.48
Added County Taxes Collected		xxxxxxxxxx	286,401.82
		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2014	80013-07	-	xxxxxxxxxx
Balance December 31, 2014	80013-08	xxxxxxxxxx	-
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11	-	xxxxxxxxxx
Interfund Advances Originating in 2014	80013-12	-	xxxxxxxxxx
			xxxxxxxxxx
Grant funds realized in cash in PY			xxxxxxxxxx
Reissuance of canceled checks			xxxxxxxxxx
Overpayment to Schools			xxxxxxxxxx
Miscellaneous Adjustment			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	9,015,463.46	xxxxxxxxxx
		9,015,463.46	9,015,463.46



**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	12,889,797.08
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	9,015,463.46
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	9,300,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2014 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	12,605,260.54	XXXXXXXXXX
		21,905,260.54	21,905,260.54

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

Cash	80014-06	29,309,054.09
Investments	80014-07	
Sub Total		29,309,054.09
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	17,194,340.09
Cash Surplus	80014-09	12,114,714.00
Deficit in Cash Surplus	80014-10	-
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-
Deferred Charges #	80014-12	490,546.54
Cash Deficit #	80014-13	
Total Other Assets	80014-14	490,546.54
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	12,605,260.54

# 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.



***This Sheet is NOT APPLICABLE***

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate For 2014**

Utilized 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) .....	\$	N/A
LESS: Proceeds from Accelerated Tax Sale .....		-
<b>NET Cash Collected</b> .....	\$	N/A
Line 5c (Sheet 22) Total 2014 Tax Levy.....	\$	N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....		N/A %

**(2) Utilizing Tax Levy Sale**

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

**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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings		XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	
10.		
11.		
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	-	XXXXXXXXXX
	0.00	0.00

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

Line 2	0.00
Line 3	0.00
Line 4	0.00
Sub-Total	0.00
Less: Line 7	0.00
To Item 10, Sheet 22	0.00

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

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX	-
Taxes Pending Appeal		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)		-	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
Balance December 31, 2014		-	XXXXXXXXXX
Taxes Pending Appeal *	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		0.00	0.00

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

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

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

\_\_\_\_\_  
Date

## COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO RAISED BY TAXATION IN 2015 MUNICIPAL BUDGET

		YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8(L)(Exclusive of Reserve for Uncollected Taxes) 80015-			XXXXXXXXXX
2. Local District School Tax -	Actual 80016-		
	Estimate ** 80017-		XXXXXXXXXX
3. Regional School District Tax -	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		XXXXXXXXXX
5. County Tax	Actual 80020-		
	Estimate * 80021-		XXXXXXXXXX
6. Special District Tax	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		
	Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		0.00	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02			
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		0.00	
11. Amount of Item 10 Divided by <span style="border: 1px solid black; padding: 2px;">0.00%</span> [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		0.00	
<b>Analysis of Item 11:</b>			
Local District School Tax (Amount Shown on Line 2 Above) 0.00			
Regional School District Tax (Amount Shown on Line 3 Above) 0.00			
Regional High School Tax (Amount Shown on Line 4 Above) 0.00			
County Tax (Amount Shown on Line 5 Above) 0.00			
Special District Tax (Amount Shown on Line 6 Above) 0.00			
Municipal Open Space Tax (Amount Shown on Line 7 Above) 0.00			
Tax in Local Municipal Budget 0.00			
Total Amount (see Line 11) 0.00			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10) 80024-06		0.00	
<b>Computation of "Tax in Local Municipal Budget"</b>			
Item 1 - Total General Appropriations 0.00			
Item 12 - Appropriation: Reserve for Uncollected Taxes 0.00			
Sub-Total 0.00			
Less: Item 9 - Total Anticipated Revenues 0.00			
Amount to be Raised by Taxation in Municipal Budget 80024-07		0.00	

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

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 197). Consideration must be given to calendar year calculation

**Note:**

**The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.**

## ACCELERATED TAX SALE - CHAPTER 99

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

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)		\$ <u>                    -</u>
B. Reserve for Uncollected Taxes Exclusion:		
Outstanding Balance of Delinquent Taxes (sheet 26 , Item 14A) x % of collection (Item 16)	\$ <u>                    0.00</u>	
C. <i>TIMES</i> : % of increase of Amount to be Raised by Taxes over Prior Year <u>                    0.00%</u> % [ ( 2015 Estimated Total Levy - 2014 Total Levy) / 2014 Total Levy]		
D. Reserve for Uncollected Taxes Exclusion Amount [ ( B x C ) + B ]		\$ <u>                    0.00</u>
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget ( A - D )		\$ <u>                    0.00</u>

#### 2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29)		\$ <u>                    -</u>
2. Taxes not included in the Budget (AFS 25, items 2 thru 7)		\$ <u>                    -</u>
Total		\$ <u>                    -</u>
3. Less: Anticipated Revenues (item 5, budget sheet 11)		\$ <u>                    -</u>
4. Cash Required		\$ <u>                    -</u>
5. Total Required at <u>                    0.00%</u> (items 4 + 6)		\$ <u>                    -</u>
6. Reserve for Uncollected Taxes (item E above)		\$ <u>                    -</u>

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2014			0.00	XXXXXXXXXX
A. Taxes	83102-00		XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00		XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	-
B. Tax Title Liens		83106-00	XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	-
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes			-	XXXXXXXXXX
5. Added Tax Title Liens			-	XXXXXXXXXX
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfer from Taxes		83107-00	(1)	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	0.00
8. Totals			0.00	0.00
9. Balance Brought Down			0.00	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	0.00
A. Taxes	83116-00	-	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2014 Tax Sale			-	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens			-	XXXXXXXXXX
13. 2014 Taxes			-	XXXXXXXXXX
14. Balance December 31, 2014			XXXXXXXXXX	0.00
A. Taxes	83121-00	-	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	-	XXXXXXXXXX	XXXXXXXXXX
15. Totals			0.00	0.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is -0-%

17. Item No. 14 multiplied by percentage shown above is \$ - and represents the maximum amount that may be anticipated in 2015. ~~83125.00~~

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY**  
**(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. Balance January 1, 2014	84101-00		XXXXXXXXXX
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	-
		0.00	0.00

**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	-
		0.00	0.00

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2014	84120-00		XXXXXXXXXX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

\* Total Cash Collected in 2014

-  
 (84125-00)

Realized in 2014 Budget

-

To Results of Operations (Sheet 19)

-

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

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

<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 - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Overexpended 2013 approp</u>	\$ 20,945.69	\$ 20,945.69	\$ _____	\$ _____
4. <u>Overexpenditure of Grant Approp</u>	\$ 587,251.20	\$ _____	\$ _____	\$ 587,251.20
5. <u>Overexpenditure of Approp Res</u>	\$ _____	\$ _____	\$ 267,589.02	\$ 267,589.02
6. <u>Overexpenditure of Approp</u>	\$ _____	\$ _____	\$ 222,957.52	\$ 222,957.52
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____
11. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**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. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____
5. _____	_____	_____	\$ _____	_____





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

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxxxxx	3,225,000.00	
Issued	80033-02	xxxxxxxxxxx		
Paid	80033-03	3,225,000.00	xxxxxxxxxxx	
Outstanding, December 31, 2014	80033-04	-	xxxxxxxxxxx	
		3,225,000.00	3,225,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	0.00
2015 Interest on Bonds *		80033-06	0.00	
<b>ASSESSMENT SERIAL BONDS</b>		<b>NOT APPLICABLE</b>		
Outstanding January 1, 2014	80033-07	xxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxx	
Outstanding, December 31, 2014	80033-10	-	xxxxxxxxxxx	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	\$ -
2015 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

<b>LIST OF BONDS ISSUED DURING 2014</b>			<b>NOT APPLICABLE</b>	
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		



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

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	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 BOND</b>				
Outstanding January 1, 2014	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
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 and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -
7. _____		\$ -	\$ -

### DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Sheet NOT Used	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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 I School Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 34

NOT APPLICABLE

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Totals	-	-	-

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

Sheet 35

IMPROVEMENTS		Balance January 1, 2014		2014 Authorizations	Adjustments	Expended	Authorizations Canceled	Balance - December 31, 2014	
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
06-98	Replacement of Underground Tanks	31,745.22						31,745.22	-
07-01	Improvements to Various County Facilities	118,582.99						118,582.99	-
03-02	Various Bridge and Culvert Improvements	122,218.70				42,103.52		80,115.18	-
21-02	Acquisition of Agricultural Easements	26,150.26				26,150.26		-	-
09-03	Acq and Replace of Equip and Reno Correctional Fac	53,534.53				6,500.00		47,034.53	-
10-03	Impt to the emergency Services Training Center	6,766.95				2,790.50		3,976.45	-
12-03	Reconstruct, Construct and Imp of Var Pub Highways							-	-
13-03	Construction and Reconstr of Var Bridges and Culvert	893,453.29						893,453.29	-
14-03	Phase II Imp of Real Prop and Construct 4-H Fair site	387,666.75	131,250.00					387,666.75	131,250.00
16-03	Landscaping of Heron Golf Course	1,648.38				1,648.38		-	-
22-03	Repairs and Improvements to Heron Golf Course	18,529.90				18,529.90		-	-
11-04	HVAC Imp and Repairs (County Justice Center)	45,367.36						45,367.36	-
12-04	Improvements to Various County Parking Facilities	197,516.22						197,516.22	-
13-04	Construction of Emergency Response Building	61,550.24						61,550.24	-
14-04	Acquisition of Agricultural Easements	216,997.65						216,997.65	-
04-05	Various Road Improvements	507,371.08				52,425.91		454,945.17	-
08-05	Demolition of Various County Buildings and Structures	2,991.93						2,991.93	-
10-05	Upgrade and Replacement of Comm Equipment	92,270.10				44,858.51		47,411.59	-
12-05	Improvements to Parks Facilities	42,568.76						42,568.76	-
R6-01	Refunding PFRS and PERS Early Retirement	60,873.90						60,873.90	-
04-06	Acquisition of Computer Equipment	24,000.89				21,144.92		2,855.97	-
<b>Subtotals this Sheet ONLY</b>		<b>2,911,805.10</b>	<b>131,250.00</b>	<b>-</b>	<b>-</b>	<b>216,151.90</b>	<b>-</b>	<b>2,695,653.20</b>	<b>131,250.00</b>

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'd)**

IMPROVEMENTS		Balance January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
06-06	Various Road Improvements	1,581,074.03	2,500,000.00			191,515.06		1,389,558.97	2,500,000.00
07-06	Various Bridge and Culvert Improvements	1,592,568.25	1,000,000.00			19,350.69		1,573,217.56	1,000,000.00
08-06	Acq of Public Works Machinery, Equipment and Trucks							-	-
09-06	Replacement of Roofs on Various County Buildings	146,201.00						146,201.00	-
10-06	Imp and Reno to Southard Building and Hall of Rec	34,857.79						34,857.79	-
13-06	Echo Hill Pedestrian Bridge Study and Design	36,475.83						36,475.83	-
01-07	Acq of Development Easements on Agricultural Land	74,347.54						74,347.54	-
04-07	Acquisition of Furniture, Fixtures and Equipment	39,623.19				18,255.89		21,367.30	-
08-07	Acquisition of Heavy Equipment and Trucks	362,886.18				139,244.00		223,642.18	-
09-07	Imp and Renovations at Various County Facilities	652,538.86				72,280.00		580,258.86	-
10-07	Various Road Improvements	208,075.33	2,000,000.00			34,727.69		173,347.64	2,000,000.00
11-07	Various Bridge and Culvert Improvements	944,914.87	987,052.84			50,331.58		894,583.29	987,052.84
01-08	Acquisition of Vehicles							-	-
02-08	Acquisition of Furniture, Fixtures and Equipment	44,646.00				9,018.75		35,627.25	-
04-08	Upgrade of Countrywide Network Various Campuses	94,171.95				16,900.00		77,271.95	-
05-08	Acq of Equip for County Park and Recreation Depart	1,205.59						1,205.59	-
06-08	Various Road Improvements	963,584.40	4,500,000.00			536,448.71		670,043.26	4,257,092.43
07-08	Various Bridge and Culvert Improvements	425,111.89	2,000,000.00			134,643.65		290,468.24	2,000,000.00
08-08	Improvement and Expansion of Everittstown Garage							-	-
09-08	Acq of Public Works Machinery, Equip and Trucks	320,655.98						320,655.98	-
10-08	Upgrade and Replacement of Communication Equip							-	-
Subtotals this Sheet ONLY		70000-							
		7,522,938.68	12,987,052.84	-	-	1,222,716.02	-	6,543,130.23	12,744,145.27

Sheet 35a

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'd)**

[Extra Sheet]

IMPROVEMENTS		Balance January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
11-08	Acq of Computer Equip and Furniture Prosecutor's off	5,882.46						5,882.46	-
12-08	Repairs and Improvements to Heron Golf Course	177,000.00				177,000.00		-	-
13-08	Demolition of Various Building and Structures							-	-
14-08	Acq of Development Easements on Agricultural Land	431,844.48						431,844.48	-
15-08	Acq of Real Property Open Space Parks & Recreation		1,500,000.00					-	1,500,000.00
16-08	Addition to the Records Retention Center		968,908.55					-	968,908.55
02-09	Resurfacing of Various Roads	153,836.71	1,312,629.21					153,836.71	1,312,629.21
03-09	Acq of Real Property for Open Space Parks & Recreat		1,500,000.00					-	1,500,000.00
04-09	Various Road Improvements	709,405.29	2,259,321.99			377,357.42		332,047.87	2,259,321.99
05-09	Various Bridge and Culvert Improvements	1,266,175.56	4,062,125.40			443,601.71		822,573.85	4,062,125.40
06-09	Acquisition of Furniture, Fixtures and Equipment	286.11				286.11		-	-
07-09	Acquisition of Heavy Public Works Equipment	146,638.03						146,638.03	-
08-09	Acquisition of Computer Equipment	50,818.99				50,818.99		-	-
09-09	Repairs and Improvements to Heron Golf Course	170,000.00				168,374.22		1,625.78	-
11-09	Acq of Develop Easements & Farmland Preservation		1,533,655.29			15,567.00		-	1,518,088.29
02-10	Acq of Heavy Public Works Machinery, Equipment	353,158.27						353,158.27	-
03-10	Acquisition of Computer Equipment	59,401.61				59,401.61		-	-
04-10	Acquisition of Vehicles							-	-
05-10	Improvements to Various Bridges and Culverts	709,508.59	1,500,000.00			3,510.89		705,997.70	1,500,000.00
06-10	Various Road Improvements	661,274.39	400,000.00					661,274.39	400,000.00
01-11	Acq of Public Works Machinery, Equip and Trucks	375,611.43						375,611.43	-
<b>Subtotals this Sheet ONLY 70000-</b>		<b>5,270,841.92</b>	<b>15,036,640.44</b>	<b>-</b>	<b>-</b>	<b>1,295,917.95</b>	<b>-</b>	<b>3,990,490.97</b>	<b>15,021,073.44</b>

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

Sheet 35b

[Extra Sheet]

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (Conf'd)**

[Extra Sheet]

IMPROVEMENTS		Balance January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014		
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded					Funded	Unfunded	
<i>Code No</i>	<i>Purpose</i>									
02-11	Improvements to Various Bridges and Culverts	1,553,065.78	2,580,230.61			950,000.00		603,065.78	2,580,230.61	
03-11	Various Road Improvements	399,848.52	3,679,537.67			218,800.89		184,778.23	3,675,807.07	
04-11	Acq of Development Easements and Farmland Preser	1,471,123.00				749,921.10		721,201.90	-	
05-11	Acquisition of Computer Equipment							-	-	
07-11	Acq of Real Property for Open Space Parks and Rec	1,762,183.50						1,762,183.50	-	
01-12	Acquisition of Heavy Equipment & Trucks	324,315.20				155,258.00		169,057.20	-	
02-12	Various Bridges & Culvert Projects		7,223,336.92			3,406,382.42		-	3,816,954.50	
03-12	Various Road Improvements		6,058,872.25			1,791,575.40		1,815,702.55	2,451,594.30	
04-12	Acq of Development Easements on Agriculture Land	1,098,536.53				2,015.20		1,096,521.33	-	
05-12	Upgrade / Replacement of Computer Equipment	90,640.00				61,541.91		29,098.09	-	
06-12	Acquisition of Vehicles	34,107.34						34,107.34	-	
07-12	Acq of Real property Open Space Park & Rec Pur	289,362.40						289,362.40	-	
08-12	Acq of Office Equipment & Furniture and Fixtures	19,617.00						19,617.00	-	
09-12	Demolition of County Buildings	58,654.48						58,654.48	-	
10-12	Expansion of Traffic Maintenance Garage Bay	88,352.79						88,352.79	-	
11-12	Various Dam Repairs and Trail Resurfacing	35,256.64						35,256.64	-	
12-12	HVAC Improvements/Repairs	327,207.50				3,732.50		323,475.00	-	
13-12	Improvements / Renovations Historic Court House	400,000.00						400,000.00	-	
14-12	Improvements / Renovations at County Jail	65,000.00						65,000.00	-	
15-12	Acquisition of Generators	184,475.00				179,777.26		4,697.74	-	
01-13	Acq of Heavy Equipment Machinery and Vehicles	622,156.00						622,156.00	-	
<b>Subtotals this Sheet ONLY</b>		<b>70000-</b>	<b>8,823,901.68</b>	<b>19,541,977.45</b>	<b>-</b>	<b>-</b>	<b>7,519,004.68</b>	<b>-</b>	<b>8,322,287.97</b>	<b>12,524,586.48</b>

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

Sheet 35c

[Extra Sheet]

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (Cont'd)**

[Extra Sheet]

IMPROVEMENTS		Balance January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014		
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded					Funded	Unfunded	
<i>Code No</i>	<i>Purpose</i>									
02-13	Acquisition of Vehicles	319,748.00				319,748.00		-	-	
03-13	Acq of Office Furniture, Fixtures and Business Equip	103,018.00				31,913.00		71,105.00	-	
04-13	Various Imp including Pond, Shelter, Dams, and Trail	335,000.00						335,000.00	-	
05-13	Acq of undercover Surveillance items, polygraph Equip	20,100.00				9,868.00		10,232.00	-	
06-13	Acquisition of Computer Equipment	142,473.47				88,516.35		53,957.12	-	
07-13	Upgrade of Radio Equipment and Tower Sites	382,121.78				382,121.78		-	-	
08-13	Acq of Maintenance Equip for Heron Glen Golf Course	10,537.00				2,590.00		7,947.00	-	
09-13	Expansion of Traffic Maintenance Garage Bay	100,000.00						100,000.00	-	
10-13	Upgrade and Maint of Fueling Systems at the Lebanon	225,000.00				36,199.57		188,800.43	-	
11-13	Imp and Expansion of the Everittstown Garage	275,000.00						275,000.00	-	
12-13	Improvements to the Justice Center	54,000.00						54,000.00	-	
13-13	Upgrade the Building Mgmt Sys at the N. Branch Libr	20,000.00						20,000.00	-	
14-13	Imp to the Sewer System County Correctional Facility	139,227.50				9,818.01		129,409.49	-	
15-13	Imp and Renovations to Various County Facilities	198,770.00				1,944.00		196,826.00	-	
16-13	Repairs and Replacement of Various Sidewalks	150,000.00				23,800.00		126,200.00	-	
17-13	Improvement of Various Roads and Streets		5,343,178.73			500,937.12		1,009,215.89	3,833,025.72	
18-13	Improvement of Various Bridges and Culverts	163,824.19	7,950,000.00			352,326.90		548,869.80	7,212,627.49	
19-13	Acq of Deeds and Ease Develop Rights on Agric Land	1,398,770.00				3,790.00		1,394,980.00	-	
20-13	Acq of Real Property for Open Space, Park and Rec	987,000.00						987,000.00	-	
01-14	Equipment and Trucks			475,000.00				475,000.00	-	
02-14	Vehicles, Furniture & Business Equip			400,000.00				400,000.00	-	
<b>Totals</b>		<b>70000-</b>	<b>5,024,589.94</b>	<b>13,293,178.73</b>	<b>875,000.00</b>	<b>-</b>	<b>1,763,572.73</b>	<b>-</b>	<b>6,383,542.73</b>	<b>11,045,653.21</b>

Sheet 35d

[Extra Sheet]

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







**GENERAL CAPITAL FUND  
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
01-14 Equipment and Trucks	475,000.00		475,000.00	475,000.00
02-14 Vehicles, Furniture & Business Equip	400,000.00		400,000.00	400,000.00
03-14 Business Equipment	137,296.00		137,296.00	137,296.00
04-14 County Park Facility Impvts	265,000.00		265,000.00	265,000.00
05-14 Computer Software & Equipment	500,000.00		500,000.00	500,000.00
06-14 Acq. Of Computer Equipment	734,300.00		734,300.00	734,300.00
07-14 Upgrade Radios & Tower - Emgncy	500,000.00		500,000.00	500,000.00
08-14 County Parks Dept- Maint Equip.	203,300.00		203,300.00	203,300.00
09-14 Expansion Route 12 Bridge Shop	200,000.00		200,000.00	200,000.00
10-14 County Golf Course Impvts	103,700.00		103,700.00	103,700.00
11-14 Equip.- Emgncy Svsc Training Cntr	132,854.00		132,854.00	132,854.00
12-14 CCTV & Alarms- Correctional Fac	42,000.00		42,000.00	42,000.00
13-14 Var Public Highways, Roads, Bridges	7,850,000.00	7,450,000.00	400,000.00	400,000.00
14-14 Bridge & Culvert Impvts	6,250,000.00	5,900,000.00	350,000.00	350,000.00
15-14 Deed Easements- Farm Preservation	2,000,000.00		2,000,000.00	
16-14 Real Prop Aq- Open Sp, Parks, Rec	957,000.00		957,000.00	
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
<b>Total 80032-00</b>	<b>20,750,450.00</b>	<b>13,350,000.00</b>	<b>7,400,450.00</b>	<b>4,443,450.00</b>

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	2,887,938.18
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02	934,300.00	xxxxxxxxxx
Appropriated to 2014 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2014	80029-04	1,953,638.18	xxxxxxxxxx
		2,887,938.18	2,887,938.18

**BONDS ISSUED WITH A COVENANT OR COVENANTS  
NOT APPLICABLE**

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

NOTE A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2015 appropriation column.

**MUNICIPALITIES ONLY  
IMPORTANT !**

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

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

A.

- 1. Total Tax Levy for the Year 2014 was \$                     -
- 2. Amount of Item 1 Collected in 2014 (\*) \$                     -
- 3. Seventy (70) percent of Item 1 \$                     -

(\*) Including prepayments and overpayment applied.

B.

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

Answer YES or NO     NO    

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014 ?

Answer YES or NO                      If answer is "NO" give details

.....

.....

.....

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

- C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended ? Answer YES or NO:     NO

D.

- 1. Cash Deficit 2013 \$                     -
- 2. 4% of 2013 Tax Levy for all puposes:  
 Levy -- \$                     - = \$                     -
- 3. Cash Deficit 2014 \$                     -
- 4. 4% of 2014 Tax Levy for all puposes:  
 Levy -- \$                     - = \$                     -

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

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

**UTILITIES ONLY**

<u>Pages</u> <u>numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Solid Waste & Recycling	
55 - 68	Second	

**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 2014, please observe instructions of Sheet 2.

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

**POST CLOSING  
TRIAL BALANCE - SOLID WASTE & RECYCLING UTILITY FUND**

AS AT DECEMBER 31, 2014

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,226,021.98	
Fund Balace		1,226,021.98
Grand Total Debits / Credits	1,226,021.98	1,226,021.98

**SCHEDULE OF  
SOLID WASTE & RECYCLING UTILITY BUDGET - 2014  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-			-
Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-			-
Fire Hydrant Service 91304-			-
Miscellaneous 91305-			-
Transfer Station User Fees	47,000.00	47,000.00	-
Recycling Revenue	22,000.00	22,000.00	-
Miscellaneous		145,286.04	145,286.04
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
			-
			-
Subtotal	69,000.00	214,286.04	145,286.04
Deficit (General Budget) ** 91306-		-	-
91307-	69,000.00	214,286.04	145,286.04

\*\* 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 45

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	xxxxxxxxxx
Adopted Budget	69,000.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>69,000.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>69,000.00</b>
Deduct Expenditures:	
Paid or Charged	69,000.00
Reserved	
Surplus (General Budget)**	-
<b>Total Expenditures</b>	<b>69,000.00</b>
Unexpended Balance Canceled (See Footnote)	-

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"

**RESULTS OF 2014 OPERATIONS  
SOLID WASTE & RECYCLING UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See restrictions in amount on Sheet 45, SECTION 2	-	-

**OPERATING SURPLUS - SOLID WASTE & RECYCLING UTILITY**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	1,080,735.94
Excess in Results of 2014 Operations	XXXXXXXXXX	145,286.04
Amount Appropriated in 2014 Budget-Cash		XXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2014	1,226,021.98	XXXXXXXXXX
	1,226,021.98	1,226,021.98

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM SOLID WASTE & RECYCLING UTILITY - TRIAL BALANCE)**

Cash		1,226,021.98
Investments		
Interfund Accounts Receivable		
Subtotal		1,226,021.98
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,226,021.98
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.		1,226,021.98

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

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 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

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