

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

POPULATION LAST CENSUS 11,367
 NET VALUATION TAXABLE 2013 1,159,599,778
 MUNICODE 0304

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

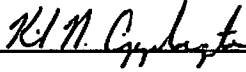
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES
 ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO
 CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Bordentown, 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.

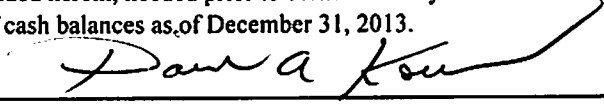
Signature 
 Name Kirk N. Applegate
 Title Registered Municipal Accountant
 Email kapplegate@bowmanllp.com

(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, David A. Kocian, am the Chief Financial Officer, License # N0344, of the Township of Bordentown, 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 
 Title Chief Financial Officer
 Address One Municipal Drive, Bordentown Township, New Jersey 08505
 Phone Number 609.298.2800
 Fax Number 609.379.4026
 Email d.kocian@bordentowntownship.com

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 **Bordentown** 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.

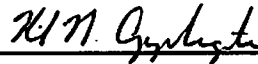
Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except 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:

NONE

Certified by me

This 6th day of February, 2014



Kirk N. Applegate
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

(856) 435-6200
(Phone Number)

kapplegate@bowmanllp.com
(Email)

(856) 435-0440
(Fax Number)

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

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

Printed Name: Peter Carbone

Signature: *Peter Carbone*

Certificate #: 007297

Date: 1/27/14

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

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

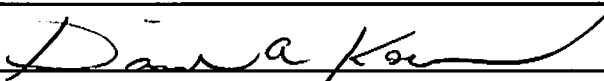
CERTIFICATION OF QUALIFYING MUNICIPALITY

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

Chief Financial Officer: David A. Kocian

Signature: 

Certificate #: N0344

Date: 5.20.14

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: _____

21-6000365

Fed I.D. #

Township of Bordentown

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>89,852.37</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

5-29-14
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 _____ Township of _____ Bordentown _____, County of Burlington 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 *Kirk N. Applegate*

Name Kirk N. Applegate

Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,177,714.026 ~~Not Available~~ *etc*

Julien R. Carlos
SIGNATURE OF TAX ASSESSOR

Township of Bordentown
MUNICIPALITY

Burlington
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Totals from Sheet 3	4,411,806.58	-
Cash Liabilities:		
Appropriation Reserves		361,762.46
Due to State of New Jersey - Senior Citizens & Veterans Deductions		30,345.82
Local District School Tax Payable		-
Reserve for Encumbrances		144,022.72
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		93,513.34
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Accounts Payable		311,749.98
Due to State for New Jersey - Marriage Licenses		560.00
Due to State for New Jersey - Fingerprinting		3,252.00
Due to Bank		189.88
Reserve for DCA Fees		9,356.00
Tax Overpayments		16,976.48
Prepaid Taxes		173,866.67
Other Reserves		
Park Fees - Key Deposit		7,954.00
Refunds - EMS Billings		50.00
Refunds - Reimbursable/MRNA		5.00
Reserve-Tax Sale Premium		85,025.00
Reserve - Elevator Inspection		212.00
Reserve - Codification of Ord.		2,860.02
Reserve - Master Plan Re-exam		1,620.70
Unapprop Reserve - 2012 Weather Event		113,855.76
Unapprop Reserve - SSRO - BRSD		9,000.00
RESERVE - EMS Operating Surplus		0.62
Interfund - Due To/From Trust Funds		398,983.15
Interfund - Due To/From Federal and State Grant Fund		142,690.20
Reserve for Tax Appeals		132,068.44
Sub-total Cash Liabilities C		2,039,920.24
Reserve for Receivables		1,598,046.24
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		773,840.10
Total	4,411,806.58	4,411,806.58

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust Other Fund		
Cash	2,907,795.16	
Deferred Charges	-	
Interfund - Due To/From Current	258,625.81	
Accounts Receivable	800.00	
Interfund - Due To/From Current		53.04
Reserve for Builders Trust		1,771,280.38
Reserve for Off Duty Empl.		85,797.74
Reserve for UC & TDI Fund		20,369.14
Reserve for Street Opening Fd		28,219.50
Reserve for Sp Law Enf Fund		148,452.41
Reserve - Fed Forfeit Trust Fd		49,168.12
Reserve - First Aid Cont		4,185.00
Reserve - Public Defender Fees		11,573.59
Reserve - POAA		882.00
Reserve - Housing Fees COAH		820,057.54
Reserve - Sign Donations		2,520.00
Reserve - READ Foundation		3,757.00
Reserve - Roadway Contrib Dunns/Rising		77,580.00
Reserve - Snow Removal		50,000.00
Reserve - Community Map Sponsr		3,050.00
Reserve - Fourth of July Celebration		167.89
Reserve - Civic Events Donations		-
Reserve - Veteran's Day Donation		1,672.65
Reserve - Veteran's Park Donations		4,171.09
Reserve - Tree Planting Donation		27,940.00
Reserve - Recycling Program		873.88
Reserve - Other Misc		55,450.00
Sub-total	3,167,220.97	3,167,220.97

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

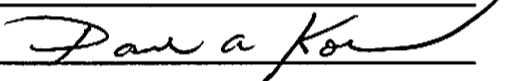
Municipal Public Defender Expended Prior Year 2012:	(1)	\$	36,800.59
		x	25%
	(2)	\$	9,200.15

Municipal Public Defender Trust Cash Balance December 31, 2013: (3) \$ 11,573.59

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:	David A. Kocian
Signature:	
Certificate #:	N0344
Date:	5.20.14

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Reserve for Builders Trust</u>	\$ 1,526,893.31	\$ 715,525.92	\$ 471,138.85	\$ 1,771,280.38
2. <u>Reserve for Off Duty Empl.</u>	65,222.08	233,667.51	213,091.85	85,797.74
3. <u>Reserve for UC & TDI Fund</u>	31,318.01	22,222.86	33,171.73	20,369.14
4. <u>Reserve for Street Opening Fd</u>	28,219.50			28,219.50
5. <u>Reserve for Sp Law Enf Fund</u>	122,088.64	26,363.77		148,452.41
6. <u>Reserve - Fed Forfeit Trust Fd</u>	12,733.11	36,435.01		49,168.12
7. <u>Reserve - First Aid Cont</u>	4,185.00			4,185.00
8. <u>Reserve - Public Defender Fees</u>	7,983.09	26,565.50	22,975.00	11,573.59
9. <u>Reserve - POAA</u>	810.00	72.00		882.00
10. <u>Reserve - Housing Fees COAH</u>	821,351.58	1,807.22	3,101.26	820,057.54
11. <u>Reserve - Sign Donations</u>	2,520.00			2,520.00
12. <u>Reserve - READ Foundation</u>	3,597.00	160.00		3,757.00
13. <u>Reserve - Roadway Contrib Dunns/Risin</u>	77,580.00			77,580.00
14. <u>Reserve - Snow Removal</u>	25,000.00	25,000.00		50,000.00
15. <u>Reserve - Community Map Sponsr</u>	3,050.00			3,050.00
16. <u>Reserve - Fourth of July Celebration</u>	683.58	20,500.00	21,015.69	167.89
17. <u>Reserve - Civic Events Donations</u>	4,578.99	7,531.00	12,109.99	-
18. <u>Reserve - Veteran's Day Donation</u>	1,815.05		142.40	1,672.65
19. <u>Reserve - Veteran's Park Donations</u>	1,854.59	2,316.50		4,171.09
20. <u>Reserve - Tree Planting Donation</u>	40,252.00		12,312.00	27,940.00
21. <u>Reserve - Recycling Program</u>	588.88	1,185.00	900.00	873.88
22. <u>Reserve - Other Misc</u>	42,450.00	13,000.00		55,450.00
23. <u>Reserve - PR Ded Payable</u>	49,108.53		49,108.53	-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
Totals:	\$ 2,873,882.94	\$ 1,132,352.29	\$ 839,067.30	\$ 3,167,167.93

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:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	7,961,794.50	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	7,961,794.50
Cash	6,066,043.68	
Deferred Charges	-	
Due From State of New Jersey - Green Acres Grant	775,000.00	
Due From State of New Jersey - Department of Transportation	186,389.50	
Due From Burlington County - Open Space Grant	1,434,000.00	
Due From Federal Government - Department of Housing & Urban Developm	200,000.00	
Deferred Charges to Future Taxation - Funded	6,938,000.00	
Deferred Charges to Future Taxation - Unfunded	17,895,794.50	
Reserve for Encumbrances		211,969.97
Interfund Payable - Current Fund		57.51
Reserve to Pay Debt Service		958,815.35
Reserve for Grants Receivable		2,395,389.50
General Capital Bonds		6,938,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		9,934,000.00
Assessment Notes		-
Loans Payable		-
Loans Payable		-
Improvement Authorizations - Funded		287,906.05
Improvement Authorizations - Unfunded		12,697,473.84
Capital Improvement Fund		780.00
Down Payments on Improvements		-
Capital Surplus		70,835.46
Total	41,457,022.18	41,457,022.18

(Do not crowd - add additional sheets)

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

Bank of America:	
Current Fund:	
Treasurer's Account	1,819,697.22
EMS Billing Account	575,280.03
Payroll Account	203,575.06
Trust Fund:	
Municipal Open Space	56,197.72
Trust Other:	
Builder's Trust Account	1,782,098.66
Off Duty Police Account	79,830.99
Unemployment & Disability ccount	12,787.09
Street Opening Account	27,419.50
Special Law Enforcement Account	148,452.41
Federal Forfeited Trust Account	49,168.12
COAH Account	820,057.54
Animal Control Account	16,025.29
Capital Fund:	
Capital Account	4,129,891.84
Beneficial Bank:	
Current Fund:	
Investment Account	61,298.86
Capital Fund:	
Investment Account	41,455.18
Waterfront Development	1,914,407.81
New Jersey Cash Management Fund	
Current Fund:	
Investment Account	12.11
Total	11,737,655.43

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013
See Attached	101,400.00	233,894.95	74,294.45	75,000.00		186,000.50
						-
						-
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						-
Totals	101,400.00	233,894.95	74,294.45	75,000.00	-	186,000.50

Sheet 10

TOWNSHIP OF BORDENTOWN
FEDERAL AND STATE GRANT FUND
 Statement of State Grants Receivable
 For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>2013 Revenue</u>	<u>Receipts</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2013</u>
State Grants:					
Municipal Alliance on Alcoholism & Drug Abuse	\$ 22,900.00	\$ 28,625.00	\$ 28,624.50		\$ 22,900.50
DVRPC - TCDI Grant	75,000.00			\$ 75,000.00	
Drunk Driving Enforcement Grant		4,433.07	4,433.07		
Clean Communities Grant		20,466.86	20,466.86		
ANJEC - Sustainable Land Use Grant	3,500.00				3,500.00
Recycling Tonnage		14,212.41	14,212.41		
Alcohol Education Rehabilitation		3,545.92	3,545.92		
Mun Park Dev Prog - 2012 Bossert Park		99,600.00			99,600.00
Mun Park Dev Prog - 2013 Bossert Park		60,000.00			60,000.00
Body Armor Replace		3,011.69	3,011.69		
	<u>\$ 101,400.00</u>	<u>\$ 233,894.95</u>	<u>\$ 74,294.45</u>	<u>\$ 75,000.00</u>	<u>\$ 186,000.50</u>

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrance Cancelled	Expended	Cancelled		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
See Attached	186,898.53	52,764.00	180,066.86	39,910.56	89,852.37	75,000.00		294,787.58
								-
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								-
								-
Total	186,898.53	52,764.00	180,066.86	39,910.56	89,852.37	75,000.00	-	294,787.58

Sheet 11

TOWNSHIP OF BORDENTOWN
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>2013 Budget</u> <u>Appropriations</u>	<u>Paid or</u> <u>Charged</u>	<u>Prior Year Enc</u> <u>Cancelled</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Local Grants:						
Comcast Cable TV Technology Grant	\$ 522.88	\$ -	\$ 29.42	\$ -	\$ -	\$ 493.46
State Grants:						
Stop the Violence Against Women	903.44		210.00			693.44
Clean Communities Grant	43,358.25	20,466.86	3,960.14			59,864.97
Compliance Inspection Fire Services	650.00					650.00
Municipal Alliance on Alcoholism & Drug Abuse		28,625.00	28,625.00			
Recycling Tonnage Grant	14,481.29	14,827.00	19,015.00			10,293.29
Body Armor Replacement Grant	3,884.12	4,725.00	712.81			7,896.31
Municipal Stormwater Program	233.50					233.50
Alcohol Education & Rehabilitation Program	13,245.05	4,587.00	2,850.00			14,982.05
Police Appreciation	500.00					500.00
Make It Click Grant	6,370.00					6,370.00
Buckle Up South Jersey Grant	2,000.00					2,000.00
DVRPC - TCDI Grant	93,750.00		18,750.00		75,000.00	
DDEF Grant				39,910.56		39,910.56
Mun Park Dev Prog - 2012 Bossert Park		99,600.00	8,700.00			90,900.00
Mun Park Dev Prog - 2013 Bossert Park		60,000.00				60,000.00
ANJEC - Sustainable Land Use Grant	7,000.00		7,000.00			
Total State Grants	186,375.65	232,830.86	89,822.95	39,910.56	75,000.00	294,294.12
	\$ 186,898.53	\$ 232,830.86	\$ 89,852.37	\$ 39,910.56	\$ 75,000.00	\$ 294,787.58

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Receipts				Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
See Attached	24,139.03	52,764.00	180,066.86	233,894.95				25,203.12
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	24,139.03	52,764.00	180,066.86	233,894.95	-	-	-	25,203.12

Sheet 12

TOWNSHIP OF BORDENTOWN
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for State Grants - Unappropriated
 For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Grants Receivable</u>	<u>Revenue 2013 Budget</u>	<u>Balance Dec. 31, 2013</u>
State Grants:				
Municipal Alliance on Alcoholism & Drug Abuse		\$ 28,625.00	\$ 28,625.00	
Drunk Driving Enforcement Grant		4,433.07		\$ 4,433.07
Clean Communities Grant		20,466.86	20,466.86	
Recycling Tonnage	\$ 14,827.23	14,212.41	14,827.00	14,212.64
Alcohol Education Rehabilitation	4,586.86	3,545.92	4,587.00	3,545.78
Mun Park Dev Prog - 2012 Bossert Park		99,600.00	99,600.00	
Mun Park Dev Prog - 2013 Bossert Park		60,000.00	60,000.00	
Body Armor Replace	4,724.94	3,011.69	4,725.00	3,011.63
	<u>\$ 24,139.03</u>	<u>\$ 233,894.95</u>	<u>\$ 232,830.86</u>	<u>\$ 25,203.12</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	
Paid		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	-	-

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	133,584.09
2013 Levy 85105-00	XXXXXXXXXX	347,879.93
Added and Omitted Levy	XXXXXXXXXX	6,773.23
Interest Earned	XXXXXXXXXX	
Expenditures	347,879.91	XXXXXXXXXX
Balance December 31, 2013 85046-00	140,357.34	XXXXXXXXXX
	488,237.25	488,237.25

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	21,178,007.00
Paid	21,178,007.00	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	21,178,007.00	21,178,007.00

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	14,153.38
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,222,065.15
County Library 80003-04	XXXXXXXXXX	383,079.55
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	179,396.14
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	93,513.34
Paid	4,798,694.22	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	93,513.34	XXXXXXXXXX
	4,892,207.56	4,892,207.56

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 - 2 81108-00 2,141,194.00	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	2,141,194.00
Paid 80003-08	2,141,194.00	XXXXXXXXXX
Balance December 31, 2013 80003-09	-	
	2,141,194.00	2,141,194.00

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2013	80004-01	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-	400,000.00	400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	3,718,937.00	3,828,370.22	109,433.22
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	180,066.86	180,066.86	-
			-
Total Miscellaneous Revenue Anticipated 80103-	3,899,003.86	4,008,437.08	109,433.22
Receipts from Delinquent Taxes 80104-	445,000.00	448,294.22	3,294.22
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	6,371,218.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	6,371,218.00	6,374,184.56	2,966.56
	11,115,221.86	11,230,915.86	115,694.00

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	34,442,129.90
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	-	XXXXXXXXXX
Regional School Tax 80119-00	21,178,007.00	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	4,784,540.84	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	93,513.34	XXXXXXXXXX
Special District Taxes 80113-00	2,141,194.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	354,653.16	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	483,963.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	6,374,184.56	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	34,926,092.90	34,926,092.90

* 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	10,935,155.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	180,066.86
Appropriated for 2013 (Budget Statement Item 9)	80012-03	11,115,221.86
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	11,115,221.86
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	11,115,221.86
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,897,078.10
Paid or Charged - Reserve for Uncollected Taxes	80012-09	483,963.00
Reserved	80012-10	361,762.46
Total Expenditures	80012-11	10,742,803.56
Unexpended Balances Canceled (see footnote)	80012-12	372,418.30

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		-

SURPLUS - CURRENT FUND YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	510,535.88
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	663,304.22
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	400,000.00	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	773,840.10	XXXXXXXXXX
		1,173,840.10	1,173,840.10

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

Cash	80014-06		2,813,760.34
Investments	80014-07		-
Sub Total			2,813,760.34
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,039,920.24
Cash Surplus	80014-09		773,840.10
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15		773,840.10

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 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>32,786,803.05</u>
or			
(Abstract of Ratables)	82113-00		<u> </u>
2. Amount of Levy Special District Taxes	82102-00		<u>2,141,194.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>630,976.69</u>
5a. Subtotal 2013 Levy			<u>35,558,973.74</u>
5b. Reductions due to tax appeals **			<u> </u>
5c. Total 2013 Tax Levy	82106-00		<u><u>35,558,973.74</u></u>
6 Transferred to Tax Title Liens	82107-00		<u>11,884.50</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Canceled	82109-00		<u>117,817.33</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2012	82121-00		<u>172,504.49</u>
In 2013 *	82122-00		<u>34,157,448.01</u>
R.E.A.P. Revenue	82124-00		<u> </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>112,177.40</u>
Total to Line 14	82111-00		<u><u>34,442,129.90</u></u>
11. Total Credits			<u><u>34,571,831.73</u></u>
12. Amount Outstanding December 31, 2013	83120-00		<u>987,142.01</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>96.86%</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		<u>34,442,129.90</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>132,068.44</u>
To Current Taxes Realized in Cash (Sheet 17)		<u><u>34,310,061.46</u></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)

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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	28,523.22
2. Sr. Citizens Deductions Per Tax Billings	16,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	96,000.00	XXXXXXXXXX
4. Sr. Citizens & Veterans Deductions Allowed By Tax Collector	2,500.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens & Veterans Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,322.60
8. Sr. Citizens & Veterans Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	1,500.00
9. Received in Cash from State	XXXXXXXXXX	112,500.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	30,345.82	XXXXXXXXXX
	144,845.82	144,845.82

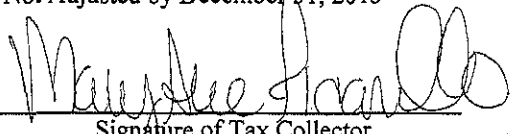
Calculation of Amount to be included on Sheet 22, Item 10-
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	16,000.00
Line 3	96,000.00
Line 4	2,500.00
Sub-Total	114,500.00
Less: Line 7	2,322.60
To Item 10, Sheet 22	112,177.40

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	209,000.00
Taxes Pending Appeals	209,000.00	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)		76,931.56	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013		132,068.44	XXXXXXXXXX
Taxes Pending Appeals*	132,068.44	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		209,000.00	209,000.00

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



 Signature of Tax Collector
 1379 02/04/2014
 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-	10,731,565.12	XXXXXXXXXX
2. Local District School Tax - Actual	80016-		-
Estimate**	80017-		XXXXXXXXXX
3. Regional School District Tax - Actual	80025-		21,178,007.00
Estimate*	80026-	21,594,501.33	XXXXXXXXXX
4. Regional High School Tax - Actual	80018-		-
School Budget Estimate*	80019-		XXXXXXXXXX
5. County Tax Actual	80020-		4,784,540.84
Estimate*	80021-	4,880,231.65	XXXXXXXXXX
6. Special District Taxes Actual	80022-		2,141,194.00
Estimate*	80023-	2,285,001.00	XXXXXXXXXX
7. Municipal Open Space Tax Actual	80027-		354,653.16
Estimate*	80028-	355,000.00	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	39,846,299.10	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	5,313,779.12	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	34,532,519.98	
11. Amount of item 10 Divided by 97.53% [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	35,407,074.73	
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	-		* Must not be stated in an amount less than "actual" Tax of year 2013.
Regional School District Tax (Amount Shown on Line 3 Above)	21,594,501.33		** 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, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 4 Above)	-		
County Tax (Amount Shown on Line 5 Above)	4,880,231.65		
Special District Tax (Amount Shown on Line 6 Above)	2,285,001.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	355,000.00		
Tax in Local Municipal Budget	6,292,340.75		
Total Amount (see Line 11)	35,407,074.73		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	874,554.75	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		10,731,565.12	
Item 12 - Appropriation: Reserve for Uncollected Taxes		874,554.75	
Sub-Total		11,606,119.87	
Less: Item 9 - Total Anticipated Revenues		5,313,779.12	
Amount to be Raised by Taxation in Municipal Budget	80024-07	6,292,340.75	

Note:
The amount of
anticipated rev-
enues (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 952,793.06
 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 \$ 952,793.06
 [(B x C) + B]

E. Net Reserve for Uncollected Taxes
 Appropriation in Current Budget \$ (952,793.06)
 (A - D)

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ 10,731,565.12

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ 29,114,733.98

Total \$ 39,846,299.10

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

4. Cash Required \$ 39,846,299.10

5. Total Required at % (items 4+6) \$ 38,893,506.04

6. Reserve for Uncollected Taxes (item E above) \$ (952,793.06)

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2013		461,515.90	XXXXXXXXXX
	A. Taxes	83102-00 453,232.52	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 8,283.38	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	
	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		5,142.71	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	5,398.76
	B. Tax Title Liens - Transfers from Taxes	83107-00	5,398.76	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	466,658.61
8.	Totals		472,057.37	472,057.37
9.	Balance Brought Down		466,658.61	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	448,294.22
	A. Taxes	83116-00 448,294.22	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2013 Tax Sale			XXXXXXXXXX
12.	2013 Taxes Transferred to Liens		11,884.50	XXXXXXXXXX
13.	2013 Taxes		987,142.01	XXXXXXXXXX
14.	Balance December 31, 2013		XXXXXXXXXX	1,017,390.90
	A. Taxes	83121-00 991,824.26	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 25,566.64	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		1,465,685.12	1,465,685.12

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 96.06%

17. Item No. 14 multiplied by percentage shown above is 977,353.57 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	515,200.00	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	515,200.00
		515,200.00	515,200.00

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>	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*	\$ 3,500.00	\$ 3,500.00	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
Sub-total Current Fund	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -
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. _____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
2008	Revaluation	375,000.00	75,000.00	75,000.00	75,000.00		-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		375,000.00	75,000.00	75,000.00	75,000.00	-	-

Sheet 29

80025-00 80026-00

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


 Chief Financial Officer

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

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

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

Sheet 30

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	7,887,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	714,000.00	XXXXXXXXXX	
Decrease due to Refunding		235,000.00		
Outstanding December 31, 2013	80033-04	6,938,000.00	XXXXXXXXXX	
		7,887,000.00	7,887,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 498,000.00
2014 Interest on Bonds *		80033-06	281,437.50	
ASSESSMENT SERIAL BONDS				
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	\$ 281,437.50

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	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2013	80034-03	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04	\$		
2014 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2013	80034-09	-	XXXXXXXXXX	
		-	-	
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 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. 2007-33 General Improvements	\$ 568,500.00	6/27/2012	\$ 550,000.00	2/19/2014	1.25%		4,501.71	2/19/2014
2. 2011-12 Waterfront Redevelopment	4,825,000.00	4/22/2013	4,825,000.00	4/21/2014	1.25%		60,144.97	4/21/2014
3. 2011-25 Tax Appeal Refunding	1,693,333.00	12/27/2011	1,028,300.00	2/19/2014	1.25%	335,075.00	8,416.57	2/19/2014
4. 2012-05 Tax Appeal Refunding	568,000.00	6/27/2012	385,000.00	2/19/2014	1.25%	183,000.00	3,151.20	2/19/2014
5. 2012-06 General Capital Improvements	754,200.00	6/27/2012	754,200.00	2/19/2014	1.25%		6,173.08	2/19/2014
6. 2013-03 Public Works Land Acquisition	570,000.00	6/25/2013	570,000.00	2/19/2014	1.25%		4,665.41	2/19/2014
7. 2013-08 Various Capital Improvements	1,821,500.00	6/25/2013	1,821,500.00	2/19/2014	1.25%		14,602.66	2/19/2014
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	10,800,533.00		9,934,000.00			518,075.00	101,655.60	

Sheet 33

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation 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.								
Total	-		-			-	-	

Sheet 34

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".

80051-01 80051-02

(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
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

Sheet 34a

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 Year Encumbrance Cancelled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
See Attached	253,161.84	13,883,303.72	2,513,000.00	2,238.17	3,487,243.77	179,080.07	287,906.05	12,697,473.84
	253,161.84	13,883,303.72	2,513,000.00	2,238.17	3,487,243.77	179,080.07	287,906.05	12,697,473.84

Sheet 35

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

TOWNSHIP OF BORDENTOWN
 GENERAL CAPITAL FUND
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2013

Ordinance Number	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2012		2013 Authorizations		Paid or Charged	Refunded	Prior Year Enc Cancelled	Cancelled	Transferred	Balance Dec. 31, 2013	
				Funded	Unfunded	Funded	Deferred Charges to Future Taxation-Unfunded						Funded	Unfunded
General Improvements:														
2004-05,	Open Space Preservation	2/9/2004	\$ 700,000.00	\$ 293.57						\$ 1,421.50	\$ 1,715.07			
2004-24(d)	Acquisition of Open Space	11/18/2004	82,000.00	16,677.62			\$ 4,411.44				12,266.18			
2005-22	Acquisition of Various Equipment	10/11/2005	73,000.00	7,240.91							7,240.91			
2006-4,28	Various Capital Improvements	7/25/2000	700,000.00	4,172.61						816.67	4,989.28			
2007-33 & 2009-17	General Road Improvements	11/26/2007	229,510.00	\$ 196,600.00			95,334.11							\$ 101,265.89
2007-33 & 2009-17	Community Center / Municipal Buildings Improvements	11/26/2007	58,380.00		23,721.34		3,115.39							20,605.95
2007-33 & 2009-17	Roadway Restriping	11/26/2007	46,886.00	2,164.00	44,542.00							\$ 2,164.00		44,542.00
2007-33 & 2009-17	Infrastructure Video Taping Repairs for Storm Sewer	11/26/2007	92,500.00	4,445.00	87,875.00								4,445.00	87,875.00
2007-33	General Road Infrastructure Improvements	11/26/2007	195,450.00	9,593.00	185,677.00								9,593.00	185,677.00
2008-13	Hogback Road Improvements	7/7/2008	233,000.00	4,720.50	122,193.25			21,151.25			105,762.50			
2008-13	Forsgate Road Improvements	7/7/2008	168,095.00		46,082.50			46,082.50						
2009-13	Veteran's Memorial Park Bikeway	4/27/2009	350,000.00		19,282.40			19,282.40						
2009-28	Various Capital Improvements	11/9/2009	135,000.00		3,251.50									3,251.50
2010-06	Construction of Road Improvements to David Court	4/12/2010	242,000.00		54,914.85			7,808.72			47,106.13			
2007-19, 2011-13	Improvements to Northern Community Park	9/24/2007	742,235.00	3,829.05					\$ (2,570.00)				6,399.05	
2011-14	General Capital Improvements	7/11/2011	70,049.00	25.58				25.58						
2011-22	Improvements within the Waterfront Village Redevelopment Area	12/12/2011	12,500,000.00		12,500,000.00			2,907,889.26						9,592,110.74

(Continued)

TOWNSHIP OF BORDENTOWN
 GENERAL CAPITAL FUND
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2013

Ordinance Number	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2012		2013 Authorizations		Paid or Charged	Refunded	Prior Year Enc Cancelled	Cancelled	Transferred	Balance Dec. 31, 2013	
				Funded	Unfunded	Funded	Deferred Charges to Future Taxation-Unfunded						Funded	Unfunded
General Improvements:														
2011-25	Tax Appeals Refunding	11/28/2011	\$ 1,693,375.00		\$ 77,374.94			\$ 771.00						\$ 76,603.94
2012-4	Grant from the US HUD for the Design of the NJ Transit Riverline Train Station in Connection with the Waterfront Redevelopment Project	5/7/2012	250,000.00	\$ 200,000.00								\$ 200,000.00		
2012-5	Tax Appeals Refunding	5/21/2012	568,000.00		26,774.31			288.75						26,485.56
2012-6	Various Capital Improvements and Related Expenses	5/21/2012	793,900.00		245,014.63			96,300.24						148,714.39
2012-11	Repair and Resurfacing of Hedding Road	11/26/2012	250,000.00		250,000.00			231,563.13						18,436.87
2013-3	Acquisition of Land and Building	1/28/2013	600,000.00			\$ 30,000.00	\$ 570,000.00	25,450.00					4,550.00	570,000.00
2013-8	Various Capital Improvements to the Public Works Building and Acquisition of Police Equipment	5/6/2013	1,913,000.00			91,095.00	1,821,905.00	30,340.00					60,755.00	1,821,905.00
				\$ 253,161.84	\$ 13,883,303.72	\$ 121,095.00	\$ 2,391,905.00	\$ 3,489,813.77	\$ (2,570.00)	\$ 2,238.17	\$ 179,080.07	\$ -	\$ 287,906.05	\$ 12,697,473.84

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
2013-3 - Acquisition of Land and Building	600,000.00	570,000.00	30,000.00	30,000.00
2013-8 - Various Capital Improvements to the Public Works Building and Acquisition of Police Equipment	1,913,000.00	1,821,905.00	91,095.00	91,095.00
Total 80032-00	2,513,000.00	2,391,905.00	121,095.00	121,095.00

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	31,517.44
Premium on Sale of Bonds		XXXXXXXXXX	13,081.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	26,237.02
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	70,835.46	XXXXXXXXXX
		70,835.46	70,835.46

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 \$ 35,558,973.74
- 2. Amount of Item 1 Collected in 2013 (*) \$ 34,442,129.90
- 3. Seventy (70) percent of Item 1 \$ 24,891,281.62

(*) 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:
Levy - - _____ = \$ _____ -
- 3. Cash Deficit 2013 \$ _____
- 4. 4% of 2013 Tax Levy for all purposes:
Levy - - 35,558,973.74 = \$ 1,422,358.95

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____	\$ <u>93,513.34</u>	\$ <u>93,513.34</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____ -	\$ _____ -

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013**

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

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

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

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