

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

POPULATION LAST CENSUS 11,340  
 NET VALUATION TAXABLE 2013 1,434,261,798  
 MUNICODE 0252

**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.

Borough of River Edge, County of BERGEN

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, ~~45 to 51a~~ and ~~63 to 68a~~ are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature Alan P. Negreann  
 Title ALAN P. NEGREANN  
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, ALAN P. NEGREANN, am the Chief Financial Officer, License #004760681, of the BOROUGH of BERGEN, County of RIVER EDGE, 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 Alan P. Negreann  
 Title CHIEF FINANCIAL OFFICER  
 Address 705 KINDER/QUACK ROAD, RIVER EDGE, N.J. 07661  
 Phone Number (201) 599-6304  
 Fax Number (201) 599-0997  
 Email anegreann@bor.river-edge.nj.us

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

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

**Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)**

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ as of December 31, 20\_\_\_\_ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (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 \_\_\_\_\_ is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Not Applicable

(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

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

Certified by me

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

**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: ROBERT E. BYRNES

Signature: 

Certificate #: 001901

Date: 1/28/14

**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: Borough of River Edge  
 Chief Financial Officer: ALAN P. NEGREANN  
 Signature: Alan P. Negreann  
 Certificate #: 004760681  
 Date: 2/7/14

**Footnote: #9 Budget was not introduced at time of certification.**

**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: NOT Applicable  
 Chief Financial Officer: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Certificate #: \_\_\_\_\_  
 Date: \_\_\_\_\_

22-600-2254

Fed I.D. #

RIVER EDGE

Municipality

BERGEN

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending:	<u>12/31/13</u>		
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>344,412.12</u>	<u>63,766.93</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 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.

Alan S. Moyleman

Signature Of Chief Financial Officer

2/7/14

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 Borough of RIVER EDGE, County of BERGEN 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 Alon Maguaman  
Title CHIEF FINANCIAL OFFICER

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

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,434,376,927

James Anzivino  
SIGNATURE OF TAX ASSESSOR

RIVER EDGE  
MUNICIPALITY

BERGEN  
COUNTY









# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
<b>ASSESSMENT FUND</b>				
CASH	161	39		
ASSESSMENT RECEIVABLE	1,100	35		
INTERFUND CAPITAL			1,100	35
FUND BALANCE			161	39
	1,261	74	1,261	74
<b>OTHER FUNDS</b>				
CASH	1,038,479	93		
ASSET FOR DEFERRED COMPENSATION	2,862,010	42		
ASSET FOR <del>EMERGENCY SERVICES VOLUNTEER</del> LENGTH OF SERVICE AWARD PROGRAM	1,060,935	50		
RECEIVABLE FOR <del>EMERGENCY SERVICES VOLUNTEER</del> LENGTH OF SERVICE AWARD PROGRAM	69,360	00		
RESERVE FOR:				
SELF INSURANCE			52,336	20
UNEMPLOYMENT			21,429	90
ESCROW AND EXCHANGES			4,955,716	88
DUE TO STATE - UNEMPLOYMENT CLAIMS			1,301	97
	5,030,784	95	5,030,784	95
<b>ANIMAL CONTROL TRUST FUND</b>				
CASH	4,796	88		
RESERVE FOR EXPENDITURES			4,796	88
	4,796	88	4,796	88
<b>RECREATION FUND</b>				
CASH	88,865	21		
RESERVE FOR EXPENDITURES			88,865	21
	88,865	21	88,865	21

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012: ..... (1) \$ 1,500.00  
x 25%  
(2) \$ 375.00

Municipal Public Defender Trust Cash Balance December 31, 2013: ..... (3) \$ 1,734.50

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) = ..... \$ 0

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:

Signature:

Certificate #:

Date:

ALAN P. NEGRANN  
Alan P. Negrann  
004760681  
2/7/14

Schedule of Trust Fund Reserves

Purpose	Amount			Balance
	Dec. 31, 2012 per Audit Report	Receipts	Disbursements	as at Dec. 31, 2013
1. <u>FIRE PREVENTION PENALTIES</u>	\$ 119.00	\$ 700.00	0	\$ 819.00
2. <u>RECYCLING</u>	222,757.44	72,381.76	26,646.43	268,492.77
3. <u>VACANCY INSPECTION</u>	800.96	2,370.14	2,240.00	931.10
4. <u>P.O. A.A.</u>	3,729.52	286.00	2,300.00	1,715.52
5. <u>MUNICIPAL ALLIANCE</u>	3,797.08	12,244.00	11,488.27	4,552.81
6. <u>STREET OPENING PERMITS</u>	3,140.00	1,320.00	1,960.00	2,500.00
7. <u>PERFORMANCE / BIO / MAINTENANCE BONDS</u>	56,054.00	237,400.00	5,600.00	287,854.00
8. <u>SNOW REMOVAL</u>	30,986.39	19,278.00	0	50,264.39
9. <u>COMMODITY RESALE</u>	1,800.00	8,886.22	8,886.22	1,800.00
10. <u>PUBLIC DEFENDER</u>	1,584.00	1,650.50	1,500.00	1,734.50
11. <u>ACCUMULATED ABSENCES</u>	3,970.00	5.00	0	3,975.00
12. <u>SEPTEMBER 11th MEMORIAL GARDENS</u>	3,881.98	0	0	3,881.98
13. <u>POLICE OUTSIDE DUTY</u>	0	189,610.46	189,340.46	270.00
14. <u>DONATIONS - RECREATION</u>	10,339.16	1,643.00	4,043.28	7,938.88
15. <u>TAX SALE PREMIUM</u>	40,400.00	98,200.00	15,000.00	123,600.00
16. <u>DONATIONS - SHADY TREE COMMISSION</u>	14,693.97	650.00	12,753.79	2,590.18
17. <u>C.A.R.E.</u>	127.28	2.72	130.00	0
18. <u>PARK AND FIELD MAINTENANCE</u>	35,665.46	21,700.00	6,602.17	50,763.29
19. <u>UNCLAIMED MONEY POLICE DEPT.</u>	7.00	0	7.00	0
20. <u>DONATIONS - SPECIAL EVENTS</u>	25,222.56	9,853.00	9,156.27	26,019.29
21. <u>DEVELOPERS ESCROW</u>	34,422.79	98,793.25	92,761.91	40,454.13
22. <u>MUNICIPAL OPEN SPACE</u>	5,751.74	143,531.16	97,657.33	51,325.57
23. <u>TAX SALE REDEMPTION</u>	0	165,245.91	165,245.91	0
24. <u>PERFORMANCE BONDS SHADY TREE COM.</u>	0	31,928.55	0	31,928.55
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 499,050.33	1,117,679.67	653,319.04	\$ 963,410.96

# 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	INTEREST AND COSTS	INTEREST ON INVESTMENTS			
Assessment Serial Bond Issues:	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	
Assessment Bond Anticipation Note Issues:	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	
Other Liabilities								
Trust Surplus	161 39						161 39	
Less Assets "Unfinanced"	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	
<b>FUND - DUE CURRENT</b>			10 75		09	10 84		
	161 39		10 75		09	10 84	161 39	









# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013		Transferred from 2013 Budget Appropriations		Expended	CANCEL	Balance Dec. 31, 2013
			Budget	Appropriation By 40A:4-87			
BOOY ARMOR GRANT	5,818 23			3,011 63	232 75		8,597 11
DRUNK DRIVING ENFORCEMENT FUND GRANT	3,994 37			3,967 01	2,403 88		5,657 80
CLEAN COMMUNITIES PROGRAM	460 73		500 00	18,366 20	17,285 49		2,041 44
COOPERATIVE HOUSING INSPECTION PROGRAM	1,619 00			1,321 00	2,369 00		571 00
NURSING SERVICES FOR NONPUBIC MUNICIPAL AGENCIES ON ALCOHOLISM & DRUG ABUSE	22,950 48			14,602 00	12,466 50		25,085 98
ALCOHOL, EDUCATION AND REHABILITATION FUND	805 82		9,876 00	4,938 00	9,085 39	650 33	5,884 10
PUBLIC HEALTH PEACILITY FUNDING	5,365 03			1,002 72			6,367 75
RECYCLING TONNAGE GRANT	23,765 52				2,000 00		21,765 52
COMMUNITY DEVELOPMENT BLOCK GRANT	16,622 74			16,291 55	16,622 74		16,291 55
- SENIOR BUS DRIVER	892 72			19,150 00	4,885 82		8,156 90
- SENIOR BUS OPERATOR	105 28			1,350 00	769 12		686 16
- SENIOR ACTIVITIES	4,291 00			4,800 00	2,322 45		768 55
- NEA IMPROVEMENTS TO MUNICIPAL BUILDING	23,000 00				17,170 00	5,830 00	0-
RAILROAD VEST	3,717 10				2,446 45		1,270 65
SUSTAINABLE JERSEY SMALL GRANT	2,000 00				407 33		1,592 67



# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013		Expenditures (Receipts)	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87		
DRUNK DRIVING ENFORCEMENT FUND GRANT			3,967 01	3,967 01	
NURSING SERVICES FOR NONPUBLIC SCHOOLS			14,602 00	14,602 00	
COOPERATIVE HOUSING INSPECTION PROGRAM			1,321 00	2,433 00	
BOOY AHEAD GRANT			3,011 63	3,011 63	1,112 00
RECYCLING TONNAGE GRANT			16,291 55	16,291 55	
CLEAN COMMUNITIES PROGRAM	500 00	500 00	18,366 20	18,366 20	
ALCOHOL, EDUCATION AND REHABILITATION FUND			1,002 72	1,002 72	
Totals	500 00	500 00	58,562 11	59,674 11	1,112 00

## \*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	XX	6,774,148	00
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	XX	14,694,445	00
Levy Calendar Year 2013	XXXXXXXXXX	XX		
Paid	14,547,180	00	XXXXXXXXXX	XX
Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	6,921,413	00	XXXXXXXXXX	XX
	21,468,593	00	21,468,593	00

\* 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	XX	5,451	74
2013 Levy 85105-00	XXXXXXXXXX	XX	142,931	33
Add			187	69
Interest Earned	XXXXXXXXXX	XX	4	61
Expenditures	97,249	80	XXXXXXXXXX	XX
Balance December 31, 2013 85046-00	51,325	57	XXXXXXXXXX	XX
	148,575	37	148,575	37

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXX	XX		01
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXX	XX	7,168,966	25
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	XX	14,347,703	00
Levy Calendar Year 2013	XXXXXXXX	XX		
Paid	14,342,817	76	XXXXXXXX	XX
Balance December 31, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00	7,173,851	50	XXXXXXXX	XX
# Must include unpaid requisitions	21,516,669	26	21,516,669	26

## COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX		
2013 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX	3,734,120	84
County Library	80003-04	XXXXXXXXXX	XX		
County Health		XXXXXXXXXX	XX		
County Open Space Preservation		XXXXXXXXXX	XX	41,262	12
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX	5,784	36
Paid		3,781,167	32	XXXXXXXXXX	XX
Balance December 31, 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXXXX	XX
		3,781,167	32	3,781,167	32

## SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2013		XXXXXXXXXX	XX		
2013 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire -	81108-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer -	81111-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Water -	81112-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Garbage -	81109-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Open Space -	81105-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2013 Levy <i>Not Applicable</i>		XXXXXXXXXX	XX		
Paid				XXXXXXXXXX	XX
Balance December 31, 2013					

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2013	80004-01	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-02	XXXXXXXX	XX	4,968	00
Expended	80004-09	4,968	00	XXXXXXXX	XX
Balance December 31, 2013	80004-10	0			
		4,968	00	4,968	00

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

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

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

Balance January 1, 2013	80004-05	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-06	XXXXXXXX	XX		
Expended	80004-13	<i>NOT APPLICABLE</i>		XXXXXXXX	XX
Balance December 31, 2013	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03	
Surplus Anticipated 80101-	425,000 00	425,000 00		
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-				
Miscellaneous Revenue Anticipated:	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	
Adopted Budget	1,721,988 87	2,008,866 33	286,877 46	
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	
	102,216 11	102,216 11		
Total Miscellaneous Revenue Anticipated 80103-	1,824,204 98	2,111,082 44	286,877 46	
Receipts from Delinquent Taxes 80104-	365,000 00	389,080 75	24,080 75	
Amount to be Raised by Taxation:	XXXXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXXX XX	
(a) Local Tax for Municipal Purposes 80105-	11,408,523 00	XXXXXXXXXX XX	XXXXXXXXXX XX	
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX XX	XXXXXXXXXX XX	
(c) Minimum Library Tax 80121-	550,330 00	XXXXXXXXXX XX	XXXXXXXXXX XX	
Total Amount to be Raised by Taxation 80107-	11,958,853 00	12,093,916 25	135,063 25	
	14,573,057 98	15,019,079 44	446,021 46	

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX XX	44,527,397 05
Amount to be Raised by Taxation	XXXXXXXXXX XX	XXXXXXXXXX XX
Local District School Tax 80109-00	14,694,445 00	XXXXXXXXXX XX
Regional School Tax 80119-00		XXXXXXXXXX XX
Regional High School Tax 80110-00	14,347,703 00	XXXXXXXXXX XX
County Taxes 80111-00	3,775,382 96	XXXXXXXXXX XX
Due County for Added and Omitted Taxes 80112-00	5,184 36	XXXXXXXXXX XX
Special District Taxes 80113-00		XXXXXXXXXX XX
Municipal Open Space Tax 80120-00	143,119 02	XXXXXXXXXX XX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX XX	532,953 54
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX XX	
Balance for Support of Municipal Budget (or) 80116-00	12,093,916 25	XXXXXXXXXX XX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX XX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX XX	
	45,060,350 59	45,060,350 59

\* 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	14,470,841	87
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	102,216	11
Appropriated for 2013 (Budget Statement Item 9)	80012-03	14,573,057	98
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	91,291	00
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>14,664,348</b>	<b>98</b>
Add: Overexpenditures (see footnote)	80012-06	-	
<b>Total Appropriations and Overexpenditures</b>	80012-07	<b>14,664,348</b>	<b>98</b>
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	13,497,909	86
Paid or Charged - Reserve for Uncollected Taxes	80012-09	532,953	54
Reserved	80012-10	617,902	94
<b>Total Expenditures</b>	80012-11	<b>14,648,766</b>	<b>34</b>
Unexpended Balances Canceled (see footnote)	80012-12	15,582	64

**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			
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
<b>Total Authorizations</b>			
Deduct Expenditures: <i>Not Applicable</i>			
Paid or Charged			
Reserved			
<b>Total Expenditures</b>			

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	XX	286,877	46
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX	24,080	75
		XXXXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX	136,063	26
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	XX	16,582	64
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX	248,881	24
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	XX	24,113	64
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	XX		
<i>CANCEL ACCOUNTS PAYABLE</i>				22,297	94
<i>CANCEL RESERVE SPECIAL EMERGENCY</i>				160	83
<i>CANCEL CHECKS PRIOR YEAR</i>				34,637	82
<i>CANCEL PRIOR YEAR EXPENDITURE / CHARGE GRANT</i>				64	82
		XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2013	80013-07	13,943,114	25	XXXXXXXXXX	XX
Balance December 31, 2013	80013-08	XXXXXXXXXX	XX	14,095,264	50
Deficit in Anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXXXX	XX
Interfund Advances Originating in 2013	80013-12			XXXXXXXXXX	XX
<i>REFUND STATE TAX COURT APPEALS PRIOR YEAR</i>		107,707	90	XXXXXXXXXX	XX
<i>SENIOR CITIZEN DISALLOWED - 12/10/09, 08/07</i>		4,782	87	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,071,974	42	XXXXXXXXXX	XX
		16,127,579	44	16,127,579	44



## SURPLUS - CURRENT FUND YEAR 2013

		Debit		Credit	
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	XX	1,052,128	16
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	XX	1,071,974	42
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	425,000	00	XXXXXXXXXX	XX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2013	80014-05	1,699,102	58	XXXXXXXXXX	XX
		2,124,102	58	2,124,102	58

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

Cash	80014-06			3,283,156	81
Investments	80014-07				
Sub Total				3,283,156	81
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08			1,681,441	23
Cash Surplus	80014-09			1,601,715	58
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 #	40A:4-46 40A:4-55	80014-12		88,291	00
				9,026	00
Cash Deficit #	80014-13				
Total Other Assets	80014-14			97,387	00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS 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.	80014-15			1,699,102	58

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>44,921,079.69</u>
or <del>(Analysis) (Analysis)</del>	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$ <u>65,319.25</u>
5a. Subtotal 2013 Levy		\$ <u>44,986,398.94</u>
5b. Reductions due to tax appeals **		\$ _____
5c. Total 2013 Tax Levy	82106-00	\$ <u>44,986,398.94</u>
6 Transferred to Tax Title Liens	82107-00	\$ <u>36,678.86</u>
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ <u>48,881.89</u>
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2012	82121-00	\$ <u>209,994.93</u>
In 2013 *	82122-00	\$ <u>43,435,860.21</u>
Homestead Benefit Credit	82124-00	\$ <u>776,291.91</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>106,250.00</u>
Total to Line 14	82111-00	\$ <u>44,527,397.05</u>
11. Total Credits		\$ <u>44,612,967.78</u>
12. Amount Outstanding December 31, 2013	83120-00	\$ <u>373,441.16</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>98.97</u> 82112-00	

**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>44,527,397.05</u>
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	\$ <u>0</u>
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>44,527,397.05</u>

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

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

\* Include overpayments applied as part of 2013 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

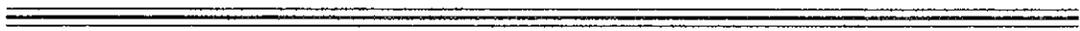
Total of Line 10 Collected in Cash (sheet 22)..... *Not Applicable* .....\$ \_\_\_\_\_

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

NET Cash Collected .....\$ \_\_\_\_\_

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

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



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)..... *Not Applicable* .....\$ \_\_\_\_\_

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

NET Cash Collected .....\$ \_\_\_\_\_

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

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

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

	Debit		Credit	
1. Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey			XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX	9,598	24
2. Sr. Citizens Deductions Per Tax Billings	11,250	00	XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	94,250	00	XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	250	00	XXXXXXXXXX	XX
5. <b>VETERANS DEDUCTIONS ALLOWED BY TAX COLLECTOR</b>	1,000	00		
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	500	00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	XX	4,782	87
9. Received in Cash from State	XXXXXXXXXX	XX	100,967	13
10.				
11.				
12. Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey	9,098	24	XXXXXXXXXX	XX
	115,848	24	115,848	24

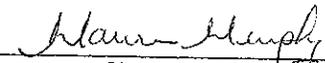
Calculation of Amount to be included on Sheet 22, Item 10-  
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	11,250.00
Line 3	94,250.00
Line 4	1,250.00
Sub-Total	106,750.00
Less: Line 7	500.00
To Item 10, Sheet 22	106,250.00

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

	Debit		Credit	
Balance January 1, 2013	XXXXXXXXXX	XX		
Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	XX		
<i>Not Applicable</i>				
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Balance December 31, 2013			XXXXXXXXXX	XX
Taxes Pending Appeals*	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX

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

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

TB258                      1/24/14  
 \_\_\_\_\_                      \_\_\_\_\_  
 License #                      Date

# ACCELERATED TAX SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of \_\_\_\_\_  
Collection (Item 16)

*Not Applicable*

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
[(B x C) + B]

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

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

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

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

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

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

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

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1.	Balance January 1, 2013			484,500	94	XXXXXXXXXX	XX
	A. Taxes	83102-00	382,644 37	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83103-00	101,856 57	XXXXXXXXXX	XX	XXXXXXXXXX	XX
2.	Canceled:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes	83105-00		XXXXXXXXXX	XX	64 93	
	B. Tax Title Liens	83106-00		XXXXXXXXXX	XX		
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes	83108-00		XXXXXXXXXX	XX		
	B. Tax Title Liens	83109-00		XXXXXXXXXX	XX		
4.	Added Taxes			3,483	89	XXXXXXXXXX	XX
5.	<del>Added Tax Title Liens</del> SIC Disallowed 12/10/09/08/07			4,782	87	XXXXXXXXXX	XX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	XX	(1) 1,765 45	
	B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 1,765 45		XXXXXXXXXX	XX
7.	Balance Before Cash Payments			XXXXXXXXXX	XX	492,702 77	
8.	Totals			494,533 15		494,533 15	
9.	Balance Brought Down			492,702 77		XXXXXXXXXX	XX
10.	Collected:			XXXXXXXXXX	XX	389,080 75	
	A. Taxes	83116-00	389,080 75	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83117-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
11.	Interest and Costs - 2013 Tax Sale			280 23		XXXXXXXXXX	XX
12.	2013 Taxes Transferred to Liens			36,678 86		XXXXXXXXXX	XX
13.	2013 Taxes			373,441 16		XXXXXXXXXX	XX
14.	Balance December 31, 2013			XXXXXXXXXX	XX	514,022 27	
	A. Taxes	83121-00	373,441 16	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83122-00	140,581 11	XXXXXXXXXX	XX	XXXXXXXXXX	XX
15.	Totals			903,103 02		903,103 02	
16.	Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is <span style="border: 1px solid black; padding: 2px;">78.96 %</span>						
17.	Item No. 14 multiplied by percentage shown above is <span style="border: 1px solid black; padding: 2px;">\$405,976.98</span> and represents the maximum amount that may be anticipated in 2014. <span style="float: right;">83125-00</span>						

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit		Credit	
1.	Balance January 1, 2013	84101-00		XXXXXXXXXX	XX
2.	Foreclosed or Deeded in 2013		XXXXXXXXXX XX	XXXXXXXXXX	XX
3.	Tax Title Liens	84103-00		XXXXXXXXXX	XX
4.	Taxes Receivable	84104-00		XXXXXXXXXX	XX
5A.		84102-00		XXXXXXXXXX	XX
5B.		84105-00	XXXXXXXXXX XX		
6.	Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX	XX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX XX		
8.	Sales		XXXXXXXXXX XX	XXXXXXXXXX	XX
9.	Cash * <i>Not Applicable</i>	84109-00	XXXXXXXXXX XX		
10.	Contract	84110-00	XXXXXXXXXX XX		
11.	Mortgage	84111-00	XXXXXXXXXX XX		
12.	Loss on Sales	84112-00	XXXXXXXXXX XX		
13.	Gain on Sales	84113-00		XXXXXXXXXX	XX
14.	Balance December 31, 2013	84114-00	XXXXXXXXXX XX		

**CONTRACT SALES**

		Debit		Credit	
15.	Balance January 1, 2013	84115-00		XXXXXXXXXX	XX
16.	2013 Sales from Foreclosed Property	84116-00		XXXXXXXXXX	XX
17.	Collected * <i>Not Applicable</i>	84117-00	XXXXXXXXXX XX		
18.		84118-00	XXXXXXXXXX XX		
19.	Balance December 31, 2013	84119-00	XXXXXXXXXX XX		

**MORTGAGE SALES**

		Debit		Credit	
20.	Balance January 1, 2013	84120-00		XXXXXXXXXX	XX
21.	2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX	XX
22.	Collected * <i>Not Applicable</i>	84122-00	XXXXXXXXXX XX		
23.		84123-00	XXXXXXXXXX XX		
24.	Balance December 31, 2013	84124-00	XXXXXXXXXX XX		

Analysis of Sale of Property: \$ 0  
 \* Total Cash Collected in 2013 (84125-00)  
 Realized in 2013 Budget 0  
 To Results of Operation (Sheet 19) \_\_\_\_\_

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal*	\$ 278,000.00	\$ 278,000.00	\$ 88,291.00	\$ 88,291.00
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	Not Applicable	\$ _____
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>	Appropriated for in Budget of Year 2014
1. _____	_____	_____	\$ _____	_____
2. _____	Not Applicable	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





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

		Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	XX	7,130,000	00	
Issued	80033-02	XXXXXXXX	XX	2,970,000	00	
Paid	80033-03	1,025,000	00	XXXXXXXX	XX	
Outstanding December 31, 2013	80033-04	9,075,000	00	XXXXXXXX	XX	
		10,100,000	00	10,100,000	00	
2014 Bond Maturities - General Capital Bonds				80033-05		\$
2014 Interest on Bonds *		80033-06				\$
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2013	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
Outstanding December 31, 2013	80033-10			XXXXXXXX	XX	
2014 Bond Maturities - Assessment Bonds				80033-11		\$
2014 Interest on Bonds *		80033-12				\$
Total "Interest on Bonds - Debt Service" (*Items)				80033-13		\$
						1,265,000.00
						278,684.00

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
2013 GENERAL IMPROVEMENT	180,000 00	2,970,000 00	11/15/13	2.02% VARIABLE
Total	180,000 00	2,970,000 00		

80033-14                      80033-15



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

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
Outstanding December 31, 2013	80034-03			XXXXXXXX	XX	
2014 Bond Maturities - Term Bonds		80034-04	\$			
2014 Interest on Bonds *		80034-05	\$			
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding January 1, 2013	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
Outstanding December 31, 2013	80034-09			XXXXXXXX	XX	
2014 Interest on Bonds *		80034-10	\$			
2014 Bond Maturities - Serial Bonds				80034-11	\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12	\$	

Not  
Applicable

## 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- \$ <u>104,000.00</u>	\$ <u>1,783.83</u>
3. Tax Anticipation Notes	80038- \$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039- \$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

020. #	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 **	
1729	1. VARIOUS PUBLIC IMPRVS.	250,000 00	8/16/11	0	2/15/13	1.78	0	0	
1731	2. VARIOUS PUBLIC IMPRVS.	50,000 00	8/16/11	0	2/15/13	1.78	0	0	
1763	3. VARIOUS PUBLIC IMPRVS.	200,000 00	12/21/12	0	2/15/13	1.78	0	0	
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	500,000 00		0			0	0	

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. <i>NOT APPLICABLE</i>								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>							80051-01	80051-02

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

\*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".  
 (Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Ord. #	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
		Funded					Funded	Unfunded
		Funded	Unfunded				Funded	Unfunded
1380	Various Public Improvements	15,600 00					15,600 00	
1424	Various Public Improvements	1,744 42					1,744 42	
1457	Improvement of Kinslerwood Road	93,057 79					93,057 79	
1458	Acquisition of Equip, Mach. and Vehicles	13,049 35			6,600 00		6,449 35	
1534	Purchase of Equip, IMPUT. OF	2,210 32					2,210 32	
1567	Bond Buildings and Grounds	102,023 10			71,905 05		30,118 05	
1568,	Various Public IMPUT. & THE	147,230 61			142,167 25		5,063 36	
1730	Acquisition of Public Property	3,278 58			1,043 80		2,234 78	
1613	Acquisition of A New Concrete 2008 Road Resurfacing IMPUT. Program							
1616	Various Public Improvements & Acquisitions							
1654	Acquisition of Real Property For The Bogart Road Project Phase		36,378 00		10,786 00		21,109 75	4,483 25
1656,	Various Public IMPUT. & Acq. of New Equip. & Mach.	462,156 71	100,000 00		58,421 09		503,735 62	
1672,	Communication Signal System Equip. - New Intell. Tech. & AUTOMOTIVE VEHICLES							
1680								
1687	Resurfaced Howard Avenue		13,399 48					13,399 48
1692	Purchase of Equip, IMPUT. OF Bond Buildings and Grounds	7,078 30			6,076 67		1,001 63	
1693	Various Public Improvements		36,457 19		2,516 25		33,724 94	200 00
1727	Purchase of Equip, IMPUT. OF Bond, Grounds	11,484 10			10,000 00		1,484 10	

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

Ord. #	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
		Funded	Unfunded				Funded	Unfunded
1724	UPGRADING OF INTERSECTION IMPROVEMENTS & INSTALLATION OF A TRAFFIC LIGHT AT HOWLAND AVENUE		18,885 03				14,108 89	4,176 14
1729	ROAD AND HOWLAND AVENUE VARIOUS PUBLIC IMPROVEMENTS & ACQUISITIONS		19,488 83		3,759 60		15,729 23	
1731	VARIOUS PUBLIC IMPROVEMENTS & ACQUISITIONS	1,863 15	194,700 00		2,953 94		191,909 21	700 00
1732	RESURFACE HOWLAND AVENUE		7,420 85			7,420 85		0
1733	CONSTRUCTION & RECONSTRUCTION OF SIDEWALKS		3,940 94		3,500 00			440 94
1762	VARIOUS PUBLIC IMPROVEMENTS		132,068 10		73,303 90		48,764 20	
1763	VARIOUS PUBLIC IMPROVEMENTS		842,565 00		442,635 79		399,369 21	500 00
1768	RESURFACE HOWLAND AVENUE		154,129 25		149,630 26			4,498 99
1780	INPUT TO PERO. GROUNDS - HOWLAND AVENUE			2,000 00			2,000 00	
1782	INPUT TO PUBLIC SIDEWALKS, CURBS AND GROUNDS			10,000 00	9,970 00	30 00	0	
1784	RENTAL OF EQUIP., INPUT OF PERO. BUILDINGS & GROUNDS			45,300 00	25,839 63		19,460 37	
1787	Acq. of New, Rep. or Rep. Equip. & MACH.			359,000 00	269,396 24		89,603 76	500 00
1789	VARIOUS PUBLIC INPUTS.			509,000 00	143,569 09		365,430 91	
1794	RESURFACING OF FIFTH AVENUE			176,000 00				176,000 00
	Total	860,776 43	1,879,366 67	1,083,300 00	1,424,073 56	7,450 85	1,817,019 89	204,898 80

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2013	80030-01	XXXXXXXX	XX		
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXX	XX		
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2013	80030-05			XXXXXXXXXX	XX

\*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

Ord. #	Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2013 or Prior Years	
1780	IMPT. TO BOBO GROUNDS - HOWLAND AVE.	(A)	2,000 00	2,000 00					
1782	IMPT. TO PUBLIC SIDEWALKS, CURBS AND GROUNDS	(B)	10,000 00	10,000 00					
1784	PURCHASE OF EQUIP., IMPT. OF BOBO BUILDINGS & GROUNDS	(C)	45,300 00	45,300 00					
1787	ACQ. OF NEW, ADDL OR REPL. EQUIP. & MACH.		350,000 00	332,500 00	17,500 00				
1789	VARIOUS PUBLIC IMPT.		500,000 00	475,000 00	25,000 00				
1794	RESURFACING OF FIFTH AVENUE	(D)	176,000 00	176,000 00					
Total 80032-00			1,083,300 00	1,040,800 00	42,500 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.

FULLY FUNDED BY:	CAPITAL IMPROVEMENT FUND	CAPITAL FUND BALANCE	DEPARTMENT OF TRANSPORTATION GRANT
(A)		2,000.00	
(B)		10,000.00	
(C)		45,300.00	
(D)			150,000.00

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit		Credit	
Balance January 1, 2013	80029-01	XXXXXXXXXX	XX	21,079	91
Premium on Sale of Bonds		XXXXXXXXXX	XX	29,552	60
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80029-02	2,000	00	XXXXXXXXXX	XX
Appropriated to 2013 Budget Revenue	80029-03			XXXXXXXXXX	XX
Balance December 31, 2013	80029-04	48,632	51	XXXXXXXXXX	XX
		50,632	51	50,632	51

### 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 \$ \_\_\_\_\_

*NOT  
Applicable*

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 2014 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 \$ 44,986,398.94
- 2. Amount of Item 1 Collected in 2013 (\*) \$ 44,527,397.05
- 3. Seventy (70) percent of Item 1 \$ 31,490,479.26

(\*) 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 -- \$ 44,077,258.72 = \$ 1,763,090.35
- 3. Cash Deficit 2013 \$
- 4. 4% of 2013 Tax Levy for all purposes:  
Levy -- \$ 44,986,398.94 = \$ 1,799,455.96

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

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 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".

## INDEX

- 1, 1a & 1b. Certification and Affidavit
  - 1c. Municipal Budget Local Examination Certification
  - 1d. Report of Federal and State Financial Assistance Expenditures of Awards
  2. Instructions and Certification
  - 3, 3a & 3b. Trial Balance-Current Fund
  4. Trial Balance-Public Assistance Fund
  5. Trial Balance-Federal and State Funds
  - 6 & 6b. Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
  - 6a. Municipal Public Defender Certification -- P.L. 1997, C. 256
  7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
  8. Trial Balance-Capital Fund
  - 9 & 9a. Cash Reconciliation
  10. Federal and State Grants Receivable
  - 11 & 11a. Appropriated Reserves for Federal and State Grants
  12. Unappropriated Reserves for Federal and State Grants
  13. Local District School Tax- Municipal Open Space Tax
  14. Regional School Tax- Regional High School Tax
  15. County Taxes Payable-Special District Taxes
  16. Reserves for State and Federal Aid for Library Services
  - 17 & 17a. General Budget Revenues
  17. Allocation of Current Tax Collections
  18. General Budget Appropriations
  18. Emergency Appropriations for Local District School Purposes
  19. Results of 2007 Operation-Current Fund
  20. Schedule of Miscellaneous Revenues Not Anticipated
  21. Surplus Account and Analysis of Balance
  22. Current Tax Levy
  - 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2007
  23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
  24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
  25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
  - 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
  26. Delinquent Taxes and Tax Title Liens
  27. Foreclosed Property; Contract Sales; Mortgage Sales
  28. Deferred Charges and List of Judgments-Current
  29. Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
  30. Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
  - 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
  32. Summary Statement of Debt Service Requirements-School-Type I and Current
  33. Debt Service for Notes (Other than Assessment Notes)
  - 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
  - 35 & 35a. Improvement Authorizations
  36. Capital Improvement Fund
  37. Down Payment
  37. Capital Improvements Authorized in 2007
  38. General Capital Surplus, Bond Covenants
  39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
- UTILITIES ONLY
40. Instructions
  - 41 & 55. Trial Balance-Utility Fund
  - 42 & 56. Trial Balance-Utility Assessment Trust Funds
  - 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
  - 44 & 58. Utility Revenues and Appropriations
  - 45 & 59. 2007 Utility Operations
  - 46 & 60. Results of Operation, Operating Surplus and Analysis
  - 47 & 61. Utility Accounts Receivable; Utility Liens
  - 48 & 62. Deferred Charges and List of Judgments-Utility
  - 49 & 63. Summary Statement of Debt Service Requirements
  - 49a & 63a. Summary Statement of Loan Requirements
  - 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
  - 51 & 65. Debt Service for Utility Assessment Notes
  - 51a & 65a. Schedule of Capital Lease Program Obligations
  - 52 & 66. Improvement Authorizations (Utility Capital)
  - 53 & 67. Capital Improvement Fund and Down Payments
  - 54 & 68. Utility Capital Improvements Authorized in 2007; Utility Capital Surplus