

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

POPULATION LAST CENSUS 16,896  
NET VALUATION TAXABLE 2013 1,408,433,780  
MUNICODE 0310

**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 Delran, County of Burlington

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 *Robert S. Marrone*  
Name Robert S Marrone  
Title Registered Municipal Accountant  
Email Rmarrone@bowmanllp.com

(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, Linda Lewis, am the Chief Financial Officer, License # n-0545, of the Delran Township of Burlington County of Burlington 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 *Linda W. Lewis*  
Title Chief Financial Officer  
Address 950 Chester Ave, Delran, New Jersey  
Phone Number 856-461-1136  
Fax Number 856-764-7364  
Email llewis@delrantownship.org

**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.**

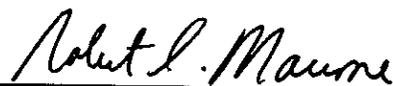
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

**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 Township of Delran 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 December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/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:



**Robert S Marrone**  
Registered Municipal Accountant

**Bowman & Company LLP**  
(Firm Name)

**601 White Horse Road**  
(Address)

**Voorhees, New Jersey 08043**  
(Address)

**856-435-6200**  
(Phone Number)

**Rmarrone@bowmanllp.com**  
(Email)

**856-435-0440**  
(Fax Number)

Certified by me

This 21st day of February, 2014

**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: R. HUGH McCURLEY  
Signature: R. Hugh McCurley  
Certificate #: 003014  
Date: FEB 28 2014

**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.*

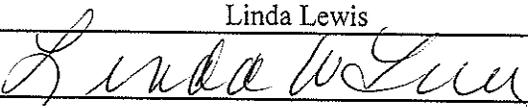
**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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 a levy or appropriation "CAP" referendum.
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 Delran

Chief Financial Officer: Linda Lewis

Signature: 

Certificate #: n-0545

Date: 2.28.14

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

21-600525  
Fed I.D. #

Township of Delran  
Municipality

Burlington  
County

**Report of Federal and State Financial Assistance**  
**Expenditures of Awards**

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>52,327.74</u>	<u>57,986.78</u>	<u>                    </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 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

2-28-14  
\_\_\_\_\_  
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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ 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

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

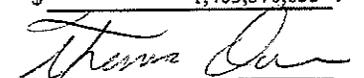
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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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 \$ 1,403,370,633 .

  
SIGNATURE OF TAX ASSESSOR

Township of Delran  
MUNICIPALITY

Burlington  
COUNTY











# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
<b>Trust Other Fund</b>		
Cash	1,968,976.77	
Deferred Charges	-	
Revenue Accounts Receivable - Outside Police	6,465.00	
Interfund Payable - Due to Sewer Utility Operating Fund		4,654.04
Interfund Payable - Due to Current Fund		17,391.06
Prepaid Fees - Outside Police		11,972.50
Due to Criminal Disposition		36,149.96
Accrued Wages Payable - Outside Police		3,350.00
RESERVE FOR POAA FUNDS		678.00
RESERVE FOR LAW ENFORCEMENT		35,130.37
RESERVE FOR POLICE UNCLAIMED FUNDS		4,806.50
RESERVE FOR PUBLIC DEFENDER		28,637.82
RESERVE FOR SUI		44,132.64
RESERVE FOR STREET OPENING DEPOSITS		29,557.91
RESERVE FOR MULTI-DWELLING DEP		14,645.51
RESERVE FOR OUTSIDE POLICE EMPLOYMENT		-
RESERVE FOR GREAT GRILL OFF		1,800.00
RESERVE FOR KENNETH JOHNSON MEMORIAL		319.23
RESERVE FOR BIKE PATROL		5,081.85
RESERVE FOR RECR CREDIT CARD PRO		7,619.60
RESERVE FOR DELRAN DAY DONATIONS		15,210.64
RESERVE FOR POLICE EMERGENCY EQUIP		1,555.47
RESERVE FOR ESCROW DEPOSITS		674,653.50
RESERVE FOR PERFORMANCE/MAINTENANCE		13,685.67
RESERVE FOR AFFORDABLE HOUSING		557,326.64
Deposits for Redemption of Tax Sale Certificates		39,282.86
Reserve for Tax Sale Premiums		427,800.00
		-
		-
<b>Sub-total</b>	<b>1,975,441.77</b>	<b>1,975,441.77</b>

(Do not crowd - add additional sheets)







# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

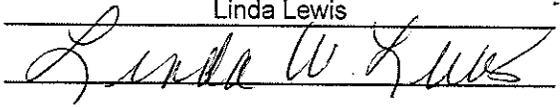
Municipal Public Defender Expended Prior Year 2012: .....	(1)	\$	22,910.26
			25%
	(2)	\$	5,727.57

Municipal Public Defender Trust Cash Balance December 31, 2013: ..... (3) \$ 28,637.82

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 (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) = ..... \$ NONE

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:	Linda Lewis
Signature:	
Certificate #:	n-0545
Date:	2-28-14

**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.	<u>See Attached</u>	\$ 1,358,142.10	\$ 1,360,547.55	816,765.44	\$ 1,901,924.21
2.					-
3.					-
4.					-
5.					-
6.					-
7.					-
8.					-
9.					-
10.					-
11.					-
12.					-
13.					-
14.					-
15.					-
16.					-
17.					-
18.					-
19.					-
20.					-
21.					-
22.					-
23.					-
24.					-
25.					-
26.					-
27.					-
28.					-
29.					-
30.					-
	<b>Totals:</b>	\$ 1,358,142.10	1,360,547.55	816,765.44	\$ 1,901,924.21

TOWNSHIP OF DELRAN  
TRUST FUND

Statement of Miscellaneous Trust Reserves  
For Year Ended December 31, 2013

	Balance Dec. 31, 2012	Receipts	Disbursements	Due From (to) Current Fund	Accounts Payable	Cancelled Accounts Payable	Balance Dec. 31, 2013
Street Opening Deposits	\$ 28,850.91	\$ 707.00					\$ 29,557.91
NJ Unemployment Comp Insurance	50,248.90	3,017.68	\$ 16,912.40	\$ 7,778.46			44,132.64
Planning Escrow Fund Deposits	347,505.89	546,684.41	219,536.80				674,653.50
Affordable Housing Trust Funds	611,364.45	609.73	54,647.54				557,326.64
Reserve for Public Defender Fees	17,258.24	14,265.00	900.00	(6,489.96)	\$ 4,504.54		28,637.82
Reserve for Credit Card Program	7,619.60						7,619.60
Reserve for Parking Offense Adjudication Act	666.00	12.00					678.00
Reserve for Tax Sale Premiums	177,700.00	438,400.00	188,300.00				427,800.00
Delran Day Donations	10,009.58	6,300.00	1,098.94				15,210.64
Deposits for Redemption of Tax Sale Certificates	27,596.22	348,457.57	336,770.93				39,282.86
Reserve for Performance/ Maintenance Escrows	13,668.99	16.68					13,685.67
Reserve for Police Emergency Service Equipment	1,741.41		185.94				1,555.47
Reserve for Special Law Enforcement	33,057.17	2,073.20					35,130.37
Reserve for Bike Patrol	9,287.78		4,205.93				5,081.85
Reserve for Outside Police Employment Reserve for Multiple-Dwelling Security Deposits	14,643.19	2.32		3,350.00	(3,350.00)		14,645.51
Reserve for Kenneth Johnston Memorial Fund	319.23						319.23
Reserve for Police Unclaimed Funds	4,804.54	1.96					4,806.50
Reserve for Mayor's Great Grill Off	1,800.00						1,800.00
	\$ 1,358,142.10	\$ 1,360,547.55	\$ 822,558.48	\$ 4,638.50	\$ (3,350.00)	\$ 4,504.54	\$ 1,901,924.21

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
<b>Total</b>	-	-	-	-	-	-	-

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
Cash	3,003,569.65	
Deferred Charges	-	
Accounts Receivable - Due From State of NJ	24,364.97	
Interfund Receivable:		
Due From Current Fund	48,580.85	
Due From Sewer Utility Operating Fund	164,801.99	
Due From Open Space Trust Fund	120,800.00	
Deferred Charges to Future Taxation:		
Funded	7,213,000.00	
Unfunded	7,131,578.36	
General Capital Bonds		7,213,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		6,595,450.00
Assessment Notes		-
Loans Payable		-
Loans Payable		-
Improvement Authorizations - Funded		416,787.50
Improvement Authorizations - Unfunded		2,820,792.68
Capital Improvement Fund		117,852.33
Down Payments on Improvements		-
Capital Surplus		50,212.40
Reserve for the Payment of Bonds		419,600.98
Other Reserves		72,999.94
<b>Total</b>	<b>17,706,695.82</b>	<b>17,706,695.83</b>

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	231,956.32	8,252,936.20	73,452.77	8,411,439.75
Trust - Assessment				-
Trust - Dog License	50.00	39,480.31		39,530.31
Trust - Other		2,010,035.21	41,058.44	1,968,976.77
Capital - General		3,038,563.75	34,994.10	3,003,569.65
Water - Operating    Utility Operating				-
Water - Capital      Utility Capital				-
Sewer                  Utility Operating	2,749.80	3,583,847.82	92,051.89	3,494,545.73
Sewer                  Utility Capital	64,695.15	100,392.71		165,087.86
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund		152,724.52		152,724.52
Municipal Open Space Trust Fund		1,930,097.46		1,930,097.46
Sewer                  Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total</b>	<b>299,451.27</b>	<b>19,108,077.98</b>	<b>241,557.20</b>	<b>19,165,972.05</b>

\* - 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: *Robert L. Mearns*

Title: Registered Municipal Accountant

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

<b>Beneficial Bank:</b>		
<b>Current Fund:</b>		
Current Account		2,802,551.27
Payroll Account		176,172.77
<b>Trust Other Fund:</b>		
Planning Escrow		3,843.28
Planning Escrow		677,082.82
Perf & Maint Escrow		5,052.84
Tax Lien		483,633.43
<b>Sewer Utility Fund:</b>		
Utility Operating		451,432.40
Utility Revenue		1,102,818.78
Utility Escrow		99,573.19
<b>NJ Cash Management Fund:</b>		
<b>Current Fund:</b>		100,643.56
<b>Capital Fund:</b>		119,421.66
<b>TD Bank:</b>		
<b>Current Fund:</b>		
Current and Grant Account		5,226,974.43
Current Account Other		4,012.87
Payroll Account		95,305.82
<b>Capital Fund:</b>		
Capital Account		2,919,140.61
BCBC Bond Account		1.48
<b>Trust Fund:</b>		
Dog Trust		39,480.31
Open Space		1,930,097.46
Affordable Housing		558,645.84
Special Law Enforcement		35,130.37
SUI		18,180.94
Trust Other		156,494.26
Multi Dwelling		4,645.51
Perf & Maint Escrow		4,838.66
Police Unclaimed Funds		4,806.50
Tax Lien		43,886.59
<b>Utility Fund:</b>		
Utility Operating		1,767,700.45
Utility Revenue		97,627.84
Utility Escrow		64,695.16
Utility Capital		100,392.71
<b>Wells Fargo:</b>		
<b>Trust Fund:</b>		
Multi Dwelling		10,000.00
Perf & Maint Escrow		3,794.17
<b>Total</b>		<b>19,108,077.98</b>

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







TOWNSHIP OF DELRAN  
CURRENT FUND

Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued</u> <u>Revenue</u>	<u>Cash</u> <u>Received</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Local:				
Burlington County Homeland Security Grant	\$ 25,000.00		\$ 25,000.00	
Federal:				
Bulletproof Vest Partnership Grant	\$ 2,787.38			\$ 2,787.38
Community Development Block Grant		\$ 65,000.00		65,000.00
Alcohol Impaired Driving Countermeasures Incentive	5,000.00		4,400.00	600.00
	7,787.38	65,000.00	4,400.00	68,387.38
State:				
Municipal Court - Alcohol Education and Rehabilitation Program	767.07	5,783.00		6,550.07
Body Armor Replacement Fund		6,869.21	3,924.95	2,944.26
Make it Click Grant		4,000.00	4,000.00	
Recycling Tonnage Grant		24,093.40	24,093.40	
Safe and Secure Communities Program	13,342.00	53,342.00	20,000.00	46,684.00
Governor's Council on Drug Abuse- Municipal Drug Alliance	30,493.59			30,493.59
	44,602.66	94,087.61	52,018.35	86,671.92
	\$ 77,390.04	\$ 159,087.61	\$ 81,418.35	\$ 155,059.30





**TOWNSHIP OF DELRAN**  
**CURRENT FUND**

Statement of Appropriated Reserves for Federal and State Grants  
 For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Transferred</u> <u>from</u> <u>Budget</u> <u>Appropriations</u>	<u>Disbursed</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Local:				
Burlington County Homeland Security Grant	\$ 508.95		\$ 508.95	
Federal:		\$ 65,000.00		\$ 65,000.00
Community Development Block Grant				
State:				
Municipal Court - Alcohol Education and Rehabilitation Program	61,109.17	5,783.00		66,892.17
Governor's Council on Drug Abuse - Municipal Drug Alliance	38,116.98			38,116.98
Body Armor Replacement Funds	3,141.43	9,996.18	3,141.43	9,996.18
Recycling Tonnage Grant	39,785.14	76,586.82	21,159.65	95,212.31
Safe and Secure Communities Program		84,699.00	84,699.00	-
Make It Click Grant		4,000.00	3,850.00	150.00
Drunk Driving Enforcement Grant		4,856.67	4,200.00	656.67
Clean Communities Program	48,111.88		25,635.70	22,476.18
<b>Total State</b>	<b>190,264.60</b>	<b>185,921.67</b>	<b>142,685.78</b>	<b>233,500.49</b>
	<b>\$ 190,773.55</b>	<b>\$ 250,921.67</b>	<b>\$ 143,194.73</b>	<b>\$ 298,500.49</b>

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013		Receipts				Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
See Attached	65,477.06	126,546.32	93,018.35	159,087.61				5,000.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	65,477.06	126,546.32	93,018.35	159,087.61	-	-	-	5,000.00

TOWNSHIP OF DELRAN  
CURRENT FUND

Statement of Unappropriated Reserves for Federal and State Grants  
For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Federal and State Grant Funds Receivable</u>	<u>Miscellaneous Revenue in 2013 Budget</u>	<u>Balance Dec. 31, 2013</u>
Federal:				
Community Development Block Grant		\$ 65,000.00	\$ 65,000.00	
State:				
Municipal Court - Alcohol Education and Rehabilitation Program		5,783.00	5,783.00	
Drunk Driving Enforcement Grant	\$ 9,856.67		4,856.67	\$ 5,000.00
Body Armor Replacement Fund	3,126.97	6,869.21	9,996.18	
Make It Click Grant		4,000.00	4,000.00	
Recycling Tonnage Grant	52,493.42	24,093.40	76,586.82	
Safe and Secure Communities Program		53,342.00	53,342.00	
Total State	65,477.06	94,087.61	154,564.67	5,000.00
	<u>\$ 65,477.06</u>	<u>\$ 159,087.61</u>	<u>\$ 219,564.67</u>	<u>\$ 5,000.00</u>

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	28,770,728.00
Paid	28,770,728.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	28,770,728.00	28,770,728.00

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	797.66
2013 Levy 85105-00	XXXXXXXXXX	325,000.00
Added and Omitted Levy	XXXXXXXXXX	289.06
Interest Earned	XXXXXXXXXX	
Expenditures	325,704.32	XXXXXXXXXX
Balance December 31, 2013 85046-00	382.40	XXXXXXXXXX
	326,086.72	326,086.72

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	8,261.50
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	5,326,613.42
County Library 80003-04	XXXXXXXXXX	484,337.46
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	239,386.39
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	5,520.01
Paid	6,058,598.77	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	5,520.01	XXXXXXXXXX
	6,064,118.78	6,064,118.78

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 1 81108-00 1,884,897.20	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	1,884,897.20
Paid 80003-08	1,884,897.20	XXXXXXXXXX
Balance December 31, 2013 80003-09	-	
	1,884,897.20	1,884,897.20

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	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2013	80004-10	-	
		-	-

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

Balance January 1, 2013	80004-03	XXXXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2013	80004-12	-	
		-	-

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

Balance January 1, 2013	80004-05	XXXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2013	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,700,000.00	2,700,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,082,000.00	2,294,664.56	212,664.56
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	93,018.35	93,018.35	-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,175,018.35	2,387,682.91	212,664.56
Receipts from Delinquent Taxes 80104-	365,000.00	593,561.17	228,561.17
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	10,649,000.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	10,649,000.00	12,379,347.83	1,730,347.83
	15,889,018.35	18,060,591.91	2,171,573.56

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	47,058,119.37
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	28,770,728.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	6,050,337.27	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	5,520.01	XXXXXXXXXX
Special District Taxes 80113-00	1,884,897.20	XXXXXXXXXX
Municipal Open Space Tax 80120-00	325,289.06	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	2,358,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	12,379,347.83	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	49,416,119.37	49,416,119.37

\* 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	15,796,000.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	93,018.35
Appropriated for 2013 (Budget Statement Item 9)	80012-03	15,889,018.35
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	15,889,018.35
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	15,889,018.35
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	11,907,195.13
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,358,000.00
Reserved	80012-10	1,623,820.65
Total Expenditures	80012-11	15,889,015.78
Unexpended Balances Canceled (see footnote)	80012-12	2.57

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit	Credit
<b>Excess of Anticipated Revenues:</b>			
		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	212,664.56
Delinquent Tax Collections	80013-02	XXXXXXXXXX	228,561.17
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,730,347.83
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	2.57
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	167,001.63
<b>Miscellaneous Revenue Not Anticipated:</b>			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	904,305.67
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	230,291.83
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
<b>Deferred School Tax Revenue: (See School Taxes, Sheets 13 &amp; 14)</b>			
		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	-	XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	-
<b>Deficit in Anticipated Revenues:</b>			
		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	215,035.55	XXXXXXXXXX
Prior Year Senior & Vetern Deductions Disallowed		5,500.00	XXXXXXXXXX
Refund of Prior Year Revenue		4,465.00	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,248,174.71	XXXXXXXXXX
		3,473,175.26	3,473,175.26

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Comcast Cable Fees	\$55,042.18
Copies	40.12
NSF Fee	781.15
CCO Fees	277.00
Unclaimed Court Fees	10.00
Unclaimed Bail	361.00
Fingerprints	370.00
Clerk Report	947.50
Clerk MRNA	25.90
Clerk Elections	640.00
JIF Reimbursement Sewer	5,632.12
2012 Audit Analysis TD	797.66
T/C Report Property Maintenance	1,725.00
Restitution Copeland	325.61
Clear Channel Reimbursement	6,830.00
Mulch, Tire and Stump Receipts	4,130.50
2012 Refund League of Municipalities	50.00
2011 Scibal Reimbursement	1,000.00
Payment Hurricane Sandy Bundle 21	8,727.41
Payment Hurricane Sandy Bundle 24	43,600.33
State of New Jersey Inspection Fine	2,793.00
Tahoe Police Reimbursement	500.00
Police Report	20.00
Recycled Oil - Lorco	954.50
Administrative Fee for SC and Veterans	3,362.88
Range Rent - Jr. Marksman	1.00
Tax Receipts	8,916.09
Fees & Permits MRNA	20.00
Certificate of Redemption Fee	25.00
Miscellaneous	\$19,095.68
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>167,001.63</b>

## SURPLUS - CURRENT FUND YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	5,109,611.00
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	3,248,174.71
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,700,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014-05	5,657,785.71	XXXXXXXXXX
		8,357,785.71	8,357,785.71

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

Cash	80014-06		8,411,439.75
Investments	80014-07		-
Sub Total			8,411,439.75
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,768,397.14
Cash Surplus	80014-09		5,643,042.61
Deficit in Cash Surplus	80014-10		
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	2,743.10	
Deferred Charges #	80014-12	12,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		14,743.10
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		5,657,785.71

# 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) # or (Abstract of Ratables)	82101-00	\$	45,814,706.41
	82113-00		
2. Amount of Levy Special District Taxes	82102-00		1,884,897.20
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		40,785.89
5a. Subtotal 2013 Levy			47,740,389.50
5b. Reductions due to tax appeals **			
5c. Total 2013 Tax Levy	82106-00		47,740,389.50
6 Transferred to Tax Title Liens	82107-00		17,114.34
7. Transferred to Foreclosed Property	82108-00		
8. Remitted, Abated or Canceled	82109-00		46,629.60
9. Discount Allowed	82110-00		
10. Collected in Cash: In 2012	82121-00		199,172.87
In 2013 *	82122-00		46,684,529.30
R.E.A.P. Revenue	82124-00		
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00		174,417.20
Total to Line 14	82111-00		47,058,119.37
11. Total Credits			47,121,863.31
12. Amount Outstanding December 31, 2013	83120-00		618,526.19
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>98.57%</u>

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_ \$ Complete Sheet 22a**

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

Total of Line 10			47,058,119.37
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			-
To Current Taxes Realized in Cash (Sheet 17)			47,058,119.37

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).....

LESS: Proceeds from Accelerated Tax Sale.....

**NET Cash Collected** .....

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

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

---

---

**(2) Utilizing Tax Levy Sale**

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

LESS: Proceeds from Tax Levy Sale (excluding premium).....

**NET Cash Collected** .....

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

Percentage of Collection Excluding 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	XXXXXXXXXX
Due From State of New Jersey	1,970.03	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	26,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	152,250.00	XXXXXXXXXX
4. Sr. Citizens & Veterns Deductions Allowed By Tax Collector	4,500.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens & Veterns Deductions Disallowed By Tax Collector	XXXXXXXXXX	9,082.80
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	5,500.00
9. Received in Cash from State	XXXXXXXXXX	168,144.13
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	2,743.10
Due To State of New Jersey	-	XXXXXXXXXX
	185,470.03	185,470.03

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

Line 2	26,750.00
Line 3	152,250.00
Line 4	4,500.00
Sub-Total	183,500.00
Less: Line 7	9,082.80
To Item 10, Sheet 22	174,417.20

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	250,000.00
Taxes Pending Appeals	250,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2013		250,000.00	XXXXXXXXXX
Taxes Pending Appeals*	250,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		250,000.00	250,000.00

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

*Victoria Boas*  
 \_\_\_\_\_  
 Signature of Tax Collector

1299  
 License #

3/5/2014  
 Date

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

		YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	13,438,000.00	XXXXXXXX
2. Local District School Tax -	Actual	80016-	27,540,677.50
	Estimate**	80017-	XXXXXXXX
3. Regional School District Tax -	Actual	80025-	
	Estimate*	80026-	XXXXXXXX
4. Regional High School Tax -	Actual	80018-	
School Budget	Estimate*	80019-	XXXXXXXX
5. County Tax	Actual	80020-	6,359,625.13
	Estimate*	80021-	XXXXXXXX
6. Special District Taxes	Actual	80022-	1,787,461.00
	Estimate*	80023-	XXXXXXXX
7. Municipal Open Space Tax	Actual	80027-	325,000.00
	Estimate*	80028-	XXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	50,623,201.95	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02	5,147,000.00	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	45,476,201.95	
11. Amount of item 10 Divided by	95.07%	[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	47,834,201.95	
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	28,091,491.05		* Must not be stated in an amount less than actual Tax of year 2012.  ** 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, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
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)	6,980,000.00		
Special District Tax (Amount Shown on Line 6 Above)	1,788,710.90		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	325,000.00		
Tax in Local Municipal Budget	10,649,000.00		
Total Amount (see Line 11)	47,834,201.95		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	2,358,000.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 1 - Total General Appropriations		13,438,000.00	
Item 12 - Appropriation: Reserve for Uncollected Taxes		2,358,000.00	
Sub-Total		15,796,000.00	
Less: Item 9 - Total Anticipated Revenues		5,147,000.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	10,649,000.00	

# 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)

**2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

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

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

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

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (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			667,819.12	XXXXXXXXXX
A. Taxes	83102-00	608,538.43	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	59,280.69	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	20,477.26
B. Tax Title Liens	83106-00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	
4. Added Taxes			5,500.00	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes	83107-00			XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	652,841.86
8. Totals			673,319.12	673,319.12
9. Balance Brought Down			652,841.86	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	593,561.17
A. Taxes	83116-00	593,561.17	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			83118-00	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens			83119-00	17,114.34
13. 2013 Taxes			83123-00	618,526.19
14. Balance December 31, 2013			XXXXXXXXXX	694,921.22
A. Taxes	83121-00	618,526.19	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	76,395.03	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,288,482.39	1,288,482.39

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 90.92%

17. Item No. 14 multiplied by percentage shown above is 631,819.55 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2013	84101-00	282,015.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	282,015.00
		282,015.00	282,015.00

### CONTRACT SALES

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

### MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2013	(84125-00)		

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

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

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal*	\$ 5,000.00	\$ 5,000.00	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Sub-total Current Fund</u></b>	<b>\$ 5,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____

\*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 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





**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	8,428,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,215,000.00	XXXXXXXXXX	
Outstanding December 31, 2013	80033-04	7,213,000.00	XXXXXXXXXX	
		8,428,000.00	8,428,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 804,000.00
2014 Interest on Bonds *		80033-06	304,775.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 304,775.00

**LIST OF BONDS ISSUED DURING 2013**

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

80033-14

80033-15

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding December 31, 2013	80033-04	-	XXXXXXXXXX	
		-	-	
2014 Loan Maturities			80033-05	\$
2014 Interest on Loans			80033-06	\$
Total 2014 Debt Service for	Loan		80033-13	\$ -

**LOAN**

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

**LIST OF LOANS ISSUED DURING 2013**

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

80033-14                      80033-15

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

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2013	80034-03	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04	\$		
2014 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2013	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2013	80034-09	-	XXXXXXXX	
		-	-	
2014 Interest on Bonds *	80034-10	\$		
2014 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type 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-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____



# 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>	-		-				-	

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

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

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







**TOWNSHIP OF DELRAN  
GENERAL CAPITAL FUND  
Schedule of Improvement Authorizations  
For the Year Ended December 31, 2013**

Authorization Number	Description	Date	Ordinance Amount	Balance		Authorizations	Expended (Reimbursed)	Canceled	Balance	
				Funded	Unfunded				Funded	Unfunded
2000-21	Provide Funding for Payments Under a Regional Contribution Agreement between the Township of Delran and the City of Burlington	11-28-00	\$ 1,140,000.00	\$	279,750.00				\$	279,750.00
2008-3	Reconstruction of Haines Mill Road	3-25-08	370,000.00	\$ 15,593.49		\$ 15,593.49				
2008-4	Construction of Curb Cuts and Ramps	3-25-08	90,000.00	6,701.41				\$ 6,701.41		
2008-9	Acquisition of Ambulance	8-26-08	154,000.00	4,517.10		3,350.00		1,167.10		
2008-12	Acquisition of Various Capital Improvements	12-17-08	131,000.00	6,358.00				6,358.00		
2008-15	Acquisition of Property	12-29-08	2,000,000.00	192,095.19				192,095.19		
2009-14 / 2010-8 & 9	Improvements to Various Roads	9-22-09 / 7-14-10	503,000.00		100,712.50			\$ (100,712.50)		
2009-19	Acquisition of Various Equipment	10-27-09	130,000.00	13,458.00	2,707.94		10,817.49		2,640.51	2,707.94
2010-01	Reconstruction of Haines Mill Road, Various Municipal Improvement and Reconstruction of Yansick Drive and Moreland Drive						1,182.00			14,126.44
2010-11	Various Improvements	9-15-10	326,000.00		100,392.78		25,215.04			75,177.74
2011-09	Improvements to Various Roads	6-15-11	210,000.00		59,022.35		26,663.70			32,358.65
2011-10 / 2011-22	Various Improvements	6-28-11	633,324.87	49,471.79	92.00		24,500.00		24,971.79	92.00
2011-11	Various Roadway Improvements	6-28-11	600,200.00		420,659.74		800.00			419,859.74
2011-18	Open Space Recreational Improvements	7-26-11	2,200,000.00		1,554,994.61		1,074,026.41			480,968.20

(Continued)

**TOWNSHIP OF DELRAN**  
**GENERAL CAPITAL FUND**  
**Schedule of Improvement Authorizations**  
**For the Year Ended December 31, 2013**

Authorization Number	Description	Date	Ordinance Amount	Balance		Authorizations	Expended (Reimbursed)	Canceled	Balance									
				Funded	Unfunded				Funded	Unfunded								
2011-20	Various Roadway Improvements	10-25-11	70,000.00	\$	4,465.85	\$	4,278.85		\$	187.00								
2012-1	Open Space Acquisition of Real Property	1-24-12	65,000.00	\$	65,000.00				\$	65,000.00								
2012-4	Various Improvements	6-26-12	1,000,000.00		402,116.35		74,900.11			327,216.24								
2012-6	Open Space Improvements to Fields	7-24-12	30,000.00		30,000.00					30,000.00								
2012-8	Reconstruction of Haines Mill Road	8-28-12	245,902.45		84,374.42		93,813.56			152,088.89								
2012-9	Sidewalk Construction & Installation	8-28-12	200,000.00		195,878.00		18,482.00			177,396.00								
2012-10	Reconstruction of Haines Mill Road	8-28-12	200,000.00		170,721.00		170,721.00											
2012-12	Open Space Upgrades to Swedes Lake Outfall	9-25-12	88,000.00		88,000.00		146.50			87,853.50								
2012-13	Improvements to River Drive Outfall	9-25-12	98,000.00		511.25		93,611.25											
2013-9	Various Capital Improvements and Acquisition of Capital Equipment	5-28-13	1,000,000.00			\$	1,000,000.00			858,863.84								
					\$	556,080.65	\$	3,561,449.59	\$	1,000,000.00	\$	1,779,237.56	\$	(100,712.50)	\$	416,787.50	\$	2,820,792.68



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

#### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
2013-9 Various Capital Improvements and Acquisition of Equipment	1,000,000.00	950,000.00	50,000.00	50,000.00
Total 80032-00	1,000,000.00	950,000.00	50,000.00	50,000.00

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	50,212.40
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	50,212.40	XXXXXXXXXX
		50,212.40	50,212.40

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013			_____
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2014			_____
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement			_____
5. Total of 3 and 4 - Gross Appropriation		-	_____
6. Less Amount of Special Trust Fund to be Used			_____
7. Net Appropriation Required			_____

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

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

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

**MUNICIPALITIES ONLY**  
**IMPORTANT**

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.

- |   |    |                         |
|---|----|-------------------------|
| 1. Total Tax Levy for the Year 2013 was   |    | \$ <u>47,740,389.50</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | <u>47,058,119.37</u>    |
| 3. Seventy (70) percent of Item 1         |    | \$ <u>33,418,272.65</u> |

(\*) Including prepayments and overpayments applied.

B.

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

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

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

D.

- |   |   |            |
|---|---|------------|
| 1. Cash Deficit 2012                                      |   | \$ _____   |
| 2. 4% of 2012 Tax Levy for all purposes:<br>Levy -- _____ | = | \$ _____ - |
| 3. Cash Deficit 2013                                      |   | \$ _____   |
| 4. 4% of 2013 Tax Levy for all purposes:<br>Levy -- _____ | = | \$ _____ - |

E.

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$	_____	\$	_____ -
2. County Taxes	\$	_____	\$	_____ 5,520.01
3. Amounts due Special Districts		\$ _____	\$	_____ -
4. Amounts due School Districts for Local School Tax		\$ _____	\$	_____ -

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.







# ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget	XXXXXXXX	XXXXXXXX		
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
							-
							-
							-
							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
							-
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
							-
							-
							-
							-

# SCHEDULE OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-		-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		-
Rents	91303-		-
Fire Hydrant Service	91304-		-
Miscellaneous	91305-		-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
Subtotal		-	-
Deficit (General Budget) **	91306-		
	91307-	-	-

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	-
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	-
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget) **	
Total Expenditures	-
Unexpended Balance Canceled (See Footnote)	-

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED 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"

# STATEMENT OF 2013 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of 2013 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of 2013 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

The following Item of 2012 Appropriation Reserves Canceled in 2013 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	-	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		-

\*\*Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXX	-
Deficit in Anticipated Revenue	-	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	-
Excess in Operations - to Operating Surplus		XXXXXX
*See <u>restriction</u> in amount on Sheet 45, SECTION 2	-	-

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXX	
Excess in Results of 2013 Operations	XXXXXX	
Amount Appropriated in 2013 Budget - Cash	-	XXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2013	-	XXXXXX
	-	-

## ANALYSIS OF BALANCE December 31, 2013 (FROM WATER UTILITY - TRIAL BALANCE)

Cash		-
Investments		-
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		-

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

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2013		\$ _____ -

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2012		\$ _____
Increased by:		
Transfers from Accounts Receivable	_____	
Penalties and Costs	_____	
Other	_____	
		\$ _____ -
Decreased by:		
Collections	_____	
Other	_____	
		\$ _____ -
Balance December 31, 2013		\$ _____ -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# WATER UTILITY FUND

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

	<u>Caused by</u>	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
	<b>Total Operating</b>	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
	<b>Total Capital</b>	\$ _____	\$ _____	\$ _____	\$ _____

\*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 2014</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2014 Interest on Bonds (*Items)	-	
Less: Interest Accrued to 12/31/2013 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 12/31/2014		
Required Appropriation 2014		\$ -

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Loan Maturities			\$
2014 Interest on Loans *	\$		
<b>WATER UTILITY _____ LOAN</b>			
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Loan Maturities			\$
2014 Interest on Loans *	\$		

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2014 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2014	\$		
Required Appropriation 2014			\$ -

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

# DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY 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.								
	-		-			-		

Sheet 50

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2014	\$ -
Required Appropriation - 2014	\$ -

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

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

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

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

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

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY 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.								
15.								

Important: If there is more than one utility in the municipality, identify each note.  
Memo \*See Sheet 33 for clarification of "Original Date of Issue".

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

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



**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXX	
Received from 2013 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2013	-	XXXXXX
	-	-

**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2013	XXXXXX	
Received from 2013 Budget Appropriation	XXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2013	-	XXXXXX
	-	-

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



## POST CLOSING

### TRIAL BALANCE                      SEWER                      UTILITY FUND

AS AT DECEMBER 31, 2013

#### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
<b>SEWER                      UTILITY OPERATING FUND</b>		
Cash	3,494,545.73	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	962,244.02	
Liens Receivable	-	
Due From Tax Title Lien Trust	4,654.04	
Due From Sewer Capital Fund	17.42	
Deferred Charges (Sheet 62)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		600,396.51
Accrued Interest on Bonds, Loans and Notes		-
Reserve for Encumbrances		45,184.43
Prepaid Sewer Rents		10,910.53
Prepaid Connection Fees		14,076.00
Developers' Escrow Deposits		83,852.33
Due To Capital Fund		164,801.99
Due To Current Fund		275,733.82
<b>Sub-total Cash Liabilities</b>	<b>C</b>	1,194,955.61
Reserve for Consumer Accounts and Lien Receivable		962,244.02
Fund Balance		2,304,261.58
<b>Total Operating Fund</b>	<b>4,461,461.21</b>	<b>4,461,461.21</b>

(Do not crowd - add additional sheets)

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

## POST CLOSING

### TRIAL BALANCE SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

#### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
<b>SEWER UTILITY CAPITAL FUND</b>		
Cash	165,087.86	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital Authorized And Completed	29,387,658.59	
Fixed Capital Authorized and Uncompleted	2,764,000.00	
Reserve for Amortization		29,547,858.59
Bond Anticipation Notes Payable		-
Loans Payable		-
Loans Payable		-
Serial Bonds Payable		-
Improvement Authorizations:		
Funded		-
Unfunded		2,518,836.74
Capital Improvement Fund		125,000.00
Capital Surplus		233.70
Due to Current Fund		124,800.00
Due to Sewer Operating		17.42
Estimated Proceeds Bonds and Notes	2,479,000.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	2,479,000.00
<b>Total Capital Fund</b>	<b>34,795,746.45</b>	<b>34,795,746.45</b>

(Do not crowd - add additional sheets)



**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
							-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-

# SCHEDULE OF SEWER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			-
			-
Rents	3,306,000.00	3,664,743.87	358,743.87
Miscellaneous	25,000.00	15,196.13	(9,803.87)
Interest on Delinquents	25,000.00	61,747.13	36,747.13
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	3,356,000.00	3,741,687.13	385,687.13
Deficit (General Budget) ** 07			
08	3,356,000.00	3,741,687.13	385,687.13

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX
Adopted Budget		3,356,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		3,356,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,356,000.00
Deduct Expenditures:		
Paid or Charged	2,744,998.07	
Reserved	600,396.51	
Surplus (General Budget) **		
Total Expenditures		3,345,394.58
Unexpended Balance Canceled (See Footnote)		10,605.42

### FOOTNOTES - RE: OVEREXPENDITURES:

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

### RE: UNEXPENDED BALANCE CANCELED:

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

# STATEMENT OF 2013 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
 Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	3,741,687.13	
Miscellaneous Revenue Not Anticipated	58,870.00	
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	177,196.65	
<b>Total Revenue Realized</b>		<b>3,977,753.78</b>
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	2,744,998.07	
Reserved	600,396.51	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	143,103.00	
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	<b>3,488,497.58</b>	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>3,488,497.58</b>
<b>Excess</b>		<b>489,256.20</b>
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation ( "Excess in Operations" - Sheet 60)	489,256.20	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation ( "Operating Deficit - to Trial Balance" - Sheet 60)	-	

### SECTION 2:

The following Item of 2012 Appropriation Reserves Canceled in 2013 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the SEWER Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	177,196.65	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>177,196.65</b>

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

**RESULTS OF 2013 OPERATIONS**

**SEWER**

**UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	385,687.13
Unexpended Balances of Appropriations	XXXXXX	10,605.42
Miscellaneous Revenue Not Anticipated	XXXXXX	58,870.00
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	177,196.65
Cash Refund of Prior Year's Revenue	143,103.00	
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	489,256.20	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	632,359.20	632,359.20

**OPERATING SURPLUS -**

**SEWER**

**UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXX	1,815,005.38
Excess in Results of 2013 Operations	XXXXXX	489,256.20
Amount Appropriated in 2013 Budget - Cash	-	XXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2013	2,304,261.58	XXXXXX
	2,304,261.58	2,304,261.58

**ANALYSIS OF BALANCE DECEMBER 31, 2013  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash	3,494,545.73
Investments	-
Interfund Accounts Receivable	4,671.46
Subtotal	3,499,217.19
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,194,955.61
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,304,261.58
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET	2,304,261.58

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012 \$ 895,064.24

Increased by:

SEWER Rents Levied \$ 3,793,670.78

Decreased by:

Collections \$ 3,718,191.00  
 Overpayments applied \$ 8,300.00  
 Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_  
 Other \$ \_\_\_\_\_  
 \$ 3,726,491.00

Balance December 31, 2013 \$ 962,244.02

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2012 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_  
 Penalties and Costs \$ \_\_\_\_\_  
 Other \$ \_\_\_\_\_  
 \$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_  
 Other \$ \_\_\_\_\_  
 \$ \_\_\_\_\_

Balance December 31, 2013 \$ \_\_\_\_\_

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## SEWER                      UTILITY FUND

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

<u>Caused by</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____	\$ _____	\$ _____	\$ _____

\*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 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

**SEWER      UTILITY ASSESSMENT BONDS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *			
<b><u>SEWER</u>      UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXX	380,000.00	
Issued	XXXXXX		
Paid	380,000.00	XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	380,000.00	380,000.00	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *		-	

**INTEREST ON BONDS - SEWER      UTILITY BUDGET**

2014 Interest on Bonds (*Items)	-	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	-	
Subtotal	-	
Add: Interest to be Accrued as of 12/31/2014	-	
Required Appropriation 2014		\$

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		



# DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY 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.			-			-		

INTEREST ON NOTES -	UTILITY BUDGET
2014 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2014	\$ -
Required Appropriation - 2014	\$ -

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

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

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

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

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

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







**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXX	75,000.00
Received from 2013 Budget Appropriation *	XXXXXX	50,000.00
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2013	125,000.00	XXXXXX
	125,000.00	125,000.00

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2013	XXXXXX	
Received from 2013 Budget Appropriation *	XXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2013	-	XXXXXX
	-	-

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

# SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

## UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Various Improvements to WWTP	1,479,000.00	1,479,000.00	-	-
	1,479,000.00	1,479,000.00	-	-

# SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	XXXXXX	233.70
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2013 Budget Revenue		XXXXXX
Balance December 31, 2013	233.70	XXXXXX
	233.70	233.70

