

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

POPULATION LAST CENSUS 43,288  
NET VALUATION TAXABLE 2013 4,077,433,434  
MUNICODE 0108

**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.**

Township \_\_\_\_\_ of Egg Harbor \_\_\_\_\_, County of Atlantic

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_  
Title RMA #231

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement ~~which I have prepared~~ or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Jennifer McIver, am the Chief Financial Officer, License # N-0811, of the Township of Egg Harbor, County of Atlantic 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 \_\_\_\_\_  
Title Chief Financial Officer  
Address 3515 Bargaintown Road Egg Harbor Twp., NJ 08234  
Phone Number 609-926-4108  
Fax Number 609-926-4002  
Email jmciver@ehtgov.org

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 Township of Egg Harbor 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, (~~except for circumstances as set forth below, no matters~~) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2013 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/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:

Certified by me

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

\_\_\_\_\_  
(Registered Municipal Accountant)  
Ford Scott & Associates, LLC  
\_\_\_\_\_  
(Firm Name)  
PO Box 538, 1535 Haven Avenue  
\_\_\_\_\_  
(Address)  
Ocean City, NJ 08226  
\_\_\_\_\_  
(Address)  
(609) 399-6333  
\_\_\_\_\_  
(Phone Number)  
(609) 399-3710  
\_\_\_\_\_  
(Fax Number)

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

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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: Pat J. Naticchione

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

Certificate #: 004278

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%;**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%;**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale 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" Wavier.
10. The municipality will not apply for Transitional 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: Township of Egg Harbor  
 Chief Financial Officer: Jennifer McIver  
 Signature: \_\_\_\_\_  
 Certificate #: N-0811  
 Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_  
 Chief Financial Officer: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Certificate #: \_\_\_\_\_  
 Date: \_\_\_\_\_

Not Applicable

21-6000547

Fed I.D. #

Township of Egg Harbor

Municipality

Atlantic

County

### Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: 12/31/2013

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>299,626</u>	\$ <u>309,949</u>	\$ _____

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance) must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 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 governments. Federal pass-through funds can be identified by th Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state governments or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts Tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

\_\_\_\_\_  
Signature Of Chief Financial Officer

\_\_\_\_\_  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ Township of \_\_\_\_\_ Egg Harbor \_\_\_\_\_, County of \_\_\_\_\_ Atlantic \_\_\_\_\_ 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 \_\_\_\_\_ RMA #231 \_\_\_\_\_

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

#### NOTE:

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 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 \$ \_\_\_\_\_ 4,084,855,229 \_\_\_\_\_ .

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

\_\_\_\_\_  
Township of Egg Harbor  
MUNICIPALITY

\_\_\_\_\_  
Atlantic  
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 Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Cash - Treasurer	8,403,438	
Change Funds	900	
Petty Cash Funds	2,100	
Due from State of NJ-Senior Citizens and Veterans	19,929	
Taxes Receivable:		
Current 39,961		
Prior 9,706		
Subtotal	49,667	
Tax Title Liens Receivable	412,276	
Property Acquired for Taxes - Assessed Valuation	8,084,896	
Revenue Accounts Receivable	422,457	
Due from Animal Control Fund	5,942	
Special Emergency	600,000	
Appropriation Reserves		552,351
Reserve for Encumbrances/Accounts Payable		1,175,490
Special Emergency Note		600,000
Taxes Collected in Advance		904,550
Tax Overpayments		60,034
Due to:		
Grant Fund		2,541,265
Third Party Inspections		22,698
State of NJ - DCA Training Fees		16,826
General Capital Fund		458,592
Municipal Utilities Authority		316,230
Surety Bond Payable		463,459
Public Defender Trust		1,800

(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	17,935	
Due to Current Fund		5,942
Due to State of New Jersey		1
Reserve for Expenditures		11,992
<b>Totals</b>	<b>17,935</b>	<b>17,935</b>
<b>Other Trust Funds:</b>		
Cash      Treasurer	7,742,212	
Collector	2,443,401	
Due from Current - Third Party Inspections	22,698	
Due from ACUA-Environmental Trust	73,464	
Due from Current - Public Defender	1,800	
Due from Current - Open Space Land Acquisiton	4,682	
Deposits for Redemption of Tax Sale Certificates		25,989
Premiums on Tax Sale Deposits		2,417,412
Reserves for: Open Space Land Acquisition		1,328,795
Escrow Fees		631,019
POAA Fines		1,250
Law Enforcement		15,726
Law Enforcement - Federal		30,416
Performance Bond Guarantees		2,581,478

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012: .....	(1)	\$	34,609
		x	25%
	(2)	\$	8,652

Municipal Public Defender Trust Cash Balance December 31, 2013: .....	(3)	\$	33,022
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

Amount in excess of the amount expended:	3 - (1 +2) .....	\$	0
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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: Jennifer McIver

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

Certificate #: N-0811

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

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1. Deposits for Redemption of Tax Sale Certificates	\$ 116,229	2,989,869	3,080,109	\$ 25,989
2. Premiums on Tax Sale Deposits	423,644	2,549,862	556,094	2,417,412
3. Escrow Fees	668,811	298,827	336,619	631,019
4. Recreation Expenditures	47,719	270,825	243,959	74,585
5. Basin Maintenance	2,187,196	2,093,653	2,027,339	2,253,510
6. COAH	130,008	6,595	1,300	135,303
7. Environmental Trust	302,498	352,718	220,000	435,216
8. POAA Fees	1,188	62	0	1,250
9. Law Enforcement	21,927	16,699	22,900	15,726
10. Law Enforcement- Federal Funds	30,243	9,088	8,915	30,416
11. Performance Bond Guarantees	2,853,349	698,967	970,838	2,581,478
12. Open Space Land Acquisition	1,350,116	820,169	841,490	1,328,795
13. Snow Removal	20,505	0	0	20,505
14. Third Party Inspections	184,629	212,297	213,001	183,925
15. Fire Safety	6,698	500	1,000	6,198
16. Municipal Evidence	40,457	0	0	40,457
17. Public Defender Fees	30,356	29,203	24,737	34,822
18. Police Detail	23,786	221,304	215,000	30,090
19. Accumulated Absences	3,759	0	0	3,759
20. Small Cities Loan Repayments	38,552	3,250	4,000	37,802
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 8,481,670	\$ 10,573,888	\$ 8,767,301	\$ 10,288,257









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

<b>Cape Savings Bank:</b>			
Current Fund	571000678	9,562,584	
Payroll Trust	570200592	343,970	
Dog Tax Account	570200642	18,270	
Performance Guarantee	570200634	2,585,216	
Environmental Trust Fund	570200060	361,752	
Law Enforcement Trust Fund	570200675	15,727	
Parking Offenses Adjudication Act	570200626	1,251	
Fire Safety	570200618	7,198	
Law Enforcement Federal Trust Fund	570200691	30,415	
Dedicated Recreation Commission	570200576	74,665	
Tax Sale Premium	570200535	2,660,762	
Redemption Trust Account	570200543	213,577	
Open Space Trust	570200733	1,328,706	
Developer's Escrow	570200584	660,643	
Municipal Evidence	570200709	40,457	
Third Party Inspection Fees	570200725	177,458	
Public Defender Fees	570200766	33,022	
Local Unit Green Trust	570200758	58,091	
Police Detail	570200659	30,089	
Accumulated Absences Account	570200741	3,758	
Snow Removal Trust	570200550	20,505	
Small Cities Revolving Loan Fund	570200774	37,802	
Basin Maintenance Trust	570200790	2,253,510	
Coalition on Affordable Housing Trust	570200782	135,303	
	Total	20,654,731	

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	Downpayment on Capital Ordinance	(Cancel)/ Adjustment	Balance Dec. 31, 2013
Clean Communities Program		91,438	91,438			
NJDOT Reconstruction of Reega Avenue	37,500		37,500			
Safe and Secure Communities Program	17,186	68,536	58,564			27,158
Drunk Driving Enforcement Fund		24,399	3,200			21,199
State of NJ - Safe Corridor	73,054	83,418	47,054			109,418
Recycling Tonnage Grant		79,864	79,864			
Cops in Shops - Fall Initiative		3,600	3,600			
Cops in Shops - Summer Shore Initiative		2,200	2,200			
Alcohol Education Rehabilitation		2,744	2,744			
NJ Dept of Law & Public Safety -						
Body Armor Fund	16,040		9,976			6,064



# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Downpayment on Capital Improvement	Expended	Cancel	Refund	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	69,924	21,199	3,200		21,971		9,490	81,842
Alcohol Education Rehabilitation Fund	9,161		2,744		577			11,328
Clean Communities Program	50,100	77,880	13,558		82,177			59,361
Bullet Proof Vest Partnership Program		6,797						6,797
State of NJ Body Armor Fund	13,600				8,940			4,660
Occupant Protection Program-Click It or Ticket	2,650							2,650
Dept of Highway Safety-Distracted Driver								
Safe and Secure Communities Program		68,536			58,297			10,239
NJ Office of Telecommunications-Enhanced 911	15,496							15,496
Safe Corridor	23,652		83,418		86,295		4,825	25,600

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

Grant	Balance Jan. 1, 2013		Transferred from 2013 Budget Appropriations		Downpayment on Capital Improvement	Expended	Cancel	Refund	Balance Dec. 31, 2013
	31	3,725	Budget	Appropriation By 40A:4-87					
Cops in Shops - Summer Shore Initiative	31			2,200		2,200			31
Cops in Shops - College/Fall Initiative		3,725	3,600			4,000	2,800		525
Recycling Tonnage Grant		82,503	23,937	55,927		45,492			116,875
Stormwater Grant		5,155							5,155
<b>Federal Grants:</b>									
Smart Policing Initiative				15,000		9,808			5,192
AC-E. Byrne Memorial JAG		11,143	10,191			21,150			184
CDBG 2011 Entitlement		7,632							7,632
ACIA-CDBG Curbs & Sidewalks		44,163							44,163
COPS Hiring Program		267,549				267,549			
FEMA-Reimbursement Superstorm Sandy				28,250		1,119			27,131
<b>County Grants:</b>									
Donation-School Resource Officer		6,167				1,828			4,339
EHT Municipal Alliance		2	23,570			23,161	19		392
EHT Municipal Alliance - Local Match		1,165	5,893			5,645			1,413
CRDA-Redevelopment of West Atlantic City		2,937,739				37,275			2,900,464
Totals		3,551,557	241,603	204,297	0	677,484	2,819	14,315	3,331,469

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Received	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87		
Click It or Ticket				9,132	9,132
Bulletproof Vest Partnership Program	6,797	6,797			
<b>Totals</b>	6,797	6,797	0	9,132	9,132



## \*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance - January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	XX		
Levy Calendar Year 2013	XXXXXXXXXX	XX	73,922,654	
Paid	73,922,654		XXXXXXXXXX	XX
Balance - December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85003-00	0		XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00			XXXXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	73,922,654		73,922,654	

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance - January 1, 2013 85045-00	XXXXXXXXXX	XX	0	
2013 Levy 85105-00	XXXXXXXXXX	XX	815,487	
2013 Added/Omitted Taxes			4,682	
Interest Earned	XXXXXXXXXX	XX		
Expenditures	815,487		XXXXXXXXXX	XX
Balance - December 31, 2013 85046-00	4,682		XXXXXXXXXX	XX
	820,169		820,169	

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXX	XX		
Levy Calendar Year 2009	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85034-00			XXXXXXXX	XX
# Must include unpaid requisitions	0		0	

Not Applicable

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2008 - 2009) 85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXX	XX		
Levy Calendar Year 2009	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2009	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85044-00			XXXXXXXX	XX
# Must include unpaid requisitions	0		0	

Not Applicable

## COUNTY TAXES PAYABLE

		Debit		Credit	
Balance - January 1, 2013		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	80003-01	XXXXXXXX	XX	0	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX	133,826	
2013 Levy		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX	17,021,996	
County Library	80003-04	XXXXXXXX	XX	1,403,872	
County Health		XXXXXXXX	XX	859,271	
County Open Space Preservation		XXXXXXXX	XX	255,928	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	113,157	
Paid		19,674,892		XXXXXXXX	XX
Balance - December 31, 2013		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes				XXXXXXXX	XX
Due County for Added and Omitted Taxes		113,158		XXXXXXXX	XX
		19,788,050		19,788,050	

## SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance - January 1, 2013	80003-06	XXXXXXXX	XX		
2013 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00	XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00	XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00	XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00	XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
Total 2013 Levy	80003-07	XXXXXXXX	XX	0	
Paid	80003-08			XXXXXXXX	XX
Balance - December 31, 2013	80003-09				
		0		0	

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 in 2013	80004-02	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-09			XXXXXXXX	XX
Balance - December 31, 2013	80004-10				
		0		0	

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

Balance - January 1, 2013	80004-03	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-04	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-11			XXXXXXXX	XX
Balance - December 31, 2013	80004-12				
		0		0	

## 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 in 2013	80004-06	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-13			XXXXXXXX	XX
Balance - December 31, 2013	80004-14				
		0		0	

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance - January 1, 2013	80004-07	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-08	XXXXXXXX	XX		
<i>Not Applicable</i>					
Expended	80004-15			XXXXXXXX	XX
Balance - December 31, 2013	80004-16				
		0		0	

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated	377,369		377,369		0	
Surplus Anticipated with Prior Written Consent of Director of Local Government	25,574		25,574		0	
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Adopted Budget	15,338,062		15,566,716		228,654	
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
See attached schedule	204,297		204,297		0	
<b>Total Miscellaneous Revenue Anticipated</b>	<b>15,542,359</b>		<b>15,771,013</b>		<b>228,654</b>	
Receipts from Delinquent Taxes	359,108		308,505		(50,603)	
Amount to be Raised by Taxation:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes	20,386,821		XXXXXXXXXX	XX	XXXXXXXXXX	XX
(b) Addition to Local District School Tax			XXXXXXXXXX	XX	XXXXXXXXXX	XX
(c) Minimum Library Tax						
<b>Total Amount to be Raised by Taxation</b>	<b>20,386,821</b>		<b>20,535,578</b>		<b>148,757</b>	
	36,691,231		37,018,039		326,808	

## 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	114,297,625	
Amount to be Raised by Taxation		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Local District School Tax	80109-00	73,922,654		XXXXXXXXXX	XX
Regional School Tax	80119-00	0		XXXXXXXXXX	XX
Regional High School Tax	80110-00	0		XXXXXXXXXX	XX
County Taxes	80111-00	19,541,067		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	113,157		XXXXXXXXXX	XX
Special District Taxes	80113-00	0		XXXXXXXXXX	XX
Municipal Open Space Tax	80120-00	820,169		XXXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	XX	635,000	
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	XX	0	
Balance for Support of Municipal Budget (or)	80116-00	20,535,578		XXXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00	0		XXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	XX	0	
		114,932,625		114,932,625	

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01		36,486,934	
2013 Budget - Added by N.J.S. 40A:4-87	80012-02		204,297	
Appropriated for 2013 (Budget Statement Item 9)	80012-03		36,691,231	
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04			
Total General Appropriations (Budget Statement Item 9)	80012-05		36,691,231	
Add: Overexpenditures (see footnote)	80012-06			
Total Appropriations and Overexpenditures	80012-07		36,691,231	
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	35,503,879		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	635,000		
Reserved	80012-10	552,351		
Total Expenditures	80012-11		36,691,230	
Unexpended Balances Canceled (see footnote)	80012-12		1	

**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)

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

Not Applicable

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XX XXXXXXXXXXXX XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	XX 228,654
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX 0
		XXXXXXXXXX	XX
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX 148,757
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	XX 1
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX 248,552
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 152,881
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	XX 8,122
Cancellation of Prior Year Grant Reserves		XXXXXXXXXX	XX 2,819
		XXXXXXXXXX	XX
		XXXXXXXXXX	XX
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX XXXXXXXXXXXX XX
Balance - January 1, 2013	80013-07	0	XXXXXXXXXX XX
Balance - December 31, 2013	80013-08	XXXXXXXXXX	XX 0
Deficit in Anticipated Revenues:		XXXXXXXXXX	XX XXXXXXXXXXXX XX
Miscellaneous Revenues Anticipated	80013-09	0	XXXXXXXXXX XX
Delinquent Tax Collections	80013-10	50,603	XXXXXXXXXX XX
			XXXXXXXXXX XX
Required Collection of Current Taxes	80013-11	0	XXXXXXXXXX XX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXX XX
Cancellation of Prior Year Grant Receivables			XXXXXXXXXX XX
Refund of Prior Year Revenue		312,311	XXXXXXXXXX XX
			XXXXXXXXXX XX
			XXXXXXXXXX XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX 0
Surplus Balance - To Surplus (Sheet 21)	80013-14	426,872	XXXXXXXXXX XX
		789,786	789,786





# SURPLUS - CURRENT FUND YEAR 2013

		Debit		Credit	
1. Balance - January 1, 2013	80014-01	XXXXXXXXXX	XX	479,851	
2. Premium on Special Emergency Note		XXXXXXXXXX	XX		
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	XX	426,872	
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	377,369		XXXXXXXXXX	XX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	25,574		XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance - December 31, 2013	80014-05	503,780		XXXXXXXXXX	XX
		906,723		906,723	

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

Cash	80014-06	8,406,438	
Investments	80014-07		
Sub Total		8,406,438	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	8,522,587	
Cash Surplus	80014-09	0	
Deficit in Cash Surplus	80014-10	(116,149)	
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	19,929	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Special Emergency Appropriation-Note Issued		600,000	
Total Other Assets	80014-14	619,929	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	503,780	

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, 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>114,698,213</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>                    </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>658,628</u>
5a. Subtotal 2013 Levy		\$	<u>115,356,841</u>
5b. Reductions due to tax appeals **		\$	<u>586,649</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>114,770,192</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>260,308</u>
7. Transferred to Arrears	82108-00	\$	<u>27,298</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>-</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2012	82121-00	\$	<u>691,460</u>
In 2013 *	82122-00	\$	<u>111,303,267</u>
Homestead Benefit Credit	82124-00	\$	<u>2,092,148</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>355,750</u>
Total to Line 14	82111-00	\$	<u>114,442,625</u>
11. Total Credits		\$	<u>114,730,231</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>39,961</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is			$\frac{99.71\%}{82112-00}$

**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>114,442,625</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>145,000</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>114,297,625</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 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. (N.J.S.A. 40A:4-41)

**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>114,442,625</u>
LESS: Proceeds from Accelerated Tax Sale.....	<u>1,356,332</u>
<b>NET Cash Collected</b> .....	<u>113,086,293</u>
Line 5c (sheet 22) Total 2013 Tax Levy.....\$	<u>114,770,192</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	<u>98.53%</u>

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**(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.....	_____ %

Not Applicable

# 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	25,574		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX	0	
2. Sr. Citizens Deductions Per Tax Billings	68,500		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	272,250		XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	17,500		XXXXXXXXXX	XX
5. Refunds of Senior Citizens and Veterans				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	2,500	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	XX	11,009	
9. Received in Cash from State	XXXXXXXXXX	XX	350,386	
10.				
11.				
12. Balance - December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	19,929	
Due To State of New Jersey			XXXXXXXXXX	XX
	383,824		383,824	

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

Line 2	68,500
Line 3	272,250
Line 4	17,500
Sub-Total	358,250
Less: Line 7	2,500
To Item 10, Sheet 22	355,750

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

			Debit		Credit	
Balance - January 1, 2013			XXXXXXXXXX	XX	319,810	
Taxes Pending Appeals	319,810		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	145,000	
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			145,705		XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Balance - December 31, 2013			319,105		XXXXXXXXXX	XX
Taxes Pending Appeals*	319,105		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			464,810		464,810	

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

T1428  
\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

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

		YEAR 2014		YEAR 2013	
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-				XXXXXXXXXX	XX
2. Local District School Tax -	Actual 80016-			73,922,654	
	Estimate** 80017-			XXXXXXXXXX	XX
3. Regional School District Tax -	Actual 80025-	None		0	
	Estimate* 80026-			XXXXXXXXXX	XX
4. Regional High School Tax -	Actual 80018-	None		0	
School Budget	Estimate* 80019-			XXXXXXXXXX	XX
5. County Tax	Actual 80020-			19,541,067	
	Estimate* 80021-			XXXXXXXXXX	XX
6. Special District Taxes	Actual 80022-				
	Estimate* 80023-	None		XXXXXXXXXX	XX
7. Municipal Open Space Tax	Actual 80027-			820,169	
	Estimate* 80028-			XXXXXXXXXX	XX
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 99.44% [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			-		
<u>Analysis of Item 11:</u>					
Local District School Tax (Amount Shown on Line 2 Above)			-		
Regional School District Tax (Amount Shown on Line 3 Above)					
Regional High School Tax (Amount Shown on Line 4 Above)					
County Tax (Amount Shown on Line 5 Above)			-		
Special District Tax (Amount Shown on Line 6 Above)					
Municipal Open Space Tax (Amount Shown on Line 7 Above)			-		
Tax in Local Municipal Budget			-		
Total Amount (see Line 11)			-		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06			0		
<u>Computation of "Tax in Local Municipal Budget"</u>					
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 2013.

\*\* 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, 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.**

**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				424,097		XXXXXXXXXX	XX
A. Taxes	83102-00	74,799		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83103-00	349,298		XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83105-00		XXXXXXXXXX	XX		
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				11,009		XXXXXXXXXX	XX
5. Adjustment to Tax Title Lien Balance						XXXXXXXXXX	XX
5a. Transfer to Arrears				27,298			
6. Adjustment between Taxes (Other than current year and Tax Title Liens)				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens		83104-00		XXXXXXXXXX	XX	(1)	
B. Tax Title Liens - Transfers from Taxes		83107-00		(1)	-	XXXXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXXXX	XX	462,404	
8. Totals				462,404		462,404	
9. Balance Brought Down				462,404		XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX	308,505	
A. Taxes	83116-00	103,400		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83117-00	205,105		XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2013 Tax Sale				7,775		XXXXXXXXXX	XX
12. 2013 Taxes Transferred to Liens				260,308		XXXXXXXXXX	XX
13. 2013 Taxes				39,961		XXXXXXXXXX	XX
14. Balance - December 31, 2013				XXXXXXXXXX	XX	461,943	
A. Taxes	83121-00	49,667		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83122-00	412,276		XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals				770,448		770,448	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is: 66.71%

17. Item No. 14 multiplied by percentage shown above is 308,162 and represents the maximum amount that may be anticipated in 2014.

(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	8,084,896		XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00	0		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	8,084,896	
		8,084,896		8,084,896	

### CONTRACT SALES

		Debit		Credit	
15. Balance - January 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		
		0		0	

### 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	0		0	

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

Realized in 2013 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_ 0

# 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. Emergency Authorization - Municipal*	\$ 252,600	\$ 252,600	\$	\$ -
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3. Overexpenditures of				
4. Appropriation Reserves	\$ 2,526	\$ 2,526	\$	\$ -
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. _____	_____	\$ _____

Not Applicable

## JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

Not Applicable



**N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
 N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013	
					By 2013 Budget	Canceled by Resolution		
	<b>Not Applicable</b>							
<b>Totals</b>					80027-00	80028-00		

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

**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	XXXXXXXXXX	XX	35,341,000		
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03	3,050,000		XXXXXXXXXX	XX	
Outstanding - December 31, 2013	80033-04	32,291,000		XXXXXXXXXX	XX	
		35,341,000		35,341,000		
2014 Bond Maturities - General Capital Bonds				80033-05	\$	3,080,000
2014 Interest on Bonds *		80033-06	\$	1,124,382		
<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	
		0		0		
2014 Bond Maturities - General Capital Bonds				80033-11	\$	
2014 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	1,124,382

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total	0	0		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
MUNICIPAL GREEN ACRES TRUST LOAN**

		Debit		Credit		2014 Debt Service
Outstanding - January 1, 2013	80033-01	XXXXXXXX	XX	1,159,440		
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	86,475		XXXXXXXX	XX	
Outstanding - December 31, 2013	80033-04	1,072,965		XXXXXXXX	XX	
		1,159,440		1,159,440		
2014 Loan Maturities				80033-05	\$	88,213
2014 Interest on Loans		80033-06			\$	21,021
Total 2014 Debt Service for	Loan			80033-13	\$	109,234

**LOAN**

Outstanding - January 1, 2013	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
Outstanding - December 31, 2013	80033-10			XXXXXXXX	XX	
2014 Loan Maturities				80033-11	\$	
2014 Interest on Loans				80033-12	\$	
Total 2014 Debt Service for	Loan			80033-13	\$	0

*Not Applicable*

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0	0		

*Not Applicable*

80033-14

80033-15

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

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2014 Debt Service
Outstanding - January 1, 2013	80034-01	XXXXXXXXXX	XX			
Paid	80034-02			XXXXXXXXXX	XX	
Outstanding - December 31, 2013	80034-03			XXXXXXXXXX	XX	
2014 Bond Maturities - Term Bonds		80034-04	\$			
2014 Interest on Bonds *		80034-05	\$			
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding - January 1, 2013	80034-06	XXXXXXXXXX	XX			
Issued	80034-07	XXXXXXXXXX	XX			
Paid	80034-08			XXXXXXXXXX	XX	
Outstanding - December 31, 2013	80034-09			XXXXXXXXXX	XX	
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	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

### 2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 600,000	\$ 7,260
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	8	\$ _____	\$ _____
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		Interest Computed to (Insert Date)
						For Principal	For Interest	
1. #21-2013 Various General Improve	2,200,000	7/31/2013	2,200,000	7/30/2014	1.00%		22,000	7/31/2014
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	<b>2,200,000</b>		<b>2,200,000</b>			<b>0</b>	<b>22,000</b>	

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

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	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>							80051-01      80051-02	

Not Applicable

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".

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
<b>Not Applicable</b>			
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	Prior Encumbrance Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
26-02 Various General Improvements	4,681				4,681			
60-05 Design & Constr of Community Ctr.	44,126				44,126			
39-07 Various General Improvements	95,476			25,153	117,029		3,600	
22-08 Various General Improvements	5,685						5,685	
23-08 Various General Improvements	93,019				11,033	40,418	41,568	
28-09 Various General Improvements	257,275				21,718		235,557	
16-10 Various General Improvements	754,668				515,017		239,651	
17-10 Various General Improvements	3,107				2,857		250	

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







# 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	0		XXXXXXXXXX	XX
		0		0	

\* The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of 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	
Ord 21-13 Various General								
Improvements	2,430,000		2,200,000		230,000			
Ord 22-13 Various General								
Improvements	225,000				225,000			
Total 80032-00	2,655,000		2,200,000		455,000			

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	384,031	
Premium on Sale of Bonds & Bond Anticipation Notes		XXXXXXXXXX	XX		
Unfund Improvement Authorizations Canceled		XXXXXXXXXX	XX	40,418	
Cancellation of Prior Year Balance					
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2013 Budget Revenue	80029-03	225,000		XXXXXXXXXX	XX
Outstanding - December 31, 2013	80029-04	199,449		XXXXXXXXXX	XX
		424,449		424,449	

### BONDS ISSUED WITH A COVENANT OR COVENANTS

- |   |                       |
|---|-----------------------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding - December 31, 2013 | \$ _____              |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)  | \$ _____              |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2014   | <b>Not Applicable</b> |
| 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 \$ 114,770,192
  2. Amount of Item 1 Collected in 2013 (\*) \$ 114,442,625
  3. Seventy (70) percent of Item 1 \$ 80,339,134

(\*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2013?  
 Answer YES or NO YES
  2. Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2013?  
 Answer YES or NO: YES If answer is "NO" give details

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

C. Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: \_\_\_\_\_

- D.
1. Cash Deficit 2012 \$ \_\_\_\_\_
  2. 4% of 2012 Tax Levy for all purposes:  
 Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  3. Cash Deficit 2013 \$ \_\_\_\_\_
  4. 4% of 2013 Tax Levy for all purposes:  
 Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_

Not Applicable

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ 113,158	\$ 113,158
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____