

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012 (UNAUDITED)

POPULATION LAST CENSUS 20,482  
 NET VALUATION TAXABLE 2012 \$1,416,666,865.00  
 MUNICODE 1222

**FIVE DOLLAR 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 South Plainfield of South Plainfield County of Middlesex

**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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature:

Name and Title: Robert W. Swisher RMA

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

## REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared 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 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, Glenn Cullen, am the Chief Financial Officer, License # N0612, of the Borough of South Plainfield County: Middlesex 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 Municipal Finance Officer  
 Address: 2480 Plainfield Avenue, South Plainfield, NJ 07080  
 Phone #: (908) 754 - 9000  
 Fax #:

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 analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ South Plainfield \_\_\_\_\_, as of December 31, 2012 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2012 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, 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)

**SUPLEE CLOONEY & COMPANY**

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, NEW JERSEY 07090

(Address)

908-789-9300

(Phone Number)

Certified by me:

This 21st day of January, 2013.

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

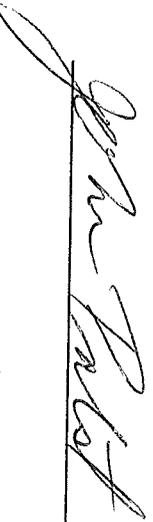
\_\_\_\_\_

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

Printed Name:

JOHN PABST

Signature:



Certificate #:

LICENSE 003429

Date:

1/22/2013

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**

**BY**  
**CHIEF FINANCIAL OFFICER**  
**GROUP #1 - INELIGIBLE**

*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 fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax lien 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 "CAP" waiver per N.J.S.A. 40A: 4-45.ee.
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 South Plainfield

Chief Financial Officer:

Charm F. Cohen

Signature:

[Signature]

Certificate #:

N-0612

Date:

1/22/13

**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

Borough of South Plainfield

Chief Financial Officer:

\_\_\_\_\_

Signature:

\_\_\_\_\_

Certificate #:

\_\_\_\_\_

Date:

\_\_\_\_\_

22-6002312

Fed I.D. #

Borough of South Plainfield

Municipality

Middlesex

County

### Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2012

	(1)	(2)	(3)
Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL \$ _____	\$ 171,050.81	\$ _____	

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)
- None

**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 \$500,000.00 beginning with Fiscal Years ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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

  
\_\_\_\_\_  
Signature of Chief Financial Officer

1/22/13  
\_\_\_\_\_  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

Not Applicable

The following certification is to be used **ONLY** in the event there is **NO** municipally operated utility. If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ 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: \_\_\_\_\_

Title: \_\_\_\_\_

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

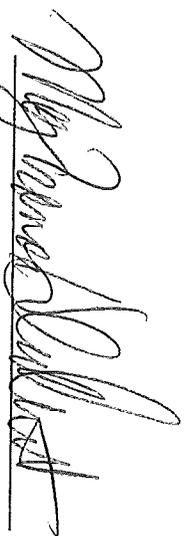
**NOTE:**

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

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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 requirements of N.J.S.A. 54:4-35, was in the amount of \$ 1,399,275,426

  
SIGNATURE OF TAX ASSESSOR

**BOROUGH OF SOUTH PLAINFIELD**

MUNICIPALITY

**MIDDLESEX**

COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
CASH - TREASURER	\$2,771,159.37	
PETTY CASH & CHANGE FUNDS	675.00	
	\$2,771,834.37	
DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS		\$50,840.50
TAXES RECEIVABLE	1,074,928.63	
TAX TITLE LIENS	106,948.05	
REVENUE ACCOUNTS RECEIVABLE	62,427.78	
SALES CONTRACTS RECEIVABLE	319,500.00	
FORECLOSED PROPERTY	4,714,000.00	
INTERFUNDS:		
ASSESSMENT TRUST FUND	12,315.00	
TRUST OTHER: PROFESSIONAL ESCROW	288.70	
TRUST OTHER: PERFORMANCE ESCROW	936.12	
TRUST OTHER: TAX REDEMPTION		1,358.17
TRUST OTHER: TREASURER'S TRUST		952.64
GENERAL CAPITAL FUND		154,940.48
SWIM POOL UTILITY OPERATING FUND		24,977.61
DEFERRED CHARGES - EMERGENCY	325,000.00	
APPROPRIATION RESERVES		975,335.20
ACCOUNTS PAYABLE		249,763.80
PREPAID TAXES		252,446.49
TAX OVERPAYMENTS		20,432.47
RESERVE FOR:		
LOSAP		90,668.44
ACCUMULATED ABSENCE		16,000.00
SUPERSTORM SANDY		52,411.04
		\$1,890,126.84 C
RESERVE FOR RECEIVABLES		6,291,344.28
FUND BALANCE		1,206,707.53
	\$9,388,178.65	\$9,388,178.65

(Do not crowd - add additional sheets)













# Schedule of Trust Fund Deposits and Reserves

Purpose	Amount December 31, 2011 per Audit Report	Increases		Decreases		Balance as at December 31, 2012
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1. State Unemployment	244,988.01	9,913.46	30,127.07	224,774.40		
2. Federal Forfeiture	329.71	5.29		335.00		
3. Law Enforcement	32,495.56	1,921.59	4,800.00	29,617.15		
4. Recreation	65,657.72	145,068.81	141,114.46	69,612.07		
5. Health Benefits	2,239.60	2,889,005.00	2,856,616.47	34,628.13		
6. Professional Escrow	202,623.13	211,608.82	234,298.51	179,933.44		
7. Performance Escrow	1,022,451.10	352,050.63	453,840.50	920,661.23		
8. Affordable Housing	360,868.84	30,457.40	380,400.56	10,925.68		
9. Tax Redemption	113,755.23	1,231,195.34	1,032,579.32	312,371.25		
10. Payroll	106,247.68	14,238,961.39	14,243,702.28	101,506.79		
11. Due State-Marriage & Civil Unions	725.00	3,175.00	3,300.00	600.00		
12. Due State-Construction	15,461.00	53,109.00	54,057.00	14,513.00		
13. POAA	1,150.96	202.00	705.00	647.96		
14. Public Defender Fees	42,966.94	18,469.50	12,151.00	49,285.44		
15. Street Openings	189.50			189.50		
16. Zoning Regulations	(173.68)	1,500.00	1,080.00	246.32		
17. Recycling	37,758.02	8,460.32	4,146.64	42,071.70		
18. Electrical Subcode Inspections	68,714.62	81,063.00	83,067.50	66,710.12		
19. Uniform Fire Safety Act Penalties	6,114.00	3,850.00	683,781.50	9,964.00		
20. Police Outside Overtime	79,429.84	740,978.00	5,618.50	136,626.34		
21. Fire - Off Duty	1,132.00	5,512.50	4,967.33	1,026.00		
22. Fire Protection	62,777.49	14,968.54	26,561.06	72,778.70		
23. Parade Contributions	14,901.52	19,175.00	2,790.40	7,515.46		
24. DARE Donations	11,555.52	200.00	2,790.40	8,965.12		
25. Affordable Housing Contributions	87.00			87.00		
26. Police Found Property	595.24	327.42		922.66		
27. Donations - Weddings	4,050.00	6,000.00	4,350.00	5,700.00		
28. Women Aware Police	7,839.32	1,350.00	2,795.00	6,394.32		
29. Snow Removal	19,788.93	1,500.00		21,288.93		
30. Compensated Abscenses	57,680.08	46,410.11	29,090.19	75,000.00		
31. Self Insurance	80,633.97			80,633.97		
32. Environmental Commission	1,714.32		1,021.20	693.12		
33. Business Directory	301.00			301.00		
34. Tree Purchase Contributions	24,293.28	12,320.00	5,115.00	31,498.28		
35. Donations - Senior Center	17,756.10	42,996.00	43,858.50	16,893.60		
36. Donations - Police Equipment	1,099.77	1,000.00		2,099.77		
37. Donations - Christmas Decorations	230.00			230.00		
38. Donations - LED Sign		500.00		500.00		
39. Donations - Digital Signs		2,925.00		2,925.00		
40. Donations - K-9		500.00		500.00		
41. Zumba Classes		1,347.00		1,347.00		
42. Election Official		29,350.00		29,350.00		
43.						
44.						
45.						
<b>Totals:</b>	<b>\$ 2,710,428.32</b>	<b>\$ 20,207,376.12</b>	<b>\$ 20,376,631.99</b>	<b>\$ 2,541,172.45</b>		

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO  
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Reserve for Maintenance Liens								
Due Current Fund	\$30,974.81			\$12,315.00			\$30,974.81	\$12,315.00
Trust Surplus	285.94							285.94
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Totals	\$31,260.75			\$12,315.00			\$30,974.81	\$12,600.94

\*Show as red figure

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$817,262.95	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$817,262.95
CASH	1,686,057.16	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	12,737,524.79	
UNFUNDED	1,247,262.95	
ACCOUNTS RECEIVABLE:		
GRANTS	186,071.03	
NEIGHBORHOOD PRESERVATION PROGRAM	212,085.00	
COUNTY IMPROVEMENT AUTHORITY	2,360.00	
INTERFUNDS RECEIVABLE	158,115.48	
BONDS PAYABLE		12,696,700.00
LOANS PAYABLE		40,824.79
BOND ANTICIPATION NOTES PAYABLE		430,000.00
VARIOUS RESERVES		85,291.38
DUE 3RD PARTY - SENIOR HOUSING PROJECT		212,085.00
RESERVE FOR CONTRACTS PAYABLE		189,915.35
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,445,930.75
UNFUNDED		525,983.46
CAPITAL IMPROVEMENT FUND		51,558.77
FUND BALANCE		550,186.91
	\$17,045,739.36	\$17,045,739.36
Deferred Charges To Future Taxation - Unfunded	\$1,247,262.95	
Less: Bond Anticipation Notes	430,000.00	
Bonds & Notes Authorized But Not Issued	\$817,262.95	

(Do not crowd - add additional sheets)





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

Grant	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Received	Unappropriated Applied	Canceled		Balance Dec. 31, 2012
Drunk Driving Enforcement Fund		\$27,793.30		\$27,793.30			
Emergency Preparedness	\$249.43						\$249.43
NJ DOT Helen Street	3,902.02						3,902.02
Municipal Alliance	34,199.39	20,224.90	33,224.90				21,199.39
Clean Communities		36,997.88	36,997.88				
COPS More	38,335.33						38,335.33
NJ Economic Development	500.00						500.00
Senior Information Assistance	1,580.55	3,038.00					4,618.55
Safe Housing Grant	3,449.00						3,449.00
Urban Forestry Grant	5,000.00						5,000.00
Hazardous Discharge	1,000.00						1,000.00
NJ Spill Compensation	17,000.00						17,000.00
Safe Kids	1,223.00						1,223.00
Recycling Tonnage Grant		13,154.00	13,154.00				
Click It or Ticket	375.00						375.00
Community Development Block Grant	240.00	25,000.00					25,240.00

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

Grant	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2012
Handicapped Entrances	\$8,968.75					\$8,968.75
Senior Center Improvements	5,445.84					5,445.84
Borough Clock	1.30					1.30
Senior Bus Grant	3,159.00					3,159.00
You Drink, You Drive, You Lose		\$2,850.00		\$2,850.00		
Body Armor Grant		4,589.96		4,589.96		
Senior Title III B Grant		772.00	\$772.00			
Improvements to Municipal Building	1,666.00					1,666.00
ADA Ramps	46,880.55					46,880.55
<b>Total</b>	<b>\$173,175.16</b>	<b>\$134,420.04</b>	<b>\$84,148.78</b>	<b>\$35,233.26</b>		<b>\$188,213.16</b>

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

Grant	Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Municipal Alliance	\$24,038.56	\$25,281.12		\$947.53	\$13,250.00	\$13,973.00		\$23,044.21
Drunk Driving Enforcement Fund	6,545.84	27,793.30			19,954.05	1,264.82		13,120.27
Clean Communities	20,947.63	36,997.88		10,565.00	36,388.98	8,565.00		23,556.53
Friends of the Woods Grant	23.39							23.39
Safe & Secure Communities	30,000.00				20,000.00			10,000.00
Senior Citizens Bus	27.97							27.97
Helen Street Extension	3,902.02			7,409.00		7,409.00		3,902.02
Alcohol Education Rehabilitation	11,621.89			1,680.44	6,156.00	680.44		6,465.89
Body Armor		4,589.96				4,345.00		244.96
Hazardous Discharge Remediation	1,441.84							1,441.84
NJ Spill Compensation	17,000.00							17,000.00
Recycling Program	112,612.90	13,154.00		10,831.50	70,581.78	35,281.84		30,734.78
Safe Housing Grant	7,202.00							7,202.00
Putnam Park Donation	47.62							47.62
Benjamin Foundation	0.11							0.11
Tree Planting Grant	159.65							159.65
Computer Equipment	76.68							76.68

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

Grant	Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Bicycle Grant	\$755.00							\$755.00
Storm Water	8.18							8.18
Helmet Grant	5.30							5.30
Domestic Violence	2,306.25							2,306.25
Dare Program	736.51							736.51
Emergency Preparedness Equipment	271.50							271.50
Senior Information Assistance	7,000.00	\$3,038.00						10,038.00
Safe Kids	233.00							233.00
ADA Compliance Grant	2,925.00			\$597.00		\$597.00		2,925.00
Jr. Police Academy	39.04							39.04
P.A.L. Project	240.00							240.00
Downtown Improvements	315.75							315.75
Senior Citizens Coordinator	2,641.19			19,190.31		19,190.31		2,641.19
Senior Citizens Improvements	24,000.00							24,000.00
Handicapped Entrances	18,768.75							18,768.75
Cultural Arts Grant	1,040.00							1,040.00
Improvements to Municipal Building	1,666.00							1,666.00

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

Grant	Balance Dec. 31, 2011	Transferred from 2012 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
ADA Ramps	\$17,925.48			\$5,367.26	\$23,292.74			
SHTP Senior Citizen Assisted Transportation	7,500.00	\$772.00						\$8,272.00
Community Development			\$25,000.00			\$20,628.50		4,371.50
You Drink, You Drive, You Lose		2,850.00						2,850.00
911 Fire Grant Program	5,000.00				4,720.00			280.00
<b>TOTAL</b>	\$329,025.05	\$114,476.26	\$25,000.00	\$56,588.04	\$194,343.55	\$111,934.91		\$218,810.89

Sheet 11b

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

Grant	Balance Dec. 31, 2011	Transferred to 2012 Budget Appropriations		Received	Applied to Receivable	Transfer To General Capital		Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
SHTP Grant	\$1,322.00			\$7,000.00				\$8,322.00
Alcohol Education Rehabilitation				4,478.93				4,478.93
Senior Title III B Grant				2,316.00				2,316.00
Recycling Program				100,152.31				100,152.31
Drunk Driving Enforcement Fund	27,793.30			3,850.00	\$27,793.30			3,850.00
Safe & Secure Communities	0.11							0.11
You Drink, You Drive, You Lose	2,850.00				2,850.00			
Body Armor	4,589.96			4,965.85	4,589.96			4,965.85
<b>Total</b>	<b>\$36,555.37</b>			<b>\$122,763.09</b>	<b>\$35,233.26</b>			<b>\$124,085.20</b>

## LOCAL DISTRICT SCHOOL TAX \*

	Debit	Credit
Balance December 31, 2012	xxxxxxxx	xxxxxxxx
School Tax Payable #	85001-00	\$596,560.50
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	xxxxxxxx
Levy School Year July 1, 2012 - June 30, 2013	xxxxxxxx	
Levy Calendar 2012	xxxxxxxx	41,945,847.50
Paid	\$42,542,408.00	xxxxxxxx
Balance December 31, 2012	xxxxxxxx	xxxxxxxx
School Tax Payable #	85003-00	xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00	xxxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.		
# Must include unpaid requisitions.		
	\$42,542,408.00	\$42,542,408.00

## MUNICIPAL OPEN SPACE TAX

Not Applicable

	Debit	Credit
Balance December 31, 2011	85045-00	xxxxxxxx
2012 Levy	81105-00	xxxxxxxx
2012 Levy Added	xxxxxxxx	xxxxxxxx
Prior Year Levy Added	xxxxxxxx	xxxxxxxx
Receipts	xxxxxxxx	xxxxxxxx
Expenditures	xxxxxxxx	xxxxxxxx
	xxxxxxxx	xxxxxxxx
Balance December 31, 2012	85046-00	xxxxxxxx

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2011	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031-00	
School Tax Deferred	xxxxxxxxxx	
(Not in excess of 50% of Levy - 2011 - 2012)	85032-00	
Levy School Year July 1, 2012 - June 30, 2013	xxxxxxxxxx	
Levy Year 2012	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033-00	
School Tax Deferred	xxxxxxxxxx	
(Not in excess of 50% of Levy - 2012 - 2013)	85034-00	

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2011	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85041-00	
School Tax Deferred	xxxxxxxxxx	
(Not in excess of 50% of Levy - 2011 - 2012)	85042-00	
Levy School Year July 1, 2012 - June 30, 2013	xxxxxxxxxx	
Levy Year 2012	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85043-00	
School Tax Deferred	xxxxxxxxxx	
(Not in excess of 50% of Levy - 2012 - 2013)	85044-00	

# Must include unpaid requisitions.

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance December 31, 2011	xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01 xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02 xxxxxxxxxx	
2012 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County	80003-03 xxxxxxxxxx	\$12,834,550.91
County Library	80003-04 xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,178,145.09
Due County for Added and Omitted Taxes	80003-05 xxxxxxxxxx	21,555.98
Paid		xxxxxxxxxx
Balance December 31, 2012	\$14,034,251.98	xxxxxxxxxx
County Taxes	xxxxxxxxxx	xxxxxxxxxx
Due County for Added and Omitted Taxes		xxxxxxxxxx
	\$14,034,251.98	\$14,034,251.98

## SPECIAL DISTRICT TAXES

Not Applicable

	Debit	Credit
Balance December 31, 2011	80003-06 xxxxxxxxxx	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)		xxxxxxxxxx
Fire -	81108-00 xxxxxxxxxx	xxxxxxxxxx
Sewer -	81111-00 xxxxxxxxxx	xxxxxxxxxx
Water -	81112-00 xxxxxxxxxx	xxxxxxxxxx
Garbage -	81109-00 xxxxxxxxxx	xxxxxxxxxx
Municipal Open Space -	81105-00 xxxxxxxxxx	xxxxxxxxxx
Municipal Open Space - Added	xxxxxxxxxx	xxxxxxxxxx
Total 2012 Levy	80003-07 xxxxxxxxxx	
Paid		80003-08 xxxxxxxxxx
Balance December 31, 2012	80003-09 xxxxxxxxxx	xxxxxxxxxx

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

## STATE LIBRARY AID

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

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2011	80004-01	xxxxxxxxxx
State Library Aid Received in 2012	80004-02	xxxxxxxxxx
Expended	80004-09	xxxxxxxxxx
Balance December 31, 2012	80004-10	

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

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2011	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)

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2011	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

NOT APPLICABLE

	Debit	Credit
Balance December 31, 2011	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-	\$867,500.00	\$867,500.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated			xxxxxxxx
Adopted Budget		6,517,768.04	\$451,008.91
Added by N. J. S. 40A:4-87: (List on 17a)		25,000.00	xxxxxxxx
Total Miscellaneous Revenue Anticipated	80103-	\$6,542,768.04	\$451,008.91
Receipts from Delinquent Taxes	80104-	885,000.00	(11,886.28)
Amount to be Raised by Taxation:		xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	17,009,733.00	xxxxxxxx
(b) Local Library Tax	80106-	1,310,958.00	xxxxxxxx
Total Amount to be Raised by Taxation	80107-	18,320,691.00	430,871.03
		\$26,615,959.04	\$869,993.66

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	\$73,201,661.51
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax	80109-00	\$41,945,847.50
Municipal Open Space Tax		xxxxxxxx
Regional School Tax	80119-00	xxxxxxxx
Regional High School Tax	80110-00	xxxxxxxx
County Taxes	80111-00	14,012,696.00
Due County for Added and Omitted Taxes	80112-00	21,555.98
Special District Taxes - Fire	80113-00	xxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxx
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx
Balance for Support of Municipal Budget (or)	80116-00	18,751,562.03
* Excess Non-Budget Revenue (see footnote)	80117-00	xxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxx
	\$74,731,661.51	\$74,731,661.51

\* 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	\$26,590,959.04
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	25,000.00
Appropriated for 2012 (Budget Statement Item 9)	80012-03	26,615,959.04
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	325,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	26,940,959.04
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	26,940,959.04
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$24,431,873.15
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,530,000.00
Reserved	80012-10	975,335.20
Total Expenditures	80012-11	26,937,208.35
Unexpended Balances Canceled (see footnote)	80012-12	\$3,750.69

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

### SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

**NOT APPLICABLE**

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			

**RESULTS OF 2012 OPERATION**  
**CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01 xxxxxxxxxx	\$451,008.91
Delinquent Tax Collections	80013-02 xxxxxxxxxx	
	xxxxxxxxxx	
Required Collection of Current Taxes	80013-03 xxxxxxxxxx	430,871.03
Unexpended Balances of 2012 Budget Appropriations	80013-04 xxxxxxxxxx	3,750.69
Miscellaneous Revenue Not Anticipated	81113- xxxxxxxxxx	76,815.43
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114- xxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120- xxxxxxxxxx	
Reserves Canceled	xxxxxxxxxx	23,000.00
Unexpended Balances of 2011 Approp. Reserves	80013-05 xxxxxxxxxx	234,432.00
Prior Years Interfunds Returned in 2012	80013-06 xxxxxxxxxx	20,694.95
Accounts Payable Canceled	xxxxxxxxxx	
Tax Overpayments Canceled	xxxxxxxxxx	
	xxxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance December 31, 2011	80013-07 xxxxxxxxxx	xxxxxxxxxx
Balance December 31, 2012	80013-08 xxxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09 xxxxxxxxxx	xxxxxxxxxx
Delinquent Tax Collections	80013-10 \$11,886.28	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
Required Collection of Current Taxes	80013-11 xxxxxxxxxx	xxxxxxxxxx
Interfund Advances Originating in 2012	80013-12 xxxxxxxxxx	xxxxxxxxxx
Accounts Receivable Canceled	xxxxxxxxxx	xxxxxxxxxx
Refund of Prior Year Revenue	33,323.34	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13 xxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14 1,195,363.39	xxxxxxxxxx
	\$1,240,573.01	\$1,240,573.01



**SURPLUS - CURRENT FUND  
YEAR 2012**

	Debit	Credit
1. Balance December 31, 2011	80014-01 xxxxxxxxxx	\$878,844.14
2.	xxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02 xxxxxxxxxx	1,195,363.39
4. Amount Appropriated in the 2012 Budget - Cash	80014-03 \$867,500.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget - with Prior Writ-		
5. ten Consent of Director of Local Government Services	80014-04	xxxxxxxxxx
6.		xxxxxxxxxx
7. Balance December 31, 2012	80014-05 1,206,707.53	xxxxxxxxxx
	\$2,074,207.53	\$2,074,207.53

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

Cash	80014-06	\$2,774,834.37
Investments	80014-07	
Sub-Total		\$2,774,834.37
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,890,126.84
Cash Surplus	80014-09	\$884,707.53
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	\$325,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	325,000.00
	80014-15	\$1,206,707.53

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 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.

### CURRENT TAXES - 2012 LEVY

1. Amount of Levy as per Duplicate (Analysis) or (Abstract of Ratables)	82101-00	\$	74,290,010.40
2. Amount of Levy Special District Taxes	82113-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82102-00	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82103-00	\$	
	82104-00	\$	146,390.41
5a. Subtotal 2012 Levy		\$	74,436,400.81
5b. Reductions due to tax appeals**		\$	
5c. Total 2012 Levy	82106-00	\$	74,436,400.81
6. Transferred to Tax Title Liens	82107-00	\$	4,855.94
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	165,991.30
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2011	82121-00	\$	319,372.09
	In 2012 *		
	82122-00	\$	72,622,785.80
State's Share of REAP		\$	
State's Share of 2012 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	259,503.62
Total to Line 14	82111-00	\$	73,201,661.51
11. Total Credits		\$	73,372,508.75
12. Amount Outstanding December 31, 2012	83120-00	\$	1,063,892.06
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5) is		98.34%	%
		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	\$	73,201,661.51
Less: Reserve for Tax Appeals Pending	\$	
State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	73,201,661.51

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 / \$1,500,000.00, or .699985. Then 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 RS 54:48-1 et seq approved by resolution governing body prior to introduction of municipal budget.

# 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. 1998

**NOT APPLICABLE**

**(1) Utilizing Accelerated Tax Sale**

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 Accelerated Tax Levy Sale**

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

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

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

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

Percentage of Collection Excluding Accelerated Tax Levy 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 December 31, 2011	xxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxx	\$58,380.41
2. Sr. Citizens Deductions Per Tax Billings	\$53,250.00	xxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	203,500.00	xxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	4,500.00	xxxxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxxx	1,746.38
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxxxx	251,963.71
10.		
11.		
12. Balance December 31, 2012	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxx	
Due To State of New Jersey	50,840.50	xxxxxxxxxxxx
	\$312,090.50	\$312,090.50

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

Line 2	53,250.00
Line 3	203,500.00
Line 4	4,500.00
Line 5	
Sub-Total	261,250.00
Less: Line 7	1,746.38
To Item 10, Sheet 22	259,503.62

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

	Debit	Credit
Balance December 31, 2011	xxxxxxxx	
Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxx	
2012 Budget Appropriation		\$194,670.02
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)	\$194,670.02	xxxxxxxx
		xxxxxxxx
Balance December 31, 2012		xxxxxxxx
Taxes Pending Appeals *	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	xxxxxxxx
	\$194,670.02	\$194,670.02

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012.

*Kimberly Cultrera*  
Signature of Tax Collector

07-1544 License #      12/24/13 Date

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

		YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-		xxxxxxxxxx
2. Local District School Tax - School Budget	80016- 80017-		\$41,945,847.50 xxxxxxxxxx
3. Vocational School Tax - Actual Estimate *	80024-05		xxxxxxxxxx
4. Regional School District Tax - Actual Estimate *	80018- 80019-		xxxxxxxxxx
5. Regional High School Tax - School Budget Actual Estimate *	80020- 80021- 80022-		xxxxxxxxxx 14,012,696.00 xxxxxxxxxx
6. County Tax Actual Estimate *	80023-		xxxxxxxxxx
7. Special District/ Open Space Taxes Estimate *	80024-01 80024-02 80024-03		
8. Total General Appropriations & Other Taxes 9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-04 80024-05		
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-05		
11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13; Sheet 22)	80024-05		
Analysis of Item 11: Local District School Tax (Amount Shown on Line 2 Above)			
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)			
Special District Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (see Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget	80024-07		

\* May not be stated in an amount less than "actual" Tax of 2012.

\*\* Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Note:  
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

**ACCELERATED TAX SALE - CHAPTER 99**

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

NOT APPLICABLE

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:  
 Amount Realized in Prior Year for  
 Receipts from Delinquent Taxes\*  
 (sheet 26, Item 10) \$ \_\_\_\_\_

\* NOTE: If accelerated tax sale was conducted in 2012, utilize proceeds from the December accelerated tax sale instead of entire amount realized for Receipts from Delinquent Taxes.

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(I) 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, December 31, 2011	\$1,000,936.70	xxxxxxx
A. Taxes	83102-00      \$898,844.59	xxxxxxx
B. Tax Title Liens	83103-00      102,092.11	xxxxxxx
2. Canceled:	xxxxxxx	xxxxxxxxxxx
A. Taxes	83105-00	xxxxxxx
B. Tax Title Liens	83106-00	xxxxxxx
3. Transferred to Foreclosed Tax Title Liens:	xxxxxxx	xxxxxxx
A. Taxes	83108-00	xxxxxxx
B. Tax Title Liens	83109-00	xxxxxxx
4. Added Taxes	83110-00	xxxxxxx
5. Added Tax Title Liens	83111-00	xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:	xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens	83104-00	xxxxxxx
B. Tax Title Liens-Transfers from Taxes	83107-00	(1)
7. Balance Before Cash Payments	xxxxxxx	\$986,242.40
8. Totals	\$1,000,936.70	\$1,000,936.70
9. Balance Brought Down	\$986,242.40	xxxxxxx
10. Collected:	xxxxxxx	\$873,113.72
A. Taxes	83116-00      \$873,113.72	xxxxxxx
B. Tax Title Liens	83117-00	xxxxxxx
11. Interest and Costs - 2012 Tax Sale	83118-00	xxxxxxx
12. 2012 Taxes Transferred to Liens	83119-00	4,855.94
13. 2012 Taxes	83123-00	1,063,892.06
14. Balance December 31, 2012	xxxxxxx	1,181,876.68
A. Taxes	83121-00      \$1,074,928.63	xxxxxxx
B. Tax Title Liens	83122-00      106,948.05	xxxxxxx
15. Totals	\$2,054,990.40	\$2,054,990.40

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

17. Item No. 14 multiplied by percentage shown above is  and represents the maximum amount that may be anticipated in 2012.

(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, December 31, 2011	84101-00 \$4,714,000.00	xxxxxxx
2. Foreclosed or Deeded in 2012	xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00	xxxxxxx
4. Taxes Receivable	84104-00	xxxxxxx
5A.	84102-00	xxxxxxx
5B.	84105-00	xxxxxxx
6. Adjustment to Assessed Valuation	84106-00	xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx
8. Sales	xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx
10. Contract	84110-00	xxxxxxx
11. Mortgage	84111-00	xxxxxxx
12. Loss on Sales	84112-00	xxxxxxx
13. Gain on Sales	84113-00	xxxxxxx
14. Balance December 31, 2012	84114-00 \$4,714,000.00	\$4,714,000.00

**CONTRACT SALES**

	Debit	Credit
15. Balance December 31, 2011	84115-00 \$319,500.00	xxxxxxx
16. 2012 Sales from Foreclosed Property	84116-00	xxxxxxx
17. Collected *	84117-00	xxxxxxx
18.	84118-00	xxxxxxx
19. Balance December 31, 2012	84119-00 \$319,500.00	\$319,500.00

**MORTGAGE SALES**

NOT APPLICABLE

	Debit	Credit
20. Balance December 31, 2011	84120-00	xxxxxxx
21. 2012 Sales from Foreclosed Property	84121-00	xxxxxxx
22. Collected *	84122-00	xxxxxxx
23.	84123-00	xxxxxxx
24. Balance December 31, 2012	84124-00	xxxxxxx

Analysis of Sale of Property:

\* Total Cash Collected in 2012

84125-00

Realized in 2012 Budget

To Results of Operations (Sheet 19)

\_\_\_\_\_

**DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorizations - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**NOT APPLICABLE**

**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**

	Date	Purpose	Amount
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

**NOT APPLICABLE**

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On Account of	Date Entered	Amount	Appropriated For In Budget of 2013
1.	_____	_____	_____	\$ _____	\$ _____
2.	_____	_____	_____	\$ _____	\$ _____
3.	_____	_____	_____	\$ _____	\$ _____



NOT APPLICABLE

N.J.S. 40A:4-55.1, ET SEQ.,  
 N.J.S. 40A:4-55.13, ET SEQ.,

SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
 SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
Totals							

Sheet 30

80027-00                      80028-00

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

NOT APPLICABLE

**TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2013 Debt Service
Outstanding, December 31, 2011	80034-01 xxxxxxxx		
Paid	80034-03 xxxxxxxx	xxxxxxxx	
Outstanding, December 31, 2012	80033-04 xxxxxxxx		
2013 Bond Maturities - Term Bonds	80034-04		\$
2013 Interest on Bonds*	80034-05		\$

NOT APPLICABLE

**TYPE I SCHOOL SERIAL BONDS**

Outstanding, December 31, 2011	80034-06 xxxxxxxx		
Issued	80034-07 xxxxxxxx		
Paid	80034-08 xxxxxxxx	xxxxxxxx	
Outstanding, December 31, 2012	80034-09 xxxxxxxx		
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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
Total	80035-			

NOT APPLICABLE

**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.		\$	