

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

POPULATION LAST CENSUS 54,856
NET VALUATION TAXABLE 2014 \$6,647,971,808
MUNICODE 1511

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

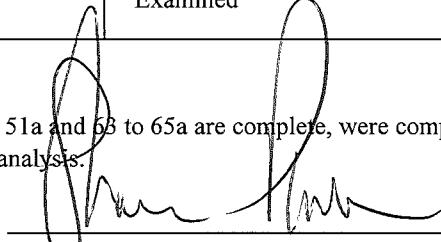
**ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT
SERVICES.**

TOWNSHIP _____ of JACKSON, County of OCEAN

**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.

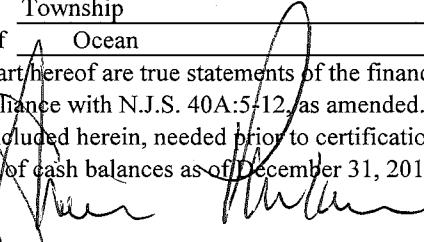
Signature 
Title Chief Financial Officer

(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, Sharon Pinkava, am the Chief Financial Officer, License # N-0725, of the Township Jackson, County of Ocean 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 95 West Veterans Highway, Jackson, NJ 08527
Phone Number (732) 928-1200
Fax Number (732) 928-6109
Email spinkava@jacksonwpnj.net

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 _____ of _____ as of December 31, 20 _____ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

N/A

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

This _____ day of _____, 2015

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

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

Printed Name: Barry G. Olejarz

Signature: 

Certificate #: 002816

Date: 2/3/15

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

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

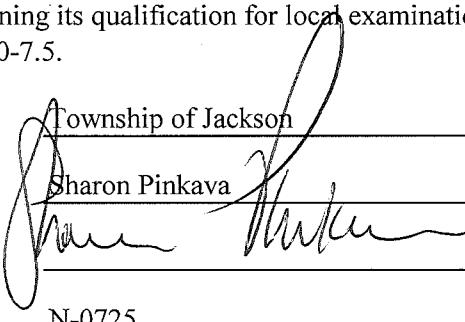
Municipality:

Township of Jackson

Chief Financial Officer:

Sharon Pinkava

Signature:



Certificate #:

N-0725

Date:

2/6/15

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item(s) # of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:

Chief Financial Officer:

Signature:

Certificate #:

Date:

Township of Jackson
Municipality

Ocean

County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: 12/31/2014

(1)	(2)	(3)
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$ <u>450</u>	\$ <u>1,015,360</u>	\$ <u>18,920</u>

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

X Single Audit

 Program Specific Audit

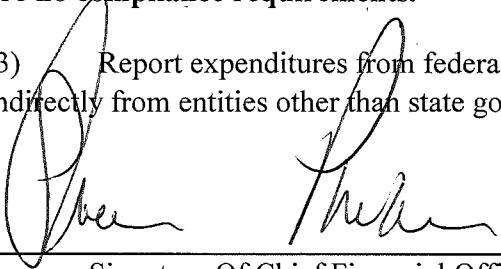
 Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

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

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.


Signature Of Chief Financial Officer

Sheet 1d


Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Jackson,
County of Ocean 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 Chief Financial Officer

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 6,669,174,480


SIGNATURE OF TAX ASSESSOR

Jackson
MUNICIPALITY

Ocean
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 and Cash Equivalents	10,666,638.61	
Due from NJ - Ch. 128, P.L. 1976	11,697.14	
Subtotal	10,678,335.75	
Taxes Receivable	1,909,408.08	
Tax Title Liens	2,335,042.14	
Property Acquired for Taxes	6,306,200.00	
Revenue Accounts Receivable	20,800.90	
Interfunds:		
Trust-Other	226.87	
Subtotal	10,571,677.99	
Deferred Charges:		
Special Emergency Authorizations	910,764.63	
Overexpenditure of Appropriation Reserves	0.00	
Appropriation Reserves		1,528,256.51 C
Reserve for Encumbrances		1,219,991.11 C
Tax Overpayments		36,475.84 C
Prepaid Taxes		557,812.01 C
Interfund-Grant Fund		443,317.04 C
Interfund-Other		4,371.27 C
Due to State of New Jersey:		
Other Fees		25,292.00 C
County Taxes Payable		102,835.15 C
Accounts Payable		298,210.49 C
Reserve for Master Plan		25,223.23 C
Reserve for Police Cars		118,077.50 C
Reserve for Revaluation		5,743.40 C
Reserve for Tax Appeals		313,782.95 C
Reserve for Skate Park		2,118.00 C
Reserve for Garden State Trust Fund		0.95 C
Reserve-2012 COAH State Plan		915,250.00 C
Reserve-FEMA Reimbursements		991,543.34 C
Subtotal		6,588,300.79

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2014

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

(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
Public Assistance Trust Fund 1		
Cash	27,268.19	
Reserve for Public Assistance		27,268.19
	27,268.19	27,268.19

(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 - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Grants Receivable	575,823.91	
Interfund-Current	443,317.04	
Reserve for Encumbrances		103,532.61
Appropriated Reserve		795,817.24
Unappropriated Reserves		119,791.10

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Trust - Other Funds		
Cash	12,847,582.93	
Due from County of Ocean-CDBG	248,591.06	
Interfund-Current Fund	4,144.40	
Various Reserves		13,100,318.39
	13,100,318.39	13,100,318.39
Dog Trust Fund		
Cash	101,721.85	
Due State of New Jersey		12.00
Reserve for Dog Fund Expenditures		101,709.85
	101,721.85	101,721.85

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:	(1)	\$ 28,800
	x	25%
	(2)	\$ 7,200

Municipal Public Defender Trust Cash Balance December 31, 2014: (3) \$ 28,778

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: $3 - (1 + 2) = \dots$ \$ 0

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

Chief Financial Officer:

Sharon Pinkava

Signature:

Certificate #:

Date:

Schedule of Trust Fund Reserves

Purpose	Amount			Balance as at Dec. 31, 2014	
	Dec. 31, 2013		per Audit Report		
	Receipts	Disbursements			
1. Special Law Enforcement Fund	\$ 49,768.71	\$ 56,468.49	25,204.31	\$ 81,032.89	
2. Recycling Trust	462,125.74	144,800.56	111,098.64	495,827.66	
3. Parking Offense Adjudication Act	1,864.00	186.00	0.00	2,050.00	
4. CDBG	162,360.61	146,583.00	67,758.08	241,185.53	
5. Unemployment Trust	264,763.20	22,942.57	35,068.14	252,637.63	
6. Municipal Alliance	1,144.27	150.00	0.00	1,294.27	
7. Sick Leave Trust	256,794.43	150,000.00	142,704.82	264,089.61	
8. Harmony Trust	474.00	0.00	0.00	474.00	
9. Public Defender Fees	19,861.76	36,116.00	27,200.00	28,777.76	
10. Tree Escrow	651,730.74	10,765.00	40,865.69	621,630.05	
11. Snow Removal	300,348.91	135,650.05	216,645.23	219,353.73	
12. Developers Contrib SW/Curbs	103,920.00	38,260.00	10,040.20	132,139.80	
13. Detention Basin	860,073.34	965.84	356,256.84	504,782.34	
14. Youth Advisory	71.87	0.00	0.00	71.87	
15. Management of Feral Cats	47.44	0.00	0.00	47.44	
16. Clean Communities	19,189.50	17,375.00	34,507.86	2,056.64	
17. Recreation Trust	214,745.21	652,950.06	633,108.90	234,586.37	
18. Handicapped Commission	11,681.05	17,122.94	11,233.76	17,570.23	
19. Developer Escrow	4,824,855.93	575,979.24	1,232,334.99	4,168,500.18	
20. Off Duty Police	80,394.69	672,611.50	608,345.00	144,661.19	
21. Industrial Commission	0.00	0.00	0.00	0.00	
22. Municipal Open Space	4,061,832.69	1,338,866.45	2,801,054.57	2,599,644.57	
23. Reserve for COAH	1,706,577.82	176,296.36	174,187.35	1,708,686.83	
24. TTL/Premiums/Redemptions	1,087,364.34	2,555,658.38	2,263,968.79	1,379,053.93	
25. Section 125 Flexible Spending	163.63	0.24	0.00	163.87	
26.					
27.					
28.					
29.					
30.					
Totals:	\$ 15,142,153.88	\$ 6,749,747.68	\$ 8,791,583.17	\$ 13,100,318.39	

NOT APPLICABLE
ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO
LIABILITIES AND SURPLUS

N/A

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

* - Include Deposits In Transit

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

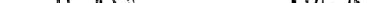
REQUIRED CERTIFICATION

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: CFO

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

Current Fund	
Ocean First Bank	
Account Ending in 0013	9,858,658.78
Account Ending in 0750	560.52
Account Ending in 4403	1,722.00
New Jersey Cash Management	
Account Ending in 7171	58.00
	9,860,999.30
Animal Trust Fund	
Ocean First Bank	
Account Ending in 0062	101,393.35
Other Trust Fund	
Ocean First Bank	
Account Ending in 0054	2,593,794.38
Account Ending in 0302	2,599,644.57
Account Ending in 0138	20,157.23
Account Ending in 0047	227,130.43
Account Ending in 0088	1,393,609.01
Account Ending in 1535	4,298,098.44
Account Ending in 2589	442,386.15
Account Ending in 2571	50,118.11
Account Ending in 4247	163.87
Account Ending in 4411	1,216,182.57
	12,841,284.76
General Capital Fund	
Ocean First Bank	
Account Ending in 0021	4,259,439.15
Account Ending in 0768	671,988.47
New Jersey Cash Management Fund	
Account Ending in 2171	1.49
	4,931,429.11
Public Assistance	
Ocean First Bank	
Account Ending in 0070	27,268.19
Total	27,762,374.71

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require
that separate bank accounts be maintained for each allocated fund.

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2014		2014 Budget Revenue Realized		Received		Cancelled		Unappropriated Reserves Realized		Balance Dec. 31, 2014	
Pedestrian Safety Grant '12	15,000.00						15,000.00				0.00	
Mun Alliance Alcohol&Drug '13	20,905.64				15,667.39		5,238.25				0.00	
Handicap Recreational Opportunities Grant '13	15,000.00				15,000.00						0.00	
OC Cultural & Heritage Comm '13	300.00				300.00						0.00	
Safe & Secure '13	15,602.91				15,602.91						0.00	
Clean Communities '13	0.00										0.00	
Cops in Shops Summer/Shore Initiative '13	0.00										0.00	
Click It or Ticket '13	300.00						300.00				0.00	
Cops in Shops College Fall Initiative '14	0.00		2,800.00		2,600.00						200.00	
OC Office of Senior Svcs-Information Assistance Grant '14	0.00		17,710.00		17,710.00						0.00	
Alcohol Ed & Rehabilitation Fund '14	0.00		2,427.64						2,427.64		0.00	
Recycling Tonnage Grant '14	0.00		59,028.77						59,028.77		0.00	
Drunk Driving Enforcement Fund '14	0.00		10,507.50						10,507.50		0.00	
Clean Communities '14	0.00		94,305.37						94,305.37		0.00	
Mun Alliance Alcohol&Drug '14	0.00		48,643.50		7,832.90		5,436.60				35,374.00	
Handicap Recreational Opportunities Grant '14	0.00		15,000.00								15,000.00	
State Body Armor Grant '14	0.00		9,404.88						9,404.88		0.00	
OC Cultural & Heritage Comm '14	0.00		1,200.00		960.00						240.00	
Click It or Ticket '14	0.00		4,000.00		4,000.00						0.00	
NJDOT Municipal Aid - Wright Debow '14	0.00		328,967.00								328,967.00	
NJDOT Municipal Aid - Brewer's Bridge Phase II '14	0.00		325,000.00		243,750.00						81,250.00	
Totals												

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
STORMWATER 06	371.60							371.60
ALCOHOL ED & REHABILITATION FUND 08	147.72							147.72
ALCHL ED & REHAB 2009	1,502.46							1,502.46
RECYCLING TONNAGE 2009	34,748.21							34,748.21
RECYCLING MINI CH159	2,906.35							2,906.35
GREEN COMMUNITIES 08	2,269.48							2,269.48
RECYCLING TONNAGE '10	44,674.71							44,674.71
ALCOHOL EDUCATION & REHABILITATION '10	3,093.89							3,093.89
Recycling Tonnage '11	66,707.04							66,707.04
Pedestrian Safety Grant '12	15,000.00						15,000.00	0.00
Drunk Driving Enfocement Fund '12	0.00			75.00				75.00
Clean Communities '12	3,807.97			243.46	255.44	3,793.06		2.93
Going Green Sustainable/Small Cities Grant '12	1,000.00							1,000.00
State Body Armor Grant '12	2,471.41						2,471.41	0.00
Recycling Tonnage Grant '12	49,031.10							49,031.10
Alcohol Ed & Rehabilitation Fund '12	1,496.01							1,496.01

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Clean Communities '13	68,422.59			844.90		45,671.08		23,596.41
Mun Alliance Alcohol&Drug '13	4,291.95						4,291.95	0.00
Safe & Secure '13	15,602.91					15,602.91		0.00
State Body Armor Grant '13	7,417.69					4,530.60		2,887.09
Recycling Tonnage Grant '13	21,408.23					19,239.36		2,168.87
Drunk Driving Enfocement Fund '13	0.00			75.00		(2,690.04)		2,765.04
Handicap Recreational Opportunities Grant '13	18,000.00					18,000.00		0.00
OC Office of Senior Svcs-Information Assistance Grant '13	10.07			187.20	10.06	187.20		0.01
Click It or Ticket '13	300.00						300.00	0.00
Alcohol Ed & Rehabilitation Fund '14 /	0.00	2,427.64					/	2,427.64
Drive Sober or Get Pulled Over Y/E Crckdown '14	0.00		7,500.00		0.00	600.00		6,900.00
Recycling Tonnage Grant '14	0.00	59,028.77			0.00	20,640.59		38,388.18
Drunk Driving Enfocement Fund '14	0.00	10,507.50			158.00	1,884.50		8,465.00
Clean Communities '14	0.00		94,305.37		0.00	7,156.03		87,149.34
Safe & Secure '14	0.00		28,805.00		0.00	13,202.09		15,602.91
Handicap Recreational Opportunities Grant '14	0.00		18,000.00		2,200.00	2,508.44		13,291.56
NJFSC Community Forestry Programs - Green Communities	0.00		3,000.00					3,000.00

Sheet 11a

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
State Body Armor Grant '14	0.00	9,404.88						9,404.88
OC Cultural & Heritage Comm '14	0.00	2,400.00			498.32	1,901.68		0.00
Click It or Ticket '14	0.00	4,000.00				3,050.00	950.00	0.00
NJDOT Municipal Aid - Wright Debow '14		328,967.00						328,967.00
NJDOT Municipal Aid - Brewer's Bridge Phase II '14		325,000.00				325,000.00		0.00
NJDOT - School Sidewalks '14		300,000.00			86,335.10	213,664.90		0.00
NJOEM Radiological Emergency 966 '14			13,600.00		13,575.75			24.25
OC Office of Senior Svcs-Information Assistance Grant '14		17,710.00			499.94	17,210.00		0.06
Cops in Shops College Fall Initiative '14		2,800.00				2,600.00		200.00
Cops in Shops Summer/Shore Initiative '14	/		2,400.00			2,400.00		0.00
Mun Alliance Alcohol&Drug '14-1/2 Year		16,586.88				5,699.31	10,887.57	0.00
Mun Alliance Alcohol&Drug '14/FY15			44,217.50			1,665.00		42,552.50
	0.00							0.00
	0.00							0.00
Totals	364,681.39	1,078,832.67	211,827.87	1,425.56	103,532.61	725,988.12	31,429.52	795,817.24

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2014		XXXXXXX XX	XXXXXXX XX
School Tax Payable #	85001-00	XXXXXXX XX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXX XX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXX XX	
Levy Calendar Year 2014		XXXXXXX XX 81,958,272.00	
Paid	81,958,272.00		XXXXXXX XX
Balance December 31, 2014		XXXXXXX XX	XXXXXXX XX
School Tax Payable #	85003-00	0.00	XXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00		XXXXXXX XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		81,958,272.00	81,958,272.00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2014	85045-00	XXXXXXX XX 4,061,832.69	
2014 Levy	85105-00	XXXXXXX XX 1,329,594.36	
Added and Omitted Taxes			5,199.46
Interest Earned		XXXXXXX XX 4,072.63	
Expenditures		2,801,054.57	XXXXXXX XX
Balance December 31, 2014	85046-00	2,599,644.57 5,400,699.14	XXXXXXX XX 5,400,699.14

NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2014		XXXXXXX XX	XXXXXXX XX
School Tax Payable #	85041-00	XXXXXXX XX	
School Tax Deferred			
(Not in excess of 50% of Levy - 2013 - 2014)	85042-00	XXXXXXX XX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXX XX	
Levy Calendar Year 2014		XXXXXXX XX	
Paid			XXXXXXX XX
Balance December 31, 2014		XXXXXXX XX	XXXXXXX XX
School Tax Payable #	85043-00		XXXXXXX XX
School Tax Deferred			
(Not in excess of 50% of Levy - 2014 - 2015)	85044-00		XXXXXXX XX

Must include unpaid requisitions

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2014		XXXXXXX	XX	XXXXXXX	XX
County Taxes	80003-01	XXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXX	XX	68,550.42	
2014 Levy:		XXXXXXX	XX	XXXXXXX	XX
General County	80003-03	XXXXXXX	XX	22,139,029.69	
County Library	80003-04	XXXXXXX	XX	2,467,409.10	
County Health		XXXXXXX	XX	887,236.68	
County Open Space Preservation		XXXXXXX	XX	777,714.85	
Due County for Added and Omitted Taxes	80003-05	XXXXXXX	XX	102,835.16	
Paid		26,339,940.75		XXXXXXX	XX
Balance December 31, 2014		XXXXXXX	XX	XXXXXXX	XX
County Taxes				XXXXXXX	XX
Due County for Added and Omitted Taxes		102,835.15		XXXXXXX	XX
		26,442,775.90		26,442,775.90	

SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2014	80003-06	XXXXXXX	XX	0.00	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXX	XX	XXXXXXX	XX
Fire - 4 Districts	81108-00	5,614,930.00		XXXXXXX	XX
Sewer -	81111-00			XXXXXXX	XX
Water -	81112-00			XXXXXXX	XX
Garbage -	81109-00			XXXXXXX	XX
Open Space -	81105-00			XXXXXXX	XX
				XXXXXXX	XX
				XXXXXXX	XX
Total 2014 Levy	80003-07	XXXXXXX	XX	5,614,930.00	
Paid	80003-08	5,614,930.00		XXXXXXX	XX
Balance December 31, 2014	80003-09			0.00	
		5,614,930.00		5,614,930.00	

Footnote: Please state the number of districts in each instance

NOT APPLICABLE
STATE LIBRARY AID
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,200,000.00	2,200,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			0.00
Miscellaneous Revenue Anticipated:	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
Adopted Budget	7,637,588.66	7,911,486.91	273,898.25
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
	199,984.37	199,984.37	0.00
Total Miscellaneous Revenue Anticipated 80103-	7,837,573.03	8,111,471.28	273,898.25
Receipts from Delinquent Taxes 80104-	1,400,000.00	1,661,107.78	261,107.78
Amount to be Raised by Taxation:	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
(a) Local Tax for Municipal Purposes 80105-	29,785,262.60	XXXXXXX XX	XXXXXXX XX
(b) Addition to Local District School Tax 80106-		XXXXXXX XX	XXXXXXX XX
Total Amount to be Raised by Taxation 80107-	29,785,262.60	30,771,597.20	986,334.60
	41,222,835.63	42,744,176.26	1,521,340.63

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXX XX	143,352,211.50	
Amount to be Raised by Taxation	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
Local District School Tax 80109-00	81,958,272.00		XXXXXXX XX
Regional School Tax 80119-00	0.00		XXXXXXX XX
Regional High School Tax 80110-00	0.00		XXXXXXX XX
County Taxes 80111-00	26,271,390.32		XXXXXXX XX
Due County for Added and Omitted Taxes 80112-00	102,835.16		XXXXXXX XX
Special District Taxes 80113-00	5,614,930.00		XXXXXXX XX
Municipal Open Space Tax 80120-00	1,334,793.82		XXXXXXX XX
Reserve for Uncollected Taxes 80114-00	XXXXXXX XX	2,701,607.00	
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXX XX	0.00	
Balance for Support of Municipal Budget (or) 80116-00	30,771,597.20		XXXXXXX XX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXX XX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXX XX		

* 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 REVENUES 2014

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

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

CFO Signature:

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	41,022,851.26
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	199,984.37
Appropriated for 2014 (Budget Statement Item 9)	80012-03	41,222,835.63
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	0.00
Total General Appropriations (Budget Statement Item 9)	80012-05	41,222,835.63
Add: Overexpenditures (see footnote)	80012-06	0.00
Total Appropriations and Overexpenditures	80012-07	41,222,835.63
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	36,992,972.12
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,701,607.00
Reserved	80012-10	1,528,256.51
Total Expenditures	80012-11	41,222,835.63
Unexpended Balances Canceled (see footnote)	80012-12	0.00

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)
NOT APPLICABLE

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

RESULTS OF 2014 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXX	273,898.25
Delinquent Tax Collections	80013-02	XXXXXXX	261,107.78
		XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	986,334.60
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXX	0.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	521,225.97
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXX	0.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXX	996,491.22
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXX	35,114.79
Prior Years Accounts Payable Cancelled		XXXXXXX	244,866.90
PY Senior Allowed		XXXXXXX	2,430.14
Cancel Appropriations		XXXXXXX	31,429.52
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2014	80013-07		XXXXXXX
Balance December 31, 2014	80013-08	XXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09	0.00	XXXXXXX
Delinquent Tax Collections	80013-10	0.00	XXXXXXX
			XXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXX
Interfund Advances Originating in 2014	80013-12		XXXXXXX
Misc		183.42	XXXXXXX
PY Senior Disallowed		11,501.37	XXXXXXX
Refund PY Revenue		59.73	XXXXXXX
Cancel Grant Receivables		26,924.85	XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,314,229.80	XXXXXXX
		3,352,899.17	3,352,899.17

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
2% ADMIN FEE-SR CIT/VET TAX DEDUCTION	10,389.97
ADMINISTRATIVE FEES	334.00
AUCTION	27,175.26
BID FEES	731.00
CLERK	9,957.50
COST SHARE REIMBURSEMENT	13,639.31
COURT OVERPAYMENTS	14.00
GAS & FUEL REIMBURSEMENT	46,936.53
HOPE CHAPEL SALE	16,800.00
LIBRARY WATER	2,500.00
MISCELLANEOUS	5,762.55
MV INSPECTION FINES	3,565.00
NON SUFFICIENT FUNDS	300.00
OCEAN COUNTY RENT OF POLLING PLACES	1,000.00
OCEAN CTY JOINT INS FUND 2014 DIVIDEND	451.76
PLANNING & ZONING	403.59
POLICE ALARM FINES	13,675.00
RESOLUTION FEES	4,800.00
RESTITUTION	3,216.00
SHARED SERVICES	6,838.59
SUBDIVISION FEES	6,967.10
SURCHARGE O/S EMPLOYMENT	118,570.00
TAX COLLECTOR	102,231.97
TELEPHONE REVENUE	30,007.93
TOWER RENTAL	94,495.74
VENDING MACHINES	463.17
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 521,225.97

SURPLUS - CURRENT FUND YEAR 2014

		Debit	Credit	
1. Balance January 1, 2014	80014-01	XXXXXXX	XX	2,873,066.69
2.		XXXXXXX	XX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXX	XX	3,314,229.80
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	2,200,000.00		XXXXXXX XX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	0.00		XXXXXXX XX
6. Reverse Prior Year Audit Entry		474.43		XXXXXXX XX
7. Balance December 31, 2014	80014-05	3,986,822.06		XXXXXXX XX
		6,187,296.49		6,187,296.49

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

Cash	80014-06	10,665,503.61	
Investments	80014-07		
Change Fund		1,135.00	
Sub Total		10,666,638.61	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	6,699,565.69	
Cash Surplus	80014-09	3,967,072.92	
Deficit in Cash Surplus	80014-10	0.00	
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	11,697.14	
Deferred Charges #	80014-12	8,052.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14	19,749.14	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	3,986,822.06	

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ <u>139,407,978.89</u>
or		
(Abstract of Ratables)	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ <u>5,630,673.39</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$ <u>565,566.31</u>
5a. Subtotal 2014 Levy	\$	<u>145,604,218.59</u>
5b. Reductions due to tax appeals **	\$	_____
5c. Total 2014 Tax Levy	82106-00	\$ <u>145,604,218.59</u>
6 Transferred to Tax Title Liens	82107-00	\$ <u>253,550.16</u>
7. Transferred to Foreclosed Property	82108-00	\$ <u>0.00</u>
8. Remitted, Abated or Canceled	82109-00	\$ <u>176,019.20</u>
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2013	82121-00	\$ <u>627,662.80</u>
In 2014 *	82122-00	\$ <u>142,203,976.10</u>
R.E.A.P. Revenue	82124-00	\$ _____
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>520,572.60</u>
Total to Line 14	82111-00	\$ <u>143,352,211.50</u>
11. Total Credits		\$ <u>143,781,780.86</u>
12. Amount Outstanding December 31, 2014	83120-00	\$ <u>1,822,437.73</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	<u>98.45%</u>	
	82112-00	

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here

_____ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ <u>143,352,211.50</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ <u>0.00</u>
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>143,352,211.50</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)

NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

N/A

To Calculate Underlying Tax Collection Rate for 2014

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....\$ _____

LESS: Proceeds from Accelerated Tax Sale.....\$ _____

NET Cash Collected\$ _____

Line 5c (sheet 22) Total 2014 Tax Levy.....\$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is.....% _____

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....\$ _____

LESS: Proceeds from Tax Levy Sale (excluding premium).....\$ _____

NET Cash Collected\$ _____

Line 5c (sheet 22) Total 2014 Tax Levy.....\$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is.....% _____

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

	Debit		Credit	
1. Balance January 1, 2014	XXXXXXX	XX	XXXXXXX	XX
Due From State of New Jersey	19,694.40		XXXXXXX	XX
Due To State of New Jersey	XXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	70,750.00		XXXXXXX	XX
3. Veterans Deductions Per Tax Billings	448,500.00		XXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector 2014	4,250.00		XXXXXXX	XX
5. Veterans & Disabled Deductions Allowed by Tax Collector 2014	8,250.00			
6. Sr. Citizens, Veterans & Disabled Deductions Allowed by Tax Collector 2013	2,430.14			
7. Sr. Citizens Deductions Disallowed By Tax Collector 2014	XXXXXXX	XX	2,077.40	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013	XXXXXXX	XX	7,810.96	
9. Received in Cash from State	XXXXXXX	XX	519,498.63	
10. Veterans & Disabled Deductions Disallowed 2014			9,100.00	
11. Veterans & Disabled Deductions Disallowed 2013			3,690.41	
12. Balance December 31, 2014	XXXXXXX	XX	XXXXXXX	XX
Due From State of New Jersey	XXXXXXX	XX	11,697.14	
Due To State of New Jersey			XXXXXXX	XX
	553,874.54		553,874.54	

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

Line 2	<u>70,750.00</u>
Line 3	<u>448,500.00</u>
Line 4 & 5	<u>12,500.00</u>
Sub-Total	<u>531,750.00</u>
Less: Line 7 & 10	<u>11,177.40</u>
To Item 10, Sheet 22	<u>520,572.60</u>

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

			Debit	Credit	
Balance January 1, 2014			XXXXXXXXXX	XX	313,782.95
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX XX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX	0.00
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)					XXXXXXXXXX XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX XX
Balance December 31, 2014			313,782.95		XXXXXXXXXX XX
Taxes Pending Appeals*			XXXXXXXXXX	XX	XXXXXXXXXX XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX XX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014			313,782.95		313,782.95


Signature of Tax Collector

887
License #

2/3/15
Date

NOT APPLICABLE

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

B. Reserve for Uncollected Taxes Exclusion
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of _____
Collection (Item 16)

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ _____
[(B x C) + B]

E. Net Reserve for Uncollected Taxes
Appropriation in Current Budget \$ _____
(A - D)

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit	
1. Balance January 1, 2014			3,931,256.82	XXXXXXXXXX	XX
A. Taxes	83102-00	1,876,074.60	XXXXXXXXXX	XX	XXXXXXXXXX XX
B. Tax Title Liens	83103-00	2,055,182.22	XXXXXXXXXX	XX	XXXXXXXXXX XX
2. Canceled:			XXXXXXXXXX	XX	XXXXXXXXXX XX
A. Taxes	83105-00		XXXXXXXXXX	XX	125,691.30
B. Tax Title Liens	83106-00		XXXXXXXXXX	XX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX XX
A. Taxes	83108-00		XXXXXXXXXX	XX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	XX	
4. Added Taxes	83110-00		11,501.37		XXXXXXXXXX XX
5. Added Tax Title Liens	83111-00		3,066.58		XXXXXXXXXX XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX XX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	XX	(1) 26,300.87
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 26,300.87		XXXXXXXXXX XX
7. Balance Before Cash Payments			XXXXXXXXXX	XX	3,820,133.47
8. Totals			3,972,125.64		3,972,125.64
9. Balance Brought Down			3,820,133.47		XXXXXXXXXX XX
10. Collected:			XXXXXXXXXX	XX	1,661,107.78
A. Taxes	83116-00	1,648,613.45	XXXXXXXXXX	XX	XXXXXXXXXX XX
B. Tax Title Liens	83117-00	12,494.33	XXXXXXXXXX	XX	XXXXXXXXXX XX
11. Interest and Costs - 2014 Tax Sale	83118-00		9,436.64		XXXXXXXXXX XX
12. 2014 Taxes Transferred to Liens	83119-00		253,550.16		XXXXXXXXXX XX
13. 2014 Taxes	83123-00		1,822,437.73		XXXXXXXXXX XX
14. Balance December 31, 2014			XXXXXXXXXX	XX	4,244,450.22
A. Taxes	83121-00	1,909,408.08	XXXXXXXXXX	XX	XXXXXXXXXX XX
B. Tax Title Liens	83122-00	2,335,042.14	XXXXXXXXXX	XX	XXXXXXXXXX XX
15. Totals			5,905,558.00		5,905,558.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 43.48%

17. Item No. 14 multiplied by percentage shown above is \$ 1,845,613.34 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	6,318,700.00	XXXXXXX	XX
2. Foreclosed or Deeded in 2014		XXXXXXX	XX	XXXXXXX XX
3. Tax Title Liens	84103-00		XXXXXXX	XX
4. Taxes Receivable	84104-00		XXXXXXX	XX
5A.	84102-00		XXXXXXX	XX
5B. Correction of parcel listing error	84105-00	XXXXXXX XX	12,500.00	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXX XX	0.00	
8. Sales		XXXXXXX XX	XXXXXXX	XX
9. Cash *	84109-00	XXXXXXX XX	0	
10. Contract	84110-00	XXXXXXX XX		
11. Mortgage	84111-00	XXXXXXX XX		
12. Loss on Sales	84112-00	XXXXXXX XX		
13. Gain on Sales	84113-00	0	XXXXXXX	XX
14. Balance December 31, 2014	84114-00	XXXXXXX XX	6,306,200.00	
		6,318,700.00	6,318,700.00	

CONTRACT SALES

NOT APPLICABLE		Debit	Credit	
15. Balance January 1, 2014	84115-00		XXXXXXX	XX
16. 2014 Sales from Foreclosed Property	84116-00		XXXXXXX	XX
17. Collected *	84117-00	XXXXXXX XX		
18.	84118-00	XXXXXXX XX		
19. Balance December 31, 2014	84119-00	XXXXXXX XX		

MORTGAGE SALES

NOT APPLICABLE		Debit	Credit	
20. Balance January 1, 2014	84120-00		XXXXXXX	XX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXX	XX
22. Collected *	84122-00	XXXXXXX XX		
23.	84123-00	XXXXXXX XX		
24. Balance December 31, 2014	84124-00	XXXXXXX XX		

Analysis of Sale of Property: \$ 0.00

* Total Cash Collected in 2014 (84125-00)

Realized in 2014 Budget 0.00

To Results of Operation (Sheet 19) 0.00

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

ok

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

<u>Caused By</u>	Amount			
	Dec. 31, 2013 per Audit Report	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as at <u>Dec. 31, 2014</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools Overexpenditure of	\$ _____	\$ _____	\$ _____	\$ _____
3. Appropriations Reserves	\$ 10,063.80	\$ 10,063.80	\$ 0.00	\$ 0.00
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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

Chief Financial Officer

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

NOT APPLICABLE

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	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
/					/		
Totals							
				80027-00	80028-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. 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	XX 22,492,000.00	
Issued	80033-02	XXXXXXXXXX	XX 5,485,000.00	
Paid	80033-03	3,501,000.00	XXXXXXXXXX XX	
Outstanding December 31, 2014	80033-04	24,476,000.00	XXXXXXXXXX XX	
		27,977,000.00	27,977,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 3,600,000.00
2015 Interest on Bonds *		80033-06	\$ 926,072.40	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX	XX	
Issued	80033-08	XXXXXXXXXX	XX	
Paid	80033-09		XXXXXXXXXX XX	
Outstanding December 31, 2014	80033-10		XXXXXXXXXX XX	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 926,072.40

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds - 19-09, 25-10, 3-12	300,000	5,485,000	7/23/2014	Various
Total				
	80033-14	80033-15		

NOT APPLICABLE

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

n/a

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXX	XX	
Issued	80033-02	XXXXXXX	XX	
Paid	80033-03		XXXXXXX	XX
Outstanding December 31, 2014	80033-04		XXXXXXX	XX
2015 Loan Maturities			80033-05	\$
2015 Interest on Loans			80033-06	\$
Total 2015 Debt Service for		Loan	80033-13	\$

LOAN					
Outstanding January 1, 2014	80033-07	XXXXXXXXXX	XX		
Issued	80033-08	XXXXXXXXXX	XX		
Paid	80033-09			XXXXXXXXXX	XX
Outstanding December 31, 2014	80033-10			XXXXXXXXXX	XX
<u>2015 Loan Maturities</u>				80033-11	\$
<u>2015 Interest on Loans</u>				80033-12	\$
<u>Total 2015 Debt Service for</u>	Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity		Amount Issued		Date of Issue	Interest Rate
Total						

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

TYPE I SCHOOL TERM BONDS

		Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXX	XX			
Paid	80034-02			XXXXXXX	XX	
Outstanding December 31, 2014	80034-03			XXXXXXX	XX	
2015 Bond Maturities - Term Bonds	80034-04	\$				
2015 Interest on Bonds *	80034-05	\$				

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2014	80034-06	XXXXXXX	XX			
Issued	80034-07	XXXXXXX	XX			
Paid	80034-08			XXXXXXX	XX	
Outstanding December 31, 2014	80034-09			XXXXXXX	XX	
2015 Interest on Bonds *	80034-10	\$				
2015 Bond Maturities - Serial Bonds				80034-11	\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12	\$	

LIST OF BONDS ISSUED DURING 2014

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

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 902,713	\$ 0
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement			Interest Computed to (Insert Date)
						2015 Budget Requirement			
						For Principal	For Interest **		
1. Capital Ord 18-13	1,891,241.00	8/5/2014	1,891,241.00	8/4/2015	1.00%	1,891,241.00	18,859.88		8/4/2015
2. Hurricane Sandy	1,905,000.00	12/31/2012	902,712.63	12/18/2015	0.00%	381,000.00			
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total									

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes 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)

NOT APPLICABLE
DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 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.								
	Total							

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

NOT APPLICABLE
SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.	/		/
9.			
10.			
11.			
12.			
13.			
Total			

80051-01

80051-02

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	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2014		
	Funded		Unfunded						Funded	Unfunded	
10-06-1 CONSTRUCTION OF PW STORAGE BLDG	9,304.85		0.00	0.00		0.00			9,304.85		0.00
09-07-01 MUN PARK FAC. (REC FIELDS)	1,172.90		0.00	0.00		(10,000.00)			11,172.90		0.00
09-07-03 CONSTRUCTION OF PW STORAGE BLDG	1,637.08		0.00	0.00		0.00			1,637.08		0.00
09-07-04,28-07A ACQ SECURITY/TELECOMM,GPS	65,507.51		0.00	0.00		18,134.58	17,015.00		30,357.93		0.00
09-07-06 IMPROV-LIBRARY/MUN FAC	182,368.97		0.00	0.00	4,922.00	33,999.00	88,461.97		64,830.00		0.00
29-08 TELEPHONE/DATA SYSTEM UPGRADE	201,691.75		0.00	0.00		38,495.29			163,196.46		0.00
29-08 HYDRAULIC SYSTEM TRANSFER STATION	147,468.83		0.00	0.00	47,094.18	47,094.18			147,468.83		0.00
13-03 IMPROVEMENTS TO RECREATIONAL FACILITIE	9,315.46		0.00	0.00		6,913.54			2,401.92		0.00
27-04-2 VARIOUS JUSTICE COMPLEX IMPROVEMETNS	53,180.24		0.00	0.00	33,004.07	9,260.84	26,751.29		50,172.18		0.00
19-09 20-10 ROADWAY IMPROVEMENTS	8,456.58		40,839.55	0.00		2,204.94			47,091.19		0.00
19-09 20-10 PUBLIC WATER SERVICE INSTALLATION	0.00		83,244.64	0.00		2,204.94			81,039.70		0.00
19-09 20-10 OFFICE EQUIPMENT	0.00		35,931.64	0.00		2,204.94			33,726.70		0.00
19-09 20-10 IMPLEMENT TWP RECYCLING CENTER	1,264.65		33,250.00	0.00		2,204.94			32,309.71		0.00
19-09 20-10 POLICE DEPARTMENT EQUIPMENT	0.00		10,233.02	0.00		2,204.94			8,028.08		0.00
19-09 20-10 PULIC WORKS EQUIPMENT	0.00		27,933.65	0.00	12,950.00	15,154.94			25,728.71		0.00
19-09 20-10 SENIOR CENTER PASSENGER BUS	0.00		7,066.53	0.00		2,204.80			4,861.73		0.00
	0.00		0.00						0.00		0.00

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

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	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2014		
	Funded		Unfunded						Funded		Unfunded
18-13 DPW EQUIPMENT	0.00		292,779.79	0.00	178,720.21	178,720.20			(0.00)		292,779.80
18-13 MOTOR POOL EQUIPMENT	0.00		6,399.16	0.00	63,900.84	63,795.64			(0.00)		6,504.36
18-13 RECORD RETENTION/MICROFILMING	8,250.00		141,750.00	0.00		0.00					8,250.00
18-13 AMBULANCE	8,800.00		151,200.00	0.00		160,000.00					0.00
18-13 SENIOR BUS	3,190.00		54,810.00	0.00		58,000.00					0.00
18-13 ROADS/SIDEWALKS	49,500.00		850,500.00	0.00		0.00					850,500.00
18-13 SECTION 20 COSTS	0.00		180,170.00	0.00		9,465.97					170,704.03
	0.00		0.00	0.00		0.00					0.00
20-14 DPW EQUIPMENT	0.00		0.00	911,600.00		0.00					47,751.00
20-14 ROAD/SW/DRAINAGE	0.00		0.00	900,000.00		0.00					47,143.00
20-14 SENIOR CTR BUS	0.00		0.00	68,000.00		0.00					3,562.00
20-14 UCC VEHICLE\$	0.00		0.00	66,000.00		0.00	/				3,457.00
20-14 VAR PARK IMPROVEMENT	0.00		0.00	40,000.00		0.00					2,095.00
20-14 SECTION 20 COSTS	0.00		0.00	198,560.00		810.00					197,750.00
	0.00		0.00	0.00		0.00					0.00
	0.00		0.00	0.00		0.00					0.00
Total	70000-		1,560,219.61	3,236,670.15	2,184,160.00	1,608,853.09	1,979,056.57	356,675.95	727,865.45	1,984,724.69	3,541,580.19

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2014	80031-01	XXXXXXX XX	4,037.88
Received from 2014 Budget Appropriation *	80031-02	XXXXXXX XX	100,000.00
		XXXXXXX XX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX XX	
		XXXXXXX XX	
Appropriated to Finance Improvement Authorizations	80031-04	104,008.00	XXXXXXX XX
		XXXXXXX XX	
Balance December 31, 2014	80031-05	29.88	XXXXXXX XX
		104,037.88	104,037.88

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXX	XX 60,098.95
Premium on Sale of Bonds		XXXXXXX	XX 104,149.75
Funded Improvement Authorizations Canceled		XXXXXXX	XX 0.45
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXX XX
Appropriated to 2014 Budget Revenue	80029-03	60,000.00	XXXXXXX XX
Balance December 31, 2014	80029-04	104,249.15	XXXXXXX XX
		164,249.15	164,249.15

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014	\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)	\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2014	\$ _____
4. Amount of Interest on Bonds with a Covenant - 2014 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 2014 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

1. Total Tax Levy for the Year 2014 was \$ 145,604,218.59
2. Amount of Item 1 Collected in 2014 (*) \$ 143,352,211.50
3. Seventy (70) percent of Item 1 \$ 101,922,953.01

(*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO YES

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

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

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

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

D.

1. Cash Deficit 2013 \$ _____
2. 4% of 2013 Tax Levy for all purposes:
Levy -- \$ _____ = \$ 0.00
3. Cash Deficit 2014 \$ _____
4. 4% of 2014 Tax Levy for all purposes:
Levy -- \$ _____ = \$ 0.00

<u>E.</u>	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1.	State Taxes	\$ _____	\$ _____	\$ <u>0.00</u>
2.	County Taxes	\$ _____	\$ <u>102,835.16</u>	\$ <u>102,835.16</u>
3.	Amounts due Special Districts	\$ _____	\$ <u>-</u>	\$ <u>0.00</u>
4.	Amounts due School Districts for Local School Tax	\$ _____	\$ <u>-</u>	\$ <u>0.00</u>