

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

POPULATION LAST CENSUS 11,340  
 NET VALUATION TAXABLE 2012 1,437,652,112.00  
 MUNICODÉ 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   
 WLB/CH/CL  
 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 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 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 105 KINDERLANACK 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

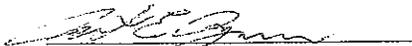
This \_\_\_\_\_ day of \_\_\_\_\_, 2013

**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 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. NEGRANN

Signature: \_\_\_\_\_

Alan P. Negrann

Certificate #: \_\_\_\_\_

004760681

Date: \_\_\_\_\_

2/8/13

**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: 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. Acquarri  
Signature Of Chief Financial Officer

2/8/13  
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. McQuinn  
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]  
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 Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit	
CASH - CHECKING	2,312,627		26
TAXES RECEIVABLE: 2012	380,421		72
2011	54		96
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/PROM - 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			1,545,603 21
			"C"
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

(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			57,321	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	25%
	(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) = ..... \$ 6

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			Balance
	Dec. 31, 2011 per Audit Report	Receipts	Disbursements	as at Dec. 31, 2012
1. DEVELOPERS ESCROW\$	66,736.75 \$	74,628.78	106,942.74 \$	34,422.79
2. FINE PREVENTION PENALTIES	619.00	0	500.00	119.00
3. RECYCLING	191,557.46	61,927.07	30,727.09	222,757.44
4. VACANCY INSPECTION	880.96	2,340.00	2,420.00	800.96
5. P.O.A.A.	3,385.52	344.00	0	3,729.52
6. MUNICIPAL ALLIANCE	2,043.94	11,400.00	9,646.86	3,797.08
7. STREET OPENING PERMITS	2,140.00	2,100.00	1,100.00	3,140.00
8. PROBATION BOARD / MAINTENANCE BONDS	52,544.00	15,180.40	11,670.90	66,054.00
9. SNOW REMOVAL	30,986.39	0	0	30,986.39
10. COMMODITY RESALE	1,800.00	7,548.09	7,548.09	1,800.00
11. PUBLIC DEFENDER	1,664.00	1,420.00	1,500.00	1,584.00
12. ACCUMULATED ABSENCES	3,965.00	5.00	0	3,970.00
13. MUNICIPAL OPEN SPACE	23,265.85	33.71	17,847.82	5,451.74
14. SEPTEMBER 11th MEMORIAL GARDENS	3,881.98	0	0	3,881.98
15. POLICE OUTSIDE DUTY	1,350.00	54,059.04	55,409.04	0
16. DONATIONS BEAUTIFICATION	10,021.80	1,239.99	922.63	10,339.16
17. TAX SALE PREMIUM	12,400.00	28,000.00	0	40,400.00
18. DONATIONS for Shade Tree Commission	4,688.25	10,005.72	0	14,693.97
19. C.A.R.E.	832.28	0	705.00	127.28
20. TRUCK & FIELD MAINTENANCE	26,391.97	22,751.20	13,477.71	35,665.46
21. UNCLAIMED MONEY POLICE DEPT.	7.00	0	0	7.00
22. DISPOSAL OF FORFEITED PROPERTY	0	4,995.00	4,995.00	0
23. DONATIONS SPECIAL EVENTS	0	25,322.56	0	25,322.56
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 441,162.15	323,300.56	265,412.38 \$	499,050.33

**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 XX	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	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	XXXXXX XX
<b>INTERFUND - Due Current</b>			6 23			6 36		
	161 39		6 23			6 36		161 39







**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2012	2011 Budget Revenue Realized	Received	CANCEL	Balance Dec. 31, 2012
MUNICIPAL ALIQUOTE ON ALCOHOLISM & DRUG ABUSE	6,800 04	10,356 00	8,635 30	4,161 93	4,358 81
COMMUNITY DEVELOPMENT BLDG GRANT					
- SENIOR BUS DRIVER	8,412 50	10,000 00	12,941 12		5,471 38
- ADA IMPRVS. TO MUNICIPAL BUILDING	23,000 00				23,000 00
- SENIOR BUS DISPATCHER		2,000 00	1,132 30		867 70
- SENIOR ACTIVITIES		2,000 00			2,000 00
ALCOHOL EDUCATION AND REHABILITATION FUND		917 29	917 37		0
COMMUNITY FORESTRY PROGRAM GRANT	3,000 00		3,000 00		0
BUILDPROOF VEST PARTNERSHIP GRANT	5,207 40	2,164 50	2,948 60		4,513 30
CLEAN COMMUNITIES PROGRAM		16,043 05	16,043 05		0
COOPERATIVE HOUSING INSPECTION GRANT		3,751 00	3,751 00		0
NESTING SERVICES FOR NONPUBLIC SCHOOLS		12,203 00	12,203 00		0
DRUNK DRIVING ENFORCEMENT FUND GRANT		3,143 55	3,143 55		0
BOOY ARMOR GRANT		2,338 88	2,338 88		0
RECYCLING TONNAGE GRANT		16,622 74	16,622 74		0
SUSTAINABLE JERSEY SHAWL GRANT		2,000 00	2,000 00		0
DRIVE SPEED OR GET PULLED OVER GRANT		4,400 00	2,608 40	1,791 60	0
Totals	46,509 94	87,940 09	88,285 21	5,953 53	40,211 19

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012		Transferred from 2012 Budget Appropriations		Expended	CANCEL	Balance Dec. 31, 2012
			Budget	Appropriation By 40A:4-87			
BODY ARNOLD GRANT	4,445 15			2,738 88	965 80		5,818 23
DRUNK DRIVING ENFORCEMENT FUNDS GRANT	4,159 10			3,143 65	3,308 28		3,994 37
CLEAN COMMUNITIES PROGRAM	743 03		400 00	15,643 05	16,725 35		460 73
COOPERATIVE HOUSING INSPECTION PROGRAM	2,309 00		32 00	3,719 00	4,441 00		1,619 00
NUDGING SERVICES FOR NON-PUBLIC SCHOOLS	22,050 73			12,203 00	11,303 25		22,950 48
MUNICIPAL ALLIANCE ON ALCOHOLISM & DRUG ABUSE	4,150 74		10,906 00		10,088 99	4,161 93	805 82
ALCOHOL, EDUCATION AND REHABILITATION FUND	4,447 66			917 37			5,365 03
ADULT HEALTH PRIORITY FUNDING	25,765 52				2,000 00		23,765 52
RECYCLING TOWNSHIP GRANT	20,413 17			16,622 74	20,413 17		16,622 74
BUILDING OF VEST PARTNERSHIP GRANT	4,431 60			2,164 50	2,879 00		3,717 10
COMMUNITY DEVELOPMENT BLOCK GRANT							
- SENIOR BUS TRAVEL	4,758 27			10,000 00	13,865 55		892 72
- SENIOR BUS DISPATCHER				2,000 00	1,894 72		105 28
- SENIOR ACTIVITIES				2,000 00	709 00		1,291 00
- NON-FINANCIAL BUILDING SUSTAINABLE JERSEY SMALL GRANT	23,000 00						23,000 00
				2,000 00			2,000 00





## \*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
<del>School Tax Payable #</del> 85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00	6,774,148	00	XXXXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	21,131,183	00	21,131,183	00
# 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	
ADDED				21
Interest Earned	XXXXXXXXXX	XX	2	55
CONTRA - DUPLICATE PAYMENT			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	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	XX		
Levy Calendar Year 2012 <span style="margin-left: 20px;"><i>Not Applicable</i></span>	XXXXXXXXXX	XX		
Paid			XXXXXXXXXX	XX
Balance December 31, 2012	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2012	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXXXX	XX	473,857	77
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXXXX	XX	7,107,866	62
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	XX	14,337,932	50
Levy Calendar Year 2012	XXXXXXXXXX	XX		
Paid	14,750,690	53	XXXXXXXXXX	XX
Balance December 31, 2012	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85043-00		01	XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00	7,168,966	25	XXXXXXXXXX	XX
# Must include unpaid requisitions	21,919,656	79	21,919,656	79

## COUNTY TAXES PAYABLE

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

## SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2012		XXXXXXXX	XX		
2012 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00	XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00	XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00	XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00	XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
		XXXXXXXX	XX	XXXXXXXX	XX
Total 2012 Levy	Not Applicable 80003-07	XXXXXXXX	XX		
Paid				XXXXXXXX	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	XXXXXXXX	XX		
State Library Aid Received in 2012	80004-02	XXXXXXXX	XX	5,019	00
Expended	80004-09	5,019	00	XXXXXXXX	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	XXXXXXXX	XX		
State Library Aid Received in 2012	80004-04	XXXXXXXX	XX		
Expended	80004-11	NOT APPLICABLE		XXXXXXXX	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	XXXXXXXX	XX		
State Library Aid Received in 2012	80004-06	XXXXXXXX	XX		
Expended	80004-13	NOT APPLICABLE		XXXXXXXX	XX
Balance December 31, 2012	80004-14				

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

# STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02		Excess or Deficit* -03	
		00	00	00	00
Surplus Anticipated	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	1,797,450	02	1,841,825	17	44,375 15
Receipts from Delinquent Taxes	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	11,145,294	00	XXXXXXXX	XX	XXXXXXXX XX
(b) Addition to Local District School Tax	80106-		XXXXXXXX	XX	XXXXXXXX XX
(c) Minimum Library Tax	594,023	00	XXXXXXXX	XX	XXXXXXXX XX
Total Amount to be Raised by Taxation	11,739,317	00	11,877,606	42	138,289 42
	14,336,767	02	14,520,549	86	223,782 84

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
		00	00	00	00
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	14,455,278	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	3,577,800	29	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	11,877,606	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	14,326,767	02
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	280,300	00
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>14,617,067</b>	<b>02</b>
Add: Overexpenditures (see footnote)	80012-06	0	
<b>Total Appropriations and Overexpenditures</b>	80012-07	<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>	80012-11	<b>14,598,518</b>	<b>22</b>
<b>Unexpended Balances Canceled (see footnote)</b>	80012-12	<b>18,548</b>	<b>80</b>

**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)			
<b>Total Authorizations</b>			
Deduct Expenditures:			
Paid or Charged			
Reserved			
<b>Total Expenditures</b>			

# 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		
<i>CANCEL ACCOUNTS PAYABLE</i>				48,956	81
<i>CANCEL RESERVE SPECIAL EMERGENCY</i>				544	62
<i>CANCEL CHECKS PRIOR YEAR</i>				1452	72
<i>CANCEL OVERPAID TAXES</i>				10	60
		XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2012	80013-07	13,783,771	52	XXXXXXXXXX	XX
Balance December 31, 2012	80013-08	XXXXXXXXXX	XX	13,943,114	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
<i>REFUND STATE TAX COURT APPEALS PRIOR YEAR</i>		145,587	40	XXXXXXXXXX	XX
<i>2011 SENIOR CITIZEN DISALLOWED</i>		661	64	XXXXXXXXXX	XX
<i>PRIOR YEAR TAX EXEMPTION GRANTED</i>		17,912	63	XXXXXXXXXX	XX
<i>PRIOR YEAR COUNTY BOARD</i>		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				
Sub Total				2,312,627	26
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				
Other Assets Pledged to Surplus: *					
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16				
Deferred Charges # 40A:4-46		278,000	00		
40A:4-55	80014-12	9,272	00		
Cash Deficit #	80014-13				
Total Other Assets	80014-14			287,272	00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15			1,054,296	05

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# 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 <i>(Addable/Adjustable)</i>	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 <u>98.95</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>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	500.00
Line 5	113,000.00
Sub-Total	113,000.00
Less: Line 7	500.00
Line 6	112,500.00
To Item 10, Sheet 22	112,500.00



# ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

*Not Applicable*

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		XXXXXXXX XX	
	A. Taxes	83102-00	441,934 20	XXXXXXXX XX		XXXXXXXX XX	
	B. Tax Title Liens	83103-00	41,159 89	XXXXXXXX XX		XXXXXXXX XX	
2.	Canceled:			XXXXXXXX XX		XXXXXXXX XX	
	A. Taxes	83105-00		XXXXXXXX XX		7,727 15	
	B. Tax Title Liens	83106-00		XXXXXXXX XX			
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXX XX		XXXXXXXX XX	
	A. Taxes	83108-00		XXXXXXXX XX			
	B. Tax Title Liens	83109-00		XXXXXXXX XX			
4.	Added Taxes			54 76		XXXXXXXX XX	
5.	<del>Added Taxes</del> S/C DISALLOWED 11'			661 64		XXXXXXXX XX	
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX XX		XXXXXXXX XX	
	A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXX XX		(1) 18,750 42	
	B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 18,750 42		XXXXXXXX XX	
7.	Balance Before Cash Payments			XXXXXXXX XX		476,083 34	
8.	Totals			502,560 91		502,560 91	
9.	Balance Brought Down			476,083 34		XXXXXXXX XX	
10.	Collected:			XXXXXXXX XX		416,118 27	
	A. Taxes	83116-00	416,118 27	XXXXXXXX XX		XXXXXXXX XX	
	B. Tax Title Liens	83117-00		XXXXXXXX XX		XXXXXXXX XX	
11.	Interest and Costs - 2012 Tax Sale			6,317 67		XXXXXXXX XX	
12.	2012 Taxes Transferred to Liens			34,128 79		XXXXXXXX XX	
13.	2012 Taxes			380,421 72		XXXXXXXX XX	
14.	Balance December 31, 2012			XXXXXXXX XX		480,833 25	
	A. Taxes	83121-00	380,421 72	XXXXXXXX XX		XXXXXXXX XX	
	B. Tax Title Liens	83122-00	100,356 77	XXXXXXXX XX		XXXXXXXX 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 27.40 %

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 Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
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 in Budget of Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	Not Applicable	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____







**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
(~~XXXXXX~~) (MUNICIPAL) \_\_\_\_\_ LOAN**

		Debit		Credit		2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX	XX			
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03			XXXXXXXXXX	XX	
<i>Not Applicable</i>						
Outstanding December 31, 2012	80033-04			XXXXXXXXXX	XX	
2013 Loan Maturities				80033-05	\$	
2013 Interest on Loans				80033-06	\$	
Total 2013 Debt Service for		Loan		80033-13	\$	

**NJ ENVIRONMENTAL  
INFRASTRUCTURE TRUST LOAN**

Outstanding January 1, 2012	80033-07	XXXXXXXXXX	XX	138,395	73	
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09	27,218	92	XXXXXXXXXX	XX	
Outstanding December 31, 2012	80033-10	111,176	81	XXXXXXXXXX	XX	
		138,395	73	138,395	73	
2013 Loan Maturities				80033-11	\$	21,016.82
2013 Interest on Loans				80033-12	\$	7,515.00
Total 2013 Debt Service for		NJET Loan		80033-13	\$	28,531.82

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
<i>Not Applicable</i>				
Total				

80033-14

80033-15

# 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
<i>Not Applicable</i>				
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 **	
1718	INTERSECTION IMPROV. & RECONSTRUCTION LOCAL TRAFFIC LIGHT 1616 & HOWLAND	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	

80051-01      80051-02

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.	<i>Not Applicable</i>		
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
<b>Total</b>		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, 2012		2012 Authorizations	Payables Cancelled	Expended	Authorizations Cancelled	Balance - December 31, 2012	
		Funded	Unfunded					Funded	Unfunded
1730	VARIOUS PUBLIC IMPROVEMENTS	0						0	
1424, 1457, 1470	VARIOUS PUBLIC IMPROVEMENTS	0						0	
1458	IMPROVEMENT OF KENDRICK ROAD	90,884 48			2,173 31			93,057 79	
1494	VARIOUS PUBLIC IMPROVEMENTS	60			2,157 08	1,630 46	537 22	0	
1534, 1700	ACQUISITION OF EQUIP, MACH. AND VEHICLES	8,425 35			4,896 00	6,872 00		6,449 35	
1561	PURCHASE OF EQUIP, IMPVT. OF BORO BUILDINGS AND GROUNDS	1,447 65			23 00	900 65		570 00	
1568, 1700	VARIOUS PUBLIC IMPVT. & THE ACQUISITION OF PUBLIC PROPERTY	118,245 95			23,510 80	39,733 45		102,023 10	
1591	CONST. / REPAIR OF THE WAPNE SANITARY SEWER PUMP STATION	0			2,235 47	1,601 99	633 48	0	
1613	ACQUISITION OF A NEW GENERATOR & 2008 ROAD RESURFACING IMPVT. PROGRAM	154,540 07			5,063 36	159,603 43		0	
1616	VARIOUS PUBLIC IMPROVEMENTS & ACQUISITIONS	0			57,190 98	48,956 20		2,234 78	
1654	ACQUISITION OF REAL PROPERTY FOR THE BOBBY RAND ROBOT PARK		59,115 65		2 45	29,250 00			29,868 10
1656, 1682, 1680	VARIOUS PUBLIC IMPVT. & ACQ. NEW EQUIP. & MACH. COMMUNICATION SIGNAL SYSTEM EQUIP. NEW INFOTEC TECHNOLOGY & AUTOMOTIVE VEHICLES	490,602 88	100,000 00		7,513 76	56,609 93		441,506 91	100,000 00
1687	RESURFACE HOWLAND AVENUE		13,369 48			1,690 00			11,699 48
1692	PURCHASE OF EQUIP, IMPVT. OF BORO BUILDINGS AND GROUNDS	1,183 90			2,131 90	4,315 60		0	
1693	VARIOUS PUBLIC IMPROVEMENTS		25,331 62		8,924 00	14,424 00		0	19,831 62

Sheet 35

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, 2012		2012 Authorizations	Payables Outstanding	Expended	Authorizations Canceled	Balance - December 31, 2012	
		Funded	Unfunded					Funded	Unfunded
1703	PURCHASE OF EQUIP., IMPUT. OF BORO BUILDINGS AND GROUNDS				39,000 00	39,000 00		0	
1714	CONST., REPAIRS & IMPUT. OF THE SALTNEY SEWER SYSTEM	4,056 53				4,000 00	56 53	0	
1727	PURCHASE OF EQUIP., IMPUT. OF BORO GROUNDS	11,363 70			500 00	1,379 60		10,484 10	
1728,	IMPROVING OF INTERSECTION		56,825 90			122,786 08			13,263 72
1744	IMPROVEMENTS & INSTALLATION OF TRAFFIC LIGHT AT KINDERLANARK ZONE AND HOWLAND AVENUE								
1722,	VARIOUS PUBLIC IMPROVEMENTS		96,623 05		109,735 50	197,184 72			9,173 83
1744	& ACQUISITIONS		194,700 00			2,000 00		0	194,563 15
1731	ACQUISITIONS	1,863 15							
1732	RESURFACING OF HOWLAND AVENUE		6,507 02		150,193 13	149,849 30			7,420 85
1733	CONSTRUCTION & RECONSTRUCTION OF SIDEWALKS		3,940 94			3,900 00			40 94
1761	PURCHASE OF EQUIPMENT			6,000 00		6,000 00		0	
1762	VARIOUS PUBLIC IMPUTS.			158,000 00		88,367 90			69,632 10
1763	VARIOUS PUBLIC IMPUTS.			845,000 00		458,501 00			386,499 00
1768	RESURFACING OF HOWLAND AVENUE			162,000 00		161,851 08			148 92
	Total	882,614 06	556,473 66	1,171,000 00	490,014 44	1,600,417 39	1,217 23	656,325 83	842,141 71

Sheet 35a

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, 2012	80030-01	XXXXXXXXXX	XX		
Received from 2012 Budget Appropriation *	80030-02	XXXXXXXXXX	XX		
Received from 2012 Emergency Appropriation *	80030-03	XXXXXXXXXX	XX		
<i>NOT APPLICABLE</i>					
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2012	80030-05			XXXXXXXXXX	XX

\*The full amount of the 2012 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2012 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 2012 or Prior Years	
1761	PURCHASE OF EQUIPMENT	(A)	6,000 00	6,000 00					
1762	VARIOUS PUBLIC IMPRVS.		158,000 00	150,000 00	8,000 00				
1763	VARIOUS PUBLIC IMPRVS.		845,000 00	803,500 00	42,500 00				
1768	RESURFACING OF HOWLAND AVENUE	(B)	162,000 00	162,000 00					
Total 80032-00			1,171,000 00	1,120,500 00	50,500 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 DEPARTMENT OF TRANSPORTATION GRANT**

(A)	6,000.00	
(B)		146,500.00

# 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	93
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 (\*) \$ 43,617,493.33
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 Conventions
  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