

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

LCY

POPULATION LAST CENSUS: 27,644
NET VALUATION TAXABLE 2012: \$4,300,994,167
MUNICODE: 1512
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.

Township of Lacey, County of Ocean

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, 63 to 65a and A63 to A65a (if applicable) are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

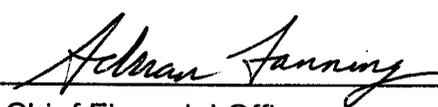
Name: 
Title: Registered Municipal Accountant

(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 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 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, Adrian Fanning, am the Chief Financial Officer, License #N-0209, of the Township of Lacey, County of Ocean 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: 818 Lacey Road, Forked River, NJ 08731
Phone Number: 609-693-1100
Fax Number: 609-971-7029
email address: afanning@laceytownship.org

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:

LCY

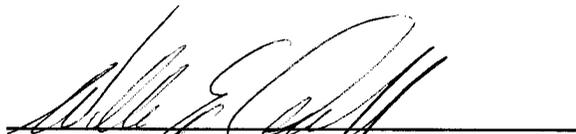
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

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 Township of Lacey 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:

NONE



William E. Antonides, Jr.
Registered Municipal Accountant
William E. Antonides and Company
P.O. Box 1137
Wall, NJ 07719
Phone Number: 732-681-0980
Fax Number: 732-681-4033

Certified by me

This 27th day of February, 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 fiscal year 2012 as required under N.J.A.C. 5:23-4.17.

Printed name: FRANK CRANDALL

Signature: Frank Crandall

Certificate #: 002814

Date: FEB 28, 2013

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation of levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2013.

The undersigned certifies that this municipality has complied in full in meeting ALL of the 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: Township of Lacey
 Chief Financial Officer: Adrian Fanning
 Signature: 
 Certificate Number: N-0209
 Date: 2/27/2013

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: Township of Lacey
 Chief Financial Officer: Adrian Fanning
 Signature: _____
 Certificate Number: N-0209
 Date: _____

21-6006469

Federal ID #

Township of Lacey

Municipality

Ocean

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: December 31, 2012

	(1) Federal Programs Expended (Administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>27,580.56</u>	\$ <u>265,522.09</u>	\$ _____

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

_____ Single Audit

_____ Program Specific Audits

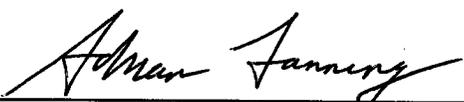
 X Financial Statement Audit Performed in Accordance
with Government Auditing Standards (Yellow Book)

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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending after December 31, 2003. 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 agencies. **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

2/27/2013
Date

IMPORTANT!

LCY

READ INSTRUCTIONS

INSTRUCTION

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 Township of Lacey, County of Ocean 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: Registered Municipal Accountant

(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.

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 \$ 4,271,828,151



SIGNATURE OF TAX ASSESSOR

Township of Lacey
MUNICIPALITY

Ocean
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	6,843,164.69	
Change Fund	1,300.00	
Due from State, Chapter 20, P.L. 1971	19,816.09	
Due from State, Sale of Municipal Asset		
	6,864,280.78	
Receivables with Offsetting Reserves:		
Taxes Receivable	605,937.17	
Tax Title Liens	133,337.87	
Foreclosed Property	3,177,580.00	
Delinquent Penalties		
Interfunds:		
Other Trust Fund	55,859.75	
Assessment Trust Fund	176,249.04	
General Capital Fund	99,969.97	
	4,248,933.80	
Special Emergency Authorization	1,000,000.00	
Emergency Authorization		
Deferred School Taxes	20,597,054.00	20,597,054.00
Cash Liabilities:		
Interfunds:		
Grant Fund		71,469.31
General Capital Fund		
Accounts Payable		50,875.54
Appropriation Reserves		1,269,309.88
Reserve for Encumbrances		429,247.63
School Taxes Payable		251,755.00
County Taxes Payable		42,346.70
Tax Overpayments		26,573.02
Prepaid Taxes		489,168.17
Due to State for Fees Collected		8,813.00
Reserve for Hurricane Sandy		165,195.87
Reserve for Revaluation		21,397.00

(Do not crowd - add additional sheets)

POST CLOSING

LCY

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
ASSESSMENT TRUST FUND		
Assessments Receivable	3,998.26	
Amount to be Raised by Taxation	85,079.99	
Interfunds:		
Other Trust Fund	102,170.79	
Current Fund		176,249.04
Bond Anticipation Note		
Reserve for Assessments and Liens		15,000.00
	191,249.04	191,249.04
ANIMAL CONTROL TRUST FUND		
Cash and Cash Equivalents	3,083.16	
Interfund - Current Fund		
Due from State of NJ		70.20
Reserve for Expenditures		3,012.96
	3,083.16	3,083.16
OTHER TRUST FUND		
Cash and Cash Equivalents	1,338,157.27	
Interfunds:		
Current Fund		55,859.75
Payroll	438.41	
Assessment Trust Fund		102,170.79
Trust Fund Reserves		1,180,565.14
	1,338,595.68	1,338,595.68

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2011	(1) \$	18,138.40
	x	<u>25%</u>
	(2) \$	4,534.60
Municipal Public Defender Trust Cash Balance December 31, 2012	(3) \$	4,323.45

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, NJ 08625)

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Adrian Fanning

Signature: 

Certificate Number: N-0209

Date: 2/27/2013

Schedule of Trust Fund Deposits and Reserves

LCY

Purpose	Amount			Balance as at Dec. 31, 2012
	Dec. 31, 2011 Per Audit Report	Increases	Decreases	
1 DEVELOPERS ESCROW	\$	\$	\$	\$
2 Affordable Housing Fees	1,461,859.47	9,790.11	1,359,346.45	112,303.13
3 Cash Performance Bonds	208,626.11	57,500.90	74,434.95	191,692.06
4 CO Inspections	46,421.25	4,990.00	6,595.00	44,816.25
5 Inspection Fees	132,244.86	25,333.18	112,967.02	44,611.02
6 Interest Due to Developers	14,357.03	377.94		14,734.97
7 Land Development Fees	245,053.44	114,349.09	97,248.33	262,154.20
8 Traffic Light - Haines & Lake Bgt.	27,630.16			27,630.16
9 Unimproved Street Inspection Fees	10,687.21		362.50	10,324.71
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20 OTHER ESCROW				
21 Law Enforcement Forfeiture	24,914.94	4,819.67	1,000.00	28,734.61
22 Municipal Alliance Program	4,364.43	25,480.00	18,999.79	10,844.64
23 Parking Offenses Adjudication Act	231.00	22.00		253.00
24 Police Outside Employment	24,168.51	132,135.84	102,911.55	53,392.80
25 Premiums at Tax Sale	97,250.00	360,200.00	287,750.00	169,700.00
26 Public Defender	4,508.70	23,320.95	23,506.20	4,323.45
27 Recreation Programs	11,645.50	30,860.93	32,616.31	9,890.12
28 Self Insurance Fund	11,976.35	179,242.73	176,222.30	14,996.78
29 Snow Removal	97,521.98	47,762.02	39,870.43	105,413.57
30 Third Party Liens	85,476.69	1,012,039.39	1,044,657.91	52,858.17
31 Unemployment Trust	10,454.79	37,000.00	25,563.29	21,891.50
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
Totals:	\$ 2,519,392.42	\$ 2,065,224.75	\$ 3,404,052.03	\$ 1,180,565.14

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

LCY

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2011	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	Interfund				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Ordinance 07-09, 08-22	79,883.57			10,268.18			164,230.00	(74,078.25)
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Interfund - Current Fund	12,019.04						(164,230.00)	176,249.04
Interfund - Other Trust Fund	(91,902.61)			(10,268.18)				(102,170.79)
Totals	.00	.00	.00	.00	.00	.00	.00	.00

* Show as red figure.

MUNICIPALITIES AND COUNTIES

LCY

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2012
2012 GRANT AWARDS						
Alcohol Education and Rehabilitation		4,586.86	4,586.86			
Body Armor Fund		3,908.30			3,908.30	
Clean Communities Program		52,288.02	52,288.02			
Drive Sober or Get Pulled Over		4,400.00	4,400.00			
Drunk Driving Enforcement Fund		32,682.84	28,407.84		4,275.00	
966 Reimbursement Program		15,414.00	15,199.60			214.40
Health and Human Services		79,438.00	79,184.80			253.20
Municipal Alliance Program		31,030.00	19,582.21			11,447.79
Recreations for Handicapped		10,000.00				10,000.00
Recycling Tonnage Grant		51,842.96			51,842.96	
2011 GRANT AWARDS						
Municipal Alliance Program	14,803.72		14,802.72			1.00
Ocean County Recycling Mini Grant	20,247.50					20,247.50

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

LCY

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
966 Reimbursement Program	4,294.94	15,414.00			15,285.80		4,423.14
Alcohol Education and Rehabilitation	7,660.27		4,586.86		10,525.08		1,722.05
Body Armor Fund	5,881.46	3,908.30					9,789.76
Clean Communities Program	721.34	52,288.02		17,343.92	69,626.99		726.29
Drive Sober or Get Pulled Over			4,400.00		4,400.00		
Drunk Driving Enforcement Fund	249.72	32,682.84		75.22	13,865.69		19,142.09
Health and Human Services		79,438.00			79,184.80		253.20
Municipal Alliance Program	4,737.32	39,658.00		630.00	41,411.12		3,614.20
Ocean County Recycling Mini Grant	13,549.50				9,102.28		4,447.22
Ocean County Tourism Grant	4,500.00						4,500.00
Recreations for Handicapped			12,000.00		7,894.76		4,105.24
Recycling Tonnage Grant	27,761.53	51,842.96		21,649.72	100,358.39		895.82
Special Legislative Grant	1,731.55						1,731.55
Totals	71,087.63	275,232.12	20,986.86	39,698.86	351,654.91		55,350.56

*LOCAL DISTRICT SCHOOL TAX

LCY

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	7.00
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2011-2012) 85002-00	XXXXXXXXXX	19,706,562.00
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	41,194,109.00
Levy Calendar Year 2012	XXXXXXXXXX	
Paid	40,051,869.00	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	251,755.00	XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2012-2013) 85004-00	20,597,054.00	XXXXXXXXXX
	60,900,678.00	60,900,678.00

*Not including Type I school debt service, emergency authorizations -schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2012 85045-00	XXXXXXXXXX	
2012 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2012 85046-00		XXXXXXXXXX
	.00	.00

STATE LIBRARY AID

LCY

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2012	80004-01	XXXXXXXXXX	
State Library Aid Received in 2012	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2012	80004-10		
		.00	.00

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

		Debit	Credit
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		
		.00	.00

N A

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

		Debit	Credit
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		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
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		
		.00	.00

STATEMENT OF GENERAL BUDGET REVENUES 2012 LCY

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	3,600,000.00	3,600,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	12,632,938.72	12,788,701.82	155,763.10
Added by N.J.S. 40A:4-87: (List on 17a)	18,986.86	18,986.86	.00
Total Miscellaneous Revenue Anticipated 80103-	12,651,925.58	12,807,688.68	155,763.10
Receipts from Delinquent Taxes 80104-	525,000.00	503,975.04	(21,024.96)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	9,767,233.13	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	9,767,233.13	10,161,416.87	394,183.74
	26,544,158.71	27,073,080.59	528,921.88

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	64,686,131.65
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		41,194,109.00	XXXXXXXXXX
Regional School Tax 80119-00		.00	XXXXXXXXXX
Regional High School Tax 80110-00		.00	XXXXXXXXXX
County Taxes 80111-00		14,642,809.81	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		42,346.70	XXXXXXXXXX
Special District Taxes 80113-00		.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00		.00	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	1,354,550.73
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00		10,161,416.87	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00		XXXXXXXXXX	
		66,040,682.38	66,040,682.38

*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

LCY

2012 Budget as Adopted	80012-01	26,525,171.85
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	18,986.86
Appropriated for 2012 (Budget Statement Item 9)	80012-03	26,544,158.71
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	1,000,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	27,544,158.71
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	27,544,158.71
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	24,903,958.09
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,354,550.73
Reserved	80012-10	1,269,309.89
Total Expenditures	80012-11	27,527,818.71
Unexpended Balances Cancelled (see footnote)	80012-12	16,340.00

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 Cancelled:

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 Cancelled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2012 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	<i>N</i>	<i>A</i> .00
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		.00

RESULTS OF 2012 OPERATIONS

LCY

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	155,763.10
Delinquent Tax Collections	80013-02	XXXXXXXXXX	.00
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	394,183.74
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXX	16,340.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	862,317.48
Miscellaneous Revenue Not Anticipated:		XXXXXXXXXX	XXXXXXXXXX
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	XXXXXXXXXX	895,964.30
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXX	
Accounts Payable Cancelled		XXXXXXXXXX	344,230.00
Tax Overpayments Cancelled		XXXXXXXXXX	2,167.71
Reserve for Tax Appeals Cancelled		XXXXXXXXXX	101,086.24
Affordable Housing Downpayment Recaptured		XXXXXXXXXX	100,000.00
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2012	80013-07	19,706,562.00	XXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXX	20,597,054.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	.00	XXXXXXXXXX
Delinquent Tax Collections	80013-10	21,024.96	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	.00	XXXXXXXXXX
Interfund Advances Originating in 2012	80013-12	263,931.70	XXXXXXXXXX
Prior Year Deductions Disallowed		26,204.81	XXXXXXXXXX
Prior Year State Tax Appeals Granted		3,749.91	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,447,633.19	XXXXXXXXXX
		23,469,106.57	23,469,106.57

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2012 LEVY

LCY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>65,633,173.62</u>
or			
(Abstract of Ratables)	82113-00		
2. Amount of Levy Special District Taxes	82102-00		
3. Amount Levied for Omitted Taxes Under N.J.S.A. 54:4-63.12 et. seq.	82103-00		
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>176,300.00</u>
5a. Subtotal 2012 Levy		\$	<u>65,809,473.62</u>
5b. Reductions due to tax appeals**			
5c. Total 2012 Levy	82106-00		<u>65,809,473.62</u>
6. Transferred to Tax Title Liens	82107-00		<u>41,445.47</u>
7. Transferred to Foreclosed Property	82108-00		
8. Remitted, Abated or Cancelled	82109-00		<u>481,068.74</u>
9. Discount Allowed	82110-00		
10. Collected in Cash: In 2011	82121-00	\$	<u>506,748.75</u>
In 2012*	82122-00		<u>63,647,128.32</u>
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>532,254.58</u>
R.E.A.P. Revenue	82124-00		
Total To Line 14	82111-00		<u>64,686,131.65</u>
11. Total Credits			<u>65,208,645.86</u>
12. Amount Outstanding December 31, 2012	83120-00	\$	<u>600,827.76</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is 98.29%	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>64,686,131.65</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>64,686,131.65</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)

**SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY LCY
FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS**

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	18,110.45	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	139,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	383,504.58	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	9,750.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	6,250.00	XXXXXXXXXX
6. Prior Year Deductions Allowed	3,500.00	XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	5,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	26,204.81
9. Received in Cash from State	XXXXXXXXXX	507,844.13
10. Veterans Deductions Disallowed	XXXXXXXXXX	1,250.00
11.	XXXXXXXXXX	
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	19,816.09
Due To State of New Jersey	.00	XXXXXXXXXX
	560,365.03	560,365.03

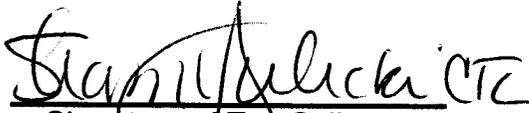
Calculation of Amount to be included on Sheet 22, Item 10-
2012 Senior Citizen and Veterans Deductions Allowed

Line 2	139,250.00
Line 3	383,504.58
Line 4 & 5	16,000.00
Sub-Total	538,754.58
Less: Line 7 & 10	6,500.00
To Item 10, Sheet 22	532,254.58

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	101,086.24
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	XXXXXXXXXX
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXXXX
Closed to Results of Operations	XXXXXXXXXX	XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)	101,086.24	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
	101,086.24	101,086.24

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


Signature of Tax Collector

T-0957
License Number

2/27/13
Date

TOWNSHIP OF LACEY, COUNTY OF OCEAN
COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2013 MUNICIPAL BUDGET

LCY

	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement		
Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-	27,029,072.94	XXXXXXXXXX
2. Local District School Tax- Actual 80016-	44,129,698.00	41,194,109.00
Estimate ** 80017-		XXXXXXXXXX
3. Regional School District Tax- Actual 80025-		
Estimate * 80026-		XXXXXXXXXX
4. Regional High School Tax- Actual 80018-		
School Budget Estimate * 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		14,642,809.81
Estimate * 80021-	14,650,000.00	XXXXXXXXXX
6. Special District Taxes Actual 80022-		
Estimate * 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		
Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriation & Other Taxes 80024-01	85,808,770.94	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5) 80024-02	17,608,847.22	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	68,199,923.72	
11. Amount of Item 10 Divided by 98.02% [80024-04] Equals Amount to Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	69,577,559.40	
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	44,129,698.00	
Regional School District Tax (Amount Shown on Line 3 Above)	.00	
Regional High School Tax (Amount Shown on Line 4 Above)	.00	
County Tax (Amount Shown on Line 5 Above)	14,650,000.00	
Special District Tax (Amount Shown on Line 6 Above)	.00	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	.00	
Tax in Local Municipal Budget	10,797,861.40	
Total Amount (see Line 11)	69,577,559.40	
		* 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 on January 15, 2013 (Chap.) 136, P.L. 1978). Consideration must be given to calendar year calculation.
		<u>Average of Collections</u>
		2012
		2011
		2010

		<u>0.00%</u>
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	1,377,635.68	
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	27,029,072.94	
Item 12 - Appropriations : Reserve for Uncollected Taxes	1,377,635.68	
Sub-Total	28,406,708.62	
Less: Item 9 - Total Anticipated Revenues	17,608,847.22	
Amount to be Raised by Taxation in Municipal Budget 80024-07	10,797,861.40	

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 first time in the current year.

A. Reserve for Uncollected Taxes (Sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(Sheet 26, Item 14A) times Percent of
Collection (Item 16) \$ _____

C. *TIMES*: % of increase of Amount to be
Raised by Taxes over Prior Year 0.00%
[(2013 Estimated Total Levy - 2012 Total Levy) / 2012 Total Levy]

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

E. Net Reserve for Uncollected Taxes
Appropriation in Current Budget *NA* \$ _____
(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 LCY

			Debit	Credit
1. Balance January 1, 2012			574,626.17	XXXXXXXXXX
A. Taxes	83102-00	488,395.62	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	86,230.55	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	14,643.13
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			83110-00	38,628.70
5. Added Tax Title Liens			83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)			XXXXXXXXXX	XXXXXXXXXX
and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens ⁽¹⁾		83104-00	XXXXXXXXXX	10,613.93
B. Tax Title Liens - Transfers from Taxes ⁽¹⁾		83107-00	10,613.93	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	598,611.74
8. Totals			623,868.80	623,868.80
9. Balance Brought Down			598,611.74	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	503,975.04
A. Taxes	83116-00	496,657.85	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	7,317.19	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2012 Tax Sale			83118-00	2,365.11
12. 2012 Taxes Transferred to Liens			83119-00	41,445.47
13. 2012 Taxes			83123-00	600,827.76
14. Balance December 31, 2012			XXXXXXXXXX	739,275.04
A. Taxes	83121-00	605,937.17	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	133,337.87	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,243,250.08	1,243,250.08

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) is:

84.19%
622,400.37

17. Item #14 multiplied by percentage shown above is:

622,400.37 83125-00

and represents the maximum amount that may be anticipated in 2013.

(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)

LCY

		Debit	Credit
1. Balance January 1, 2012	84101-00	3,177,580.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	.00	XXXXXXXXXX
4. Taxes Receivable	84104-00	.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	3,177,580.00
		3,177,580.00	3,177,580.00

CONTRACT SALES

		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	.00
		.00	.00

MORTGAGE SALES

		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	.00
		.00	.00

Analysis of Sale of Property:

*Total Cash Collected in 2012

.00

(84125-00)

Realized in 2012 Budget

To Results of Operation (Sheet 19)

.00

DEFERRED CHARGES

LCY

-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.)

Caused By	Amount	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
	Dec. 31, 2011 Per Audit Report			
1. Emergency Authorization - Municipal*	218,250.00	218,250.00		
2. Emergency Authorizations - Schools				
3. Deficit in Assessment 07-09, 08-22			74,078.25	74,078.25
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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

N A

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.					
2.					
3.					
4.					

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

LCY

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	Cancelled by Resolution	
2012	Hurricane Sandy	1,000,000.00	200,000.00				1,000,000.00
Totals		1,000,000.00	200,000.00	.00	.00	.00	1,000,000.00

80025-00 80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A4-53 et seq. and are recorded on this page

Adnan Janning

 Signed: Chief Financial Officer

*Not less than one-fifth (1/5) 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.

LCY

**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	5,780,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	725,000.00	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	5,055,000.00	XXXXXXXXXX	
		5,780,000.00	5,780,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	755,000.00
2013 Interest on Bonds*		80033-06	204,885.00	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2012	80033-10	.00	XXXXXXXXXX	
		.00	.00	
2013 Bond Maturities - Assessment Bonds			80033-11	
2013 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	204,885.00

N A

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING LCY
AND 2013 DEBT SERVICE FOR LOANS
DAM RESTORATION LOAN

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXXXX	958,660.43	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	44,731.83	XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	913,928.60	XXXXXXXXXX	
		958,660.43	958,660.43	
2013 Loan Maturities			80033-05	45,630.94
2013 Interest on Loans			80033-06	18,051.56
Total 2013 Debt Service for Dam Restoration Loan			80033-13	63,682.50

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total		.00		.00
	80033-14	80033-15		

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

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2012	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2013 Bond Maturities - Term Bonds			80034-04	
2013 Interest on Bonds*	80034-05			

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
		<i>N</i>	<i>A</i>	
Outstanding, December 31, 2012	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2013 Bond Maturities - Serial Bonds			80034-11	
2013 Interest on Bonds*	80034-10			
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-	1,000,000.00	9,500.00
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State and County Taxes	80039-		
5. _____			
6. _____			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

LCY

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 06-55 Design and Construction of Connector Road	2,850,000.00	7/24/2007	257,735.00	7/18/2013	1.250%		3,221.69	
2 06-55 Design and Construction of Connector Road	561,000.00	7/19/2012	561,000.00	7/18/2013	1.250%		7,012.50	
3 07-14 Public Works Vehicle and Equipment	119,000.00	7/24/2007	88,629.00	7/18/2013	1.250%		1,107.86	
4 07-14 Public Works Vehicle and Equipment	2,826.00	7/22/2011	2,826.00	7/18/2013	1.250%		35.33	
5 07-15 EMS Equipment and Court Upgrade	49,500.00	7/24/2007	31,483.00	7/18/2013	1.250%		393.54	
6 07-15 EMS Equipment and Court Upgrade	11,957.00	7/22/2011	11,957.00	7/18/2013	1.250%		149.46	
7 07-20 Telephone System Upgrade	104,000.00	10/16/2007	75,223.00	7/18/2013	1.250%		940.29	
8 07-20 Telephone System Upgrade	4,777.00	7/22/2011	4,777.00	7/18/2013	1.250%		59.71	
9 07-28 Road and Drainage Improvements	1,303,780.00	10/16/2007	689,505.00	7/18/2013	1.250%		8,618.81	
10 07-28 Road and Drainage Improvements	400,000.00	7/22/2011	400,000.00	7/18/2013	1.250%		5,000.00	
11 08-10 Bayside Beach Dredging	275,500.00	7/24/2008	212,560.00	7/18/2013	1.250%		2,657.00	
12 08-10 Bayside Beach Dredging	29,500.00	7/22/2011	29,500.00	7/18/2013	1.250%		368.75	
13 08-17 Various Improvements	290,000.00	7/24/2008	266,910.00	7/18/2013	1.250%		3,336.38	
14 08-21 Deerhead Lake Dam Improvements	1,580,000.00	11/07/2008	457,508.00	7/18/2013	1.250%		5,718.85	
15 08-23 Acquisition of Real Property	1,900,000.00	11/07/2008	1,851,890.00	7/18/2013	1.250%		23,148.63	
16 08-24 Conifer Drive Improvements	274,200.00	11/07/2008	245,320.00	7/18/2013	1.250%		3,066.50	
17 08-26 Various Improvements	150,000.00	11/07/2008	134,200.00	7/18/2013	1.250%		1,677.50	
18 08-27 Purchase Fire Truck & Ambulance	905,000.00	11/07/2008	801,000.00	7/18/2013	1.250%		10,012.50	
19 09-16 Wordens Oyster Pond	139,000.00	7/23/2010	119,000.00	7/18/2013	1.250%		1,487.50	
20 09-28 Conifer Drive Phase III	258,977.00	7/23/2010	238,977.00	7/18/2013	1.250%		2,987.21	
21 11-16 Lake Barnegat Drive	120,000.00	7/19/2012	120,000.00	7/18/2013	1.250%		1,500.00	

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.

Memo: Type 1 School 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 FOR NOTES (OTHER THAN ASSESSMENT NOTES)

LCY

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 **	
22 11-20 Lake Barnegat Drive Alternative 2	100,000.00	7/19/2012	100,000.00	7/18/2013	1.250%		1,250.00	
23 11-21 Purchase of an Ambulance	100,000.00	7/16/2012	100,000.00	7/18/2013	1.250%		1,250.00	
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
Totals	11,529,017.00		6,800,000.00				85,000.00	

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 1 School 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.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

LCY

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 (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	.00		.00			.00	.00	

N
A

80051-01 80051-02

Memo: *See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

LCY

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total		.00	.00	.00
			80051-01	80051-02

TOWNSHIP OF LACEY - COUNTY OF OCEAN

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Date	Ordinance		Balance Dec. 31, 2011		2012 Authorizations		Balance Dec. 31, 2012		
			Amount	Funded	Unfunded	Funded	Deferred Charges to Future Taxation Unfunded	Paid or Charged	Funded	Unfunded	
General Improvements:											
2006-19	Purchase Equipment and Vehicles, Building Improvements	5/14/2006	\$ 82,000.00	\$ 20,348.17	\$	\$	\$	\$	\$ 20,348.17	\$	
2006-33	Purchase and Installation of Various Equipment	6/22/2006	205,000.00	2,858.57					2,858.57		
2006-55	Design and Construction of Connector Road	12/28/2006	3,000,000.00		2,148,856.78			93,830.64		2,055,026.14	
2007-28	Road and Drainage Improvements and Dredging	8/23/2007	1,106,500.00		4,656.25			4,656.25			
2008-10	Bayside Beach Dredging	5/08/2008	290,000.00		270.00			270.00			
2008-17,											
2008-20	Various Improvements	5/22/2008	305,000.00		5,000.00			4,869.76		130.24	
2008-21	Deerhead Lake Dam Improvements	7/10/2008	1,640,000.00		86,838.37			1,500.00		85,338.37	
2008-23	Acquisition of Real Property	9/25/2008	2,000,000.00		70,700.00					70,700.00	
2008-24	Conifer Drive Improvements	9/25/2008	330,000.00		25,880.12			4,448.75		21,431.37	
2008-26	Various Improvements	9/25/2008	225,000.00		102,556.51			13,124.29		89,432.22	
2008-27	Purchase of Fire Truck and Ambulance	9/25/2008	953,000.00		21,977.00					21,977.00	
2009-16	Wordens Oyster Pond	7/23/2009	160,000.00		8,684.22			1,000.75		7,683.47	
2009-28	Conifer Drive Phase III	12/22/2009	520,000.00		71,671.13			1,221.00		70,450.13	
2011-16	Lake Barnegat Drive North Road Improvements	8/11/2011	390,000.00		49,843.35			33,290.20		16,553.15	
2011-20	Lake Barnegat Drive North Road Improvements, Alternate 2	10/13/2011	105,000.00		30,164.74			29,670.74		494.00	
2011-21	Purchase of an Ambulance	10/13/2011	135,531.00	35,531.00	100,000.00			135,531.00			
2012-20	Various Improvements	8/09/2012	1,765,000.00			547,000.00	1,218,000.00	497,277.25		1,267,722.75	
2012-26	Demolition of Nursing Home Site and Subdivision of Properties	10/10/2012	240,000.00			240,000.00		14,622.50		225,377.50	
Local Improvements:											
2007-09,											
2008-22	Sidewalk and Curbing on Lacey Road	4/26/2007									
		9/25/2008	295,000.00		76,330.06					76,330.06	
			<u>\$ 58,737.74</u>	<u>\$ 2,803,428.53</u>	<u>\$ 787,000.00</u>	<u>\$ 1,218,000.00</u>	<u>\$ 835,313.13</u>	<u>\$ 23,206.74</u>	<u>\$ 4,008,646.40</u>		
Capital Improvement Fund						\$ 65,000.00					
Grants Receivable						482,000.00					
Affordable Housing Trust						240,000.00					
						<u>\$ 787,000.00</u>					

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

LCY

		Debit	Credit
Balance January 1, 2012	80031-01	XXXXXXXXXX	69,384.25
Received from 2012 Budget Appropriation *	80031-02	XXXXXXXXXX	40,000.00
		XXXXXXXXXX	
Improvement Authorizations Cancelled		XXXXXXXXXX	
(financed in whole by Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	65,000.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2012	80031-05	44,384.25	XXXXXXXXXX
		109,384.25	109,384.25

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

LCY

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		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	
	<i>N</i>	<i>A</i>	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2012	80030-05	.00	XXXXXXXXXX
		.00	.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
2012-20	1,765,000.00	1,218,000.00	547,000.00	
2012-26	240,000.00		240,000.00	
Total	2,005,000.00	1,218,000.00	787,000.00	.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

LCY

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	37,494.60
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Premium on Sale of Notes			29,692.00
Transferred from Affordable Housing			5,000.00
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03	37,494.60	XXXXXXXXXX
Balance December 31, 2012	80029-04	34,692.00	XXXXXXXXXX
		72,186.60	72,186.60

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. 1935, 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 _____

N A

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.

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>65,809,473.62</u>
2. Amount of Item 1 Collected in 2012 (*)	<u>64,686,131.65</u>	
3. Seventy (70) Percent of Item 1		<u>46,066,631.53</u>

(*) Including prepayments and overpayments applied.

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

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

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

D.

1. Cash Deficit 2011			
2. 4% of 2011 Tax Levy for all purposes:			
Levy --	<u> </u>	=	<u>.00</u>
3. Cash Deficit 2012			
4. 4% of 2012 Tax Levy for all purposes:			
Levy --	<u> </u>	=	<u>.00</u>

E.

Unpaid	2011	2012	Total
1. State Taxes	<u> </u>	<u> </u>	<u>.00</u>
2. County Taxes	<u> </u>	42,346.70	<u>42,346.70</u>
3. Amounts due Special Districts	<u> </u>	<u> </u>	<u>.00</u>
4. Amounts due School Districts for Local School Tax	<u> </u>	251,755.00	<u>251,755.00</u>