

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012  
(UNAUDITED)**

POPULATION LAST CENSUS 11,340  
 NET VALUATION TAXABLE 2012 1,437,652,112.00  
 MUNICODE 0252

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2013  
 MUNICIPALITIES - FEBRUARY 10, 2013**

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

List: Corr   
 WS   
 CC: M & C   
 All Depts   
 Other   
 File   
 Follow   
 WE Job Check  
 2/8/13

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 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 # 00476681, of the Borough of RIVER EDGE, County of BERGEN 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, 2012, 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, 2012.

Signature Alan P. Negreann  
 Title CHIEF FINANCIAL OFFICER  
 Address 705 KINDERLANACK ROAD, RIVER EDGE, N.J. 07661  
 Phone Number (201) 599-6304  
 Fax Number (201) 599-0997  
 Email anegreann@bor.fiver-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

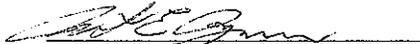
This \_\_\_\_\_ day of \_\_\_\_\_, 2013

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

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The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2012 as required under N.J.A.C. 5:23-4.17.

Printed Name: Robert E. Byrnes

Signature: 

Certificate #: 001901

Date: JANUARY 28, 2013

**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 2013.

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: 2/8/13

**FOOTNOTES: #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: 12/31/12

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 299,386.79	\$ 370,841.02	\$ _____

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. Aquino

Signature Of Chief Financial Officer

2/2/13

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 2012 and that sheets 40 to 68 are unnecessary.

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

Name Alan R. Neumann  
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, 2012

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,434,261,798 <sup>(1)</sup>

(1) ESTIMATED 1/29/13

James L.  
SIGNATURE OF TAX ASSESSOR

RIVER EDGE  
MUNICIPALITY

BERGEN  
COUNTY

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2012

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

Title of Account	Debit		Credit	
CASH-CHECKING	2,312,627	26		
TAXES RECEIVABLE: 2012	380,421	72		
2011	54	76		
SUBTOTAL TAXES	380,476	48		
TAX TITLE LIENS	100,356	77		
DEFERRED CHARGES				
EMERGENCY AUTHORIZATION (40A:4-46)	278,000	00		
SPECIAL EMERGENCY (40A:4-55)	148,272	00		
DEFERRED LOCAL DISTRICT SCHOOL TAX	6,774,148	00		
DEFERRED REGIONAL HIGH SCHOOL TAX	7,168,966	25		
DUE TO/FROM - SENIOR CITIZENS AND VETERANS DEDUCTIONS			9,598	24
PREPAID TAXES			209,994	93
DUE TO FEDERAL AND STATE GRANT FUND			72,696	83
COMMITMENTS PAYABLE			444,909	22
APPROPRIATION RESERVES			599,270	38
ACCOUNTS PAYABLE			184,239	89
REGIONAL SCHOOL TAX PAYABLE				01
RESERVE FOR SALE OF ASSETS			11,171	71
RESERVE FOR GARDEN STATE PRESERVATION TRUST FUND			13,722	00
SUBTOTAL CASH LIABILITIES			4,545,603	21
SPECIAL EMERGENCY NOTE PAYABLE			139,000	00
LOCAL DISTRICT SCHOOL TAX (DEFERRED)			6,774,148	00
REGIONAL HIGH SCHOOL TAX (DEFERRED)			7,168,966	25
RESERVE FOR RECEIVABLES			480,833	25
FUND BALANCE			1,054,296	05
	17,162,846	76	17,162,846	76

"C"

(Do not crowd - add additional sheets)

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

# POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2012

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

Title of Account	Debit		Credit	
NOT APPLICABLE				

(Do not crowd - add additional sheets)





**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit		Credit	
<b>ASSESSMENT FUND</b>				
CASH	161	39		
ASSESSMENTS RECEIVABLE	2,066	23		
INTERFUND CAPITAL			2,066	23
FUND BALANCE			161	39
	2,227	62	2,227	62
<b>OTHER FUNDS</b>				
CASH	583,337	12		
ASSET FOR DEFERRED COMPENSATION	2,351,003	10		
ASSET FOR EMERGENCY SERVICES VOLUNTEER LENGTH OF SERVICE AWARD PROGRAM	844,981	50		
RECEIVABLE FOR EMERGENCY SERVICES VOLUNTEER LENGTH OF SERVICE AWARD PROGRAM	77,520	00		
RESERVE FOR:				
SELF INSURANCE			51,321	57
UNEMPLOYMENT			32,056	06
ESCROW AND EXCHANGES			3,772,554	93
DUE TO STATE UNEMPLOYMENT CLAIMS			909	16
	3,856,841	72	3,856,841	72
<b>ANIMAL CONTROL TRUST FUND</b>				
CASH	6,004	05		
RESERVE FOR EXPENDITURES			6,004	05
	6,004	05	6,004	05
<b>RECREATION FUND</b>				
CASH	82,039	57		
RESERVE FOR EXPENDITURES			82,039	57
	82,039	57	82,039	57

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011: .....	(1)	\$	1,500.00
		x	<span style="float: right;">25%</span>
	(2)	\$	375.00
Municipal Public Defender Trust Cash Balance December 31, 2012: .....	(3)	\$	1,584.00

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:	ALAN R. NEGREANN
Signature:	<i>Alan R. Negreann</i>
Certificate #:	004760681
Date:	2/8/13

**Schedule of Trust Fund Reserves**

Purpose	Amount Dec. 31, 2011 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2012
1. <u>DEVELOPERS ESCROW</u>	\$ 66,736.75	\$ 74,628.78	106,942.74	\$ 34,422.79
2. <u>FIRE PREVENTION PENALTIES</u>	619.00	0	500.00	119.00
3. <u>RECYCLING</u>	191,557.46	61,927.07	30,727.09	222,757.44
4. <u>VACANCY INSPECTION</u>	880.96	2,340.00	2,420.00	800.96
5. <u>P.O.A.A.</u>	3,385.52	344.00	0	3,729.52
6. <u>MUNICIPAL ALLIANCE</u>	2,043.94	11,400.00	9,646.86	3,797.08
7. <u>STREET OPENING PERMITS</u>	2,140.00	2,100.00	1,100.00	3,140.00
8. <u>PERFORMANCE / BIDDING / MAINTENANCE BONDS</u>	52,544.00	15,180.40	11,670.40	56,054.00
9. <u>SNOW REMOVAL</u>	30,986.39	0	0	30,986.39
10. <u>COMMODITY RESALE</u>	1,800.00	7,548.09	7,548.09	1,800.00
11. <u>PUBLIC DEFENDER</u>	1,664.00	1,420.00	1,500.00	1,584.00
12. <u>ACCUMULATED ABSENCES</u>	3,965.00	5.00	0	3,970.00
13. <u>MUNICIPAL OPEN SPACE</u>	23,265.85	33.71	17,847.82	5,451.74
14. <u>SEPTEMBER 11th MEMORIAL GARDENS</u>	3,881.98	0	0	3,881.98
15. <u>POLICE OUTSIDE DUTY</u>	1,350.00	54,059.04	55,409.04	0
16. <u>DONATIONS BEAUTIFICATION</u>	10,021.80	1,239.99	922.63	10,339.16
17. <u>TAX SALE PREMIUM</u>	12,400.00	28,000.00	0	40,400.00
18. <u>DONATIONS for Shade Tree Commission</u>	4,688.25	10,005.72	0	14,693.97
19. <u>C.I.R.E.</u>	832.28	0	705.00	127.28
20. <u>TRUCK &amp; FIELD MAINTENANCE</u>	26,391.97	22,751.20	13,477.71	35,665.46
21. <u>UNCLAIMED MONEY POLICE DEPT.</u>	7.00	0	0	7.00
22. <u>DISPOSAL OF FORFEITED PROPERTY</u>	0	4,995.00	4,995.00	0
23. <u>DONATIONS SPECIAL EVENTS</u>	0	25,322.56	0	25,322.56
24.				
25.				
26.				
27.				
28.				
29.				
30.				
<b>Totals:</b>	<b>\$ 441,162.15</b>	<b>323,300.56</b>	<b>265,412.38</b>	<b>\$ 499,050.33</b>

# 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, 2011	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	INTEREST AND COSTS	INTEREST ON INVESTMENTS			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Other Liabilities								
Trust Surplus	161 39						161 39	
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
<i>Interfund - Due Current</i>			6 23		13	6 36		
	161 39		6 23		13	6 36	161 39	









# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012		Transferred from 2012 Budget Appropriations		Expendd	Cancel	Balance Dec. 31, 2012
			Budget	Appropriation By 40A.4-87			
BODY ARMOR GRANT	4,445	15		2,732	965		5,818
DRINK DRIVING ENFORCEMENT FUND GRANT	4,159	10		3,143	3,308		3,994
CHAMN COMMUNITIES PROGRAM	743	03	400	15,643	16,325		460
COOPERATIVE HOUSING TRANSACTION PROGRAM	2,309	00	32	3,719	4,441		1,619
NUSTING SERVICES FOR NON-PUBLIC SCHOOLS	22,050	73		12,203	11,303		22,950
MUNICIPAL ALLIANCE ON ALCOHOLISM & DRUG ABUSE	4,150	74	10,906		10,088	4,161	805
ALCOHOL, EDUCATION AND REHABILITATION FUND	4,447	66		917			5,365
WOUND HEALTH PROMOTORY FUNDING	25,765	52			2,000		23,765
RECYCLING TOWNWAGE GRANT	20,413	17		16,622	20,413		16,622
BUILDING OF BEST PRACTICES GRANT	4,431	60		2,164	2,879		3,717
COMMUNITY DEVELOPMENT BLOCK GRANT							
- SENIOR BUS DRIVER	4,758	27		10,000	13,865		892
- SENIOR BUS DISPATCHER				2,000	1,894		105
- SENIOR ACTIVITIES				2,000	709		1,291
- ADA FUNDS TO MUNICIPAL BUILDING	23,000	00					23,000
SUSTAINABLE TRENSED SMALL GRANT				2,000			2,000





## \*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2012		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	XXXXXXXXXX	XX	6,675,905	00
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXXXX	XX	14,455,278	00
Levy Calendar Year 2012		XXXXXXXXXX	XX		
Paid		14,357,035	00	XXXXXXXXXX	XX
Balance December 31, 2012		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00	6,774,148	00	XXXXXXXXXX	XX
		21,131,183	00	21,131,183	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, 2012	85045-00	XXXXXXXXXX	XX	23,265	85
2012 Levy	85105-00	XXXXXXXXXX	XX	0	
<b>ADDED</b>					21
Interest Earned		XXXXXXXXXX	XX	2	55
<b>CONTRA - DUPLICATE PAYMENT</b>				30	95
Expenditures		17,847	82	XXXXXXXXXX	XX
Balance December 31, 2012	85046-00	5,451	74	XXXXXXXXXX	XX
		23,299	56	23,299	56

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2012	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXX	XX		
Levy Calendar Year 2012 <span style="margin-left: 20px;"><i>Not Applicable</i></span>	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2012	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00			XXXXXXXX	XX
# Must include unpaid requisitions				

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2012	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXX	XX	473,857	77
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXX	XX	7,107,866	52
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXX	XX	14,337,932	50
Levy Calendar Year 2012	XXXXXXXX	XX		
Paid	14,750,690	53	XXXXXXXX	XX
Balance December 31, 2012	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85043-00		01	XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00	7,168,966	25	XXXXXXXX	XX
# Must include unpaid requisitions	21,919,656	79	21,919,656	79

## COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2012		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX		
2012 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX	3,477,496	22
County Library	80003-04	XXXXXXXXXX	XX		
County Health		XXXXXXXXXX	XX		
County Open Space Preservation		XXXXXXXXXX	XX	40,304	07
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX	1,061	00
Paid		3,518,861	29	XXXXXXXXXX	XX
Balance December 31, 2012		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXXXX	XX
		3,518,861	29	3,518,861	29

## SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2012		XXXXXXXXXX	XX		
2012 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
		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2012 Levy	<i>Not Applicable</i> 80003-07	XXXXXXXXXX	XX		
Paid				XXXXXXXXXX	XX
Balance December 31, 2012					

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, 2012	80004-01	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-02	XXXXXXXXXX	XX	5,019 00	
Expended	80004-09	5,019 00		XXXXXXXXXX	XX
Balance December 31, 2012	80004-10	0			
		5,019 00		5,019 00	

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

Balance January 1, 2012	80004-03	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-04	XXXXXXXXXX	XX		
Expended	80004-11	NOT APPLICABLE		XXXXXXXXXX	XX
Balance December 31, 2012	80004-12				

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

Balance January 1, 2012	80004-05	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-06	XXXXXXXXXX	XX		
Expended	80004-13	NOT APPLICABLE		XXXXXXXXXX	XX
Balance December 31, 2012	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2012	80004-07	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-08	XXXXXXXXXX	XX		
Expended	80004-15	NOT APPLICABLE		XXXXXXXXXX	XX
Balance December 31, 2012	80004-16				

## STATEMENT OF GENERAL BUDGET REVENUES 2012

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:	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX
Adopted Budget	1,719,267 93	1,763,643 08	44,375 15
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX
	78,182 09	78,182 09	
Total Miscellaneous Revenue Anticipated 80103-	1,797,450 02	1,841,825 17	44,375 15
Receipts from Delinquent Taxes 80104-	375,000 00	416,118 27	41,118 27
Amount to be Raised by Taxation:	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX
(a) Local Tax for Municipal Purposes 80105-	11,145,294 00	XXXXXXXX XX	XXXXXXXX XX
(b) Addition to Local District School Tax 80106-		XXXXXXXX XX	XXXXXXXX XX
(c) Minimum Library Tax 80121-	594,023 00	XXXXXXXX XX	XXXXXXXX XX
Total Amount to be Raised by Taxation 80107-	14,739,317 00	14,877,606 42	138,289 42
	14,336,761 02	14,560,549 86	223,782 84

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX XX	43,617,493 33
Amount to be Raised by Taxation	XXXXXXXX XX	XXXXXXXX XX
Local District School Tax 80109-00	14,155,278 00	XXXXXXXX XX
Regional School Tax 80119-00		XXXXXXXX XX
Regional High School Tax 80110-00	14,337,932 50	XXXXXXXX XX
County Taxes 80111-00	3,517,800 27	XXXXXXXX XX
Due County for Added and Omitted Taxes 80112-00	1,061 00	XXXXXXXX XX
Special District Taxes 80113-00		XXXXXXXX XX
Municipal Open Space Tax 80120-00	21	XXXXXXXX XX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX XX	572,185 09
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX XX	
Balance for Support of Municipal Budget (or) 80116-00	11,897,606 42	XXXXXXXX XX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX XX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX XX	
	44,189,678 42	44,189,678 42

\* 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 2012

2012 Budget as Adopted	80012-01	14,258,584	93
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	78,182	09
Appropriated for 2012 (Budget Statement Item 9)	80012-03	14,336,767	02
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	280,300	00
Total General Appropriations (Budget Statement Item 9)	80012-05	14,617,067	02
Add: Overexpenditures (see footnote)	80012-06	-	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>14,617,067</b>	<b>02</b>
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	13,427,062	75
Paid or Charged - Reserve for Uncollected Taxes	80012-09	572,185	09
Reserved	80012-10	599,270	38
<b>Total Expenditures</b>	<b>80012-11</b>	<b>14,598,518</b>	<b>22</b>
Unexpended Balances Canceled (see footnote)	80012-12	18,548	80

**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)

2012 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:	<i>Not Applicable</i>		
Paid or Charged			
Reserved			
Total Expenditures			

# RESULTS OF 2012 OPERATION

## CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	XX	44,375	15
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX	41,118	27
		XXXXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX	138,289	42
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXX	XX	18,548	80
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX	195,018	64
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 2011 Appropriation Reserves	80013-05	XXXXXXXXXX	XX	289,854	64
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXX	XX		
<del>CANCEL ACCOUNTS PAYABLE</del>		XXXXXXXXXX	XX	48,956	81
<del>CANCEL RESERVE SPECIAL EMERGENCY</del>		XXXXXXXXXX	XX	544	62
<del>CANCEL CHECKS PRIOR YEAR</del>		XXXXXXXXXX	XX	1452	72
<del>CANCEL OVERPAID TAXES</del>		XXXXXXXXXX	XX	10	60
		XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2012	80013-07	13,783,791	52	XXXXXXXXXX	XX
Balance December 31, 2012	80013-08	XXXXXXXXXX	XX	13,948,114	25
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 2012	80013-12			XXXXXXXXXX	XX
<del>REFUND STATE TAX COURT APPEALS PRIOR YEAR</del>		145,587	40	XXXXXXXXXX	XX
<del>2011 SENIOR CITIZEN DISALLOWED</del>		661	64	XXXXXXXXXX	XX
<del>PRIOR YEAR TAX EXEMPTION GRANTED</del>		17,912	63	XXXXXXXXXX	XX
<del>PRIOR YEAR COUNTY BOARD</del>		1,059	15	XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	772,291	58	XXXXXXXXXX	XX
		14,721,283	92	14,721,283	92



## SURPLUS - CURRENT FUND YEAR 2012

		Debit		Credit	
1. Balance January 1, 2012	80014-01	XXXXXXXXXX	XX	707,004	47
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXX	XX	772,291	58
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	425,000	00	XXXXXXXXXX	XX
5. Amount Appropriated in the 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2012	80014-05	1,054,296	05	XXXXXXXXXX	XX
		1,479,296	05	1,479,296	05

### ANALYSIS OF BALANCE DECEMBER, 31, 2012 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06			2,312,627	26
Investments	80014-07				
<b>Sub Total</b>				<b>2,312,627</b>	<b>26</b>
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08			1,545,603	21
Cash Surplus	80014-09			767,024	05
Deficit in Cash Surplus	80014-10				
<b>Other Assets Pledged to Surplus: *</b>					
(1) Due from State of N.J. Senior Citizens and Veterans Deduction					
	80014-16				
Deferred Charges #	80014-12	40A: 4-46		278,000	00
		40A: 4-55		9,272	00
Cash Deficit #	80014-13				
<b>Total Other Assets</b>	80014-14			<b>287,272</b>	<b>00</b>
<b>* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.</b>	80014-15			<b>1,054,296</b>	<b>05</b>

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 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 - 2012 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ <u>44,064,045.90</u>
or <del>(Analysis of Revenue)</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>13,212.82</u>
5a. Subtotal 2012 Levy		\$ <u>44,077,258.72</u>
5b. Reductions due to tax appeals **		\$ _____
5c. Total 2012 Tax Levy	82106-00	\$ <u>44,077,258.72</u>
6 Transferred to Tax Title Liens	82107-00	\$ <u>34,128.79</u>
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ <u>45,214.88</u>
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2011	82121-00	\$ <u>184,416.04</u>
In 2012 *	82122-00	\$ <u>42,542,910.77</u>
Homestead Benefit Credit	82124-00	\$ <u>777,666.52</u>
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>112,500.00</u>
Total to Line 14	82111-00	\$ <u>43,617,493.33</u>
11. Total Credits		\$ <u>43,696,837.00</u>
12. Amount Outstanding December 31, 2012	83120-00	\$ <u>380,421.72</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is	82112-00	<u>98.95</u>

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ <u>43,617,493.33</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ <u>0</u>
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>43,617,493.33</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 2012 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 2012

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

*Not Applicable*

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

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

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

Line 5c (sheet 22) Total 2012 Tax Levy.....\$ \_\_\_\_\_

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

---

---

(2) Utilizing Tax Levy Sale

*Not Applicable*

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

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

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

Line 5c (sheet 22) Total 2012 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, 2012	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey			XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX	8,560	57
2. Sr. Citizens Deductions Per Tax Billings	12,750	00	XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	99,750	00	XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXXXX	XX
5. VETERANS DEDUCTIONS ALLOWED BY <sup>Tax</sup> COLLECTOR	500	00		
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	500	00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	XX	661	64
9. Received in Cash from State	XXXXXXXXXX	XX	112,896	03
10.				
11.				
12. Balance December 31, 2012	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey	9,598	24	XXXXXXXXXX	XX
	122,598	24	122,598	24

Calculation of Amount to be included on Sheet 22, Item 10-  
2012 Senior Citizens and Veterans Deductions Allowed

Line 2	12,750.00
Line 3	99,750.00
* Line 4 LINE 5	500.00
Sub-Total	113,000.00
Less: Line 7 LINE 6	500.00
To Item 10, Sheet 22	112,500.00

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

	Debit		Credit	
Balance January 1, 2012	XXXXXXXXXX	XX		
Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2012 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 Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX	XX
Balance December 31, 2012			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, 2012

Alan Murphy

Signature of Tax Collector

T8258  
License #

2/4/13  
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) \$ \_\_\_\_\_

*Not Applicable*

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

C. TIMES: % of increase of Amount to be  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 [(2013 Estimated Total Levy - 2012 Total Levy)/2012 Total Levy]

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

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

**2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1.	Balance January 1, 2012			483,094 09		XXXXXXXXXX XX	
	A. Taxes	83102-00	441,934 20	XXXXXXXXXX XX		XXXXXXXXXX XX	
	B. Tax Title Liens	83103-00	41,159 89	XXXXXXXXXX XX		XXXXXXXXXX XX	
2.	Canceled:			XXXXXXXXXX XX		XXXXXXXXXX XX	
	A. Taxes	83105-00		XXXXXXXXXX XX		7,727 15	
	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			54 76		XXXXXXXXXX XX	
5.	<del>Added Taxes</del> S/C DISALLOWED 11'			661 64		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) 18,750 42	
	B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 18,750 42		XXXXXXXXXX XX	
7.	Balance Before Cash Payments			XXXXXXXXXX XX		476,083 34	
8.	Totals			502,560 91		502,560 91	
9.	Balance Brought Down			476,083 34		XXXXXXXXXX XX	
10.	Collected:			XXXXXXXXXX XX		416,118 27	
	A. Taxes	83116-00	416,118 27	XXXXXXXXXX XX		XXXXXXXXXX XX	
	B. Tax Title Liens	83117-00		XXXXXXXXXX XX		XXXXXXXXXX XX	
11.	Interest and Costs - 2012 Tax Sale			61,317 67		XXXXXXXXXX XX	
12.	2012 Taxes Transferred to Liens			34,128 79		XXXXXXXXXX XX	
13.	2012 Taxes			380,421 72		XXXXXXXXXX XX	
14.	Balance December 31, 2012			XXXXXXXXXX XX		480,833 25	
	A. Taxes	83121-00	380,476 48	XXXXXXXXXX XX		XXXXXXXXXX XX	
	B. Tax Title Liens	83122-00	100,356 77	XXXXXXXXXX XX		XXXXXXXXXX XX	
15.	Totals			896,951 52		896,951 52	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 87.40 %

17. Item No. 14 multiplied by percentage shown above is \$420,248.24 and represents the maximum amount that may be anticipated in 2013. 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, 2012	84101-00			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2012		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, 2012	84114-00	XXXXXXXXXX	XX		

**CONTRACT SALES**

		Debit		Credit	
15. Balance January 1, 2012	84115-00			XXXXXXXXXX	XX
16. 2012 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, 2012	84119-00	XXXXXXXXXX	XX		

**MORTGAGE SALES**

		Debit		Credit	
20. Balance January 1, 2012	84120-00			XXXXXXXXXX	XX
21. 2012 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, 2012	84124-00	XXXXXXXXXX	XX		

Analysis of Sale of Property: \$ \_\_\_\_\_ 0

\* Total Cash Collected in 2012 (84125-00) \_\_\_\_\_

Realized in 2012 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>	<u>Amount</u> Dec. 31, 2011 per Audit Report	<u>Amount in</u> 2012 Budget	<u>Amount</u> Resulting from 2012	<u>Balance</u> as at Dec. 31, 2012
1. Emergency Authorization - Municipal*	\$ 174,000.00	\$ 174,000.00	\$ 278,000.00	\$ 278,000.00
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>	<u>Appropriated for</u> in Budget of Year 2013
1. _____	_____	_____	\$ _____	_____
2. _____	Not Applicable	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____









# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2013 Debt Service
Outstanding January 1, 2012	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
Outstanding December 31, 2012	80034-03			XXXXXXXX	XX	
2013 Bond Maturities - Term Bonds		80034-04	\$			
2013 Interest on Bonds *		80034-05	\$			
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding January 1, 2012	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
Outstanding December 31, 2012	80034-09			XXXXXXXX	XX	
2013 Interest on Bonds *		80034-10	\$			
2013 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 2012

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Not Applicable				
Total	80035-			

### 2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ <u>139,000.00</u>	\$ <u>2,514.42</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)

Ord. #	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1728	DIVERSION IMPROVEMENTS & REPAIRS LEA TRAFFIC LIGHT SIG. & HOVWAY	700,000 00	8/16/11	0					
1729	VARIOUS PUBLIC IMPROV.	250,000 00	8/16/11	250,000 00	2/15/13	1.78	0	4,523 76	2/15/13
1731	VARIOUS PUBLIC IMPROV.	50,000 00	8/16/11	50,000 00	2/15/13	1.78	0	904 02	2/15/13
1763	VARIOUS PUBLIC IMPROV.	200,000 00	12/21/12	200,000 00	2/15/13	1.89	0	598 50	2/15/13
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	1,200,000 00		500,000 00			0	6,026 28	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
 Memo: Type I School Notes should be separately listed and totaled.  
 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 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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, 2012	Date of Maturity	Rate of Interest	2013 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, 2010 or prior must be appropriated in full in the 2013 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, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.	NOT APPLICABLE		
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)









# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2012

		Debit		Credit	
Balance January 1, 2012	80029-01	XXXXXXXXXX	XX	19,862	68
Premium on Sale of Bonds		XXXXXXXXXX	XX	1,217	23
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2012 Budget Revenue	80029-03			XXXXXXXXXX	XX
Balance December 31, 2012	80029-04	21,079	91	XXXXXXXXXX	XX
		21,079	91	21,079	91

### 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, 2012 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2013 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2013 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 2012 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 2012 was \$ 44,077,258.72
- 2. Amount of Item 1 Collected in 2011 (\*) \$ 43,617,493.83
- 3. Seventy (70) percent of Item 1 \$ 30,854,081.10

(\*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2012?  
Answer YES or NO Yes

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012?

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 2013 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 2011 \$ ---
- 2. 4% of 2011 Tax Levy for all purposes:  
Levy - - \$ 43,794,494.85 = \$ 1,751,779.79
- 3. Cash Deficit 2012 \$ ---
- 4. 4% of 2012 Tax Levy for all purposes:  
Levy - - \$ 44,077,258.72 = \$ 1,763,090.35

E.	Unpaid	2011	2012	Total
1. State Taxes	\$		\$	\$ <u>N/A</u>
2. County Taxes	\$		\$	\$ <u>N/A</u>
3. Amounts due Special Districts	\$		\$	\$ <u>N/A</u>
4. Amounts due School Districts for Local School Tax	\$	<u>0</u>	\$ <u>.01</u>	\$ <u>.01</u>

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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