

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

POPULATION LAST CENSUS	<u>11,456</u>
NET VALUATION TAXABLE 2013	<u>\$353,883,358</u>
MUNICODE	<u>0414</u>

**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.

City of Gloucester City, County of Camden

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

Date	Examined By:
1	Preliminary Check
2	Examined

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

Signature *Frank J. Robertson*
Title Chief Financial Officer

(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, Frank J. Robertson, am the Chief Financial Officer, License# N0336, of the City of Gloucester City, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature *Frank J. Robertson*
Title Chief Financial Officer
Address 512 Monmouth Street, Gloucester City, New Jersey 08030
Phone Number 856-456-3970
Fax Number 856-456-1760
Email cfo@cityofgloucester.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.

NOT APPLICABLE

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 City of Gloucester City 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 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**

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day of _____, 2014

NOT APPLICABLE

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

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

Printed Name: Michael DePalma, Sr.
Signature: 
Certificate #: 4743
Date: 2-10-14

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

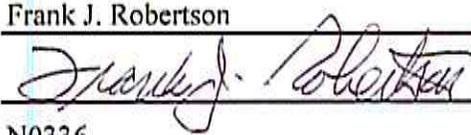
1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations.
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the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

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

Municipality: City of Gloucester City
 Chief Financial Officer: Frank J. Robertson
 Signature: _____
 Certificate #: N0336
 Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: City of Gloucester City
 Chief Financial Officer: Frank J. Robertson
 Signature: 
 Certificate #: N0336
 Date: 02/10/14

21-6000659
Federal ID #
City of Gloucester City
Municipality
Camden
County

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

Fiscal Year Ending: December 31, 2013

(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL \$ <u>916,014.72</u>	\$ <u>46,826.59</u>	\$ <u>244,671.48</u>

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

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

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

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

Frank J. Robertson
Signature of Chief Financial Officer

02/10/14
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____
Title _____

(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. 54:4-3 5, was in the amount of \$ 353,944,613 .


SIGNATURE OF TAX ASSESSOR

City of Gloucester City
MUNICIPALITY

Camden
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2013**

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

Title of Account	Debit	Credit
Cash - Treasurer	4,158,189.17	
Cash - Collector	395,975.82	
Cash - Change Funds	2,025.00	
Taxes Receivable:		
2011 Taxes	131.50	
2012 Taxes	7,349.74	
2013 Taxes	381,012.43	
Subtotal - Taxes	388,493.67	
Tax Title Liens	36,631.47	
Property Acquired for Taxes - Assessed Valuations	1,989,100.00	
Revenue Accounts Receivable	121,453.36	
Clean-Up Charges Receivable	58,605.26	
Due from Trust - Dog License Fund	3.80	
Due from Escrow Trust Fund	103.85	
Due from Tax Sale Premium Trust Fund	35.17	
Due from Tax Title Lien Redemption Trust Fund	18.23	
Due from General Capital Fund	81.71	
Due from Federal and State Grant Fund	65,376.69	
Due from Library	27.26	
Due from Bank	83.18	
Deferred Charge - Special Emergency Authorization (40A:4-55)	315,460.00	
Appropriation Reserves		394,904.10
Reserve for Encumbrances		451,082.40
Accounts Payable		1,805.04
Prepaid Taxes		107,368.95
Tax Overpayments		6,533.12
Due County for Added and Omitted Taxes		3,560.29
Local District School Tax Payable		290,906.53
Payroll Deductions Payable		159,014.37
Deposits on Sale of Property		20.00
Due to Camden County M.U.A.		1,239.76
Due to CDBG Revolving Loan Trust Fund		149,696.04
Due to Parking Offenses Adjudication Act Trust Fund		4,124.32
Due to Public Defender Fees Trust Fund		28,191.65
Due to Outside Employment of Off-Duty Police Officers Trust Fund		51,178.16
Due to Unemployment Compensation Trust Fund		1,137.50
Total Debits / Credits THIS Sheet ONLY	7,531,663.64	1,650,762.23

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

[Extra Sheet]

Title of Account	Debit	Credit
DISPOSAL OF FORFEITED PROPERTY		
Cash - Treasurer	115,707.42	
Reserve for Disposal of Forfcited Property		115,707.42
	115,707.42	115,707.42
REGIONAL CONTRIBUTION AGREEMENTS - AFFORDABLE HOUSING		
Cash - Treasurer	172,720.40	
Mortgages Receivable	1,852,719.00	
Due to East Greenwich Township		206.18
Reserve for Regional Contribution Agreements		172,514.22
Reserve for Mortgages Receivable		1,852,719.00
	2,025,439.40	2,025,439.40
TAX SALE PREMIUM		
Cash - Collector	25,835.17	
Due to Current Fund		35.17
Reserve for Tax Sale Premiums		25,800.00
	25,835.17	25,835.17
TAX SALE REDEMPTION		
Cash - Collector	53,698.73	
Due to Current Fund		18.23
Deposits for Redemption of Tax Title Lien Certificates		52,680.50
Unallocated Deposits		1,000.00
	53,698.73	53,698.73
CDBG TRUST FUND		
Due from Current Fund	149,696.04	
Mortgages Receivable	1,212,729.65	
Reserve for CDBG Revolving Loans		149,696.04
Reserve for Mortgages Receivable		1,212,729.65
	1,362,425.69	1,362,425.69
Subtotals this Sheet Only	3,583,106.41	3,583,106.41

(Do not crowd - add additional sheets)

City Of Gloucester City [Code 0414], Camden County - AFS CY 2013

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

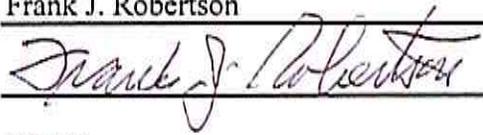
Municipal Public Defender Expended Prior Year 2012.....(1)	\$	9,929.04
	x	25%
		2,482.26
	(2)	\$ 2,482.26

Municipal Public Defender Trust Cash Balance December 31, 2013(3) \$ 27,391.65

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) = \$ 14,980.35

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:	Frank J. Robertson
Signature:	
Certificate #:	N0336
Date:	02/10/14

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>Escrow Deposits</u>	84,261.98	36,817.57	40,124.54	80,955.01
2. <u>Outside Employment of Off-Duty</u>				-
3. <u>Police Officers</u>	53,273.16	111,365.00	113,460.00	51,178.16
4. <u>Parking Offenses Adjudication</u>				-
5. <u>Act</u>	7,408.32	1,386.00	4,670.00	4,124.32
6. <u>Urban Development Trust Fund</u>	1,528,951.93	142,748.31	375,673.53	1,296,026.71
7. <u>Disposal of Forfeited Property</u>	101,108.49	19,598.93	5,000.00	115,707.42
8. <u>Regional Contribution Agree-</u>				-
9. <u>ments-Affordable Housing</u>	135,355.38	59,230.00	22,071.16	172,514.22
10. <u>Urban Enterprise Zone</u>	358,847.89	1,000.00	359,847.89	-
11. <u>Premiums Received at Tax Sales</u>	13,500.00	58,700.00	46,400.00	25,800.00
12. <u>Deposits for Redemption of Tax</u>				-
13. <u>Sale Certificates</u>	41,502.18	762,661.65	751,507.64	52,656.19
14. <u>CDBG Revolving Loan Fund</u>	71,114.03	80,890.35	2,308.34	149,696.04
15. <u>Unemployment Compensation</u>	97,771.38	21,290.51	52,503.72	66,558.17
16. <u>Uniform Fire Safety Act Penalties</u>	2,269.55			2,269.55
17. <u>Public Defender Fees</u>	25,909.69	15,014.00	13,532.04	27,391.65
18. <u>Community Playgrounds Trust</u>	196.60	3,000.00		3,196.60
19. <u>Landlord Security Deposits</u>	10,522.92	2,085.31	1.17	12,607.06
20. <u>Remediation Trust</u>	360,529.20	145.53	360,671.06	3.67
21. <u>UEZ Second Generation Funds</u>	51,824.77		51,824.77	-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. _____				-
35. _____				-
Totals:	2,944,347.47	1,315,933.16	2,199,595.86	2,060,684.77

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

[Extra Sheet]

TD BANK, N.A., GLOUCESTER CITY, NEW JERSEY		
Account Nos.:		
7865665793	(Treasury)	3,322,499.74
7865665710	(Disbursement)	116,237.29
7865665728	(Salary)	113,441.11
7865665827	(Collection)	470,556.08
7865665843	(Bankruptcy)	2.72
7865665736	(Dog License)	2,546.52
7865665751	(Unemployment)	79,567.04
7865665686	(Urban Development)	1,355,940.12
7865665850	(Client Funds Disbursement Account))	0.02
7865665769	(Disposal of Forfeited Property)	115,707.42
7865665835	(Tax Sale Redemption)	65,273.51
7865666460	(Tax Sale Premium)	25,835.17
7865665694	(General Capital)	1,835,391.70
7865665785	(Water Operating)	524,062.80
7865665702	(Sewer Operating)	75,359.74
7865665777	(Water and Sewer Capital)	1,238,660.54
7760855119	(Client Funds Interest Account)	30.68
7760855283	(Client Funds)	1,500.00
7760855291	(Client Funds)	4,381.29
7760855382	(Client Funds)	125.00
7760855416	(Client Funds)	17,425.42
7760855432	(Client Funds)	50.00
7760855465	(Client Funds)	50.00
7760855473	(Client Funds)	298.59
7760855481	(Client Funds)	150.00
7760855499	(Client Funds)	50.00
7760855507	(Client Funds)	150.00
7760855515	(Client Funds)	50.00
7760855523	(Client Funds)	50.00
7760855531	(Client Funds)	200.00
7760959945	(Client Funds)	26.94
7760959952	(Client Funds)	2,401.65
7760959994	(Client Funds)	4,820.30
4247010947	(Remediation)	3.67
Grand Total - details of "Cash on Deposit" including Sheet 9a items		11,266,556.49

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 January 1, 2013	2013 Budget Revenue Realized	Received		Balance Dec. 31, 2013
FEDERAL GRANTS:					-
Brownfield Redevelopment Cleanup Grant	4,879.25				4,879.25
Small Cities (Public Facilities)	400,000.00		48,309.62		351,690.38
Small Cities (Housing Rehabilitation)		200,000.00			200,000.00
You Drink, You Drive, You Lose Grant	3,000.00				3,000.00
Drive Sober or Get Pulled Over Grant	4,400.00	8,800.00	8,800.00		4,400.00
ARRA-Market Street Commons and Streetscape	8,518.23				8,518.23
ARRA-Market Street Commons and Streetscape	24,790.72				24,790.72
New Jersey TEA Program - Broadway Streetscape	270,000.00		44,101.54		225,898.46
New Jersey Transportation Trust - Essex Street	9,000.00				9,000.00
NJDOT Center of Place - Broadway Decorative Street Lighting Phase II	200,000.00		117,523.13		82,476.87
NJDOT Municipal Aid Program - Monmouth Street	52,347.75		52,347.75		-
NJDOT Municipal Aid - Monmouth Street Phase 2	211,500.00				211,500.00
N.J. Department of Environmental Protection - Licensed Operator Internship Program Grant	35,000.00		11,727.49		23,272.51
F.E.M.A. - SAFER Grant	500,855.00		247,316.00		253,539.00
					-
					-
					-
					-
Subtotals this Sheet ONLY	1,724,290.95	208,800.00	530,125.53	0.00	1,402,965.42

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)

[Extra Sheet]

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received		Balance Dec. 31, 2013
STATE GRANTS:					-
Municipal Alliance	12,695.50	15,041.00	6,494.00		21,242.50
1996 Economic Development Site Fund	825,130.42				825,130.42
Recycling Tonnage Grant		14,813.94	14,813.94		-
Domestic Preparedness Grant - 2003	530.46				530.46
Drunk Driving Enforcement Fund					-
Body Armor Replacement Grant		2,864.27	2,864.27		-
Municipal Court Alcohol Education and Rehabilitation Fund		7,177.36	7,177.36		-
Clean Communities Program		19,653.99	19,653.99		-
Hazardous Discharge Site Remediation Grants:					-
Empire Vending Inc., Site	114,923.00				114,923.00
Railroad and VA Property Site	500.00				500.00
Former Amspec Chemical Site	17,646.00				17,646.00
Gloucester Point Site	370.06				370.06
BP/ARCO Site	93,708.98		53,539.00		40,169.98
					-
					-
					-
					-
					-
Subtotals this Sheet ONLY	1,065,504.42	59,550.56	104,542.56	0.00	1,020,512.42

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

Grant	Balance January 1, 2013	Transferred from 2013		Expended	Prior Year Encumbrances Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
FEDERAL GRANTS:						
Small Cities - 2012 (Public Facilities)	361,286.00			358,050.00		3,236.00
Small Cities - 2013 (Housing Rehabilitation)		200,000.00		67,899.00		132,101.00
Brownfield Assessment and Cleanup Cooperative Project	19,713.22					-
N.J.D.E.P. - Licensed Operator Internship Program	24,681.44					19,713.22
F.E.M.A. - SAFER Grant	501,872.36			244,671.48		24,681.44
Emergency Management Assistance Grant	5,335.00			5,320.00		15.00
Drive Sober or Get Pulled Over	2,550.00		8,800.00	6,950.00		4,400.00
N.J. Transportation Enhancement Program: Broadway Streetscape Improvements	254,501.50			219,833.22		34,668.28
ARRA-Market Street Commons	4,787.88					4,787.88
ARRA-Burlington Street Streetscape	20,793.32					20,793.32
NJDOT Centers - Broadway Street Lighting	24,787.22					24,787.22
NJDOT Centers - Broadway Lighting Phase II	170,240.00			156,697.50		13,542.50
NJDOT Municipal Aid - Monmouth St Phase 2	211,500.00			101,265.00		110,235.00
						-
						-
						-
Subtotals this Sheet ONLY	1,602,047.94	200,000.00	8,800.00	1,160,686.20	0.00	650,161.74

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance January 1, 2013	Transferred from 2013		Expended	Prior Year Encumbrances Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
STATE GRANTS:						
Urban Enterprise Zone - Administration	26,233.90			3,070.43		23,163.47
Clean Communities - 2001	842.80			842.80		-
Clean Communities - 2010	1,041.61					1,041.61
Clean Communities - 2011	8.84			8.84		-
Clean Communities - 2012	8,282.29			8,542.29	260.00	-
Clean Communities - 2013			19,653.99	7,446.75		12,207.24
Drunk Driving Enforcement Fund - 2007	9.29			9.29		-
Drunk Driving Enforcement Fund - 2008	1,182.41			164.00		1,018.41
Drunk Driving Enforcement Fund - 2010	12,927.52					12,927.52
Drunk Driving Enforcement Fund - 2011	2,105.31					2,105.31
Alcohol Education and Rehabilitation	6,468.52			12,067.69		1,578.19
Municipal Alliance	43,756.90			10,520.50		48,277.40
Recycling Tonnage Grant	39,869.87	14,813.94				54,683.81
Economic Development Site Fund	442,853.68				3,125.00	445,978.68
Body Armor Replacement Grant - 2011	1,964.58			1,964.58		-
Body Armor Replacement Grant - 2012	2,800.60			2,189.42		611.18
Body Armor Replacement Grant - 2013			2,864.27			2,864.27
						-
						-
						-
Subtotals this Sheet ONLY	590,348.12	17,678.21	41,872.35	46,826.59	3,385.00	606,457.09
		0.00				0.00

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

Grant	Balance January 1, 2013	Transferred to 2013		Received	Canceled	Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87			
Recycling Tonnage Grant	14,813.94	14,813.94		13,838.10		13,838.10
Body Armor Replacement Grant	2,864.27	2,864.27		3,810.79		3,810.79
Drunk Driving Enforcement Fund				7,335.04		7,335.04
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Grand Totals	17,678.21	17,678.21	0.00	24,983.93	0.00	24,983.93

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	291,267.53
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	3,973,346.00
Paid		3,973,707.00	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	290,906.53	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		4,264,613.53	4,264,613.53

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXXXX	
2013 Levy	81105-00	XXXXXXXXXX	-
Interest Earned		XXXXXXXXXX	-
Expended		-	XXXXXXXXXX
Balance December 31, 2013	85046-00	-	XXXXXXXXXX
		0.00	0.00

THIS SHEET NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE	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.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE	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.	0.00	0.00

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	1,977.12
			-
2013 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	4,218,656.58
County Library	80003-04	XXXXXXXXXX	-
County Health		XXXXXXXXXX	-
County Open Space Preservation		XXXXXXXXXX	110,422.53
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	3,560.29
			-
Paid		4,331,056.23	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added & Omitted Taxes		3,560.29	XXXXXXXXXX
		4,334,616.52	4,334,616.52

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 -	81108-00	-	XXXXXXXXXX
Sewer -	81111-00	-	XXXXXXXXXX
Water -	81112-00	-	XXXXXXXXXX
Garbage -	81109-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
	81105-00	-	XXXXXXXXXX
	81105-00	-	XXXXXXXXXX
		-	XXXXXXXXXX
		-	XXXXXXXXXX
Total 2013 Levy	80003-07	XXXXXXXXXX	-
Paid	80003-08	-	XXXXXXXXXX
Balance December 31, 2013	80003-09	-	XXXXXXXXXX
		0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		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	-	-
		0.00	0.00

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	-	-
		0.00	0.00

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	-	-
		0.00	0.00

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	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,012,500.00	2,012,500.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Adopted Budget	4,915,500.00	5,220,021.64	304,521.64
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Totals from Sheet 17a	75,672.35	75,672.35	-
			-
Total Miscellaneous Revenue Anticipated 80103-	4,991,172.35	5,295,693.99	304,521.64
Receipts from Delinquent Taxes 80104-	351,000.00	360,087.92	9,087.92
			-
Amount to be Raised by Taxation:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	10,010,000.00	xxxxxxxxxxx	xxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxx	xxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	10,010,000.00	10,119,900.91	109,900.91
	17,364,672.35	17,788,182.82	423,510.47

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxxx	17,917,278.16
Amount to be Raised by Taxation		xxxxxxxxxxx	xxxxxxxxxxx
Local District School Tax	80109-00	3,973,346.00	xxxxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxxxx
County Taxes	80111-00	4,329,079.11	xxxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	3,560.29	xxxxxxxxxxx
Special District Taxes	80113-00	-	xxxxxxxxxxx
Municipal Open Space Tax	80120-00	-	xxxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxxx	508,608.15
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	-	xxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	10,119,900.91	xxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxx	-
		18,425,886.31	18,425,886.31

*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	17,289,000.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	75,672.35
Appropriated for 2013 (Budget Statement Item 9)	80012-03	17,364,672.35
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item9)	80012-04	300,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	17,664,672.35
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	17,664,672.35
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	15,959,579.21
Paid or Charged - Reserve for Uncollected Taxes	80012-09	508,608.15
Reserved	80012-10	394,904.10
Total Expenditures	80012-11	16,863,091.46
Unexpended Balances Canceled (see footnote)	80012-12	801,580.89

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)

NOT APPLICABLE

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	304,521.64
Delinquent Tax Collections	80013-02	xxxxxxxxxx	9,087.92
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	109,900.91
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxxx	801,580.89
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	455,334.68
Miscellaneous Revenue Not Anticipated 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	367,294.56
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxxx	87,337.99
Prior Year Encumbrances Payable Canceled		xxxxxxxxxx	45,630.42
Reserve for Contract Settlements Canceled		xxxxxxxxxx	17,704.47
Reserve for Due from Bank		xxxxxxxxxx	143.29
		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2013	80013-07	-	xxxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxxx	-
Deficit in Anticipated Revenues:		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	36.02	xxxxxxxxxx
Senior Citizens Deductions Disallowed by Tax Collector-Prior Year Taxes		9,000.00	xxxxxxxxxx
Reserve for Due from Library		24.26	xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,189,476.49	xxxxxxxxxx
		2,198,536.77	2,198,536.77

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Rental of Former Coast Guard Station	151,999.96
Marina Rentals and Fees	28,581.00
State of New Jersey - Administrative Fee - Senior Citizens and Veterans	3,218.07
F.E.M.A. - Hurricane Sandy Reimbursement	59,680.47
Administrative Fee - Off-Duty Employment of Police Officers	24,105.00
Lapsed Premiums on Tax Sale Certificates	3,500.00
Clean-Up Charges	112,176.76
Fire Violations	2,513.10
Legal Fee Reimbursements	3,486.32
Certificates of Redemption	650.00
Collector's Miscellaneous	8,547.82
Returned Check Fees	155.00
Coin Operated Laundry Commissions	1,491.59
Sale of Used Equipment	888.00
Sale of Real Property	1,535.00
N.J. Division of Motor Vehicles - Inspection Fines	1,277.00
Recycling	20,269.09
Sale of Scrap Metal	2,486.99
Sale of Recycling Buckets	44.00
Sale of Compost Machines	120.00
Sale of Firewood	1,580.00
Rentals - Community Center	14,050.00
Rentals - Polling Place	70.00
Safety Award - Joint Insurance Fund	1,000.00
Trash Removal Fees	625.00
Ambulance Service	3,488.38
Prior Year Refunds	7,486.81
Municipal Court - Cancellation of Prior Year Outstanding Checks	292.00
Settlement - Nationwide Retirement	13.03
Balance in Camden County Improvement Authority Redevelopment Accounts	4.29
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 455,334.68

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	2,917,551.42
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	2,189,476.49
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,012,500.00	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	3,094,527.91	xxxxxxxxxx
		5,107,027.91	5,107,027.91

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

Cash	80014-06	4,556,189.99
Investments	80014-07	
Sub Total		4,556,189.99
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,777,122.08
Cash Surplus	80014-09	2,779,067.91
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	315,460.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	315,460.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	3,094,527.91

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	\$	<u>18,312,565.44</u>
	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>-</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>216.05</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>14,815.15</u>
5a. Subtotal 2013 Levy		\$	<u>18,327,596.64</u>
5b. Reductions due to tax appeals**		\$	<u>-</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u><u>18,327,596.64</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>1,324.80</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>7,291.64</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>20,689.61</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2012	82121-00	\$	<u>120,355.18</u>
In 2013 *	82122-00	\$	<u>17,633,859.28</u>
R.E.A.P. Revenue	82124-00	\$	<u>-</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>163,063.70</u>
Total To Line 14	82111-00	\$	<u><u>17,917,278.16</u></u>
11. Total Credits		\$	<u><u>17,946,584.21</u></u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u><u>381,012.43</u></u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is:	<u>97.76%</u> 82112-00	Note A	

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>17,917,278.16</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>17,917,278.16</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)

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

Utilized 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)	\$	N/A
<i>LESS</i> : Proceeds from Accelerated Tax Sale		-
NET Cash Collected	\$	N/A
Line 5c (Sheet 22) Total 2013 Tax Levy	\$	N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		N/A %

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	N/A
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		-
NET Cash Collected	\$	N/A
Line 5c (Sheet 22) Total 2013 Tax Levy	\$	N/A
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		N/A %

**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	78,296.25
2. Sr. Citizens Deductions Per Tax Billings	94,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	71,500.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	1,500.00	xxxxxxxxxx
5. Veterans Deductions Allowed by Tax Collector	1,250.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	3,686.30
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	9,000.00
9. Received in Cash from State	xxxxxxxxxx	160,903.43
10. Veterans Deductions Disallowed by Tax Collector		1,500.00
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	85,135.98	xxxxxxxxxx
	253,385.98	253,385.98

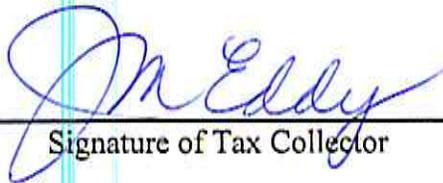
Calculation of Amount to be included on Sheet 22, Item 10-
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>94,000.00</u>
Line 3	<u>71,500.00</u>
Line 4, 5	<u>2,750.00</u>
Sub-Total	<u>168,250.00</u>
Less: Line 7, 10	<u>5,186.30</u>
To Item 10, Sheet 22	<u><u>163,063.70</u></u>

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	-
Taxes Pending Appeal		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 Appelants (Including 5% Interest from Date of Payment)		-	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
Balance December 31, 2013		-	XXXXXXXXXX
Taxes Pending Appeal *	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		0.00	0.00

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


 Signature of Tax Collector

T1399
License #

02/10/14
Date

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

		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8(L)(Exclusive of Reserve for Uncollected Taxes)	80015-		XXXXXXXXXX
2. Local District School Tax -	Actual 80016-		3,973,346.00
	Estimate ** 80017-		XXXXXXXXXX
3. Regional School District Tax -	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		XXXXXXXXXX
5. County Tax	Actual 80020-		4,329,079.11
	Estimate * 80021-		XXXXXXXXXX
6. Special District Tax	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		
	Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	0.00	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02		
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	0.00	
11. Amount of Item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	0.00%	[820034-04]
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	0.00		* Must not be stated in an amount less than "actual" Tax of year 2013
Regional School District Tax (Amount Shown on Line 3 Above)	0.00		** May not be stated in an amount less than proposed budget submitted by the Local 1 of Education to the Commissioner of Education on January 15, 2014 (Chap. 13 P.L. 1978). Consideration must be given calendar year calculation
Regional High School Tax (Amount Shown on Line 4 Above)	0.00		
County Tax (Amount Shown on Line 5 Above)	0.00		
Special District Tax (Amount Shown on Line 6 Above)	0.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0.00		
Tax in Local Municipal Budget	0.00		
Total Amount (see Line 11)	0.00		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	0.00	
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		0.00	Note: The amount of anticipated revenues (Item 9) may <u>never</u> exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		0.00	
Sub-Total		0.00	
Less: Item 9 - Total Anticipated Revenues		0.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	0.00	

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.

NOT APPLICABLE

- | | | |
|---|----|--------------|
| A. Reserve for Uncollected Taxes (sheet 25, Item 12) | \$ | <u>N/A</u> |
| B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26 , Item 14A) x % of
collection (Item 16) | \$ | <u>N/A</u> |
| C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year
[(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy] | | <u>N/A</u> % |
| D. Reserve for Uncollected Taxes Exclusion Amount
[(B x C) + B] | \$ | <u>N/A</u> |
| E. Net Reserve for Uncollected Taxes
Appropriation in Current Budget
(A - D) | \$ | <u>N/A</u> |

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- | | | |
|--|----|------------|
| 1. Subtotal General Appropriations (item 8(L) budget sheet 29) | \$ | <u>-</u> |
| 2. Taxes not included in the Budget (AFS 25, items 2 thru 7) | \$ | <u>N/A</u> |
| Total | \$ | <u>-</u> |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11) | \$ | <u>-</u> |
| 4. Cash Required | \$ | <u>-</u> |
| 5. Total Required at <u>0.00%</u> (items 4 + 6) | \$ | <u>-</u> |
| 6. Reserve for Uncollected Taxes (item E above) | \$ | <u>N/A</u> |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2013		418,273.33	XXXXXXXXXX
A. Taxes	83102-00	347,065.62	XXXXXXXXXX
B. Tax Title Liens	83103-00	71,207.71	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX	692.34
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	23,977.94
4. Added Taxes		83110-00	9,000.00
5. Added Tax Title Liens		83111-00	-
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	(1) 11,410.98
B. Tax Title Liens - Transfer from Taxes	83107-00	(1) 11,410.98	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	402,603.05
8. Totals		438,684.31	438,684.31
9. Balance Brought Down		402,603.05	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	360,087.92
A. Taxes	83116-00	336,481.06	XXXXXXXXXX
B. Tax Title Liens	83117-00	23,606.86	XXXXXXXXXX
11. Interests and Costs - 2013 Tax Sale		83118-00	1,597.58
12. 2013 Taxes Transferred to Liens		83119-00	-
13. 2013 Taxes		83123-00	381,012.43
14. Balance December 31, 2013		XXXXXXXXXX	425,125.14
A. Taxes	83121-00	388,493.67	XXXXXXXXXX
B. Tax Title Liens	83122-00	36,631.47	XXXXXXXXXX
15. Totals		785,213.06	785,213.06

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 89.44%

17. Item No. 14 multiplied by percentage shown above is \$ 380,231.66 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	1,705,600.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00	23,977.94	XXXXXXXXXX
5A.	84102-00	7,291.64	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	252,230.42	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	1,989,100.00
		1,989,100.00	1,989,100.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		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	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		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	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2013

-

(84125-00)

Realized in 2013 Budget

-

To Results of Operations (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 <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
11. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
 FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51
 NONE**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED
 NONE**

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	3,775,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	380,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	3,395,000.00	XXXXXXXXXX	
		3,775,000.00	3,775,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 385,000.00
2014 Interest on Bonds *		80033-06	78,037.50	
ASSESSMENT SERIAL BONDS		NOT APPLICABLE		
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	\$ 78,037.50

LIST OF BONDS ISSUED DURING 2013		NOT APPLICABLE		
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**

COUNTY)(MUNICIPAL) GREEN TRUST

LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	1,395,625.36	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	118,275.90	xxxxxxxxxx	
Outstanding, December 31, 20	80033-04	1,277,349.46	xxxxxxxxxx	
		1,395,625.36	1,395,625.36	
2014 Loan Maturities			80033-05	\$ 120,652.57
2014 Interest on Loans			80033-06	\$ 24,946.74
Total 2014 Debt Service for	GREEN TRUST		LOAN 80033-13	\$ 145,599.31
NJ EDA INFRASTRUCTURE TRUST LOAN				
Outstanding January 1, 2013	80033-07	xxxxxxxxxx	10,719.30	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09	10,719.30	xxxxxxxxxx	
Outstanding, December 31, 20	80033-10	0.00	xxxxxxxxxx	
		10,719.30	10,719.30	
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

NOT APPLICABLE 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	XXXXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXX	
Outstanding, December 31, 2013	80034-03	-	XXXXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04		\$ -	
2014 Interest on Bonds *	80034-05		\$ -	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034-06	XXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXX	
Outstanding, December 31, 2013	80034-09	-	XXXXXXXXXXXX	
		-	-	
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. _____		\$ -	\$ -
7. _____		\$ -	\$ -

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. Ord No. 8-2008 - Implementation of a								
2. Redevelopment Project - Acquisition								
3. of Eight Residential Garden Apartments	4,350,000.00	04/29/08	4,170,000.00	04/16/14	1.180%	60,000.00	49,206.00	04/16/14
4. Ord No. 3-2012 - Southport Redevelopment								
5. Project	2,250,000.00	03/20/12	2,250,000.00	03/17/14	1.250%		28,125.00	03/17/14
6. Ord No. 10-2012 - Various Capital Improvements:								
7. (a) Reconstruction of Various Streets	166,250.00	10/04/12	166,250.00	10/01/14	1.250%		2,078.13	10/01/13
8. (b) Replace Windows in Municipal Buildings	66,500.00	10/04/12	66,500.00	10/01/14	1.250%		831.25	10/03/13
9. (c) SUV for Fire Department	33,250.00	10/04/12	33,250.00	10/01/14	1.250%		415.63	10/03/13
10. (d) Improvements to Police Headquarters	85,500.00	10/04/12	85,500.00	10/01/14	1.250%		1,068.75	10/03/13
11. (e) Equipment for Housing Department	23,750.00	10/04/12	23,750.00	10/01/14	1.250%		296.88	10/03/13
12. (f) Equipment for Public Works Department	195,700.00	10/04/12	195,700.00	10/01/14	1.250%		2,446.25	10/03/13
13. (g) Acquisition Holiday Decorations	33,250.00	10/04/12	33,250.00	10/01/14	1.250%		415.63	10/03/13
14. (h) Install Windows and Doors at Library	47,500.00	10/04/12	47,500.00	10/01/14	1.250%		593.75	10/03/13
15. (i) Computer Equipment for Library	28,500.00	10/04/12	28,500.00	10/01/14	1.250%		356.25	10/03/13
16.								
Subtotals Sheet 33 ONLY	7,280,200.00	XXXXXXXXXX	7,100,200.00	XXXXXXXXXX	XXXXXXXXXX	60,000.00	85,833.50	XXXXXXXXXX

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

Memo: Type I School Notes should be separately listed and totaled.
 * "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2009 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 FOR NOTES (OTHER THAN ASSESSMENT NOTES) (Continued)

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 **	
17. Ord No. 12-2013 - Various Capital Improvements:								
18. (a) Reconstruction of Various Streets	237,500.00	10/02/13	237,500.00	10/01/14	1.250%		2,968.75	10/01/14
19. (b) Improvements to City Buildings and								
20. Channel 19 Equipment	47,500.00	10/02/13	47,500.00	10/01/14	1.250%		593.75	10/01/14
21. (c) New Salt Storage Building	80,750.00	10/02/13	80,750.00	10/01/14	1.250%		1,009.38	10/01/14
22. (d) Box Trailer with Ramp	8,075.00	10/02/13	8,075.00	10/01/14	1.250%		100.94	10/01/14
23. (e) Restoration of Seawall and								
24. Dredging of the Marina	95,000.00	10/02/13	95,000.00	10/01/14	1.250%		1,187.50	10/01/14
25. (f) Sport Utility Vehicles for the								
26. Police Department	47,500.00	10/02/13	47,500.00	10/01/14	1.250%		593.75	10/01/14
27.								
28.								
29.								
30.								
31.								
32.								
TOTALS Sheet 33 thru Sheet 33a	7,796,525.00	XXXXXXXXXX	7,616,525.00	XXXXXXXXXX	XXXXXXXXXX	60,000.00	92,287.56	XXXXXXXXXX

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 1 School Notes should be separately listed and totaled.

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

All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE 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.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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

Assessment Notes with an original date of issue of December 31, 2010 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)
City Of Gloucester City [Code 0414], Camden County - AFS CY 2013

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	NOT APPLICABLE	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Totals		-	80051-01	80051-02

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriations *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriations *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		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 to be permitted to lapse.

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Ord No. 12-2013 - Various Capital Improvements:				
(a) Reconstruction of Various Streets	250,000.00	237,500.00	12,500.00	12,500.00
(b) Improvements to City Buildings and Channel 19 Equipment	50,000.00	47,500.00	2,500.00	2,500.00
(c) New Salt Storage Building	85,000.00	80,750.00	4,250.00	4,250.00
(d) Box Trailer with Ramp	8,500.00	8,075.00	425.00	425.00
(e) Restoration of Seawall and Dredging of the Marina	100,000.00	95,000.00	5,000.00	5,000.00
(f) Sport Utility Vehicles for the Police Department	50,000.00	47,500.00	2,500.00	2,500.00
Ord No. 13-2013 - Nicholson Road Courts	33,770.66		33,770.66	(a)
Ord No. 20-2013 - City Hall/Community Center Roofs	83,223.42		83,223.42	(a)
Ord No. 21-2013 - Landscaping Improvements	79,555.00		79,555.00	(b)
Total 80032-00	740,049.08	516,325.00	223,724.08	27,175.00

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.
 (a) Prior Funded Improvement Authorizations were canceled to General Capital Surplus and reappropriated.
 (b) Funded by Contribution from a Zoning/Planning Board applicant.

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013**

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxxx	12,346.45
Premium on Sale of Bonds		xxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxx	116,994.08
Premium on Sale of Bond Anticipation Notes			6,298.00
Appropriated to Finance Improvement Authorizations	80029-02	116,994.08	xxxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03	12,346.45	xxxxxxxxxxx
Balance December 31, 2013	80029-04	6,298.00	xxxxxxxxxxx
		135,638.53	135,638.53

**BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE**

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

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

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

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

MUNICIPALITIES ONLY
IMPORTANT !

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

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

A.

- | | |
|---|-------------------------|
| 1. Total Tax Levy for the Year 2013 was | \$ <u>18,327,596.64</u> |
| 2. Amount of Item 1 Collected in 2012 (*) | \$ <u>17,917,278.16</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>12,829,317.64</u> |

(*) Including prepayments and overpayment 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 | \$ <u>-</u> |
| 2. 4% of 2012 Tax Levy for all purposes: | |
| Levy -- \$ <u>-</u> = \$ <u>-</u> | |
| 3. Cash Deficit 2013 | \$ <u>-</u> |
| 4. 4% of 2013 Tax Levy for all purposes: | |
| Levy -- \$ <u>18,327,596.64</u> = \$ <u>733,103.87</u> | |

E.

<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes (Added)	\$ <u>-</u>	\$ <u>3,560.29</u>	\$ <u>3,560.29</u>
3. Amounts due Special Districts	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$ <u>-</u>	\$ <u>290,906.53</u>	\$ <u>290,906.53</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>		<u>Abbreviated Name / Comment</u>
41 - 54	Water Utility	NOT APPLICABLE	INTENTIONALLY LEFT OUT
55 - 68	Water and Sewer		

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 AND SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

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 Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
						...
						...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
						...
Other Liabilities						...
Trust Surplus						...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
WATER AND SEWER UTILITY 2013 BUDGET
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	415,000.00	415,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02			-
Rents 91303-	3,370,000.00	3,400,741.93	30,741.93
Fire Hydrant Service 91304-			-
Miscellaneous 91305-	300,000.00	325,675.12	25,675.12
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
			-
			-
Subtotal	4,085,000.00	4,141,417.05	56,417.05
Deficit (General Budget) ** -07			-
-08	4,085,000.00	4,141,417.05	56,417.05

** 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:	xxxxxxxxxx
Adopted Budget	4,085,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	4,085,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	4,085,000.00
Deduct Expenditures:	
Paid or Charged	3,830,644.13
Reserved	59,113.04
Surplus (General Budget)**	-
Total Expenditures	3,889,757.17
Unexpended Balance Canceled (See Footnote)	195,242.83

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"

RESULTS OF 2013 OPERATIONS WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	56,417.05
Unexpended Balances of Appropriations	xxxxxxxxxx	195,242.83
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	28,807.41
Prior Year Encumbrances/Accounts Payable Canceled		12,070.16
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	292,537.45	xxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 59, SECTION 2	292,537.45	292,537.45

OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	646,689.12
Excess in Results of 2013 Operations	xxxxxxxxxx	292,537.45
Amount Appropriated in 2013 Budget-Cash	415,000.00	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2013	524,226.57	xxxxxxxxxx
	939,226.57	939,226.57

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

Cash		774,566.13
Investments		
Interfund Accounts Receivable		
Subtotal		774,566.13
Deduct Cash Liabilities Marked with "C" on Trial Balance		250,339.56
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		524,226.57
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		524,226.57

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

**SCHEDULE OF WATER AND SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>178,208.59</u>
Increased by:		
Water And Sewer Rents Levied		\$ <u>3,438,465.28</u>
Decreased by:		
Collections	\$ <u>3,400,741.93</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Water And Sewer Liens	\$ <u>-</u>	
Other Cancellations and Billing Adjustments	\$ <u>29,132.79</u>	
		\$ <u>3,429,874.72</u>
Balance December 31, 2013		\$ <u>186,799.15</u>

**SCHEDULE OF WATER AND SEWER UTILITY LIENS
THIS SECTION NOT APPLICABLE**

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

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER AND 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>
	NONE			
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
FUNDED OF 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 AND SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$ -
2014 Interest on Bonds *		\$	
WATER AND SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXX	2,760,000.00	
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	2,760,000.00	XXXXXXXXXX	
	2,760,000.00	2,760,000.00	
2014 Bond Maturities - Capital Bonds			\$ 175,000.00
2014 Interest on Bonds *		\$ 59,575.00	

INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 59,575.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 19,858.33
Subtotal	\$ 39,716.67
Add: Interest to be Accrued as of 12/31/2014	\$ 18,691.67
Required Appropriation 2014	\$ 58,408.34

LIST OF BONDS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WATER AND SEWER UTILITY New Jersey Water Resources LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxxx	418,378.98	
Issued	xxxxxxxxxxx		
Paid	191,338.19	xxxxxxxxxxx	
Outstanding December 31, 2013	227,040.79	xxxxxxxxxxx	
	418,378.98	418,378.98	
2014 Loan Maturities			\$ 154,895.62
2014 Interest on Loans *		\$ 6,104.85	
WATER AND SEWER UTILITY <u>Environ'l Infrastructure</u> LOAN			
Outstanding January 1, 2013	xxxxxxxxxxx	9,715,510.94	
Issued	xxxxxxxxxxx		
Paid	670,560.61	xxxxxxxxxxx	
Outstanding December 31, 2013	9,044,950.33	xxxxxxxxxxx	
	9,715,510.94	9,715,510.94	
2014 Loan Maturities			\$ 685,656.29
2014 Interest on Loans *		\$ 255,750.00	

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ 261,854.85	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 109,206.92	
Subtotal	\$ 152,647.93	
Add: Interest to be Accrued as of 12/31/2014	\$ 98,686.52	
Required Appropriation 2014		\$ 251,334.45

LIST OF LOANS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WATER AND SEWER 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	
						For Principal	For Interest **
1. Ord No. 11-2012 - Various Improvements:							
2. (a) Replacement of Water Valves	35,150.00	10/04/12	35,150.00	10/01/2014	1.250%		439.38
3. (b) Improvements to Gravity Sewers	61,750.00	10/04/12	61,750.00	10/01/2014	1.250%		771.88
4. (c) Dump Truck and Bypass Pump	76,760.00	10/04/12	76,760.00	10/01/2014	1.250%		959.50
5.							
6. Ord No. 11-2013 - Various Improvements:							
7. (a) Improvements to Sewer Pump Station	39,900.00	10/02/13	39,900.00	10/01/2014	1.250%		498.75
8. (b) Upgrades to Well No. 42	85,500.00	10/02/13	85,500.00	10/01/2014	1.250%		1,068.75
9. (c) Acquisition of Various Equipment	80,750.00	10/02/13	80,750.00	10/01/2014	1.250%		1,009.38
10. (d) Upgrades to Sewer SCADA System	19,950.00	10/02/13	19,950.00	10/01/2014	1.250%		249.38
11.							
12.							
Totals	399,760.00	XXXXXXXXXX	399,760.00	XXXXXXXXXX	XXXXXXXXXX	-	4,997.00

INTEREST ON NOTES - WATER AND SEWER UTILITY BUDGET	
2014 Interest on Notes	\$ 4,997.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 1,221.49
Subtotal	\$ 3,775.51
Add: Interest to be Accrued as of 12/31/2014	\$ 1,249.25
Required Appropriations - 2014	\$ 5,024.76

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.

DEBT SERVICE SCHEDULE FOR WATER AND SEWER UTILITY ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. Totals	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 **	
	Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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 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".

SCHEDULE OF WATER AND SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interests/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
Totals		-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

Code No	Purpose	Balance January 1, 2013		2013 Authorizations	Prior Year Encumbrances Canceled	Expended	Authorizations Canceled	Balance December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
IMPROVEMENTS									
Specify each authorization by purpose. Do not merely designate by a code number.									
WATER									
Ord. No.									
09-07	Replacement of the Water Treatment Plant	101,230.98	117,262.00					101,230.98	117,262.00
03-09	Replacement of the Water Treatment Plant (Supplemental)	64,785.90						64,785.90	
24-10	Acquisition of a Utility Vehicle	1,013.00						1,013.00	
7-2011(b)	Improvements to the Broadway WaterTank	223,368.27			4,351.50			227,719.77	
12-2012	Various Improvements:								
	(a) Replacement of Water Valves		23,415.84						23,415.84
	(c) Dump Truck and Bypass Pump		5,638.06						5,638.06
9-2013	Various Improvements:								
	(a) Replacement of Water Mains			1,155,774.00		249,620.33			906,153.67
	(b) Automatic Water Meter Reading System			936,923.00		744,050.00			192,873.00
11-2013	Various Improvements:								
	(b) Upgrades to Well No. 42			90,000.00		3,987.33		512.67	85,500.00
	(c) Acquisition of Various Equipment			85,000.00		50,871.00			34,129.00
Subtotals this Sheet ONLY		390,398.15	146,315.90	2,267,697.00	4,351.50	1,048,528.66	-	395,262.32	1,364,971.57

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

AFS - CY 2013 : City of Gloucester City, Camden County [0414]

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND) (Cont'd)

[Extra Sheet]

Code No	Purpose	Balance January 1, 2013		2013 Authorizations	Prior Year Encumbrances Canceled	Expended	Authorizations Canceled	Balance December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
IMPROVEMENTS									
Specify each authorization by purpose. Do not merely designate by a code number.									
SEWER									
Ord No.:									
7-2011(a)	Improvements to the Chestnut Street Pumping Station	163,817.07			2,363.00	163,817.07		2,363.00	
11-2012	Various Improvements: (b) Improvements to Gravity Sewers	3,058.23	61,750.00					3,058.23	61,750.00
8-2013	Various Improvements: (a) Replace Sanitary Sewer Mains on Cumberland, Monmouth and Hudson Streets (b) Replace Sewer System on Water and Extension of Existing Sewer			1,568,921.00		1,154,618.88			414,302.12
11-2013	Various Improvements: (a) Improvements to Pump Stations (d) Upgrades to Sewer SCADA System			42,000.00		25,899.92			16,100.08
13-2013	Improvements to Chestnut Street Pumping Station			21,000.00				1,050.00	19,950.00
Totals	70000-	557,273.45	208,065.90	4,652,031.07	6,714.50	2,422,036.13	-	537,504.02	2,464,544.77

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

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	38,386.60
Received from 2013 Budget Appropriations *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	11,900.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	26,486.60	XXXXXXXXXX
	38,386.60	38,386.60

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

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

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

**WATER AND 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
Ord No. 8-2013 - Various Improvements:				
(a) Replace Sanitary Sewer Mains on Cumberland, Monmouth and Hudson Streets	1,568,921.00	1,568,921.00		
(b) Replace Sewer System on Water and Extension of Existing Sewer	588,596.00	588,596.00		
Ord No. 9-2013 - Various Improvements:				
(a) Replacement of Water Mains	1,155,774.00	1,155,774.00		
(b) Automatic Water Meter Reading System	936,923.00	936,923.00		
Ord No. 11-2013 - Various Improvements:				
(a) Improvements to Pump Stations	42,000.00	39,900.00	2,100.00	2,100.00
(b) Upgrades to Well No. 42	90,000.00	85,500.00	4,500.00	4,500.00
(c) Acquisition of Various Equipment	85,000.00	80,750.00	4,250.00	4,250.00
(d) Upgrades to Sewer SCADA System	21,000.00	19,950.00	1,050.00	1,050.00
Ord No. 13-2013 - King St. Pump Station	163,817.07	-		
Totals	4,652,031.07	4,476,314.00	11,900.00	11,900.00

**WATER AND SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2013**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	9,558.41
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	163,817.07
Appropriated to Finance Improvement Authorizations	163,817.07	xxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxx
Balance December 31, 2013	9,558.41	xxxxxxxxxx
	173,375.48	173,375.48

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2013

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

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

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

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UTILITIES ONLY

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52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2013; Utility Capital Surplus