

ANNUAL FINANCIAL STATEMENT FOR THE CY YEAR 2013

CY

POPULATION LAST CENSUS 66,058  
 NET VALUATION TAXABLE 2013 4,480,663,900  
 MUNICODE 0415

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

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.

Township \_\_\_\_\_ of Gloucester, County of Camden

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 *Christie Ehret*  
 Title CFO

(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 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, Christie Ehret, am the Chief Financial Officer, License # N-0738, of the Township of Gloucester, County of Camden 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 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 *Christie Ehret*  
 Title CMFO  
 Address P.O. Box 8, Blackwood, NJ 08012  
 Phone Number 856-374-3535

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 June 30, 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, (xx) or (no matters) [xxxxxxxxxx] 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)

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

Certified by me

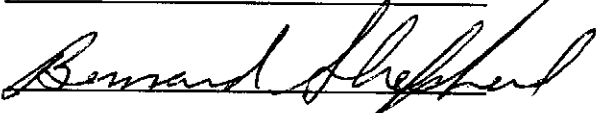
This \_\_\_\_\_ day of \_\_\_\_\_, 2013.

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

---

The undersigned certifies that the municipality has compiled 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: Bernard Shepherd

Signature: 

Certificate #: 004522

Date: 1/22/14

**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.*

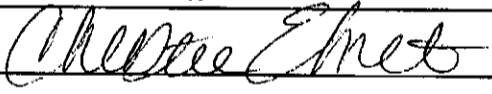
**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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 "CAP" wavier.
10. The municipality will not apply for Extraordinary Aid for 2013.

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

Municipality: Township of Gloucester

Chief Financial Officer: Christie Ehret

Signature: 

Certificate #: N-0738

Date: 1-27-14

**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: \_\_\_\_\_

21-6000664

Fed I.D. #

Township of Gloucester

Municipality

Camden

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2013

Table with 3 columns: (1) Federal Programs Expended (administered by the State), (2) State Programs Expended, (3) Other Federal Programs Expended. Row for TOTAL shows values: \$ 189,785.30, \$ 433,468.42, and \$.

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

- X Single Audit
Program Specific Audit
Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

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

Signature Of Chief Financial Officer

Date 2-10-14

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

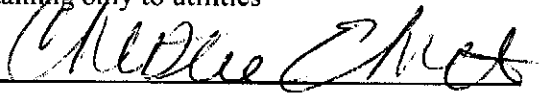
The following certification is to be used ONLY in the event there is NO municipality operated utility.

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Gloucester \_\_\_\_\_, County of Camden during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name   
Title CMFO

(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 \$ 4,406,383,200.

  
SIGNATURE OF TAX ASSESSOR

Gloucester Township  
MUNICIPALITY

Camden  
COUNTY

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

# POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT December 31, 2013

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

Title of Account	Debit	Credit
Cash	11,380,460.42	
Change Fund	1,850.00	
Due from State of NJ-Senior Citizen & Veterans Deduction	85,995.74	
Deferred Charge - Special Emergency Authorization		
Prepaid Deferred Charge		
SubTotal	11,468,306.16	
Taxes Receivable	302,359.44	
Tax Title Liens Receivable	753,373.16	
Accounts Receivable:		
Revenue Account Receivable	253,446.99	
Police Discovered Funds	8,467.18	
Maintenance Liens	36,421.19	
Due from Grant Fund	40,896.52	
Due From Trust -- Animal Control Fund	3.12	
Total Receivables	1,394,967.60	

(Do not crowd - add additional sheets)

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

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT December 31, 2013

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

Title of Account	Debit	Credit	
Encumbrance Payable		200,432.08	
Prepaid Taxes		1,114,475.07	
Tax Overpayments		135,648.56	
Appropriation Reserves		2,066,295.31	
Accounts Payable		8,806.79	
Due to General Capital Fund		3,190.74	
Due to Trust Other		1,567,070.30	
Due State of NJ - DCA Training Fees		18,944.00	
Due to Local School Taxes		4,902.00	
Due to Regional School Taxes		1.53	
Due to County for Added Taxes		28,663.84	
Due to GTMUA		406,326.33	
Due to CCMUA		1,326,223.01	
Reserve for Revaluation		8,771.60	
SubTotal		6,889,751.16	
Reserve for Receivables		1,394,967.60	
Fund Balance		4,578,555.00	
Total	12,863,273.76	12,863,273.76	(0.00)

(Do not crowd - add additional sheets)







# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT December 31, 2013

Title of Account	Debit	Credit
<b>Animal Control Fund</b>		
Cash	6,291.29	
Due From/To Current Fund		3.12
Due to State of New Jersey		10.80
Reserve for Animal Control Expenditures		6,277.37
Total	<b>6,291.29</b>	<b>6,291.29</b>
<b>Trust Other Funds</b>		
Cash	3,174,369.00	
Change Fund	100.00	
Accounts Receivables:		
Camden County Home Consortium Program	90,938.00	
Metro Cities	484,112.74	
Rehab Mortgages	905,471.46	
Scholl Bus GPS	26,425.94	
Due from Gloucester Twp MUA	12,064.30	
Due From/To Current Fund	1,567,070.30	
Due From/To General Capital	81,777.77	
Due From/To Grant Fund	10,000.00	
Contracts Payable		4,383.70
Reserve For:		
Metro Cities		423,337.56
Home Consortium		29,010.00
Neighborhood Perservation		12,900.30
Recycling Funds		137,729.89
Engineering Escrows-Grading		120,904.45
Engineering Escrows		458,854.23
Sidewalk Improvements		1,973.17
Developers Interest		2,272.86
Police Forfeited Property		90,424.38
Cash Performance Bonds		398,926.73
Municipal Alliance Funds		26,618.57
Compensated Absences		54,817.61
Public Defender		41,599.96

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS CON'T

(Assessment Section Must be Separately Stated)

AS AT December 31, 2013

Title of Account	Debit	Credit
Reserve For:		
Miscellaneous Grant Escrows		11,091.28
Seasonal Clean-Up Escrows		1,031.00
POAA		2,874.00
School Bus GPS System		
Unemployment Compensation		15,628.50
Encroachment Escrows		16,677.89
Grant Revolving Loan Fund		229,123.55
Multiple Dwelling Escrows		38,425.61
Special Recreation Trust		105,775.00
Workmen's Compensation - Scibal		13,544.97
Workmen's Compensation - Salaries & Wages		4,835.91
Workmen's Compensation - MUA		6,282.92
Disability Trust		47,304.47
Payroll Trust		424,653.11
Municipal Open Space Trust		59,787.57
Affordable Housing Trust		82,149.59
Rehab Mortgages		905,471.46
Redemption Private Held Liens		653,568.00
Tax Sale Premiums		1,927,300.00
Sloan Agency Trust		2,951.27
K-9 Schultz		
Flexible Spending		
<b>Total</b>	<b>6,352,329.51</b>	<b>6,352,229.51</b>

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**  
Public Law 1997, C. 256

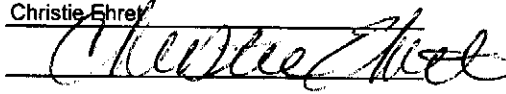
Municipal Public Defender Expended Prior Year 2012: .....	(1)	\$	39,663.02	
			x	25%
	(2)	\$	9,915.76	

Municipal Public Defender Trust Cash Balance December 31, 2013: .....	(3)	\$	41,599.96	(7,978.82)
---	-----	----	-----------	------------

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

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

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:	Christie Ehret
Signature:	
Certificate #:	N-0738
Date:	2-10-14

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance 12/31/11	RECEIPTS				Disbursements		Balance #####	
		Assessments and Liens	Current Budget						
Assessment Serial Bond Issues:	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
N/A									
Assessment Bond Anticipation Note Issues:	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities									
Trust Surplus									
*Less Assets "Unfinanced"	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

\*Show as a red figure

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT December 31, 2013

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	4,263,960.00		XXXXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	XX	4,263,960.00	✓
Cash	4,041,462.96			
NJEIT Loan Receivable				
Due From Current Fund	3,190.74			
Deferred Charges-Funded	35,307,247.49			
Deferred Charges-Unfunded	19,251,539.00			
Reserve to Pay Debt Service			60,672.79	
Improvement Authorizations - Funded			92,953.21	
Improvement Authorizations - Unfunded			6,248,856.19	
Due to Trust Other - Police Forfeiture			2,590.93	
Due to Trust Other - CDBG			79,186.84	
Enumbrances Payable			615,556.31	
Bonds Payable			32,303,000.00	
Notes Payable			14,987,579.00	
Capital Improvement Fund			194,052.69	
Green Acres Loan Payable			1,520,727.26	
NJEIT Loan Payable			1,483,520.23	
Fund Balance			1,014,744.74	
Total	<b>\$ 62,867,400.19</b>		<b>\$ 62,867,400.19</b>	

(Do not crowd - add additional sheets)

# CASH RECONCILIATION December 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	109,372.41	17,734,173.15	6,463,085.14	11,380,460.42
Trust - Dog License	20,105.00	9,352.89	23,166.60	6,291.29
Trust - Other	3,376.04	81,159.61	39,813.79	44,721.86
Developers Escrow		1,061,094.74	32,741.77	1,028,352.97
Lien Redemption	7,286.78	1,048,496.16	88,066.90	967,716.04
Workmens Compensation	70.00	41,253.80	276.00	41,047.80
Disability		47,319.69		47,319.69
K-9 Schultz				-
Unemployment Compensation		15,628.50		15,628.50
Special Recreation Open Space		110,213.09		110,213.09
Affordable Housing		82,149.59		82,149.59
Encroachment		16,682.90		16,682.90
Multiple Dwelling		38,437.08		38,437.08
Municipal Open Space		69,246.79		69,246.79
Sloan Agency		2,951.27		2,951.27
Grant Revolving		224,204.64		224,204.64
Police Forfeiture	629.30	57,928.80		58,558.10
Flexible Spending Account		-		-
Payroll	676.19	494,363.91	68,001.42	427,038.68
Total Trust Other	12,038.31	3,391,130.57	228,899.88	3,174,269.00
Public Assistance**				-
Capital - General	350.00	4,431,403.75	390,290.79	4,041,462.96
Total	141,865.72	25,566,060.36	7,105,442.41	18,602,483.67

\* - Include Deposits In Transit

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

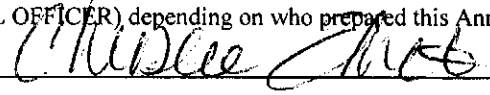
## **REQUIRED CERTIFICATION**

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



**CASH RECONCILIATION December 31, 2013 (cont'd.  
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b><u>Currenet Fund</u></b>		
Republic Bank	Current	17,128,439.45
	Recreation	605,733.70
	<b>Total</b>	<b>17,734,173.15</b>
<b><u>Animal Control Fund</u></b>		
Republic Bank		9,352.89
<b><u>Trust-Other Funds</u></b>		
Republic Bank		81,159.61
<b><u>Developers Escrow</u></b>		
Republic Bank		1,061,094.74
<b><u>Lien Redemption</u></b>		
Republic Bank		1,048,496.16
<b><u>Workmen's Compensation</u></b>		
	Beneficial - Scibal	36,577.66
	Republic Bank - Salaries & Wages	4,676.14
<b><u>Disability Trust</u></b>		
Republic Bank		47,319.69
<b><u>Unemployment Compensation</u></b>		
Republic Bank		15,628.50
<b><u>Special Recreation Open Space</u></b>		
Republic Bank		110,213.09
<b><u>Affordable Housing</u></b>		
Republic Bank		82,149.59
<b><u>Encroachment Escrows</u></b>		
Republic Bank		16,682.90
<b><u>Multiple Dwelling</u></b>		
Republic Bank		38,437.08
<b><u>Multiple Open Space</u></b>		
Republic Bank		69,246.79
<b><u>Sloan Agent</u></b>		
Republic Bank		2,951.27
<b><u>Grant Revolving Loan Fund</u></b>		
Republic Bank		224,204.64

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, 2012	2013 Budget Revenue Realized	Received	Cancelled	Balance December 31, 2013
<b><u>Federal Grants:</u></b>					
School Trans. Safety Grant					-
Data Collection Grant					-
Bullet Proof Vest Program	28,740.00		10,920.00		17,820.00
EECBG	44,503.49		44,503.49		-
JAG Grant	23,976.00				23,976.00
					-
<b><u>State Grants:</u></b>					
Clean Communities Program		109,720.23	109,720.23		-
Alcohol Education/Rehb. Prog.		2,585.96	2,585.96		-
Municipal Alliance Grant	895.00	41,558.00	33,548.00		8,905.00
NJ Trans. Trust Fund Auth. Act					-
Year 2003 and Prior	27,722.42				27,722.42
Davistown Road	145,375.02				145,375.02
Bike Path	41,777.40				41,777.40
Peters Lane	125,132.30				125,132.30
Garwood Rd.	180,006.65				180,006.65
Drunk Driving Enf. Fund		13,844.04	13,844.04		-

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance December 31, 2012	2013 Budget Revenue Realized	Received	Cancelled	Balance #####
<u>State Grant: (con't)</u>					
Safe and Secure Comm. Prog.	35,565.00	90,000.00	103,065.00		22,500.00
Body Armor Grant		14,199.81	14,199.81		-
DVRPC		50,000.00			50,000.00
Civil Preparedness Grant	5,000.00				5,000.00
NJ DCA - B wd Clem. Rd.					-
Domestic Violence					-
Exercise Improvement Grant					-
Enhanced 911 Grant					-
Camden Co. Open Space	100,000.00		96,700.00		3,300.00
JLEO-Retrofit		5,000.00			5,000.00
Emergency Mgmt. Grant		5,000.00	5,000.00		-
Drive Sober Get Pulled Over		4,125.00	4,125.00		-
Over the Limit Under Arrest		4,400.00	4,075.00	325.00	-
Camden Co. Sobriety Check Pt.		2,000.00	2,000.00		-
Click it or Ticket		4,000.00	4,000.00		-
Sustainable Jersey Grant	5,000.00				5,000.00
Green Communities Grant	3,000.00				3,000.00
<b>Totals</b>	<b>766,693.28</b>	<b>346,433.04</b>	<b>448,286.53</b>	<b>325.00</b>	<b>664,514.79</b>

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance December 31, 2012	Transferred from CY 2013		Expenditures	Encumbrances	Cancel	Balance December 31, 2013
		Budget	Appropriation By 40A:4-87				
<b>Federal Grants:</b>							
School Trans. Safety Grant	19,869.62						19,869.62
EECBG							-
JAG Grant							-
Data Collection Grant	27,980.74						27,980.74
Bullet Proof Vest Program	15,127.62			12,386.38			2,741.24
<b>State Grants:</b>							
Clean Communities Program	69,711.06		109,720.23	125,323.86	535.80		53,571.63
Alcohol Education/Rehb. Prog.			2,585.96	2,585.96			-
Municipal Alliance Grant	43,116.28	41,558.00		38,043.98	18,135.48		28,494.82
NJ Trans. Trust Fund Auth. Act							
Year 2003 and Prior	125.45						125.45
Davistown Road	145,375.02						145,375.02
Bike Path	41,777.40						41,777.40
Peters Lane	13,837.30						13,837.30
Garwood Road	38,863.28			17,572.42			21,290.86
Drunk Driving Enforcement Fund	708.79	13,824.04		9,273.00	565.72		4,694.11
Safe and Secure Comm. Prog.		90,000.00		90,000.00			-
Body Armor Grant		10,482.49			7,593.00		2,889.49
PARIS Grant							-

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance December 31, 2012	Transferred from TY 2010		Expended	Encumbrances	Cancel	Balance December 31, 2013
		Budget	Appropriation By 40A-4-87				
Civil Preparedness Grant	1,101.78						1,101.78
NJ DCA - Blvd Clem. Rd.	94,360.13						94,360.13
DVRPC		50,000.00		19,174.41			30,825.59
Exercise Improvement Grant	1,324.04						1,324.04
Enhanced 911 Grant	6,155.41			4,187.55	483.00		1,484.86
Camden Co. Open Space	125,000.00			96,700.00			28,300.00
JLEO - Retrofit			5,000.00	4,432.27			567.73
Emergency Mgmt. Grant			5,000.00	3,422.66	782.38		794.96
Drive Sober Get Pulled Over	4,400.00			4,400.00			-
Over the Limit Under Arrest		4,400.00		4,075.00		325.00	-
Camden Co. Sobriety Check Pt.			2,000.00	2,000.00			-
Click it or Ticket		4,000.00		4,000.00			-
NJ Economic Dev. Auth Grant	28,835.45						28,835.45
Domestic Preparedness Equipment	476.34						476.34
Special Purposes Grant - Comm. Ctr.	2,131.10						2,131.10
Green Communities Grant	3,000.00						3,000.00
Sustainable Jersey Grant	10,000.00			7,023.31			2,976.69
Hepatitis B Grant	1,730.00			1,254.00			476.00
<b>Total</b>	<b>695,006.81</b>	<b>214,264.53</b>	<b>124,306.19</b>	<b>445,854.80</b>	<b>28,095.38</b>	<b>325.00</b>	<b>559,302.35</b>

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

Grant	Balance December 31, 2012	Transferred from 2013		Received	Balance December 31, 2013
		Budget	Appropriation By 40A:4-87		
<b>Federal Grants:</b>					
School Trans. Safety Grant					-
EECBG					
JAG Grant					
Bullet Proof Vest Program					
<b>State Grants:</b>					
Clean Communities Program			109,720.23	109,720.23	-
Alcohol Edu/Rehab Program			2,585.96	2,585.96	-
Municipal Alliance Grant		41,558.00		41,558.00	-
NJ Trans. Trust Fund Auth Act					
Davistown Road					
Garwood Road					
Drunk Driving Enf. Fund	2,128.00	13,824.04		13,824.04	2,128.00
<b>Safe and Secure Comm. Program</b>		90,000.00		90,000.00	
Body Armor Grant	10,482.49	10,482.49		14,199.81	14,199.81
DVRPC		50,000.00		50,000.00	
Drive Sober Get Pulled Over				4,125.00	4,125.00
Emergency Mgmt. Grant			5,000.00	5,000.00	
Over the Limit Under Arrest		4,400.00		4,400.00	
Camden Co. Sobriety Check Pt	1,747.73		2,000.00	2,000.00	1,747.73
JLEO - Retrofit			5,000.00	5,000.00	
Click it or Ticket	4,000.00	4,000.00		4,000.00	4,000.00
<b>Total</b>	<b>18,358.22</b>	<b>214,264.53</b>	<b>124,306.19</b>	<b>346,413.04</b>	<b>26,200.54</b>

## \*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXXXX	XX	14,903.38	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010)	85002-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	XX	43,603,342.00	
Levy Calendar Year		XXXXXXXXXX	XX		
Paid		43,613,343.38		XXXXXXXXXX	XX
Balance December 31, 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85003-00	4,902.00		XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010)	85004-00			XXXXXXXXXX	XX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		43,618,245.38		43,618,245.38	

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance January 1, 2013	85045-00	XXXXXXXXXX	XX		
2013 Levy	85105-00	XXXXXXXXXX	XX	896,133.00	
Added and Omitted Taxes				731.97	
Interest Earned		XXXXXXXXXX	XX		
Expenditures		896,864.97		XXXXXXXXXX	XX
Balance December 31, 2013	85046-00	0.00		XXXXXXXXXX	XX
		896,864.97		896,864.97	



# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2013) 85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2013	XXXXXXXX	XX		
Levy Calendar Year	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85033-00	-		XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2013) 85034-00			XXXXXXXX	XX
# Must include unpaid requisitions	-		-	

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2013) 85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2011 - June 30, 2013	XXXXXXXX	XX		
Levy Calendar Year	XXXXXXXX	XX	23,206,657.00	
Paid	23,206,655.47		XXXXXXXX	XX
Balance December 31, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85043-00	1.53		XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2013) 85044-00			XXXXXXXX	XX
# Must include unpaid requisitions	23,206,657.00		23,206,657.00	

## 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	14,747.32	
Levy:		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX	32,512,011.27	
County Library	80003-04	XXXXXXXX	XX	2,027,405.68	
County Health		XXXXXXXX	XX		
County Open Space Preservation				851,218.08	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	28,663.84	
Paid		35,405,382.35		XXXXXXXX	XX
Balance December 31, 2013		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes				XXXXXXXX	XX
Due County for Added and Omitted Taxes		28,663.84		XXXXXXXX	XX
		35,434,046.19		35,434,046.19	

## SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2013		XXXXXXXX	XX		
Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00	6,075,575	XXXXXXXX	XX	XXXXXXXX
Sewer -	81111-00		XXXXXXXX	XX	XXXXXXXX
Water -	81112-00		XXXXXXXX	XX	XXXXXXXX
Garbage -	81109-00		XXXXXXXX	XX	XXXXXXXX
Open Space -	81105-00		XXXXXXXX	XX	XXXXXXXX
			XXXXXXXX	XX	XXXXXXXX
			XXXXXXXX	XX	XXXXXXXX
Total Levy		80003-07	XXXXXXXX	XX	6,075,575.00
Paid		80003-08	6,075,575.00		XXXXXXXX
Balance December 31, 2013		80003-09			-
			6,075,575.00		6,075,575.00

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, 2013	80004-01	XXXXXXXX	XX		
State Library Aid Received 2013	80004-02	XXXXXXXX	XX		
Expended	80004-09			XXXXXXXX	XX
Balance December 31, 2013	80004-10				

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

Balance January 1, 2013	80004-03	XXXXXXXX	XX		
State Library Aid Received 2013	80004-04	XXXXXXXX	XX		
Expended	80004-11			XXXXXXXX	XX
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	XXXXXXXX	XX		
State Library Aid Received 2013	80004-06	XXXXXXXX	XX		
Expended	80004-13			XXXXXXXX	XX
Balance December 31, 2013	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXX	XX		
State Library Aid Received 2013	80004-08	XXXXXXXX	XX		
Expended	80004-15			XXXXXXXX	XX
Balance December 31, 2013	80004-16				

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated 80101-	5,200,000.00		5,200,000.00			
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Adopted Budget	10,943,190.03		11,119,650.68		176,460.65	
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
See Sheet 17a	124,306.19		124,306.19			
Total Miscellaneous Revenue Anticipated 80103-	11,067,496.22		11,243,956.87		176,460.65	
Receipts from Delinquent Taxes 80104-			456,817.22		456,817.22	
Amount to be Raised by Taxation:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes 80105-	37,346,064.00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
(b) Addition to Local District School Tax 80106-			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total Amount to be Raised by Taxation 80107-	37,346,064.00		37,359,813.07		13,749.07	
	53,613,560.22		54,260,587.16		647,026.94	

## 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	145,883,275.91	
Amount to be Raised by Taxation			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Local District School Tax 80109-00			43,603,342.00		XXXXXXXXXX	XX
Regional School Tax 80119-00					XXXXXXXXXX	XX
Regional High School Tax 80110-00			23,206,657.00		XXXXXXXXXX	XX
County Taxes 80111-00			35,390,635.03		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes 80112-00			28,663.84		XXXXXXXXXX	XX
Special District Taxes 80113-00			6,075,575.00		XXXXXXXXXX	XX
Municipal Open Space Tax 80120-00			896,864.97		XXXXXXXXXX	XX
Reserve for Uncollected Taxes 80114-00			XXXXXXXXXX	XX	678,275.00	
Deficit in Required Collection of Current Taxes (or) 80115-00			XXXXXXXXXX	XX		
Balance for Support of Municipal Budget (or) 80116-00			37,359,813.07		XXXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote) 80117-00					XXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote) 80118-00			XXXXXXXXXX	XX		
			146,561,550.91		146,561,550.91	

\* 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	
Alcohol Edu/Rehab Program	2,585.96		2,585.96			
JLEO - Retrofit	5,000.00		5,000.00			
Clean Communities Grant	109,720.23		109,720.23			
Emergency Management Grant	5,000.00		5,000.00			
Camden Co. Sobriety Check Pt.	2,000.00		2,000.00			
			-			
			-			
			-			
			-			
			-			
			-			
<b>Total (Sheet 17)</b>	<b>124,306.19</b>		<b>124,306.19</b>			

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	53,489,254.03	
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	124,306.19	
Appropriated for 2013 (Budget Statement Item 9)	80012-03	53,613,560.22	
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04		
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>53,613,560.22</b>	
Add: Overexpenditures (see footnote)	80012-06		
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>53,613,560.22</b>	
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	50,829,140.95	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	678,275.00	
Reserved	80012-10	2,066,295.31	
<b>Total Expenditures</b>	<b>80012-11</b>	<b>53,573,711.26</b>	
Unexpended Balances Canceled (see footnote)	80012-12	39,848.96	

**FOOTNOTES - RE: OVEREXPENDITURES**

Every appropriation 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)

TY 2010 Authorizations			
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
<b>Total Authorizations</b>			
<b>Deduct Expenditures:</b>			
Paid or Charged			
Reserved			
<b>Total Expenditures</b>			

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	XX	176,460.65	
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX	456,817.22	
		XXXXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX	13,749.07	
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	XX	39,848.96	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX	1,050,325.17	
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	XX	2,649,956.52	
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	XX	25.07	
Prior Year Payable Canceled		XXXXXXXXXX	XX		
		XXXXXXXXXX	XX		
		XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2013	80013-07			XXXXXXXXXX	XX
Balance December 31, 2013	80013-08	XXXXXXXXXX	XX		
Deficit in Anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXXXX	XX
Interfund Advances Originating in 2013	80013-12	40,896.52		XXXXXXXXXX	XX
Liquation of Reserve for Accounts Receivable		33,749.44		XXXXXXXXXX	XX
Refund of Prior Year Revenue		230,073.10		XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,082,463.60		XXXXXXXXXX	XX
		4,387,182.66		4,387,182.66	

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Fuel Reimbursements	226,374.20
Gazebo Rentals	13,030.00
Division of Motor Vehicles-Refund	20,915.80
Police Outside Employment - Admin Fee	44,529.95
Pool Snack Bar	10,161.50
Cancel Prior Year Checks	244,440.33
Photocopies	7,862.31
Community Development Advertising Fees	2,760.00
Ordinance Books and Maps	705.00
FEMA	80,209.62
Assignment Sale Fees	68.00
Tax Fees	6,900.00
Metal Recycling	95,916.99
Restitution	1,094.95
Vending Machine	1,628.72
Cell Phone Tower	109,433.00
NSF Fee	988.53
S/C & Vet Admin Fee	13,051.27
Insurance Refund	156,059.62
Waste Oil	2,147.50
Miscellaneous	2,143.55
SRECS	9,904.33
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$ 1,050,325.17</b>



## SURPLUS - CURRENT FUND YEAR 2013

		Debit		Credit	
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	XX	5,696,091.40	
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	XX	4,082,463.60	
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	5,200,000.00		XXXXXXXXXX	XX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-		XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2013	80014-05	4,578,555.00		XXXXXXXXXX	XX
		9,778,555.00		9,778,555.00	

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

Cash	80014-06	11,380,460.42	
Cash in Capital			
Investments	80014-07		
Change Fund		1,850.00	
Sub Total		11,382,310.42	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	6,889,751.16	
Cash Surplus	80014-09	4,492,559.26	
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	85,995.74	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14	85,995.74	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	4,578,555.00	

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 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 - 2013 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>140,442,831.03</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>6,075,575.00</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>180,163.82</u>
5a. Subtotal 2013 Levy		\$	<u>146,698,569.85</u>
5b. Reductions due to tax appeals **		\$	<u>                    </u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>146,698,569.85</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>350,262.39</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>178,173.80</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2012	82121-00	\$	<u>586,847.81</u>
In 2013 *	82122-00	\$	<u>144,822,448.52</u>
R.E.A.P. Revenue		\$	<u>                    </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>646,316.47</u>
Total to Line 14	82111-00	\$	<u>146,055,612.80</u>
11. Total Credits		\$	<u>146,584,048.99</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>114,520.86</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is			<u>99.56%</u> 82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>146,055,612.80</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>146,055,612.80</u>

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

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

\* Include overpayments applied as part of 2009 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 2013**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22).....	\$	<u>145,883,275.91</u>
LESS: Proceeds from Accelerated Tax Sale.....		<u>2,173,591.95</u>
<b>NET Cash Collected</b> .....	\$	<u>143,709,683.96</u>
Line 5c (sheet 22) Total 2013 Tax Levy.....	\$	<u>146,698,569.85</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		<u>97.96%</u>

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium).....		_____
<b>NET Cash Collected</b> .....	\$	_____
Line 5c (sheet 22) Total 2013 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

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

	Debit		Credit	
1. Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	92,242.59		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	154,750.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	491,000.00		XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	8,000.00		XXXXXXXXXX	XX
5. Veterans Deductions Allowed By Tax Collector	3,000.00			
6.				
7. Veterans Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	1,246.85	
8. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	9,186.68	
9. Received in Cash from State	XXXXXXXXXX	XX	652,563.32	
10.				
11.				
12. Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	85,995.74	
Due To State of New Jersey			XXXXXXXXXX	XX
	748,992.59		748,992.59	

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

Line 2	154,750.00
Line 3	491,000.00
Line 4 & 5	11,000.00
Sub-Total	656,750.00
Less: Line 7 & 8	10,433.53
To Item 10, Sheet 22	646,316.47

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

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013

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

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

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2013 MUNICIPAL BUDGET**

		YEAR 2013		YEAR 2013	
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax	80015-			XXXXXXXXXX	XX
2. Local District School Tax - Actual	80016-				
Estimate**	80017-			XXXXXXXXXX	XX
3. Regional School District Tax - Actual	80025-				
Estimate*	80026-			XXXXXXXXXX	XX
4. Regional High School Tax - Actual	80018-				
School Budget Estimate*	80019-			XXXXXXXXXX	XX
5. County Tax Actual	80020-				
Estimate*	80021-			XXXXXXXXXX	XX
6. Special District Taxes Actual	80022-				
Estimate*	80023-			XXXXXXXXXX	XX
7. Municipal Open Space Tax Actual	80027-				
Estimate*	80028-			XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes	80024-01	0			
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02				
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	0			
11. Amount of item 10 Divided by 99.54% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	0			
<b>Analysis of Item 11:</b>					
Local District School Tax (Amount Shown on Line 2 Above)		0			
Regional School District Tax (Amount Shown on Line 3 Above)					
Regional High School Tax (Amount Shown on Line 4 Above)		0			
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)		0			
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 Uncollected Taxes		0			
Sub-Total		0			
Less: Item 9 - Total Anticipated Revenues		0			
Amount to be Raised by Taxation in Municipal Budget	80024-07	0			

\* Must not be stated in an amount less than "actual" Tax of year SFY 2010.

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2009 (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.

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 \_\_\_\_\_ %  
 [(2013 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					1,040,248.00	XXXXXXXXXX	XX
A. Taxes	83102-00	386,604.16		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83103-00	653,643.84		XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83105-00		XXXXXXXXXX	XX	6,471.00	
B. Tax Title Liens		83106-00		XXXXXXXXXX	XX		
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83108-00		XXXXXXXXXX	XX		
B. Tax Title Liens		83109-00		XXXXXXXXXX	XX		
4. Added Taxes					114,484.39	XXXXXXXXXX	XX
5. Added Tax Title Liens					4,331.98	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) 41,771.39	
B. Tax Title Liens - Transfers from Taxes		83107-00		(1) 41,771.39		XXXXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXXXX	XX	1,154,732.39	
8. Totals					1,200,835.76	1,202,974.78	
9. Balance Brought Down					1,154,732.39	XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX	456,817.22	
A. Taxes	83116-00	150,523.19		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83117-00	306,294.03		XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2013 Tax Sale					9,657.59	XXXXXXXXXX	XX
12. 2013 Taxes Transferred to Liens					350,262.39	XXXXXXXXXX	XX
13. 2013 Taxes					36.47	XXXXXXXXXX	XX
14. Balance December 31, 2013				XXXXXXXXXX	XX	1,055,732.60	
A. Taxes	83121-00	302,359.44		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83122-00	753,373.16		XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals					1,514,688.84	1,512,549.82	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 39.56%

17. Item No. 14 multiplied by percentage shown above is \$ 417,652.47 and represents the maximum amount that may be anticipated in CY 2013. 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			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			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			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, 2013	84114-00	XXXXXXXXXX	XX		
		0		0	

### CONTRACT SALES

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

### MORTGAGE SALES

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

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2013 (84125-00)

Realized in 2013 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, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec 31, 2013
1. Overexpenditure	\$ _____	\$ _____	\$ _____	\$ _____ 0
2. Deficit in Fund Balance	\$ _____	\$ _____	\$ _____	\$ _____ 0
Expenditure without an Appropriation	\$ _____	\$ _____	\$ _____	\$ _____ 0
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

#### 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 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



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 Dec 31, 2013
					By 2013 Budget	Canceled by Resolution	
N/A							
	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 are recorded on this page

*[Signature]*  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance December 31, 2013" must be entered here and then raised in the 2013 budget.

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR BONDS (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit		Credit		2013 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	XX	37,893,000.00		
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03	5,590,000.00		XXXXXXXXXX	XX	
Refunding Bond						
Outstanding December 31, 2013	80033-04	32,303,000.00		XXXXXXXXXX	XX	
		37,893,000.00		37,893,000.00		
2013 Bond Maturities - General Capital Bonds				80033-05	\$	5,760,000.00
2013 Interest on Bonds *		80033-06	\$	1,114,244		
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2013	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Outstanding December 31, 2013	80033-10			XXXXXXXXXX	XX	
2013 Bond Maturities - Assessment Bonds				80033-11	\$	
2013 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	978,195.00

## LIST OF BONDS ISSUED DURING 2013

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
(MUNICIPAL) Green Acres Trust LOAN**

		Debit		Credit		2013 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	XX	1,647,181.52		
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	126,454.26		XXXXXXXX	XX	
Outstanding December 31, 2013	80033-04	1,520,727.26		XXXXXXXX	XX	
		1,647,181.52		1,647,181.52		
2013 Loan Maturities				80033-05		\$ 128,996.00
2013 Interest on Loans		80033-06				\$ 29,772.81
Total 2013 Debt Service for Green Acres Loan				80033-13		\$ 158,768.81
<b><u>NJEIT</u> LOAN</b>						
Outstanding January 1, 2013	80033-07	XXXXXXXX	XX	2,017,186.00		
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09	77,417.77		XXXXXXXX	XX	
Canceled		456,248.00				
Outstanding December 31, 2013	80033-10	1,483,520.23		XXXXXXXX	XX	
		2,017,186.00		2,017,186.00		
2013 Loan Maturities				80033-11		\$ 77,417.77
2013 Interest on Loans				80033-12		\$ 15,106.26
Total 2013 Debt Service for	Loan			80033-13		\$ 92,524.03

**LIST OF LOANS ISSUED DURING 2013**

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

80033-14

80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2013 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
Outstanding December 31, 2013	80034-03			XXXXXXXX	XX	
2013 Bond Maturities - Term Bonds		80034-04	\$			
2013 Interest on Bonds *		80034-05	\$			
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding January 1, 2013	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
Outstanding December 31, 2013	80034-09			XXXXXXXX	XX	
2013 Interest on Bonds *		80034-10	\$			
2013 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		Date of Issue	Interest Rate
		-02			
Total	80035-				

### 2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ord 10-17 Const of Hockey Rinks	1,955,000	6/1/2010	1,300,000	6/2/2014	1.00%		12,964.38	6/2/2014
2. Ord 10-23 Various Capital Improv	3,839,507	6/1/2010	1,268,883	6/2/2014	1.00%		12,654.07	6/2/2014
3. Ord 11-16 Landfill Closure Remediation	1,165,031	9/15/2011	1,165,000	6/2/2014	1.00%		11,618.08	6/2/2014
4. Ord 12-06 Various Capital Improv	5,116,117	6/5/2012	5,116,117	6/2/2014	1.00%		51,021.00	6/2/2014
5. Ord 12-12 Various Recreational Improv	874,000	6/3/2012	874,000	6/2/2014	1.00%		8,716.05	6/2/2014
6. Ord 12-29 Various Capital Improv	5,263,579	6/3/2013	5,263,579	6/2/2014	1.00%		52,485.88	6/2/2014
7.								
8.								
9.								
10.								
11. All Notes will be included								
12. in a March 2014 Bond Sale								
13.								
14.								
Total	18,213,234		14,987,579				149,459.47	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

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

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

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

(Do not crowd - add additional sheets)



# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

Assessment Notes with an original date of issue of June 30, 2008 or prior must be appropriated in full in the TY 2011 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051-01                      80051-02

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

# SCHEDULE OF 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	Reappropriate	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
	03-08 Various capital improvements	520.00						
05-14 Various capital improvements	4,470.46					4,470.46		
07-24 Various capital improvements	57,360.16	217.00		-58,452.16	-875.00			
08-16 Various capital improvements	58,730.51			-58,730.51	-4,197.20	4,197.20		
09-12 Various capital improvements		25,236.81		-25,236.81				
09-15 Various capital improvements		167,871.33		-167,871.33				
09-17 Drainage Projects	251,699.13	482,814.00				456,248.00	278,265.13	
09-21 Acq of Copier & Computer Software		39,200.13		-39,200.13				
10-08 Various capital improvements	9,533.04			-10,578.28	-1,045.24		0.00	
10-17 Construction of Street Hockey Rinks		212,570.38		-189,930.78			22,639.60	
10-23 Various capital improvements		570,978.21			137,224.24		433,753.97	
11-03 Various capital improvements	827,681.59				14,661.26	788,590.13		
11-21 Acq of 4 Wheel Drive Vehicle		27,900.02			15,395.16		12,504.86	
12-06 Various capital improvements		2,385,669.01			1,271,979.13		1,113,689.88	
12-07 ESIP	294,984.32	265,000.00			226,461.31		265,000.00	
12-12 Building Improvements		527,651.12			286,225.91		241,425.21	
12-28 Drainage projects		2,153,880.00			438,688.11		1,715,191.89	
12-29 Various Capital Improvements	250,324.62	5,263,579.00			3,532,374.66		1,981,528.96	
13-03 Various Capital Improvements				550,000.00	365,143.31		184,856.69	
<b>Total</b>	<b>1,755,303.83</b>	<b>12,122,567.01</b>	<b>0.00</b>	<b>0.00</b>	<b>6,282,035.65</b>	<b>1,254,025.79</b>	<b>92,953.21</b>	<b>6,248,856.19</b>

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding December 31, 2013	2013 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2008			
1. N/A			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2008			
1. N/A			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2013	80031-01	XXXXXXXXXX	XX	44,052.69	
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXXX	XX	150,000.00	
Received from Municipal Open Space Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	XX		
Cancellation of Reserve Balance					
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2013	80031-05	194,052.69		XXXXXXXXXX	XX
		194,052.69		194,052.69	

\* 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

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

\*The full amount of the SFY 2010 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	
Total 80032-00	-		-		-		-	

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 - 2013

		Debit		Credit	
Balance January 1, 2013	80029-01	XXXXXXXXXX	XX	1,141,129.80	
Premium on Sale of Bonds		XXXXXXXXXX	XX	75,837.15	
Fund Improvement Authorizations Canceled		XXXXXXXXXX	XX	797,777.79	
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2013 Budget Revenue	80029-03	1,000,000.00		XXXXXXXXXX	XX
Balance December 31, 2013	80029-04	1,014,744.74		XXXXXXXXXX	XX
		2,014,744.74		2,014,744.74	

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,  
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or  
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;  
Outstanding December 31, 2013 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1  
    Maturing in 2013 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a  
    Covenant - 2013 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 \$ 146,518,406.03
  2. Amount of Item 1 Collected in 2013 (\*) \$ 145,733,104.58
  3. Seventy (70) percent of Item 1 \$ 102,562,884.22
- (\*) 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 2011 \$ 0
  2. 4% of 2011 Tax Levy for all purposes:  
 Levy -- \$ 146,518,406 = \$ 5,860,736
  3. Cash Deficit 2013 \$ 0
  4. 4% of 2013 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ <u>28,663.84</u>	\$ _____
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ <u>4,902.00</u>	\$ _____

**NS IN PREPARATION OF  
STATEMENT FOR THE YEAR 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 filed in should be marked "Not Applicable".

**INDEX**

1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & 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 Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and 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, 9b, 9c	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 Tax
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 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"



- Accelerated  
Tax Sale -  
Chapter 99.  
Calculation to  
Utilize  
Proceeds in  
Current Budget  
as Deduction to  
Reserve for  
Uncollected  
Tax
- 25a. Appropriation
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments - Current
- 29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage  
Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal  
Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31, 31a. Summary Statement of Debt Service Requirements - Municipal
- 32. Summary Statement of Debt Service Requirements - School - Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34. Debt Service for Assessment Notes
- 34a. Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2013
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

**UTILITIES ONLY**

- 40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2013 Utility Operations
- 46 & 60. Results of Operations, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a. & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)

- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus