

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the _____ of _____ as of December 31, **2009** and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended **12/31/2009** 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 Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

(Registered Municipal Accountant)

(Firm Name)

(Address)

Certified by me

(Address)

this _____ day of _____, 2010.

(Phone Number)

(Fax Number)

***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 2009 as required under N.J.A.C. 5:23-4.17.

Printed name: Richard Roesch

Signature: _____

Certificate #: 005540

Date: 2/10/2010

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality has not applied for Extraordinary Aid for 2010.

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: Township of Galloway
Chief Financial Officer: Jill A. Gougher
Signature: _____
Certificate #: 0-0313
Date: 2/10/2010

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-0742377

Fed I.D. #

Galloway Township

Municipality

ATLANTIC

County

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

Fiscal Year Ending: December 31, 2009

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>1,012,952.04</u>	\$ _____

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

 X Single Audit

_____ Program Specific Audit

_____ Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

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

2/10/2010
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____, County of ATLANTIC during the year 2009 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 Account.)

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, 2009

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2010 and filed with the County Board of Taxation on January 10, 2010 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 3,686,976,888.00

SIGNATURE OF TAX ASSESSOR

Township of Galloway
MUNICIPALITY

ATLANTIC
COUNTY

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

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2009

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

Title of Account	Debit	Credit
Cash	7,569,522.30	
Change Funds	1,500.00	
Due From:		
General Capital		
Bank	5,462.45	
Due from State - Seniors/Veterans Deductions	4,667.24	
Due from Public Defender Trust		
Due from Special Water Assessment		
Due from Tax Collector Special Account	75.00	
Due from Dog Trust		
Delinquent Taxes Receivable	10,840.85	
Tax Title Liens Receivable	428,510.16	
Property Acquired for Taxes	3,550,794.00	
Property Deeded to Township	1,029,626.00	
Revenue Accounts Receivable	34,416.57	
Special Charges Receivable		
Due from Community Events	293.67	
Special Emerg Authorization	720,000.00	
Deferred Regional School Taxes	3,577,683.46	
Appropriation Reserves		857,518.80
Reserve for Encumbrances		571,767.72
Deposit - Trailer Park		3,732.00
Depositis - Sale of Township Property		42,435.00
Reserve - Proceeds of Sale of Property		73,745.23
Reserve - Excess REAP Funds		-
Due to State of New Jersey- DCA Fees		4,878.00
Due to State of New Jersey - Marriage License Fees		1,125.00
Due to State of New Jersey - Domestic Partnership Fees		-
Due to State of New Jersey - Civil Unions		75.00
Due to State of New Jersey - Burial Permits		30.00

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2009

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

Title of Account	Debit	Credit
Accounts Payable		7,500.00
Due to Utility Operating		1,211.85
Due to Trust Escrow		-
Special Ord Revaluation		
Due to Grant Fund		-
Due to Trust Assessment Fund		-
Due to POAA		-
Reserve for CMPTRA		9,664.00
Reserve for Snow Removal		13,427.98
Reserve for Garden State Preservation		10,850.82
Prepaid Taxes		682,629.41
Tax Overpayments		10,793.69
County Taxes Payable		79,024.21
Regional Taxes Payable		3,780,169.28
Local School Taxes Payable		80,102.94
Reserve for Pomona Oaks Water		-
Special Emergency - Flood		121.48
Special Emergency - Codification Book		4,312.26
subtotal		6,235,114.67
Reserve for Receivables		5,060,018.70
Deferred Regional School Taxes		3,577,683.46
Fund Balance		2,060,574.87
	16,933,391.70	16,933,391.70

"C"

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
Dog License Fund		
Cash	18,484.56	
Due to Current		
Reserve for Expenditures		18,484.56
	18,484.56	18,484.56
Trust Other Funds		
Cash:		
General Liability	14,712.92	
Landfill Closure - Herschel	7,144.42	
Landfill Closure - Oak Street	-	
Workers Compensation	78,643.73	
Housing Trust	1,486,328.18	
Unemployment Trust	14,306.49	
Special Law Enforcement Trust	47,155.88	
Media Relations Trust	1,363.30	
Uniform Fire Safety Trust	1,074.78	
Police Special Detail	4,082.55	
Health Insurance	4,405.34	
Payroll	79,549.18	
Community Events	177,360.18	
Developer Escrow	266,994.43	
Inspection Escrow	2,501,391.07	
Utility Escrow	428,657.11	
Special Tax Collector	46,272.32	
Public Defender	19,332.73	
Compensated Absence Liability	90,522.73	
POAA	4,998.54	
Total Cash	5,274,295.88	
Due from Taxpayer	997.37	
Due from Bank - Tax Special	20.00	

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
Revenue Accounts Receivable - Public Defender	3,187.50	
Revenue Accounts Receivable - POAA	-	
Due to Bank - Health Insurance		0.03
Due to Current - Special Tax Collector		75.00
Due to Current - Community Events		293.67
Due to Bank - Payroll		0.05
Reserves for:		
Compensated Absence Liability Fund		90,522.73
General Liability		14,712.92
Landfill Closure - Herschel		7,144.42
Landfill Closure - Oak Street		-
Workers Compensation		78,643.73
Housing Trust		1,486,328.18
Unemployment Trust		14,306.49
Special Law Enforcement Trust		47,155.88
Media Relations Trust		1,363.30
Uniform Fire Safety Trust		1,074.78
Police Special Detail		4,082.55
Tax Sale Premiums		47,150.00
Payroll		79,549.13
Community Events		177,066.51
Developer Escrow		266,994.43
Inspection Escrow		2,501,391.07
Utility Escrow		428,657.11
Special Tax Collector		64.69
POAA		4,998.54
Public Defender Trust		22,520.23
Health Insurance		4,405.31
	5,278,500.75	5,278,500.75

(Do not crowd - add additional sheets)

SHEET 6 (cont.)

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MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C.256

Municipal Public Defender Expended Prior Year 2008:	(1)	\$	29,300.00
			x 25%
	(2)	\$	7,325.00

Municipal Public Defender Trust Cash Balance December 31,2009..... (3) \$ 19,332.73

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)= -\$17,292.27

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

Chief Financial Officer: Jill A. Gougher

Signature: _____

Certificate #: 313

Date: 2/10/2010

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2008 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2009</u>
1 <u>Dog Fund</u>	\$ 11,106.48	\$ 24,931.42	17,553.34	\$ 18,484.56
2 <u>General Liability</u>	145,637.07	89,280.02	220,204.17	14,712.92
3 <u>Comp Absence Liability Fund</u>	205,691.18	30,508.16	145,676.61	90,522.73
4 <u>Landfill Closure</u>	582,461.27	216.74	575,533.59	7,144.42
5 <u>Workers Compensation</u>	161,288.56	58,531.29	141,176.12	78,643.73
6 <u>Housing Trust</u>	1,690,225.72	69,106.30	273,003.84	1,486,328.18
7 <u>Unemployment Trust</u>	30,759.45	16,657.18	33,110.14	14,306.49
8 <u>Special Law Enforcement</u>	38,730.60	11,035.28	2,610.00	47,155.88
9 <u>Media Relations Trust</u>	1,283.53	79.77		1,363.30
10 <u>Uniform Fire Safety Trust</u>	1,070.90	3.88		1,074.78
11 <u>Police Special Detail</u>	56,406.99	83,211.73	135,536.17	4,082.55
12 <u>Tax Sale Premiums</u>	117,250.00	141,784.75	211,884.75	47,150.00
13 <u>Payroll</u>	86,182.10	12,528,377.77	12,535,010.74	79,549.13
14 <u>Community Events</u>	152,569.89	254,015.03	229,518.41	177,066.51
15 <u>Developer Escrow</u>	303,384.52	159,412.49	195,802.58	266,994.43
16 <u>Inspection Escrow</u>	2,476,283.59	363,883.49	338,776.01	2,501,391.07
17 <u>Utility Escrow</u>	425,884.13	63,176.98	60,404.00	428,657.11
18 <u>Special Tax Collector</u>	699.43	3,147,111.82	3,147,746.56	64.69
19 <u>POAA</u>	1,700.80	3,301.74	4.00	4,998.54
20 <u>Public Defender Trust</u>	17,586.01	41,836.22	36,902.00	22,520.23
21 <u>Health Insurance</u>	4,528.19	1,828,341.70	1,828,464.58	4,405.31
22 _____				
23 _____				
24 _____				
25 _____				
26 _____				
27 _____				
28 _____				
29 _____				
30 _____				
Totals:	\$ 6,510,730.41	\$ 18,914,803.76	\$ 20,128,917.61	\$ 5,296,616.56

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 2008		RECEIPTS										Disbursements		Balance Dec. 31, 2009	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXX	XX	XXXX	XX	XXX	XX	xxxx	xx	xxxx	xx	xxxxx	xx	xxxxxx	xx		
Ordinance 1192/1261	277,097.	56	306,332.	53									120,401.	72	463,028.	37
Assessment Bond Anticipation Note Issues:	XXXX	XX	XXXX	XX	XXX	XX	xxxx	xx	xxxx	xx	xxxxx	xx	xxxxxx	xx		
Other Liabilities																
Trust Surplus																
*Less Assets "Unfinanced"	XXXX	XX	XXXX	XX	XXX	XX	xxxx	xx	xxxx	xx	xxxxx	xx	xxxxxx	xx		

*Show as red figure

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2009

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	11,048,168.45		XXXXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	XX	11,048,168.45	
Cash	3,099,733.33			
Deferred Charges to Future Taxation Funded	15,350,115.77			
Deferred Charges to Future Taxation Unfunded	18,048,168.45			
Prospective Assessment Raised by Taxation	15,500.00			
Due from State of New Jersey	176,168.00			
Due from Department of Transportation	250,217.79			
Due from Bank	2.40			
Accounts Payable			1,472,640.09	
Improvement Authorizations - Funded			1,756,089.64	
Improvement Authorizations - Unfunded			11,057,956.85	
General Serial Bonds			15,235,000.00	
Bond Anticipation Notes			7,000,000.00	
Green Acres Loan			132,398.63	
Reserve for Preliminary Expenses			500.00	
Reserve for Prospective Assessment Raised by Taxation			15,500.00	
Reserve for Purchase of Fire Truck			5,825.00	
Reserve for Premium on Note Sale			48,076.00	
Capital Improvement Fund			64,544.93	
Fund Balance			151,374.60	
	36,939,905.74		36,939,905.74	

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2009 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Commerce Bank		
Current Fund	7,540,674.13	
Sewer Operating	1,292,411.08	
General Capital	3,099,961.33	
Sewer Capital	6,319.10	
Dog License	18,484.56	
General Liability	14,712.92	
Housing Trust	1,486,728.18	
State and Federal Grants	375,995.76	
Public Assistance Trust Fund I	12,054.03	
Public Assistance Trust Fund II	21,399.03	
Unemployment Turst Fund	14,306.49	
Workers Compensation	78,643.73	
Payroll	256,566.91	
Special Escrow	268,471.93	
Special Law Enforcement Trust	47,155.88	
Trust Escrow	2,501,468.07	
Utility Escrow	428,657.11	
Media Relations	1,363.30	
Community Events	182,969.28	
Tax Collector Special Acct	243,857.93	
Police Special Detail	57,620.79	
Water Assessment	463,028.37	
Uniform Fire Safety	1,074.78	
Health Insurance	9,934.97	
Public Defender	19,332.73	
Compensated Absences	90,522.73	
Landfill Closure - Oak	-	
Landfill Closure - Herschel	7,144.42	
POAA	4,998.54	
NJ Cash Management Dean Witter - Sewer Operating	304,842.23	
	18,850,700.31	

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

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

Grant	Balance January 1, 2009	2009 Budget Revenue Realized	Received	2009 Budget Revenue by 40A:4-87	Balance Dec. 31, 2009
Federal Grants:					
Small Cities Grant	144,930.00				144,930.00
Cops Universal Hire Grant	-				-
Cops More Grant	60,000.00				60,000.00
Cops in Shops	-	4,400.00		2,800.00	7,200.00
Wildlife Habitat Incentive Program	389.00				389.00
US Department of Justice	23,969.74				23,969.74
Fire Prevention & Safety Grant	-				-
Community Development Block Grant	51,504.00	498,486.00	302,696.00		247,294.00
State Grants:					
Law & Public Safety-Domestic Violence	6,939.00				6,939.00
Safe & Secure Communities	76,974.00				76,974.00
Holiday Safety Enforcement Campaign	2,000.00				2,000.00
Smart Growth Planning	-			10,000.00	10,000.00
Body Armor Fund	831.41	9,600.00	5,737.88		4,693.53
Municipal Drug Alliance	40,659.33	21,740.00	20,640.18		41,759.15
Totals	408,196.48	534,226.00	329,074.06	12,800.00	626,148.42

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

Grant	Balance January 1, 2009	2009 Budget Revenue Realized	Received	2009 Budget Revenue by 40A:4-87	Balance Dec. 31, 2009
Flood Control Grant	640,897.00				640,897.00
Child Safety Seat Grant	945.22				945.22
Clean Communities	-	47,221.39	47,221.39		-
Recycling Tonnage	-	32,099.95	32,099.95		0.00
Click it or Ticket	5.00		4,000.00	4,000.00	5.00
Drunk Driving Enforcement	-		35,263.02	35,263.02	-
OETS Grant	3.00				3.00
Green Communities Grant	-				-
Chris Gaupp Drive - Phases 1&2	445,000.00	150,000.00	89,924.63	190,000.00	695,075.37
Gypsy Moth Supression Grant		17,081.25	8,926.06		8,155.19
JAG Grant			60,812.00	60,812.00	-
Aggressive Driving Grant 2008					-
Community Garden Grant	14,840.00		12,871.42		1,968.58
Booster Seat Enforcement 2008	1,400.00				1,400.00
Secure Our Schools	30,298.00		30,298.00		-
Year End Impaired Driving Grant	5,000.00		10,800.00	11,000.00	5,200.00
Reforestation Grant	432,900.00				432,900.00
Atlantic County Open Space Trust Fund	162,250.00				162,250.00
Totals	2,141,734.70	780,628.59	661,290.53	313,875.02	2,574,947.78

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2009	Transferred from 2009 Budget Appropriations			Expended	PO Cancelled		Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Small Cities Grant	144,326.52							144,326.52
Cops Universal Hire Grant	167,442.95							167,442.95
Cops More Grant	36,856.54							36,856.54
Cops in Shops	2,376.12	4,400.00	2,800.00		4,400.00			5,176.12
Wildlife Habitat Incentive Program	246.67							246.67
US Department of Justice	16,046.74							16,046.74
Smart Growth Planning Grant	-		10,000.00		10,000.00			-
Community Development Block Grant	49,278.00	498,486.00			327,043.14	2,156.00		222,876.86
Secure Our Schools	30,298.00							30,298.00
Reforestation Grant	392,900.00				229,718.10	10.00		163,191.90
OETS Grant	71,324.36				15,784.00	3,219.00		58,759.36
Recycling Tonnage Grant	10,058.32	51,877.30			46,837.65			15,097.97
Drunk Driving Enforcement Grant	22,243.93		35,263.02		15,906.25	145.97		41,746.67
Law & Public Safety-Domestic Violence	2,593.90							2,593.90
Safe & Secure Communities	64,757.53				56,920.20			7,837.33
NJ Dept of Transportation-Pothole Repair	1,948.36							1,948.36
Body Armor Fund	26,187.42	9,600.00			7,425.00			28,362.42
Totals	1,038,885.36	564,363.30	48,063.02	-	714,034.34	5,530.97	-	942,808.31

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2009	Transferred from 2009 Budget Appropriations			Expended	PO Cancelled		Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Municipal Drug Alliance Program	21,664.27	27,175.00			27,548.75	1,905.11		23,195.63
Alcohol Education and Rehabilitation Fund	225.93							225.93
Clean Communities	11,198.55	52,458.72			52,463.02	1,494.78		12,689.03
Child Safety Seat Grant	1,091.83							1,091.83
Law & Public Safety-Aggressive Driving	9104.99							9,104.99
Stormwater Managment	5,914.78	10,310.00			2,642.53			13,582.25
Click it or Ticket	300.00		4,000.00		4,000.00			300.00
Gypsy Moth Aerial Suppression Program		68,325.00			59,040.00	20,231.04		29,516.04
DEP Flood Control Grant	640,897.00							640,897.00
Chris Gaupp Drive - Phases 1&2	201,300.00	150,000.00	190,000.00		119,899.50			421,400.50
JAG Grant	6,887.97		60,812.00		25,376.00			42,323.97
Aggressive Driving Grant 2008								-
Community Garden Grant	1,548.58				1,747.90	199.42		0.10
Booster Seat Enforcement 2008	1,400.00							1,400.00
Year End Impaired Driving	4,000.00		11,000.00		6,200.00			8,800.00
Atlantic County Open Space Trust Fund	206,391.06							206,391.06
Atlantic County Regional traffic Education	1,935.00							1,935.00
Highway Safety Program-DWI Enforcement	912.50							912.50
Totals	2,153,657.82	872,632.02	313,875.02	-	1,012,952.04	29,361.32	-	2,356,574.14

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

Grant	Balance January 1, 2009	Transferred to 2009 Budget Appropriations			Received			Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87					
Federal Grants								
Cops in Shop								-
								-
Total Federal								-
State Grants								
Recycling Tonnage Grant	19,777.35	19,777.35			27,021.27			27,021.27
Stormwater Grant	10,310.00	10,310.00						-
JAG Grant	-				14,748.00			14,748.00
Clean Communities	5,237.33	5,237.33			13,024.32			13,024.32
Drunk Driving Enforcement					11,889.00			11,889.00
								-
Total State	35,324.68	35,324.68	-		66,682.59			66,682.59
								-
								-
Totals	35,324.68	35,324.68	-	-	66,682.59	-	-	66,682.59

*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance January 1, 2009	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable# 85001-00			177,893.72	
School Tax Deferred (Not in excess of 50% of Levy - 2008- 2009) 85002-00	XXXXXXXXXX	XX		
	XXXXXXXXXX	XX		
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	XX		
Levy Calendar Year 2009	XXXXXXXXXX	XX	29,125,343.50	
Paid	29,223,134.28		XXXXXXXXXX	XX
Balance December 31, 2009	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable# 85003-00		80,102.94		
School Tax Deferred (Not in excess of 50% of Levy - 2009- 2010) 85004-00				
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	29,303,237.22		29,303,237.22	

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance January 1, 2009 85045-00	XXXXXXXXXX	XX		
2009 Levy	XXXXXXXXXX	XX		
Interest Earned	XXXXXXXXXX	XX		
Expended			XXXXXXXXXX	XX
Balance December 31, 2009 85046-00			XXXXXXXXXX	XX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2009	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable# 85031-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2008- 2009 85032-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	XX		
Levy Calendar Year 2009	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Paid			XXXXXXXXXX	XX
Balance December 31, 2009	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable# 85033-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2009- 2010 85034-00				
# Must include unpaid requisitions.				

REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2009	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable# 85041-00	XXXXXXXXXX	XX	4,434,491	65
School Tax Deferred (Not in excess of 50% of Levy - 2008- 2009 85042-00	XXXXXXXXXX	XX	2,927,683	46
Levy School Year July 1, 2009 - June 30, 2010	XXXXXXXXXX	XX	14,715,705	44
Levy Calendar Year 2009	XXXXXXXXXX	XX		
Paid	14,720,027	81	XXXXXXXXXX	XX
Balance December 31, 2009	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable# 85043-00	3,780,169	28	XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2009- 2010 85042-00	3,577,683	46	XXXXXXXXXX	XX
# Must include unpaid requisitions.				
	22,077,880	55	22,077,880	55

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2009	80003-01	XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes	80003-02	XXXXXXXXXX	XX		0
Due County for Added and Omitted Taxes		XXXXXXXXXX	XX	90,682.09	
2009 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX	9,845,528.92	
County Library	80003-04	XXXXXXXXXX	XX	1,126,080.97	
County Health		XXXXXXXXXX	XX	677,163.29	
County Open Space Preservation		XXXXXXXXXX	XX	197,917.49	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX	79,024.21	
Paid		11,937,372.76		XXXXXXXXXX	XX
Balance December 31, 2009		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes		79,024.21		XXXXXXXXXX	XX
		12,016,396.97		12,016,396.97	

SPECIAL DISTRICT TAXES

		Debit		Credit	
Balance January 1, 2009	80003-06	XXXXXXXXXX	XX		
2009 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire -	81108-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer -	81111-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Water -	81112-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Garbage -	81109-00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
		XXXXXXXXXX	XX	XXXXXXXXXX	XX
		XXXXXXXXXX	XX	XXXXXXXXXX	XX
		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2009 Levy	80003-07	XXXXXXXXXX	XX		
Paid	80003-08			XXXXXXXXXX	XX
Balance December 31, 2009	80003-09			XXXXXXXXXX	XX
			-		-

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

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

		Debit		Credit	
Balance January 1, 2009	80004-01	XXXXXXXXXX	XX		
State Library Aid Received in 2009	80004-02	XXXXXXXXXX	XX		
Expended	80004-09			XXXXXXXXXX	XX
Balance December 31, 2009	80004-10				

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

		Debit		Credit	
Balance January 1, 2009	80004-03	XXXXXXXXXX	XX		
State Library Aid Received in 2009	80004-04	XXXXXXXXXX	XX		
Expended	80004-11			XXXXXXXXXX	XX
Balance December 31, 2009	80004-12				

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

		Debit		Credit	
Balance January 1, 2009	80004-05	XXXXXXXXXX	XX		
State Library Aid Received in 2009	80004-06	XXXXXXXXXX	XX		
Expended	80004-13			XXXXXXXXXX	XX
Balance December 31, 2009	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit		Credit	
Balance January 1, 2009	80004-07	XXXXXXXXXX	XX		
State Library Aid Received in 2009	80004-08	XXXXXXXXXX	XX		
Expended	80004-15			XXXXXXXXXX	XX
Balance December 31, 2009	80004-16				

STATEMENT OF GENERAL BUDGET REVENUES 2009

Source	Budget-01	Realized-02	Excess or Deficit*-03
Surplus Anticipated 80101-	2,565,628.33	2,565,628.33	
Surplus Anticipated with Written Consent of Director of Local Governemnt 80102-			
Miscellaneous Revenue Anticipated:			
Adopted Budget	7,140,299.00	6,520,879.74	619,419.26
Added by N.J.S. 40A:4-7(List on 17a)	313,875.02	313,875.02	
Total Miscellaneous Revenue Anticipated 80103-	7,454,174.02	6,834,754.76	619,419.26
Receipts from Deliquent Taxes 80104-	10,000.00	29,183.89	(19,183.89)
Amount to be Raises by Taxation:			
(a) Local Tax for Municipal Purposes 80105-	14,119,999.00	14,507,764.82	(387,765.82)
(b) Addition to Local District School Tax 80106-			
Total Amount to be Raised by Taxation 80107-			
	24,149,801.35	23,937,331.80	212,469.55

ALLOCATION OF CURRENT TAX COLLECTIONS

	DEBIT	CREDIT
Current Taxes Realized in Cash(Total on Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX XX	69,654,528.64
Amount to be Raised by Taxation	XXXXXXXXXX XX	XXXXXXXXXX XX
Local District School Tax 80109-00	29,125,343.50	XXXXXXXXXX XX
Regional School Tax 80119-00		XXXXXXXXXX XX
Regional High School Tax 80110-00	14,715,705.44	XXXXXXXXXX XX
County Taxes 80111-00	11,846,690.67	XXXXXXXXXX XX
Due County for Added and Omitted Taxes 80112-00	79,024.21	XXXXXXXXXX XX
Special District Taxes 80113-00		XXXXXXXXXX XX
Municipal Open Space Tax 80120-00		XXXXXXXXXX XX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX XX	620,000.00
Deficit in Required Collection of Current Taxes(or) 80117-00	XXXXXXXXXX XX	
Balance for Support of Municipal Budget (or) 80116-00	14,507,764.82	XXXXXXXXXX XX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX XX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX XX	
	70,274,528.64	70,274,528.64

*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 2009

2009 Budget as Adopted	80012-01	23,835,926	33
2009 Budget - Added by N.J.S. 40A:4-87	80012-02	313,875	02
Appropriated for 2009 (Budget Statement Item9)	80012-03	24,149,801	35
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)	80012-04		
Total General Appropriations (Budget Statement Item 9)	80012-05	24,149,801	35
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07	24,149,801	35
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	22,672,198	96
Paid or Charged-Reserve for Uncollected Taxes	80012-09	620,000	00
Reserved	80012-10	857,518	80
Total Expenditures	80012-11	24,149,717	76
Unexpended Balances Canceled (see footnote)	80012-12	83	59

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 Canceled".

SCHEDULE OF EMERGENCT APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2009 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 2009 OPERATION

CURRENT FUND

	Debit		Credit	
Excess of anticipated Revenue:	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated 80013-01	XXXXXXXXXX	XX		
Deliquent Tax Collectins 80013-02	XXXXXXXXXX	XX	19,183.89	
	XXXXXXXXXX	XX		
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	XX	387,765.82	
Unexpended Balances of 2009 Budget Appropriations 80013-04	XXXXXXXXXX	XX	83.59	
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	XX	209,867.37	
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property(sheet 27) 81114-	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	XX		
Cancel Reserves per Resolution	XXXXXXXXXX	XX		
Unexpended Balances of 2008 Appropriation Reserves 80013-05	XXXXXXXXXX	XX	839,692.35	
Prior Years Interfunds Returned in 2009 80013-06	XXXXXXXXXX	XX	7,905.51	
Overpayments Cancelled	XXXXXXXXXX	XX	29.50	
Voided Checks	XXXXXXXXXX	XX		
Refund of Prior Year Expenditure	XXXXXXXXXX	XX		
Deferred School Tax Revenue: (see School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2009 80013-07	2,927,683.46		XXXXXXXXXX	XX
Balance December 31, 2009 80013-08	XXXXXXXXXX	XX	3,577,683.46	
Deficit in Anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated 80013-09	619,419.26		XXXXXXXXXX	XX
Deliquent Tax Collections 80013-10			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Required Collection of Current Taxes 80013-11			XXXXXXXXXX	XX
Interfund Advances Originating in 2009 80013-12	368.67		XXXXXXXXXX	XX
Prior Year Sc/Vets Disallowed			XXXXXXXXXX	XX
Refund Prior Year Revenue	184.45		XXXXXXXXXX	XX
Cancellation of Lien	188.52		XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Deficit balance- To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	XX		
Surplus Balance- To Surplus (Sheet 21) 80013-14	1,494,367.13		XXXXXXXXXX	XX
	5,042,211.49		5,042,211.49	

SURPLUS - CURRENT FUND

YEAR 2009

		Debit		Credit
1. Balance January 1, 2009	80014-01	XXXXXXXXXX	XX	3,131,836.07
2		XXXXXXXXXX	XX	
3. Excess Resulting from 2009 Operations	80014-02	XXXXXXXXXX	XX	1,494,367.13
4. Amount Appropriated in the 2009 Budget-Cash	80014-03	2,565,628.33		
5. Amount Appropriated in the 2009 Budget- with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX XX
6				XXXXXXXXXX XX
7. Balance December 31, 2009	80014-05	2,060,574.87		XXXXXXXXXX XX
		4,626,203.20		4,626,203.20

ANALYSIS OF BALANCE DECEMBER 31, 2009 (FROM CURRENT FUND-TRIAL BALANCE)

Cash	80014-06			7,571,022.30
Investments	80014-07			
Sub Total				7,571,022.30
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08			6,235,114.67
Cash Surplus	80014-09			1,335,907.63
Deficit in Cash Surplus	80014-10			()
Other Assets Pledged to Surplus:*				
(1) Due from State of N.J. Senior		4,667.24		
(2) Deferred Charges#	80014-12			
Cash Deficit #	80014-13			
(3) Deferred Charges - Revaluation		720,000.00		
Total Other Assets	80014-14			724,667.24
	80014-15			2,060,574.87

* 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 2010 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued

and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES- 2009 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	<u>\$69,848,830.34</u>
or (Abstract or Ratables)	82113-00	
2. Amount of Levy Special District Taxes	82102-00	
3. Amount Levied for Omitted Taxes Under N.J.S.A. 54:4-63.1 et.seq.	82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1et. Seq.	82104-00	<u>\$468,709.67</u>
5a Subtotal 2009 Levy		<u>\$70,317,540.01</u>
5b Reductions due to tax appeals**		<u>\$</u>
5c Total 2009 Tax Levy	82106-00	<u><u>\$70,317,540.01</u></u>
6. Transferred to Tax Title Liens	82107-00	\$94,876.17
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	\$560,064.77
9. Discount Allowed	82110-00	<u>\$0.00</u>
10. Collected in Cash: In 2008	82121-00	<u>\$580,868.23</u>
In 2009	82122-00	<u>\$68,670,363.15</u>
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>\$403,297.26</u>
R.E.A.P. Revenue	82124-00	
Total to Line 14	82111-00	<u>\$69,654,528.64</u>
11. Total Credits		<u>\$70,309,469.58</u>
12. Amount Outstanding December 31,2009	83120-00	<u>\$8,070.43</u>
13. Percentage of Cash Collections to Total 2009 Levy, Item 10 divided by Item 5c) is	82112-00	<u>99.06%</u>
Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here		<input type="checkbox"/>
14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		<u>\$69,654,528.64</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>\$0.00</u>
To Current Taxes Realized in Cash (Sheet 17)		<u>\$69,654,528.64</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 2009 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.

ACCELERATED TAX SALE / TAX LEVY SALE- CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2009

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	<u>69,654,528.64</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale.....	<u>735,662.38</u>
NET Cash Collected	<u>68,918,866.26</u>
Line 5 c (sheet 22) Total 2009 Tax Levy.....	<u>70,317,540.01</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by item 5c) is.....	<u>98.01%</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	<u>\$ -</u>
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium).....	<u>\$ -</u>
Net Cash Collected	<u>\$ -</u>
Line 5c (sheet 22) Total 2009 Tax Levy.....	<u>\$ -</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	<u>0.00%</u>

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

	Debit	Credit
1. Balance January 1, 2009	XXXXXXXXXX XX	XXXXXXXXXX XX
Due From State of New Jersey	119.98	XXXXXXXXXX XX
Due to State of New Jersey	XXXXXXXXXX XX	
2. Sr. Citizens Deductions Per Tax Billings	65,750.00	XXXXXXXXXX XX
3. Veterans Deductins Per Tax Billings	321,500.00	XXXXXXXXXX XX
4. Sr. Citizens Deductions Allowed By Tax Collector	12,000.00	XXXXXXXXXX XX
5. Veterans Deductions Allowed By Tax Collector	8,250.00	
6. Sr. Citizens Deductions Prior Yr Allowed by Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX XX	4,202.74
8. Sr. Citizens Deductions Disallowed by Tax Collector 2008 Taxes	XXXXXXXXXX XX	
9. Received in Cash from State	XXXXXXXXXX XX	398,750.00
10. Veterans Disallowed by Collector		
11. Veterans Deductions Prior Yr Allowed By Tax Collector		
12. Balance December 31 , 2009	XXXXXXXXXX XX	XXXXXXXXXX XX
Due From State of New Jersey	XXXXXXXXXX XX	4,667.24
Due To State of New Jersey		XXXXXXXXXX XX
	407,619.98	407,619.98

Calculations of Amount to be included on Sheet 22, Item 10-
2009 Senior Citizens and Veterans Deductions Allowed

Line 2	65,750.00	
Line 3	321,500.00	
Line 4	20,250.00	
Sub-Total	407,500.00	
Less: Line 7	4,202.74	
To Item 10, Sheet 22	<u>403,297.26</u>	

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

	Debit		Credit	
Balance January 1 , 2009	XXXXXXXXXX	XX		
Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2009 Taxes Collected Which Are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	XX		
Cash Paid to Appellants (Including 5% Interest from Date of Payment Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX	XX
Balance December 31, 2009				
Taxes Pending Appeals*	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XX	XXXXXXXXXX	XX

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2009.

Signature of Tax Collector

T8005
License #

2/10/2010
Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2010 MUNICIPAL BUDGET**

		YEAR 2010		YEAR 2009	
1. Total GENERAL Appropriations for 2010 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-				XXXXXXXX	XX
2. Local District School Tax-	Actual 80016-			29,125,343.50	
	Estimate** 80017-			XXXXXXXX	XX
3. Regional School District Tax-	Actual 80025-				
	Estimate** 80026-			XXXXXXXX	XX
4. Regional High School Tax- School Budget	Actual 80018-			14,715,705.44	
	Estimate** 80019			XXXXXXXX	XX
5. County Tax	Actual 80020-			11,846,690.67	
	Estimate** 80021			XXXXXXXX	XX
6. Special District Taxes	Actual 80022-				
	Estimate** 80023			XXXXXXXX	XX
7. Municipal Open Space Tax	Actual 80027				
	Estimate** 80028-			XXXXXXXX	XX
8. Total General Appropriations & Other Taxes 80024-01					
9. Less: Total Anticipated Revenues from 2010 in Municipal Budget (Item5) 80024-02					
10. Cash Required from 2010 Taxes to Support Local Municipal Budget and Other Taxes 80024-03					
11. Amount of Item 10 Divided by 98.999% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, sheet 22) 80024-05					
<u>Analysis of Item 11:</u>					
Local District School Tax (Amount Shown on Line 2 above)					* May not be stated in an amount less than "actual" Tax of year 2009.
Regional School District Tax (Amount Shown on Line 3 above)					
Regional High School Tax (Amount Shown on Line 4 Above)					
County Tax (Amount Shown on Line 5 Above)					
Special District Tax (Amount Shown on Line 6 Above)					
Municipal Open Space 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) (Item11, Less Item 10) 80024-06					Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12
<u>Computation of "Tax in Local Municipal Budget"</u>					
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					

ACCELERATED TAX SALE- CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) **\$0.00**

B. Reserve for Uncollected Taxes Exclusion:

Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) **\$0.00**

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year **0%**
[(2010 Estimated Total Levy- 2009 Total Levy) / 2009 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount **\$0.00**
[9 (B x C) + B]

E. Net Reserve for Uncollected Taxes **\$0.00**
Appropriation in Current Budget
(A-D)

2010 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8 (L) budget sheet 29)	\$0.00
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$0.00
Total	\$0.00
3. Less: Anticipated Revenues (item 5, budget sheet 11)	\$0.00
4. Cash Required	\$0.00
5. Total Required at _____% (Items 4 + 6)	\$0.00
6. Reserve for Uncollected Taxes (item E above)	\$0.00

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2009	345,805.17	XXXXXXXXXX XX
A. Taxes 83102-00 14,345.94	XXXXXXXXXX XX	XXXXXXXXXX XX
B. Tax Title Liens 83103-00 331,459.23	XXXXXXXXXX XX	XXXXXXXXXX XX
2. Canceled:	XXXXXXXXXX XX	XXXXXXXXXX XX
A. Taxes 83105-00	XXXXXXXXXX XX	0.87
B. Tax Title Liens 83106-00	XXXXXXXXXX XX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX XX	XXXXXXXXXX XX
A. Taxes 83108-00	XXXXXXXXXX XX	
B. Tax Title Liens 83109-00	XXXXXXXXXX XX	
4. Added Taxes 83110-00		XXXXXXXXXX XX
5. Added Tax Title Liens 83111-00	14,342.85	XXXXXXXXXX XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:	XXXXXXXXXX XX	XXXXXXXXXX XX
A. Taxes- Transfers to Tax Title Liens 83104-00	XXXXXXXXXX XX	-
B. Tax Title Liens- Transfers from Taxes 83107-00	-	XXXXXXXXXX XX
7. Balance Before Cash Payments	XXXXXXXXXX XX	345,804.30
8. Totals	360,148.02	345,805.17
9. Balance Brought Down	345,804.30	XXXXXXXXXX XX
10 Collected:	XXXXXXXXXX XX	29,183.89
A. Taxes 83116-00 11,574.65	XXXXXXXXXX XX	XXXXXXXXXX XX
B. Tax Title Liens 83117-00 17,609.24	XXXXXXXXXX XX	XXXXXXXXXX XX
11. Interest and Costs- 2009 Tax Sale 83118-00	5,441.15	XXXXXXXXXX XX
12. 2009 Taxes Transferred to Liens 83119-00	94,876.17	XXXXXXXXXX XX
13. 2009 Taxes 83123-00	8,070.43	XXXXXXXXXX XX
14. Balance December 31, 2009	XXXXXXXXXX XX	425,008.16
A. Taxes 83121-00 10,840.85	XXXXXXXXXX XX	XXXXXXXXXX XX
B. Tax Title Liens 83122-00 428,510.16	XXXXXXXXXX XX	XXXXXXXXXX XX
15. Totals	454,192.05	454,192.05

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

8.44%

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2010.

35,868.24	and represents the
83125-00	

(See Note 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, 2009	84101-00	3,550,794.00	
2. Foreclosed or Deeded in 2009			
3. Tax Title Leins	84103-00		
4. Taxes Receivable	84104-00	-	
5A	84102-00		
5B	84105-00		
6. Adjusted to Assessed Valuation	84106-00		
7. Adjusted to Assessed Valuation	84107-00		
8. Sales			
9. Cash *	84109-00		
10. Contract	84110-00		
11. Mortgage	84111-00		
12. Loss on Sales	84112-00		
13. Gain on Sales	84113-00		
14. Balance December 31, 2009	84114-00		3,550,794.00
		3,550,794.00	3,550,794.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2009	84115-00	XXXXXXXXXX XX	
16. 2009 Sales from Foreclosed Property	84116-00	XXXXXXXXXX XX	
17. Collected *	84117-00		
18.	84118-00		XXXXXXXXXXXX XX
19. Balance December 31, 2009	84119-00		

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2009	84120-00	XXXXXXXXXX XX	
21. 2009 Sales from Foreclosed Property	84121-00	XXXXXXXXXX XX	
22. Collected *	84122-00		
23.	84123-00		XXXXXXXXXXXX XX
24. Balance December 31, 2009	84124-00		

Analysis of Sale of Property: 0.00
 *Total Cash Collected in 2009 (84125-00)
 Realized in 2009 Budget _____
 To Results of Operation (Sheet 19) _____

**DEFERRED CHARGES
MANDATORY CHARGES ONLY
CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

Caused By	Amount Dec. 31 2008 Per Audit Report	Amount in 2009 Budget	Amount Resulting from 2009	Balance as at Dec. 31, 2009
1. Emergency Authorization- Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations- Schools	\$ _____	\$ _____	\$ _____	\$ _____
3 _____	\$ _____	\$ _____	\$ _____	\$ _____
4 _____	\$ _____	\$ _____	\$ _____	\$ _____
5 _____	\$ _____	\$ _____	\$ _____	\$ _____
6 _____	\$ _____	\$ _____	\$ _____	\$ _____
7 _____	\$ _____	\$ _____	\$ _____	\$ _____
8 _____	\$ _____	\$ _____	\$ _____	\$ _____
9 _____	\$ _____	\$ _____	\$ _____	\$ _____
10 _____	\$ _____	\$ _____	\$ _____	\$ _____

*Do not include items funded or refunded as listed below

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor Of</u>	<u>On Accoun Of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2010</u>
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.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec 31, 2008	REDUCED IN 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
2/27/2007	Revaluation with Tax Map Update	\$ 1,200,000.00	\$ 240,000.00	\$ 960,000.00	\$ 240,000.00		\$ 720,000.00
Totals							

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. 40A:4-53 et seq. and are recorded on this page

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, 2008" must be entered here and then raised in the 2009 budget.

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 1/5 of Amount Authorized*	Balance Dec 31, 2008	REDUCED IN 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
		Totals					

80027-00 80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 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, 2009" must be entered here and then raised in the 2010 budge

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2009 DEBT SERVICE FOR BONDS
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit		Credit		2010 Debt Service
Outstanding January 1, 2009	80033-01	xxxxxxx	xx	17,440,000	00	
Issued	80033-02	xxxxxxx	xx			
Paid	80033-03	2,205,000	00	xxxxxxx	xx	
Outstanding December 31, 2009	80033-04	15,235,000	00	xxxxxxx	xx	
		17,440,000	00	17,440,000	00	
2010 Bond Maturities - General Capital Bonds				80033-05		\$ 2,350,000.00
2010 Interest on Bonds*		80033-06		\$ 620,918.75		
ASSESSMENT SERIAL BONDS						
Outstanding January 1, 2009	80033-07					
Issued	80033-08					
Paid	80033-09					
Outstanding December 31, 2009	80033-10					
2010 Bond Maturities - Assessment Bonds				80033-11		\$
2010 Interest on Bonds*		80033-12				
Total "Interest on Bonds - Debt Service" (*Items)				80033-13		

List of Bonds Issued During 2009

Purpose	2010 Maturity		Amount Issued		Date of Issue	Interest Rate
Total						

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
(MUNICIPAL) GREEN ACRES LOAN**

		Debit		Credit		2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXX	XX	142,374	04	
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	9,975	41	XXXXXXXX	XX	
Outstanding December 31, 2009	80033-04	132,398	63	XXXXXXXX	XX	
		142,374	04	142,374	04	
2010 Loan Maturities				80033-05		\$ 10,175.92
2010 Interest on Loans				80033-06		\$ 2,597.34
Total 2010 Debt Service for Green Acres Loan				80033-13		\$ 12,773.26
LOAN						
Outstanding January 1, 2009	80033-07					
Issued	80033-08					
Paid	80033-09					
Outstanding December 31, 2009	80033-10					
2010 Loan Maturities				80033-11		\$
2010 Interest on Loans				80033-12		\$
Total 2010 Debt Service for				80033-13	Loan	\$

List of Loans Issued During 2009

Purpose	2010 Maturity		Amount Issued		Date of Issue	Interest Rate
Total						
	80033-14		80033-15			

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2010 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit		Credit		2010 Debt Service
Outstanding January 1, 2009	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
Outstanding December 31, 2009	80034-03			XXXXXXXX	XX	
2010 Bond Maturities - Term Bonds	80034-04					\$
2010 Interest on Bonds *	80034-05					\$
TYPE I SCHOOL SERIAL BOND						
Outstanding January 1, 2009	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
Outstanding December 31, 2009	80034-09			XXXXXXXX	XX	
2010 Interest on Bonds *	80034-10					\$
2010 Bond Maturities - Serial Bonds				80034-11		\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12		\$

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity		Amount Issued		Date of Issue	Interest Rate
	-01		-02			
Total		80035-				

2010 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2009	2010 Interest Requirement
1. Emergency Notes	80036- \$ _____	\$ _____
2. Special Emergency Notes	80037- \$ _____	\$ _____
3. Tax Anticipation Notes	80038- \$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039- \$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Bond Anticipation Note 2008	9/12/2008	9/12/2008	7,000,000.00	9/9/2010	1.22%		85,400.00	9/9/2010
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
	39,703.00		7,000,000.00			-	85,400.00	

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 I 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 2006 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted with statement.

**If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2009		Date of Maturity	Rate of Interest	2010 Budget Requirement				Interest Computed to (Insert Date)
									For Principal		For Interest **		
1.													
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
Total													

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2006 or prior must be appropriated in full in the 2010 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2009		2010 Budget Requirement			
			For Principal		For Interest/Fees	
Leases approved by LFB prior to July 1, 2007						
1.						
2.						
3.						
4.						
5.						
6.						
Leases approved by LFB after to 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 AUTHORIZATION (GENERAL CAPITAL FUND)

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code number.</small>	Balance - January 1, 2009		2009 Authorizations	Expended	PO's Liquidated	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
875 Various Improvements or Purposes	1,445.87						1,445.87	
1032 Closure and Expansion of Landfill		275,765.01		(408,882.88)	191,415.56		-	876,063.45
1208 Construction of a Pedestrian Path					2,074.68		2,074.68	
1291 Drainage Improvements - Absecon Highlands	-						-	
1325 Phase I Closure of Landfill	-	218,886.30		81,492.74				137,393.56
1329 Funding of Self-Insurance Pool	1,272.80						1,272.80	
1343 Various Capital Improvements	1.00						1.00	
1394 Preliminary Assessment and/or Site Investigation	76,603.00						76,603.00	
1422 Purchase of Television Equipment							-	
1492 Various Capital Improvements	24,739.35	900.00		6,414.34			18,325.01	900.00
1467 Various Capital Improvements							-	-
1505 Various Capital Improvements	95,401.16	150.00		40,656.82			54,744.34	150.00
1507 Green Acres Open Space	106,369.34	133,000.00			3,757.00		110,126.34	133,000.00
1512 Water Distribution-Genoa Avenue	9,269.50						9,269.50	
1533 Various Capital Improvements	132,368.41	15,763.00		16,362.00			116,006.41	15,763.00
1556 Genoa Avenue Water Distribution	12,230.50	8,653.25					12,230.50	8,653.25
1561 Collins Roads Improvements				(130,750.00)			130,750.00	
1562 Recreation Improvements	10,436.52			585.00			9,851.52	
1565 Various Capital Improvements	349,824.39	1,000.00		73,414.51	44,634.48		321,044.36	1,000.00

Sheet 35

Place an * before each item of "Improvement" which represents a funding 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, 2009		2009 Authorizations	Expended	PO's Liquidated	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Local Improvements:								
1197 Construction & Ext of Water Distribution System	15,000.00	3,969,024.34					15,000.00	3,969,024.34
1261 Construction & Ext of Water Distribution System		1,210,890.93						1,210,890.93
1360 Construction & Ext of Water Distribution System		93,392.08		(6,454.94)				99,847.02
1438 Construction & Ext of Water Distribution System		32,090.72						32,090.72
Subtotal	3,730,064.97	9,652,326.92	725,000.00	1,667,343.52	373,998.12	-	1,756,089.64	11,057,956.85

Sheet 35 (cont.)

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2009	80031-01	XXXXXXXXXX	XX	64,544.93	
Received from 2009 Budget Appropriation*	80031-02	XXXXXXXXXX	XX		
		XXXXXXXXXX	XX		
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2009	80031-05	64,544.93		XXXXXXXXXX	XX
		64,544.93		64,544.93	

* the full amount of the 2009 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2009	80030-01		
Received from 2009 Budget Appropriation*	80030-02		
Received from 2009 Emergency Appropriation*	80030-03		
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2009	80030-05		

*The full amount of the 2009 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2009 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 2009 or Prior Years
Total 80032-00	-	-	-	-

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 - 2009

		Debit		Credit	
Balance January 1, 2009	80029-01	xxxxxxx	xx	151,374	60
Premium on Sale of Bonds		xxxxxxx	xx		
Funded Improvement Authorizations Canceled		xxxxxxx	xx		
Appropriated to Finance Improvement Authorizations	80029-02			xxxxxxx	xx
Appropriated to 2009 Budget Revenue	80029-03			xxxxxxx	xx
Balance December 31, 2009	80029-04	151,374	60	xxxxxxx	xx
		151,374	60	151,374	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. 1945, with Covenant or Covenants: Outstanding December 31, 2009

\$ _____

2. Amount of Cash in Special Trust Fund as of December 31, 2009 (Note A)

\$ _____

3. Amount of Bonds Issued Under Item 1 Maturing in 2010

\$ _____

4. Amount of Interest on Bonds with a Covenant - 2010 Requirement

\$ _____

5. Total of 3 and 4 - Gross Appropriation

\$ _____

6. Less Amount of Special Trust Fund to be Used

\$ _____

7. Net Appropriation Required

\$ _____

NOTE A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here

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 2009 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 2009 was \$ 70,317,540.01
2. Amount of Item 1 Collected in 2009 (*) \$ 69,251,231.38
3. Seveny (70) percent of Item 1 \$ 49,222,278.01
- (*)
-
-

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2009?

Answer YES or No YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2009?

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 2010 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 2008 \$ _____
2. 4% of 2008 Tax Levy for all purposes:
- Levy -- \$ _____ = \$ _____
3. Cash Deficit 2009
4. 4% of 2009 Tax Levy for all purposes:
- Levy -- \$ _____ = \$ _____
-
-

E.

<u>Unpaid</u>	<u>2008</u>	<u>2009</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>79,024.21</u>	\$ <u>79,024.21</u>
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>80,102.94</u>	\$ <u>80,102.94</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 2009, please observe instructions of Sheet 2.

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGDED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2008		RECEIPTS										Disbursements		Balance Dec. 31, 2009	
	XXXXXX	XX	Assessments and Liens		Operating Budget								XXXXXX	XX	XXXXXX	XX
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

SCHEDULE OF WATER UTILITY BUDGET - 2009

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-		
Fire Hydrant Service	91304-		
Miscellaneous	91305-		
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XX	XXXXXXX
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

**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 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations			XXXXXXX	XX
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations				
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Surplus (General Budget) **				
Total Expenditures				
Unexpended Balance Canceled (See Footnote)				

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"

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STATEMENT OF 2009 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2009 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2008 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Balance of "Results of 2009 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2009 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			

SECTION 2:

The following Item of "2008 Appropriation Reserves Canceled in 2009" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2008 for an Anticipated Deficit in the Water Utility for 2008:

2008 Appropriation Reserves Canceled in 2009			
Less: Anticipated Deficit in 2008 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
*Excess (Revenue Realized)			

**Items must be shown in same amounts on Sheet 44.

RESULTS OF 2009 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2008 Appropriation Reserves *	XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX

*See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2009	XXXXXX	XX		
Excess in Results of 2009 Operations	XXXXXX	XX		
Amount Appropriated in 2009 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2009			XXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2009 (FROM WATER UTILITY - TRIAL BALANCE)

Cash				
Investments				
Interfund Accounts Receivable				
Subtotal				
Deduct Cash Liabilities Marked with "C" on Trial Balance				
Operating Surplus Cash or (Deficit in Operating Surplus Cash)				
Other Assets Pledged to Operating Surplus*				
Deferred Charges #				
Operating Deficit #				
Total Other Assets				

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2009 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2008		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2009		\$ _____

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2008		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2009		\$ _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER 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, 2008 per Audit Report	Amount in 2009 Budget	Amount Resulting from 2009	Balance as at Dec. 31, 2009
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
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 Year 2010
1.	_____	_____	\$ _____	_____
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR BONDS
WATER UTILITY ASSESSMENT BONDS**

	Debit		Credit		2010 Debt Service
Outstanding January 1, 2009	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2009			XXXXXX	XX	
2010 Bond Maturities - Assessment Bonds					\$
2010 Interest on Bonds *					\$
WATER UTILITY CAPITAL BONDS					
Outstanding January 1, 2009	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2009			XXXXXX	XX	
2010 Bond Maturities - Capital Bonds					\$
2010 Interest on Bonds *					\$

INTEREST ON BONDS - WATER UTILITY BUDGET

2010 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2010	\$	
Required Appropriation 2010		\$

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity		Amount Issued		Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
WATER UTILITY _____ LOAN**

	Debit		Credit		2010 Debt Service
Outstanding January 1, 2009	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2009			XXXXXX	XX	
2010 Loan Maturities					\$
2010 Interest on Loans *					\$
WATER UTILITY _____ LOAN					
Outstanding January 1, 2009	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2009			XXXXXX	XX	
2010 Loan Maturities					\$
2010 Interest on Loans *					\$

INTEREST ON LOANS - WATER UTILITY BUDGET

2010 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2010	\$	
Required Appropriation 2010		\$

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity		Amount Issued		Date of Issue	Interest Rate

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, 2009		Date of Maturity		Rate of Interest		2010 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Sheet 50

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 2006 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2010 Interest on Notes	\$
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2010	\$
Required Appropriation - 2010	\$

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2009		Date of Maturity		Rate of Interest		2010 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Sheet 51

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, 2006 or prior must be appropriated in full in the 2010 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 Dec. 31, 2009		2010 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 51a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2009				2009 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2009			
	Funded		Unfunded						Funded		Unfunded	
Total	70000-											

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2009	XXXXXX	XX		
Received from 2009 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2009			XXXXXX	XX

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2009	XXXXXX	XX		
Received from 2009 Budget Appropriation *	XXXXXX	XX		
Received from 2009 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2009			XXXXXX	XX

*The full amount of the 2009 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2009
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 2009 or Prior Years	
Total								

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2009

	Debit		Credit	
Balance January 1, 2009	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2009 Budget Revenue			XXXXXX	XX
Balance December 31, 2009			XXXXXX	XX

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2009

Sewer Operating

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit		Credit	
Cash - Checking	1,297,029.	17		
Cash - NJ Cash Management	304,842.	23		
Subtotal Cash	1,601,871.	40		
Consumer Accounts Receivable	6,487.	59		
Sewer Utility Liens	1,292.	16		
Due from Bank	16.	06		
Due from Utility Capital	100,000.	00		
Due from Current	1,211.	85		
Sewer Rent Overpayments			26,921.	07
Appropriation Reserves			145,679.	92
Accrued Interest - Bonds			33,869.	25
Prepaid Sewer Charges				
Reserve for Maint. Of Pump Station			3,167.	00
Reserve for Encumbrances			33,226.	16
Reserve for Payment of Bonds			4,800.	00
Reserve - DEP Grant			14,765.	00
			262,428.	40
Reserves for Receivables			7,795.	81
Fund Balance			1,440,654.	85
	1,710,879.	06	1,710,879.	06

"C"

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2009

Capital Section

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	6,401,525.00		XXXXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	XX	6,401,525.00	
Cash	5,744.10			
Fixed Capital Authorized & Completed	25,930,455.00			
Fixed Capital Authorized & Uncompleted	13,200,240.44			
Accounts Payable			162,040.18	
Improvement Authorizations - Funded			1,135,519.78	
Improvement Authorizations - Unfunded			4,799,449.68	
Serial Bonds			9,270,000.00	
Bond Anticipation Notes				
Deposits for Sewer Improvements				
Due to Utility Operating			100,000.00	
Reserve for Bond Payments			5,485.36	
Reserve for Amortization			21,127,480.46	
Reserve for Deferred Amortization			2,349,384.40	
Capital Improvement Fund			175,068.25	
Fund Balance			12,011.43	
	45,537,964.54		45,537,964.54	

(Do not crowd - add additional sheets)

**ANALYSIS OF _____ 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, 2008		RECEIPTS								Disbursements		Balance Dec. 31, 2009			
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

SCHEDULE OF SEWER-UTILITY BUDGET - 2009

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____01	1,312,616.32	1,312,616.32	-
Surplus Anticipated with Written Consent of Director of Local Governemnt _____02			
Sewer Rents	4,413,000.00	5,052,042.97	(639,042.97)
Miscellaneous Revenues	385,000.00	113,111.58	271,888.42
Reserve for Payment of Bonds			-
Added by N.J.S. 40A:4-87 (List)			
Subtotal			
Deficit (General Budget)* _____ 6			
_____ 7	6,110,616.32	6,477,770.87	(367,154.55)

**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:			
Adopted Budget		6,110,616.32	
Added by N.J.S. 40A:4-87			
Emergency			
Total Appropriations		6,110,616.32	
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures		6,110,616.32	
Deduct Expenditures:			
Paid or Charged	\$ 5,964,302.39		
Reserved	\$ 145,679.92		
Surplus (General Budget)**			
Total Expenditures		\$ 6,109,982.31	
Unexpended Balance Canceled (See Footnote)		634.01	

FOOTNOTES: RE:OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCE 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"

STATEMENT OF 2009 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2009 _____ Utility

Budget contained either an item of revenue "Deficit(General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case. _____

SECTION 1:

Revenue Realized:			
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2008 Appropriation Reserves Canceled* (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:			
Appropriations (Not Including "Surplus (General Budget)")			
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures- As Adjusted			
Excess			
Budget Appropriations- Surplus (General Budget) **			
Remainder= Balance of Results of 2009 Operation" (Operating Deficit- to Trial Balance"-Sheet 60)			
Deficit			
Anticipated Revenue- Deficit (General Budget) **			
Remainder= Balance of "Results of 2009 Operation" (Operating Deficit- to Trial Balance"-Sheet 60)			

SECTION 2:

The following Item of "2008" Appropriation Reserves Canceled in 2009" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2008 for an Anticipated Deficit in the _____ Utility for 2008:

2008 Appropriation Reserves Canceled in 2009	154,370.72		
Less: Anticipated Deficit in 2008 Budget - Amount Received and due from Current Fund - If non, enter "None"	none		
*Excess (Revenue Realized)			154,370.72

**Items must be shown in same amounts on Sheet 58.

RESULTS OF 2009 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX XX	367,154.55
Unexpended Balances of Appropriations	XXXXXXXXXX XX	634.01
Miscellaneous Revenue Not Anticipated(Pr year Check Void)	XXXXXXXXXX XX	
Unexpended Balances of 2008 Appropriation Reserves*	XXXXXXXXXX XX	154,370.72
Interfund Returned		6.81
Deficit In Anticipated Revenue		
Refund Prior Year Revenue	-	
Operating Deficit- To Trial Balance	XXXXXXXXXX XX	
Excess in Operations- to Operating Surplus	522,166.09	
*See restriction in amount on Sheet 59, SECTION 2	522,166.09	522,166.09

OPERATING SURPLUS SEWER UTILITY

	Debit	Credit
Balance January 1, 2009	XXXXXXXXXX XX	2,231,105.08
Operating Deficit of 2009 Operations		
Excess in Results of 2009 Operations	XXXXXXXXXX XX	522,166.09
Amount Appropriated in 2009 Budget-Cash	1,312,616.32	XXXXXXXXXX XX
Amount Appropriated in 2009 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX XX
Balance December 31, 2009	1,440,654.85	XXXXXXXXXX XX
	2,753,271.17	2,753,271.17

ANALYSIS OF BALANCE DECEMBER 31, 2009

(FROM SEWER UTILITY- TRIAL BALANCE

Cash		1,601,871.40
Investments		
Interfund Accounts Receivable		101,211.85
Subtotal		1,703,083.25
Deduct Cash Liabilities Marked with "C" on Trial Balance		262,428.40
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,440,654.85
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
#MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2010 BUDGET		1,440,654.85

*In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash

Liabilities

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2008		\$ <u>11,790.72</u>
Increased by:		
Sewer Rents Levied		\$ <u>5,051,357.57</u>
Decreased by:		
Collections	\$ <u>5,052,042.97</u>	
Overpayments applied	<u> </u>	
Transfer to Sewer Liens	\$ <u>1,104.67</u>	
Other (cancel)	\$ <u>3,513.06</u>	
		\$ <u>5,056,660.70</u>
Balance December 31, 2009		\$ <u>6,487.59</u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2008		<u> </u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>1,104.67</u>	
Penalties and Costs	\$ <u>187.49</u>	
Other	\$ <u>-</u>	
		\$ <u>1,292.16</u>
Decreased by:		
Collections	<u> </u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2009		\$ <u>1,292.16</u>

**DEFERRED CHARGES
MANDATORY CHARGES ONLY
WATER UTILITY FUND**

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

Caused By	Amount Dec. 31 2008 Per Audit Report	Amount in 2009 Budget	Amount Resulting from 2009	Balance as at Dec. 31, 2009
1. Emergency Authorization- Municipal*	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
2. Emergency Authorizations- Schools	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>3</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>4</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>5</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>6</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>7</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>8</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>9</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>10</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

*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>
<u>1</u>	<u></u>	<u>\$0.00</u>
<u>2</u>	<u></u>	<u>\$0.00</u>
<u>3</u>	<u></u>	<u>\$0.00</u>
<u>4</u>	<u></u>	<u>\$0.00</u>
<u>5</u>	<u></u>	<u>\$0.00</u>

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor Of</u>	<u>On Accoun Of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2010</u>
<u>1</u>			<u>\$</u>	
<u>2</u>			<u>\$</u>	
<u>3</u>			<u>\$</u>	
<u>4</u>			<u>\$</u>	

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR BONDS
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	XXXXXXXX XX		
Issued	XXXXXXXX XX		
Paid		XXXXXXXX XX	
Outstanding December 31,2009	-	XXXXXXXX XX	
2010 Bond Maturities - Assessment Bonds			
2010 Interst on Bonds*			
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2009	XXXXXXXX XX	\$ 10,225,000.00	
Issued	XXXXXXXX XX		
Paid	955,000.00	XXXXXXXX XX	
Outstanding December 31,2009	9,270,000.00	XXXXXXXX XX	
	10,225,000.00	\$ 10,225,000.00	
2010 Bond Maturities - Capital Bonds			955,000.00
2010 Interest on Bonds*			377,583.87

INTEREST ON BONDS - SEWER UTILITY BUDGET

2010 Interest on Bonds (*Item)	\$	381,837.50
Less: Interest Accrued to 12/31/2009 Trial Balance)	\$	33,869.25
Subtotal	\$	347,968.25
Add: Interest to be Accrued as of 12/31/2010	\$	29,615.62
		\$ 377,583.87

List of Bonds Issued During 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2010 DEBT SERVICE FOR LOANS
UTILITY LOAN**

	Debit		Credit		2010 Debt Service
Outstanding January 1, 2009	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2009			XXXXXX	XX	
2010 Loan Maturities					\$
2010 Interest on Loans *					\$

UTILITY LOAN

Outstanding January 1, 2009	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2009			XXXXXX	XX	
2010 Loan Maturities					\$
2010 Interest on Loans *					\$

INTEREST ON LOANS - _____ UTILITY BUDGET

2010 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2009 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2009	\$	
Required Appropriation 2010		\$

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate

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, 2009		Date of Maturity		Rate of Interest		2010 Budget Requirement			
											For Principal		For Interest **	
1.														
2.														
3.														
4.														
5.														
6.														
7.														
8.														
9.														
10.														

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 2006 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES -	UTILITY BUDGET
2010 Interest on Notes	\$
Less: Interest Accrued to 12/31/2009 Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2010	\$
Required Appropriation - 2010	\$

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2009	Date Of Maturity	Rate Of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	

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, 2006 or prior must be appropriated in full in the 2010 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 Dec. 31, 2009		2010 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 65a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATION (UTILITY CAPITAL FUND)

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code number.</small>	Balance - January 1, 2009		2009 Authorizations	Expended	PO's Liquidated	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
935 Construction of Sanitary Sewer Lines - Pinehurst	7,377.18						7,377.18	
963 Acquisition of Various Sewer Equipment	16,736.80						16,736.80	
1785 Sanitary Sewer Projects	-		1,325,000.00				-	1,325,000.00
1091/12 Purchase of Equipment and Various Improvements	17,878.27			5,000.00			12,878.27	
1203/12 Construction of Sewer Systems	18,652.24						18,652.24	
Sewer Capital Equipment and Improvements	10,819.71						10,819.71	
1253 Remediation of Lorraine Avenue	107,360.32			20,375.00			86,985.32	
1290 Installation of Sewer System	83,247.19			2,350.00			80,897.19	
1342 Construction of Pomona Pump Station By Pass	346,297.87				7,761.40		354,059.27	
1390 Ridgewood Avenue Extension and Study	32,144.98						32,144.98	
1431 Construction of Absecon Highlands Phase III etc.	135,728.81						135,728.81	
1468 Various Sewer Capital Improvements	230,985.41						230,985.41	
1506 Purchase of Equipment and Sewer Improvements	2,801.21	650.00		(697.05)	1,221.50		4,719.76	650.00
1534 Various Sewer Improvements		32,768.56		31,615.39	15,472.00		-	16,625.17
1566 Various Sewer Improvements		1,951,810.48		36,720.40	53,423.25			1,968,513.33
1612 Various Sewer Improvements		409,553.60		191,186.82	720.87		-	219,087.65
1661 Various Sewer Improvements	166,783.13	648,375.00		23,248.29			143,534.84	648,375.00
1719 Various Sewer Improvements		656,188.88		35,200.00	209.65		-	621,198.53
Total	1,176,813.12	3,699,346.52	1,325,000.00	344,998.85	78,808.67	-	1,135,519.78	4,799,449.68

Sheet 66

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

**SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2009		175,068.25
Received from 2009 Budget Appropriation*		
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		
Appropriated to Finance Improvement Authorizations		
Balance December 31, 2009	175,068.25	
	175,068.25	175,068.25

**UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2009		
Received from 2009 Budget Appropriation*		
Received from 2009 Emergency Appropriation**		
Appropriated to Finance Improvement Authorizations		
Balance December 31, 2009		

* The full amount of the 2009 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

