

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013  
(UNAUDITED)**

POPULATION LAST CENSUS 8,417  
 NET VALUATION TAXABLE 2013 1,180,451,289  
 MUNICODE 1606

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2014  
 MUNICIPALITIES - FEBRUARY 10, 2014**

**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.**

BOROUGH of NORTH HALEDON, County of PASSAIC

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

	Date	Examined By:		Remarks
1			Preliminary Check	
2			Examined	

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

Name \_\_\_\_\_

Title AUDITOR

**(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 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, LAURA LEIBOWITZ, am the Chief Financial Officer, License # N-0489, of the BOROUGH of NORTH HALEDON, County of PASSAIC and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, 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, 2013.

Signature \_\_\_\_\_

Title CHIEF FINANCIAL OFFICER

Address 103 OVERLOOK AVE NORTH HALEDON, NJ 07508

Phone Number \_\_\_\_\_

**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 REPRESENTATIONS AND ASSERTIONS MADE HEREIN.**

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

**Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)**

I have prepared the post - closing trial balances, related statements and analyses included in the accompanying Annual Financial Statements from the books of account and records made available to me by the                     BOROUGH                     of                     NORTH HALEDON                     as of December 31, 2013 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 statements, 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 Statements for the year ended 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality / county, taken as a whole.

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

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

FERRAIOLI, WIELKOTZ, CERULLO & CUVA  
(Firm Name)

401 WANAQUE AVENUE  
(address)

POMPTON LAKES, N.J. 07442  
(address)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2014

973-835-7900  
(Phone Number)

973-835-6631  
(Fax Number)

**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 2013 as required under N.J.A.C. 5:23-4.17.

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

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

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

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%** ;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
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 "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for Extraordinary Aid for 2014.

The undersigned certifies that this municipality has complied in full 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: BOROUGH OF NORTH HALEDON

Chief Financial Officer: LAURA LEIBOWITZ

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

Certificate #: N-0489

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_

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

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

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

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

22 - 6002160

Fed I.D. #

BOROUGH OF NORTH HALEDON

Municipality

PASSAIC

County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal programs Expended ( administered by the state )	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>120,772.74</u>	\$ <u>264,349.70</u>	\$ <u>4,400.00</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 June 27, 2003) 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 the 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 the 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 the 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 BOROUGH of NORTH HALEDON, County of PASSAIC during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title AUDITOR

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

**NOTE:**

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
NORTH HALEDON BOROUGH  
MUNICIPALITY

\_\_\_\_\_  
PASSAIC  
COUNTY

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2013**

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

Title of Account	Debit	Credit
CASH	2,076,961.91	
DUE FROM STATE OF NJ SEN. CIT. & VETS	2,028.08	
RECEIVABLES WITH FULL RESERVES		
DELINQUENT TAXES RECEIVABLE	290,570.94	
TAX TITLE LIENS	243,923.31	
PROPERTY ACQUIRED FOR TAXES -		
ASSESSED VALUATION	43,900.00	
REVENUE ACCOUNTS RECEIVABLE	166,206.05	
INTERFUNDS:		
- ANIMAL CONTROL TRUST FUND	2.79	
- NET PAYROLL FUND	1,265.16	
- GENERAL CAPITAL FUND	1,428.57	
Total Receivables With Full Reserves	<b>747,296.82</b>	
DEFERRED CHARGES		
SPECIAL EMERGENCY AUTHORIZATIONS	134,000.00	
Total Deferred Charges	<b>134,000.00</b>	
APPROPRIATION RESERVES		345,951.06
ENCUMBRANCES PAYABLE		85,489.67
ACCOUNTS PAYABLE		22,218.93
PREPAID TAXES		170,655.79
TAX OVERPAYMENTS		2,524.00
DUE TO STATE OF N.J. - MARRIAGE SURCHARGE		275.00
- BUILDING SURCHARGE		1,262.00
COUNTY TAXES PAYABLE		6,381.20
INTERFUND - OTHER TRUST FUND		293,169.07
- FEDERAL & STATE GRANT FUND		109.05

**(DO NOT CROWD - ADD ADDITIONAL SHEETS)**





**POST CLOSING**  
**TRIAL BALANCE - SUMMARY CURRENT FUND AND**  
**STATE AND FEDERAL GRANTS**  
**AS AT DECEMBER 31, 2013**

Title of Account		Debit	Credit
Cash	85001	<b>2,124,770.88</b>	
Taxes Receivable	85002	<b>290,570.94</b>	
Tax Title Liens	85003	<b>243,923.31</b>	
Foreclosed Property	85004	<b>43,900.00</b>	
Other Receivables	85007	<b>172,348.20</b>	
State and Federal Grants Receivable	85006	<b>344,385.62</b>	
Emergencies and Deferred Charges	85005	<b>134,000.00</b>	
Total Assets	85008	<b>3,353,898.95</b>	
Cash Liabilities	85009		<b>1,528,920.63</b>
Reserve for Receivables	85010		<b>747,296.82</b>
Fund Balance	85011		<b>1,077,681.50</b>
Total Liabilities, Reserves and Fund Balances	85012		<b>3,353,898.95</b>





# TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
<u>ANIMAL CONTROL TRUST FUND</u>		
CASH	439.33	
INTERFUND - CURRENT FUND		2.79
RESERVE FOR DOG FUND EXPENDITURES		436.54
	439.33	439.33
<u>OTHER TRUST FUND</u>		
CASH	225,849.25	
INTERFUND - CURRENT FUND	293,169.07	
INTERFUND - GRANT FUND		1,308.50
INTERFUND - PUBLIC ASSISTANCE FUND		14,579.62
DEVELOPERS ESCROW		264,428.40
RESERVE FOR: POAA		235.09
UNEMPLOYMENT		29,971.96
MUNICIPAL ALLIANCE FUNDS		19,322.56
NORTH HALEDON DAY		6,368.81
FUTURE LIABILITIES		10,882.48
TAX SALE PREMUIUMS		68,400.00
POLICE OUTSIDE SERVICE		15,633.91
SENIOR CITIZENS		1,446.80
REVISION OF TAX MAP		1,926.97
SUMMER CAMP		1,031.18
DONATIONS		1,001.92
CALENDAR		8,331.00
FIRE PREVENTION		5,913.32
SEWER CONNECTIONS		48,951.70
FUND BALANCE		19,284.10
	519,018.32	519,018.32

(DO NOT CROWD - ADD ADDITIONAL SHEETS)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012	(1) \$	1,245.00
	<b>x</b>	<b>25%</b>
	(2) \$	<u>311.25</u>

Municipal Public Defender Trust Cash Balance December 31, 2013	(3) \$	0.00
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

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

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: LAURA LEIBOWITZ

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

Certificate #: N-0489

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

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Receipts	Disbursements	Balance as at <u>Dec. 31, 2013</u>
1. MUNICIPAL CALENDAR	\$ 10,311.00	\$ 12,320.00	\$ 14,300.00	\$ 8,331.00
2. TAX SALE PREMIUMS	\$ 51,100.00	\$ 132,400.00	\$ 115,100.00	\$ 68,400.00
3. DEVELOPERS ESCROW	\$ 255,244.90	\$ 27,277.13	\$ 18,093.63	\$ 264,428.40
4. SEWER CONNECTIONS	\$ 36,926.70	\$ 12,025.00		\$ 48,951.70
5. P.O.A.A.	\$ 91.09	\$ 144.00		\$ 235.09
6. POLICE OUTSIDE DUTY	\$ 17,726.80	\$ 151,744.34	\$ 153,837.23	\$ 15,633.91
7. MUNICIPAL ALLIANCE	\$ 17,698.33	\$ 4,515.73	\$ 2,891.50	\$ 19,322.56
8. FIRE PREVENTION	\$ 5,913.32			\$ 5,913.32
9. FUTURE LIABILITIES	\$ 10,882.48			\$ 10,882.48
10. UNEMPLOYMENT	\$ 27,086.86	\$ 5,779.36	\$ 2,894.26	\$ 29,971.96
11. SUMMER CAMP	\$ 1,031.18			\$ 1,031.18
12. DONATIONS	\$ 501.92	\$ 500.00		\$ 1,001.92
13. REVISION OF TAX MAP	\$ 1,926.97			\$ 1,926.97
14. SENIOR CITIZENS ACTIVITIES	\$ 8,175.00	\$ 8,340.00	\$ 15,068.20	\$ 1,446.80
15. NORTH HALEDON DAY	\$ 2,431.81	\$ 8,887.00	\$ 4,950.00	\$ 6,368.81
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29.				
30.				
<b>Totals:</b>	<b>\$ 447,048.36</b>	<b>\$ 363,932.56</b>	<b>\$ 327,134.82</b>	<b>\$ 483,846.10</b>

# 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, 2012	Receipts					Disbursements	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget					
<b>Assessment Serial Bond Issues:</b>	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
<b>Assessment Bond Anticipation Notes Issues:</b>	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
<b>Other Liabilities</b>								
<b>Trust Surplus</b>								
<b>*Less Assets "Unfinanced"</b>	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

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\* Show as red figure



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

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	960,428.96	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	960,428.96
CASH	241,480.26	
DUE FROM STATE OF NJ - D.O.T.	618,405.80	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	8,308,000.00	
UNFUNDED	5,328,664.96	
INTERFUND - GRANT FUND	50,000.00	
INTERFUND - CURRENT FUND		1,428.57
GENERAL SERIAL BONDS		8,308,000.00
BOND ANTICIPATION NOTES		4,368,236.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		229,222.48
UNFUNDED		1,478,824.78
CAPITAL IMPROVEMENT FUND		145.39
RESERVE FOR:		
DEBT SERVICE		72,000.00
LIBRARY IMPROVEMENTS		39,000.00
BUEHLER PATHWAY		12,779.50
WATER IMPROVEMENTS		293.46
ROADWAY REPAIRS		4,880.42
TECHNOLOGY ENHANCEMENT		96.53
FUND BALANCE		31,643.89
	<b>15,506,979.98</b>	<b>15,506,979.98</b>

**(DO NOT CROWD - ADD ADDITIONAL SHEETS)**



# CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)

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

<u>CURRENT FUND</u>	
ATLANTIC STEWARDSHIP BANK	<b>3,392,600.57</b>
<u>TRUST - DOG LICENSE</u>	
ATLANTIC STEWARDSHIP BANK	<b>1,737.76</b>
<u>TRUST - OTHER</u>	
ATLANTIC STEWARDSHIP BANK	<b>159,418.01</b>
BANK OF AMERICA	<b>83,677.44</b>
	<b>243,095.45</b>
<u>CAPITAL - GENERAL</u>	
ATLANTIC STEWARDSHIP BANK	<b>272,611.26</b>
<u>FEDERAL AND STATE GRANT FUND</u>	
ATLANTIC STEWARDSHIP BANK	<b>57,839.06</b>
<u>PAYROLL TRUST FUND</u>	
ATLANTIC STEWARDSHIP BANK	<b>52,870.74</b>
<u>EMERGENCY SERVICES VOLUNTEER LENGTH OF</u>	
<u>SERVICE AWARD PROGRAM</u>	
LINCOLN FINANCIAL GROUP	<b>162,579.93</b>
<b>TOTAL</b>	<b>4,183,334.77</b>

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



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Cancel	Balance Dec. 31, 2013
CLEAN COMMUNITIES		15,529.50	15,529.50			
MUNICIPAL ALLIANCE		11,693.91	9,593.91	2,100.00		
BODY ARMOR REPLACEMENT FUND		1,988.62		1,988.62		
BULLET PROOF VEST PROGRAM		918.00		918.00		
ALCOHOL REHAB GRANT		474.97	474.97			
CLICK IT OR TICKET		4,000.00		4,000.00		
MUNICIPAL STORMWATER GRANT	2,117.00					2,117.00
LOCAL PREPAREDNESS EQUIPMENT GRANT	53,172.00					53,172.00
LIVEABLE COMMUNITIES GRANT	27,948.25					27,948.25
RECYCLING TONNAGE GRANT		11,342.52		11,342.52		
PASSAIC COUNTY CDBG - ADA COMPLIANCE		155,000.00	56,351.63			98,648.37
PASSAIC COUNTY OPEN SPACE TRUST		147,500.00				147,500.00
PASSAIC COUNTY OPEN SPACE GRANT		15,000.00				15,000.00
<b>Totals</b>	<b>83,237.25</b>	<b>363,447.52</b>	<b>81,950.01</b>	<b>20,349.14</b>		<b>344,385.62</b>

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Canceled		Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
DRUNK DRIVING ENFORCEMENT FUND	57.15							57.15
CLEAN COMMUNITIES	2,849.91		15,529.50		11,941.02			6,438.39
MUNICIPAL ALLIANCE		11,693.91			11,693.91			
RECYCLING GRANT	14,796.01	11,342.52			23,400.39			2,738.14
BODY ARMOR REPLACEMENT FUND	2,136.11	1,988.62						4,124.73
SPECIAL LEG. GRANT - ADA	75,000.00							75,000.00
SPECIAL LEG. GRANT - BIKE PATH	511.20							511.20
DOMESTIC VIOLENCE AWARENESS	1,807.59							1,807.59
SLA HEOP GRANT	2,405.72							2,405.72
MUNICIPAL STORMWATER GRANT	495.69							495.69
LOCAL PREPAREDNESS EQUIP. GRANT	6,534.39							6,534.39
OBEY THE SIGNS	175.00							175.00
HOMELAND SEC. FIRE DEPT GRANT								
FEDERAL SHARE	4,176.90							4,176.90
LOCAL SHARE	1,500.00							1,500.00
LIVEABLE COMMUNITIES GRANT	138.25							138.25
ALCOHOL REHABGRANT	994.62		474.97					1,469.59

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Canceled		Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
PANDEMIC FLU	2,810.21							2,810.21
CLICK IT OR TICKET	4,000.00	4,000.00			4,400.00			3,600.00
BULLET PROOF VEST PROGRAM		918.00						918.00
PASSAIC COUNTY CDBG - ADA COMP.			155,000.00		56,351.63			98,648.37
PASSAIC COUNTY OPEN SPACE TRUST			147,500.00		53,505.21			93,994.79
PASSAIC COUNTY OPEN SPACE GRANT			15,000.00					15,000.00
<b>Totals</b>	<b>120,388.75</b>	<b>29,943.05</b>	<b>333,504.47</b>		<b>161,292.16</b>			<b>322,544.11</b>

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## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
MUNICIPAL ALLIANCE	2,100.00	2,100.00			6,873.50			6,873.50
RECYCLING TONNAGE	11,342.52	11,342.52			10,747.77			10,747.77
BODY ARMOR REPLACEMENT FUND	1,988.62	1,988.62			2,440.81			2,440.81
BULLETPROOF VESTS	918.00	918.00			1,005.95			1,005.95
CLICK IT OR TICKET	4,000.00	4,000.00						
<b>Totals</b>	<b>20,349.14</b>	<b>20,349.14</b>			<b>21,068.03</b>			<b>21,068.03</b>

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**\*LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
<b>Balance January 1, 2013</b>		XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b>	<b>85001- 00</b>	XXXXXXXXXX	<b>342,500.00</b>
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2012 - 2013)	<b>85002- 00</b>	XXXXXXXXXX	<b>4,859,573.50</b>
<b>Levy School Year July 1, 2013 - June 30, 2014</b>		XXXXXXXXXX	<b>10,045,825.00</b>
<b>Levy Calendar Year 2013</b>		XXXXXXXXXX	
<b>Paid</b>		<b>10,292,783.02</b>	
<b>Balance December 31, 2013</b>		XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b>	<b>85003- 00</b>		XXXXXXXXXX
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2013 - 2014)	<b>85004- 00</b>	<b>4,955,115.48</b>	XXXXXXXXXX
<b>*Not Including Type I school debt service, emergency authorizations-schools, transfer to     Board of Education for use of local schools</b>		<b>15,247,898.50</b>	<b>15,247,898.50</b>
<b># Must Include unpaid requisitions</b>			

**MUNICIPAL OPEN SPACE TAX**

		DEBIT	CREDIT
<b>Balance January 1, 2013</b>	<b>85045- 00</b>	XXXXXXXXXX	
<b>2013 Levy:</b>	<b>81105- 00</b>	XXXXXXXXXX	
<b>Interest Earned</b>		XXXXXXXXXX	
<b>Expenditures</b>			XXXXXXXXXX
<b>Balance December 31, 2013</b>	<b>85046- 00</b>		XXXXXXXXXX

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	DEBIT	CREDIT
<b>Balance January 1, 2013</b>	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> <span style="float: right;"><b>85031- 00</b></span>	XXXXXXXXXX	
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2012 - 2013) <span style="float: right;"><b>85032- 00</b></span>	XXXXXXXXXX	
<b>Levy School Year July 1, 2013 - June 30, 2014</b>	XXXXXXXXXX	
<b>Levy Calendar Year 2013</b>	XXXXXXXXXX	
<b>Paid</b>		
<b>Balance December 31, 2013</b>	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> <span style="float: right;"><b>85033- 00</b></span>		XXXXXXXXXX
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2013 - 2014) <span style="float: right;"><b>85034- 00</b></span>		XXXXXXXXXX

# Must Include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
<b>Balance January 1, 2013</b>	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> <span style="float: right;"><b>85041- 00</b></span>	XXXXXXXXXX	
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2012 - 2013) <span style="float: right;"><b>85042- 00</b></span>	XXXXXXXXXX	1,466,510.16
<b>Levy School Year July 1, 2013 - June 30, 2014</b>	XXXXXXXXXX	3,614,963.00
<b>Levy Calendar Year 2013</b>	XXXXXXXXXX	
<b>Paid</b>	3,347,485.14	XXXXXXXXXX
<b>Balance December 31, 2013</b>	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> <span style="float: right;"><b>85043- 00</b></span>		XXXXXXXXXX
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2013 - 2014) <span style="float: right;"><b>85044- 00</b></span>	1,733,988.02	XXXXXXXXXX
	<b>5,081,473.16</b>	<b>5,081,473.16</b>

# Must include unpaid requisitions

# COUNTY TAXES PAYABLE

		DEBIT		CREDIT
<b>Balance January 1, 2013</b>		XXXXXXXXXX		XXXXXXXXXX
County Taxes	80003- 01	XXXXXXXXXX		
Due County for Added and Omitted Taxes	80003- 02	XXXXXXXXXX		
<b>2013 Levy:</b>		XXXXXXXXXX		XXXXXXXXXX
General County	80003- 03	XXXXXXXXXX		8,855,973.17
County Library	80003- 04	XXXXXXXXXX		
County Health		XXXXXXXXXX		
County Open Space Preservation		XXXXXXXXXX		132,985.00
Due County for Added and Omitted Taxes	80003- 05	XXXXXXXXXX		6,381.20
<b>Paid</b>		8,988,958.17		XXXXXXXXXX
<b>Balance December 31, 2013</b>		XXXXXXXXXX		XXXXXXXXXX
County Taxes				XXXXXXXXXX
Due County for Added and Omitted Taxes		6,381.20		XXXXXXXXXX
		8,995,339.37		8,995,339.37

# SPECIAL DISTRICT TAXES

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

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

**STATE LIBRARY AID**

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

		DEBIT	CREDIT
<b>Balance January 1, 2013</b>	<b>80004 - 01</b>	xxxxxxxxxx	
<b>State Library Aid Received in 2013</b>	<b>80004 - 02</b>	xxxxxxxxxx	
<b>Expended</b>	<b>80004 - 09</b>		xxxxxxxxxx
<b>Balance December 31, 2013</b>	<b>80004 - 10</b>		

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

<b>Balance January 1, 2013</b>	<b>80004 - 03</b>	xxxxxxxxxx	xxxxxxxxxx
<b>State Library Aid Received in 2013</b>	<b>80004 - 04</b>	xxxxxxxxxx	
<b>Expended</b>	<b>80004 - 11</b>		xxxxxxxxxx
<b>Balance December 31, 2013</b>	<b>80004 - 12</b>		

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

<b>Balance January 1, 2013</b>	<b>80004 - 05</b>	xxxxxxxxxx	
<b>State Library Aid Received in 2013</b>	<b>80004 - 06</b>	xxxxxxxxxx	xxxxxxxxxx
<b>Expended</b>	<b>80004 - 13</b>		xxxxxxxxxx
<b>Balance December 31, 2013</b>	<b>80004 - 14</b>		

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

<b>Balance January 1, 2013</b>	<b>80004 - 07</b>	xxxxxxxxxx	
<b>State Library Aid Received in 2013</b>	<b>80004 - 08</b>	xxxxxxxxxx	xxxxxxxxxx
<b>Expended</b>	<b>80004 - 15</b>		xxxxxxxxxx
<b>Balance December 31, 2013</b>	<b>80004 - 16</b>		

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	920,000.00	920,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	1,354,668.39	1,510,559.66	155,891.27
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	333,504.47	333,504.47	
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>1,688,172.86</b>	<b>1,844,064.13</b>	<b>155,891.27</b>
Receipts from Delinquent Taxes 80104-	290,000.00	274,655.26	(15,344.74)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	9,122,500.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	443,358.00	xxxxxxxxxx	xxxxxxxxxx
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>9,565,858.00</b>	<b>9,595,664.73</b>	<b>29,806.73</b>
	<b>12,464,030.86</b>	<b>12,634,384.12</b>	<b>170,353.26</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108 - 00		xxxxxxxxxx	31,851,792.10
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109 - 00		10,045,825.00	xxxxxxxxxx
Regional School Tax 80119 - 00			xxxxxxxxxx
Regional High School Tax 80110 - 00		3,614,963.00	xxxxxxxxxx
County Tax 80111 - 00		8,988,958.17	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112 - 00		6,381.20	xxxxxxxxxx
Special District Taxes 80113 - 00			xxxxxxxxxx
Municipal Open Space Tax 80120 - 00			xxxxxxxxxx
Reserve for Uncollected Taxes 80114 - 00		xxxxxxxxxx	400,000.00
Deficit in Required Collection of Current Taxes (or) 80115 - 00		xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116 - 00		9,595,664.73	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117 - 00			xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118 - 00		xxxxxxxxxx	
		<b>32,251,792.10</b>	<b>32,251,792.10</b>

\*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocated would apply to "Non - Budget Revenue" only.

# STATEMENT OF GENERAL BUDGET REVENUES 2013 (Continued)

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

Source	Budget	Realized	Excess or Deficit
CLEAN COMMUNITIES	15,529.50	15,529.50	
PASSAIC COUNTY CDBG	155,000.00	155,000.00	
PASSAIC COUNTY OPEN SPACE TRUST	147,500.00	147,500.00	
ALCOHOL REHAB GRANT	474.97	474.97	
PASSAIC COUNTY OPEN SPACE GRANT	15,000.00	15,000.00	
<b>Total (Sheet 17)</b>	<b>333,504.47</b>	<b>333,504.47</b>	

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 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 2013

<b>2013 Budget as Adopted</b>	80012-01	12,130,526.39
<b>2013 Budget - Added by N.J.S. 40A:4-87</b>	80012-02	333,504.47
<b>Appropriated for 2013 (Budget Statement Item 9)</b>	80012-03	12,464,030.86
<b>Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)</b>	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	12,464,030.86
<b>Add: Overexpenditures (see footnote)</b>	80012-06	
<b>Total Appropriations and Overexpenditures</b>	80012-07	12,464,030.86
<b>Deduct Expenditures:</b>		
<b>Paid or Charged [Budget Statement Item (L)]</b>	80012-08	11,717,836.66
<b>Paid or Charged - Reserve for Uncollected Taxes</b>	80012-09	400,000.00
<b>Reserved</b>	80012-10	345,951.06
<b>Total Expenditures</b>	80012-11	12,463,787.72
<b>Unexpended Balances Canceled (see footnote)</b>	80012-12	243.14

**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)

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

**RESULTS OF 2013 OPERATION  
CURRENT FUND**

		Debit	Credit
<b>Excess of anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXXXX	155,891.27
Delinquent Tax Collections	80013 - 02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXXXX	29,806.73
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXXXX	243.14
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXXXX	119,653.65
Miscellaneous Revenues 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	18,766.40
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXXXXX	183,464.81
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXXXX	2,457.62
Canceled Accounts Payable		XXXXXXXXXX	840.17
Canceled FEMA Reserve		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013 - 07	6,326,083.66	XXXXXXXXXX
Balance December 31, 2013	80013 - 08	XXXXXXXXXX	6,689,103.50
<b>Deficit in Anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09		XXXXXXXXXX
Delinquent Tax Collections	80013 - 10	15,344.74	XXXXXXXXXX
			XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013 - 12	2,696.52	XXXXXXXXXX
Refund of Prior Year Revenue			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	856,102.37	XXXXXXXXXX
		7,200,227.29	7,200,227.29



**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

<b>SOURCE</b>	<b>Amount Realized</b>
<b>FENCE, SHED &amp; DRIVEWAY FEES</b>	<b>4,750.00</b>
<b>ADMIN. COSTS - POLICE OUTSIDE SERVICES</b>	<b>34,266.16</b>
<b>REGISTRAR FEES</b>	<b>2,054.00</b>
<b>DMV VIOLATIONS</b>	<b>5,555.00</b>
<b>LIST OF OWNERS</b>	<b>160.00</b>
<b>RECYCLING</b>	<b>48,444.66</b>
<b>PLANNING BOARD FEES</b>	<b>950.00</b>
<b>DUPLICATE TAX BILLS</b>	<b>37.00</b>
<b>ZONING BOARD FEES</b>	<b>4,150.00</b>
<b>PHOTO COPIES</b>	<b>820.87</b>
<b>POLICE REPORTS</b>	<b>1,774.95</b>
<b>TREE REMOVAL AND SOIL MOVEMENT FEES</b>	<b>4,520.00</b>
<b>MISCELLANEOUS REIMBURSEMENTS</b>	<b>9,972.61</b>
<b>SENIOR CITIZENS &amp; VETS ADMINISTRATIVE PAYMENT</b>	<b>1,877.40</b>
<b>RETURNED CHECK FEE</b>	<b>256.00</b>
<b>SALE OF MAPS</b>	<b>65.00</b>
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$ 119,653.65</b>

**SURPLUS - CURRENT FUND  
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014 - 01	XXXXXXXXXX	1,141,579.13
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014 - 02	XXXXXXXXXX	856,102.37
4. Amount Appropriated in the 2013 Budget - Cash	80014 - 03	920,000.00	XXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014 - 05	1,077,681.50	XXXXXXXXXX
		1,997,681.50	1,997,681.50

**ANALYSIS OF BALANCE DECEMBER 31, 2013  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014 - 06		2,076,961.91
Investments	80014 - 07		
Sub Total			2,076,961.91
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014 - 08		1,135,308.49
Cash Surplus	80014 - 09		941,653.42
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	2,028.08	
Deferred Charges #	80014 - 12	134,000.00	
Cash Deficit #	80014 - 13		
Total Other Assets	80014 - 14		136,028.08
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS	80014 - 15		1,077,681.50

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON - CASH SURPLUS IN 2014 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map ect.), N.J.S. 40A:4-55 (Flood Damage, ect.), N.J.S. 40A:4-55.1 (Roads and Bridges, ect.) and N.J.S. 40A:4-55.13 (Public Exigencies, ect.) 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 - 2013 LEVY**

<b>1. Amount of Levy as per Duplicate (Analysis) #</b>	<b>82101-00</b>	<b>\$ 32,226,320.19</b>
<b>or</b>		
<b>(Abstract of Ratables)</b>	<b>82113-00</b>	<b>_____</b>
<b>2. Amount of Levy Special District Taxes</b>	<b>82102-00</b>	<b>_____</b>
<b>3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.</b>	<b>82103-00</b>	<b>_____</b>
<b>4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.</b>	<b>82104-00</b>	<b>\$ 22,831.87</b>
<b>5a. Subtotal 2013 Levy</b>	<b>\$ 32,249,152.06</b>	
<b>5b. Reductions due to tax appeals**</b>	<b>\$ _____</b>	
<b>5c. Total 2013 Tax Levy</b>	<b>82106-00</b>	<b>\$ 32,249,152.06</b>
<b>6. Transferred to Tax Title Liens</b>	<b>82107-00</b>	<b>\$ 92,896.44</b>
<b>7. Transferred to Foreclosed Property</b>	<b>82108-00</b>	<b>_____</b>
<b>8. Remitted, Abated or Canceled</b>	<b>82109-00</b>	<b>\$ 13,947.57</b>
<b>9. Discount Allowed</b>	<b>82110-00</b>	<b>_____</b>
<b>10. Collected in Cash: In 2012</b>	<b>82121-00</b>	<b>\$ 116,649.87</b>
<b>In 2013 *</b>	<b>82122-00</b>	<b>\$ 30,943,141.91</b>
<b>Homestead Benefit Credit</b>	<b>82124-00</b>	<b>\$ 695,172.92</b>
<b>State's Share of 2013 Senior Citizens and Veterans Deductions Allowed</b>	<b>82123-00</b>	<b>\$ 96,827.40</b>
<b>Total To Line 14</b>	<b>82111-00</b>	<b>\$ 31,851,792.10</b>
<b>11. Total Credits</b>		<b>\$ 31,958,636.11</b>
<b>12. Amount Outstanding December 31, 2013</b>	<b>82120-00</b>	<b>\$ 290,515.95</b>
<b>13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is 98.77%</b>	<b>82112-00</b>	

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here \_\_\_ & complete sheet 22a

**14. Calculation of Current Taxes Realized in Cash:**

<b>Total of Line 10</b>	<b>\$ 31,851,792.10</b>
<b>Less: Reserve for Tax Appeals Pending State Division of Tax Appeals</b>	<b>_____</b>
<b>To Current Taxes Realized in Cash (Sheet 17)</b>	<b>\$ 31,851,792.10</b>

**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 / \$1,500,000.00 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 2013 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 governir  
body prior to introduction of municipal budget.

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate For 2013

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).....	\$ _____
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....	_____
<b>NET Cash Collected</b> .....	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy .....	\$ _____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	_____ %

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$ _____
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....	_____
<b>NET Cash Collected</b> .....	\$ _____
Line 5c (sheet 22) Total 2013 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
<b>1. Balance January 1, 2013</b>	XXXXXXXXXX	XXXXXXXXXX
<b>Due From State of New Jersey</b>		XXXXXXXXXX
<b>Due To State of New Jersey</b>	XXXXXXXXXX	27.40
<b>2. Sr. Citizens Deductions Per Tax Billings</b>	19,750.00	XXXXXXXXXX
<b>3. Veterans Deductions Per Tax Billings</b>	76,750.00	XXXXXXXXXX
<b>4. Sr. Citizens Deductions Allowed By Tax Collector</b>		XXXXXXXXXX
<b>5. Veterans Deductions Allowed By Tax Collector</b>	750.00	
<b>6. Veterans Deductions Disallowed By Tax Collector Prior Year Taxes</b>		901.98
<b>7. Sr. Citizens Deductions Disallowed By Tax Collector</b>	XXXXXXXXXX	422.60
<b>8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes</b>	XXXXXXXXXX	
<b>9. Received in Cash from State</b>	XXXXXXXXXX	93,869.94
<b>10.</b>		
<b>11.</b>		
<b>12. Balance December 31, 2013</b>	XXXXXXXXXX	XXXXXXXXXX
<b>Due From State of New Jersey</b>	XXXXXXXXXX	2,028.08
<b>Due To State of New Jersey</b>		XXXXXXXXXX
	<b>97,250.00</b>	<b>97,250.00</b>

Calculation of Amount to be included on Sheet 22, Item 10-

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>19,750.00</u>
Line 3	<u>76,750.00</u>
Line 4 & 5	<u>750.00</u>
Sub - Total	<u>97,250.00</u>
Less: Line 7	<u>422.60</u>
To Item 10, Sheet 22	<u><u>96,827.40</u></u>

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

		Debit	Credit
<b>Balance January 1, 2013</b>		XXXXXXXXXX	
<b>Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)</b>		XXXXXXXXXX	
<b>Interest Earned on Taxes Pending State Appeals</b>		XXXXXXXXXX	
<b>Cash Paid to Appellants (Including 5% Interest from Date of Payment)</b>			XXXXXXXXXX
<b>Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)</b>			XXXXXXXXXX
<b>Balance December 31, 2013</b>			XXXXXXXXXX
<b>Taxes Pending Appeals *</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX

\* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2013

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

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

\_\_\_\_\_  
Date

# 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, Item12)** \$ \_\_\_\_\_

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

**C. TIMES:** % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[( 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 \_\_\_\_\_% (item 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
<b>1. Balance January 1, 2013</b>			341,431.61	XXXXXXXXXX
A. Taxes	83102 - 00	274,710.25	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	66,721.36	XXXXXXXXXX	XXXXXXXXXX
<b>2. Canceled:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105 - 00	XXXXXXXXXX	
B. Tax Title Liens		83106 - 00	XXXXXXXXXX	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108 - 00	XXXXXXXXXX	
B. Tax Title Liens		83109 - 00	XXXXXXXXXX	
<b>4. Added Taxes</b>				XXXXXXXXXX
		83110 - 00		
<b>5. Added Tax Title Liens</b>			79,141.70	XXXXXXXXXX
		83111 - 00		
<b>6. Adjustment between Taxes (Other than current year) and Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104 - 00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107 - 00	(1)	XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>			XXXXXXXXXX	420,573.31
<b>8. Totals</b>			420,573.31	420,573.31
<b>9. Balance Brought Down</b>			420,573.31	XXXXXXXXXX
<b>10. Collected:</b>			XXXXXXXXXX	274,655.26
A. Taxes	83116 - 00	274,655.26	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00		XXXXXXXXXX	XXXXXXXXXX
<b>11. Interest and Costs - 2013 Tax Sale</b>			5,163.81	XXXXXXXXXX
		83118 - 00		
<b>12. 2013 Taxes Transferred to Liens</b>			92,896.44	XXXXXXXXXX
		83119 - 00		
<b>13. 2013 Taxes</b>			290,515.95	XXXXXXXXXX
		83123 - 00		
<b>14. Balance December 31, 2013</b>			XXXXXXXXXX	534,494.25
A. Taxes	83121 - 00	290,570.94	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00	243,923.31	XXXXXXXXXX	XXXXXXXXXX
<b>15. Totals</b>			809,149.51	809,149.51

**16. Percentage of Cash Collections to Adjusted Amount Outstanding**

(Item No.10 divided by Item No. 9 is 65.30%)

**17. Item No. 14 multiplied by percentage shown above is** \$ 349,051.29 and represents the maximum amount that may be anticipated in 2014. 83125 - 00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



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

		Debit	Credit
1.	Balance January 1, 2013	84101 - 00	43,900.00
2.	Foreclosed or Deeded in 2013		XXXXXXXXXX
3.	Tax Title Liens	84103 - 00	XXXXXXXXXX
4.	Taxes Receivable	84104 - 00	XXXXXXXXXX
5A.		84102 - 00	XXXXXXXXXX
5B.		84105 - 00	XXXXXXXXXX
6.	Adjustment to Assessed Valuation	84106 - 00	XXXXXXXXXX
7.	Adjustment to Assessed Valuation	84107 - 00	XXXXXXXXXX
8.	Sales		XXXXXXXXXX
9.	Cash *	84109 - 00	XXXXXXXXXX
10.	Contract	84110 - 00	XXXXXXXXXX
11.	Mortgage	84111 - 00	XXXXXXXXXX
12.	Loss on Sales	84112 - 00	XXXXXXXXXX
13.	Gain on Sales	84113 - 00	XXXXXXXXXX
14.	Balance December 31, 2013	84114 - 00	43,900.00
		43,900.00	43,900.00

**CONTRACT SALES**

		Debit	Credit
15.	Balance January 1, 2013	84115 - 00	XXXXXXXXXX
16.	2013 Sales from Foreclosed Property	84116 - 00	XXXXXXXXXX
17.	Collected *	84117 - 00	XXXXXXXXXX
18.		84118 - 00	XXXXXXXXXX
19.	Balance December 31, 2013	84119 - 00	XXXXXXXXXX

**MORTGAGE SALES**

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

Analysis of Sale of Property:  
 \*Total Cash Collected in 1996

\_\_\_\_\_  
 (84125 - 00)

Realized in 2013 Budget

To Results of Operation (Sheet 19)

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3. _____				\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
12/8/2010	REVALUATION / MASTER PLAN	335,000.00	67,000.00	201,000.00	67,000.00		134,000.00
<b>Totals</b>		<b>335,000.00</b>	<b>67,000.00</b>	<b>201,000.00</b>	<b>67,000.00</b>		<b>134,000.00</b>

80025 - 00      80026 - 00

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31 2013" must be entered here and then raised in the 2014 budget.

she et 29

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:4-55.1,ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
<b>Totals</b>							

80027 - 00      80028 - 00

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31 2013" must be entered here and then raised in the 2014 budget.

sheet 30

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXX	9,573,000.00	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	1,265,000.00	XXXXXXXX	
Refunded				
Outstanding, December 31, 2013	80033 - 04	8,308,000.00	XXXXXXXX	
		9,573,000.00	9,573,000.00	
<b>2014 Bond Maturities - General Capital Bonds</b>			80033 - 05	<b>\$ 1,390,000.00</b>
<b>2014 Interest on Bonds *</b>		80033 - 06	<b>\$ 260,406.88</b>	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Outstanding, December 31, 2013	80033 - 10		XXXXXXXX	
<b>2014 Bond Maturities - Assessment Bonds</b>			80033 - 11	
<b>2014 Interest on Bonds *</b>		80033 - 12		
<b>Total "Interest on Bonds - Debt Service " (*Items)</b>				<b>\$ 260,406.88</b>

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>				

80033 - 14                      80033 - 15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXX		
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03		XXXXXXXX	
Outstanding, December 31, 2013	80033 - 04		XXXXXXXX	
<b>2014 Loan Maturities</b>			<b>80033 - 05</b>	
<b>2014 Interest on Loans</b>			<b>80033 - 06</b>	
<b>Total 2014 Debt Service for</b>			<b>80033 - 13</b>	

_____ LOAN				
Outstanding January 1, 2013	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Outstanding, December 31, 2013	80033 - 10		XXXXXXXX	
<b>2014 Loan Maturities</b>			<b>80033 - 11</b>	
<b>2014 Interest on Loans</b>			<b>80033 - 12</b>	
<b>Total 2014 Debt Service for</b>			<b>80033 - 13</b>	

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
TYPE 1 SCHOOL TERM BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034 - 01	XXXXXXXX		
Paid	80034 - 02		XXXXXXXX	
Outstanding, December 31, 2013	80034 - 03		XXXXXXXX	
2014 Bond Maturities - Term Bonds		80034 - 04		
2014 Interest on Bonds *		80034 - 05		
<b>TYPE 1 SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2013	80034 - 06	XXXXXXXX		
Issued	80034 - 07	XXXXXXXX		
Paid	80034 - 08		XXXXXXXX	
Outstanding, December 31, 2013	80034 - 09		XXXXXXXX	
2014 Interest on Bonds *		80034 - 10		
2014 Bond Maturities - Serial Bonds			80034 - 11	
Total "Interest on Bonds - Type 1 School Debt Service" (*Items)			80034 - 12	

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>Total</b>	<b>80035 -</b>			

**2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2013	2014 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. _____		_____

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. #2008-17 VARIOUS IMPROVEMENTS	497,850.00	04/01/09	457,240.00	03/28/14	1.25%	20,630.00	5,715.50	03/28/14
2. #2009-19 VARIOUS IMPROVEMENTS	850,266.00	04/01/10	810,496.00	03/28/14	1.25%	39,770.00	10,131.20	03/28/14
3. #2010-11 VARIOUS IMPROVEMENTS	975,000.00	04/01/11	975,000.00	03/28/14	1.25%	59,240.00	12,187.50	03/28/14
4. #2011-12 VARIOUS IMPROVEMENTS	999,000.00	03/30/12	999,000.00	03/28/14	1.25%		12,487.50	03/28/14
5. #2012-07 VARIOUS IMPROVEMENTS	1,126,500.00	03/28/13	1,126,500.00	03/28/14	1.25%		14,081.25	03/28/14
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Totals</b>	<b>4,448,616.00</b>		<b>4,368,236.00</b>			<b>119,640.00</b>	<b>54,602.95</b>	

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 2011 or prior require one legally payable Installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

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



# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Totals</b>								

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, 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)**

Sheet 34

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirements	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Totals</b>			

80051 - 01

80051 - 02

She et 34a

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ( GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Ord. #								
1996-2-10	IMPROVEMENT TO SQUAW BROOK RD		4,280.37					4,280.37
1997-18	IMPROVEMENT TO MOLLY ANN PUMP STATION		1,397.14					1,397.14
2007-6	VARIOUS IMPROVEMENTS							
	SEWER PUMP, HOLDING TANKS	1,033.31			1,033.31			
	IMPROVEMENT TO LINDA VISTA AVE	0.08			0.08			
2007-18	CONSTRUCTION OF DPW GARAGE	766.95					766.95	
2007-21	ACQUISITION OF REAL PROPERTY	3,818.49					3,818.49	
2008-17	VARIOUS IMPROVEMENTS							
	ACQ. OF SEWER DEPT. EQUIPMENT		551.87		551.87			
	VARIOUS IMPROVEMENTS		246,513.04		35,375.10			211,137.94
	ACQ. OF POLICE DEPT EQUIPMENT	1,250.00	24,500.00		25,000.00			750.00
	COMPUTER EQUIPMENT UPGRADE		13,091.55		1,640.00			11,451.55
2009-19	VARIOUS IMPROVEMENTS							
	SANITARY SEWER SYSTEM IMPROVE.		4,745.41		4,745.41			
	ACQ. OF DPW EQUIPMENT		4,956.94		4,184.28			772.66
	ACQ. OF OFFICE EQUIPMENT		410.46		265.00			145.46

She et 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.)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Ord. #								
2010-11	VARIOUS IMPROVEMENTS							
	ACQ. OF DPW EQUIPMENT		249.57					249.57
	RECREATION IMPROVEMENTS		9.59					9.59
	IMPROVE OF GRAHAM AVE		49,712.20		48,754.37			957.83
	ACQ. OF AMBULANCE		1,179.78					1,179.78
	ACQ. OF POLICE DEPT EQUIPMENT		0.91					0.91
	ACQ. OF EMERGENCY MGMT EQUIP		495.81					495.81
	ACQ. OF OFFICE EQUIPMENT		3,194.25		3,194.25			
2011-09	ACQ. OF FIRE CHIEF'S VEHICLE	19.21					19.21	
2011-12	VARIOUS IMPROVEMENTS							
	ACQ. OF FIRE DEPT. EQUIPMENT		37.00					37.00
	ACQ. OF DPW EQUIPMENT		18,560.60		18,560.60			
	INSTALLATION OF TANK AERATOR	720.00	14,280.00		15,000.00			
	FENCING AT FIELD #1		6,172.16					6,172.16
	IMPROVEMENT OF GRAHAM AVE		99.60		99.60			
	ACQ. OF NH AMBULANCE INC EQUIP.	720.00	14,280.00				720.00	14,280.00
	ACQ. OF POLICE DEPT EQUIPMENT	942.50	23,800.00		9,239.80			15,502.70
	ACQ. OF EMERGENCY MGMT EQUIP	890.00	4,110.00				890.00	4,110.00
	ACQ. OF TECHNOLOGY EQUIPMENT		17,099.25		17,099.25			

She et35a

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.)

Ord. #	Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
2012-7	VARIOUS IMPROVEMENTS								
	ACQ. OF FIRE DEPT. EQUIPMENT		118.00						118.00
	SANITARY SEWER SYSTEM IMPROVE.		22,338.00			12,590.37			9,747.63
	IMPROVEMENTS TO BORO PROP.		38,029.14			6,324.75			31,704.39
	IMPROVEMENT OF ANHERT ROAD		435,721.15			398,697.76			37,023.39
	ACQ. OF NH AMBULANCE INC EQUIP.		689.05						689.05
	ACQ. OF DPW EQUIPMENT	4,770.00	95,230.00			90,314.65			9,685.35
	ACQ. OF POLICE DEPT EQUIPMENT	250.00	4,750.00			3,870.00			1,130.00
	POLICE RADIO SYSTEM EQUIPMENT	14,745.00	333,330.00			5,233.76		9,511.24	333,330.00
	ACQ. OF TECHNOLOGY EQUIPMENT		2,082.83			1,865.50			217.33
	ACQ. OF EMERGENCY MGMT EQUIP	250.00	4,750.00					250.00	4,750.00
	RECREATION IMPROVEMENTS	1,480.00	29,520.00			3,193.00			27,807.00
2012-8	VARIOUS IMPROVEMENTS	50,000.00				50,000.00			
2012-13	LIBRARY IMPROVEMENTS	32,731.52				32,731.52			

She et35b

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.)

Ord. #	Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
2013-06	VARIOUS IMPROVEMENTS								
	ACQ. OF FIRE DEPT. EQUIPMENT			70,000.00		59,966.22			10,033.78
	ACQ. OF SEWER DEPT. EQUIPMENT			250,000.00		5,262.61		6,737.39	238,000.00
	IMPROVEMENTS TO BORO PROP.			25,000.00		1,339.18			23,660.82
	IMPROVE. OF ANHERT ROAD PHASE II			540,000.00		17,064.38		199,135.62	323,800.00
	ACQ. OF NH AMBULANCE INC EQUIP.			15,000.00				750.00	14,250.00
	ACQ. OF DPW EQUIPMENT			60,000.00		54,893.36			5,106.64
	ACQ. OF POLICE DEPT SUV			38,000.00				1,900.00	36,100.00
	ACQ. OF POLICE DEPT EQUIPMENT			72,000.00				3,500.00	68,500.00
	ACQ. OF TECHNOLOGY EQUIPMENT			20,000.00		15,745.35			4,254.65
	ACQ. OF VARIOUS EQUIPMENT			60,000.00		59,627.00			373.00
	ACQ. OF EMERGENCY MGMT EQUIP			25,000.00				1,200.00	23,800.00
	ACQ. OF RECREATION EQUIPMENT			25,000.00		23,186.72			1,813.28
2013-11	IMPROVEMENTS TO BUILDING			25,200.00		25,176.42		23.58	
	<b>Total</b>	<b>70000 -</b>	<b>1,420,285.67</b>	<b>1,225,200.00</b>		<b>1,051,825.47</b>		<b>229,222.48</b>	<b>1,478,824.78</b>

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

She et35c

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
<b>Balance - January 1, 2013</b>	<b>80031 -01</b>	XXXXXXXXXX	145.39
<b>Received from 2013 Budget Appropriation *</b>	<b>80031 -02</b>	XXXXXXXXXX	<b>50,000.00</b>
		XXXXXXXXXX	
<b>Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)</b>	<b>80031 -03</b>	XXXXXXXXXX	
<b>List by Improvements - Direct Charges Made for Preliminary Costs:</b>		XXXXXXXXXX	
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
<b>Appropriated to Finance Improvement Authorizations</b>	<b>80031 -04</b>	<b>50,000.00</b>	XXXXXXXXXX
			XXXXXXXXXX
<b>Balance December 31, 2013</b>	<b>80031 -05</b>	<b>145.39</b>	XXXXXXXXXX
		<b>50,145.39</b>	<b>50,145.39</b>

\* The full amount of the 2013 budget appropriations should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

**GENERAL CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
<b>Balance - January 1, 2013</b>	<b>80030 -01</b>	XXXXXXXXXX	
<b>Received from 2013 Budget Appropriation *</b>	<b>80030 -02</b>	XXXXXXXXXX	
<b>Received from 2013 Emergency Appropriations *</b>	<b>80030 -03</b>	XXXXXXXXXX	
<b>Appropriated to Finance Improvement Authorizations</b>	<b>80030 -04</b>		XXXXXXXXXX
			XXXXXXXXXX
<b>Balance - December 31, 2013</b>	<b>80030 -05</b>		XXXXXXXXXX

\* The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2013  
AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
VARIOUS IMPROVEMENTS (1)	1,200,000.00	950,000.00	50,000.00	50,000.00
IMPROVEMENTS TO BUILDINGS (2)	25,200.00			
<b>Total 80032 -00</b>	<b>1,225,200.00</b>	<b>950,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>

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

(1) \$200,000.00 Financed by NJDOT  
(3) \$25,200.00 Financed by Outside Contribution



**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**Year - 2013**

		Debit	Credit
Balance - January 1, 2013	80029 -01	XXXXXXXXXX	19,539.89
Premium on Sale of Bond Anticipation Notes		XXXXXXXXXX	22,104.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03	10,000.00	XXXXXXXXXX
Balance - December 31, 2013	80029 -04	31,643.89	XXXXXXXXXX
		41,643.89	41,643.89

**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, 2013 \$ \_\_\_\_\_
  
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (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 2013 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 2013 was	<u>\$ 32,249,152.06</u>
2. Amount of Item 1 Collected in 2013 (*)	<u>\$ 31,851,792.10</u>
3. Seventy (70) percent of Item 1	<u>\$ 22,574,406.44</u>

(\*) Including prepayments and overpayments applied.

**B.**

1. Did any Maturities of bonded obligations or notes fall due during the year 2013 ?

Answer YES or NO       YES      

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013 ?

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 2014 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 2012	\$ <u>      NONE      </u>
2. 4% of 2012 Tax Levy for all purposes:	
Levy -- _____	= \$ <u>      -      </u>
3. Cash Deficit 2013	\$ <u>      NONE      </u>
4. 4% of 2013 Tax Levy for all purposes:	
Levy -- _____	= \$ <u>      -      </u>

**E.**

	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes			\$ -
2. County Taxes		\$ 6,381.20	\$ 6,381.20
3. Amount due Special Districts			\$ -
4. Amounts due School Districts for Local School Tax		\$ -	\$ -