

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

POPULATION LAST CENSUS	50,814
NET VALUATION TAXABLE 2014	<u>3,181,032,187</u>
MUNICODE	<u>1216</u>

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
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.**

CITY \_\_\_\_\_ of PERTH AMBOY, County of MIDDLESEX

**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 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.

Signature Jill A. Goldy  
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, Jill A. Goldy, am the Chief Financial Officer, License # N0430, of the City of Perth Amboy, County of Middlesex 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, 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 herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature Jill A. Goldy  
Title Chief Financial Officer  
Address 260 High Street, Perth Amboy, NJ 08861  
Phone Number (732) 826-0290 X4033  
Fax Number (732) 826-4205

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.

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:

NOT APPLICABLE

(Registered Municipal Accountant)

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

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

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

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

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

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

Certified by me

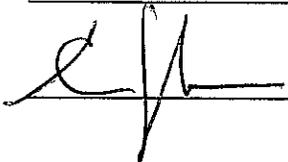
This \_\_\_\_\_ day of \_\_\_\_\_, 2015

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

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

Printed Name: Edward J. Scala

Signature: 

Certificate #: 005832

Date: 1/14/15

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 the total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP" waiver.
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: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet ALL 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: City of Perth Amboy  
Chief Financial Officer: Jill A. Goldy  
Signature:   
Certificate #: N0430  
Date: 2/4/15

22-6002206

Fed I.D. #

City of Perth Amboy

Municipality

Middlesex

County

Report of Federal and State Financial Assistance  
Expenditure of Awards

Fiscal Year Ending : Dec. 31, 2014

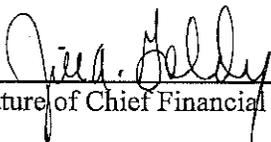
	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	\$ <u>          -</u>	\$ <u>      498,927.10</u>	\$ <u>      1,504,347.04</u>

Type of Audit required by OMB A-133 and OMB 98-07:

- 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 audits required to comply with OMB A-133 (Revised June 24, 1998) and OMB 98-07. Expenditures are defined in Section 205 of OMB A-133.

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

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

2/4/15  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

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

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 3,207,480,830.

  
SIGNATURE OF TAX ASSESSOR

City of Perth Amboy  
MUNICIPALITY

Middlesex  
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	14,980,223.81		
Due from State of New Jersey (Ch. 20, P.L. 1971)	38,327.64		
Delinquent Property Taxes Receivable	3,073.42		
Bankruptcies Receivable	-		
Tax Title Liens Receivable	340,665.17		
Property Acquired for Taxes	1,860,400.00		
Sub Total - Taxes Receivable	2,204,138.59		
Prepaid Debt Service - MQBA	1,356,845.50		
Appropriation Reserves		4,382,344.53	
Reserve for Encumbrances		1,111,873.60	
Accounts Payable - Prior Years' Budgets		646,593.58	
Prepaid Taxes		345,674.90	
Tax Overpayments		325.93	
Reserve for Tax Appeals		3,868,519.23	
Reserve for Library Aid		7,471.97	
Due to HUD - Restitution		1,270.01	
Reserve for Garden State Preservation Fund		12.68	
Sub Total		10,364,086.43	"C"
Reserve for Receivables		2,204,138.59	
Fund Balance		6,011,310.52	
<b>Total</b>	<b>\$ 18,579,535.54</b>	<b>\$ 18,579,535.54</b>	

(Do not crowd - add additional sheets)



**POST CLOSING TRIAL BALANCE  
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2014

Title of Account	Debit		Credit	
Cash	424,841.24			
Grants Receivable	2,523,570.37			
Due from Current Fund				
Encumbrances Payable			502,907.78	
Reserve for Grants:				
Appropriated			2,349,267.22	
Unappropriated			96,236.61	
TOTALS	2,948,411.61		2,948,411.61	

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

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>DOG LICENSE TRUST FUND</b>		
Cash	32,318.86	
Reserve for Dog License Trust Fund		32,318.86
<b>TOTALS</b>	<b>32,318.86</b>	<b>32,318.86</b>
<b>TRUST - OTHER</b>		
Cash	11,537,409.20	
Reserve for UEZ Revolving Loan		119,758.17
Reserve for UEZ Revolving Loan II		11,136.88
Reserve for Public Defender		-
Reserve for RCA		51,730.24
Reserve for Self-Insurance		3,986,840.33
Reserve for Trust - Other		4,823,224.77
Reserve for Forfeited Funds		98,808.28
Reserve for Interest - Forfeited Funds		37,947.02
Reserve for NJ Unemployment Fund		474,520.84
Reserve for Payroll Agency		259,948.99
Reserve for Performance Bond Escrow		1,469,234.19
Reserve for HOME Trust		54,137.97
Reserve for UDAG Trust		92,642.16
Reserve for CDBG		636.27
Reserve for Housing Loan Repayment		16,040.32
Fund Balance - Other Trust		40,802.77
<b>TOTALS</b>	<b>11,537,409.20</b>	<b>11,537,409.20</b>

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013 .....	(1)	\$		24,997.08
			x	25%
	(2)	\$		6,249.27

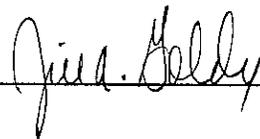
Municipal Public Defender Trust Cash Balance December 31, 2014 ..... (3) \$ 10,983.19

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, NJ 08625).

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

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: Jill A. Goldy

Signature: 

Certificate #: N0430

Date: 2/4/15

## Schedule of Trust Fund Deposits and Reserves

Purpose	Amount <u>Dec. 31, 2013</u> per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2014</u>
1. Street Opening Deposits	\$ 204,350.00	10,500.00	3,000.00	\$ 211,850.00
2. Demolition Bonds	46,200.00	20,000.00	12,500.00	53,700.00
3. Housing Surcharge Fees	18,102.04	44,269.00	43,968.00	18,403.04
4. Acquisition of Liquor Lic.	126,672.00	11,000.00	-	137,672.00
5. Marriage Licenses	2,050.00	9,250.00	9,175.00	2,125.00
6. Performance Bonds	-	-	-	-
7. Street Obstruction Fine	-	-	-	-
8. Parking Offenses Act	146,969.79	15,528.00	17,241.52	145,256.27
9. UDAG	92,588.74	53.42	-	92,642.16
10. Forfeited Funds	115,667.47	62,143.84	76,543.11	101,268.20
11. Forfeited Fund PAPD - Fed	7,550.60	27,936.50	-	35,487.10
12. Recycling	75,746.68	54,187.11	85,323.35	44,610.44
13. Police Off-Duty	157,367.46	1,320,781.50	1,042,439.25	435,709.71
14. Performance Bond Escrow	1,104,016.81	400,412.28	35,194.90	1,469,234.19
15. Engineer Inspection	587,256.59	105,284.35	59,187.91	633,353.03
16. Planning and Zoning	733,743.83	149,211.57	105,134.00	777,821.40
17. Construction Code Trust	14,040.58	137,877.00	133,594.94	18,322.64
18. Home Trust Account	155,703.82	437,533.80	539,099.65	54,137.97
19. Older Americans	1,647.01	-	-	1,647.01
20. Municipal Alliance Program	13,802.85	36,639.00	43,234.50	7,207.35
21. Recreation Contributions	143,788.66	288,925.03	248,955.46	183,758.23
22. Fallen Firefighters	-	-	-	-
23. Public Defender Trust	20,639.50	10,983.19	20,639.50	10,983.19
24. Tax Title Liens - 3rd Party	-	-	-	-
25. Fire Prevention Bureau	2,097.62	8,150.00	4,572.00	5,675.62
26. Veterans Memorial Trust	447.50	-	-	447.50
27. UEZ Revolving Loan Prog	119,754.21	3.96	-	119,758.17
28. UEZ Revolving Loan Prog II	11,136.83	0.05	-	11,136.88
29. UEZ Projects	994,491.81	32,702.32	-	1,027,194.13
30. Gang & Drug Abuse Prevent	-	-	-	-
31. Accumulated Leave Comp.	761,481.24	-	4,241.76	757,239.48
32. RCA	51,700.42	29.82	-	51,730.24
33. Housing Loan Repayments	11,240.32	4,800.00	-	16,040.32
34. Comm.Dev.Block Grant	2,121.29	609,524.94	611,009.96	636.27
35. Unemployment Trust	324,965.49	230,267.57	80,712.22	474,520.84
36. Self Insurance Trust	3,477,580.86	858,910.17	349,650.70	3,986,840.33
37. Payroll Agency	271,611.60	30,545,290.66	30,556,953.27	259,948.99
38. Burial Permit Fees	15.00	35.00	40.00	10.00
39. Snow Removal Trust Fund	250,000.00	80,000.00	-	330,000.00
40. Restoration Bond	1,963.73	5,000.00	-	6,963.73
41. Street & Road Inspections	8,750.00	12,825.00	8,300.00	13,275.00
42. HDSR General Cable III	-	-	-	-
<b>Totals:</b>	<b>\$ 10,057,262.35</b>	<b>\$ 35,530,055.08</b>	<b>\$ 34,090,711.00</b>	<b>\$ 11,496,606.43</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, 2013		RECEIPTS								Disbursements				Balance Dec. 31, 2014	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>Est. Proceeds Bonds and Notes Authorized</b>	\$ 5,900,000.00	XXXXXXXXXX XX
<b>Bonds and Notes Authorized but Not Issued</b>	XXXXXXXXXX XX	\$ 5,900,000.00
Cash	12,054,799.59	
Grants Receivable	6,356,450.30	
Deferred Charges to Future Taxation:		
Funded	97,948,700.63	
Unfunded	21,616,414.00	
Due from Current Fund	-	
Bonds Payable		96,391,638.95
Capital Leases Payable		42,114.28
Green Trust Loan Payable		1,514,947.40
Res. for Grants Receivable - Public Safety Complex 1035-2000		4,690,000.00
Reserve for Library		-
Reserve for Public Safety Complex		50,364.62
Reserve for Storm Damage Costs		47,379.94
Reserve for Debt Service		1,039,842.58
Bond Anticipation Notes		15,716,414.00
BANS - Excess Funding		-
Improvement Authorizations:		
Funded		3,287,030.37
Unfunded		8,539,738.30
Encumbrances Payable		6,608,869.97
Capital Improvement Fund		47,794.84
Fund Balance		229.27
<b>TOTALS</b>	<b>143,876,364.52</b>	<b>143,876,364.52</b>

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	\$ 12,006.96	16,201,497.23	\$ 1,233,280.38	\$ 14,980,223.81
Trust - Assessment				
Trust - Dog License		32,318.86		32,318.86
Trust - Other	58,538.50	11,554,271.46	\$ 75,400.76	11,537,409.20
Capital - General	-	12,054,799.59	-	12,054,799.59
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **	-	-	-	-
Grant Fund		424,841.24	-	424,841.24
Water/Wastewater - Operating	244,915.90	8,876,525.32	433,530.13	8,687,911.09
Water/Wastewater - Capital	433,529.62	10,032,040.46	25,805.67	10,439,764.41
Parking Utility - Operating	260.37	659,531.02	-	659,791.39
Parking Utility - Capital	-	40,877.71	59.37	40,818.34
Marina Utility - Operating	-	100,882.85	-	100,882.85
TOTAL	\$ 749,251.35	\$ 59,977,585.74	\$ 1,768,076.31	\$ 58,958,760.78

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

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

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

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

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

Signature:       *Jill A. Kelly*      

Title:       CFO

# CASH RECONCILIATION DECEMBER 31, 2014

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

<b>CURRENT FUND</b>		
Bank of America	3010020505	13,960,658.65
	3015138032	81,323.56
Citibank - NJ Cash Management	11177	1,372,428.58
Provident - Investment	983401894	(5,097,685.58)
1st Constitution - Investment	9760095829	5,884,772.02
<b>TOTAL</b>		<b>16,201,497.23</b>
<b>TRUST - DOG LICENSE</b>		
Bank of America	3010020483	32,318.86
<b>TOTAL</b>		<b>32,318.86</b>
<b>TRUST - OTHER</b>		
Bank of America	3010020521	309,685.42
	3010020513	17,655.98
	3010020696	636.27
	3010020548	3,371,456.22
	3019505331	1,469,242.54
	3012020499	3,599.47
Citibank - NJ Cash Management	11177	-
	11215	474,520.84
	44199	92,642.16
	62375	136,755.30
	62677	51,730.24
1st Constitution Bank	9760099522	3,986,840.33
Wachovia - UEZ Revolving Loan	2000013047980	119,758.17
Wachovia - UEZ Revolving Loan II	2000031570251	11,136.88
Provident - Investment	983401894	1,492,571.32
Provident - Housing Loan Repayment	983400532	16,040.32
<b>TOTAL</b>		<b>11,554,271.46</b>
<b>CAPITAL FUND</b>		
Provident Investment	983401894	12,054,799.59
<b>TOTAL</b>		<b>12,054,799.59</b>
<b>GRANT FUND</b>		
Provident - Investment	983401894	(902,132.43)
Bank of America	9404064271	1,326,973.67
<b>TOTAL</b>		<b>424,841.24</b>
<b>WATER/WASTEWATER OPERATING</b>		
Wellsfargo - Checking	2000004681384	1,150,032.16
Citibank - NJ Cash Management	107336	1,446,750.85
U S Bank - MCIA Revenue Fund	2576826278	1,438,680.51
U S Bank - MCIA City Indebtedness Fund	2576826287	1,043,272.20
U S Bank - MCIA Additional Indebtedness Fund	2576826321	314,513.05
U S Bank - MCIA Operating Fund	2576826349	85,932.94
U S Bank - MCIA Junior Lien Indebtedness	2576046834	143,649.08
U S Bank - MCIA Series A Indebtedness	2576826296	616,280.00
U S Bank - MCIA Series B Indebtedness	2576826303	2,636,783.63
U S Bank - MCIA Series C Indebtedness	2576826312	-
U S Bank - MCIA City Franchise Fund	2576826358	630.90
<b>TOTAL</b>		<b>8,876,525.32</b>

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

# CASH RECONCILIATION DECEMBER 31, 2014

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

<b>WATER/WASTEWATER CAPITAL</b>		
Amboy National Bank	71055704301	32.00
US Bank - MCIA Capital Fund	2576826376	862,235.81
Amboy National Bank	71025704301	-
Amboy National Bank	71075704301	2,446,908.15
Amboy National Bank	71015709301	2,169,384.00
Citibank - NJ Cash Management	11231	575,950.82
	11266	3,977,529.68
<b>TOTAL</b>		
		<b>10,032,040.46</b>
<b>PARKING UTILITY OPERATING</b>		
Capital One	705702 821 6	377,950.70
1st Constitution Bank	8800006146	281,580.32
<b>TOTAL</b>		
		<b>659,531.02</b>
<b>PARKING UTILITY CAPITAL</b>		
State of New Jersey Cash Management Fund-Citi Fund Services	117-97225-171	40,877.71
<b>TOTAL</b>		
		<b>40,877.71</b>
<b>MARINA UTILITY OPERATING</b>		
Bank of America	381032720543	100,882.85
<b>TOTAL</b>		
		<b>100,882.85</b>
<b>TOTAL</b>		
		<b>59,977,585.74</b>

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

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

Grant	Balance December 31, 2013		2014 Budget Revenue Realized		Received		Canceled		Transfer		Balance December 31, 2014	
325 NJDOT Urban Gateway Enhancement			32,000.00									32,000.00
329 Stormwater Outfall Improvements	10,310.00				-							10,310.00
333 Recycling Tonnage Grant												-
334 MCIA Recycling Program			41,633.00		41,633.00							-
355 Mun. Ct. Alcohol Ed. & Rehab.			295.40		295.40							-
356 Drunk Driving Enforcement Fund												-
360 SNJ Body Armor Replacement	-		10,790.86		10,790.86							-
369 Emergency Management Grant			5,000.00		5,000.00							-
388 Pedestrian Safety Education & Enforcement			15,000.00									15,000.00
515 Middlesex County Arts Grant	300.00		1,776.00		2,076.00							-
516 Middlesex County Title V Grant	28,254.33				12,310.07							15,944.26
517 Middlesex Cty. Library Window Replacement												-
523 Office on Aging - Transportation	1,231.00		5,000.00		5,374.00							857.00
524 Safe Housing	3,669.00		5,000.00		5,982.00							2,687.00
527 Handicapped Recreation	18,490.00		20,000.00		18,801.00							19,689.00
534 Occupant Protection Program			4,000.00		4,000.00							-
Totals												

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

Grant	Balance December 31, 2013		2014 Budget Revenue Realized		Received		Canceled		Transfer		Balance December 31, 2014	
535 Juvenile Justice Assistance	20,037.00		19,684.00		20,037.00		-					19,684.00
539 Firefighter Assistance Program			477,520.00		203,768.47							273,751.53
546 HDSR - Gilleland Property	128,968.00				30,143.36							98,824.64
547 HDSR - Former Municipal Complex	17,332.00		56,346.00									73,678.00
549 NJDEP / HDSR General Cable III	79,775.04		79,752.00				79,752.00					79,775.04
566 Municipal Alliance 2011	20,087.20				10,086.72		10,000.48					-
568 US Dept.of Energy Mun.Complex Solar Project	200,000.00				98,661.00							101,339.00
569 MCPO Community Concerns Grant	1,028.86											1,028.86
576 Clean Communities Grant			55,785.89		55,785.89							-
577 Green Communities Grant	3,000.00						3,000.00					-
578 SNJ Historic Trust - Surveyor Generals Office	96,335.20											96,335.20
579 Port Authority - Purchase of Vehicle	662,500.00				662,500.00							-
585 NJDOT Trust - Center/Commerce Sts.	100,134.07											100,134.07
586 NJDOT Trust - Wilson,Goodwin & Grace Sts.	64,984.37											64,984.37
587 NJDOT Trust - Road Projects	191,600.00											191,600.00
588 NJDOT Wayfinding Signage Program	301,540.00											301,540.00
604 NJDOT Trust - Davidson Avenue	379,744.00											379,744.00
Totals												

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

Sheet 106

Grant	Balance December 31, 2013		2014 Budget Revenue Realized		Received		Canceled		Transfer		Balance December 31, 2014	
605 NJDOT Trust - Jeffries, Broad & Elm Streets			372,770.00									372,770.00
621 Port Security Grant			25,000.00									25,000.00
630 NEA Our Town Grant			50,000.00									50,000.00
635 NJDCA Post Sandy Planning Assistance			30,000.00		27,149.25							2,850.75
636 Post Sandy Redevelopment Plan			50,000.00									50,000.00
637 Post Sandy Zoning & Design Standards			50,000.00									50,000.00
638 Redevelopment Plan (PARA)			22,900.00									22,900.00
640 SNJ Local Government Energy Audit Program			24,800.00									24,800.00
641 Sustainable Jersey Small (Fitness Trail)			9,000.00		5,000.00							4,000.00
650 Municipal Alliance (Jan.1-June 30,2014)			21,040.50		19,799.85							1,240.65
651 Municipal Alliance (July 1,2014-June 30,2015)			41,103.00									41,103.00
												-
												-
												-
												-
												-
												-
<b>TOTALS</b>		2,329,320.07		1,526,196.65		1,239,193.87		92,752.48		-		2,523,570.37

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Adjustments/ Matching Funds	Encumbrances Prior SFY/ Canceled	Expended	Reserve For Encumbrances	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87						
325 NJDOT Urban Gateway Enhancemen			32,000.00			26,516.81			5,483.19
328 HDSR - Sobel Brothers									-
329 Stormwater Outfall	26,238.00								26,238.00
333 Recycling Tonnage Grant	160,336.40								160,336.40
334 Recycling - County of Middlesex	-	41,633.00				41,633.00			-
355 Municipal Court Alcohol Education	15,969.50		295.40		4,942.94	5,020.36			16,187.48
356 Drunk Driving Enforcement Fund	22,989.90					1,315.00			21,674.90
360 Body Armor Replacement	7,716.69		10,790.86		7,026.80	14,743.49	3,585.40		7,205.46
369 Emergency Management Grant	27,009.76	5,000.00			-				32,009.76
388 Pedestrian Safety Enforcement & Ed.			15,000.00			9,800.00			5,200.00
490 Underground Storage Tanks	86,919.49				173,399.28	48,339.68	125,413.56		86,565.53
511 UEZ Wayfinding Signage	11,696.74				4,500.00	4,500.00			11,696.74
514 UEZA 2011-08025-0034 GATEWAY	31,200.15				15,284.10	46,484.25			-
515 Middlesex County Arts Grant	755.67	1,776.00				1,776.00			755.67
516 Middlesex County Title V Grant	32,752.49					5,002.07			27,750.42
518 Library Restoration - MC	301.04				7,574.87	890.00	6,684.87		301.04
523 Office on Aging Transportation	-	5,000.00				5,000.00			-
524 Safe Housing	5,995.00	5,000.00			1,500.00	6,750.00			5,745.00
<b>TOTALS</b>									

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Adjustments/ Matching Funds	Encumbrances Prior SFY/ Canceled	Expended	Reserve For Encumbrances	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87						
527 Handicapped Recreation	17,767.62		20,000.00			6,000.00			31,767.62
532 Enhanced 911	17,001.53					16,944.00			57.53
534 Occupant Protection Program			4,000.00			4,000.00			-
535 Juvenile Justice Assistance		19,684.00				19,684.00			-
539 Firefighter Assistance Program		477,520.00				203,768.47			273,751.53
544 UEZ Business Marketing Plan	14,169.00				4,840.00	4,840.00			14,169.00
546 HDSR - Gilleland Property	28,290.18				60,486.67		60,486.67		28,290.18
547 HDSR - Former Muni.Complex	9,460.00		56,346.00		24,011.00	24,665.50	24,635.00		40,516.50
549 HDSR - General Cable III	15,127.54	79,752.00						79,752.00	15,127.54
557 SNJDEP HDSR Projects	82,862.80					1,500.00			81,362.80
566 Municipal Alliance	32,710.62				2,558.01	25,268.15		10,000.48	-
567 US Dept.of HUD Neigh.Initiative	18,143.36					18,143.36			-
568 USDOE Mun.Complex Solar Project	119,950.00				59,300.00	59,300.00			119,950.00
569 MCPO Community Concerns Grant	4,101.06								4,101.06
575 USDOE Energy Assistance Grant	247.42					247.42			-
576 Clean Communities CY 2010	110,657.06		55,785.89		2,430.11	120,786.30	260.00		47,826.76
577 Green Communities Grant				3,000.00				3,000.00	-
578 SNJ Hist.Trust.Surv.Gen's.Office	108,786.60				800.00	46.02	109,540.58		-
<b>TOTALS</b>									

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## \*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit
Balance January 1, 2014		XXXXXXXX	XX	XXXXXXXX XX
School Tax Payable #	85001-00	XXXXXXXX	XX	
School Tax Deferred				
(Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXX	XX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	XX	
Levy Calendar Year 2014		XXXXXXXX	XX	23,987,952.00
Paid		23,987,952.00		XXXXXXXX XX
Balance December 31, 2013		XXXXXXXX	XX	XXXXXXXX XX
School Tax Payable #	85003-00			XXXXXXXX XX
School Tax Deferred				
(Not in excess of 50% of Levy - 2014 - 2015)	85004-00			XXXXXXXX XX
		23,987,952.00		23,987,952.00

\*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

		Debit		Credit
Balance January 1, 2014	85045-00	XXXXXXXX	XX	
2014 Levy	81105-00	XXXXXXXX	XX	
Interest Earned		XXXXXXXX	XX	
Expenditures				XXXXXXXX XX
Balance December 31, 2014	85046-00			XXXXXXXX XX

Not Applicable

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

NOT APPLICABLE

# REGIONAL HIGH SCHOOL TAX

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

NOT APPLICABLE

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXX XX	XXXXXXXX XX
County Taxes	80003-01	XXXXXXXX XX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX XX	
Levy:		XXXXXXXX XX	XXXXXXXX XX
General County	80003-03	XXXXXXXX XX	11,677,482.75
County Library	80003-04	XXXXXXXX XX	
County Health		XXXXXXXX XX	
County Open Space Preservation		XXXXXXXX XX	951,681.15
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX XX	25,911.25
Paid		12,655,075.15	XXXXXXXX XX
Balance December 31, 2013		XXXXXXXX XX	XXXXXXXX XX
County Taxes			XXXXXXXX XX
Due County for Added & Omitted Taxes			XXXXXXXX XX
		12,655,075.15	12,655,075.15

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2014		XXXXXXXX XX	
2014 Levy:(List Each Type of District Tax Separately - see Footnote)		XXXXXXXX XX	XXXXXXXX XX
Fire -	81108-00	XXXXXXXX XX	XXXXXXXX XX
Sewer -	81111-00	XXXXXXXX XX	XXXXXXXX XX
Water -	81112-00	XXXXXXXX XX	XXXXXXXX XX
Garbage -	81109-00	XXXXXXXX XX	XXXXXXXX XX
Open Space -	81105-00	XXXXXXXX XX	XXXXXXXX XX
Special Improvement District (1)	232,130.00	XXXXXXXX XX	XXXXXXXX XX
Total Levy		XXXXXXXX XX	XXXXXXXX XX
Total Levy	80003-07	XXXXXXXX XX	232,130.00
Paid		232,130.00	XXXXXXXX XX
Balance December 31, 2014		-	XXXXXXXX XX
		232,130.00	232,130.00

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

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

		Debit		Credit	
Balance January 1, 2014	80004-01	xxxxxxxxxx	xx	14,922.88	
State Library Aid Received	80004-02	xxxxxxxxxx	xx		
Expended	80004-09	7,450.91		xxxxxxxxxx	xx
Balance December 31, 2014	80004-10	7,471.97			
		14,922.88		14,922.88	

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

Balance January 1, 2014	80004-03	xxxxxxxxxx	xx		
State Library Aid Received	80004-04	xxxxxxxxxx	xx		
Expended	80004-11			xxxxxxxxxx	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	xxxxxxxxxx	xx		
State Library Aid Received	80004-06	xxxxxxxxxx	xx		
Expended	80004-13			xxxxxxxxxx	xx
Balance December 31, 2014	80004-14				

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

Balance January 1, 2014	80004-07	xxxxxxxxxx	xx		
State Library Aid Received	80004-08	xxxxxxxxxx	xx		
Expended	80004-15			xxxxxxxxxx	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-	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Adopted Budget	13,858,753.20	14,127,380.05	268,626.85
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Sheet 17a	723,888.15	723,888.15	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>14,582,641.35</b>	<b>14,851,268.20</b>	<b>268,626.85</b>
Receipts from Delinquent Taxes 80104-	250,000.00	185,076.50	(64,923.50)
Amount to be Raised by Taxation:	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
(a) Local Tax for Municipal Purposes 80105-	55,105,391.40	xxxxxxxxxx xx	xxxxxxxxxx xx
(b) Addition to Local District School Tax 80106-	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
(c) Minimum Library Tax 80121-	1,072,611.18	xxxxxxxxxx xx	xxxxxxxxxx xx
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>56,178,002.58</b>	<b>57,046,357.27</b>	<b>868,354.69</b>
	73,010,643.93	74,082,701.97	1,072,058.04

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx xx		92,796,514.42
Amount to be Raised by Taxation	xxxxxxxxxx xx		xxxxxxxxxx xx
Local District School Tax 80109-00		23,987,952.00	xxxxxxxxxx xx
Vocational School District			xxxxxxxxxx xx
Regional School Tax 80119-00			xxxxxxxxxx xx
Regional High School Tax 80110-00			xxxxxxxxxx xx
County Taxes 80111-00		12,629,163.90	xxxxxxxxxx xx
Due County for Added and Omitted Taxes 80112-00		25,911.25	xxxxxxxxxx xx
Special District Taxes 80113-00		232,130.00	xxxxxxxxxx xx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx xx		1,125,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx xx		
Balance for Support of Municipal Budget (or) 80116-00		57,046,357.27	xxxxxxxxxx xx
*Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxxxx xx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx xx		
		93,921,514.42	93,921,514.42

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	72,286,755.78	
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	723,888.15	
Appropriations for 2014 (Budget Statement Item 9)	80012-03	73,010,643.93	
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-	
Total General Appropriations (Budget Statement Item 9)	80012-05	73,010,643.93	
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07	73,010,643.93	
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	67,502,658.02	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,125,000.00	
Reserved	80012-10	4,382,344.53	
Total Expenditures	80012-11	73,010,002.55	
Unexpended Balances Canceled (see footnote)	80012-12	641.38	

**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)

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

**RESULTS OF 2014 OPERATIONS  
CURRENT FUND**

		Debit		Credit	
Excess of Anticipated Revenues:		xxxxxxxx	xx	xxxxxxxx	xx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxx	xx	268,626.85	
Delinquent Tax Collections	80013-02	xxxxxxxx	xx	(64,923.50)	
Accounts Payable Cancelled		xxxxxxxx	xx	85,362.08	
Required Collection of Current Taxes	80013-03	xxxxxxxx	xx	868,354.69	
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxxx	xx	641.38	
Miscellaneous Revenue Not Anticipated:	81113-	xxxxxxxx	xx	634,283.62	
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	xx		
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	xx		
Cancelled Checks		xxxxxxxx	xx	4,028.09	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	xxxxxxxx	xx	1,514,641.80	
Prior Years Interfunds Returned in SFY 2014	80013-06	xxxxxxxx	xx		
Reserve for Grants Canceled		xxxxxxxx	xx	92,752.48	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxx	xx	xxxxxxxx	xx
Balance January 1, 2014	80013-07			xxxxxxxx	xx
Balance December 31, 2014	80013-08	xxxxxxxx	xx		
Deficit in Anticipated Revenues:		xxxxxxxx	xx	xxxxxxxx	xx
Miscellaneous Revenues Anticipated	80013-09			xxxxxxxx	xx
Delinquent Tax Collections	80013-10			xxxxxxxx	xx
				xxxxxxxx	xx
Required Collection of Current Taxes	80013-11			xxxxxxxx	xx
Interfund Advances Originating in 2014	80013-12	-		xxxxxxxx	xx
Refund Prior Year Revenue		19,188.64		xxxxxxxx	xx
Cancellation of Grants		92,752.48		xxxxxxxx	xx
Tax Appeals		-		xxxxxxxx	xx
				xxxxxxxx	xx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13		xx	-	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,291,826.37		xxxxxxxx	xx
		3,403,767.49		3,403,767.49	

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized	
Prior Year Refund	\$	75,003.53
Police Off Duty - Admin. Fee		58,847.00
Record Check Affidavits		1,295.00
Fire Arm Applications		192.00
ID Card Permits		260.00
Accident Reports		17,908.15
Building Fines		950.00
Street Opening Permits		37,850.00
Cat Licenses		474.00
Fire Subcode Fines		200.00
Electrical Bureau Fines		200.00
Discovery Fees		4,062.36
PA Housing Authority - In Lieu Of Taxes		42,061.00
Sale of City Property		211,590.00
Return of Bail - Municipal Court		7,229.00
Restitution - Municipal Court		4,462.28
Donations		22.00
Xerox Copies - City Clerk		941.70
Duplicate Tax Sale Certificate		200.00
SNJ-Seniors/Vets Tax Reduct Admin		3,149.23
Returned Check Fees		800.00
Cancel O/S Checks - Municipal Court		350.94
Dup. Tax Lien Discharge		850.00
Tax Collector Electronic File Fee		200.00
Parkview PILOT		18,952.00
Code Enforcement Liens		4,355.63
Tax Sale Fees		31,295.75
NJDMW Exp. Inspection Stickers		4,750.00
Handicapped Parking Renewal Fees		10,275.00
Fire Prevention Fees		80,338.00
Lease of Municipal Property		3,000.00
SNJ - Unclaimed Property		11,443.55
ATM Fees		346.50
Employee Fines		424.00
Other		5.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$</b>	<b>634,283.62</b>

**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit		Credit	
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	XX	4,719,484.15	
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	XX	3,291,826.37	
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	2,000,000.00		XXXXXXXXXX	XX
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2014	80014-05	6,011,310.52		XXXXXXXXXX	XX
		8,011,310.52		8,011,310.52	

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

Cash	80014-06		14,980,223.81	
Investments	80014-07			
Sub Total			14,980,223.81	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		10,364,086.43	
Cash Surplus	80014-09		4,616,137.38	
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	38,327.64		
Deferred Charges #	80014-12	-		
Cash Deficit #	80014-13			
Due from SNJ - CMPTRA Revenue Receivable		1,356,845.50		
Total Other Assets	80014-14		1,395,173.14	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		6,011,310.52	

# 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 - CY 2014 LEVY**

1. Amount of Levy as per Duplicate (Analysis)#	82101-00	\$	<u>92,665,731.19</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>232,130.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>348,400.47</u>
5a. Subtotal 2014 Levy		\$	<u>93,246,261.66</u>
5b. Reductions due to tax appeals**		\$	<u>                    </u>
5c. Total 2014 Tax Levy	82106-00	\$	<u><u>93,246,261.66</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>89,880.40</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Rebated, Abated or Canceled	82109-00	\$	<u>356,793.42</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2013	82121-00	\$	<u>1,206,332.07</u>
In 2014 *	82122-00	\$	<u>91,437,889.19</u>
R.E.A.P Revenue	82124-00	\$	<u>                    </u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>152,293.16</u>
Total to Line 14	82111-00	\$	<u><u>92,796,514.42</u></u>
11. Total Credits		\$	<u><u>93,243,188.24</u></u>
12. Amount Outstanding, December 31, 2014	83120-00	\$	<u>3,073.42</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is			<u>99.52 %</u>
	82112-00		

**NOTE: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here**  **and complete Sheet 22a.**

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>92,796,514.42</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>92,796,514.42</u>

Note A: In showing the above percentage the following should be noted:

Where Item 5c 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 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.

ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2014

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) ..... \$ 92,796,514.42

LESS: Proceeds from Accelerated Tax Sale ..... 688,808.37

**NET Cash Collected** ..... \$ 92,107,706.05

Line 5c (sheet 22) Total 2014 Tax Levy ..... \$ 93,246,261.66

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... 98.78 %

---

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(1) 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 Tax Levy 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**

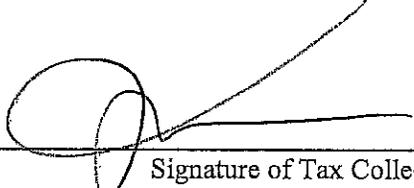
	Debit		Credit	
1. Balance January 1, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	43,496.13		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	157,500.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings			XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed by Tax Collector	3,500.00		XXXXXXXXXX	XX
5. Veterans Deductions Allowed	1,250.00			
5. Adjustment	-			
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXX	XX	9,956.84	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2014 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX	157,461.65	
10.				
11.				
12. Balance December 31, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	38,327.64	
Due To State of New Jersey			XXXXXXXXXX	XX
	205,746.13		205,746.13	

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

Line 2	157,500.00
Line 3	-
Line 4	3,500.00
Line 5	1,250.00
Sub-Total	162,250.00
Less: Line 7 + 10	9,956.84
To Item 10, Sheet 22	<u>152,293.16</u>

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

		Debit		Credit	
Balance January 1, 2014		XXXXXXXXXX	XX	4,693,299.80	
Taxes Pending Appeals	4,693,299.80	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	XX	-	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	XX		
2014 Budget Appropriation				-	
2013 Budget Operations				-	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		824,780.57		XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-		XXXXXXXXXX	XX
Balance December 31, 2014		3,868,519.23		XXXXXXXXXX	XX
Taxes Pending Appeal *	3,868,519.23	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XX	XXXXXXXXXX	XX
* Includes State Tax Court and County Tax Board of Taxation Appeals Not Adjusted by December 31, 2014.		4,693,299.80		4,693,299.80	



Signature of Tax Collector

T-1478  
License #

1-28-15  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1.	Balance January 1, 2014			1,271,558.27		XXXXXXXXXX XX	
	A. Taxes	83102-00	7,339.40	XXXXXXXXXX XX		XXXXXXXXXX XX	
	B. Tax Title Liens	83103-00	1,264,218.87	XXXXXXXXXX XX		XXXXXXXXXX XX	
2.	Canceled:			XXXXXXXXXX XX		XXXXXXXXXX XX	
	A. Taxes		83105-00	XXXXXXXXXX XX		-	
	B. Tax Title Liens		83106-00	XXXXXXXXXX XX		1,073.85	
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		878,150.53	
4.	Added Taxes			83110-00		XXXXXXXXXX XX	
				6.02		XXXXXXXXXX XX	
5.	Added Tax Title Liens			83111-00		XXXXXXXXXX XX	
				89,880.40		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) -	
	B. Tax Title Liens - Transfers from Taxes		83107-00	(1) -		XXXXXXXXXX XX	
7.	Balance Before Cash Payments			XXXXXXXXXX XX		482,220.31	
8.	Totals			1,361,444.69		1,361,444.69	
9.	Balance Brought Down			482,220.31		XXXXXXXXXX XX	
10.	Collected:			XXXXXXXXXX XX		185,076.50	
	A. Taxes	83116-00	7,345.42	XXXXXXXXXX XX		XXXXXXXXXX XX	
	B. Tax Title Liens	83117-00	177,731.08	XXXXXXXXXX XX		XXXXXXXXXX XX	
11.	Interest and Costs - 2014 Tax Sale			83118-00		XXXXXXXXXX XX	
				4,031.17		XXXXXXXXXX XX	
12.	CY 2014 Taxes Transferred to Liens			83119-00		XXXXXXXXXX XX	
				39,490.19		XXXXXXXXXX XX	
13.	CY 2014 Taxes			83123-00		XXXXXXXXXX XX	
				3,073.42		XXXXXXXXXX XX	
14.	Balance December 31, 2014			XXXXXXXXXX XX		343,738.59	
	A. Taxes	83121-00	3,073.42	XXXXXXXXXX XX		XXXXXXXXXX XX	
	B. Tax Title Liens	83122-00	340,665.17	XXXXXXXXXX XX		XXXXXXXXXX XX	
15.	Totals			528,815.09		528,815.09	

16. Percentage of Cash Collections to Adjusted Amount Outstanding

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

38.38%

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in CY 2015.

\$ 131,926.87

and represents the

83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

# SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit		Credit	
1. Balance January 1, 2014	84101-00	-		XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00	878,150.53		XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00	982,249.47		XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	XX	1,860,400.00	
		1,860,400.00		1,860,400.00	

## CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2014	84115-00			XXXXXXXXXX	XX
16. 2014 Sales from Foreclosed Property	84116-00			XXXXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXXXX	XX		
18.	84118-00	XXXXXXXXXX	XX		
19. Balance December 31, 2014	84119-00	XXXXXXXXXX	XX		

## MORTGAGE SALES

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

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2014 (84125-00)

Realized in 2014 Budget 0

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

NOT APPLICABLE

\* 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. _____	_____	\$ _____

NOT APPLICABLE

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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 1/3 of Amount Authorized*		Balance Dec. 31, 2013	REDUCED IN 2014				Balance Dec. 31, 2014		
							By 2014 Budget		Canceled by Resolution				
		Totals											

NOT APPLICABLE

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.

Sheet 30

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014**

**DEBT SERVICE FOR BONDS**

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX	XX	100,890,242.87		
Issued	80033-02	XXXXXXXXXX	XX	-		
Paid	80033-03	4,498,603.92		XXXXXXXXXX	XX	
Outstanding, Dec. 31, 2014	80033-04	96,391,638.95		XXXXXXXXXX	XX	
		100,890,242.87		100,890,242.87		
2015 Bond Maturities - General Capital Bonds				80033-05		\$4,677,052.00
2015 Interest on Bonds *			80033-06	4,632,459.00		
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2014	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Outstanding, Dec. 31, 2014	80033-10			XXXXXXXXXX	XX	
		\$ -		\$ -		
CY 2015 Bond Maturities - Assessment Bonds				80033-11		
CY 2015 Interest on Bonds *			80033-12			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13		\$4,632,459.00

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	\$ -	\$ -		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014**

**DEBT SERVICE FOR LOANS**

(MUNICIPAL) GREEN TRUST LOAN

		Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxxxx	xx	1,800,493.89		
Issued	80033-02	xxxxxxxxxx	xx			
Paid	80033-03	285,546.49		xxxxxxxxxx	xx	
Outstanding, December 31, 2014	80033-04	1,514,947.40		xxxxxxxxxx	xx	
		1,800,493.89		1,800,493.89		
2015 Loan Maturities				80033-05		\$ 291,026.96
2015 Interest on Loans				80033-06		\$ 24,276.51
Total 2015 Debt Service for Green Trust Loans				80033-13		\$ 315,303.47

**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	
		\$ -		\$ -		
2015 Loan Maturities				80033-11		
2015 Interest on Loans				80033-12		
Total 2015 Debt Service for Loan				80033-13		\$ -

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	\$ -	\$ -		

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014**

**DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL TERM BONDS**

		Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXXXX	XX			
Paid	80034-02			XXXXXXXXXX	XX	
Outstanding, December 31, 2014	80034-03			XXXXXXXXXX	XX	
		-		-		
2015 Bond Maturities - Term Bonds		80034-04		\$		
Total 2015 Interest on Bonds *		80034-05		\$		
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding January 1, 2014	80034-06	XXXXXXXXXX	XX			
Issued	80034-07	XXXXXXXXXX	XX			
Paid	80034-08			XXXXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding, December 31, 2014	80034-09			XXXXXXXXXX	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 December 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036- \$ _____	\$ _____
2. Special Emergency Notes	80037- \$ _____	\$ _____
3. Tax Anticipation Notes	80038- \$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039- \$ _____	\$ _____
5.	\$ _____	\$ _____
6.	\$ _____	\$ _____

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

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3

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*	Amount of Note Outstanding December 31, 2014		Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
								For Principal	For Interest **	
1. Rt. 440/High St. Connector (1244-04)	5,000,000.00		1/26/2005	-			-	-		
2. Willow Pond Improvements (1410-08)	900,000.00		3/6/2008	-			-	-		
3. Public Safety Complex (1463-09)	4,690,000.00		7/30/2010	4,466,414.00		2/26/2015	0.820%	59,375.00	36,624.59	2/26/2015
4. General Capital Improvements (1690-13)	3,250,000.00		2/28/2014	3,250,000.00		2/26/2015	0.820%	-	26,650.00	2/26/2015
5. Waterfront Recovery Improvements (1692-13)	8,000,000.00		2/28/2014	8,000,000.00		2/26/2015	0.820%	-	65,600.00	2/26/2015
<b>Total</b>	<b>\$ 21,840,000.00</b>			<b>\$ 15,716,414.00</b>				59,375.00	<b>\$ 128,874.59</b>	

80051-01                      80051-02

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.

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

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

All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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)



## 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	Refunds/ Encumbrances		Expended	Authorizations		Balance - December 31, 2014			
	Funded		Unfunded			Cancelled			Canceled		Funded		Unfunded	
Shoreline Improvement (1006-99)	345,373.94		-				1,235.12	1,235.12		-	345,373.94			
Route 440/High St. Connector (1244-04)	1,601,696.32		-				125.00	125.00		-	1,601,696.32			
Bayview Park/Animal Shelter (1291-05)	-						7,110.32	7,110.32			-			
Public Safety Complex (1357-06)	-		-				927,547.38	927,547.38			-			
Various Capital Improvements (1565-11)	201,081.03		-				23,836.02	110,641.92	12,946.20		101,328.93			
Brighton Ave. Community Center (1581-11)	83,757.62						33,405.32	37,460.61			79,702.33			
Waterfront Improvements (1582-11)	292,167.62						-	234,000.00			58,167.62			
PA Public Library Rennovations (1630-12)	35,184.57				226,740.14		443,920.24	677,395.53			28,449.42			
Various Capital Improvements (1631-12)	832,483.20						68,062.12	(171,766.49)			1,072,311.81			
Various Capital Improvements (1690-13)	298,054.32		3,250,000.00				289,637.55	2,969,123.67			-		868,568.20	
Waterfront Recovery Improvements (1692-13)	430,158.81		10,300,000.00				4,529,324.50	10,514,729.49			-		4,744,753.82	
Various Capital Improvements (1717-14)	-				4,820,900.00		1,212,213.78	3,106,697.50			-		2,926,416.28	
								-						
<b>Total</b>	<b>70000-</b>	<b>4,119,957.43</b>	<b>13,550,000.00</b>		<b>5,047,640.14</b>		<b>7,536,417.35</b>	<b>18,414,300.05</b>		<b>12,946.20</b>	<b>3,287,030.37</b>		<b>8,539,738.30</b>	

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

SCHEDULE 35



## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2014	80030-01	xxxxxxxx	xx		
Received from 2014 Budget Appropriation *	80030-02	xxxxxxxx	xx		
Received from 2014 Emergency Appropriation *	80030-03	xxxxxxxx	xx		
<b>Not Applicable</b>					
Appropriated to Finance Improvement Authorizations	80030-04			xxxxxxxx	xx
				xxxxxxxx	xx
Balance December 31, 2014	80030-05			xxxxxxxx	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

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2014 or Prior Years	
Various Capital Improvements	\$ 4,820,900.00		\$ 3,600,000.00		\$ 277,900.00	(1)	\$ -	
PA Public Library Rennovations	226,740.14		-		-	(2)	-	
(1) Capital Fund Balance Appropriation of \$43,000.00, Middlesex County Open Space Grant \$450,000.00, US Soccer Association \$150,000.00, CDBG Trust \$100,000.00, and FEMA Mitigation \$200,000.00.								
(2) Reserve for Library(Capital Fund) \$39,385.14 and 2014 Budget Appropriations \$187,355.00								
<b>Total</b>	<b>80032-00</b>	<b>\$ 5,047,640.14</b>		<b>\$ 3,600,000.00</b>			<b>\$ 277,900.00</b>	<b>-</b>

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR 2014

		Debit		Credit	
Balance January 1, 2014	80029-01	xxxxxxx	xx	43,229.27	
Premium on Sale of Bonds (Notes)		xxxxxxx	xx		
Funded Improvement Authorizations Canceled		xxxxxxx	xx		
Prior year Debt Service Reserve - 2015 Budget Revenue					
Accrued Interest					
Account Receivable Cancelled					
Appropriated to Finance Improvement Authorizations	80029-02	43,000.00		xxxxxxx	xx
Appropriated to 2014 Budget Revenue	80029-03			xxxxxxx	xx
Balance December 31, 2014	80029-04	229.27		xxxxxxx	xx
		43,229.27		43,229.27	

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1994, Chapter 268, P.L. 1994, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014		\$	
2. Amount of Cash in Special Trust Fund as of December 31, 2014	(Note A)	\$	
3. Amount of Bonds Issued Under Item 1 Maturing in 2015		\$	
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement		\$	
5. Total of 3 and 4 - Gross Appropriation		\$	
6. Less Amount of Special Trust Fund to be Used		\$	
7. Net Appropriation Required		\$	

Not Applicable

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

**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   | \$ | <u>93,246,261.66</u> |
| 2. Amount of Item 1 Collected in 2014 (*) | \$ | <u>92,796,514.42</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>65,272,383.16</u> |
- (\*) 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 2012                     | \$ | <u>-</u>                               |
| 2. 4% of 2013 Tax Levy for all purposes: |    |  |
| Levy --                                  | \$ | <u>92,694,072.84 = \$ 3,707,762.91</u> |
| 3. Cash Deficit 2014                     | \$ | <u>-</u>                               |
| 4. 4% of 2014 Tax Levy for all purposes: |    |  |
| Levy --                                  | \$ | <u>93,246,261.66 = \$ 3,729,850.47</u> |

E.	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$	\$ <u>None</u>
2. County Taxes	\$	<u>                    </u>	\$	\$ <u>None</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$	\$ <u>None</u>
4. Amounts due School Districts for Local School Tax	\$	<u>                    </u>	\$	\$ <u>None</u>



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

**POST CLOSING  
TRIAL BALANCE - Water and Waste Water UTILITY FUND**

AS AT DECEMBER 31, 2014

**Operating and Capital Sections  
(Separately Stated)**

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

Capital:		
Estimated Proceeds Bonds and Notes Authorized but not Issued	7,138,052.00	
Proceeds Bonds and Notes Authorized but not Issued		7,138,052.00
Cash	10,439,764.41	
Loan Receivable	2,640,854.24	
A/R: FEMA	555,000.00	
Fixed Capital	140,394,144.55	
Fixed Capital Authorized & Uncompleted	16,854,850.00	
Due to Water Operating		10,859.34
Qualified Bond Payable		1,765,000.00
Bonds Payable		17,260,000.00
MCIA Revenue Bond Payable 1999 & 2004		39,815,547.85
Notes Payable		2,356,507.00
Loan Payable		7,778,841.65
Accounts Payable		1,716,574.03
Improvement Authorizations - Funded		3,299,343.42
Improvement Authorizations - Unfunded		7,085,144.90
Reserve for Amortization		61,239,353.60
Deferred Reserve for Amortization		21,170,929.52
Reserve for Capital Improvements		851,408.47
Reserve for Hurricane Sandy Improvements		433,529.62
Capital Fund Reserve for Debt Service		4,616,292.00
Reserve For Debt		1,348,814.88
Capital Outlay		2,379.00
Fund Balance		134,087.92
<b>TOTALS</b>	<b>178,022,665.20</b>	<b>178,022,665.20</b>

(Do not crowd - add additional sheets)

**SCHEDULE OF WATER AND WASTEWATER UTILITY BUDGET - 2014**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	723,708.17	723,708.17	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	18,884,660.00	19,001,024.31	116,364.31
Miscellaneous	216,432.00	220,545.11	4,113.11
Reserve for Debt Service	-	-	-
Rents Additional	317,828.82	317,828.82	*
Cell Tower Rentals	150,000.00	181,229.39	31,229.39
Added by N.J.S. 40A:4-87 (List)	xxxxxxxxxx xx	xxxxxxxxxx xx	xxxxxxxxxx xx
Subtotal			
Deficit (General Budget)** _____ 06			
_____ 07	20,292,628.99	20,444,335.80	151,706.81

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	xxxxxxxxxx xx
Adopted Budget	20,292,628.99
Added by N.J.S. 40A:4-87	
Emergency	-
Total Appropriations	20,292,628.99
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	20,292,628.99
Deduct Expenditures:	
Paid or Charged	20,139,211.00
Reserved	113,335.02
Surplus (General Budget)**	-
Total Expenditures	20,252,546.02
Unexpended Balance Canceled (See Footnote)	40,082.97

**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 BALANCE CANCELED:**

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

**STATEMENT OF 2014 OPERATION**  
**WATER AND WASTE WATER UTILITY**

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

**SECTION 1:**

Revenue Realized:	XXXXXXXXXX	XX	
Budget Revenue Realized (Not Including "Deficit (General Budget)")	20,444,335.80		
Miscellaneous Revenues Not Anticipated	36,838.25		
2013 Appropriation Reserves Canceled* (Excess Revenue Realized)	150,708.32		
Received from Trustee	-		
Unexpended Balance Canceled	40,082.97		
Prior Year Accounts Payable Canceled			
<b>Total Revenue Realized</b>			20,671,965.34
Expenditures:	XXXXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	XX	
Paid or Charged	20,179,293.97		
Reserved	113,335.02		
Expended Without Appropriation			
Receivable Due From Trustee			
Cash Refund of Prior Year's Revenue	-		
Increased PSE&G Letter of Credit			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>	20,292,628.99		
Less: Deferred Charges Included In Above "Total Expenditures"	-		
<b>Total Expenditures - As Adjusted</b>			20,292,628.99
<b>Excess</b>			379,336.35
Budget Appropriation - Surplus (General Budget)**	-		
Remainder = Balance of "Results of 2014 Operation" (("Excess in Operations" - Sheet 60))	379,336.35		
<b>Deficit</b>			
Anticipated Revenue - Deficit (General Budget)**			
Remainder = Balance of "Results of 2014 Operation" (("Excess in Operations" - Sheet 60))			

**SECTION 2:**

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

2013 Appropriation Reserves Canceled in 2014	150,708.32		
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None		
<b>* Excess (Revenue Realized)</b>			150,708.32

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

**STATEMENT OF 2014 OPERATIONS WATER AND WASTEWATER UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXXXXX	XX	151,706.81	
Unexpended Balances of Appropriations	XXXXXXXXXX	XX	40,082.97	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	XX	36,838.25	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX	XX	150,708.32	
Prior Year Accounts Payable Canceled			-	
Receipt from Trustee				
Cash Refund of Prior Year's Revenue	-			
Deficit in Anticipated Revenue	-		XXXXXXXXXX	XX
Due from Trustee	-		XXXXXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXXXXX	XX		
Excess in Operations - to Operating Surplus	379,336.35		XXXXXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	379,336.35		379,336.35	

**OPERATING SURPLUS - WATER AND WASTEWATER UTILITY**

	Debit		Credit	
Balance January 1, 2014	XXXXXXXXXX	XX	7,895,806.36	
Excess in Results of 2014 Operations	XXXXXXXXXX	XX	379,336.35	
Amount Appropriated in 2014 Budget - Cash	723,708.17		XXXXXXXXXX	XX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXXXXX	XX
	-			
Balance December 31, 2014	7,551,434.54		XXXXXXXXXX	XX
	8,275,142.71		8,275,142.71	

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM WATER AND WASTEWATER UTILITY - TRIAL BALANCE)**

Cash		8,687,911.09	
Investments		-	
Interfund Accounts Receivable		18,201.81	
Subtotal		8,706,112.90	
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,154,678.36	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		7,551,434.54	
* Other Assets Pledged to Operating Surplus			
Deferred Charges #			
Operating Deficit #			
Total Other Assets		-	
		7,551,434.54	

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

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



**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER AND WASTEWATER UTILITY FUND**

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

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

NOT APPLICABLE

\* 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. _____	_____	\$ _____

NOT APPLICABLE

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

NOT APPLICABLE

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
UTILITY ASSESSMENT BONDS**

	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX	XX			
Issued	XXXXXXXXXX	XX			
Paid			XXXXXXXXXX	XX	
Outstanding December 31, 2013			XXXXXXXXXX	XX	
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *					
<b>Water and Wastewater UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2014	XXXXXXXXXX	XX	64,307,050.35		
Issued	XXXXXXXXXX	XX	-		
Paid	5,466,502.50		XXXXXXXXXX	XX	
Outstanding, December 31, 2014	58,840,547.85		XXXXXXXXXX	XX	
	\$ 64,307,050.35		\$ 64,307,050.35		
2015 Bond Maturities - Capital Bonds					\$3,837,291.00
2015 Interest on Bonds *					\$ 4,483,711.60

**INTEREST ON BONDS - Water and Wastewater UTILITY BUDGET**

2015 Interest on Bonds (*Items)	\$	3,308,969.90	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	282,109.35	
Subtotal	\$	3,026,860.55	
Add: Interest to be Accrued as of 12/31/15	\$	1,456,851.05	
Required Appropriation 2015			\$4,483,711.60

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		\$ -		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
Water and Wastewater UTILITY LOAN**

	Debit		Credit		2014 Debt Service
Outstanding January 1, 2014	xxxxxxxx	xx	7,118,087.10		
Issued	xxxxxxxx	xx	1,124,585.00		
Loan Reduction					
Paid	463,830.45		xxxxxxxx	xx	
Outstanding December 31, 2014	7,778,841.65		xxxxxxxx	xx	
	\$ 8,242,672.10		\$ 8,242,672.10		
2015 Loan Maturities					\$ 620,946.00
2015 Interest on Loans *					\$ -
<b>UTILITY LOANS</b>					
Outstanding January 1, 2014	xxxxxxxx	xx			
Issued	xxxxxxxx	xx			
Paid			xxxxxxxx	xx	
Outstanding, December 31, 2014			xxxxxxxx	xx	
	\$		\$		
2015 Loan Maturities					\$
2015 Interest on Loans *					\$

**INTEREST ON LOANS - Water and Wastewater UTILITY BUDGET**

2015 Interest on Loans (*Items)	\$	(1,325.21)
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	57,823.96
Subtotal	\$	(59,149.17)
Add: Interest to be Accrued as of 12/31/15	\$	59,149.17
Required Appropriation 20154	\$	-

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Waster & Wastewater Improvements		\$ 1,124,584	May 21, 2014	3 - 5 %

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

Water and Waste Water Utility	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement	
							For Principal	For Interest **
	1. Water Wastewater Improvements	\$ 600,000.00	6/16/09	\$ 394,153.92	2/26/2015	0.82%	\$ 78,830.79	\$ 3,232.06
	2. Water Wastewater Improvements	\$ 675,000.00	7/31/2009	\$ 443,346.08	2/26/2015	0.82%	\$ 88,669.21	\$ 3,635.44
	3. Water Wastewater Improvements	\$ 3,300,000.00	3/2/2012	\$ 572,396.00	2/26/2015	0.82%	\$ 81,771.00	\$ 4,693.65
	3. Water Wastewater Improvements	\$ 946,611.00	2/28/2014	\$ 946,611.00	2/26/2015	0.82%	\$ 44,932.00	\$ 7,762.21
	5.							
	6.							
S	7.							
H	8.							
E	9.							
E	TOTALS	\$ 5,521,611.00		\$ 2,356,507.00			\$ 294,203.00	\$ 19,323.36

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

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

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

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

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

INTEREST ON NOTES -	UTILITY BUDGET
2015 Interest on Notes	\$ 19,323.36
Less: Interest Accrued to 12/31/2014 Trial Balance	\$ 16,102.80
Subtotal	\$ 3,220.56
Add: Interest to be Accrued as of 12/31/2015	\$ 27,198.89
Required Appropriation - 2015	\$ 30,419.45

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Water and Waste Water Utility

S H E E T  
6 6

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014				2014 Authorizations	Accounts Payable Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013			
	Funded		Unfunded						Funded		Unfunded	
Various Cap. Improv. - Water/Wastewater Sys	115,824.29		\$ -		-		75,480.96		\$ 40,343.33		\$ -	
Various Cap. Improv. - Water/Wastewater Sys	1,257,689.89						77,169.53		\$ 1,180,520.36		\$ -	
Various Cap. Improv. - Water/Wastewater Sys	35,799.24		2,460,168.07				2,072,930.15		\$ 423,037.16		-	
Various Cap. Improv. - Water/Wastewater Sys	45,000.00		3,419,144.90				256,176.30		492,823.70		2,715,144.90	
Various Cap. Improv. - Water/Wastewater Sys					5,534,000.00		1,381.13		1,162,618.87		4,370,000.00	
<b>Total</b>	<b>70000-</b>		1,454,313.42	5,879,312.97	5,534,000.00		2,483,138.07		3,299,343.42		7,085,144.90	

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

# Water/Wastewater UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2014	XXXXXX	XX	2,379.00	
Received from 2014 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2014	2,379.00		XXXXXX	XX
	2,379.00		2,379.00	

# UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2014	XXXXXX	XX		
Received from 2014 Budget Appropriation *	XXXXXX	XX		
Received from 2014 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2014			XXXXXX	XX

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated		Total Obligations Authorized		Downpayment Provided by Ordinance		Amount of Down Payment in Budget of 2014 or Prior Years	
Various improvement Water/Wastewater	\$	5,534,000.00	\$	4,370,000.00				

**Water and Wastewater UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR 2014

	Debit		Credit	
Balance January 1, 2014	XXXXXXXXXX	XX	743,087.92	
Premium on Liquidation of Debt Service Reserve	XXXXXXXXXX	XX	-	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	XX	-	
Balance of Liquidated Reserve Account			-	
Appropriated to Finance Improvement Authorizations	609,000.00		XXXXXXXXXXXX	XX
Appropriated to 2014 Budget Revenue	-		XXXXXXXXXXXX	XX
Balance December 31, 2014	134,087.92		XXXXXXXXXXXX	XX
	743,087.92		743,087.92	



**SCHEDULE OF PARKING UTILITY BUDGET - 2014**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Parking Fees	701,000.00	739,877.85	38,877.85
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX
Subtotal			
Deficit (General Budget)** _____ 06			
_____ 07	701,000.00	739,877.85	38,877.85

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXX XX
Adopted Budget	701,000.00
Added by N.J.S. 40A:4-87	
Emergency	-
Total Appropriations	701,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	701,000.00
Deduct Expenditures:	
Paid or Charged	580,610.29
Reserved	120,389.71
Surplus (General Budget)**	-
Total Expenditures	701,000.00
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

**STATEMENT OF 2014 OPERATION**  
**PARKING UTILITY**

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

**SECTION 1:**

Revenue Realized:	XXXXXXXXXX	XX	
Budget Revenue Realized (Not Including "Deficit (General Budget)")	739,877.85		
Miscellaneous Revenues Not Anticipated	576.89		
2013 Appropriation Reserves Canceled* (Excess Revenue Realized)	59,108.13		
Cancellation of prior year accounts payable	1,245.05		
<b>Total Revenue Realized</b>			800,807.92
Expenditures:	XXXXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	XX	
Paid or Charged	580,610.29		
Reserved	120,389.71		
Expended Without Appropriation	-		
Receivable Due From Trustee	-		
Cash Refund of Prior Year's Revenue	-		
-	-		
Overexpenditure of Appropriation Reserves	-		
Total Expenditures	701,000.00		
Less: Deferred Charges Included In Above "Total Expenditures"	-		
<b>Total Expenditures - As Adjusted</b>			701,000.00
<b>Excess</b>			99,807.92
Budget Appropriation - Surplus (General Budget)**	-		
Remainder = Balance of "Results of 2014 Operation" (("Excess in Operations" - Sheet 60)	99,807.92		
<b>Deficit</b>			
Anticipated Revenue - Deficit (General Budget)**			
Remainder = Balance of "Results of 2014 Operation" (("Excess in Operations" - Sheet 60)			

**SECTION 2:**

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

2013 Appropriation Reserves Canceled in 2014	59,108.13		
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None		
<b>* Excess (Revenue Realized)</b>			59,108.13

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

**STATEMENT OF 2014 OPERATIONS PARKING UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXXXXX	XX	38,877.85	
Unexpended Balances of Appropriations	XXXXXXXXXX	XX	-	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	XX	576.89	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX	XX	59,108.13	
Appropriations Cancelled			1,245.05	
Deficit in Anticipated Revenue	-		XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXXXXX	XX		
Excess in Operations - to Operating Surplus	99,807.92		XXXXXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	99,807.92		99,807.92	

**OPERATING SURPLUS - PARKING UTILITY**

	Debit		Credit	
Balance January 1, 2014	XXXXXXXXXX	XX	391,525.74	
Excess in Results of 2014 Operations	XXXXXXXXXX	XX	99,807.92	
Amount Appropriated in 2014 Budget - Cash	-		XXXXXXXXXX	XX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXXXXX	XX
Balance December 31, 2014	491,333.66		XXXXXXXXXX	XX
	491,333.66		491,333.66	

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

Cash		659,791.39	
Investments			
Interfund Accounts Receivable			
Subtotal		659,791.39	
Deduct Cash Liabilities Marked with "C" on Trial Balance		168,457.73	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		491,333.66	
* Other Assets Pledged to Operating Surplus			
Deferred Charges #			
Operating Deficit #			
Total Other Assets		-	
		491,333.66	

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

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

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

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

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

NOT APPLICABLE

\* 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. _____	_____	\$ _____

NOT APPLICABLE

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

NOT APPLICABLE

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
UTILITY ASSESSMENT BONDS**

	Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxx	xx	-		
Issued	xxxxxxxxxx	xx	-		
Paid	0		xxxxxxxxxx	xx	
Outstanding December 31, 2014			xxxxxxxxxx	xx	
			\$ -		
<b>2015 Bond Maturities - Assessment Bonds</b>					\$
<b>2015 Interest on Bonds *</b>					
<b><u>Parking</u> UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2014	xxxxxxxxxx	xx	820,000.00		
Issued	xxxxxxxxxx	xx	-		
Paid	85,000.00		xxxxxxxxxx	xx	
Outstanding, December 31, 2014	735,000.00		xxxxxxxxxx	xx	
	\$ 820,000.00		\$ 820,000.00		
<b>2015 Bond Maturities - Capital Bonds</b>					\$ 85,000.00
<b>2015 Interest on Bonds *</b>					\$ 25,850.00

**INTEREST ON BONDS - Parking UTILITY BUDGET**

2015 Interest on Bonds (*Items)	\$	25,850.00	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	11,847.92	
Subtotal	\$	14,002.08	
Add: Interest to be Accrued as of 12/31/15	\$	9,900.00	
Required Appropriation 2015			\$ 23,902.08

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	\$ -		

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014				2014 Authorizations	Accounts Payable Canceled	Expended	Authorizations Canceled	Balance - December 31, 2014				
	Funded		Unfunded						Funded		Unfunded		
Parking Deck rehabilitation and improvements	217,827.12		\$ -		-	177,008.78	-	\$ 40,818.34					
<b>Total</b>	<b>70000-</b>		217,827.12		-		177,008.78		-		40,818.34		-

Parking Utility  
  
 S H E E T  
  
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Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.





**SCHEDULE OF MARINA UTILITY BUDGET - 2014**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Slip Rental Fees	198,000.00	226,233.66	28,233.66
Miscellaneous Revenue	-	6,909.00	6,909.00
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX XX	XXXXXXXXXX X	XXXXXXXXXX XX
Subtotal			
Deficit (General Budget)** _____ 06			
_____ 07	198,000.00	233,142.66	35,142.66

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:		XXXXXXXXXX XX
Adopted Budget		198,000.00
Added by N.J.S. 40A:4-87		
Emergency		-
Total Appropriations		198,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		198,000.00
Deduct Expenditures:		
Paid or Charged	195,720.64	
Reserved	2,279.36	
Surplus (General Budget)**	-	
Total Expenditures		198,000.00
Unexpended Balance Canceled (See Footnote)		-

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

**STATEMENT OF 2014 OPERATION**  
**MARINA UTILITY**

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

**SECTION 1:**

Revenue Realized:	XXXXXXXXXX	XX	
Budget Revenue Realized (Not Including "Deficit (General Budget)")	226,233.66		
Miscellaneous Revenues Not Anticipated	6,909.00		
2012 Appropriation Reserves Canceled* (Excess Revenue Realized)	-		
Cancellation of prior year accounts payable	-		
<b>Total Revenue Realized</b>			<b>233,142.66</b>
Expenditures:	XXXXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	XX	
Paid or Charged	195,720.64		
Reserved	2,279.36		
Expended Without Appropriation			
Receivable Due From Trustee	-		
Cash Refund of Prior Year's Revenue	-		
Overexpenditure of Appropriation Reserves	-		
<b>Total Expenditures</b>	<b>198,000.00</b>		
Less: Deferred Charges Included In Above "Total Expenditures"	-		
<b>Total Expenditures - As Adjusted</b>			<b>198,000.00</b>
<b>Excess</b>			<b>35,142.66</b>
Budget Appropriation - Surplus (General Budget)**	-		
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations" - Sheet 60)	35,142.66		
<b>Deficit</b>			
Anticipated Revenue - Deficit (General Budget)**			
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations" - Sheet 60)			

**SECTION 2:**

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

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

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

**STATEMENT OF 2014 OPERATIONS MARINA UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXXXXX	XX	28,233.66	
Unexpended Balances of Appropriations	XXXXXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	XX	6,909.00	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX	XX	2,256.70	
Appropriations Cancelled				
Refund of PY Revenue	1,000.00			
Deficit in Anticipated Revenue		-	XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXXXXX	XX		
Excess in Operations - to Operating Surplus	36,399.36		XXXXXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	36,399.36		37,399.36	

**OPERATING SURPLUS - MARINA UTILITY**

	Debit		Credit	
Balance January 1, 2014	XXXXXXXXXX	XX	45,481.00	
Excess in Results of 2014 Operations	XXXXXXXXXX	XX	36,399.36	
Amount Appropriated in 2014 Budget - Cash		-	XXXXXXXXXX	XX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXXXXX	XX
Balance December 31, 2014	81,880.36		XXXXXXXXXX	XX
	81,880.36		81,880.36	

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

Cash			100,882.85	
Investments				
Interfund Accounts Receivable				
Subtotal			100,882.85	
Deduct Cash Liabilities Marked with "C" on Trial Balance			19,002.49	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			81,880.36	
* Other Assets Pledged to Operating Surplus				
Deferred Charges #				
Operating Deficit #				
Total Other Assets			-	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2015 BUDGET			81,880.36	

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

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

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

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

NOT APPLICABLE

\* 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. _____	_____	\$ _____

NOT APPLICABLE

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

NOT APPLICABLE