

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

POPULATION LAST CENSUS	<u>28,572</u>
NET VALUATION TAXABLE 2014	<u>\$6,778,248,629</u>
MUNICODE	<u>1114</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.**

Municipality of Princeton, County of Mercer

**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, Sandra Webb, am the Chief Financial Officer, License# N-0165, of the Municipality of Princeton, County of Mercer 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 400 Witherspoon Street, Princeton, NJ 08540  
 Phone Number 609-924-9183  
 Fax Number 609-688-2033  
 Email swebb@princetonnj.gov

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 Municipality of Princeton 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: John Pettenati  
Signature: \_\_\_\_\_  
Certificate #: 4793  
Date: 01/21/2015

**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: Municipality of Princeton  
Chief Financial Officer: Sandra Webb  
Signature: \_\_\_\_\_  
Certificate #: N-0165  
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.

**NOT APPLICABLE**

Municipality: Municipality of Princeton  
Chief Financial Officer: Sandra Webb  
Signature: \_\_\_\_\_  
Certificate #: N-0165  
Date: \_\_\_\_\_

30-0746654  
Federal ID #

Municipality of Princeton  
Municipality

Mercer  
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 \$	<u>          -</u>	<u>      \$ 487,413.68</u>	<u>          -</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 government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

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

\_\_\_\_\_  
Date

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

**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 Municipality of Princeton County of Mercer 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.



**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 \$ 6,805,103,560.00 .

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
  
\_\_\_\_\_  
Municipality of Princeton  
MUNICIPALITY  
  
\_\_\_\_\_  
Mercer  
COUNTY

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

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

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

Title of Account	Debit	Credit
Cash	21,384,770.19	
Change Fund	1,515.00	
Sub-Total Cash	21,386,285.19	
Receivable with Full Reserves:		
Taxes Receivable	841,534.95	
Tax Title Liens Receivable	95,843.32	
Delinquent Interest & Penalty Receivable	20,508.94	
Revenue Accounts Receivable	108,712.26	
Sewer Fees Receivable	34,527.06	
Property acquired for Taxes	317,400.00	
Interfund: Due From Payroll Trust	789,559.70	
Interfund: Due From Escrow Trust	266.22	
Deferred Charges to Future Taxation:		
Special Emergency	75,000.00	
Special Emergency	1,375,548.00	
Appropriation Reserves		3,282,350.13
Reserve for Encumbrances		961,274.78
Due from State S/C Vet Deductions		5,988.70
Tax/Sewer Overpayments		220,864.94
Accounts Payable		67,139.40
Various Payables		118,830.13
Due County for Added Taxes		160,220.63
Prepaid Taxes/Sewer		1,164,211.97
Third Party Liens Payable		123,117.36
Due to State (DCA) - Building Surcharge		39,840.00
Miscellaneous Reserves		714,983.13
Reserve for Debt Service		339,256.15
Premium on Tax Sale Certificates		257,900.00
Reserve for I/F Rec		789,825.92
Sub-Total Liabilities "C"		8,245,803.24
Reserve for Receivables		1,418,526.53
Fund Balance		15,380,855.87
Grand Total Debits / Credits	25,045,185.64	25,045,185.64

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





**POST CLOSING  
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2\*  
AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Cash Account	171,454.92	
Reserve for Expenditure		23,528.33
Supp Sec Inc Due to Client		1,238.31
Pub II Prepaid State Aid		69,840.36
Pub II Reserve State of NJ Revenue		41,756.63
Fund Balance		35,091.29
Grand Total Debits / Credits	171,454.92	171,454.92

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

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide,  
Public Welfare, General Assistance Program.



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

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>ASSESSMENT TRUST FUND (11)</b>		
Cash	837,930.85	
Assessments Receivable	546,216.10	
Amt. to Be Raised By Taxation Assmt. Bonds	51,249.45	
Prospective Assessments	327,302.50	
Reserve for Prospective Assessments		327,302.50
Reserve for Assessment & Assessment Liens Receivable		546,216.10
Fund Balance		696,448.32
Assessment Serial Bonds		192,731.98
<b>TOTAL ASSESSMENT TRUST FUND</b>	<b>1,762,698.90</b>	<b>1,762,698.90</b>
<b>ANIMAL CONTROL TRUST FUND (14)</b>		
Cash	28,965.98	
Reserve for Encumbrance		3,975.00
Reserve for Animal Control Expenditure		24,990.98
<b>TOTAL ANIMAL CONTROL TRUST FUND</b>	<b>28,965.98</b>	<b>28,965.98</b>
<b>REGULAR (INCL SEWER) TRUST FUND (15/21)</b>		
Cash	6,171,800.76	
Reserve for Encumbrance		4,915.57
Miscellaneous Reserves		6,166,885.19
<b>TOTAL OTHER TRUST FUND</b>	<b>6,171,800.76</b>	<b>6,171,800.76</b>
<b>MUNICIPAL OPEN SPACE TRUST (12)</b>		
Cash	2,138,116.91	
Misc. Reserves		707,500.00
Reserve for Encumbrance		37,701.02
Reserve for Open Space Purposes		1,392,915.89
<b>TOTAL OPEN SPACE TRUST</b>	<b>2,138,116.91</b>	<b>2,138,116.91</b>
<b>UNEMPLOYMENT TRUST (18)</b>		
Cash	356,116.49	
Reserve for Unemployment Trust		356,116.49
<b>TOTAL UNEMPLOYMENT TRUST</b>	<b>356,116.49</b>	<b>356,116.49</b>
<b>Subtotals this Sheet Only</b>	<b>10,457,699.04</b>	<b>10,457,699.04</b>

(Do not crowd - add additional sheets)

**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>ESCROW TRUST FUND (17/30)</b>		
Cash	7,244,475.81	
Reserve for Encumbrance		27,377.01
Reserve for Professional Fees Escrow		341,210.79
Reserve for Certificate of Occupancy Escrow		285,606.28
Reserve for Performance Guarantee Escrow		3,385,870.28
Reserve for Inspection Fees Escrow		1,404,694.21
<b>RESERVES FROM FUND 30</b>		1,799,451.02
Due to Current Fund		266.22
<b>TOTAL ESCROW TRUST FUND</b>	7,244,475.81	7,244,475.81
<b>PAYROLL TRUST FUND (20)</b>		
Cash	789,559.70	
Interfund - Current Fund		789,559.70
<b>TOTAL PAYROLL TRUST FUND</b>	789,559.70	789,559.70
<b>FLEXIBLE SPENDING (22)</b>		
Cash	4,182.58	
Reserve Balance		4,182.58
<b>TOTAL FLEXIBLE SPENDING FUND BAL</b>	4,182.58	4,182.58
<b>LANDFILL CLOSURE FUND (27)</b>		
Cash	23,654.24	
Fund Balance		23,654.24
<b>TOTAL LANDFILL CLOSURE FUND</b>	23,654.24	23,654.24
<b>LAW ENFORCEMENT TRUST (FORFEITED PROP) (28)</b>		
Cash	25,580.05	
Reserve for Encumbrance		6,560.00
Fund Balance		19,020.05
<b>TOTAL LAW ENFORCEMENT TRUST</b>	25,580.05	25,580.05
<b>Grand Total Debits / Credits</b>		
	18,545,151.42	18,545,151.42

(Do not crowd - add additional sheets)

Municipality Of Princeton [Code 1114], Mercer County - AFS CY 2014

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013.....(1)	\$	55,000.00
	x	25%
	(2)	\$ 13,750.00
Municipal Public Defender Trust Cash Balance December 31, 2014	.....(3)	\$ 67,613.90

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: Sandra Webb

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

Certificate #: N-0165

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 <u>Dec. 31, 2014</u>
1. <u>Bulletproof Vests</u>	26.85			26.85
2. <u>Police Welfare Fund</u>	1,216.63	3,208.01	3,324.86	1,099.78
3. <u>Accumulated Sick Leave</u>	313,974.41	0.00	70,960.11	243,014.30
4. <u>Fire Prevention</u>	62,576.54	0.00	0.00	62,576.54
5. <u>Electrical Permit</u>	11,533.30	0.00	0.00	11,533.30
6. <u>Plumbing Permit</u>	18,133.70	0.00	0.00	18,133.70
7. <u>Off Duty Police</u>	129,320.35	371,598.30	293,187.87	207,730.78
8. <u>POAA</u>	21,976.86	9,215.00	0.00	31,191.86
9. <u>Construction Code Official</u>	2,440,536.21	1,810,405.92	1,311,602.87	2,939,339.26
10. <u>Fire Prevention Penalty Fees</u>	1,028.36	0.00	0.00	1,028.36
11. <u>Fire Prev. Penalty Dedicated</u>	3,244.40	0.00	2,744.89	499.51
12. <u>Police Fitness Foundation</u>	12,294.89	650.00	0.00	12,944.89
13. <u>Forfeiture Fund</u>	0.00	0.00	0.00	-
14. <u>SnowRemoval</u>	94,611.97	0.00	0.00	94,611.97
15. <u>Due to POSC</u>	9,000.00	0.00	0.00	9,000.00
16. <u>Police CPER</u>	3,802.83	0.00	3,802.83	-
17. <u>Miscellaneous Deposits</u>	89,483.78	13,467.81	20,825.23	82,126.36
18. <u>Cable TV Trust</u>	92,607.15	351,212.23	185,843.02	257,976.36
19. <u>Builders Escrow</u>	1,000.00	0.00	0.00	1,000.00
20. <u>Shade Tree Trust</u>	19,361.54	5,000.00	1,570.00	22,791.54
21. <u>Type I / II Penalty Fire</u>	7,742.00	2,700.00	0.00	10,442.00
22. <u>Off Tract Contributions</u>	29,776.00	0.00	0.00	29,776.00
23. <u>Adopt a Park Program</u>	3,940.00	0.00	0.00	3,940.00
24. <u>Bench Donations</u>	5,310.00	1,850.00	0.00	7,160.00
25. <u>Latin American Task Force</u>	1,446.29	0.00	0.00	1,446.29
26. <u>Public Defender Fees</u>	61,901.90	5,712.00	0.00	67,613.90
27. <u>Graffiti Removal Trust</u>	11,322.85	0.00	4,199.60	7,123.25
28. <u>Homeless Trust</u>	2,793.00	0.00	0.00	2,793.00
29. <u>Postage Trust Fund</u>	11,222.95	0.00	0.00	11,222.95
30. <u>Fire Equipment Donations</u>	27,257.90	16,007.50	22,560.00	20,705.40
31. _____				-
32. <u>Sewer Connection Fees</u>	1,491,624.70	516,412.34	0.00	2,008,037.04
33. _____				-
34. _____				-
35. _____				-
<b>Totals:</b>	4,980,067.36	3,107,439.11	1,920,621.28	6,166,885.19

## 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	Miscellaneous				
Assessment Special Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Ord. No 03-10	24,782.56	922.82					3,947.51	21,757.87
Ord. No. 03-16	62,371.50	2,366.49					9,664.59	55,073.40
Ord. No. 08-02	42,519.64	1,133.06					11,800.00	31,852.70
Ord. No. 09-18	6,440.06	71.96					1,800.00	4,712.02
Ord. No. 09-21	28,545.95	1,393.00					6,400.00	23,538.95
								...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
Adjustment							(4,547.59)	4,547.59
								...
Due from/to Current Fund	5,719.55	147,024.50					152,744.05	...
Other Liabilities								...
Trust Surplus	761,023.56			169,037.76			233,613.00	696,448.32
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
<b>Totals</b>	931,402.82	152,911.83	0.00	169,037.76	0.00	0.00	415,421.56	837,930.85

Sheet 7

**POST CLOSING****TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	33,995,640.45	XXXXXXXXXXXX
Bonds and Notes Authorized by Not Issued	XXXXXXXXXXXX	33,995,640.45
Cash	2,005,671.92	
Subtotal Cash	2,005,671.92	
Due from State of NJ	1,165,566.09	
Due from State of NJ-Infrastructure Trust	6,728,487.00	
Prospective Assessments	8,325.00	
Mercer County Receivable	1,347,660.00	
Deferred Charges to Future Taxation - Funded	75,187,268.40	
Deferred Charges to Future Taxation - UnFunded	33,995,640.45	
Deferred Charges to Future Taxation - Funded - Green Trust Loans	1,193,016.34	
Deferred Charges to Future Taxation - Funded - Infrastructure Trust	14,733,937.35	
Improvement Authorization - Uncommitted - Funded		5,225,591.76
Improvement Authorization - Uncommitted - Unfunded		30,682,675.54
Improvement Authorization - Committed (Encumbrances)		817,209.07
Serial Bonds Payable		75,187,268.40
Green Trust Loans Payable		1,193,016.34
Infrastructure Trust Loans Payable		14,733,937.35
Reserve for Premium on Bonds		949,341.50
Reserve for Debt Service		497,211.89
Reserve for Community Pool Debt Service		732,993.75
Reserve for Wastewater Loan		3,626.53
Reserve for Infrastructure Trust Loan		23,596.32
Reserve for Mountain Lake Dam Rehab		1,283,137.79
Reserve for Quaker Rd Water Line Extn		142,478.00
Reserve for FEMA - St of NJ		21,211.48
Miscellaneous		96,385.31
Capital Improvement Fund		956,883.18
Reserve for Prospective Assessments		8,325.00
Fund Balance		3,810,683.34
<b>Grand Totals</b>	<b>170,361,213.00</b>	<b>170,361,213.00</b>

(Do not crowd - add additional sheets)



## CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	718,415.61	21,723,794.10	1,070,446.07	21,371,763.64
Trust - Assessment	1,318.50	840,969.19	4,356.84	837,930.85
Trust - Dog License	111.40	50,034.92	21,180.34	28,965.98
Trust - Other	82,606.20	6,145,418.47	2,807.04	6,225,217.63
Capital - General		2,007,096.27	1,424.35	2,005,671.92
Water (N/A) - Operating				-
Water (N/A) - Capital				-
Water (N/A) Utility - Assessment Trust				-
Affordable Housing Utility: Operating		3,460,057.83		3,460,057.83
Capital Assessment Trust				-
Public Assistance **		191,722.93	20,268.01	171,454.92
Garbage District				-
				-
Parking Utility - Operating	97,162.10	1,119,681.37		1,216,843.47
Parking Utility - Capital		745,329.28	1,271.24	744,058.04
Escrow Trust		7,851,768.69	607,292.88	7,244,475.81
Unemployment Trust		356,116.49		356,116.49
State and Federal Grant Fund	9,076.12	550,306.19	1,187.53	558,194.78
Municipal Open Space		2,138,116.91		2,138,116.91
Payroll Fund	639,595.77	152,520.32	2,556.39	789,559.70
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total</b>	1,548,285.70	<b>47,332,932.96</b>	1,732,790.69	47,148,427.97

\* 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"**

<b>Current Fund</b>	
Bank of America 5354	52,098.51
Bank of Princeton 0576	13,187,221.35
Bank of Princeton - Claims A/C 0527	8,484,474.24
<b>Total Current Fund</b>	<b>21,723,794.10</b>
<b>Regular Trust Fund</b>	
Bank of Princeton 9701	3,574,328.91
Bank of Princeton 4966	2,003.07
First Choice Bank 0115	514,483.39
Bank of Princeton 0667	3,459.80
Bank of Princeton 9693	1,997,473.29
Bank of Princeton 0618	4,435.72
Bank of Princeton 0675	1,243.95
Bank of Princeton 0683	25,580.05
PNC Bank 4468	22,410.29
<b>Total Regular Trust Fund</b>	<b>6,145,418.47</b>
<b>Assessment Trust Fund</b>	
Bank of Princeton 0659	840,969.19
<b>Total Assessment Trust Fund</b>	<b>840,969.19</b>
<b>Animal Control Trust</b>	
Bank of Princeton 0519	50,034.92
<b>Total Animal Control Trust</b>	<b>50,034.92</b>
<b>General Capital Fund</b>	
The Bank of Princeton 0626	2,007,096.27
<b>Total General Capital Fund</b>	<b>2,007,096.27</b>
<b>Municipal Open Space Fund</b>	
The Bank of Princeton 9602	2,138,116.91
<b>Total Open Space Fund</b>	<b>2,138,116.91</b>
<b>Subtotal this sheet ONLY, continued on next sheet</b>	<b>32,905,429.86</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.

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

[Extra Sheet]

Affordable Housing Operating Fund	
PNC Bank 6537	2,154,080.58
Bank of Princeton 0501	1,305,977.25
Total Affordable Housing Operating Fund	3,460,057.83
Public Assistance Fund	
Bank of Princeton 9685	190,906.93
Bank of America 3036	816.00
Total Public Assistance Fund	191,722.93
Unemployment Trust Fund	
Bank of Princeton 9719	356,116.49
Total Unemployment Trust Fund	356,116.49
State & Federal Grant Fund	
Bank of Princeton 0634	550,306.19
Total State & Federal Grant Fund	550,306.19
Parking Utility Operating	
Bank of Princeton 9628	604,727.67
Bank of America 5454	61,497.77
Bank of America 3610	348,204.59
PNC Bank 1722	105,251.34
Total Parking Utility Operating	1,119,681.37
Parking Utility Capital	
Bank of Princeton 9610	745,329.28
Total Parking Utility Capital	745,329.28
Payroll Fund	
Bank of Princeton 9636	152,520.32
Total Payroll Fund	152,520.32
<b>Subtotal this sheet ONLY, continued on next sheet</b>	<b>6,575,734.41</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			Balance Dec. 31, 2014
Academic Success Today	4,500.00	10,000.00	10,000.00			4,500.00
Click IT Or Ticket	23.22					23.22
Cranbury Drug Intervention	7,200.00	10,080.00				17,280.00
Domestic Preparedness	30,254.28					30,254.28
Nj Vicinage Program	40,352.55	80,000.00	41,708.50			78,644.05
Princeton Charter School	11,420.00					11,420.00
Princeton High School Drug Program	34,546.31					34,546.31
Princeton Reg Municipal Alliance	24,929.09	28,056.00	44,018.05			8,967.04
Princeton Reg Schools - Njmspli	3,900.00	1,000.00	1,000.00			3,900.00
State of NJ Nida Grant	81,754.50	125,120.00	173,509.00			33,365.50
Nj Juvenile Drug Court	25,432.00					25,432.00
Das Strengthening Families	23,236.00					23,236.00
Mercer Drug Treatment		42,000.00	35,709.00			6,291.00
Adolescent Treatment -motivation 180	75,723.25	38,497.00	35,312.00			78,908.25
Mercer County Iop Grant	11,507.00					11,507.00
Mercer-princeton Youth Project	12,104.00	30,000.00	11,531.43			30,572.57
Garden State Preservation Trust	800,000.00					800,000.00
Over The Limit Under Arrest	1,975.00					1,975.00
						-
						-
						-
<b>Subtotals this Sheet ONLY</b>	<b>1,188,857.20</b>	<b>364,753.00</b>	<b>352,787.98</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200,822.22</b>

Sheet 10

**MUNICIPALITIES AND COUNTIES**  
**FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)** [Extra Sheet]

Grant	Balance January 1, 2014	2014 Budget Revenue Realized	Received			Balance Dec. 31, 2014
Princeton Un. Prospect Ave. St. Lighting		7,654.00	7,654.00			-
Princeton University Fire		20,000.00	20,000.00			-
Mercer County Advocacy for Youth	24,558.00		24,558.00			-
Sustainable Princeton	10,010.00		10,000.00			10.00
STAR Grant		6,500.00	6,500.00			-
Bonner Foundation	3,646.93	21,500.00	23,139.85			2,007.08
Comprehensive Tobacco Control	80.00					80.00
Cops in Shops	2,370.00					2,370.00
Health Services Grant Influenza	27,439.55					27,439.55
Safe and Secure Communities	27,892.00					27,892.00
Stormwater Management	5,104.00					5,104.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals, including "Extra" Sheets</b>	<b>1,289,957.68</b>	<b>420,407.00</b>	<b>444,639.83</b>	<b>0.00</b>	<b>0.00</b>	<b>1,265,724.85</b>

Sheet 10a

[Extra sheet]

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations		Encumb 12/31/13	Expended	Encumbered 12/31/14		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Academic Success Today		10,000.00			5,321.88			4,678.12
Body Armor Replacement Fund	37,931.92	3,525.63			3,929.75	7,000.00		30,527.80
Clean Community Grant	135,467.29			2,551.50	50,792.98	560.00		86,665.81
Drug Program - NJMSPLI	0.08	1,000.00			1,000.08			-
Drug Program - S.T.A.R.		6,500.00			2,638.97			3,861.03
Cops In Shops	3,251.27	2,000.00			3,550.92			1,700.35
Drunk Driving Enforcement	5,712.31	6,014.97			5,958.08			5,769.20
Emergency Services - Protective Masks	478.00							478.00
Mercer County Drug Treatment Program	35,709.00	42,000.00			42,000.00			35,709.00
Mercer County Neighborhood Preservation Gran	46,500.00							46,500.00
NJ Child Passenger Safety Act	55.56							55.56
NJ Recycling Tonnage Grant	223,296.03	55,252.28			14,289.91			264,258.40
Princeton Regional Municipal Alliance Program		28,056.00			28,056.00			-
State of NJ - "Click IT Or Ticket " Grant	4,182.08							4,182.08
State of New Jersey - Domestic Preparedness Gr	25,262.97							25,262.97
DWI Court Fund	8,119.85							8,119.85
Alcohol Education Rehab	24,386.40	3,641.46		300.00				28,327.86
Balanced Housing Program	7.31							7.31
State of NJ NJDIA Grant								-
Garden State Historic Trust	18,007.56			2,374.55	10,130.61			10,251.50
Over The Limit Under Arrest	17,645.27							17,645.27
Subtotals this Sheet ONLY	586,012.90	157,990.34	0.00	5,226.05	167,669.18	7,560.00	0.00	574,000.11

Sheet 11

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

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations		Encumb 12/31/13	Expended	Encumbered		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
DEP-Stony Brook Trail	4,339.00							4,339.00
DEP-Green Communities	15,570.50							15,570.50
Mercer County Princeton Youth PYP		30,000.00			30,000.00			-
Mercer County Advocacy Grants								-
Bonner Foundation	24,971.45	21,500.00			3,750.00	9,737.00		32,984.45
Garden State Preservation Trust	800,000.00							800,000.00
Sustainable Communities	32,186.54							32,186.54
State of NJ Vicinage		80,000.00			80,000.00			-
Cranbury School		10,080.00			10,080.00			-
Bullet Proof Vest	7,250.62							7,250.62
Share Grant	2,419.76							2,419.76
Comprehensive Tobacco Control	725.00							725.00
Edward Byrne JAG Grant	11,180.00							11,180.00
Fire Fighter Grant Program	145.00			855.00				1,000.00
Green Communities Grant	3,000.00							3,000.00
Health Services Grant Influenza H1 N1	15,484.91							15,484.91
Infrastructure Preparedness	1,560.31	9,851.65						11,411.96
NJ Contingency Fund Special Purpose	5,125.00							5,125.00
NJ Lead Investigation & Field Testing	6.30							6.30
Princeton U - Donation Bd. Of Health	626.64							626.64
Princeton U - Fire Director	46,707.62							46,707.62
Subtotals this Sheet ONLY	971,298.65	151,431.65	0.00	855.00	123,830.00	9,737.00	0.00	990,018.30

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		Encumb 12/31/13	Expended	Encumbered		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Princeton University Fire Equipment	53,235.07	20,000.00			10,756.50			62,478.57
Princeton University St. Lighting	15,308.00	7,654.00						22,962.00
Public Health Priority Funding	2,441.84							2,441.84
State & Local All Hazard Emergency Plan	2,405.72							2,405.72
State Park Services Grant	109.47							109.47
Stormwater Management	1,456.62			600.00				2,056.62
Tobacco Age of Sale	1,753.11							1,753.11
Mercer County Drug Program		4,244.00			4,244.00			-
NJ - Division of Addiction Services		125,120.00			125,120.00			-
Mercer County Adolescent Program		38,497.00			38,497.00			-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals, including "Extra" Sheets</b>	<b>1,634,021.38</b>	<b>504,936.99</b>	<b>0.00</b>	<b>6,681.05</b>	<b>470,116.68</b>	<b>17,297.00</b>	<b>0.00</b>	<b>1,658,225.74</b>

Sheet 11b

[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					
Body Armor Replacement	3,525.63	3,525.63			4,801.92			4,801.92
Mercer Drug Treatment	4,244.00	4,244.00						-
DDEF	6,014.97	6,014.97						-
Clean Communities					51,046.76			51,046.76
Alcohol, Education & Rehab. Grant	3,641.46	3,641.46			5,435.37			5,435.37
Recycling Tonnage	55,252.28	55,252.28			59,245.84			59,245.84
Infrastructure Preparedness	9,851.65	9,851.65						-
Cops in Shops	2,000.00	2,000.00			2,800.00			2,800.00
DEP - Trails Grant					24,700.00			24,700.00
Mercer County Youth Advocacy					367.00			367.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Grand Totals</b>	<b>84,529.99</b>	<b>84,529.99</b>	<b>0.00</b>	<b>0.00</b>	<b>148,396.89</b>	<b>0.00</b>	<b>0.00</b>	<b>148,396.89</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	-
2014 Levy	85105-00	XXXXXXXXXX	1,152,302.00
Added/Omitted		XXXXXXXXXX	4,102.69
Expended		1,152,302.00	XXXXXXXXXX
Balance December 31, 2014	85046-00	4,102.69	XXXXXXXXXX
		1,156,404.69	1,156,404.69

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

### PRINCETON PUBLIC SCHOOL DISTRICT

	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	0.00
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	-
Levy Calendar Year 2014	XXXXXXXXXX	70,974,744.00
Paid	70,974,743.52	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	0.48	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00	0.00	XXXXXXXXXX
#Must include unpaid requisitions.	70,974,744.00	70,974,744.00

## REGIONAL HIGH SCHOOL TAX

<b>THIS SECTION NOT APPLICABLE</b>	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	145,337.25
		-
2014 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	43,413,682.64
County Library 80003-04	XXXXXXXXXX	-
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	1,817,981.38
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	160,221.19
		-
Paid	45,377,001.83	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	160,220.63	XXXXXXXXXX
	45,537,222.46	45,537,222.46

## 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
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

<b>SHEET NOT APPLICABLE</b>		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-	5,800,000.00	5,800,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	21,567,977.83	20,773,752.73	(794,225.10)
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	-	-	-
			-
Total Miscellaneous Revenue Anticipated 80103-	21,567,977.83	20,773,752.73	(794,225.10)
Receipts from Delinquent Taxes 80104-	1,221,945.00	1,144,434.08	(77,510.92)
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	28,297,248.28	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80121-	2,409,609.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	30,706,857.28	33,174,023.05	2,467,165.77
	59,296,780.11	60,892,209.86	1,595,429.75

**ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	147,774,133.51
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	-	xxxxxxxxxx
Regional School Tax 80119-00	70,974,744.00	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	45,231,664.02	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	160,221.19	xxxxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxxxx
Municipal Open Space Tax 80120-00	1,152,302.00	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	2,918,820.75
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	33,174,023.05	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	-
	150,692,954.26	150,692,954.26

\*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	59,296,780.11
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	-
Appropriated for 2014 (Budget Statement Item 9)	80012-03	59,296,780.11
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	59,296,780.11
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	59,296,780.11
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	52,927,674.99
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,918,820.75
Reserved	80012-10	3,282,350.13
Total Expenditures	80012-11	59,128,845.87
Unexpended Balances Canceled (see footnote)	80012-12	167,934.24

**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
<b>Excess of anticipated Revenues:</b>			
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	-
Delinquent Tax Collections	80013-02	XXXXXXXXXX	-
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	2,467,165.77
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	167,934.24
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	832,948.45
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	3,042,359.64
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	3,184,070.70
Misc. Corrections to balance		XXXXXXXXXX	22,028.73
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014	80013-07	0.00	XXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXX	0.00
<b>Deficit in Anticipated Revenues:</b>			
Miscellaneous Revenues Anticipated	80013-09	794,225.10	XXXXXXXXXX
Delinquent Tax Collections	80013-10	77,510.92	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2014	80013-12	789,825.92	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	8,054,945.59	XXXXXXXXXX
		9,716,507.53	9,716,507.53



**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxxxx	13,125,910.28
2.		xxxxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxxx	8,054,945.59
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	5,800,000.00	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	15,380,855.87	xxxxxxxxxx
		21,180,855.87	21,180,855.87

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

Cash	80014-06	21,386,285.19
Investments	80014-07	
Sub Total		21,386,285.19
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	8,245,803.24
Cash Surplus	80014-09	13,140,481.95
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	1,450,548.00
Cash Deficit #	80014-13	
Interfund Receivables		789,825.92
Total Other Assets	80014-14	2,240,373.92
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	15,380,855.87

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2014 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>148,065,567.30</u>
	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>525,297.49</u>
5a. Subtotal 2014 Levy		\$	<u>148,590,864.79</u>
5b. Reductions due to tax appeals**		\$	<u>-</u>
5c. Total 2014 Tax Levy	82106-00	\$	<u><u>148,590,864.79</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>9,395.50</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>(34,199.17)</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2013	82121-00	\$	<u>1,203,067.84</u>
In 2014 *	82122-00	\$	<u>146,482,703.34</u>
Homestead Benefit Credit	82124-00	\$	<u>-</u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>88,362.33</u>
Total To Line 14	82111-00	\$	<u><u>147,774,133.51</u></u>
11. Total Credits		\$	<u>147,749,329.84</u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u>841,534.95</u>
13. Percentage of Cash Collections to Total 2014 Levy (Item 10 divided by Item 5c) is:	<u>99.45%</u> 82112-00	Note A	

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



14. <u>Calculation of Current Taxes Realized in Cash:</u>			
Total of Line 10		\$	<u>147,774,133.51</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>147,774,133.51</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)

***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
<i>LESS</i> : 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
<i>LESS</i> : 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	250.00	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	6,875.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	86,875.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector		xxxxxxxxxx
5. Sr. Citizens Deductions Allowed By Tax Collector PRIOR YEARS	500.00	
6. Veterans Deductions Allowed by Tax Collector		
6a. Veterans Deductions Disallowed by Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	137.67
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxxxx	1,250.00
9. Received in Cash from State	xxxxxxxxxx	93,851.03
10. Veterans Deductions Allowed by Tax Collector	500.00	
11. Veterans Deductions Disallowed by Tax Collector		5,750.00
12. Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	5,988.70	xxxxxxxxxx
	100,988.70	100,988.70

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

Line 2	<u>6,875.00</u>
Line 3	<u>86,875.00</u>
Line 4	<u>0.00</u>
Sub-Total	<u>93,750.00</u>
Less: Line 7, 10, 11	<u>5,387.67</u>
To Item 10, Sheet 22	<u><u>88,362.33</u></u>

**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

T-8204  
\_\_\_\_\_  
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	
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	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 B of Education to the Commissioner of Educ on January 15, 2015 (Chap. 136, P.L. 197 Consideration must be given to calendar y calculation
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>Note:</b>  <b>The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</b>
<u>Computation of "Tax in Local Municipal Budget"</u>			
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	

# 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.

### NOT APPLICABLE

- A. Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ N/A
- B. Reserve for Uncollected Taxes Exclusion:**  
 Outstanding Balance of Delinquent Taxes  
 (sheet 26 , Item 14A) x % of  
 collection (Item 16) \$ N/A
- C. TIMES: % of increase of Amount to be**  
 Raised by Taxes over Prior Year N/A %  
 [ ( 2015 Estimated Total Levy - 2014 Total Levy) / 2014 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount**  
 [ ( B x C ) + B ] \$ N/A
- E. Net Reserve for Uncollected Taxes**  
**Appropriation in Current Budget**  
 ( A - D ) \$ N/A

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

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2014			1,291,264.01	XXXXXXXXXX
A. Taxes	83102-00	1,195,427.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	95,836.80	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	50,993.13
B. Tax Title Liens	83106-00		XXXXXXXXXX	9,388.98
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	1,230,881.90
8. Totals			1,291,264.01	1,291,264.01
9. Balance Brought Down			1,230,881.90	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	1,144,434.08
A. Taxes	83116-00	1,144,434.08	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2014 Tax Sale			-	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens			9,395.50	XXXXXXXXXX
13. 2014 Taxes			841,534.95	XXXXXXXXXX
14. Balance December 31, 2014			XXXXXXXXXX	937,378.27
A. Taxes	83121-00	841,534.95	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	95,843.32	XXXXXXXXXX	XXXXXXXXXX
15. Totals			2,081,812.35	2,081,812.35

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 92.98%

17. Item No. 14 multiplied by percentage shown above is \$ 871,543.92 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	359,700.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A. Property Acquired	84102-00	162,500.00	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	29,600.00
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	175,200.00
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	317,400.00
		522,200.00	522,200.00

**CONTRACT SALES**

<b>THIS SECTION NOT APPLICABLE</b>		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**

<b>THIS SECTION NOT APPLICABLE</b>		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>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as at <u>Dec. 31, 2014</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
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  
 NONE**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED  
 NONE**

<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. _____	_____	_____	\$ _____	_____



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

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

Sheet 30

80027-00      80028-00

**NOT APPLICABLE**

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

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

\* Not less than one-third (1/3) of amount 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  
(~~COUNTY~~) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxxxx	72,763,656.30	
Issued	80033-02	xxxxxxxxxx	9,950,000.00	
Paid	80033-03	7,526,387.90	xxxxxxxxxx	
Outstanding, December 31, 2014	80033-04	75,187,268.40	xxxxxxxxxx	
		82,713,656.30	82,713,656.30	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 8,536,387.90
2015 Interest on Bonds *		80033-06	2,684,199.26	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07	xxxxxxxxxx	226,344.08	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09	33,612.10	xxxxxxxxxx	
Outstanding, December 31, 2014	80033-10	192,731.98	xxxxxxxxxx	
		226,344.08	226,344.08	
2015 Bond Maturities - Assessment Bonds			80033-11	\$ 33,612.10
2015 Interest on Bonds *		80033-12	6,509.27	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 2,690,708.53

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bond	500,000.00	9,950,000.00	10/30/14	2.000%
Total	500,000.00	9,950,000.00		
	80033-14	80033-15		



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS**

**(COUNTY)(MUNICIPAL) NJ GREEN TRUST LOAN**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxxxx	1,621,692.45	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	428,676.11	xxxxxxxxxx	
Outstanding, December 31, 2014	80033-04	1,193,016.34	xxxxxxxxxx	
		1,621,692.45	1,621,692.45	
2015 Loan Maturities			80033-05	\$ 437,292.50
2015 Interest on Loans			80033-06	\$ 21,684.75
Total 2015 Debt Service for NJ GREEN TRUST Loan			80033-13	\$ 458,977.25
<b>NJ INFRASTRUCTURE TRUST LOAN</b>				
Outstanding January 1, 2014	80033-07	xxxxxxxxxx	15,616,149.59	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09	888,213.58	xxxxxxxxxx	
Audit Adj to balance			6,001.41	
Outstanding, December 31, 2014	80033-10	14,733,937.42	xxxxxxxxxx	
		15,622,151.00	15,622,151.00	
2015 Loan Maturities			80033-11	\$ 935,466.37
2015 Interest on Loans			80033-12	\$ 307,444.50
Total 2015 Debt Service for NJ INFRASTRUCTURE Loan			80033-13	\$ 1,242,910.87

**LIST OF LOANS ISSUED DURING 2014**

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

80033-14                      80033-15

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

		Debit	Credit	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. BOND ANTICIPATION NOTE	6,500,000.00	10/31/13	-	10/31/14	1.250%	-	-	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
<b>TOTALS</b>	6,500,000.00	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 1 School Notes should be separately listed and totaled.

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

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

\*\* 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

<b>NOT APPLICABLE</b> 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"

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".

80051-01

80051-02

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	<b>NOT APPLICABLE</b>	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

**NOT APPLICABLE**

80051-01

80051-02

(Do not crowd - add additional sheets)

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2014		2014 Authorizations	Encumbered 12/31/13	Paid or Charged 2014	Authorizations Canceled	Balance - December 31, 2014	
		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
00-13	Various Capital Improvements-Joint Agencies		110,268.35				110,268.35	-	-
00-17,00-22	Various Capital Improvements	155,882.71				(28,110.94)	183,993.65	-	-
01-15	Various Capital Improvements		115,442.20		50,671.23	50,671.23	115,442.20	-	-
03-03	Various Capital Improvements	203,491.15			53,723.04	15,504.24	208,109.95	33,600.00	-
03-13	Various Capital Improvements		311,673.78		19,015.60	21,632.58	296,014.44	-	13,042.36
03-19	Sewer Lateral Rep. Lake/Longview/Knoll				747.36	747.36		-	-
03-42	Public Works Supplemental Fuel Tank				6,625.00	6,625.00		-	-
05-14,12-01,09-1	Rehab of Sewer System	2,821,644.23	1,664,357.20		327,097.45	444,450.41		2,704,291.27	1,664,357.20
05-17	Various Capital Improvements	863.54				863.54		-	-
05-24	Various Capital Improvements		186,506.59		257.75	257.75	186,506.59	-	-
05-25	Littlebrook Road/Tyson Lane Sewer	2,350.00	42,200.00					2,350.00	42,200.00
05-28	Joint-Sewer System Rehab	1,410,873.40				20,253.26		1,390,620.14	-
06-02	Road Reconstruction and Repair		101,892.54			101,892.54		-	-
06-15	Sewer Rehab	4,271.27					4,271.27	-	-
06-16	Various Capital Improvements				2,557.00	2,557.00		-	-
06-22	2006 Multipurpose Ordinance		236,138.75		9,850.00	9,938.65	200,000.00	-	36,050.10
07-02	Various Road Improvement Projects		24,417.21				24,417.21	-	-
07-03	Various Road Improvement Projects		338,346.92			177.28	338,169.64	-	-
07-14	Clover Lane Sewer Laterals	5,302.00	104,500.00					5,302.00	104,500.00
07-18	Various Sewer Projects	56,765.42						56,765.42	-
07-19	Multi-purpose Ordinance		36,814.65			941.45	35,033.00	-	840.20
<b>Subtotals this Sheet ONLY</b>		<b>4,661,443.72</b>	<b>3,272,558.19</b>	<b>-</b>	<b>470,544.43</b>	<b>648,401.35</b>	<b>1,702,226.30</b>	<b>4,192,928.83</b>	<b>1,860,989.86</b>

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2014		2014 Authorizations	Encumbered 12/31/13	Paid or Charged 2014	Authorizations Canceled	Balance - December 31, 2014		
		Funded	Unfunded					Funded	Unfunded	
<i>Code No</i>	<i>Purpose</i>									
07-20	Various Capital Improvements	99,929.21				89,929.21	10,000.00	-	-	
08-06	Various Rd Imps	51,331.79			7,405.71	12,248.93	46,488.57	-	-	
08-16	Multipurpose Ord		7,953.85			686.68	7,267.17	-	-	
08-23	Various Capital Improvements				6,039.25	6,039.25		-	-	
08-24	Various Capital Improvements	19,945.96			6,364.32	9,739.70	16,570.58	-	-	
09-01	Edgerstoune and Winant Roads	5,940.22	305,950.00				311,890.22	-	-	
09-16	Sewer Trust Supplement	492.77			6,766.15	6,766.15	492.77	-	-	
09-19	Multipurpose Ord		82,378.22		4,492.27	59,352.34		-	27,518.15	
09-21	Culvert / Sewer replacement Braeburn Ave.		204,301.94		5,015.84		204,301.94	-	5,015.84	
09-24	Various Capital Improvements	1,273.17			3,918.80	4,307.97	884.00	-	-	
09-25	Various Capital Improvements	46,423.60				19,474.17		26,949.43	-	
09-26	Rehabilitation of the Sewer System	60,564.37						60,564.37	-	
10-01	Sewer, Curbs and Sidewalk Improvements		241.09				241.09	-	-	
10-02	Sewer Laterals - Gallup / Hillside	15,000.00	285,000.00					15,000.00	285,000.00	
10-06	Ewing St SW Betwe Valley - N. Harrison		49,954.86			2,125.00	47,829.86	-	-	
10-07	Sewer Laterals - Ewing St		167,792.54		10,506.43	91,262.36	87,036.61	-	-	
10-08	Various Road Improvements		363,665.42		45,367.34	67,049.49	1,149.01	-	340,834.26	
10-14	* Refunding Ordinance		863,000.00					-	863,000.00	
10-15	Sewer Improvements	386,554.46				169,918.69		216,635.77	-	
10-16	Sidewalk and Sewer Improvements		2,300.50				2,300.50	-	-	
10-17	Various Capital Improvements		509,576.22		5,967.38	45,362.44	178,862.75	-	291,318.41	
<b>Subtotals this Sheet ONLY</b>		<b>70000-</b>	<b>687,455.55</b>	<b>2,842,114.64</b>	<b>-</b>	<b>101,843.49</b>	<b>584,262.38</b>	<b>915,315.07</b>	<b>319,149.57</b>	<b>1,812,686.66</b>

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 Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2014		2014 Authorizations	Encumbered 12/31/13	Paid or Charged 2014	Authorizations Canceled	Balance - December 31, 2014	
		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
10-21	Various Capital Improvements		461,839.34		52,705.93	117,378.82	297,166.45	-	100,000.00
10-27	Sewer Lateral Reapirs Hilltop - Mansgrove		144,179.99				144,179.99	-	-
10-34	Pool Complex		1,925.68			28.00	1,897.68	-	-
10-38	Land Acquisition		97,099.22				97,099.22	-	-
11-01, 11-25	Installation of New Pool		2,123,088.31		36,304.87	25,000.00		-	2,134,393.18
11-3	Various Road Improvements and DPW Equip		918,582.92		7,394.95	184,655.86		-	741,322.01
11-4	Hillside Ave. SW	2,900.00	45,100.00				48,000.00	-	-
11-8	Westerly Road Belgium Block	2,500.00	47,500.00					2,500.00	47,500.00
11-9	Sewer Lateral Repair		32,607.20			6,120.15	26,487.05	-	-
11-11	Improvements to the Sanitary Sewer System	1,438.00	28,025.00					1,438.00	28,025.00
11-13	Various Capital Improvements		812,736.71		26,719.57	84,973.53		-	754,482.75
11-15	Supplemental Pool - 2		416,042.71		46,675.00	49,156.45		-	413,561.26
11-16	Various Capital Improvements		560,984.89		9,673.54	407,224.73		-	163,433.70
11-17	Various Capital Improvements		640,680.75		37,622.42	78,880.62		-	599,422.55
11-19	Various Sewer Projects	183,605.49			5,620.00			189,225.49	-
11-22	Sidewalk and other Sanitary Sewer Improvements		40,408.24					-	40,408.24
11-26	Various Capital Improvements	56,532.97						56,532.97	-
12-03	GROVER AVE SIDEWALKS	5,720.00	109,250.00					5,720.00	109,250.00
12-04	ROPER ROAD - SIDEWALKS	3,720.00	73,150.00					3,720.00	73,150.00
12-05	GROVER AND ROPER SEWER LATS	6,100.00	114,650.00					6,100.00	114,650.00
12-06	REHAB OF SEWER SYSTEM-SUPP		1,159,288.83		41,487.48	12,260.82		-	1,188,515.49
Subtotals this Sheet ONLY 70000-		262,516.46	7,827,139.79	-	264,203.76	965,678.98	614,830.39	265,236.46	6,508,114.18

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) (Cont'd)**

[Extra Sheet]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2014		2014 Authorizations	Encumbered 12/31/13	Paid or Charged 2014	Authorizations Canceled	Balance - December 31, 2014		
		Funded	Unfunded					Funded	Unfunded	
<i>Code No</i>	<i>Purpose</i>									
12-8	BATTLE RD W./BATTLE RD CIR SEWER LATS		51,204.50		3,126.31	3,126.31		-	51,204.50	
12-09	Sidewalk and other Sanitary Sewer Improvements		72,014.56					-	72,014.56	
12-10	QUAKER RD PATHWAY	67,000.00			11,000.00	63,597.04		14,402.96	-	
12-12	GROVER AVENUE SIDEWALKS	1,802.50	41,800.00					1,802.50	41,800.00	
12-13	ROPER ROAD - SIDEWALKS	75.04	28,975.00					75.04	28,975.00	
12-14	ANDREWS-FOULET CURBING		10,856.32					-	10,856.32	
12-15	WHITE PINE CURBING	1,110.00	24,795.00					1,110.00	24,795.00	
12-18	TRAFFIC SIGNAL IMP-WASHINGTON/FACULTY RDS		8,054.50		6,041.33	6,041.33		-	8,054.50	
12-19	EWING STREET SIDEWALKS		25,751.17					-	25,751.17	
13-09	* Refunding Ordinance		2,292,580.00					-	2,292,580.00	
13-10	Sidewalks along N. Harrison St	423.00	8,038.00					423.00	8,038.00	
13-12	* Refunding Ordinance		6,305,000.00					-	6,305,000.00	
13-21	Various Capital Improvements	473,601.45	2,838,229.00		259,611.31	1,508,134.39		0.00	2,063,307.37	
13-23	Sidewalks along Moore St, Park Pl, Vandeventer, Willow	1,755.00	33,345.00			33,430.00		0.00	1,670.00	
13-24	Sewer Laterals, Moore, Park Pl, Vandeventer, Willow	11,820.00	224,580.00			226,930.00		0.00	9,470.00	
13-29	Acquisition of Property	125,000.00						125,000.00	-	
13-31	Various Capital Improvements	47,550.00	903,450.00			182,937.80		0.00	768,062.20	
14-05	Improvements to Various Streets			880,000.00		802,310.78		0.00	77,689.22	
14-24	Sewer / Road Improvements			1,515,000.00		298.00		75,452.00	1,439,250.00	
14-25	Multipurpose Ordinance			7,554,071.00		173,716.53		203,987.47	7,176,367.00	
14-28	Edgehill Sidewalks			65,000.00				4,000.00	61,000.00	
Subtotals this Sheet ONLY		70000-	730,136.99	12,868,673.05	10,014,071.00	279,778.95	3,000,522.18	-	426,252.97	20,465,884.84

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 Specify each authorization by purpose. Do not merely designate by a code number. <i>Code No Purpose</i>		Balance January 1, 2014		2014 Authorizations	Encumbered 12/31/13	Paid or Charged 2014	Authorizations Canceled	Balance - December 31, 2014	
		Funded	Unfunded					Funded	Unfunded
14-40	Poe Road Sidewalks			38,500.00				3,500.00	35,000.00
96-18	Acquisition and Constr of Recreational Facilities	2,561.93				(15,962.00)		18,523.93	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	6,344,114.65	26,810,485.67	10,052,571.00	1,116,370.63	5,182,902.89	3,232,371.76	5,225,591.76	30,682,675.54

Sheet 35d

[Extra Sheet]

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





**GENERAL CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS  
YEAR - 2014**

		Debit	Credit
Balance January 1, 2014	80029-01	xxxxxxxxxxx	3,593,570.77
Premium on Sale of Bonds		xxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxx	476,751.01
<b>ADJUSTMENTS TO BEG BALANCES / IMP AUTH.</b>			240,361.56
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2014 Budget Revenue	80029-03	500,000.00	xxxxxxxxxxx
Balance December 31, 2014	80029-04	3,810,683.34	xxxxxxxxxxx
		4,310,683.34	4,310,683.34

**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 \$ 148,590,864.79
  - 2. Amount of Item 1 Collected in 2014 (\*) \$ 147,774,133.51
  - 3. Seventy (70) percent of Item 1 \$ 104,013,605.35
- (\*) 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 YES If answer is "NO" give details

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

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

- D.
- 1. Cash Deficit 2013 \$ -
  - 2. 4% of 2013 Tax Levy for all puposes:  
Levy -- \$ - = \$ -
  - 3. Cash Deficit 2014 \$ -
  - 4. 4% of 2014 Tax Levy for all puposes:  
Levy -- \$ 148,590,864.79 = \$ 5,943,634.59

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 numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
<b>41 - 54</b>	<b>Water Utility</b>	<b>NOT APPLICABLE</b>
<b>55 - 68</b>	<b>Affordable Housing</b>	<b>INTENTIONALLY LEFT OUT</b>
<b>55_i - 68_i</b>	<b>Parking</b>	

**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.







**ANALYSIS OF WATER UTILITY (N/A) UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget					
Assessment Serial Bond 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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Sheet 43

**SCHEDULE OF  
Water Utility (N/A) UTILITY BUDGET - 2014  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	15,000.00	15,500.00	500.00
Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-			-
Fire Hydrant Service 91304-			-
Miscellaneous 91305-			-
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
			-
			-
<b>Subtotal</b>	<b>15,000.00</b>	<b>15,500.00</b>	<b>500.00</b>
Deficit (General Budget) ** 91306-		-	-
91307-	15,000.00	15,500.00	500.00

\*\* 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:	xxxxxxxxx
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>-</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>-</b>
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget)**	-
<b>Total Expenditures</b>	<b>-</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"

## STATEMENT OF 2014 OPERATION WATER UTILITY (N/A) UTILITY

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

**SECTION 1:**

<b>Revenue Realized:</b>	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *		
<b>Total Revenue Realized</b>		-
<b>Expenditures:</b>	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		-
<b>Excess</b>		-
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2014 Operations" ("Excess in Operations" - Sheet 46)	-	
<b>Deficit</b>		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2014 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

**SECTION 2:**

The following Item of "2013 Appropriation Reserves Canceled in 2014" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility (N/A) Utility for 2013:

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

\*\* Items must be shown in same amounts on Sheet 44.

**RESULTS OF 2014 OPERATIONS  
WATER UTILITY (N/A) 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
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See <u>restrictions</u> in amount on Sheet 45, SECTION 2	-	-

**OPERATING SURPLUS - WATER UTILITY (N/A) UTILITY**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	
Excess in Results of 2014 Operations	XXXXXXXXXX	-
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	-	XXXXXXXXXX
	-	-

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM WATER UTILITY (N/A) UTILITY - TRIAL BALANCE)**

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

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

**SCHEDULE OF WATER UTILITY (N/A) UTILITY  
ACCOUNTS RECEIVABLE**

Balance December 31, 2013		\$ _____
Increased by:		
Water Utility (N/A) Rents Levied		\$ _____ -
Decreased by:		
Collections	\$ _____ -	
Overpayments applied	\$ _____ -	
Transfer to Water Utility (N/A) Liens	\$ _____ -	
Other	\$ _____ -	
		\$ _____ -
Balance December 31, 2014		\$ _____ -

**SCHEDULE OF WATER UTILITY (N/A) UTILITY LIENS**

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER UTILITY (N/A) UTILITY FUND**

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

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

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

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

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

**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. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
WATER UTILITY (N/A) UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Bond Maturities - Assessment Bonds			\$ -
2015 Interest on Bonds *		\$	
<b>WATER UTILITY (N/A) UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Bond Maturities - Capital Bonds			\$ -
2015 Interest on Bonds *		\$	

**INTEREST ON BONDS - WATER UTILITY (N/A) UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate



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

**WATER UTILITY (N/A) UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Loan Maturities			\$ -
2015 Interest on Loans *		\$ -	
<b>ER UTILITY (N/A) UTILITY _____ LOAN</b>			
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Loan Maturities			\$ -
2015 Interest on Loans *		\$ -	

**INTEREST ON LOANS - WATER UTILITY (N/A) UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE FOR WATER UTILITY (N/A) UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

Sheet 50

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

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

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

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

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

<b>INTEREST ON NOTES - WATER UTILITY (N/A) UTILITY BUDGET</b>	
2015 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2015	\$
Required Appropriations - 2015	\$ -

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

**DEBT SERVICE SCHEDULE FOR WATER UTILITY (N/A) UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget 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 51

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

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

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

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

### SCHEDULE OF WATER UTILITY (N/A) UTILITY 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.			
<b>Totals</b>	-	-	-

Sheet 51a

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER UTILITY (N/A) (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. <i>Code No</i> <i>Purpose</i>		Balance January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2014	
		Funded	Unfunded					Funded	Unfunded
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
<b>Totals</b>	70000-	-	-	-	-	-	-	-	-

Sheet 52

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

**WATER UTILITY (N/A) UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

**WATER UTILITY (N/A) UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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









**ANALYSIS OF AFFORDABLE HOUSING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS**

**PLEGGED TO LIABILITIES AND SURPLUS**

**NOT APPLICABLE**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget					
Assessment Serial Bond 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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Sheet 57

NOT APPLICABLE

**SCHEDULE OF  
AFFORDABLE HOUSING UTILITY BUDGET - 2014  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01			-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services -02			-
Rents 91303-			-
Interest on accounts			-
Township Contribution to Affordable Hc 08-511	100,000.00	100,000.00	-
Reserve for Affordable Housing Fee 08-510	150,311.00	150,311.00	-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
			-
			-
<b>Subtotal</b>	<b>250,311.00</b>	<b>250,311.00</b>	<b>-</b>
Deficit (General Budget) ** -07			-
	-08	250,311.00	250,311.00

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	xxxxxxxxx
Adopted Budget	250,311.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>250,311.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>250,311.00</b>
Deduct Expenditures:	
Paid or Charged	226,496.12
Reserved	23,814.88
Surplus (General Budget)**	-
<b>Total Expenditures</b>	<b>250,311.00</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"

## STATEMENT OF 2014 OPERATION AFFORDABLE HOUSING UTILITY

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

**SECTION 1:**

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	250,311.00	
Miscellaneous Revenue Not Anticipated	17,803.93	
2013 Appropriation Reserves Canceled *	29,548.58	
Interfunds returned in 2014	1,275.00	
<b>Total Revenue Realized</b>		<b>298,938.51</b>
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	226,496.12	
Reserved	23,814.88	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	250,311.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>250,311.00</b>
<b>Excess</b>		<b>48,627.51</b>
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2014 Operations" ("Excess in Operations" - Sheet 60)	48,627.51	
<b>Deficit</b>		<b>-</b>
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2014 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

**SECTION 2:**

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

2013 Appropriation Reserves Canceled in 2014	29,548.58	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
<b>* Excess (Revenue Realized)</b>		<b>29,548.58</b>

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

**RESULTS OF 2014 OPERATIONS  
AFFORDABLE HOUSING UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	17,803.93
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX	29,548.58
Interfunds returned in 2014		1,275.00
Deficit in Anticipated Revenue		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	48,627.51	XXXXXXXXXX
* See restrictions in amount on Sheet 59, SECTION 2	48,627.51	48,627.51

**OPERATING SURPLUS - AFFORDABLE HOUSING UTILITY**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	253,330.21
Excess in Results of 2014 Operations	XXXXXXXXXX	48,627.51
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	301,957.72	XXXXXXXXXX
	301,957.72	301,957.72

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM AFFORDABLE HOUSING UTILITY - TRIAL BALANCE)**

Cash		3,460,057.83
Investments		
Interfund Accounts Receivable		
Subtotal		3,460,057.83
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,158,100.11
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		301,957.72
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.		301,957.72

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

**SCHEDULE OF AFFORDABLE HOUSING UTILITY  
ACCOUNTS RECEIVABLE**

Balance December 31, 2013		\$ <u>403,032.50</u>
Increased by:		
Affordable Housing Rents Levied		\$ <u>18,342.00</u>
Decreased by:		
Collections	\$ <u>37,327.33</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Affordable Housing Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>37,327.33</u>
Balance December 31, 2014		\$ <u>384,047.17</u>

**SCHEDULE OF AFFORDABLE HOUSING UTILITY LIENS  
THIS SECTION NOT APPLICABLE**

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

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
AFFORDABLE HOUSING UTILITY FUND**

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

<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
<b>NONE</b>				
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

<b>NONE</b>		
<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<b>NONE</b>				
<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
AFFORDABLE HOUSING UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Bond Maturities - Assessment Bonds			\$ -
2015 Interest on Bonds *		\$	
<b>AFFORDABLE HOUSING UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2014	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Bond Maturities - Capital Bonds			\$ -
2015 Interest on Bonds *		\$	

**INTEREST ON BONDS - AFFORDABLE HOUSING UTILITY BUDGET**

2015 Interest on Bonds (* Items)	\$ -	<b>NOT APPLICABLE</b>
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2015	\$	
Required Appropriation 2015	\$ -	

**LIST OF BONDS ISSUED DURING 2014**

**NOT APPLICABLE**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate



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

**AFFORDABLE HOUSING UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Loan Maturities			\$ -
2015 Interest on Loans *		\$ -	
<b>DABLE HOUSING UTILITY _____ LOAN</b>			
Outstanding January 1, 2014	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Loan Maturities			\$ -
2015 Interest on Loans *		\$ -	

**INTEREST ON LOANS - AFFORDABLE HOUSING UTILITY BUDGET**

2015 Interest on Loans (* Items)	\$ -	<b>NOT APPLICABLE</b>
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2015	\$	
Required Appropriation 2015	\$ -	

**LIST OF LOANS ISSUED DURING 2014**

**NOT APPLICABLE**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE FOR AFFORDABLE HOUSING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

Sheet 64

**Important:** If there is more than one utility in the municipality, identify each note.  
**Memo:** Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
 \* See Sheet 33 for clarification of "Original Date of Issue".  
 All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.  
 \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

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

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

**DEBT SERVICE SCHEDULE FOR AFFORDABLE HOUSING UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget 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 65

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

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

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

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

### SCHEDULE OF AFFORDABLE HOUSING UTILITY 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.			
<b>Totals</b>	-	-	-

Sheet 65a

80051-01

80051-02

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS AFFORDABLE HOUSING (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. <i>Code No</i> <i>Purpose</i>		Balance January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2014	
		Funded	Unfunded					Funded	Unfunded
89-37	Financing of Affordable Housing	67,702.05						67,702.05	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	67,702.05	-	-	-	-	-	67,702.05	-

Sheet 66

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

**AFFORDABLE HOUSING UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

**NOT APPLICABLE**

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

**AFFORDABLE HOUSING UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

**NOT APPLICABLE**



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 - PARKING 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
Operating Fund:		
Cash and Cash Equivalents	1,216,843.47	
Petty Cash		
Cash Liabilities:		
Accounts Payable		
Appropriation Reserves		22,987.68
Reserve for Encumbrances		27,460.69
Reserve for Security Deposit		4,166.66
Accrued Interest on Bonds		162,342.71
Total Cash Liabilities		216,957.74
Fund Balance		999,885.73
Total Parking Operating Fund	1,216,843.47	1,216,843.47
<b>CAPITAL FUND</b>		
Cash and Cash Equivalents	744,058.04	
Fixed Capital	13,675,611.66	
Fixed Capital Authorized and Uncompleted	2,866,822.65	
Serial Bonds Payable		10,270,000.00
Improvement Authorizations:		
Funded		246,591.15
Unfunded		1,818,581.00
Reserve for Encumbrances		145,607.00
Reserve for:		
Debt Service		375,000.00
Deferred Amortization		4,402,434.77
Fund Balance		28,278.43
Estimated Proceeds Bonds and Notes Authorized	1,869,999.54	
Bonds and Notes Authorized but not issued		1,869,999.54
Total Parking Capital Fund	19,156,491.89	19,156,491.89
Grand Total Debits / Credits	20,373,335.36	20,373,335.36

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





**ANALYSIS OF PARKING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS**

**PLEGGED TO LIABILITIES AND SURPLUS**

**NOT APPLICABLE**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget					
Assessment Serial Bond 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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Sheet 57\_i

NOT APPLICABLE

**NOT APPLICABLE**

**SCHEDULE OF  
PARKING UTILITY BUDGET - 2014  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	168,450.00	168,450.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02			-
Parking Fees	3,273,679.00	3,303,320.23	29,641.23
Service Charge	122,528.00	125,247.69	2,719.69
Lease Agreements	329,167.00	352,628.07	23,461.07
Interest	10,520.00	7,798.22	(2,721.78)
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
			-
			-
			-
			-
<b>Subtotal</b>	<b>3,904,344.00</b>	<b>3,957,444.21</b>	<b>53,100.21</b>
Deficit (General Budget) ** -07			-
-08	3,904,344.00	3,957,444.21	53,100.21

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	xxxxxxxxx
Adopted Budget	3,904,344.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>3,904,344.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>3,904,344.00</b>
Deduct Expenditures:	
Paid or Charged	2,476,491.74
Reserved	22,987.68
Surplus (General Budget)**	1,400,000.00
<b>Total Expenditures</b>	<b>3,899,479.42</b>
Unexpended Balance Canceled (See Footnote)	4,864.58

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

## STATEMENT OF 2014 OPERATION PARKING UTILITY

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

**SECTION 1:**

Revenue Realized:	xxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	3,957,444.21	
Miscellaneous Revenue Not Anticipated	204,240.87	
2013 Appropriation Reserves Canceled *	17,714.15	
Cancel Appropriated Reserve Encumbrance	19.39	
Cancel Debt Service Appropriation	4,864.58	
<b>Total Revenue Realized</b>		<b>4,184,283.20</b>
Expenditures:	xxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxx	
Paid or Charged	2,481,356.32	
Reserved	22,987.68	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	2,504,344.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>2,504,344.00</b>
<b>Excess</b>		<b>1,679,939.20</b>
Budget Appropriation - Surplus (General Budget) **	1,400,000.00	
Remainder = Balance of "Results of 2014 Operations" ("Excess in Operations" - Sheet 60 i)	279,939.20	
<b>Deficit</b>		<b>-</b>
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2014 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60 i)	-	

**SECTION 2:**

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

2013 Appropriation Reserves Canceled in 2014	17,714.15	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
<b>* Excess (Revenue Realized)</b>		<b>17,714.15</b>

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

**RESULTS OF 2014 OPERATIONS  
PARKING UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	53,100.21
Unexpended Balances of Appropriations	xxxxxxxxxx	4,864.58
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	204,240.87
Unexpended Balances of 2013 Appropriation Reserves *	xxxxxxxxxx	17,714.15
Cancel Appropriated Reserve Encumbrance		19.39
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	279,939.20	xxxxxxxxxx
* See restrictions in amount on Sheet 59_i, SECTION 2	279,939.20	279,939.20

**OPERATING SURPLUS - PARKING UTILITY**

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxx	888,396.53
Excess in Results of 2014 Operations	xxxxxxxxxx	279,939.20
Amount Appropriated in 2014 Budget-Cash	168,450.00	xxxxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2014	999,885.73	xxxxxxxxxx
	1,168,335.73	1,168,335.73

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM PARKING UTILITY - TRIAL BALANCE)**

Cash		1,216,843.47
Investments		
Interfund Accounts Receivable		
Subtotal		1,216,843.47
Deduct Cash Liabilities Marked with "C" on Trial Balance		216,957.74
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		999,885.73
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.		999,885.73

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

**SCHEDULE OF PARKING UTILITY  
ACCOUNTS RECEIVABLE**

**THIS SECTION NOT APPLICABLE**

Balance December 31, 2013		\$ _____
Increased by:		
Parking Rents Levied		\$ _____ -
Decreased by:		
Collections	\$ _____ -	
Overpayments applied	\$ _____ -	
Transfer to Parking Liens	\$ _____ -	
Other	\$ _____ -	
		\$ _____ -
Balance December 31, 2014		\$ _____ -

**SCHEDULE OF PARKING UTILITY LIENS**

**THIS SECTION NOT APPLICABLE**

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as at <u>Dec. 31, 2014</u>
<b>NONE</b>				
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

**NONE**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

**NONE**

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
PARKING UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxx		<b>NOT APPLICABLE</b>
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2014	-	xxxxxxxxxx	
	-	-	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds *		\$	
<b>PARKING UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2014	xxxxxxxxxx	10,795,000.00	
Issued	xxxxxxxxxx		
Paid	525,000.00	xxxxxxxxxx	
Outstanding December 31, 2014	10,270,000.00	xxxxxxxxxx	
	10,795,000.00	10,795,000.00	
2015 Bond Maturities - Capital Bonds			\$ 535,000.00
2015 Interest on Bonds *		\$ 419,525.00	

**INTEREST ON BONDS - PARKING UTILITY BUDGET**

2015 Interest on Bonds (* Items)	\$ 419,525.00	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$ 162,342.71	
Subtotal	\$ 257,182.29	
Add: Interest to be Accrued as of 12/31/2015	\$ 156,323.96	
Required Appropriation 2015		\$ 413,506.25

**LIST OF BONDS ISSUED DURING 2014**

**NOT APPLICABLE**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS**

**PARKING UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Loan Maturities			\$ -
2015 Interest on Loans *		\$ -	
<b>PARKING UTILITY</b>		<b>LOAN</b>	
Outstanding January 1, 2014	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
	-	-	
2015 Loan Maturities			\$ -
2015 Interest on Loans *		\$ -	

**INTEREST ON LOANS - PARKING UTILITY BUDGET**

2015 Interest on Loans (* Items)	\$ -	<b>NOT APPLICABLE</b>
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2015	\$	
Required Appropriation 2015	\$ -	

**LIST OF LOANS ISSUED DURING 2014**

**NOT APPLICABLE**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE FOR PARKING UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

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

Sheet 64\_i

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

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

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

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

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

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

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

**DEBT SERVICE SCHEDULE FOR PARKING UTILITY ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget 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 65\_i

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

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

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

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

### SCHEDULE OF PARKING UTILITY 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.			
<b>Totals</b>	-	-	-

Sheet 65a\_i



**PARKING UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

**NOT APPLICABLE**

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

**PARKING UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

**NOT APPLICABLE**

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

**UTILITIES ONLY**

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

**PARKING UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS  
YEAR 2014**

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxx	28,278.43
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2014 Budget Revenue		xxxxxxxxxx
Balance December 31, 2014	28,278.43	xxxxxxxxxx
	28,278.43	28,278.43