

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012 (UNAUDITED)

POPULATION LAST CENSUS 18,061  
 NET VALUATION TAXABLE 2012 \$2,803,828,649  
 MUNICODE 0256

**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 Rutherford, County of Bergen

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

	Date	Examined By:
1		Preliminary Check
2		Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 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.

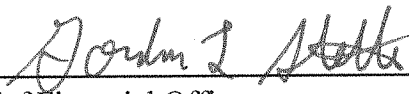
Signature   
 Title Chief Financial Officer

(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, Gordon L. Stelter, am the Chief Financial Officer, License # N-0648, of the Borough of Rutherford, 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   
 Title Chief Financial Officer  
 Address 176 Park Avenue, Rutherford, New Jersey 07070  
 Phone Number (201) 460-3026  
 Fax Number (201) 460-3024  
 Email gstelter@rutherford-nj.com

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

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ 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 December 31, 20 \_\_\_\_ 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:

\_\_\_\_\_  
(Registered Municipal Accountant)

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

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

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

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

Certified by me

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

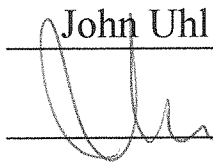
This \_\_\_\_\_ day of \_\_\_\_\_, 2012

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

**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: John Uhl  
Signature:   
Certificate #: 4209  
Date: 2/26/13


**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 Rutherford  
Chief Financial Officer: Gordon L. Stelter  
Signature:   
Certificate #: N-0648  
Date: February 28, 2013

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

22-6002279

Fed I.D. #

Borough of Rutherford

Municipality

Bergen

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: 12/31/2012

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	\$ <u>20,649.50</u>	\$ <u>443,248.24</u>	\$ <u>5,308.00</u>

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

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

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

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

  
Signature Of Chief Financial Officer

February 28, 2013

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 \_\_\_\_\_ Rutherford \_\_\_\_\_, 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 John J. Hetta  
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 \$ 2,784,650,057.

Michele Hennessey  
SIGNATURE OF TAX ASSESSOR

Borough of Rutherford  
MUNICIPALITY

Bergen  
COUNTY











# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
<b>Other Trust Fund</b>		
Cash - Checking	\$ 868,388.78	\$
Community Development Block Grant Receivable	81,000.00	
Due to Current Fund		244,292.70
Due to Federal and State Grant Fund		81,000.00
Reserve for:		
Recreation Dedicated Revenue		223,453.47
Developers Escrow Deposit		37,878.48
Off-Duty Police Overtime Escrow Deposits		26,475.00
Police Forfeiture Funds		2,791.58
Parking Offense Adjudication Act		7,135.02
Recycling Trust Fund		605.03
Field House Security Deposit		425.00
Fire Official Safety Penalties		43,415.79
Municipal Alliance Against Drugs Receipts		7,192.50
Premiums Received at Tax Sale		235,500.00
Donations		38,774.40
Flexible Spending Account		449.81
	<b>949,388.78</b>	<b>949,388.78</b>
<b>Payroll Account</b>		
Cash	86,494.53	
Payroll Deductions Payable		86,494.53
	<b>86,494.53</b>	<b>86,494.53</b>
<b>Special Assessment Trust Fund</b>		
Cash	139,611.37	
Assessments and Registrations Receivable	61,241.66	
Due to Current Fund		672.55
Assets Available for Downtown Partnership		200,109.81
Interest and Overpaid Assessments		70.67
	<b>200,853.03</b>	<b>200,853.03</b>
<b>Animal Control Trust Fund</b>		
Cash	4.70	
Due to Current Fund		4.70
	<b>4.70</b>	<b>4.70</b>
<b>Unemployment Compensation Insurance Trust Fund</b>		
Cash	32,766.53	
Due to State of New Jersey		5,410.36
Reserve for Unemployment Claims		27,356.17
	<b>32,766.53</b>	<b>32,766.53</b>
<b>COAH Escrow Trust Fund</b>		
Cash	334,837.51	
Net Assets Available for COAH		334,837.51
	<b>334,837.51</b>	<b>334,837.51</b>
	<b>\$ 1,604,345.08</b>	<b>\$ 1,604,345.08</b>

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

N/A

Municipal Public Defender Expended Prior Year 2011:.....	(1)	\$	
		x	25%
	(2)	\$	

Municipal Public Defender Trust Cash Balance December 31, 2012: (3) \$ \_\_\_\_\_

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) =..... \$ \_\_\_\_\_

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C.256.

Chief Financial Officer: \_\_\_\_\_

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

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

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

### Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2011 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2012
1. <b>Other Trust Fund</b>	\$	\$	\$	\$
2. Recreation Dedicated Revenue	264,354.38	367,413.79	408,314.70	223,453.47
3. Developers Escrow Deposit	30,241.30	38,313.45	30,676.27	37,878.48
4. Off-Duty Police Overtime Escrow Deposits	15,150.00	143,700.00	132,375.00	26,475.00
5. Police Forfeiture Funds	4,791.58		2,000.00	2,791.58
6. Parking Offense Adjudication Act	3,201.02	3,934.00		7,135.02
7. Recycling Trust Fund	490.03	115.00		605.03
8. Field House Security Deposit	425.00			425.00
9. Fire Official Safety Penalties	30,742.71	14,325.00	1,651.92	43,415.79
10. Municipal Alliance Against Drugs Receipts	2,540.08	4,652.42		7,192.50
11. Premiums Received at Tax Sale	267,100.00	253,500.00	285,100.00	235,500.00
12. Donations	10,948.56	58,222.94	30,397.10	38,774.40
13. Flexible Spending Account		1,530.13	1,080.32	449.81
14. Multicultural Account	334.80	9,542.45	9,877.25	-
15. <b>Total Other Trust Fund</b>	630,319.46	895,249.18	901,472.56	624,096.08
16.				
17. <b>Special Assessment Trust Fund</b>	50,260.96	196,168.34	46,319.49	200,109.81
18.				
19. <b>Animal Control Trust Fund</b>	-	4,027.20	4,027.20	-
20.				
21. <b>Reserve for Unemployment Claims</b>	11,102.50	42,404.78	26,151.11	27,356.17
22.				
23. <b>Net Assets Available for COAH</b>	334,053.76	783.75		334,837.51
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 1,025,736.68	\$ 1,138,633.25	\$ 977,970.36	\$ 1,186,399.57





# CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$ 149,156.15	\$ 5,316,943.64	\$ 590,388.62	\$ 4,875,711.17
Trust - Assessment				
Trust - Animal Control		13.98	9.28	4.70
Trust - Other	1,757.85	866,686.93	56.00	868,388.78
Capital - General		2,583,106.79	222.49	2,582,884.30
Water - Operating				
Water - Capital				
Utility				
Assessment Trust				
Public Assistanc **		242,235.91	42.00	242,193.91
Grant Fund		148,295.75	114,393.68	33,902.07
Payroll Account		110,388.57	23,894.04	86,494.53
Special Assessment Trust Fund-Special Imp. District	703.50	138,907.87		139,611.37
Unemployment Compensation Insurance		32,766.53		32,766.53
COAH Escrow Trust Fund		334,837.51		334,837.51
<b>Total</b>	<b>\$ 151,617.50</b>	<b>\$ 9,774,183.48</b>	<b>\$ 729,006.11</b>	<b>\$ 9,196,794.87</b>

\* - Include Deposits In Transit

\*\* - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

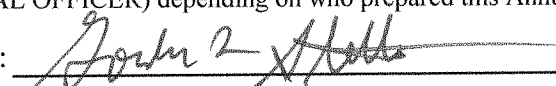
## REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2012.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2012.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: 

Title: Chief Financial Officer



**CASH RECONCILIATION DECEMBER 31, 2012(cont'd.  
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b><u>Current</u></b>	
Lakeland Bank	\$ 5,292,361.77
Municipal Investors Services	24,581.87
	<u>5,316,943.64</u>
<b><u>Trust - Animal Control</u></b>	
Lakeland Bank	13.98
<b><u>Trust - Other</u></b>	
Lakeland Bank	861,436.16
Municipal Investors Services	5,250.77
	<u>866,686.93</u>
<b><u>Capital - General</u></b>	
Lakeland Bank	2,582,362.15
Municipal Investors Services	744.64
	<u>2,583,106.79</u>
<b><u>Public Assistance</u></b>	
Lakeland Bank	7,004.28
Bank of America	235,231.63
	<u>242,235.91</u>
<b><u>Grant Fund</u></b>	
Lakeland Bank	148,295.75
<b><u>Payroll Account</u></b>	
Lakeland Bank	110,388.57
<b><u>Special Assessment Trust Fund-Special Imp. District</u></b>	
Lakeland Bank	138,907.87
<b><u>Unemployment Compensation Insurance Trust Fund</u></b>	
Lakeland Bank	32,766.53
<b><u>COAH Escrow Trust Fund</u></b>	
Lakeland Bank	334,837.51
	<u>\$ 9,774,183.48</u>

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

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transfer from Unappropriated Reserves	Balance Dec. 31, 2012
2005 Bergen County Open Space Grant-Walls Field Improvement	\$ 67,493.00				\$ 67,493.00
2007 Click It or Ticket	75.00				75.00
2007 Community Development Block Grant-Williams Center Improvement	36,823.31		36,823.31		-
2007 Bergen County Open Space Grant-Walls Field Improvement	21,735.00				21,735.00
2008 Bergen County Open Space Grant-World War One Monument	39,711.00				39,711.00
2008 NJ Meadowlands Commission-Municipal Assistance Grant	75.40				75.40
2008 Bergen County Open Space Grant-Walls Field Improvement	44,890.00				44,890.00
2008 Clean Communities Program	0.75				0.75
2008 NJ Division of Criminal Justice-Body Armor Grant	324.68				324.68
2008 NJ DEP Stormwater Grant	9,022.00				9,022.00
2009 Clean Communities Program	2,821.24				2,821.24
2009 Green Acres for Nereid Boat Club	111,691.00		111,318.85		372.15
2009 NJ Meadowlands Commission-Municipal Assistance Grant	1,338.79				1,338.79
2009 NJ Division of Criminal Justice-Body Armor Grant	4,052.00				4,052.00
2009 Municipal Alliance on Alcoholism & Drug Abuse	25.61				25.61
2009 Board of Public Utility-Energy Audit	6,717.50				6,717.50
2009 Bergen County Open Space Grant-Memorial Field Walkway	65,000.00				65,000.00
2009 Click It or Ticket	4,000.00				4,000.00
2010 NJ Alcohol Education and Rehabilitation Fund	754.00				754.00
					-

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

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transfer from Unappropriated Reserves	Balance Dec. 31, 2012
2010 Forestry Grant	\$ 7,000.00		\$ 6,982.50		\$ 17.50
2010 Office of Justice Bullet Proof Vest Fund	8,460.00				8,460.00
2010 NJ Recycling Tonnage Grant	0.28				0.28
2010 US Department of Justice-Secure Our Schools	12,937.00		5,308.00		7,629.00
2010 Municipal Alliance on Alcoholism & Drug Abuse	12,157.00		3,956.00		8,201.00
2010 Clean Communities Program	0.26				0.26
2010 Community Development Block Grant-Barrier Free Curb Cuts	50,000.00				50,000.00
2011 Municipal Alliance on Alcoholism & Drug Abuse	12,157.00				12,157.00
2011 NJDOT-Mortimer Avenue	4,384.16				4,384.16
2011 Recycling Tonnage Grant	5,584.11				5,584.11
2011 NJ Transportation Trust Fund-Ridge Road	150,000.00				150,000.00
2012 NJ Transportation Trust Fund-Ridge Road II		146,500.00	109,875.00		36,625.00
2012 Recycling Tonnage Grant		20,458.38	20,458.38		-
2012 Clean Communities Program		24,221.00	24,221.00		-
2012 NJ Alcohol Education and Rehabilitation Fund		593.59	593.59		-
2012 Municipal Alliance on Alcoholism & Drug Abuse		12,157.00			12,157.00
2012 Click It or Ticket Enforcement Grant		4,000.00			4,000.00
2012 Labor Day Street Fair		33,160.00	31,885.00	1,275.00	-
2012 Bergen County Special Project Grant - NJSCA Regrant		1,472.00	813.00	436.50	222.50
					-



# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012		Local Match	Expended	Balance Dec. 31, 2012
		Budget	Appropriations By 40A:4-87			
2006 Bergen County Comm Dev - Curb Cuts	\$ 40,962.00					\$ 40,962.00
2006 DOT-Fairview Avenue Improvements	100,000.00					100,000.00
2006 NJ State Police-Emergency Management	5,000.00					5,000.00
2006 County 200 Club - Water Rescue Eq.	1,500.00					1,500.00
2007 NJ State Police-Emergency Equip	1,090.00					1,090.00
2007 County Open Space for Memorial Field Tennis Courts	78,440.00					78,440.00
2007 Bergen County Community Dev-Barrier Free Curb Cuts	2,347.10					2,347.10
2008 County Open Space-World War One Monument	23,236.00					23,236.00
2008 NJ Meadowlands Commission-2 Police Cars	478.90					478.90
2008 NJ Meadowlands Commission-5 Pedestrian Crossing Sign	35.00					35.00
2010 NJ Meadowlands Commission-Thermoplastic Paint	155.55					155.55
2011 NJ Meadowlands Commission-Community Policing	19.87					19.87
2008 NJDEP Stormwater Grant	8,308.00					8,308.00
2008 NJ State Police Department-Emergency Equipment	5,000.00					5,000.00
2006 DOT Woodward	29,430.99					29,430.99
2009 Green Acres-Nereid Boat Club	111,691.00				111,691.00	-
2009 NJMC-Hybrid Car & Curbs	1,285.29					1,285.29
						-

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012		Local Match	Expended	Balance Dec. 31, 2012
		Budget	Appropriations By 40A:4-87			
2009 Body Armor Grant	\$ 172.00					\$ 172.00
2009 Highway Traffic Safety	4,000.00					4,000.00
2009 NJ State Police-Emergency Equipment	10,000.00					10,000.00
2009 County Open Space-Walkway	6,719.06					6,719.06
2009 Click It or Ticket	4,000.00					4,000.00
2006 CDBG-Vanderburgh	46,044.00					46,044.00
2009 DOT for Mortimer	10,021.56					10,021.56
2010 Labor Day Fair	1,196.48				1,196.48	-
2010 DMV	3,277.00					3,277.00
2010 Municipal Alliance on Alcoholism & Drug Abuse	5,727.94					5,727.94
2010 County Forfeiture Fund	9,021.00					9,021.00
2010 Body Armor-State	1,501.00				1,501.00	-
2010 Alcohol Education	754.00					754.00
2010 Forestry Grant	397.50				380.00	17.50
2010 Office Justice Vests	2,776.00					2,776.00
2010 Sustainable New Jersey	7.18					7.18
2010 Handicapped	50,000.00					50,000.00
						-

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012		Local Match	Expended	Balance Dec. 31, 2012
		Budget	Appropriations By 40A:4-87			
2010 DWI	\$ 4,155.00					\$ 4,155.00
2010 NJDMV DMI	5,436.00					5,436.00
2010 NJ Crim Justice Body Armor	3,575.00				3,033.75	541.25
2010 USDOJ Secure Our Schools	12,937.00				5,308.00	7,629.00
2011 NJ Alcohol Education and Rehabilitation Fund	862.96					862.96
2011 Municipal Alliance on Alcoholism & Drug Abuse	10,187.25					10,187.25
2011 NJ Division of Motor Vehicles-Police Wages	905.00					905.00
2011 NJDOT-Mortimer Avenue	101,872.60					101,872.60
2011 Police Vest Fund	170.82					170.82
2011 Clean Communities Program	17,324.87				2,373.80	14,951.07
2011 Labor Day Fair	18,764.41				18,764.41	-
2011 NJ Transportation Trust Fund-Ridge Road	150,000.00				144,755.13	5,244.87
2012 NJ Transportation Trust Fund-Ridge Road II		146,500.00			146,500.00	-
2012 Recycling Tonnage Grant			20,458.38		6,829.34	13,629.04
2012 Clean Communities Program		24,221.00			5,922.00	18,299.00
2012 NJ Alcohol Education and Rehabilitation Fund			593.59			593.59
2012 Municipal Alliance on Alcoholism & Drug Abuse		12,157.00		3,039.00	8,790.22	6,405.78
						-





# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred to 2012		Received	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87		
2010 DMV Fees	\$ 81.96				\$ 81.96
Labor Day Street Fair	1,275.00	1,275.00		2,330.00	2,330.00
Drunk Driving Enforcement Fund	0.66				0.66
Alcohol Education and Rehabilitation Fund	2.32				2.32
Recycling Tonnage Grant	0.87				0.87
NJ - DOT Shuttle Grant	0.08				0.08
Cops in Shops	1,218.62				1,218.62
Bergen County Forfeited Funds - 2010	0.77				0.77
NJ Body Armor Grant	3,567.60	3,567.47			0.13
FY10 EMMA	5,000.00	5,000.00			-
Multicultural Grant	436.50	436.50			-
CDBG-Williams Center Improvements				1,828.00	1,828.00
2012 Body Armor				3,389.67	3,389.67
					-
					-
					-
<b>Totals</b>	<b>\$ 11,584.38</b>	<b>\$ 10,278.97</b>	<b>\$ -</b>	<b>\$ 7,547.67</b>	<b>\$ 8,853.08</b>

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	36,576,309.00
Paid	36,576,309.00	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85004-00		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	\$ 36,576,309.00	\$ 36,576,309.00

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

N/A

	Debit	Credit
Balance January 1, 2012 85045-00	XXXXXXXXXX	
2012 Levy 85105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2012 85046-00		XXXXXXXXXX
	\$ -	\$ -

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

N/A

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions	\$ -	\$ -

# REGIONAL HIGH SCHOOL TAX

N/A

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions	\$ -	\$ -

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	\$ 8,874.97
2012 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	5,862,210.46
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	68,013.19
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	6,806.06
Paid	5,939,098.62	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	6,806.06	XXXXXXXXXX
	\$ 5,945,904.68	\$ 5,945,904.68

# SPECIAL DISTRICT TAXES

N/A

	Debit	Credit
Balance January 1, 2012 80003-06	XXXXXXXXXX	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2012 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2012 80003-09		
	\$ -	\$ -

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	8,591.84
State Library Aid Received in 2012	80004-02	XXXXXXXXXX	7,993.00
Expended	80004-09	8,591.84	XXXXXXXXXX
Balance December 31, 2012	80004-10	7,993.00	
		\$ 16,584.84	\$ 16,584.84

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

Balance January 1, 2012	80004-03	XXXXXXXXXX	
State Library Aid Received in 2012	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2012	80004-12		
		\$ -	\$ -

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

Balance January 1, 2012	80004-05	XXXXXXXXXX	
State Library Aid Received in 2012	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2012	80004-14		
		\$ -	\$ -

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

N/A

Balance January 1, 2012	80004-07	XXXXXXXXXX	
State Library Aid Received in 2012	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2012	80004-16		
		\$ -	\$ -

# STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	\$ 200,000.00	\$ 200,000.00	\$ -
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	4,299,396.85	4,411,773.14	112,376.29
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Revenue (Sheet 17a)	122,372.47	122,372.47	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>4,421,769.32</b>	<b>4,534,145.61</b>	<b>112,376.29</b>
Receipts from Delinquent Taxes 80104-	570,000.00	555,144.60	(14,855.40)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	22,101,474.53	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-	904,841.04	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	23,006,315.57	23,324,751.03	318,435.46
	<b>\$ 28,198,084.89</b>	<b>\$ 28,614,041.24</b>	<b>\$ 415,956.35</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	\$ 64,721,089.74
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		36,576,309.00	XXXXXXXXXX
Regional School Tax 80119-00			XXXXXXXXXX
Regional High School Tax 80110-00			XXXXXXXXXX
County Taxes 80111-00		5,930,223.65	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		6,806.06	XXXXXXXXXX
Special District Taxes 80113-00			XXXXXXXXXX
Municipal Open Space Tax 80120-00			XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	1,117,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		23,324,751.03	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	
		<b>\$ 65,838,089.74</b>	<b>\$ 65,838,089.74</b>

\* 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	\$ 28,075,712.42
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	122,372.47
Appropriated for 2012 (Budget Statement Item 9)	80012-03	28,198,084.89
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	229,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	28,427,084.89
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	28,427,084.89
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	25,837,984.64
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,117,000.00
Reserved	80012-10	1,453,826.22
Total Expenditures	80012-11	28,408,810.86
Unexpended Balances Canceled (see footnote)	80012-12	\$ 18,274.03

**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)

N/A

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:		
Paid or Charged		
Reserved		
Total Expenditures		







## SURPLUS - CURRENT FUND YEAR 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXX	\$ 1,362,973.92
2.		XXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXX	1,338,228.23
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	200,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2012	80014-05	2,501,202.15	XXXXXXXXXX
		\$ 2,701,202.15	\$ 2,701,202.15

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

Cash	80014-06		4,874,941.17
Investments	80014-07		
Change Fund			770.00
Sub Total			4,875,711.17
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,604,633.74
Cash Surplus	80014-09		2,271,077.43
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	948.22	
Deferred Charges #	80014-12	229,000.00	
Cash Deficit #	80014-13		
Advance/Security Deposit		176.50	
Total Other Assets	80014-14		230,124.72
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15		2,501,202.15

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 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>65,525,477.90</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u>2,316.87</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>72,273.02</u>
5a. Subtotal 2012 Levy		\$	<u>65,600,067.79</u>
5b. Reductions due to tax appeals **		\$	<u>                    </u>
5c. Total 2012 Tax Levy	82106-00	\$	<u><u>65,600,067.79</u></u>
6 Transferred to Tax Title Liens	82107-00	\$	<u>7,903.75</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>184,299.70</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2011	82121-00	\$	<u>400,249.74</u>
In 2012 *	82122-00	\$	<u>64,152,090.00</u>
R.E.A.P. Revenue	82124-00	\$	<u>                    </u>
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>168,750.00</u>
Total to Line 14	82111-00	\$	<u><u>64,721,089.74</u></u>
11. Total Credits		\$	<u><u>64,913,293.19</u></u>
12. Amount Outstanding December 31, 2012	83120-00	\$	<u>686,774.60</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is			<u>98.66%</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>64,721,089.74</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u><u>64,721,089.74</u></u>

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

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

\* Include overpayments applied as part of 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.

N/A

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22).....	\$ _____	
LESS: Proceeds from Accelerated Tax Sale.....	\$ _____	
<b>NET Cash Collected</b> .....	\$ _____	
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**

Total of Line 10 Collected in Cash (sheet 22).....	\$ _____	
LESS: Proceeds from Tax Levy Sale (excluding premium).....	\$ _____	
<b>NET Cash Collected</b> .....	\$ _____	
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	XXXXXXXXXX
Due From State of New Jersey	2,525.62	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	25,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	142,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	1,250.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	1,853.42
9. Received in Cash from State	XXXXXXXXXX	168,473.98
10.		
11.		
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	948.22
Due To State of New Jersey		XXXXXXXXXX
	\$ 173,025.62	\$ 173,025.62

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

Line 2	\$	25,250	.00	
Line 3		144,000	.00	
Line 4		1,250	.00	
Sub-Total		170,500	.00	
Less: Line 7		1,750	.00	
To Item 10, Sheet 22	\$	168,750	.00	

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

## (N.J.S.A. 54:3-27)

		N/A	
		Debit	Credit
Balance January 1, 2012		XXXXXXXXXX	\$ -
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2012		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012		\$ -	\$ -

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

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

## COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2013 MUNICIPAL BUDGET

		Year 2013	Year 2012
<b>1. Total General Appropriations for 2013 Municipal Budget Statement</b>			
Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	27,472,631.53	XXXXXXXXXX
<b>2. Local District School Tax-</b>	<b>Actual</b> 80016-		36,576,309.00
	<b>Estimate**</b> 80017-	37,399,300.00	XXXXXXXXXX
<b>3. Regional School District Tax-</b>	<b>Actual</b> 80025-		
	<b>Estimate*</b> 80026-		XXXXXXXXXX
<b>4. Regional High School Tax-</b>	<b>Actual</b> 80018-		
School Budget	<b>Estimate*</b> 80019-		XXXXXXXXXX
<b>5. County Tax</b>	<b>Actual</b> 80020-		5,930,223.65
	<b>Estimate*</b> 80021-	6,226,700.00	XXXXXXXXXX
<b>6. Special District Taxes</b>	<b>Actual</b> 80022-		
	<b>Estimate*</b> 80023-		XXXXXXXXXX
<b>7. Municipal Open Space Tax</b>	<b>Actual</b> 80027-		
	<b>Estimate*</b> 80028-		XXXXXXXXXX
<b>8. Total General Appropriations &amp; Other Taxes</b>	<b>80024-01</b>	71,098,631.53	
<b>9. Less: Total anticipated Revenues from 2013 in</b>			
Municipal Budget (Item 5)	<b>80024-02</b>	5,003,226.24	
<b>10. Cash Required from 2013 Taxes to Support</b>			
Local Municipal Budget and Other Taxes	<b>80024-03</b>	66,095,405.29	
<b>11. Amount of Item 10 Divided by</b>	98.28984598% [820044-04]		
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		<b>80024-05</b>	67,245,405.29
<b>Analysis of Item 11:</b>			
Local District School Tax (Amount Shown on Line 2 Above)	37,399,300.00		* May not be stated in an amount less than "actual" Tax of year 2012.  ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-		
Regional High School Tax (Amount Shown on Line 4 Above)	-		
County Tax (Amount Shown on Line 5 Above)	6,226,700.00		
Special District Tax (Amount Shown on Line 6 Above)	-		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-		
<b>Tax in Local Municipal Budget</b>	<b>23,619,405.29</b>		
<b>Total Amount (see Line 11)</b>	<b>67,245,405.29</b>		
<b>12. Appropriation-"Reserve for Uncollected Taxes" (Budget Statement, Item 8 (M) (Item 11, Less Item 10)</b>	<b>80024-06</b>	1,150,000.00	
<b>Computation of "Tax in Local Municipal Budget"</b>			
Item 1 - Total General Appropriations		27,472,631.53	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 12-Appropriation; Reserve for Uncollected Taxes		1,150,000.00	
<b>Sub-Total</b>		28,622,631.53	
<b>Less: Item 9-Total Anticipated Revenues</b>		5,003,226.24	
<b>Amount to be Raised by Taxation in Municipal Budget</b>	<b>80024-07</b>	23,619,405.29	



# 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.

N/A

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)

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	\$ 698,136.09	XXXXXXXXXXXX
A. Taxes 83102-00	\$ 566,121.24	XXXXXXXXXXXX
B. Tax Title Liens 83103-00	132,014.85	XXXXXXXXXXXX
2. Canceled:	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes 83105-00	XXXXXXXXXXXX	
B. Tax Title Liens 83106-00	XXXXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes 83108-00	XXXXXXXXXXXX	
B. Tax Title Liens 83109-00	XXXXXXXXXXXX	
4. Added Taxes 83110-00		XXXXXXXXXXXX
5. Added Tax Title Liens 83111-00		XXXXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens 83104-00	XXXXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes 83107-00	(1)	XXXXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXXXX	698,136.09
8. Totals	698,136.09	698,136.09
9. Balance Brought Down	698,136.09	XXXXXXXXXXXX
10. Collected:	XXXXXXXXXXXX	555,144.60
A. Taxes 83116-00	555,144.60	XXXXXXXXXXXX
B. Tax Title Liens 83117-00		XXXXXXXXXXXX
11. Interest and Costs - 2012 Tax Sale 83118-00		XXXXXXXXXXXX
12. 2012 Taxes Transferred to Liens 83119-00	7,903.75	XXXXXXXXXXXX
13. 2012 Taxes 83123-00	686,774.60	XXXXXXXXXXXX
14. Balance December 31, 2012	XXXXXXXXXXXX	837,669.84
A. Taxes 83121-00	697,751.24	XXXXXXXXXXXX
B. Tax Title Liens 83122-00	139,918.60	XXXXXXXXXXXX
15. Totals	\$ 1,392,814.44	\$ 1,392,814.44

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 79.51%

17. Item No. 14 multiplied by percentage shown above is \$ 666,031.29 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	\$ 7,025.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXX	7,025.00
		\$ 7,025.00	\$ 7,025.00

### CONTRACT SALES

N/A

		Debit	Credit
15. Balance January 1, 2012	84115-00		XXXXXXXXXX
16. 2012 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2012	84119-00	XXXXXXXXXX	
		\$ -	\$ -

### MORTGAGE SALES

N/A

		Debit	Credit
20. Balance January 1, 2012	84120-00		XXXXXXXXXX
21. 2012 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2012	84124-00	XXXXXXXXXX	
Analysis of Sale of Property:	\$ -	\$ -	\$ -

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

Realized in 2012 Budget \_\_\_\_\_ -

To Results of Operation (Sheet 19) \_\_\_\_\_ -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorization - Municipal*	\$ 411,000	\$ 411,000	\$ 229,000.00	\$ 229,000.00
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

N/A

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

<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. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



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

N/A

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
			\$ -				\$ -
<b>Totals</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					80027-00	80028-00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. are recorded on this page

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2013 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX	\$ 12,725,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,559,000.00	XXXXXXXXXX	
Outstanding December 31, 2012	80033-04	11,166,000.00	XXXXXXXXXX	
		\$ 12,725,000.00	\$ 12,725,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 1,597,000.00
2013 Interest on Bonds *		80033-06	\$ 460,023.25	
<b>ASSESSMENT SERIAL BONDS</b>			N/A	
Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2012	80033-10		XXXXXXXXXX	
		\$ -	\$ -	
2013 Bond Maturities - Assessment Bonds			80033-11	\$
2013 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 460,023.25

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	\$ -	\$ -		
	80033-14	80033-15		

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

N/A

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding December 31, 2012	80033-04		XXXXXXXXXX	
		\$ -	\$ -	
2013 Loan Maturities			80033-05	\$
2013 Interest on Loans			80033-06	\$
Total 2013 Debt Service for	Loan		80033-13	\$
<b>LOAN</b>				
Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2012	80033-10		XXXXXXXXXX	
		\$ -	\$ -	
2013 Loan Maturities			80033-11	\$
2013 Interest on Loans			80033-12	\$
Total 2013 Debt Service for	Loan		80033-13	\$

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total		\$ -		

80033-14

80033-15



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

## TYPE I SCHOOL TERM BONDS

N/A

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2012	80034-03		XXXXXXXXXX	
		\$ -	\$ -	
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	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2012	80034-09		XXXXXXXXXX	
		\$ -	\$ -	
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	\$		-

## LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
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-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Tax Appeal Refunding Note "C"	\$ 375,000.00	12/28/09	\$ 75,000.00	12/12/13	1.50%	\$ 75,000.00	\$ 1,125.00	12/12/13
2. Bond Anticipation Notes	1,350,000.00	12/14/11	1,350,000.00	12/12/13	1.50%	-	20,250.00	12/12/13
3. Bond Anticipation Notes	1,875,000.00	12/13/12	1,875,000.00	12/12/13	1.50%	-	28,125.00	12/12/13
4.							-	
5.							-	
6.							-	
7.							-	
8.							-	
9.							-	
10.							-	
11.							-	
12.							-	
13.							-	
14.							-	
Total	\$ 3,600,000.00		\$ 3,300,000.00			\$ 75,000.00	\$ 49,500.00	

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

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

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

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

'All notes with an original date of issue of 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

N/A

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.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	\$ -		\$ -			\$ -	\$ -	

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue" 80051-01 80051-02

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 Bergen County Improvement Authority - 2006 Issue 10 Year Lease 40024794	\$ 139,065.10	\$ 42,035.25	\$ 4,785.51
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total	\$ 139,065.10	\$ 42,035.25	\$ 4,785.51
		80051-01	80051-02

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS(GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded				Funded	Unfunded
3074-05 2005 Library HVAC Project	\$ 60.37					\$ 60.37	-
3095-05 2005 General Improvements	101.23					101.23	-
3121-06 2006 General Improvements	8,404.96					8,404.96	-
3137-07 2007 General Improvements	28,028.79					28,028.79	-
3168-08 2008 General Improvements	148,331.20			16,000.00		132,331.20	-
3194-09 2009 General Improvements	68,692.65			9,691.59		59,001.06	-
3190-09 2009 Development of Waterfront Park		334,290.00		333,584.38			705.62
3208-10 2010 General Improvements	2,359.00			344.00		2,015.00	-
3206-10 2010 Kids Spot	39,284.35			2,496.00		36,788.35	-
3215-10 2010 BCIA Lease Various Projects	69,478.16			32,243.10		37,235.06	-
3235-11 2011 General Improvements		1,641,634.39		1,354,043.10			287,591.29
3245-11 2011 BCIA Lease WWI Monument	40,000.00			3,110.73		36,889.27	-
3259-12 Wall Field Improvements			284,217.00			105,648.00	178,569.00
3260-12 2012 General Improvements			1,850,000.00	707,470.62			1,142,529.38
						-	-
	404,740.71	1,975,924.39	2,134,217.00	2,458,983.52	-	446,503.29	1,609,395.29

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.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded				Funded	Unfunded
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total	\$ 404,740.71	\$ 1,975,924.39	\$ 2,134,217.00	\$ 2,458,983.52	\$ -	\$ 446,503.29	\$ 1,609,395.29

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

N/A

		Debit	Credit
Balance January 1, 2012	80030-01	XXXXXXXXXX	
Received from 2012 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2012 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorization:	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2012	80030-05		XXXXXXXXXX
		\$ -	\$ -

\*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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Improvements to Wall Field	\$ 284,217.00	\$ 178,569.00	\$ 105,648.00	\$ 105,648.00
Road Improvements	685,000.00	650,250.00	34,750.00	34,750.00
Improvements to Buildings and Grounds	172,000.00	163,400.00	8,600.00	8,600.00
Park and Playground Improvements	546,700.00	519,365.00	27,335.00	27,335.00
Acquisition of Vehicles	164,000.00	155,800.00	8,200.00	8,200.00
Acquisition of Non-Vehicular Equipment	282,300.00	268,185.00	14,115.00	14,115.00
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total 80032-00	\$ 2,134,217.00	\$ 1,935,569.00	\$ 198,648.00	\$ 198,648.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.



# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	\$ 80.86
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Premium on Sale of Bond Anticipation Notes			17,261.00
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2012	80029-04	17,341.86	XXXXXXXXXX
		\$ 17,341.86	\$ 17,341.86

### BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

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 \$ \_\_\_\_\_

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

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   |    | \$ <u>65,525,477.90</u> |
| 2. Amount of Item 1 Collected in 2012 (*) | \$ | <u>64,721,089.74</u>    |
| 3. Seventy (70) percent of Item 1         | \$ | <u>45,867,834.53</u>    |
- (\*) Including prepayments and overpayments applied.

- B.
- |  |            |                                |
|--|------------|--------------------------------|
| 1. Did any maturities of bonded obligations or notes fall due during the year 2012?<br>Answer YES or NO                        |            | <u>YES</u>                     |
| 2. Have payments been made for all bonded obligations or notes due on or before<br>December 31, 2012?<br><br>Answer YES or NO: | <u>YES</u> | 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   |    | \$ <u>NONE</u>         |
| 2. 4% of 2011 Tax Levy for all purposes:<br>Levy - - \$ <u>63,735,710.59</u> | =  | \$ <u>2,549,428.42</u> |
| 3. Cash Deficit 2012   | \$ | <u>NONE</u>            |
| 4. 4% of 2012 Tax Levy for all purposes:<br>Levy - - \$ <u>65,525,477.90</u> | =  | \$ <u>2,621,019.12</u> |

E.	<u>Unpaid</u>		<u>2011</u>		<u>2012</u>		<u>Total</u>
1. State Taxes	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$ <u>-</u>
2. County Taxes	\$	<u>-</u>	\$	<u>6,806.06</u>	\$	<u>6,806.06</u>	\$ <u>6,806.06</u>
3. Amounts due Special Districts	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$	<u>-</u>	\$	<u>-</u>	\$	<u>-</u>	\$ <u>-</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 details 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 Deposits & 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
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10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
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13.	Local District School Tax-Municipal Open Space Tax
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15.	Count Taxes Payable-Special District Taxes
16.	Reserve 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 2012 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 2012
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 To Calculate Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
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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)
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33.	Debt Service for Notes (Other than Assessment Notes)
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## UTILITIES ONLY - N/A

40.	Instructions
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