

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2012			484,458.24	xxxxxxxxxx
A. Taxes	83102-00	397,322.38	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00	87,135.86	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxxxxx	
3. Transferred to Foreclosed Tax title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxx	
4. Added Taxes			1,679.04	xxxxxxxxxx
5. Added Tax Title Liens				xxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxx	4,627.20
B. Tax Title Liens - Transfers from Taxes		83107-00	4,627.20	xxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxx	486,137.28
8. Totals			490,764.48	490,764.48
9. Balance Brought Down			486,137.28	xxxxxxxxxx
10. Collected:			xxxxxxxxxx	441,487.54
A. Taxes	83116-00	390,911.55	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00	50,575.99	xxxxxxxxxx	xxxxxxxxxx
11. Interest and Costs - 2012 Tax Sale			640.82	xxxxxxxxxx
12. 2012 Taxes Transferred to Liens			11,896.09	xxxxxxxxxx
13. 2012 Taxes			301,545.62	xxxxxxxxxx
14. Balance December 31, 2012			xxxxxxxxxx	358,732.27
A. Taxes	83121-00	305,008.29	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00	53,723.98	xxxxxxxxxx	xxxxxxxxxx
15. Totals			800,219.81	800,219.81

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 90.82%

17. Item No. 14 multiplied by percentage shown above is \$325,784.16 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	173,200.00	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	173,200.00
		173,200.00	173,200.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2012	84115-00	0.00	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	0.00
		0.00	0.00

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2012	84120-00	0.00	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	0.00
		0.00	0.00

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.)

<u>Caused By</u>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
1. Emergency Authorization- Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations- Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Overexpenditure of Appropriations</u>	\$ _____	<b>NONE</b>	\$ _____	\$ _____
4. <u>Expenditures without an Appropriation</u>	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	<b>NONE</b>	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	<b>NONE</b>	\$ _____	_____
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

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	
				NONE			
	Totals	0.00	0.00	0.00	0.00	0.00	0.00
				80027-00	80028-00		

Sheet 30

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. 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  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxx	2,101,000.00	
Issued	80033-02			
Paid	80033-03	481,000.00	xxxxxxxxxx	
Outstanding, Dec. 31, 2012	80033-04	1,620,000.00	xxxxxxxxxx	
		2,101,000.00	2,101,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 500,000.00
2013 Interest on Bonds*		80033-06	\$ 74,225.00	

**ASSESSMENT SERIAL BONDS**

Outstanding Jan. 1, 2012	80033-07	xxxxxxxxxx	0.00	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, Dec. 31, 2012	80033-10	0.00	xxxxxxxxxx	
		0.00	0.00	
2013 Bond Maturities - Assessment Bonds			80033-11	\$
2013 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 74,225.00

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		None		
Total	\$0.00	\$0.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
MUNICIPAL GREEN ACRES LOAN**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxx	64,662.99	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	8,074.39	xxxxxxxxxx	
Outstanding, Dec. 31, 2012	80033-04	56,588.60	xxxxxxxxxx	
		64,662.99	64,662.99	
2013 Loan Maturities			80033-05	\$ 8,236.88
2013 Interest on Loan			80033-06	\$ 1,090.80
Total 2013 Debt Service for Green Acres Loan			80033-13	\$ 9,327.68

**BURLINGTON COUNTY BRIDGE COMMISSION LOAN**

Outstanding Jan. 1, 2012	80033-07	xxxxxxxxxx	36,000.00	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09	36,000.00	xxxxxxxxxx	
Outstanding, Dec. 31, 2012	80033-10	0.00	xxxxxxxxxx	
		36,000.00	36,000.00	
2013 Loan Maturities			80033-11	\$
2013 Interest on Loans			80033-12	\$
Total 2013 Debt Service for EDA Loan			80033-13	\$ 0.00

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		None		
Total	\$0.00	\$0.00		

80033-14                      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2013 Debt Service
Outstanding Jan. 1, 2012	80034-01	xxxxxxxxxx	0.00	
Paid	80034-02		xxxxxxxxxx	
Outstanding, Dec. 31, 2012	80034-03	0.00	xxxxxxxxxx	
		0.00	0.00	
2013 Bond Maturities - Term Bonds	80034-04			\$ 0.00
2013 Interest on Bonds*	80034-05		\$ 0.00	

**TYPE I SCHOOL SERIAL BOND**

Outstanding Jan. 1, 2012	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding, Dec. 31, 2012	80034-09		xxxxxxxxxx	
		0.00	0.00	
2013 Interest on Bonds*	80034-10		\$	
2013 Bond Maturities - Serial Bonds			80034-11	\$ 0.00
Total "Interest on Bonds - Type I SchoolDebt Service" (*Items)			80034-12	\$ 0.00

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity 01	Amount Issued - 02	Date of Issue	Interest Rate
		<b>NONE</b>		
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-	\$ 275,000.00	\$ 4,125.00
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.									
2.	Ord 2007-18 & 2012-17 Multi-Purpose	12/20/2007	910,000.00	12/11/2013	1.25%	200,000.00	11,375.00	12/11/2013	
3.	Ord 2007-10 Impv't to Legion Park	12/20/2007	459,000.00	12/11/2013	1.25%	83,000.00	5,737.50	12/11/2013	
4.	Ord 2012-18 Multi-Purpose	12/13/2011	164,000.00	12/11/2013	1.25%	10,000.00	2,050.00	12/11/2013	
5.	Ord 2009-12 Multi-Purpose	12/12/2012	160,000.00	12/11/2013	1.25%	5,000.00	2,000.00	12/11/2013	
6.									
7.	Ord 2008-10 Multi-Purpose	6/11/2009	5,958,000.00	5/8/2013	1.25%	300,000.00	74,475.00	5/8/2013	
8.	Ord 2009-27 Multi-Purpose	6/7/2011	943,900.00	5/8/2013	1.25%	10,000.00	11,798.75	5/8/2013	
9.	Ord 2012-16 Multi-Purpose	9/12/2012	242,000.00	5/8/2013	1.50%	5,000.00	2,722.50	5/8/2013	
10.									
12.									
13.									
14.									
<b>Total</b>						<b>10,132,675.00</b>	<b>8,836,900.00</b>	<b>613,000.00</b>	<b>110,158.75</b>

Sheet 33

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 1 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

Sheet 34

	Title or Purpose of Issue	Original Amount Issue	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.				NONE					
6.									
7.									
8.									
9.									
10.									
12.									
13.									
14.									
	Total								

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
 \*\* Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

80051-01      80051-02

**(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	
Leases approved by LFB prior to July 1, 2007						
1.						
2.						
3.						
4.	NONE					
5.						
6.						
Leases approved by LFB after July 1, 2007						
1.						
2.						
3.						
4.						
5.						
6.						
Total						

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code number.</small>	Balance - January 1, 2012		2012 Authorizations	Prior Year Encumbrances	2012 Disbursed	2012 Encumbrances Payable	Rallocated	Balance - December 31, 2012	
	Funded	Unfunded						Funded	Unfunded
Ord. 2004-03									
Purchase of Land	84,673.52						(84,673.52)		
Ord. 2005-13 Multi-purpose:									
Purchase of Fire four wheel drive truck	2,902.57				2,902.57				
Ord. 2006-18									
Purchase of Land	220.00	47,500.00						220.00	47,500.00
Acq of Fire Dept. Equipment		203.44							203.44
Renovations to Court room		6,830.02							6,830.02
Acq of Siren	400.00	7,600.00			8,000.00				
Ord. 2007-10									
Improvement to Legion Park		45,640.29		1,563.50	19,583.75	9,143.25			18,476.79
Totals - Forward	88,196.09	107,773.75	0.00	1,563.50	30,486.32	9,143.25	(84,673.52)	220.00	73,010.25

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code number.</small>	Balance - January 1, 2012		2012 Authorizations	Prior Year Encumbrances	Expended	Encumbrances Payable	Rallocated	Balance - December 31, 2012	
	Funded	Unfunded						Funded	Unfunded
Forward	88,196.09	107,773.75	0.00	1,563.50	30,486.32	9,143.25	(84,673.52)	220.00	73,010.25
Ord. 2008-10 Multi-purpose:									
Construction of Community Center		4,612.87			4,166.25				446.62
Improvement to Legion Park		78,888.64					(78,888.64)		
Acq of Road Dept. Equipment		29,662.10		80,817.00	104,943.58				5,535.52
Acq of Police Dept. Equipment	439.72	380.00						439.72	380.00
Acq of Fire Dept Equipment		34,895.04			11,547.49	1,123.75			22,223.80
Road Program				84,145.11	76,077.36				8,067.75
Ord. 2009-27 Multi-purpose:									
Improvements to HVAC	12,573.08	712,500.00			99,190.86	527,354.11			98,528.11
Acq of Police Dept. Equipment	990.00	35,910.00			35,893.20			990.00	16.80
Road Program				268,069.74	264,131.10				3,938.64
Improvements to Municipal Building		98,752.78		500.00	41,072.35	477.75			57,702.68
Ord. 2010-12									
Acquisition of Time Clocks & Software	138.45				138.45				
<b>Totals</b>	<b>102,337.34</b>	<b>1,103,375.18</b>	<b>0.00</b>	<b>435,095.35</b>	<b>667,646.96</b>	<b>538,098.86</b>	<b>(163,562.16)</b>	<b>1,649.72</b>	<b>269,850.17</b>

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code number.</small>	Balance - January 1, 2012		2012 Authorizations	Prior Year Encumbrances	Expended	Encumbrances Payable	Rallocated	Balance - December 31, 2012	
	Funded	Unfunded						Funded	Unfunded
Forward	102,337.34	1,103,375.18	0.00	435,095.35	667,646.96	538,098.86	(163,562.16)	1,649.72	269,850.17
Ord. 2011-18 Multi-purpose:									
Road Program		28,325.30		234,002.20	142,097.39	63,862.92			56,367.19
Acq of Police Dept. Equipment	2,375.00	45,125.00						2,375.00	45,125.00
Acq of Data Processing Equipment		6,160.00			4,945.30				1,214.70
Various Infrastructure & handicapped impv'ts		144,187.50		350,950.00	424,212.39	1,852.99			69,072.12
Ord. 2011-17									
Const of Police Storage Unit		36,093.81		1,400.00	20,042.69	3,230.00			14,221.12
Ord. 2012-16 Multi-purpose:									
Acq of 4 Wheel Drive Vehicle					78,710.39	51,566.00	131,000.00	723.61	
Improvements to Community Center			114,000.00		98,666.41	4,442.19	6,000.00		16,891.40
Improvements to Borough Hall			128,000.00		5,937.04		7,000.00	1,062.96	128,000.00
Road Program			355,437.84		550.00		19,562.16	19,013.00	355,437.00
Ord. 2012-24									
Acq of Computer Software			8,500.00					8,500.00	0.00
<b>Totals</b>	<b>104,712.34</b>	<b>1,363,266.79</b>	<b>605,937.84</b>	<b>1,021,447.55</b>	<b>1,442,808.57</b>	<b>663,052.96</b>	<b>0.00</b>	<b>33,324.29</b>	<b>956,178.70</b>

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2012	80030-01	xxxxxxxxxx	0.00
Received from 2012 Budget Appropriation*	80030-02	xxxxxxxxxx	
Received from 2012 Emergency Appropriation*	80030-03	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2012	80030-05	0.00	xxxxxxxxxx
		0.00	0.00

\*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
Ord 2012-16 Multipurpose	761,000.00	597,437.00	163,563.00	163,563.00
Ord 2012-24 Acq of Computer Software	8,500.00	0.00	8,500.00	8,500.00
<b>Total</b>	<b>769,500.00</b>	<b>597,437.00</b>	<b>172,063.00</b>	<b>172,063.00</b>

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	16,732.79
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Reserve for flood recovery costs canceled			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2012	80029-04	16,732.79	xxxxxxxxxx
		16,732.79	16,732.79

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012	\$		N	
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)	\$		O	
3. Amount of Bonds Issued Under Item 1 Maturing in 2013	\$		N	
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement	\$		E	
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 hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2012 appropriation column.

MUNICIPALITIES ONLY

**IMPORTANT!!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

- A.
- 1. Total Tax Levy for the Year 2012 was \$ 15,718,683.59
  - 2. Amount of Item 1 Collected in 2012 (\*) \$ 15,362,056.24
  - 3. Seventy (70) percent of Item 1 \$ 11,003,078.51

(\*) Including prepayments and overpayments applied.

- B.
- 1. Did any maturities of bonded obligations or notes fall due during the year 2012?  
 Answer YES or NO Yes
  - 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012?  
 Answer YES or NO: Yes If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

- C. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: No

- D.
- 1. Cash Deficit 2011 \$ N
  - 2. 4% of 2011 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ = \$ O
  - 3. Cash Deficit 2012 \$ N
  - 4. 4% of 2012 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ = \$ E

E. Unpaid	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>1,462.23</u>	\$ <u>1,462.23</u>
3. Amount due Special Districts Business Improvement Dist	\$ _____	\$ _____	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>4,063,515.00</u>	\$ <u>4,063,515.00</u>

**SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2012, please observe instructions of Sheet 2.







# ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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	Operating Budget					
Assessment Serial Bond Issues:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>NOT APPLICABLE</b>								
Assessment Bond Anticipation Note Issues:	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

Sheet 57

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	135,186.01	135,186.01	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Sewer Service Charges	1,500,000.00	1,451,609.95	(48,390.05)
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Subtotal	1,635,186.01	1,586,795.96	(48,390.05)
Deficit (General Budget)** _____ 07			
_____ 08	1,635,186.01	1,586,795.96	(48,390.05)

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxx
Adopted Budget	1,635,186.01
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,635,186.01</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,635,186.01</b>
Deduct Expenditures:	
Paid or Charged	1,461,988.53
Reserved	96,760.47
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>1,558,749.00</b>
<b>Unexpended Balance Canceled (See Footnote)</b>	<b>76,437.01</b>

**FOOTNOTES:-RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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



## RESULTS OF 2012 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	76,437.01
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	16,444.25
Unexpended Balances of 2011 Appropriation Reserves*	xxxxxxxxxx	196,578.68
Sewer Rent Overpayments Canceled		1,822.70
Deficit in Anticipated Revenue	48,390.05	xxxxxxxxxx
Prior Year Sewer Rents Refunded		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	242,892.59	xxxxxxxxxx
	291,282.64	291,282.64

\*See restriction in amount on Sheet 59, SECTION 2

### OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	489,678.80
Excess in Results of 2012 Operations	xxxxxxxxxx	242,892.59
Amount Appropriated in 2012 Budget - Cash	135,186.01	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2012	597,385.38	xxxxxxxxxx
	732,571.39	732,571.39

### ANALYSIS OF BALANCE DECEMBER 31, 2012

(FROM SEWER UTILITY - TRIAL BALANCE)

Cash		764,392.56
Investments		
Interfund Accounts Receivable		878.51
Subtotal		765,271.07
Deduct Cash Liabilities Marked with "C" on Trial Balance		167,885.69
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		597,385.38
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		0.00
		597,385.38

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.

\* In the case of a "Deficit in Operating Surplus Cash",  
'other Assets' would be also pledged to cash liabilities.

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$ <u>151,042.80</u>
Increased by:		
Sewer Rents Levied		\$ <u>1,477,407.68</u>
Decreased by:		
Collections	\$ <u>1,435,779.32</u>	
Prepaid Sewer Rents Applied	\$ <u>12,883.57</u>	
Subtotal	\$ <u>1,448,662.89</u>	
Canceled	\$ _____	
Transfer to Sewer Liens	\$ <u>1,000.00</u>	
		\$ <u>1,449,662.89</u>
Balance December 31, 2012		\$ <u>178,787.59</u>

## SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2011		\$ <u>7,595.16</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>1,000.00</u>	
Penalties and Costs	\$ _____	
Other - Adjustment for beginning balance	\$ _____	
		\$ <u>1,000.00</u>
Decreased by:		
Collections	\$ <u>2,947.06</u>	
Other	\$ _____	
		\$ <u>2,947.06</u>
Balance December 31, 2012		\$ <u>5,648.10</u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
SEWER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

<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-*	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ <b>NONE</b>	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	<b>NONE</b>	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	<b>NONE</b>	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

## SEWER UTILITY

## LOANS

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx	0.00	
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012	0.00	xxxxxxxxxx	
	0.00	0.00	
2013 Loan Maturities			0.00
2013 Interest on Loans*		0.00	

## SEWER UTILITY

## LOANS

Outstanding January 1, 2012	xxxxxxxxxx	0.00	
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012	0.00	xxxxxxxxxx	
	0.00	0.00	
2013 Loan Maturities			0.00
2013 Interest on Loans*		0.00	

### INTEREST ON LOANS - SEWER UTILITY BUDGET

2013 Interest on Loans (Items)	0.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)		
Subtotal	0.00	
Add: Interest to be Accrued as of 12/31/2013		
Required Appropriation 2013		0.00

### LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

## SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx	0.00	
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012	0.00	xxxxxxxxxx	
	0.00	0.00	
2013 Bond Maturities - Assessment Bonds			0.00
2013 Interest on Bonds*		0.00	

## SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2012	xxxxxxxxxx	1,250,000.00	
Issued	xxxxxxxxxx		
Paid	290,000.00	xxxxxxxxxx	
Outstanding December 31, 2012	960,000.00	xxxxxxxxxx	
	1,250,000.00	1,250,000.00	
2013 Bond Maturities - Capital Bonds			120,000.00
2013 Interest on Bonds*		39,870.00	

## INTEREST ON BONDS - SEWER UTILITY BUDGET

2013 Interest on Bonds (*Items)	39,870.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	3,300.00	
Subtotal	36,570.00	
Add: Interest to be Accrued as of 12/31/2013	3,300.00	
Required Appropriation 2013		39,870.00

## LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		NONE		

## DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY 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	
						For Principal	For Interest **
1.							
2.	Ord. 2007-07 Improvements to Sewer	12/19/2007	\$250,000.00	12/11/2013	1.25%	\$50,000.00	\$3,125.00
3.	Ord. 2012-15 Purchase of Equipment	9/12/2012	\$300,000.00	9/11/2013	1.50%		\$4,500.00
4.							
5.							
6.							
7.							
8.							
9.							
10.			\$800,000.00			\$50,000.00	\$7,625.00

Sheet 64

Important: If there is more than one utility in the municipality, identify each note.

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.

\*See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted.

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2013 Interest on Notes	7,625.00
Less: Interest Accrued to 12/31/2012 (Trial Balance)	1,539.93
Subtotal	6,085.07
Add: Interest to be Accrued as of 12/31/2013	2,500.00
Required Appropriation - 2013	8,585.07

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.	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 **	
				NONE					

Sheet 65

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: \* See Sheet 33 for clarification of "Original Date of Issue".  
 Utility Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.  
 \*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding December 31, 2012		2013 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.		<b>NOT APPLICABLE</b>				
8.						
9.						
10.						
11.						
12.						
13.						
14.						
<b>Total</b>						

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code number.</small>	Balance - January 1, 2012		2012 Authorizations	Current Year Encumbrances	Expended	Canceled	Balance - December 31, 2012		
	Funded	Unfunded					Funded	Unfunded	
Ord 2007-07									
Improvements to Sewer System		19,979.74						19,979.74	
Ord 2012-15 Purchase of Equipment			300,000.00		176,205.00			123,795.00	
<b>Totals</b>	70000-	0.00	19,979.74	300,000.00	0.00	176,205.00	0.00	0.00	143,774.74

Sheet 66

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

## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	30,000.00
Received from 2012 Budget Appropriation*	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	30,000.00	xxxxxxxxxx
	30,000.00	30,000.00

## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	0.00
Received from 2012 Budget Appropriation*	xxxxxxxxxx	
Received from 2012 Emergency Appropriation*	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	0.00	xxxxxxxxxx
	0.00	0.00

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

**UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2012**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Total	0.00	0.00	0.00	0.00

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2012**

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	43,526.39
Premium of Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Prior Year reimbursements		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxx
Balance December 31, 2012	43,526.39	xxxxxxxxxx
	43,526.39	43,526.39