

**ANNUAL FINANCIAL STATEMENT FOR THE SFY YEAR 2010  
(UNAUDITED)**

POPULATION LAST CENSUS 68,190  
 NET VALUATION TAXABLE 2009 \$ 3,542,766,285  
 MUNICODE 705

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 MUNICIPALITIES - AUGUST 10, 2010**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

**CITY of EAST ORANGE , COUNTY of ESSEX**

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

Date	Examined By:	Remarks
1	Preliminary Check	
2	Caps	
3	Examined	

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Name   
 Title Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or (which I have not prepared) ~~with~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof. I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Victoria Y. Walker, am the Chief Financial Officer, License #N-0639 of the City of East Orange, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 2010, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of June 30, 2010.

Signature 

Title Chief Financial Officer

Address 44 City Hall Plaza, East Orange

Phone Number 5146  
(973) 266-5304

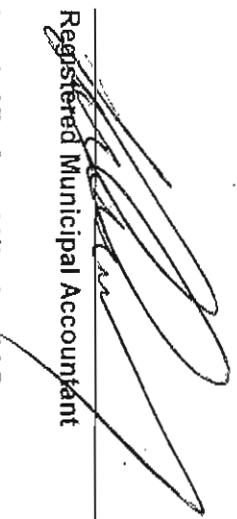
IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the City of East Orange as of June 30, 2010 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the fiscal year ended 2010 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, taken as a whole.

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



Registered Municipal Accountant

Lerch, Vinci, and Higgins, LLP  
17-17 Route 208 North  
Fair Lawn, New Jersey 07410  
(201) 791-7100

Certified by me

This 27 day of August, 2010

Sheet 1a

CITY OF EAST ORANGE

**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 SFY 2010 as required under N.J.A.C. 5:23-4.17.

Printed name: LLOYD ABDUL - RAHMAN

Signature: 

Certificate #: 03968

Date: 9/07/2010

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 will not apply 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: \_\_\_\_\_

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

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

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

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

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item (s) #10 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: \_\_\_\_\_

City of East Orange

Victoria Y. Walker

Victoria Y Walker

N-0639

09/03/2010

Fed I.D. #  
EAST ORANGE  
Municipality  
ESSEX  
County

Report of Federal and State Financial Assistance  
Expenditures of Awards

Fiscal Year Ending: June 30, 2010

(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(2) Other Federal Programs Expended
---	--------------------------------------	--

TOTAL \$ 9,345,390 \$ 9,930,401

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

- Single Audit/Financial Statement Audit
- Program Specific Audit/Financial Statement 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 June 24, 1998) and OMB 04-04. 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 the are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than the State government.

  
Signature of Chief Financial Officer

09/03/2010  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account,

do not sign this statement and do not remove any of the **UTILITY** sheets from the document

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year SFY 2010 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities.

Name \_\_\_\_\_

Title: Registered Municipal Accountant

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

**NOTE:**

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

---

---

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 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 12, 2010 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ **3,522,343,095**.

  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
CITY OF EAST ORANGE  
(MUNICIPALITY)

\_\_\_\_\_  
ESSEX  
(COUNTY)

**NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET**  
**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
**AS AT JUNE 30, 2010**

*Cash Liabilities Must be Subtotalled and Subtotal Must be Marked with "C" – Taxes Receivable Must be Subtotalled*

Title of Account	Debit	Credit
Cash	\$ 12,016,914	
sub-total	12,016,914	
Federal, State and Other Grants Receivable	12,185,167	
Due From State-Seniors and Veterans Deductions	64,399	
sub-total	24,266,480	
Taxes Receivable:		
SFY 2010	\$ 6,020,146	
SFY 2009	36,361	
Prior Years	14,209	
Tax Title Liens Receivable	6,070,716	
Property Acquired for Taxes	1,576,778	
Due from General Capital Fund	7,014,809	
Due from Community Development Trust Fund	580,835	
Due from Other Trust Fund- Payroll	773	
Due from Other Trust Fund	4,305	
sub-total of Receivables with Offsetting Reserves	1,000	
Deferred Charges	15,249,216	
Emergency Authorizations	1,517,014	
Due to Water Operating Fund		\$ 23,579
Due to Self Insurance Trust Fund		176,432
Encumbrances Payable		2,591,698
Encumbrances Payable- State and Federal Grants		907,790
Appropriation Reserves		2,875,183
Accounts Payable		924,424
Tax Overpayments		863,588
Tax Anticipation Notes Payable		5,000,000
Reserve for Tax Appeals		74,840
Reserve for Appropriated Federal and State Grants		8,970,723
Reserve for Unappropriated Grant Reserves		176,117
Prepaid Taxes		101,468
Miscellaneous and Special Reserves		1,170,754
		23,856,596 "C"
Reserve for Receivables		15,249,216
Fund Balance		1,926,898
	\$ 41,032,710	\$ 41,032,710







**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

**(ASSESSMENT SECTION MUST BE SEPARATELY STATED)**

AS AT JUNE 30, 2010

Title of Account	Debit	Credit
<b>ANIMAL CONTROL FUND</b>		
Cash	\$ 6,404	
Reserve for Animal Control Expenditures		\$ 6,404
	\$ 6,404	\$ 6,404
<b>TAX REDEMPTION FUND</b>		
Cash	\$ 922,393	
Reserve for Tax Redemption Expenditures		\$ 922,393
	\$ 922,393	\$ 922,393
<b>SELF INSURANCE FUND</b>		
Cash	\$ 575,928	
Due from Current Fund	176,432	
Reserve for Self Insurance Expenditures		\$ 752,360
	\$ 752,360	\$ 752,360
<b>COMMUNITY DEVELOPMENT GRANT TRUST FUND</b>		
Cash	\$ 31,991	
Due from HUD	2,271,794	
Due to Home Loan Fund		\$ 2,029
Due to Current Fund		773
Reserve for Community Development Expenditures		2,300,983
	\$ 2,303,785	\$ 2,303,785

(Do not crowd - add additional sheets)





Schedule of Trust Fund Deposits and Reserves

SFY

<u>Purpose</u>	<u>Amount</u> <u>June 30, 2009</u> <u>per Audit</u> <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>as at</u> <u>June 30, 2010</u>
1. <u>Police Off Duty</u>	\$ 65,000	\$ 445,444	\$ 422,450	\$ 87,994
2. <u>General Trust</u>	396,294	25,306	25,305	396,295
3. <u>DEA</u>	593,810	340,227	213,885	720,152
4. <u>Law Enforcement</u>	6,579	688		7,267
5. <u>Forfeited Property</u>	239,842	73,459	8,800	304,501
6. <u>POAA</u>	103,884	23,121	10,507	116,498
7. <u>Franklin Lane</u>	5,972		537	5,435
8. <u>Hunting &amp; Fishing</u>	6,236			6,236
9. <u>Senior Citizen Center Bnck Campaign</u>	23,440	7,487		30,927
10. <u>Permit Deposit</u>	72,301	21,313	17,781	75,833
11. <u>Tax Escrow</u>	935,504	2,495,366	2,943,608	487,262
12. <u>Fourth Ward</u>	4,686			4,686
13. <u>Developer's Escrow</u>	29,106	80,982	20,128	89,960
14. <u>Relocation Expenses</u>	10,666			10,666
15. <u>Recreation</u>	83,889	31,428	92,066	23,251
16. <u>Customs Confiscated Funds</u>	411,465	60,165		471,630
17. <u>Performance Bonds</u>	87,276		57,586	29,690
18. <u>Police Private Assignment</u>	32,127			32,127
19. <u>Performance Arts</u>	111,423	8,387,957	8,337,557	161,823
20. <u>Drug Abuse Client Fees</u>	138,743			138,743
21. <u>Health- Special Projects</u>	633			633
22. <u>Decutech Center</u>	26,819			26,819
23. <u>Litigation Settlements</u>	301,661			301,661
24. <u>Municipal Enforcing Agency Code Fees</u>	44,663		38,318	6,345
25. <u>Demolition</u>	10,943			10,943
26. <u>Auction (Property) Account</u>	10,990	377,046	172,846	215,190
27. <u>Uniform Fire Safety</u>	125	425		550
28. <u>Haiti Relief Fund</u>		3,116		3,116
sub-total Miscellaneous Reserves	3,754,077	12,373,530	12,361,374	3,766,233
28. <u>Reserve for Accumulated Sick/Vac Leave</u>	43,450		43,231	219
<b>Totals:</b>	<b>\$ 3,797,527</b>	<b>\$ 12,373,530</b>	<b>\$ 12,404,605</b>	<b>\$ 3,766,452</b>

Sheet 6c

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

SFY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2009	RECEIPTS				Transfers	Disbursements	Balance June 30, 2010
		Assessments and Liens	Current Budget	Assessment Interest				
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
NOT APPLCABLE								
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								\$ -
*Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								0
								0
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*Show as red figure

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT JUNE 30, 2010

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	\$ 1,056,250	*****
Bonds and Notes Authorized But Not Issued	*****	\$ 1,056,250
Cash	12,566,546	
Grants Receivable	427,500	
Deferred Charges to Future Taxation		
Funded	66,573,645	
Unfunded	2,656,250	
Guarantee of Debt - Upsala College	960,000	
Due to Current Fund		580,835
Due to Home Loan Program Fund		24,340
Due to Other Trust Fund		145,306
General Serial Bonds Payable		66,450,937
Tax Appeal Refunding Notes Payable		1,600,000
Improvement Authorizations		
Funded		8,329,715
Unfunded		1,100,950
Contracts Payable		2,234,752
Due to State of New Jersey (EDA Loan)		48,782
Due to State of New Jersey (Demolition Loan)		73,925
Reserve for Payment of Bonds		298
Reserve for Grant Receivable		12,066
Reserve for Capital Improvements		351,569
Capital Improvement Fund		1,118,352
Down Payment on Improvements		109,653
Guarantee of Debt - Upsala College		960,000
Fund Balance		42,461
	\$ 84,240,191	\$ 84,240,191

**(Do not crowd - add additional sheets)**





# CASH RECONCILIATION JUNE 30, 2010 (cont'd.)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<b>TAX REDEMPTION TRUST FUND</b>		
PNC Bank - Redemption Acct. # 80-1397-4994	\$	1,215,588
<b>HOME LOAN TRUST FUND</b>		
PNC Bank - Program Income Acct. # 80-3302-5593	\$	52,224
<b>GENERAL CAPITAL FUND</b>		
PNC Bank - Capital Sweep Acct. # 80-1331-8428	\$	1,039,805
Investors Savings Bank Acct # 01-99-0034-5		5,281,197
PNC Bank - Green Trust Sweep Acct. # 80-1447-9127		18,957
	\$	6,339,959
<b>WATER UTILITY - OPERATING FUND</b>		
PNC Bank - Government Checking Acct. # 80-2180-4223	\$	524,256
PNC Bank - Business Checking Acct. # 80-2353-7595		380,979
PNC Bank - General Funds Acct. # 80-2180-4194		400,000
PNC Bank - General Funds Acct. # 80-2447-2391		1,405,526
PNC Bank - East Newark Revenue Acct. #80-3659-8522		195,943
PNC Bank - SO System Cap Improvement Fund Acct. # 80-2447-2615		425,540
PNC Bank - South Orange Deposit Acct. # 80-2447-2455		6,918,690
PNC Bank - South Orange Deposit Acct. # 80-2180-4207		406,477
	\$	10,657,411
<b>WATER UTILITY - CAPITAL FUND</b>		
PNC Bank - Capital Acct. # 80-2180-4215	\$	400,000
PNC Bank - Capital Acct. # 80-2447-2463		2,587,703
	\$	2,987,703
Page Total		\$ 21,252,885
Grand Total		\$ 42,019,449

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**

SFY

Grant	Balance July 1, 2009	2010 Budget Revenue Realized	Received	Cancelled	Balance June 30, 2010	
WIC- Suppl. Food Prog. For Women						
Infants and Children	\$ 310,443	\$ 1,105,200	\$ 812,377		\$ 603,266	
Childhood Lead-Based Poisoning	229,191	253,200	112,155		370,236	
COPS Hiring Recovery Grant		223,232			223,232	
Drug Abuse Methadone/Addiction Treatment Services		953,913	765,226		188,687	
Summer Food Service Program	1,394,495	435,782	411,538		1,418,739	
HIV Counseling & Testing	64,678	243,205	182,582		125,301	
HIV Counseling & Testing II	14,774				14,774	
Home Friends	210,054	255,000	290,954		174,100	
NJ Transportation Trust Fund	2,728,093	654,560	833,017		2,549,636	
Balanced Housing	180,427				180,427	
East Orange Municipal Alliance	57,000				57,000	
Winter Food Service Program	792,928	2,392,201	1,667,204		1,517,925	
Livable Communities- Rowley Park	140,000				140,000	
Livable Communities- Memorial Park Field House	5,000				5,000	
UDAG Program Income		78,440			78,440	
SCC Interest Income		89,461			89,461	
Colgate Palmolive Grant		10,000	10,000			
Municipal Alliance		50,000			50,000	
<b>Page Total</b>	<b>\$ 6,127,083</b>	<b>\$ 6,744,194</b>	<b>\$ 5,085,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,786,224</b>

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

Grant	Balance July 1, 2009	2010 Budget Revenue Realized	Received		Cancelled	Balance June 30, 2010
Urban Enterprise Zone	\$ 52,554					\$ 52,554
Tobacco Enforcement Grant	13,050					13,050
Urban Gateway Enhancement	35,300					35,300
Justice Assistance Grant	46,699	\$ 667,585	\$ 51,586		\$ 6,875	655,823
Click It or Ticket It Program	5,000					5,000
You Drink You Drive You Lose	1,009					1,009
Weed & Seed Initiative	57,729	142,000	136,242			63,487
Public Health Priority Fund		126,672	126,672			
Delta Dental		15,000	15,000			
P.A.R.I.S.	8,683					8,683
New Jersey Health Officer Association		2,500	2,500			
NJ Relocation Assistance	8,225					8,225
Shelter Plus Care	99,384	1,216,586			\$ 1,216,586	99,384
Livable Communities- Grand Ave.	23,165					23,165
Pandemic Flu	10,928					10,928
Green Acres Multi Parks Project	443,322					443,322
Community Development Block Grant		2,166,655	2,166,655		2,166,655	
Home Loan Program		882,374	882,374		882,374	
Clean Communities		89,839	89,839			
<b>Page Totals</b>	<b>\$ 805,048</b>	<b>\$ 5,309,211</b>	<b>\$ 3,470,868</b>	<b>\$ -</b>	<b>\$ 4,272,490</b>	<b>\$ 1,419,930</b>

Sheet 10a

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

Grant	Balance July 1, 2009	2010 Budget Revenue Realized	Received		Cancelled	Balance June 30, 2010
UEZ-20 & 30 Evergreen	\$ 108,411					\$ 108,411
UEZ-Clean Team Project DPW	475,204	\$ 407,546				882,750
Economic Development Initiative	346,500					346,500
UEZ Central Ave Streetscape Impvt	1,962,539	100,000	\$ 1,655,660			406,879
UEZ Grant	72,430	95,000				167,430
COPS Technology Program (CRISP)	491,033		57,792			433,241
EO School Demonstration		37,596				37,596
State Health Services Grant (H1N1)		164,760	109,484			55,276
DLPS Body Armor Replacement		7,337	7,337			-
Lead Identification and Field Testing Grant		60,085	60,085			-
Local Aid Stimulus Program-Golf Cart Pass		225,000				225,000
Emergency Management Performance Grant		5,000	5,000			
Pedestrian Safety		18,000				18,000
Energy Efficiency and Conversation Block Grant		90,430	30,000			60,430
HUD Eco Dev Initiative-VIADUCT		237,500				237,500
<b>Page Totals</b>	<b>\$ 3,456,117</b>	<b>\$ 1,448,254</b>	<b>\$ 1,925,358</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,979,013</b>



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

SFY

Grant	Balance July 1, 2009	Transferred from 2010 Budget Appropriations		Prior Year Encumbrances Cancelled	Expended	Cancelled		Balance June 30, 2010
		Budget	Appropriation By 40A:4-87					
WIC-Supplemental Food Program for women, Infants and Children	\$ 206,010	\$ 990,200	\$ 115,000		\$ 804,185			\$ 507,025
Childhood Lead-Based Paint Poisoning Grant	21,780	253,200			249,991			24,989
Summer Food Services Program	728,435	435,782			390,605			773,612
HIV II Counseling & Testing	3,572							3,572
HIV Counseling & Testing	46,430	243,205			212,427			77,208
Comcast Video- City Council Surveillan	180,572							180,572
NJ Transportation Trust Fund	2,228,808	654,560			261,698			2,621,670
Balanced Housing	74,038							74,038
Clean Communities	113,881	26,116	\$ 89,839		26,493			203,343
City Clerk- P.A.R.I.S.	8,683							8,683
Municipal Alliance		25,000	25,000		21,875			28,125
<b>Page Totals</b>	<b>\$ 3,612,209</b>	<b>\$ 2,628,063</b>	<b>\$ 229,839</b>	<b>\$ -</b>	<b>\$ 1,967,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,502,837</b>

Sheet 11

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

SFY

Grant	Balance July 1, 2009	Transferred from 2010 Budget Appropriations		Prior Year Encumbrances Cancelled	Expended	Cancelled		Balance June 30, 2010
		Budget	Appropriation By 40A:4-87					
Winter Food Service Program	\$ 604,132		\$ 2,392,201		\$ 2,478,648			\$ 517,685
Law Enforcement Block Grants	252							252
Traffic Enforcement Fund	14							14
Urban Enterprise Zone	646,122	\$ 602,546			267,189			981,479
Justice Assistance Grant	7,624	667,585			396,797	\$ 6,875		271,537
Colgate Palmolive	1,285	10,000			10,000			1,285
Delta Dental	6,861	25,000			24,156			7,705
Weed & Seed Initiative	30,255	142,000			158,949			13,306
DLPS Body Armor Program	39,717	-	7,337		560			46,494
Livable Communities	194,780							194,780
Public Health Priority Funding		128,675			74,478			54,197
<b>Page Totals</b>	<b>\$ 1,531,042</b>	<b>\$ 1,575,806</b>	<b>\$ 2,399,538</b>	<b>\$ -</b>	<b>\$ 3,410,777</b>	<b>\$ 6,875</b>	<b>\$ -</b>	<b>\$ 2,088,734</b>

Sheet 11(a)

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance July 1, 2009	Transferred from 2010 Budget Appropriations		Prior Year Encumbrances Cancelled	Expended	Cancelled		Balance June 30, 2010
		Budget	Appropriation By 40A:4-87					
County of Essex- Home Friends	\$ 304,879	\$ 255,000			\$ 351,915			\$ 207,964
Pandemic Flu	1,326							1,326
Green Acres- Multi Parks Project	473,900				405,195			68,705
Multi Parks Redevelopment Project	238,565				238,565			-
Multi Parks Improvement Project	100,000				100,000			-
Recreation 2007 POP Warner League	5,312				5,312			-
COPS Ahead Grant		223,232			94,199			129,033
Alcohol Education & Rehab Grant		953,913			886,696			67,217
EO School Demonstration		37,596						37,596
<b>Page Totals</b>	<b>\$ 1,123,982</b>	<b>\$ 1,469,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,081,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 511,841</b>

Sheet 11(b)

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance July 1, 2009	Transferred from 2010 Budget Appropriations		Prior Year Encumbrances Cancelled	Expended	Cancelled		Balance June 30, 2010
		Budget	Appropriation By 40A:4-87					
USCM- DuPont Excellence Award	\$ 5,000							\$ 5,000
Drunk Driving Enforcement Fund	29,303	\$ 8,529			\$ 24,551			13,281
Municipal Stormwater Management	19,607							19,607
You Drink You Drive You Lose	5,000							5,000
Economic Development Initiative	346,500							346,500
Intensive Methadone Outpatient	27,088							27,088
<i>Emergency Relocation Lead Program</i>	25							25
DYFS Methadone Drug Abuse	45,039	\$ 116,141			44,333			116,847
IMF Child Maternity Grant	13,698							13,698
Tobacco Enforcement Grant	79			\$ 5,081				5,160
Lead Intervention	5,916							5,916
<b>Page Totals</b>	<b>\$ 497,255</b>	<b>\$ 124,670</b>	<b>\$ -</b>	<b>\$ 5,081</b>	<b>\$ 68,884</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 558,122</b>

Sheet 11(c)

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance July 1, 2009	Transferred from 2010 Budget Appropriations		Prior Year Encumbrances Cancelled	Expended	Cancelled	Balance June 30, 2010
		Budget	Appropriation By 40A:4-87				
Police PSAP Enhanced 911 Grant	\$ 5						\$ 5
NJ Relocation Assistance	74,878						74,878
Shelter Plus Care	99,384	\$ 1,216,586				\$ 1,216,586	99,384
COPS Technology Program (CRISP)	371,906						371,906
Lead Identification and Field Testing		60,085			\$ 58,378		1,707
SCC Interest Income		89,461					89,461
NJ Health Officer Association		2,500			2,500		
EMR Performance Grant		5,000			5,000		
Golf Cart Pass-Stimulus		225,000					225,000
Energy Efficient & Conservation Grant		30,000	\$ 60,430		10,000		80,430
HUD Economic Dev Initiative		237,500					237,500
<b>Page Totals</b>	<b>\$ 546,173</b>	<b>\$ 1,866,132</b>	<b>\$ 60,430</b>	<b>\$ -</b>	<b>\$ 75,878</b>	<b>\$ 1,216,586</b>	<b>\$ 1,180,271</b>

Sheet 11(d)

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2009	Transferred from 2010 Budget Appropriations		Prior Year Encumbrances Cancelled	Expended	Cancelled		Balance June 30, 2010
		Budget	Appropriation By 40A:4-87					
Pedestrian Safety Program		\$ 18,000			\$ 13,774			\$ 4,226
Public Health Emergency Response (H1N1)		164,760			118,508			46,252
UDAG Program Income		78,440						78,440
Community Development Block Grant		2,166,655				\$ 2,166,655		
Home Loan Program		882,374				882,374		
<b>Grand Totals</b>	<b>\$ 7,310,661</b>	<b>\$ 10,974,641</b>	<b>\$ 2,689,807</b>	<b>\$ 5,081</b>	<b>\$ 7,736,977</b>	<b>\$ 4,272,490</b>	<b>\$ -</b>	<b>\$ 8,970,723</b>

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

SFY

Grant	Balance July 1, 2009	Transferred to 2010 Budget Appropriations			Received	Adjustment		Balance June 30, 2010
		Budget	Appropriation By 40A:4-87					
Drug Abuse Methadone/Addiction	\$ 116,141	\$ 116,141						\$ -
Delta Dental	10,000	10,000						-
Lead Intervention (LICAR)	79,645							79,645
Public Health Priority Funding	2,003	2,003			\$ 2,879			2,879
Drunk Driving Enforcement Fund	8,529	8,529						-
Clean Communities	26,166	26,116			21,360			21,410
Uniform Fire Safety Grant					72,183			72,183
<b>Grand Total</b>	<b>\$ 242,484</b>	<b>\$ 162,789</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 96,422</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,117</b>

Sheet 12

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
BALANCE JULY 1, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
SCHOOL TAX PAYABLE # 85001-00	XXXXXXXXXXXX	
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2008 - 2009) 85002-00	XXXXXXXXXXXX	
LEVY SCHOOL YEAR JULY 1, 2009 - JUNE 30, 2010	XXXXXXXXXXXX	\$ 20,295,315
LEVY CALENDAR YEAR PAID	XXXXXXXXXXXX	XXXXXXXXXXXX
BALANCE JUNE 30, 2010	\$ 20,295,315	XXXXXXXXXXXX
SCHOOL TAX PAYABLE # 85003-00		XXXXXXXXXXXX
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2009 - 2010) 85004-00		XXXXXXXXXXXX
	\$ 20,295,315	\$ 20,295,315

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

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

NOT APPLICABLE	Debit	Credit
BALANCE JULY 1, 2009 85045-00	XXXXXXXXXXXX	
2010 LEVY 81105-00	XXXXXXXXXXXX	
INTEREST EARNED	XXXXXXXXXXXX	
EXPENDITURES		XXXXXXXXXXXX
BALANCE JUNE 30, 2010 850446-00		XXXXXXXXXXXX

# Must include unpaid requisitions.

## REGIONAL SCHOOL TAX

(PROVIDE A SEPARATE STATEMENT FOR REGIONAL DISTRICT INVOLVED)

	Debit	Credit
NOT APPLICABLE		
BALANCE JULY 1, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
SCHOOL TAX PAYABLE #	XXXXXXXXXXXX	
SCHOOL TAX DEFERRED	XXXXXXXXXXXX	
(NOT IN EXCESS OF 50% OF LEVY - 2008 - 2009)	XXXXXXXXXXXX	
LEVY SCHOOL YEAR JUNE 1, 2009 - JUNE 30, 2010	XXXXXXXXXXXX	
LEVY CALENDAR YEAR	XXXXXXXXXXXX	
PAID		XXXXXXXXXXXX
BALANCE JUNE 30, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
SCHOOL TAX PAYABLE #		XXXXXXXXXXXX
SCHOOL TAX DEFERRED		XXXXXXXXXXXX
(NOT IN EXCESS OF 50% OF LEVY - 2009 - 2010)		XXXXXXXXXXXX

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
NOT APPLICABLE		
BALANCE JULY 1, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
SCHOOL TAX PAYABLE #	XXXXXXXXXXXX	
SCHOOL TAX DEFERRED	XXXXXXXXXXXX	
(NOT IN EXCESS OF 50% OF LEVY - 2008 - 2009)	XXXXXXXXXXXX	
LEVY SCHOOL YEAR JULY 1, 2009 - JUNE 30, 2010	XXXXXXXXXXXX	
LEVY CALENDAR YEAR	XXXXXXXXXXXX	
PAID		XXXXXXXXXXXX
BALANCE JUNE 30, 2010	XXXXXXXXXXXX	XXXXXXXXXXXX
SCHOOL TAX PAYABLE #		XXXXXXXXXXXX
SCHOOL TAX DEFERRED		XXXXXXXXXXXX
(NOT IN EXCESS OF 50% OF LEVY - 2009 - 2010)		XXXXXXXXXXXX
0		0

# Must include unpaid requisitions.

# COUNTY TAXES PAYABLE

SFY

	Debit	Credit
BALANCE JULY 1, 2009	XXXXXXXXXXXX	XXXXXXXXXXXX
COUNTY TAXES	80003-01 XXXXXXXXXXXX	
DUE COUNTY FOR ADDED AND OMITTED TAXES	80003-02 XXXXXXXXXXXX	
LEVY:	XXXXXXXXXXXX	
GENERAL COUNTY	80003-03 XXXXXXXXXXXX	\$ 13,918,278
COUNTY LIBRARY	80003-04 XXXXXXXXXXXX	XXXXXXXXXXXX
COUNTY HEALTH	XXXXXXXXXXXX	XXXXXXXXXXXX
COUNTY OPEN SPACE PRESERVATION		547,855
DUE COUNTY FOR ADDED AND OMITTED TAXES	80003-05	72,102
PAID	\$ 14,538,235	XXXXXXXXXXXX
BALANCE, JUNE 30, 2010		
COUNTY TAXES		
DUE COUNTY FOR ADDED AND OMITTED	\$ 14,538,235	\$ 14,538,235

# SPECIAL DISTRICT TAXES

	Debit	Credit
BALANCE JULY 1, 2009	80003-06 XXXXXXXXXXXX	XXXXXXXXXXXX
LEVY: LIST EACH TYPE OF TAX SEPARATELY - (See Footnote)	XXXXXXXXXXXX	
FIRE -	81108-00 XXXXXXXXXXXX	
SEWER -	81111-00 XXXXXXXXXXXX	
WATER -	81112-00 XXXXXXXXXXXX	
GARBAGE -	81109-00	
IMPROVEMENT DISTRICT	\$ 51,618	
TOTAL LEVY	80003-07	\$ 51,618
PAID	80003-08 \$ 51,618	
BALANCE, JUNE 30, 2010	80003-09	XXXXXXXXXXXX
	\$ 51,618	\$ 51,618

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

# STATE LIBRARY AID

SFY

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

NOT APPLICABLE	Debit	Credit
BALANCE JULY 1, 2009	80004-01 XXXXXXXXXXXX	
STATE LIBRARY AID RECEIVED	80004-02 XXXXXXXXXXXX	XXXXXXXXXXXX
EXPENDED	80004-09	
BALANCE JUNE 30, 2010	80004-10	
	\$ -	\$ -

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

BALANCE JULY 1, 2009	80004-03 XXXXXXXXXXXX	
STATE LIBRARY AID RECEIVED	80004-04 XXXXXXXXXXXX	XXXXXXXXXXXX
EXPENDED	80004-11	XXXXXXXXXXXX
BALANCE JUNE 30, 2010	80004-12	
	NONE	NONE

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

BALANCE JULY 1, 2009	80004-05 XXXXXXXXXXXX	
STATE LIBRARY AID RECEIVED	80004-06 XXXXXXXXXXXX	XXXXXXXXXXXX
EXPENDED	80004-13	XXXXXXXXXXXX
BALANCE JUNE 30, 2010	80004-14	
	NONE	NONE

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

BALANCE JULY 1, 2009	80004-07 XXXXXXXXXXXX	
STATE LIBRARY AID RECEIVED	80004-08 XXXXXXXXXXXX	XXXXXXXXXXXX
EXPENDED	80004-15	XXXXXXXXXXXX
BALANCE JUNE 30, 2010	80004-16	
	NONE	NONE

# STATEMENT OF GENERAL BUDGET REVENUES SFY 2010

Source	Budget -01	Realized -02	Excess (Deficit) -03
Surplus Anticipated	80101- \$ 3,846,000	\$ 3,846,000	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Adopted Budget	52,465,940	50,800,981	\$ (1,664,959)
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Attached	2,689,807	2,689,807	-
Total Miscellaneous Revenue Anticipated	80103- 55,155,747	53,490,788	(1,664,959)
Receipts from Delinquent Taxes	80104- 5,000,065	4,944,063	(56,002)
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105- 71,795,963	71,451,323	xxxxxxxxxxxxxx
(b) Addition to Local District School Tax	80106- 54,275	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Amount to be Raised by Taxation	80107- 71,850,238	71,451,323	(398,915)
	\$ 135,852,050	\$ 133,732,174	\$ (2,119,876)

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Item 10 or 14 on Sheet 22)	80108-00 xxxxxxxxxxxxxxxx	\$ 99,981,290
Amount to be Raised by Taxation	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Local District School Tax	80109-00 \$ 20,295,315	xxxxxxxxxxxxxx
Vocational School District	-	xxxxxxxxxxxxxx
Regional School Tax	80119-00 -	xxxxxxxxxxxxxx
Regional High School Tax	80110-00	xxxxxxxxxxxxxx
County Taxes / County Open Space Taxes	80111-00 14,466,133	xxxxxxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00 72,102	xxxxxxxxxxxxxx
Special District Taxes	80113-00 51,618	xxxxxxxxxxxxxx
Municipal Open Space Tax	80120-00	
Reserve for Uncollected Taxes	80114-00 xxxxxxxxxxxxxxxx	6,355,201
Deficit in Required Collection of Current Taxes (or)	80115-00 xxxxxxxxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00 71,451,323	xxxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	xxxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00 xxxxxxxxxxxxxxxx	-
	\$ 106,336,491	\$ 106,336,491

\*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 2010

SFY 2010 Budget as Adopted	80012-01	\$	133,162,243
SFY 2010 Budget - Added by N.J.S. 40A:4-87	80012-02		2,689,807
Appropriated for SFY 2010 (Budget Statement Item 9)	80012-03		135,852,050
Appropriated for SFY 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04		1,517,014
Total General Appropriations (Budget Statement Item 9)	80012-05		137,369,064
Add Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07		137,369,064
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	\$	128,119,046
Paid or Charged - Res. for Uncollected Tax	80012-09		6,355,201
Reserved	80012-10		2,875,183
Total Expenditures	80012-11		137,349,430
Unexpended Balances Canceled (see footnote)	80012-12	\$	19,634

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation cancelled in the Budget Document must be marked with an \* and must agree in the aggregate with this item.  
 RE: UNEXPENDED BALANCES CANCELED:  
 Are not to be shown as "Paid or Charged" in the Budget Document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

SFY 2010 Authorization			
N.J.S. 40A:4-46 (After adoption of Budget)			NOT APPLICABLE
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			
Deduct Expenditures			
Paid or Charged			
Reserved			
Total Expenditures			

## RESULTS OF SFY 2010 OPERATIONS CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxxxx
Delinquent Tax Collections	80013-02	xxxxxxxxxxxxxx
Required Collection of Current Taxes	80013-03	
Unexpended Balances of SFY 2010 Budget Approp.	80013-04	\$ 19,634
Miscellaneous Revenue Not Anticipated	81113-	759,344
Miscellaneous Revenue Not Anticipated	81114-	xxxxxxxxxxxxxx
Sale of Foreclosed Property (Sheet 27)	81120-	xxxxxxxxxxxxxx
Payments in Lieu of Taxes on Real Property	80013-05	xxxxxxxxxxxxxx
Reserve for Uncollectible Grants Cancelled	80013-06	2,795,356
Unexpended Balances of SFY 2009 Approp. Res.	80013-07	xxxxxxxxxxxxxx
Prior Years Interfunds Returned in SFY 2010	80013-08	607,959
Cancel Prior Year Payables	xxxxxxxxxxxxxx	
Deferred School Tax Revenue: (See Sheets 12 & 13)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Balance - July 1, 2009	80013-09	xxxxxxxxxxxxxx
Balance - June 30, 2010	80013-10	xxxxxxxxxxxxxx
Deficit in Anticipated Revenues:	\$ 1,664,959	xxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	56,002	xxxxxxxxxxxxxx
Delinquent Tax Collections	398,915	xxxxxxxxxxxxxx
Required Collection of Current Taxes	582,608	xxxxxxxxxxxxxx
Interfund Advance Originating in SFY 2010	161,220	xxxxxxxxxxxxxx
Refund Prior Year Tax Overpayments	160,632	xxxxxxxxxxxxxx
Refund Prior Year Revenue	7,750	xxxxxxxxxxxxxx
Prior Year Senior & Vets Disallowed	1,150,207	xxxxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-14	xxxxxxxxxxxxxx
Surplus Balance - To Surplus (Sheet 21)	\$ 4,182,293	\$ 4,182,293



## SURPLUS - CURRENT FUND SFY 2010

	Debit	Credit
1. Balance - July 1, 2009	80014-01	\$ 4,622,691
2.	xxxxxxxxxxxxxxxx	
3. Excess Resulting from SFY 2010 Operations	80014-02	1,150,207
4. Amount Appropriated in the SFY 2010 Budget-Cash	80014-03	\$ 3,846,000
5. Amount Appropriated in SFY 2010 Budget with Prior Written Consent of Director of Local Govt	80014-04	xxxxxxxxxxxxxxxx
6.		xxxxxxxxxxxxxxxx
7. Balance - June 30, 2010	80014-05	\$ 1,926,898
	\$ 5,772,898	\$ 5,772,898

### ANALYSIS OF BALANCE - JUNE 30, 2010 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	\$ 12,016,914	
Investments	80014-07		
Sub-Total		12,016,914	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	23,856,596	
Cash Surplus	80014-09	-	
Deficit in Cash Surplus	80014-10	(11,839,682)	
*Other Assets Pledged to Surplus:			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$ 64,399	
Deferred Charges #	80014-12	1,517,014	
Cash Deficit #	80014-13	0	
Grants Receivable		12,185,167	
Total Other Assets	80014-14	13,766,580	
	80014-15	\$ 1,926,898	

\* 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 2011 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 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 - 2010 LEVY**

SFY

1.	Amount of Levy as per Duplicate (Analysis)# or (Abstract of Ratables)	82101-00	\$	105,862,328
		82113-00		
2.	Amount of Levy - Special District Taxes	82102-00	\$	51,618
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00		
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	527,108
5a.	Sub-total 2010 Levy	<u>\$ 106,441,054</u>		
5b.	Reductions due to tax appeals **	82106-00	\$	106,441,054
5c.	Total 2010 Levy	82107-00	\$	192,522
6.	Transferred to Tax Title Liens	82108-00	\$	68,368
7.	Transferred to Foreclosed Property	82109-00	\$	178,728
8.	Remitted, Abated or Canceled	82110-00		
9.	Discount Allowed	82121-00	\$	90,777
10.	Collected in Cash: In 2009 In 2010	82122-00	\$	99,731,263
	R.E.A.P. Revenue	82123-00		
	State's Share of 2010 Senior Citizens and Veterans Deductions allowed	82124-00		
	Total To Line 14	82123-00	\$	159,250
		82114-00	\$	99,981,290
11.	Total Credits		\$	100,420,908
12.	Amount Outstanding - June 30, 2010	83120-0	\$	6,020,146
13.	Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5) is	82112-00		
		93.93%		
		82112-00		

**NOTE: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here  and complete Sheet 22a.**

14.	Calculation of Current Taxes Realized in Cash: Total of Line 10	99,981,290
	Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals	
	To Current Taxes Realized in Cash (Sheet 17)	<u>99,981,290</u>

Note A: In showing the above percentage, the following should be noted:

Where Item 5c shows \$1,500,000.00, and Item 10 shows \$ \_\_\_\_\_, 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 2010 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 the municipal budget.

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate For 2010**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22).....	_____
Less: Proceeds from Accelerated Tax Sale.....	\$ _____ -
<b>NET Cash Collected</b> .....	\$ _____ -
Line 5c (sheet 22) Total 2010 Tax Levy.....	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by item 5c) is .....	_____

---

---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22).....	_____
Less: Proceeds from Tax Levy Sale (excluding Premium).....	_____
<b>NET Cash Collected</b> .....	\$ _____ -
Line 5c (sheet 22) Total 2010 Tax Levy.....	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by item 5c) is .....	_____

## SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERAN DEDUCTIONS

	Debit	Credit
1. Balance - July 1, 2009	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	\$ 58,649	XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	32,500	XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	121,750	XXXXXXXXXXXXXX
4. Senior Citizens Deductions Allowed By Tax Collector	7,750	XXXXXXXXXXXXXX
5. Veterans Allowed by Tax Collector	4,500	
6. Senior Citizens & Veteran Deductions Allowed By Tax Collector- PY	250	
7. Sr. Citizens/Veterans Deductions Disallowed by Tax Collector	XXXXXXXXXXXXXX	\$ 7,250
8. Sr. Citizens Deductions Disallowed by Tax Collector PY Taxes	XXXXXXXXXXXXXX	7,750
9. Received in Cash from State	XXXXXXXXXXXXXX	146,000
10.		
11.		
12. Balance - June 30, 2010	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	\$ 64,399
Due To State of New Jersey	-	XXXXXXXXXXXXXX
	\$ 225,399	\$ 225,399

Calculation of Amount to be included on Sheet 22, Item 10 -  
SFY 2010 Senior Citizens and Veterans Deductions Allowed

Line 2	\$	32,500	
Line 3		121,750	
Line 4 & 5		12,250	
Sub - Total		166,500	
Less: Line 6 & 7		7,250	
To Line 10, Sheet 22	\$	159,250	

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - N. J. DIVISION OF TAX APPEALS (NJSA 54:3-27)

	Debit	Credit
Balance July 1, 2009		\$ 218,267
Taxes Pending Appeals	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Interest Earned -Pending Appeals	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Contested Amount of 2010 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxxxxxxx	
Cash paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)	\$ 143,427	xxxxxxxxxxxxxx
Budgeted as Current Fund Revenue		
Balance June 30, 2010	\$ 74,840	xxxxxxxxxxxxxx
Taxes Pending Appeals*	\$ 74,840	xxxxxxxxxxxxxx
Interest Earned -Pending Appeals	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2010.	\$ 218,267	\$ 218,267

  
 Signature of Tax Collector  
 License # 11006 Date 9/2/10

### 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) \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
Outstanding Balance of Delinquent Taxes  
(Sheet 26, Item 14A) X % of \_\_\_\_\_  
collection (Item 16)

C. TIMES : % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_  
[ (2011 Estimated Total Levy - 2010 Total Levy) / 2010 Total Levy ]

D. Reserve for Uncollected Taxes Exclusion Amount  
[ (B x C) + B ] \_\_\_\_\_

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

#### 2011 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \_\_\_\_\_

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \_\_\_\_\_

Total \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \_\_\_\_\_

4. Cash Required \_\_\_\_\_

5. Total Required at \_\_\_\_\_% (items 4+6) \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E Above) \_\_\_\_\_

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

		Debit	Credit
1. BALANCE JULY 1, 2009		\$ 6,984,978	
A. Taxes	83102-00	\$ 5,249,846	XXXXXXXXXXXXXX
B. Tax Title Liens	83103-00	1,735,132	XXXXXXXXXXXXXX
2. CANCELLED:			XXXXXXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXXXXXX	\$ 262,963
B. Tax Title Liens	83106-00	XXXXXXXXXXXXXX	
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:			XXXXXXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXXXXXX	
B. Tax Title Liens	83109-00	XXXXXXXXXXXXXX	484,441
4. ADDED TAXES		7,750	XXXXXXXXXXXXXX
5. ADDED TAX TITLE LIENS		83111-00	XXXXXXXXXXXXXX
6. Adjustment between Taxes & Tax Title Liens			XXXXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes	83107-00	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
7. BALANCE BEFORE CASH PAYMENTS		XXXXXXXXXXXXXX	6,245,324
8. TOTALS		6,992,728	6,992,728
9. BALANCE BROUGHT DOWN		6,245,324	XXXXXXXXXXXXXX
10. COLLECTED:		XXXXXXXXXXXXXX	4,944,063
A. Taxes	83116-00	4,944,063	XXXXXXXXXXXXXX
B. Tax Title Liens	83117-00	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
11. Interest & Costs - SFY 2010 Tax Sale		83118-00	XXXXXXXXXXXXXX
12. SFY 2010 TAXES TRANSFERRED TO LIENS		83119-00	XXXXXXXXXXXXXX
13. SFY 2010 TAXES		83123-00	XXXXXXXXXXXXXX
14. BALANCE, JUNE 30, 2010		XXXXXXXXXXXXXX	7,547,494
A. Taxes	83121-00	6,070,716	XXXXXXXXXXXXXX
B. Tax Title Liens	83122-00	1,576,778	XXXXXXXXXXXXXX
15. TOTALS		\$ 12,591,557	\$ 12,591,557

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 79.16%  
83124-00

17. Item No. 14 multiplied by percentage shown above is \$ 6,054,080 and represents 83125-00

(See Note A on Sheet 22 - Current taxes)

(1) These amounts will always be the same

**SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

	Debit	Credit
1. BALANCE JULY 1, 2009	84101-00	
	\$ 6,462,000	
2. FORECLOSED OR DEEDED IN SFY 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00	484,441
		XXXXXXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00	68,368
		XXXXXXXXXXXXXXXXXX
5A.	84102-00	XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00	XXXXXXXXXXXXXXXXXX
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00	XXXXXXXXXXXXXXXXXX
8. SALES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. CASH *	84109-00	XXXXXXXXXXXXXXXXXX
10. CONTRACT	84110-00	XXXXXXXXXXXXXXXXXX
11. CONTRACT	84111-00	XXXXXXXXXXXXXXXXXX
12. LOSS ON SALES	84112-00	XXXXXXXXXXXXXXXXXX
13. GAIN ON SALES	84113-00	XXXXXXXXXXXXXXXXXX
14. BALANCE, JUNE 30, 2010	84114-00	
	\$ 7,014,809	\$ 7,014,809

**CONTRACT SALES**

	Debit	Credit
Not Applicable		
15. BALANCE, JULY 1, 2009	84115-00	
		XXXXXXXXXXXXXXXXXX
16. SFY 2010 SALES FROM FORECLOSED PROPERTY	84116-00	XXXXXXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXXXXXX
18.	84118-00	XXXXXXXXXXXXXXXXXX
19. BALANCE, JUNE 30, 2010	84119-00	XXXXXXXXXXXXXXXXXX

**MORTGAGE SALES**

	Debit	Credit
Not Applicable		
20. BALANCE JULY 1, 2009	84120-00	
		XXXXXXXXXXXXXXXXXX
21. SFY 2010 SALES FROM FORECLOSED PROPERTY	84121-00	XXXXXXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXXXXXX
23.	84123-00	XXXXXXXXXXXXXXXXXX
24. BALANCE, JUNE 30, 2010	84124-00	XXXXXXXXXXXXXXXXXX

Analysis of Sale of Property: \$ -  
 \* Total Cash Collected in SFY 2010 (84125-00)

Realized in SFY 2010 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)

	Amount June 30, 2009 per Audit Report	Amount in SFY 2010 Budget	Amount Resulting from SFY 2010	Balance as of June 30, 2010
1. Emergency Authorization - Municipal*	\$ -	\$ -	\$ 1,517,014	\$ 1,517,014
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**

	Date	Purpose	Amount
1.			\$
2.		NOT APPLICABLE	\$
3.			\$
4.			\$
5.			\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On account of	Date Entered	Estimated Amount	Appropriated for in Budget of SFY 2011
1.				\$	
2.		NOT APPLICABLE		\$	
3.				\$	
4.				\$	



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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance June 30, 2009	REDUCED IN SFY 2010		Balance June 30, 2010
					By SFY 2010 Budget	Cancelled By Resolution	
	NOT APPLICABLE						
	Totals	NONE					

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:4-55.1 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 June 30, 2010" must be entered here and then raised in the SFY 2011 budget.

Sheet 30







**SCHEDULE OF BONDS ISSUED AND OUTSTANDING**      SFY  
**AND SFY 2011 DEBT SERVICE FOR BOND**

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	SFY 2011 Debt Service
OUTSTANDING JULY 1, 2009	80034-01	XXXXXXXXXXXXXX		
PAID	80034-02		XXXXXXXXXXXXXX	
OUTSTANDING JUNE 30, 2010	80034-03		XXXXXXXXXXXXXX	
SFY 2011 BOND MATURITIES - TERM BONDS				
	80034-04			
SFY 2011 INTEREST ON BONDS*				
	80034-05			

**TYPE I SCHOOL SERIAL BOND**

OUTSTANDING JULY 1, 2009	80034-06	XXXXXXXXXXXXXX	\$	188,950
ISSUED	80034-07	XXXXXXXXXXXXXX		
PAID	80034-08	\$	188,950	XXXXXXXXXXXXXX
OUTSTANDING JUNE 30, 2010	80034-09	\$	-	XXXXXXXXXXXXXX
	80034-09	\$	188,950	\$
SFY 2011 INTEREST ON BONDS*				
	80034-10			
SFY 2011 BOND MATURITIES - SERIAL BONDS				
	80034-11			
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)				
	80034-12			\$

**LIST OF BONDS ISSUED DURING SFY 2010**

Purpose	SFY 2011 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NONE				
NONE				
Total	80035-			

**SFY 2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding June 30, 2010	SFY 2011 Interest Requirement
1. Emergency Notes	\$ NONE	\$ NONE
2. Special Emergency Notes	\$ NONE	\$ NONE
3. Tax Anticipation Notes	\$ 5,000,000	\$ 37,865
4. Interest on Unpaid State and County Taxes	\$ NONE	\$ NONE
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2010	Date of Maturity	Rate of Interest	SFY 2011 Budget Requirements		Interest Computed To
						For Principal	For Interest **	(Insert Date)
1. Tax Appeal Refunding Notes	\$ 1,600,000	4/9/2010	\$ 1,600,000	4/8/2011	1.670%		\$ 26,646	4/8/2011
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.							-	-
Subtotal			\$ 1,600,000			\$ -	\$ 26,646	

80051-01                      80051-02

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

MEMO: Type 1 School Notes should be separately listed and totaled.

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

All notes with an original date of issue of SFY 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in SFY 2011 or written intent of permanent financing submitted with statement.

(Do Not Crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2010	Date of Maturity	Rate of Interest	SFY 2011 Budget Requirements		Interest Computed To
						For Principal	For Interest **	(Insert Date)
1.								
2.								
3.	NOT APPLICABLE							
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			NONE					

80051-01

80051-02

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

Assessment Notes with an original date of issue of SFY 2008 or prior must be appropriated in full in the SFY 2011 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".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Title or Purpose of Issue	Amount of Lease Obligation Outstanding June 30, 2010	SFY 2011 Budget Requirement	
		For Principal	For Interest/Fees
1. ECIA Upsala College	\$ 960,000	\$ 300,000	\$ 48,600
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	\$ 960,000	\$ 300,000	\$ 48,600

80051-01

80051-02

(Do not crowd - add additional sheets)

Sheet 34a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

SFY

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2009		SFY 2010 Authorizations	Authorizations Reappropriated	Contracts Cancelled	Cancelled by Resolution	Expended	Balance - June 30, 2010	
	Funded	Unfunded						Funded	Unfunded
<b>General Improvements</b>									
9-00 Demolition of Unsafe Buildings & Structures	\$ 20,224				\$ 15,000			\$ 35,224	
11-00 Underground Storage Tanks	185,501						\$ 29,921	155,580	
12-00 Various Capital Improvements	425,941			\$ 170,000			223,348	372,593	
2001 Various Capital Improvements	3,690					\$ 3,690		-	
2001 Communication Center	50,000					50,000		-	
2001 Rowley Park Expansion	5,250							5,250	
5-2003 Various Capital Improvements	395,496	\$ 516,250						395,496	\$ 516,250
15-2003 Pension Refunding Bond Ordinance	85,745					85,745		-	
18-2003 Capital Improvements- Police Facility	249,359						82,026	167,333	
16-2004 Renovations to City Hall	22,025				386	25		22,386	
31-2005 Various Purchases/ Improvements	86,709						13,534	73,175	
25-2006 Capital Improvements	7,210,815			(1,359,800)			15,540	5,835,675	
2-2007 Acq. Of Office Furniture & Related Fixtures	118,450						37,147	81,303	
3-2007 Acq of Computer Equip & Related Impvts	124,784							124,784	
21-2007 Acquisition of Fire Truck	52,068							52,068	
1-2008 Asbestos Removal-20-30 Evergreen Place	300,000						300,000		
1-2009 Municipal Court Renovations	74,162						11,560	62,602	
2-2009 Construction of Senior Center	1,800,000			1,000,000			2,174,704	625,296	
18-2009 Tax Appeal Refunds			\$ 1,600,000				1,555,300		44,700
20-2009 Firehouse Improvements				80,000			2,000	78,000	
3-2010 Various Capital Improvements				109,600			16,620	92,980	
6-2010 Various Golf Course Improvements			25,000				24,930	70	
7-2010 Various Capital Improvements			150,000				400	149,600	
8-2010 Emergency Appropriation- Terminal Pay			540,000						540,000
<b>GRAND TOTAL</b>	<b>\$ 11,210,219</b>	<b>\$ 516,250</b>	<b>\$ 2,315,000</b>	<b>\$ -</b>	<b>\$ 15,386</b>	<b>\$ 139,460</b>	<b>\$ 4,486,730</b>	<b>\$ 8,329,715</b>	<b>\$ 1,100,950</b>

Sheet 35

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



## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance July 1, 2009	80030-01		\$ 109,653
Received from SFY 2010 Budget Appropriation*	80030-02		
Received from SFY 2010 Emergency Appropriation*	80030-03		
Cancelled Improvement Authorization Balances			
Appropriated to Finance Improvement Authorizations	80030-04		
Balance June 30, 2010	80030-05	\$ 109,653	\$ 109,653

### CAPITAL IMPROVEMENTS AUTHORIZED IN SFY 2010 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 SFY 2010 or Prior Years
Tax Appeal Refunds	\$ 1,600,000	\$ 1,600,000		
Firehouse Improvements	80,000	(A)	(A)	
Various Capital Improvements	109,600	(A)	(A)	
Construction of Senior Center	1,000,000	(A)	(A)	
Various Capital Improvements	170,000	(A)	(A)	
Various Golf Improvements	25,000		\$ 25,000	\$ 25,000
Various Capital Improvements	150,000		150,000	150,000
Emergency Appropriation- Terminal Pay	540,000	540,000		
<b>Total 80032-00</b>	<b>\$ 3,674,600</b>	<b>\$ 2,140,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>

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

(A) Funded by reappropriating funds from ordinance 25-2006





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 SFY 2010, please observe instructions of Sheet 2.

Sheet 40







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

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30,2009	RECEIPTS				Transfers	Disbursements	Balance June 30,2010
		Assessments and Liens	Operating Budget	Interfunds				
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>NOT APPLICABLE</b>								
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
	0	0	0	0	0	0	0	0

\*Show as red figure

## SCHEDULE OF WATER UTILITY BUDGET - 2010 BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301- \$ 3,000,000	\$ 3,000,000	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents		19,700,000	(1,208,183)
Fire Hydrant Service	91304-		
Miscellaneous	91305-	166,482	(298,518)
Reserve for Payment of Debt	60,000	60,000	
Reserve for Pension Cost	435,000	435,000	
Added by N.J.S. 40A:4-87:(Lst)	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal	23,660,000	22,153,299	(1,506,701)
Deficit (General Budget)**	91306-		
	91307-	\$ 22,153,299	\$ (1,506,701)

\*\*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:	*****
Adopted Budget	\$ 23,660,000
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	23,660,000
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	23,660,000
Deduct Expenditures:	
Paid or Charged	\$ 18,647,510
Reserved	3,077,490
Surplus (General Budget)**	1,935,000
Total Expenditures	23,660,000
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"

# STATEMENT OF SFY 2010 OPERATION WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the SFY 2010 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	*****	
Budget Revenue (Not Including "Deficit (General Budget)")	22,153,299	
Miscellaneous Revenue Not Anticipated		
SFY 2009 Appropriation Reserves Canceled*	2,031,343	
Total Revenue Realized		24,184,642
Expenditures:		*****
		*****
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged	18,647,510	
Reserved	3,077,490	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		21,725,000
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		21,725,000

Excess		2,459,642
Budget Appropriation - Surplus (General Budget)**	1,935,000	
Balance of "Results of SFY 2010 Operation"		
Remainder =		
("Excess in Operations") - Sheet 46)	524,642	

Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of SFY 2010 Operation"		
Remainder =		
("Operating Deficit - to Trial Balance" - Sheet 46)		

**SECTION 2:**

The following item of "SFY 2009 Appropriation Reserves Canceled in 2010" is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of SFY 2009 for an Anticipated Deficit in the Water Utility for SFY 2009:

SFY 2009 Appropriation Reserves Canceled in SFY 2010	\$	2,031,343
Less: Anticipated Deficit in SFY 2009 Budget - Amount		
Received and Due from Current Fund - If none, enter "None"		None
*Excess (Revenue Realized)	\$	2,031,343

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

# RESULTS OF SFY 2010 OPERATIONS - WATER UTILITY

SFY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXX	\$ (1,506,701)
Unexpended Balances of Appropriations	XXXXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXX	
Unexpended Balances of SFY 2009 Appropriation Reserves*	XXXXXXXXXXXX	2,031,343
Cancel Tax Overpayments		XXXXXXXXXXXX
Deficit in Anticipated Revenue		XXXXXXXXXXXX
Refund Prior Year Revenues		XXXXXXXXXXXX
Operating Deficit - To Trial Balance	XXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	\$ 524,642	XXXXXXXXXXXX
	\$ 524,642	\$ 524,642

\*See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance, July 1, 2009		\$ 3,855,892
Excess in Results of SFY 2010 Operations	XXXXXXXXXXXX	524,642
Amount Appropriated in SFY 2010 Budget - Cash	\$ 3,000,000	XXXXXXXXXXXX
Amount Appropriated in SFY 2010 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXX
Amount Appropriated as Current Fund Revenue in 2010 Budget		
Balance, June 30, 2010	\$ 1,380,534	XXXXXXXXXXXX
	\$ 4,380,534	\$ 4,380,534

## ANALYSIS OF BALANCE, JUNE 30, 2010 (FROM WATER UTILITY - TRIAL BALANCE)

Cash		\$ 5,606,425
Due from Current Fund		23,579
Due from Water Capital Fund		63,137
Subtotal		5,693,141
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,312,607
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,380,534
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		0
		\$ 1,380,534

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2011 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, June 30, 2009 \$ 2,141,133

Increased by:

Water Rents Levied \$ 18,839,504

Decreased by:

Collections	<u>\$ 18,418,952</u>
Overpayments applied	<u>72,865</u>
Transfer to Water Liens	<u>                    </u>

\$ 18,491,817

Balance, June 30, 2010 \$ 2,488,820

## SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

Balance, June 30, 2009 \$ -

Increased by:

Transfers from Accounts Receivable	<u>                    </u>
Penalties and Costs	<u>                    </u>
Other	<u>                    </u>

\$ -

Decreased by:

Collections	<u>                    </u>
Other	<u>                    </u>

Balance, June 30, 2010 \$ -

**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)

	Amount June 30, 2009 per Audit Report	Amount in SFY 2010 Budget	Amount Resulting from SFY 2010	Balance as of June 30, 2010
1.	\$ -	\$ -	\$ -	\$ -
2.	\$ -	\$ -	\$ -	\$ -
3.	<b>NOT APPLICABLE</b>	\$ -	\$ -	\$ -
4.	\$ -	\$ -	\$ -	\$ -
5.	\$ -	\$ -	\$ -	\$ -
6.	\$ -	\$ -	\$ -	\$ -
7.	\$ -	\$ -	\$ -	\$ -
8.	\$ -	\$ -	\$ -	\$ -
9.	\$ -	\$ -	\$ -	\$ -
10.	\$ -	\$ -	\$ -	\$ -

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

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

	Date	Purpose	Amount
1.			
2.		<b>NOT APPLICABLE</b>	
3.			
4.			
5.			

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of SFY Year 2011
1.				\$ -	\$ -
2.		<b>NOT APPLICABLE</b>		\$ -	\$ -
3.				\$ -	\$ -
4.				\$ -	\$ -

## SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND SFY 2011 DEBT SERVICE FOR BONDS

### WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	SFY 2011 Debt Service
Outstanding, July 1, 2009	*****		
Issued	*****		
<b>NOT APPLICABLE</b>			
Paid		*****	
Outstanding, June 30, 2010	-	*****	
	\$ -	\$ -	

SFY 2011 Bond Maturities - Assessment Bonds

SFY 2011 Interest on Bonds\*

### WATER UTILITY CAPITAL BONDS

Outstanding, July 1, 2009		\$ 26,850,000	
Issued	*****		
Paid	\$ 1,105,000		*****
Outstanding, June 30, 2010			*****
	\$ 25,745,000		
	\$ 26,850,000	\$ 26,850,000	

SFY 2011 Bond Maturities - Capital Bonds

SFY 2011 Interest on Bonds\*

### INTEREST ON BONDS - WATER UTILITY BUDGET

SFY 2011 Interest on Bonds (*Items)	\$ 1,095,449		
Less: Interest Accrued to 6/30/2010 (Trial Balance)		82,956	
Subtotal		1,012,493	
Add: Interest to be Accrued as of 6/30/2011		237,679	
Required Appropriation SFY 2011		1,250,172	\$ 1,250,172

### LIST OF BONDS ISSUED DURING SFY 2010

Purpose	SFY 2011 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND SFY 2011 DEBT SERVICE FOR LOANS

### WATER UTILITY ENVIRONMENTAL INFRASTRUCTURE LOANS

	Debit	Credit	SFY 2011 Debt Service
Outstanding, July 1, 2009	*****		
Issued	*****	\$ 3,025,375	
Paid		*****	
Outstanding, June 30, 2010	\$ 3,025,375	*****	
	\$ 3,025,375	\$ 3,025,375	
SFY 2011 Loan Maturities - Environmental Infrastructure			\$ 115,951
SFY 2011 Interest on Loans*			\$ 30,908

	LOANS		
Outstanding, July 1, 2009		\$ -	
Issued	*****		
Paid	\$ -	*****	
NOT APPLICABLE			
Outstanding, June 30, 2010	\$ -	*****	
	\$ -	\$ -	
SFY 2011 Loan Maturities - Capital Bonds			\$ -
SFY 2011 Interest on Loans*			\$ -

### INTEREST ON LOANS - WATER UTILITY BUDGET

SFY 2011 Interest on Loans (*Items)	\$ 30,908	
Less: Interest Accrued to 6/30/2010 (Trial Balance)	-	
Subtotal	30,908	
Add: Interest to be Accrued as of 6/30/2011	13,208	
Required Appropriation SFY 2011	44,116	44,116

### LIST OF LOANS ISSUED DURING SFY 2010

Purpose	SFY 2011 Maturity	Amount Issued	Date of Issue	Interest Rate
NJ Environmental Infrastructure-				
Various Impvts to Sanitary Sewer System	\$ 115,951	\$ 3,025,375	3/10/2010	3.0%-5.0%

## 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 June 30, 2010	Date of Maturity	Rate of Interest	SFY 2011 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.	NOT APPLICABLE							
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.A. 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 SFY 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in SFY 2011 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

SFY 2011 Interest on Notes	\$ -
Less: Interest Accrued to 6/30/2010 (Trial Balance)	
Subtotal	-
Add: Interest to be Accrued as of 6/30/2011	
Required Appropriation - SFY 2011	\$ -

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2010	Date of Maturity	Rate of Interest	SFY 2011 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.	NOT APPLICABLE							
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			NONE					

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 SFY 2008 or prior must be appropriated in full in the SFY 2011 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 Lease Obligation Outstanding June 30, 2010	2011 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.	NONE		
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		\$ -	\$ -

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2009		SFY 2010 Authorizations	Contracts Canceled	Expended	Authorizations Canceled	Balance - June 30, 2010	
	Funded	Unfunded					Funded	Unfunded
SCADA Project	\$ 86,752				\$ 22,673	\$ 19,266	\$ 44,813	
WORPS- Oil Switches	40,748				1,279	18,166	21,303	
SLC Meter Project	1,645		\$ 16,900		18,000	545	-	
Various Capital Projects	131,306				35,885	95,421	-	
Wastewater Meter Chambers	1,806		41,430		43,236		-	
Equipment Replacement (Vehicles)	37,348		291,000				328,348	
Feasibility Study	14,800				14,800		-	
Energy Master Plan	21,500		10,200		26,664		5,036	
Garden State Parkway Project	148,462		200,000		60,000	48,200	240,262	
Tree Farm Project			40,000				40,000	
GIS/GPS Mapping Project			10,000				10,000	
Water System Master Plan			50,000				50,000	
Telecommunications			59,500		53,900		5,600	
<b>Page Total (Continued) 70000-</b>	<b>\$ 484,367</b>	<b>\$ -</b>	<b>\$ 719,030</b>	<b>\$ -</b>	<b>\$ 276,437</b>	<b>\$ 181,598</b>	<b>\$ 745,362</b>	<b>\$ -</b>

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, July 1, 2009	*****	\$ 1,423,219
Received from Budget Appropriation- SFY 2010	*****	1,500,000
	*****	
Improvement Authorizations Canceled	*****	181,598
(financed in whole by the Capital Improvement Fund)	*****	
	*****	
List by Improvements - Direct Charges Made for Preliminary Costs:	*****	*****
	*****	*****
	*****	*****
	*****	*****
	*****	*****
Appropriated to Finance Improvement Authorizations	\$ 1,887,205	*****
	*****	
Balance, June 30, 2010	\$ 1,217,612	*****
	\$ 3,104,817	\$ 3,104,817

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

	Debit	Credit
Balance, July 1, 2009	*****	NONE
Received from SFY 2010 Budget Appropriation	*****	
Received from SFY 2010 Emergency Appropriation	*****	
Appropriated to Finance Improvement Authorizations		*****
		*****
Balance, June 30, 2010	NONE	*****

**WATER UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN SFY 2010**  
**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 SFY 2010 or Prior Years
SLC Meter Project	\$ 16,900		\$ 16,900	\$ 16,900
Wastewater Monitoring Chambers	41,430		41,430	41,430
Garden State Parkway Project	200,000		200,000	200,000
Equipment Replacement (Vehicles)	291,000		291,000	291,000
Energy Master Plan	10,200		10,200	10,200
Tree Farm Project	40,000		40,000	40,000
GIS/GPS Mapping Project	10,000		10,000	10,000
Water System Master Plan	50,000		50,000	50,000
Telecommunications	59,500		59,500	59,500
Sewer System Impvys (NJ/EIT Prelim Expenses)	252,050		252,050	252,050
Security Services	367,000		367,000	367,000
Well Field Testing & Improvements	289,125		289,125	289,125
Improvements & Upgrades	260,000		260,000	260,000
Various Improvements to Water System	8,100,000	\$ 8,100,000		
Various Improvements to Sewer System	3,500,000	3,500,000		
	\$ 13,487,205	\$ 11,600,000	\$ 1,887,205	\$ 1,887,205

**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

SFY 2010

	Debit	Credit
Balance, July 1, 2009		\$ 3,839
Premium on Sale of Bonds		
Funded Improvement Authorizations Canceled		
Appropriated to Finance Improvement Authorizations		
Appropriated to SFY 2010 Budget Revenue	\$ 3,839	
Balance, June 30, 2010	\$ 3,839	\$ 3,839

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF SFY 2010

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

### INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6 & 6b.	Trial Balance - Trust Funds
6a.	Municipal Public Defender Certification - P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of SFY 2010 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2010
23.	Due From/To State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation.
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems; Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31 & 31a.	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in SFY 2010
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

### UTILITIES ONLY

40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	SFY 2010 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in SFY 2010; Utility Capital Surplus