ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS: 11,011
NET VALUATION TAXABLE 2013: $ 1,713,129,200
MUNICODE 0267

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

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

Borough of Westwood, County of Bergen

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature
Gary J. Vihel
Title: Registered Municipal Accountant

(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 not prepared 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, Durene Ayer, am the Chief Financial Officer, License # N0508 of the Borough of Westwood, County of Bergen and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature:
Title: Chief Financial Officer
Address: 101 Washington Ave, Westwood, NJ 07675
Phone Number: (201) 664-7100
Fax Number: (201) 664-5340

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 Borough of Westwood as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, taken as a whole.

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

Registered Municipal Accountant

Lerch, Vinci, and Higgins, LLP

17-17 Route 208 North

Fair Lawn, New Jersey 07410

Phone (201) 791-7100

Fax (201) 791-3035

Certified by me

this 10th day of February, 2014

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed name: Armand S. Marini III

Signature:

Certificate #: 7683

Date: 2-12-14

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%.**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%;**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation or levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2014.

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: Borough of Westwood

Chief Financial Officer: Durene Ayer

Signature: _____

Certificate #: N0508

Date: 2/13/14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate#: _____

Date: _____

22-6002406
Fed. I.D. #

WESTWOOD
Municipality

BERGEN
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 134,752	$ 88,580	$ 560,154

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

X Single Audit

_____ Program Specific Audit

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

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

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

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

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

Signature of Chief Financial Officer

3/10/14
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Borough of Westwood, County of Bergen during the year 2013 and that the sheets 40 to 68 are unnecessary.

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

Name: [illegible]

Title: Registered Municipal Accountant

(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, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 1,713,129,200 (2013 - Reval to be completed 3/7/14).

Barbara A. Potash

SIGNATURE OF TAX ASSESSOR

WESTWOOD

MUNICIPALITY

BERGEN

COUNTY

POST CLOSING

TRIAL BALANCE - CURRENT FUND

AS OF DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash	$ 3,382,275	
Change Fund	550	
Sub-Total	3,382,825	
Grants Receivable	119,821	
Special Emergency Authorizations	337,000	
Receivables and Other Assets With Reserves:		
Taxes Receivable	347,883	
Tax Title Liens Receivable	105,970	
Property Acquired For Taxes	3,198,600	
Revenue Accounts Receivable	12,689	
Due From Westwood Parking Authority	5,400	
Due from Animal Control Fund	1,058	
Due from General Capital Fund	73,849	
Due from Unemployment Insurance Fund	13,775	
Due from Public Assistance Fund	13	
Sub-Total	3,759,237	
Appropriation Reserves		$ 607,817
Encumbrances Payable		493,841
Prepaid Taxes		160,577
Due to State of NJ- Senior Citizens and Veterans		20,376
Amount Due to County for Taxes		50,354
Tax Overpayments		137,412
Due to Other Trust Fund		3,455
Due to State of NJ - Construction Fees		2,932
Due to State of NJ - Marriage Licenses		250
Reserve for Watershed Moratorium Aid		705
Reserve for Codification of Ordinances		526
Continued on Next Page		
	7,598,883	1,478,245

Sheet 3

POST CLOSING

TRIAL BALANCE - CURRENT FUND

AS OF DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Reserve for Appropriated Grants		$ 143,004
Reserve for Unappropriated Grants		4,489
Sub-Total		1,625,738 C
Special Emergency Notes		325,000
Total Liabilities		1,950,738
Reserve For Receivables		3,759,237
Fund Balance		1,888,908
	$ 7,598,883	$ 7,598,883

Sheet 3a

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2*
AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash	$ 132,989	
Due to Current Fund		$ 13
Reserve For Public Assistance Expenditures		
PATF #1		392
PATF #2		132,584
Totals	$ 132,989	$ 132,989

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

Sheet 4

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
NOT APPLICABLE				

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
TRUST - ANIMAL CONTROL		
Cash	$ 13,991	
Due to Current Fund		$ 1,058
Due to State of New Jersey		2
Reserve For Expenditures		12,931
Totals	$ 13,991	$ 13,991
TRUST - OTHER		
Cash	$ 1,265,530	
Due from Current Fund - Other Trust	3,455	
Due to Westwood Parking Authority		$ 1,006
Reserve for:		
Tax Sale Premium		494,600
Payroll		14,451
POAA		16,988
Miscellaneous Reserves		359,605
Recycling		21,137
Developers Escrow		310,506
Affordable Housing		39,539
Tax Sale Redemption		11,153
Totals	$ 1,268,985	$ 1,268,985
UNEMPLOYMENT INSURANCE		
Cash	$ 14,118	
Due to State of New Jersey		$ 191
Due to Current Fund		13,775
Reserve for Unemployment Claims		152
Totals	$ 14,118	$ 14,118

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
Totals	$ -	$ -

Sheet 6-1

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:.....	(1)	$	9,573
		x	1.25%
	(2)	$	11,966
Municipal Public Defender Trust Cash Balance December 31, 2013:.....	(3)	$	-0-

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) = ... $ -0-

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

Chief Financial Officer: Durene Ayer

Signature:

Certificate #: N0508

Date: 2/10/14

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1.	Escrow Deposit	$ 397,190	$ 333,340	420,024	$ 310,506
2.	POAA Expenditures	16,394	1,502	908	16,988
3.	Tax Sale Certificates	15,402	345,235	349,484	11,153
4.	Recycling Program	61	30,841	9,765	21,137
5.	Beautification	13,590	2,750	27	16,313
6.	Safe Schools	358	6,800	4,329	2,829
7.	Code Comp. Penalty	86,406	13,525	452	99,479
8.	Fire Prevention Penalties	7,961	6,000		13,961
9.	Premium on Tax Sale	214,000	421,000	140,400	494,600
10.	Payroll	14,758	8,485,022	8,485,329	14,451
11.	Police Overtime Detail	29,486	237,595	248,706	18,375
12.	Shade Tree	12,650	2,610		15,260
13.	Recreation Donation	1,328		1,328	-
14.	Teen Center	46		46	-
15.	Tax Maps	100		100	-
16.	Miscellaneous	1,164	1,982	3,146	-
17.	Elevator Reserve	12,000	13,719	14,650	11,069
18.	Recreation Fees	151,961	426,305	395,947	182,319
19.	Affordable Housing	43,105	49	3,615	39,539
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
	Totals:	$ 1,017,960	$ 10,328,275	$ 10,078,256	$ 1,267,979

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget	Interest				
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Due To/From Current Fund								
Other Liabilities								
Trust Surplus	1,396						1,396	0
*Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
92-4 Acquisition of Property								
92-9 Acquisition of Property								
92-12/94-16 Various Improvements								
	$ 1,396	$ -	$ -	$ -	$ -	$ -	$ 1,396	$ -

*Show as red figure

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND
AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	$ 123,614	**********
Bonds and Notes Authorized But Not Issued	**********	$ 123,614
Cash	984,417	
Deferred Charges To Future Taxation		
Funded	12,335,622	
Unfunded	6,359,833	
Grants Receivable	1,197,267	
EIT Loan Receivable	90,857	
Prospective Assessments to be Raised	2,950	
Due To Current Fund		73,849
Improvement Authorizations		
Funded		697,641
Unfunded		529,512
Encumbrances Payable		177,880
Serial Bonds Payable		10,626,000
Bond Anticipation Notes Payable		6,734,000
Environmental Infrastructure Loan Payable		1,709,622
Reserve for:		
Grants Receivable		6,082
Prospective Assessments Raised by Taxation		2,950
Payment of Bonds		55,428
Pascack Brook Park Bikeway		50,189
Capital Improvement Fund		123,592
Fund Balance		184,201
	$ 21,094,560	$ 21,094,560

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	$ 3,876	$ 3,696,791	$ 317,842	$ 3,382,825
Trust - Assessment				
Trust - Animal Control		13,991		13,991
Trust - Other		1,328,532	63,002	1,265,530
Capital - General		1,035,420	51,003	984,417
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **		140,215	7,226	132,989
Unemployment Trust		14,118		14,118
Total	3,876	6,229,067	439,073	5,793,870

* Includes 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 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, 2013.

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, 2013.

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

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

Signature: _____ Title: Registered Municipal Accountant

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT	
Atlantic Stewardship Bank - Checking	3,696,791
Sub-Total	3,696,791
TRUST - ANIMAL CONTROL	
Atlantic Stewardship Bank - Checking	13,991
Subtotal	13,991
TRUST - OTHER	
Atlantic Stewardship Bank - Checking	540,116
Atlantic Stewardship Bank Escrow	11,464
Atlantic Stewardship Bank Escrow	312,579
Atlantic Stewardship Bank Beautification	177,315
Atlantic Stewardship Bank Payroll	21,439
Atlantic Stewardship Bank Recreation Trust	192,476
Atlantic Stewardship Bank Lien Redemption	33,604
Atlantic Stewardship Bank - Affordable Housing	39,539
Sub- Total	1,328,532
GENERAL CAPITAL	
Atlantic Stewardship Bank - Checking	1,035,420
Sub - Total	1,035,420
PUBLIC ASSISTANCE	
Atlantic Stewardship Bank - PATF 1	893
Atlantic Stewardship Bank - PATF 2	139,322
Sub - Total	140,215
UNEMPLOYMENT	
Atlantic Stewardship Bank - Checking	14,118
Sub - Total	14,118
Grand Total	$ 6,229,067

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan.1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance December 31, 2013
Municipal Alliance	$ 14,191	$ 9,876	$ 6,177			$ 17,890
Highway Safety Grant - GLE	1,300					1,300
Police Body Armor						
Federal Share	812					812
State Share	1,678					1,678
Municipal Stormwater Grant - DEP	17,862					17,862
Click it or Ticket	101					101
NJ Forest Service Grant	5,000	3,000				8,000
Green Community Challenge Grant	1,000					1,000
Alcohol Educ & Rehab	7					7
ADA Curb Cuts Grant	45,000	12,000	9,290	2,710		45,000
Disposal of Forfeited Prop-Police Accreditation	8,667					8,667
Senior Citizens Activities Grant		5,912	2,638			3,274
Federal Ballistic Vest Fund Grant		4,544	3,354			1,190
Drive Sober		8,800	4,400			4,400
Clean Communities		19,799	19,799			-
Recycling Tonnage		17,591	17,008			583
HAVA		3,000	1,500	500		1,000
Bergen County Forfeiture		5,397				5,397
DCA - Office of Smart Growth - Brownsfield	1,660					1,660
Totals	$ 97,278	$ 89,919	$ 64,166	$ 3,210	$ -	$ 119,821

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Transferred From 2012 Appropriation Reserves	Expended	Adjustment		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Alcohol Education & Rehab	$ 14,743			$ 20	446			14,317
New Jersey Forest Services	6,338							6,338
Recycling Tonnage Grant	42,240				36,697			5,543
Clean Communities Grant	1,735				1,735			
Municipal Alliance	24,841				2,225			22,616
Domestic Violence	2,477							2,477
Click It or Ticket	13							13
New Jersey State Police - SLA HOEP	3,235							3,235
Municipal Stormwater Regulation	12,540							12,540
Green Communities	500							500
Over the Limit - Under Arrest	5,258			4,382				9,640
Graduated Driver's License	1,300							1,300
DPW Feasibility Study	1,450							1,450
Police - Brownsfield	335							335
CDC - Department of Health Grant	8,546							8,546
ADA Curb Cuts	45,000							45,000
Police Accreditation				9,154				9,154
Grand Totals	$ 170,551		$ -	$ 13,556	$ 41,103	$ -	$ -	$ 143,004

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	$ 14,382	$ 14,382						$ -
Drive Sober	5,000	5,000						
Share Grant - DPW Feasibility Study	2,853							2,853
Police Body Armor	13,580	13,580						
NJ Tree Grant	2,807	2,807						
Alcohol Education and Rehabilitation					$ 1,636			1,636
Totals	$ 38,622	$ 35,769			$ 1,636			$ 4,489

*LOCAL DISTRICT SCHOOL TAX

NOT APPLICABLE		Debit	Credit
Balance January 1, 2013		xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2013)	85002-00	xxxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxxx	
Levy Calendar Year 2013		xxxxxxxxxxx	
Paid			xxxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	85003-00		xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00		xxxxxxxxxxx

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE		Debit	Credit
Balance January 1, 2013	85045-00	xxxxxxxxxxx	
2013 Levy	81105-00	xxxxxxxxxxx	
Interest Earned		xxxxxxxxxxx	
Expenditures			xxxxxxxxxxx
Balance December 31, 2013	85046-00		xxxxxxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032-00	xxxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxxx	
Levy Calendar Year 2013		xxxxxxxxxxx	$ 25,370,320
Paid		$ 25,370,320	xxxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85034-00		xxxxxxxxxxx
#Must include unpaid requisitions.		$25,370,320	$25,370,320

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE		Debit	Credit
Balance January 1, 2013		xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85042-00	xxxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxxx	
Levy Calendar Year 2013		xxxxxxxxxxx	
Paid			xxxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #	85043-00		xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85044-00		xxxxxxxxxxx
#Must include unpaid requisitions.			

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxxx	xxxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxx	$ 4,137
2013 Levy:		xxxxxxxxxxx	
General County	80003-03	xxxxxxxxxxx	4,418,250
County Library	80003-04	xxxxxxxxxxx	xxxxxxxxxxx
County Health		xxxxxxxxxxx	xxxxxxxxxxx
County Open Space Preservation		xxxxxxxxxxx	49,000
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxx	50,354
Paid		$ 4,471,387	xxxxxxxxxxx
Cancel			
Balance December 31, 2013		xxxxxxxxxxx	xxxxxxxxxxx
County Taxes			xxxxxxxxxxx
Due County for Added and Omitted Taxes		50,354	xxxxxxxxxxx
		$ 4,521,741	$ 4,521,741

SPECIAL DISTRICT TAXES

NOT APPLICABLE			Debit	Credit
Balance January 1, 2013		80003-06	xxxxxxxxxxx	xxxxxxxxxxx
2013 Levy: (List Each Type of District Tax Separately -see Footnote)			xxxxxxxxxxx	
Fire -	81108-00		xxxxxxxxxxx	
Sewer -	81111-00		xxxxxxxxxxx	
Water -	81112-00		xxxxxxxxxxx	
Garbage -	81109-00			xxxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxxx
			xxxxxxxxxxx	xxxxxxxxxxx
Total 2013 Levy		80003-07		xxxxxxxxxxx
Paid		80003-08		
Balance December 31, 2013		80003-09		xxxxxxxxxxx

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

NOT APPLICABLE		Debit	Credit
Balance January 1, 2013	80004-01	xxxxxxxxxx	
State Library Aid Received in 2013	80004-02	xxxxxxxxxx	
			xxxxxxxxxx
Expended	80004-09		
Balance December 31, 2013	80004-10		

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

Balance January 1, 2013	80004-03	xxxxxxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxxxxxx	
Expended **NOT APPLICABLE**	80004-11		xxxxxxxxxx
Balance December 31, 2013	80004-12		

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

Balance January 1, 2013	80004-05	xxxxxxxxxx	
State Library Aid Received in 2013	80004-06	xxxxxxxxxx	xxxxxxxxxx
Expended **NOT APPLICABLE**	80004-13		xxxxxxxxxx
Balance December 31, 2013	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	xxxxxxxxxx	
State Library Aid Received in 2013	80004-08	xxxxxxxxxx	
Expended **NOT APPLICABLE**	80004-15		xxxxxxxxxx
Balance December 31, 2013	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	$ 1,485,000	$ 1,485,000	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Adopted Budget		2,651,488	2,589,593	$ (61,895)
Added by N.J.S.A. 40A:4-87: (List on 17a)		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Attached		41,814	41,814	
Total Miscellaneous Revenue Anticipated	80103-	2,693,302	2,631,407	(61,895)
Receipts from Delinquent Taxes	80104-	350,000	392,352	42,352
Amount to be Raised by Taxation:		xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	11,686,675	xxxxxxxxxxxx	xxxxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxxxx	xxxxxxxxxxxx
(c) Minimum Library Tax		656,953	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	12,343,628	13,198,385	854,757
		$16,871,930	$17,707,144	$835,214

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxxxx	$42,146,309
Amount to be Raised by Taxation		xxxxxxxxxxxx	xxxxxxxxxxxx
Local District School Tax	80109-00		xxxxxxxxxxxx
Regional School Tax	80119-00	$ 25,370,320	xxxxxxxxxxxx
Regional High School Tax	80110-00		xxxxxxxxxxxx
County Taxes	80111-00	4,467,250	xxxxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	50,354	xxxxxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxxxxx
Municipal Open Space Tax	80120-00		
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxxxx	940,000
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	13,198,385	xxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxxx	
		$43,086,309	$43,086,309

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Federal Ballistic Vest Fund Grant	$ 4,544	$ 4,544	
Clean Communities Grant	19,799	19,799	
Bergen County Forfeiture Funds	5,397	5,397	
Drive Sober Labor Day Crackdown 2013	4,400	4,400	
Senior Citizens Activities Grant	3,274	3,274	
Drive Sober Year End Crackdown 2013	4,400	4,400	
Total (Sheet 17)	$41,814	$41,814	$0

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

CFO Signature:_____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	$16,830,116
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	41,814
Appropriated for 2013 (Budget Statement Item 9)		80012-03	16,871,930
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)		80012-04	325,000
Total General Appropriations (Budget Statement Item 9)		80012-05	17,196,930
Add Overexpenditures (see footnote)		80012-06	-
Total Appropriations and Overexpenditures		80012-07	17,196,930
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	$15,591,423	
Paid or Charged - Res. for Uncollected Taxes	80012-09	940,000	
Reserved	80012-10	607,817	
Total Expenditures			17,139,240
Unexpended Balances Canceled (see footnote)		80012-12	$57,690

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)

2013 Authorizations	**NOT APPLICABLE**		
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			
Deduct Expenditures			
Paid or Charged			
Reserved			
Total Expenditures			

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxxx	xxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxx	
Delinquent Tax Collections	80013-02	xxxxxxxxxxx	$ 42,352
		xxxxxxxxxxx	
Required Collection of Current Taxes	80013-03		854,757
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxxxx	57,690
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxx	220,832
Miscellaneous Revenue Not Anticipated			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxx	
		xxxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxxxxxxx	330,517
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxxxx	5
Prior Year Balances Cancelled - Accounts Payable		xxxxxxxxxxx	2,326
		xxxxxxxxxxx	
		xxxxxxxxxxx	
		xxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxxx	xxxxxxxxxxx
Balance - January 1, 2013	80013-07		xxxxxxxxxxx
Balance - December 31, 2013	80013-08	xxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxx	xxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	$ 61,895	xxxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxxx
			xxxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxxx
Interfund Advance Originating in 2013	80013-12	88,695	xxxxxxxxxxx
Senior Citizen Disallowed - Prior Year		3,194	
Tax Appeals Refunded		231,805	
Refund of Prior Year Revenues		2,378	xxxxxxxxxxx
			xxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,120,512	xxxxxxxxxxx
		$1,508,479	$1,508,479

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SOURCE	AMOUNT REALIZED
LOSAP Refund	$ 28,012
FEMA Reimbursement	102,691
Sale of Capital Assets	10,427
Bid Specs	350
2 % Administrative Fee - Senior Citizens/Veterans Deductions	217
Administrative Fee - Homestead Rebate	829
Closure of Bond & Coupon Account	30,370
Assessment Trust Fund Surplus	1,396
Transfer from Lien Redemption Account - Per Resolution	15,403
Reimbursement of COAH Fees	3,607
Statutory Excess - Animal Control	3,365
Miscellaneous	24,165
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$ 220,832

SURPLUS - CURRENT FUND

YEAR 2013

			Debit	Credit
1.	Balance - January 1, 2013	80014-01	xxxxxxxxxxxx	$2,253,396
2.			xxxxxxxxxxxx	
3.	Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxxxx	1,120,512
4.	Amount Appropriated in the 2013 Budget-Cash	80014-03	$1,485,000	xxxxxxxxxxxx
5.	Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxx xxxxxxxxxxxx
6.				xxxxxxxxxxxx
7.	Balance - December 31, 2013	80014-05	$ 1,888,908	xxxxxxxxxxxx
			$3,373,908	$3,373,908

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

Cash		80014-06	$3,382,825
Investments		80014-07	
Sub-Total			3,382,825
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	1,625,738
Cash Surplus		80014-09	1,757,087
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	12,000	
Cash Deficit #	80014-13		
Grants Receivable		119,821	
Total Other Assets		80014-14	131,821
		80014-15	$1,888,908

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 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 - 2013 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #			82101-00	$ $42,194,374
				82113-00	$
2.	Amount of Levy - Special District Taxes			82102-00	$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			82103-00	$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			82104-00	$ 475,178
5a.	Subtotal 2013 Levy	$ 42,669,552			
5b.	Reductions due to tax appeals**	$			
5.	Total 2013 Levy			82106-00	$ 42,669,552
6.	Transferred to Tax Title Liens			82107-00	$ 6,291
7.	Transferred to Foreclosed Property			82108-00	$
8.	Remitted, Abated or Canceled			82109-00	$ 169,069
9.	Discount Allowed			82110-00	$
10.	Collected in Cash: In 2012		82121-00	$153,748	
	In 2013 *		82122-00	$41,907,811	
	State's Share of 2013 Senior Citizens and Veterans Deductions allowed		82123-00	$84,750	
	R.E.A.P. Revenue		82124-00	$	
	Total To Line 14		82111-00	$42,146,309	
11.	Total Credits				$ 42,321,669
12.	Amount Outstanding - December 31, 2013			83120-00	$ 347,883
13.	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	98.77% 82112-00			

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale check here [ ] & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 42,146,309
Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	$ 42,146,309

Note A: In showing the above percentage, the following should be noted:
Where Item 5 shows $1,500,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 / $1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

Note: On Item 1, if Duplicate (Analysis) Figure is used, be sure to include Senior Citizens and Veteran Deductions.

* Include overpayments applied as part of 2013 collections.

**Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE/TAXLEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale **NOT APPLICABLE**

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

LESS : proceeds from Accelerated Tax Sale..... _____

NET Cash Collected..... $ _____

Line 5c(sheet 22) Total 2013 Tax Levy..... $ _____

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

---

(2) Utilizing Tax Levy Sale **NOT APPLICABLE**

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 2013 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, 2013	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxxxx	$20,376
2. Sr. Citizens Deductions Per Tax Billings	$7,000	xxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	76,000	xxxxxxxxxxxx
4. Senior Citizen and Veteran Deductions Allowed by Tax Collector	2,000	xxxxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed by Tax Collector	xxxxxxxxxxxx	250
8. Sr. Citizens Deductions Disallowed by Tax Collector - Prior Years	xxxxxxxxxxxx	3,194
9. Received in Cash from State	xxxxxxxxxxxx	81,556
10.		
11.		
12. Balance - December 31, 2013	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxx	
Due To State of New Jersey	$ 20,376	xxxxxxxxxxxx
	$105,376	$105,376

Calculation of Amount to be included on Sheet 22, Item 10 -
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	$7,000
Line 3	76,000
Line 4	2,000
Sub - Total	85,000
Less: Line 7	250
To Line 10, Sheet 22	$84,750

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - (NJSA 54:3-27)

NOT APPLICABLE		Debit	Credit
Balance January 1, 2013		xxxxxxxxxxxx	$ -
Taxes Pending Appeals	$ -	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxx	
Budget Appropriation			
Cash paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)			xxxxxxxxxxxx
Balance December 31, 2013			xxxxxxxxxxxx
Taxes Pending Appeals*		xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013		$ -	$ -

Stephanie Stokes
Signature of Tax Collector

T-1546
License #

2/12/14
Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2014 MUNICIPAL BUDGET

BOROUGH OF WESTWOOD COUNTY OF BERGEN			YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		80015-		xxxxxxxxxx
2. Local District School Tax -	Actual	80016-		
	Estimate **	80017-		xxxxxxxxxx
3. Regional School District Tax -	Actual	80025-		
	Estimate *	80026-		xxxxxxxxxx
4. Regional High School Tax School Budget	Actual	80018-		
	Estimate *	80019-		xxxxxxxxxx
5. County Tax -	Actual	80020-		
	Estimate *	80021-	0	xxxxxxxxxx
6. Special District Taxes -	Actual	80022-		
	Estimate *	80023-		xxxxxxxxxx
7. Municipal Open Space Tax -	Actual	80027-		
	Estimate *	80028-		xxxxxxxxxx
8. Total General Appropriations & Other Taxes		80024-01	0	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)		80024-02		
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	0	
11. Amount of Item 10 Divided by 97.50% [820074-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05	0	

Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)		
Regional School District Tax (Amount Shown on Line 3 Above)	0	
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)	0	
Special District Tax (Amount Shown on Line 6 Above)	0	
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget	0	
Total Amount (see Line 11)	0	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	0
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		0
Item 12 - Appropriation: Reserve for UncollectedTaxes		0
Sub-Total		0
Less: Item 9 - Total Anticipated Revenues		0
Amount to be Raised by Taxation in Municipal Budget	80024-07	0

*May not be stated in an amount less than "actual" Tax of year 2013.

**Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

NOT APPLICABLE

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

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

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

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

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

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) $ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) $ _____

Total $ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) $ _____

4. Cash Required $ _____

5. Total Required at _____% (items 4+6) $ _____

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. BALANCE JANUARY 1, 2013			$467,819	xxxxxxxxxxx
A. Taxes	83102-00	$434,380	xxxxxxxxxxx	xxxxxxxxxxx
B. Tax Title Liens	83103-00	33,439	xxxxxxxxxxx	xxxxxxxxxxx
2. CANCELLED:			xxxxxxxxxxx	xxxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxxx	$ 9,884
B. Tax Title Liens		83106-00	xxxxxxxxxxx	
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:			xxxxxxxxxxx	xxxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxx	
4. ADDED TAXES		83110-00	3,194	xxxxxxxxxxx
5. ADDED TAX TITLE LIENS		83111-00		xxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens			xxxxxxxxxxx	xxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxxx	35,338
B. Tax Title Liens - Transfers from Taxes		83107-00	35,338	xxxxxxxxxxx
7. BALANCE BEFORE CASH PAYMENTS			xxxxxxxxxxx	461,129
8. TOTALS			506,351	506,351
9. BALANCE BROUGHT DOWN			461,129	xxxxxxxxxxx
10. COLLECTED:			xxxxxxxxxxx	392,352
A. Taxes	83116-00	392,352	xxxxxxxxxxx	xxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxx	xxxxxxxxxxx
11. Interest & Costs - 2013 Tax Sale		83118-00	30,902	xxxxxxxxxxx
12. 2013 TAXES TRANSFERRED TO LIENS		83119-00	6,291	xxxxxxxxxxx
13. 2013 TAXES		83123-00	347,883	xxxxxxxxxxx
14. BALANCE, DECEMBER 31, 2013			xxxxxxxxxxx	453,853
A. Taxes	83121-00	347,883	xxxxxxxxxxx	xxxxxxxxxxx
B. Tax Title Liens	83122-00	105,970	xxxxxxxxxxx	xxxxxxxxxxx
15. TOTALS			$846,205	$846,205

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 85.08%

17. Item No. 14 multiplied by percentage shown above is 386,138 and represents the maximum amount that can be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current taxes)

(1) These amounts will always be the same

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

		Debit	Credit
1. BALANCE JANUARY 1, 2013	84101-00	$ 3,198,600	xxxxxxxxxxxx
2. FORECLOSED OR DEEDED IN 2013		xxxxxxxxxxxx	xxxxxxxxxxxx
3. TAX TITLE LIENS	84103-00	-	xxxxxxxxxxxx
4. TAXES RECEIVABLE	84104-00		
5A.	84102-00		
5B.	84105-00		
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00		
8. SALES			
9. CASH *	84109-00		
10. CONTRACT	84110-00		
11. MORTGAGE	84111-00		
12. LOSS ON SALES	84112-00		
13. GAIN ON SALES	84113-00		
14. BALANCE, DECEMBER 31, 2013	84114-00	xxxxxxxxxxxx	$ 3,198,600
		$3,198,600	$3,198,600

CONTRACT SALES

NOT APPLICABLE		Debit	Credit
15. BALANCE, JANUARY 1, 2013	84115-00		xxxxxxxxxxxx
16. 2013 SALES FROM FORECLOSED PROPERTY	84116-00		xxxxxxxxxxxx
17. COLLECTED *	84117-00	xxxxxxxxxxxx	
18.	84118-00	xxxxxxxxxxxx	
19. BALANCE DECEMBER 31, 2013	84119-00	xxxxxxxxxxxx	

MORTGAGE SALES

NOT APPLICABLE		Debit	Credit
20. BALANCE JANUARY 1, 2013	84120-00		xxxxxxxxxxxx
21. 2013 SALES FROM FORECLOSED PROPERTY	84121-00		xxxxxxxxxxxx
22. COLLECTED *	84122-00	xxxxxxxxxxxx	
23.	84123-00	xxxxxxxxxxxx	
24. BALANCE, DECEMBER 31, 2013	84124-00	xxxxxxxxxxxx	

Analysis of Sale of Property: $ -
* Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget -

To Results of Operation (Sheet 19) -

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

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

	Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as of Dec. 31, 2013
1.	Emergency Authorization - Municipal*			$ -	$ -
2.	Emergency Authorizations - Schools	$		$	$
3.	Deficit in Unemployment	$ 5,111	$ 5,000 **		$ -
4.		$	$	$	$
5.		$	$	$	$
6		$	$	$	$
7.		$	$	$	$
8.		$	$	$	$
9.		$	$	$	$
10.		$	$	$	$

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

**Balance of deficit funded by current year operations.

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

	Date	Purpose	Amount
1.		NOT APPLICABLE	
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1.		NOT APPLICABLE		$	
2.				$	
3.				$	
4.				$	

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Cancelled by Resolution	
5/20/2008	CODIFICATION OF ORDINANCES	$ 34,025	$ 6,805	$ 6,805	$ 6,805		$ -
5/31/2011	MASTER PLAN	20,000	4,000	16,000	4,000		12,000
4/2013	REVALUATION OF REAL PROPERTY	325,000	65,000				325,000
	Totals	$ 379,025	$ 75,805	$ 22,805	$ 10,805	$ -	$ 337,000
				80025-00	80026-00		

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

Chief Financial Officer

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

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 , 2012	REDUCED IN 2013		Balance Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
	NOT APPLICABLE						
	Totals	$ -	$ -	$ -	$ -		$ -
				80027-00	80028-00		

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2014 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
OUTSTANDING JANUARY 1, 2013	80033-01	xxxxxxxxxxx	$11,486,000	
ISSUED	80033-02	xxxxxxxxxxx		
PAID	80033-03	$860,000	xxxxxxxxxxx	
CANCELLED AT ISSUANCE				
REFUNDED				
OUTSTANDING DECEMBER 31, 2013	80033-04	10,626,000	xxxxxxxxxxx	
		$11,486,000	$11,486,000	
2014 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	$ 925,000
2014 INTEREST ON BONDS*	80033-06		351,267	
ASSESSMENT SERIAL BONDS				
OUTSTANDING JANUARY 1, 2013	80033-07	xxxxxxxxxxx		
ISSUED	80033-08	xxxxxxxxxxx		
PAID	80033-09		xxxxxxxxxxx	
NOT APPLICABLE				
OUTSTANDING DECEMBER 31, 2013	80033-10	$0	xxxxxxxxxxx	
		$0	$ -	
2014 BOND MATURITIES - ASSESSMENT BONDS			80033-11	0
2014 INTEREST ON BONDS*	80033-12		0	
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	$ 351,267

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE	$ -			
Total	$ -	$ -		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR LOANS

ECONOMIC DEVELOPMENT LOANS

		Debit	Credit	2014 Debt Service
OUTSTANDING JANUARY 1, 2013	80033-01	xxxxxxxxxxx	$25,005	
ISSUED	80033-02	xxxxxxxxxxx		
PAID	80033-03	$25,005	xxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2013	80033-04	-	xxxxxxxxxxx	
		$25,005	$25,005	
2014 LOAN MATURITIES			80033-05	
2014 INTEREST ON LOANS			80033-06	
TOTAL 2014 DEBT SERVICE FOR EDA LOANS			80033-13	$ -

ENVIRONMENTAL INFRASTRUCTURE LOAN

OUTSTANDING JANUARY 1, 2013	80033-07	xxxxxxxxxxx	$ 2,158,130	
ISSUED	80033-08	xxxxxxxxxxx		
PAID	80033-09	$ 448,508	xxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2013	80033-10	$1,709,622	xxxxxxxxxxx	
		$2,158,130	$2,158,130	
2014 LOAN MATURITIES			80033-11	$ 457,811
2014 INTEREST ON LOANS			80033-12	33,675
TOTAL 2014 DEBT SERVICE FOR EIT LOAN			80033-13	$ 491,486

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	$ -	$ -		
	80033-14	80033-15		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BOND

TYPE I SCHOOL TERM BONDS

NOT APPLICABLE		Debit	Credit	2014 Debt Service
OUTSTANDING JANUARY 1, 2013	80034-01	xxxxxxxxxxx		
PAID	80034-02		xxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2013	80034-03		xxxxxxxxxxx	
2014 BOND MATURITIES - TERM BONDS		80034-04		
2014 INTEREST ON BONDS*		80034-05		

TYPE I SCHOOL SERIAL BOND

OUTSTANDING JANUARY 1, 2013	80034-06	xxxxxxxxxxx		
ISSUED	80034-07	xxxxxxxxxxx		
PAID	80034-08		xxxxxxxxxxx	
NOT APPLICABLE				
OUTSTANDING DECEMBER 31, 2013	80034-09		xxxxxxxxxxx	
2014 INTEREST ON BONDS*		80034-10		
2014 BOND MATURITIES - SERIAL BONDS			80034-11	
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)			80034-12	

LIST OF BONDS ISSUED DURING 2013

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	$	$
2. Special Emergency Notes	80037-	325,000	601
3. Tax Anticipation Notes	80038-	$	$
4. Interest on Unpaid State and County Taxes	80039-	$	$
5.		$	$
6.		$	$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement For Principal	2014 Budget Requirement For Interest **	Interest Computed To (Insert Date)
1. Ord. 07-12 Fire Equipment	64,600	7/24/2008	42,593	5/2/2014	1.00%	7,178	425	5/2/2014
2. Ord. 08-01 Road Improvements	237,500	7/24/2008	72,966	5/2/2014	1.00%	12,500	728	5/2/2014
3. Ord. 08-11 Acq. Of Technology Equipment	28,500	5/11/2009	22,166	5/2/2014	1.00%	3,167	221	5/2/2014
4. Ord. 08-20 Acq. Of Equipment	156,750	5/11/2009	121,916	5/2/2014	1.00%	17,417	1,216	5/2/2014
5. Ord. 08-22 Supp-Emerson Pump Station	120,000	5/11/2009	111,724	5/2/2014	1.00%	4,138	1,114	5/2/2014
6. Ord. 08-32 Acq. Of Fire Department Equipment	52,725	5/11/2009	47,175	5/2/2014	1.00%	2,775	470	5/2/2014
7. Ord. 08-33 Acq. Of Playground Equipment	28,500	5/11/2009	26,534	5/2/2014	1.00%	983	265	5/2/2014
8. Ord. 09-01 2009 Road Improvement Program	237,750	5/11/2009	212,724	5/2/2014	1.00%	12,513	2,121	5/2/2014
9. Ord. 09-21 Acq. Of Fire Department Equipment	53,675	10/30/2009	48,025	5/2/2014	1.00%	2,825	479	5/2/2014
10. Ord. 09-22 Acq. Of Public Works Depart Equipment	135,015	10/30/2009	80,163	5/2/2014	1.00%	15,002	799	5/2/2014
11. Ord. 10-3 The 2010 Roadway Improvement Program	237,500	9/8/2010	225,000	5/2/2014	1.00%	12,500	2,244	5/2/2014
12. Ord. 10-4 Improvements to Westvale Park	1,809,500	9/8/2010	1,747,103	5/2/2014	1.00%	62,397	17,422	5/2/2014
13. Ord 10-13 Various Capital Improvements	247,000	9/8/2010	237,328	5/2/2014	1.00%	9,672	2,367	5/2/2014
14. Ord., 10-19 Railroad Signalization Project	80,750	5/3/2011	80,750	5/2/2014	1.00%	4,250	805	5/2/2014
15. Ord. 10-21 Monitoring of Landfill Emissions	109,250	5/3/2011	109,250	5/2/2014	1.00%	3,767	1,089	5/2/2014
Sub-Total	3,599,015		3,185,417			171,082	31,766	
						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 1 School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement For Principal	2014 Budget Requirement For Interest **	Interest Computed To (Insert Date)
16. Ord 10-24 Acquisition of Equipment - Fire Dept	76,000	5/3/2011	76,000	5/2/2014	1.00%	4,000	758	5/2/2014
17. Ord. 10-25 Impvls to Various Mun Bldgs - Energy	76,000	5/3/2011	36,040	5/2/2014	1.00%	2,621	359	5/2/2014
18. Ord. 08-02 Pascack Brook Sewer Pipe Replace	390,000	12/9/2011	390,000	5/2/2014	1.00%	4,937	3,889	5/2/2014
19. Ord. 08-02 Pascack Brook Sewer Pipe Replace	345,000	5/3/2012	345,000	5/2/2014	1.00%		3,440	5/2/2014
20. Ord. 11-06 Repaving of Various Roads	285,000	12/9/2011	277,175	5/2/2014	1.00%	15,000	2,764	5/2/2014
21. Ord. 11-07 Acquisition of Various Equipment	125,400	12/9/2011	125,400	5/2/2014	1.00%	8,043	1,251	5/2/2014
22. Ord. 11-08 Monitoring of Landfill Emissions	52,250	12/9/2011	52,250	5/2/2014	1.00%	1,802	521	5/2/2014
23. Ord. 11-09 Acquisition of Equipment	47,350	12/9/2011	47,350	5/2/2014	1.00%	5,261	472	5/2/2014
24. Ord. 11-09 Acquisition of Equipment	150	5/3/2012	150	5/2/2014	1.00%		1	5/2/2014
25. Ord 09-20 Acq. Of Equipment - Police	22,325	5/3/2012	22,325	5/2/2014	1.00%		223	5/2/2014
26. Ord. 11-13 Install of Barrier Free Curbs	26,665	5/3/2012	26,665	5/2/2014	1.00%		266	5/2/2014
27. Ord 11-16 Various Improvements - Hurricane Irene	305,358	5/3/2012	155,643	5/2/2014	1.00%		1,552	5/2/2014
28. Ord. 12-02 Road Improvements	285,000	11/16/2012	285,000	5/2/2014	1.00%		2,842	5/2/2014
29. Ord. 12-04 Railroad Signalization Project	19,950	11/16/2012	19,950	5/2/2014	1.00%		199	5/2/2014
Sub Total	2,056,448		1,858,948			41,663	18,538	
						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 1 School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement For Principal	2014 Budget Requirement For Interest **	Interest Computed To (Insert Date)
30. Ord. 12-05 Various Impvts to Veterans Park	85,500	11/16/2012	73,060	5/2/2014	1.00%		729	5/2/2014
31. Ord. 12-06 Monitoring of Landfill Emissions	57,475	11/16/2012	57,475	5/2/2014	1.00%		573	5/2/2014
32. Ord. 12-07 Acquisition of Various Equipment DPW	12,350	11/16/2012	12,350	5/2/2014	1.00%		123	5/2/2014
33. Ord. 12-13 Various Capital Improvement	532,000	11/16/2012	532,000	5/2/2014	1.00%		5,305	5/2/2014
34. Ord. 12-14 Closure of Landfill	33,250	11/16/2012	33,250	5/2/2014	1.00%		332	5/2/2014
35. Ord. 12-22 Various Road and Park Improvements	256,500	11/16/2012	256,500	5/2/2014	1.00%		2,558	5/2/2014
36. Ord. 13-02 911 Upgrade	123,500	12/19/2013	123,500	5/2/2014	0.50%		228	5/2/2014
37. Ord. 13-03 Borough Hall Security System	119,225	12/19/2013	119,225	5/2/2014	0.50%		220	5/2/2014
38. Ord. 13-07 DPW Equipment	142,500	12/19/2013	142,500	5/2/2014	0.50%		263	5/2/2014
39. Ord. 13-08 Community Garden	19,000	12/19/2013	19,000	5/2/2014	0.50%		35	5/2/2014
40. Ord. 13-09 Monitoring of Landfill Emissions	76,000	12/19/2013	76,000	5/2/2014	0.50%		140	5/2/2014
Total	1,457,300		1,444,860			0	10,507	
						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 1 School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 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.

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement For Principal	2014 Budget Requirement For Interest **	Interest Computed To (Insert Date)
41. Ord. 13-12 Train Signalization Project	109,250	12/19/2013	109,250	5/2/2014	0.50%		202	5/2/2014
42. Ord. 13-16 FD Equipment and Engine 12 Rebuild Tank/P	109,250	12/19/2013	109,250	5/2/2014	0.50%		202	5/2/2014
43. Ord. 13-23 Additional Funding for Drainage and Parking	26,275	12/19/2013	26,275	5/2/2014	0.50%		49	5/2/2014
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Page Total Sheet 33C	244,775		244,775			0	452	
Page Total Sheet 33B	1,457,300		1,444,860			0	10,507	
Page Total Sheet 33A	2,056,448		1,858,948			41,663	18,538	
Page Total Sheet 33	3,599,015		3,185,417			171,082	31,766	
Total	7,357,538		6,734,000			212,746	61,262	
						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 1 School Notes should be separately listed and totaled.

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

All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 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.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed To
						For Principal	For Interest **	(Insert Date)
1.								
2. **NOT APPLICABLE**								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								
						80051-01	80051-02	

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

Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total	$ -	$ -	$ -
		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Cancelled Encumbrances	Paid or Charged	Authorizations Cancelled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
00-13/09-17 Landfill Closure	$ 200,626				$ 18,178		$ 182,448	
02-14/03-13 Various Capital Improvements	18,158				6,499	11,659	-	
04-23 Impvts to Fairview Avenue	288					288	-	
05-16/05-37 Feasibility Study- Five Corners	9					9	-	
06-04 Improve. to Fairview Ave	92,846				2,000	90,846	-	
06-05 Road Repaving Program							-	
07-10 Acquisition of Various Equipment-Public Works	59					59	-	
07-13 Acquisition & Installation of Irrigation System	88,623				33,185	55,438	-	
07-21 Reconstruction of Fairview Avenue - Section 4	643					643	-	
08-02/09-05 Pascack Brook Sew. Pipe		53,361		7,592		60,953		-
08-11 Acq. Of Technology Equip. -		96			96		-	
08-20 Acquisition of Equipment	210	-			210		-	
08-22 Suppl. - Emerson Pump Station	3,496				3,496		-	
08-35 Various Improvements at								
the Borough Library	121					121	-	
09-01 2009 Road Improvement Program		138,659			6,313	132,346		-
Subtotal 70000-	$ 405,079	$ 192,116	$ -	$ 7,592	$ 69,977	$ 352,362	$ 182,448	$ -

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND] (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Cancelled Encumbrances	Paid or Charged	Authorizations Cancelled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
09-11 Var. Curb & Sidewalk Improvements	8,784					8,784	-	
09-18 Prep. & Delivery - Energy Report	171					171	-	
09-22 Acq of Equip - Public Works Dept.		589			589			-
09-24 Installation of Traffic Signals at Railroad Crossi	13					13	-	
09-25/10-17 Acq of Equip - Police Dept.	70					70	-	
10-3 The 2010 Roadway Improvement Program				3,562		3,562		-
10-4 Improvements to Westvale Park		60				60		-
10-12 Renovations to the Borough Hall	25,470					25,470	-	
10-13 Various Capital Improvements				5,792		5,792		-
10-21 The Monitoring of Landfill Emissions		4,181		204		4,385		-
10-25 Improvements to Various Municipal Buildings							-	-
to Accomplish Energy		10,274				10,274		-
11-06 Repaving of Various Roads				6,164				6,164
11-08 Monitoring of Landfill Emissions				11,241			$ -	11,241
11-09 Acquisition of Various Equipment - DPW		824				824		-
11-12 Refunding Bonds								
11-13 Installation of Barrier Free Curb Cuts	3,371	26,665		2,592			5,963	26,665
11-16 Various Improvements - Hurricane Irene		166,913			35,767	131,146		-
							-	
Subtotal 70000-	$ 37,879	$ 209,506	$ -	$ 29,555	$ 36,356	$ 190,551	$ 5,963	$ 44,070

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND] (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Cancelled Encumbrances	Paid or Charged	Authorizations Cancelled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
12-02 Road Improvements		183,401			126,439	56,962		-
12-04 Railroad Signalization Project		403			323			80
12-05 Various Improvements to Veterans Park				1,169				1,169
12-06 Monitoring of Landfill Emissions		13,151			10,978			2,173
12-13 Various Capital Improvements		151,743			78,718			73,025
12-14 Closure of Landfill	562	33,250			100		462	33,250
12-20 Various Renovations to Library	29,443				29,443		-	
12-21 Flood Mitigation Acquisition Project	1,003,829				543,293		460,536	
12-22 Various Road and Park Improvements		243,098	145,000	20,799	408,795			102
13-01 Borough Wide Road Improvements			300,000			300,000		-
13-02 911 Upgrade			130,000		126,785			3,215
13-03 Borough Hall Security System			125,500		103,282		-	22,218
13-07 DPW Equipment			150,000		131,020			18,980
13-08 Community Garden			20,000		8,193			11,807
13-09 Monitoring of Landfill Emissions			80,000		63,762			16,238
Total	$ 1,033,834	$ 625,046	$ 950,500	$ 21,968	$ 1,631,131	$ 356,962	$ 460,998	$ 182,257

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND] (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Cancelled Encumbrances	Paid or Charged	Authorizations Cancelled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
13-16 FD Equipment and Engine 12 Rebuild Tank/Pump			115,000		66,242			48,758
13-24 ADA Curb Cuts - Fourth, Third and								-
Washington Avenue			180,650		21,223			159,427
13-27 Handicapped Accessible Circulation Desk/								-
Borough Hall Counters			40,000		334		39,666	
13-28 Methane Investigation and Remediation			100,000		1,149		3,851	95,000
13-33 Drainage Improvements along Newark Avenue			8,920		4,205		4,715	
							-	
								-
								-
								-
							-	-
							-	
							-	
								-
Subtotal Sheet 35c	-	-	444,570	-	93,153	-	48,232	303,185
Subtotal Sheet 35b	1,033,834	625,046	950,500	21,968	1,631,131	356,962	460,998	182,257
Subtotal Sheet 35	405,079	192,116	-	7,592	69,977	352,362	182,448	-
Subtotal Sheet 35a	37,879	209,506	-	29,555	36,356	190,551	5,963	44,070
Total	$ 1,476,792	$ 1,026,668	$ 1,395,070	$ 59,115	$ 1,830,617	$ 899,875	$ 697,641	$ 529,512

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2013	80031-01	xxxxxxxxx	$193,287
Received from 2013 Budget Appropriation*	80031-02	xxxxxxxxx	
		xxxxxxxxx	
Improvement Authorizations Cancelled		xxxxxxxxx	15,000
(Financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxx	
		xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	$ 84,695	xxxxxxxxx
			xxxxxxxxx
Balance December 31, 2013	80031-05	123,592	xxxxxxxxx
		$208,287	$208,287

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE		Debit	Credit
Balance January 1, 2013	$0030-01	xxxxxxxxxxx	
Received from 2013 Budget Appropriation*	$0030-02	xxxxxxxxxxx	
Received from 2013 Emergency Appropriation*	$0030-03	xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	$0030-04		
Balance December 31, 2013	$0030-05		

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-01 Borough Wide Road Improvements	$ 300,000	$ 285,000	$ 15,000	$ 15,000
13-02 911 Upgrade	130,000	123,500	6,500	6,500
13-03 Borough Hall Security System	125,500	119,225	6,275	6,275
13-07 DPW Equipment	150,000	142,500	7,500	7,500
13-08 Community Garden	20,000	19,000	1,000	1,000
13-09 Monitoring Landfill Emissions	80,000	76,000	4,000	4,000
13-12/13-23 Various Road and Park Improveme	145,000	137,750	7,250	7,250
13-16 FD Equipment and Engine 12				
Rebuild Tank/Pump	115,000	109,250	5,750	5,750
13-24 ADA Curb Cuts - Fourth, Third and				
Washington Avenues	180,650	(A)	15,000	15,000
13-27 Handicapped Accessible Circulation				
Desk/Borough Hall Counters	40,000	(B)	2,500	2,500
13-28 Methane Investigation and Remediation	100,000	95,000	5,000	5,000
13-33 Drainage Improvements along Newark Av	8,920		8,920	8,920
Total $0032-00	$ 1,395,070	$ 1,107,225	$ 84,695	$ 84,695

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.

A - $165,650 County ADA Grant
B - $37,500 County of Bergen Grant

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxxx	$ 165,914
Premium on Sale of Bonds		xxxxxxxxxxx	
Funded Improvement Authorizations Cancelled		xxxxxxxxxxx	91,066
Premium on Sale of Notes			27,221
Liabilities Cancelled for Ordinances Cancelled in Prior Years			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03	$ 100,000	xxxxxxxxxxx
Balance December 31, 2013	80029-04	184,201	xxxxxxxxxxx
		$284,201	$284,201

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013 $ _____

2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) $ _____

3. Amount of Bonds Issued Under Item 1 Maturing in 2014 $ _____

4. Amount of Interest on Bonds with a Covenant - 2014 Requirement $ _____

5. Total of 3 and 4 - Gross Appropriation $ _____

6. Less Amount of Special Trust Fund to be Used $ _____

7. Net Appropriation Required $ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT!

THIS SHEET MUST BE COMPLETELY FILLED IN OR THE STATEMENT WILL BE CONSIDERED INCOMPLETE

(N.J.S.A.52:27BB-55 AS AMENDED BY CHAP. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2013 was		$ 42,669,552
2. Amount of Item 1 Collected in 2013 (*)	$ 42,146,309	
3. Seventy (70) percent of Item 1		29,868,686

(*) Including prepayments and overpayments applied

B.

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

   Answer YES or NO: Yes

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

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

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

C. Does the appropriation required to be included in the 2013 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		$ None
2. 4% of 2012 Tax Levy for all purposes:		
Levy -- $ 0		$ 0
3. Cash Deficit - Year 2013		$ None
4. 4% of 2013 Tax Levy for all purposes:		
Levy -- $ 0		$ 0

E.

Unpaid	2012	2013	Total
1. State Taxes	None	None	None
2. County Taxes	-	50,354	50,354
3. Amounts due Special Districts	None	None	None
4. Amounts due School Districts for Local School Tax	None	-	-

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

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1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, & 3a.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6. & 6b.	Trial Balance - Trust Funds/Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2013 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
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22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26.	Delinquent Taxes and Tax Title Liens
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28.	Deferred Charges and List of Judgments - Current
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32.	Summary Statement of Debt Service Requirements - School - Type I and Current
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34. & 34a.	Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
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37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus, Bond Covenants
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UTILITIES ONLY

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46 & 60.	Results of Operation, Operating Surplus and Analysis
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