

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

POPULATION LAST CENSUS: 78,672

NET VALUATION TAXABLE 2010: \$5,318,144,827  
MUNICODE 1602

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2011  
MUNICIPALITIES - FEBRUARY 10, 2011**

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 CLIFTON, COUNTY OF PASSAIC**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_

Title: Registered Municipal Accountant

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

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

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

Further, I do hereby certify that I, Joseph Kunz, am the Chief Financial Officer, License # N0566 of the City Of Clifton, County of Passaic and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of December 31, 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 December 31, 2010.

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

Title: Chief Financial Officer

Address: City Hall, 900 Clifton Avenue, Clifton, NJ 07013

Phone Number: (973) 470-5787

Fax Number: (973) 470-9456

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 Clifton as of December 31, 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 year ended December 31, 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

Phone (201) 791-7100

Fax (201) 791-3035

Certified by me

this \_\_\_\_\_ day of February, 2011

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

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

Printed name: \_\_\_\_\_

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

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

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

**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 2011.

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: City of Clifton

Chief Financial Officer: Joseph Kunz

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

Certificate #: N0566

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: \_\_\_\_\_

22-2940857  
Fed. I.D. #

City of Clifton  
Municipality

Passaic  
County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

Fiscal Year Ending: 2010

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 5,816,033	\$ 1,279,368	

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

Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

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

\_\_\_\_\_  
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 City of Clifton, County of Passaic during the year 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.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2010

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 and filed with the County Board of Taxation on January 10, 2011 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$\_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
City of Clifton

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
Passaic

\_\_\_\_\_  
COUNTY













**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)  
AS AT DECEMBER 31, 2010**

Title of Account	Debit	Credit
<b>COMMUNITY DEVELOPMENT TRUST FUND</b>		
Cash	\$ 7,007	
Grants Receivable	1,942,095	
Due to Current Fund		\$ 45,502
Due to General capital Fund		100,000
Contracts Payable		455,642
Authorized Budgets and Improvement Authorizations		1,335,647
Reserve for Program Income		12,311
	\$ 1,949,102	\$ 1,949,102
<b>PUBLIC HOUSING FUND</b>		
Cash	\$ 754,120	
Land, Structures & Equipment	75,350	
Due to Current Fund		\$ 38,731
Accounts Payable - HUD		3,965
Accounts Payable - Vendors		36,688
Escrow Fees Payable		53,133
Investment in Fixed Assets		75,350
Operating Reserves		
Vouchers		537,775
Moderate Rehab		83,828
	\$ 829,470	\$ 829,470

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)  
AS AT DECEMBER 31, 2010**

Title of Account	Debit	Credit
<b>UNEMPLOYMENT INSURANCE TRUST FUND</b>		
Cash	\$ 429,481	
Reserve for Unemployment Expenditures		\$ 429,481
	\$ 429,481	\$ 429,481
<b>REVOLVING LOAN TRUST FUND</b>		
Cash	\$ 393,707	
Encumbrances Payable		\$ 3,436
Reserve for Revolving Loan Programs		390,271
	\$ 393,707	\$ 393,707
<b>SELF-INSURANCE TRUST FUND</b>		
Cash	\$ 2,213,755	
Due from Current Fund	290,688	
Due from Trust Fund	50	
Encumbrances Payable		\$ 51,885
Res for Disability Insurance		78,742
Reserve for Self Insurance		2,373,866
	\$ 2,504,493	\$ 2,504,493
<b>ANIMAL CONTROL TRUST FUND</b>		
Cash	\$ 45,478	
Encumbrance Payable		\$ 8,997
Reserve for Expenditures		36,481
	\$ 45,478	\$ 45,478

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2009:..... (1)	\$	75,300
		<u>25%</u>
		94,125
Municipal Public Defender Trust Cash Balance December 31, 2010:..... (3)	\$	25,843

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:  $3 - (1 + 2) =$  ..... \$                 -                

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:	Joseph Kunz
	_____
Signature:	_____
Certificate #:	N0566
	_____
Date:	_____

## Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2009 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2010
1. Escrow Dep./Accutrak/BOE Escr.	\$ 1,062,236	\$ 1,127,568	\$ 491,364	\$ 1,698,440
2. Planning Board/Board of Adj.	93,474	-	-	93,474
3. Premium on Tax Sales	782,700	871,400	725,800	928,300
4. Street Opening Deposits	96,000	6,000	7,000	95,000
5. POAA Fees	15,513	9,470	7,397	17,586
6. Rescue Equip.-Donations	3,274	820	-	4,094
7. Uniform Fire Safety Act-Penalties	11,385	23,866	15,272	19,979
8. Dudiak Park Donations	-	-	-	-
9. Political Sign Deposits	175	-	-	175
10. Recreation Summer	5,792	45,340	45,731	5,401
11. Recreation Trust	2,588	1,700	-	4,288
12. Millennium Comm. Donations	1,475	-	-	1,475
13. Barns Restoration-Donations	970	-	767	203
14. High School Auditorium Deposit	100,000	-	-	100,000
15. Off Site Improvement Deposits	98,722	-	-	98,722
16. Lien Collections Refundable	134,225	2,024,371	2,087,673	70,923
17. Police Extra Duty Fees	80,553	1,367,014	1,391,985	55,582
18. Fire Prevention - Penalties	9,418	5,286	12,809	1,895
19. Payroll Ded. Payable	349,814	26,798,427	26,659,806	488,435
20. Affordable Housing	1,937,021	132,736	209,702	1,860,055
21. Housing Reserve - Section 8	593,338	3,187	-	596,525
22. Park Improvements-Donations	19,020	-	1,012	18,008
23. Recreation Donations	4,433	-	90	4,343
24. Park Donations	1,747	1,533	1,247	2,033
25. Buffer Maintenance Escrow	5,000	-	-	5,000
26. Police Evidence Deposits	15,962	-	-	15,962
27. Historical	460	-	-	460
28. Repairs - Wellington Fire	4,479	600	990	4,089
29. Grants	-	-	-	-
30. Allwood Traffic Signal	249,066	-	-	249,066
31. Performance Bonds	-	-	-	-
32. Bid Bond	-	59,349	59,349	-
33. Various Other	105,306	119,336	104,308	120,334
34. Fire Dept. Donations	960	-	63	897
35. Safety Town Donations	5,155	3,177	3,502	4,830
36. Animal Donations	3,600	-	-	3,600
37. City Picnic Donations	4,595	12,977	8,882	8,690
38. Civic Celebration Donations	4,450	10,797	10,302	4,945
39. Beautification Donations	1,508	1,256	2,743	21
40. Crime Prevention Donations	320	-	-	320
<b>Totals:</b>	<b>\$ 5,804,734</b>	<b>\$ 32,626,210</b>	<b>\$ 31,847,794</b>	<b>\$ 6,583,150</b>

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2009 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2010</u>
Balance Forward	\$ 5,804,734	\$ 32,626,210	\$ 31,847,794	\$ 6,583,150
1. <u>Snow Removal</u>	18,379	166,420	170,668	14,131
2. <u>Art Center Donations</u>	700	1,351	1,511	540
3. <u>Public Defender Fees</u>	10,377	59,418	44,952	24,843
4. <u>OT Inspector Deposits</u>	5,000	-	-	5,000
5. <u>Troop Donations</u>	396	-	127	269
6. <u>Police- Donations</u>	3,271	4,240	3,038	4,473
7. <u>Police Vehicle Lease Deposit</u>	119,851	161,575	140,485	140,941
8. <u>Hamilton - Donations</u>	-	-	-	-
9. <u>Accumulated Absences</u>	100,000	430,496	-	530,496
10. <u>Paving For Fire House</u>	15,000	-	15,000	-
11. <u>Recycling Donations</u>	1,040	6,850	6,850	1,040
12. <u>Lease Purchase</u>	5,901	267,980	268,480	5,401
13. <u>Health Hazard Lien</u>	-	-	-	-
14. <u>Traffic Sign</u>	30,000	-	-	30,000
15. _____	-	-	-	-
16. _____	-	-	-	-
17. _____	-	-	-	-
18. _____	-	-	-	-
19. _____	-	-	-	-
20. _____	-	-	-	-
21. _____	-	-	-	-
22. _____	-	-	-	-
23. _____	-	-	-	-
24. _____	-	-	-	-
25. _____	-	-	-	-
26. _____	-	-	-	-
27. _____	-	-	-	-
28. _____	-	-	-	-
29. _____	-	-	-	-
30. _____	-	-	-	-
31. _____	-	-	-	-
32. _____	-	-	-	-
33. _____	-	-	-	-
34. _____	-	-	-	-
35. _____	-	-	-	-
36. _____	-	-	-	-
37. _____	-	-	-	-
38. _____	-	-	-	-
39. _____	-	-	-	-
40. _____	-	-	-	-
41. _____	-	-	-	-
<b>Totals:</b>	\$ 6,114,649	\$ 33,724,540	\$ 32,498,905	\$ 7,340,284



## 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, 2009	RECEIPTS				Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

\*Show as red figure

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

AS AT DECEMBER 31, 2010

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	\$10,686,950	XXXXXXXXXX
Bonds and Notes Authorized But Not Issued	XXXXXXXXXX	\$10,686,950
Cash	3,825,560	
Grants Receivable	2,935,101	
NJ Environmental Infrastructure Trust Loan Receivable	986,000	
Due from Grant Fund	881,357	
Due from Community Development Trust Fund	100,000	
Deferred Charges to Future Taxation		
Funded	66,549,906	
Unfunded	10,686,950	
General Serial Bonds Payable		63,914,000
Green Acres Trust Loan Payable		531,036
NJ Environmental Infrastructure Trust Loan Payable		960,881
Waste Water Trust Loan Payable		1,143,989
Contracts Payable		3,710,483
Reserve for Grants Receivable		3,667,948
Reserve for Senior Citizen Housing		168,687
Reserve for Purchase of Property - CDBG		74,605
Reserve for Debt Service		1,583,795
Reserve for Cost of Issuance		2,921
Improvement Authorizations		
Funded		4,397,889
Unfunded		5,737,529
Capital Improvement Fund		70,910
Fund Balance		201
	\$96,651,824	\$96,651,824

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2010

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$ 795,273	\$ 19,033,063	\$ 1,628,620	\$ 18,199,716
Trust-Dog License	3,105	42,373	-	45,478
Trust- Other	2,629	8,121,798	81,103	8,043,324
Public Housing		850,856	96,736	754,120
Community Development		72,795	65,788	7,007
Self-Insurance		2,267,417	53,662	2,213,755
Revolving Loan		393,707	-	393,707
General Capital		3,826,767	1,207	3,825,560
Unemployment Ins. Trust		429,481	-	429,481
Total	\$ 801,007	\$ 35,038,257	\$ 1,927,116	\$ 33,912,148

\* Includes Deposits in Transit  
 \*\* Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

**REQUIRED CERTIFICATION**

I hereby certify that all amounts in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2010.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2010.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

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

Title: Registered Municipal Accountant

# CASH RECONCILIATION DECEMBER 31, 2010 (cont'd.)

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

<b>CURRENT FUND</b>		
NJ ARM		\$ 144,333
Valley National - Treasurer's Account		3,578,930
Valley National - Current Account		14,927,354
PNC Bank - Current Fund		80,786
Provident Bank		301,660
	Sub - Total	19,033,063
<b>ANIMAL CONTROL FUND</b>		
Valley National - Dog License Fund		42,373
	Sub - Total	42,373
<b>OTHER TRUST FUND</b>		
Bank of America - Municipal Escrow Acct		1,396,505
PNC Bank - Trust - Other Fund		104,540
PNC Bank - Affordable Housing		1,737,405
Valley National - Housing Reserve		596,525
Provident Bank - Trust Other		100,023
Valley National - Lien Redemption Account		135,525
Valley National - Fire Department Dedicated		2,325
Valley National - Police Extra Duty Escrow		60,883
Valley National - Affordable Housing		161,472
Valley National - Payroll #2		15
Valley National - Payroll #3		66,518
Valley National - Payroll Deductions		417,745
Valley National - Other Trust		3,342,317
	Sub - Total	8,121,798
<b>GENERAL CAPITAL FUND</b>		
Provident Bank		33,529
Valley National - General Capital Fund		3,740,642
PNC Bank - General Capital Fund		52,596
	Sub - Total	3,826,767
<b>UNEMPLOYMENT TRUST FUND</b>		
Valley National Bank - Unemployment Account		429,481
	Sub - Total	429,481
	Page Total	\$ 31,453,482

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.

# CASH RECONCILIATION DECEMBER 31, 2010 (cont'd.)

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

<b>SELF-INSURANCE FUND</b>		
Valley National - Self Insurance	\$	71,570
Valley National - Self Insurance #2		2,117,103
Valley National - Disability		78,744
Sub - Total		2,267,417
<b>REVOLVING LOAN FUND</b>		
Valley National Bank - Revolving Loan Fund		393,707
Sub - Total		393,707
<b>PUBLIC HOUSING FUND</b>		
Valley National - Moderate Rehab.		1,586
Valley National - Public Housing Voucher		796,137
Valley National - FSS Escrow		53,133
Sub - Total		850,856
<b>COMMUNITY DEVELOPMENT</b>		
Valley National		72,795
Sub - Total		72,795
Sub - Total (previous page)		31,453,482
Grand Total	\$	35,038,257

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, 2010	2010 Budget Revenue Realized	Received	Cancelled	Balance December 31, 2010
NJ NP Green Acres					
Comprehensive Training	524				524
Safe and Secure	74,603	60,000	60,757		73,846
Clean Communities	-	110,289	110,289		-
Business Stimulus	-	7,000	7,000		-
NJ Community Stewardship Prog.	6,300				6,300
County of Passaic	-				-
Forestry Community Grant					-
FEMA Fire Dept					-
NJ Hazardous Materials Grant	10,300				10,300
Passaic-Open Space and Farm Land	100,658		2,205		98,453
NJ DEP Race Track Road	18,166				18,166
Local Law Enforcement	37,274				37,274
<b>Totals</b>	<b>247,825</b>	<b>177,289</b>	<b>180,251</b>	<b>-</b>	<b>244,863</b>

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

Grant	Balance January 1, 2010	2010 Budget Revenue Realized	Received		Cancelled	Balance December 31, 2010
State of NJ Trans. Trust- Bwasline Rd	121,021					121,021
Tobacco Age of Sale	12,945					12,945
Water Quality Testing	2,500					2,500
Smart Growth	4,500					4,500
Local Aid Pedestrian	-					-
Richfield Sanitary - Env Services	1,050					1,050
NJ StateWide Local Dom	48,981					48,981
NJ Trans Trust - Traffic Signal	30,032					30,032
Open Space-Jubilee Park						-
NJ TTF- Hepburn	9,415					9,415
NJ TTF- Main Ave.	46,000					46,000
<b>Totals</b>	<b>276,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276,444</b>

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

Grant	Balance January 1, 2010	2010 Budget Revenue Realized	Received		Cancelled	Balance December 31, 2010
Smart Future Grant						-
Municipal Alliance						-
Open Space Jubilee	-					-
Public Health Priority	-	40,052	20,026		20,026	-
Senior Citizen & Disabled Trans	34,015	105,203	139,218			-
Office on Aging Program	5,000	44,960	20,000			29,960
Main Ave Street Scape	164,598					164,598
Shared Service Agreement	-					-
CASA	-	45,800	23,549			22,251
Delta Dental	-	1,500	1,500			-
Passaic County- Os-Tree	40,000					40,000
Pedestrian Safety Enforcement	-					-
Recycling Tonnage	-					-
Non Public Nursing	-	59,135	59,135			-
Body Armor Replacement	-	4,358	4,358			-
NJ Emergency Management	-	10,000	10,000			-
<b>Totals</b>	<b>243,613</b>	<b>311,008</b>	<b>277,786</b>	<b>-</b>	<b>20,026</b>	<b>256,809</b>



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

Grant	Balance January 1, 2010	2010 Budget Revenue Realized	Received	Cancelled	Balance December 31, 2010
Click it or Ticket	800				800
PARIS Grant	54,908		16,719		38,189
Library Upgrades	35,000		9,069		25,931
Drunk Driving Enforcement					-
NJEDA Athenia Steel	86,196				86,196
Alcohol Ed and Rehab	-	7,692	7,692		-
Mayors Book Club	-	2,000	2,000		-
Byrne Memorial	112,582	26,973	69,347		70,208
Bulletproof Vest	22,962		338		22,624
Weaselbrook Flood	37,131				37,131
NJ Pandemic Influenza	16				16
NJ Health Officers	-				-
Lead Id & Field Test	-				-
<b>Totals</b>	<b>349,595</b>	<b>36,665</b>	<b>105,165</b>	<b>-</b>	<b>281,095</b>

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

Grant	Balance January 1, 2010	2010 Budget Revenue Realized	Received	Cancelled	Balance December 31, 2010
CSIP Grant	3,750				3,750
Target Crime Prevention	-				-
Over the Limit Under Arrest	600	4,400	4,400		600
NJ DCA Individuals	12,000				12,000
Cool Cities	21,250				21,250
PCOSTF Dundee Island	25,000				25,000
NJ State Police Emergency	1,814				1,814
TDR Receiving Zone	20,000				20,000
US Dept of Energy	-				-
PC Cultural & Heritage	-				-
Safe Crossings	14,800	18,000	10,000		22,800
National Park					
NJ DHSS Health Service	120,830		120,830		-
	1,337,521	547,362	698,432	20,026	1,166,425

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2010	Transferred from 2010		Cancellation of Prior Year Encumbrances/ Expenditures	Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
NJ Depr. Green Acres	41,015						41,015
Domestic Preparedness	39,164						39,164
William St. Fire Station	109,820				39,957		69,863
Remote Video Surveillance	170						170
Environmental Services	2,500						2,500
Stormwater Reg.	12,119	10,310					22,429
<b>Totals</b>	<b>204,788</b>	<b>10,310</b>	<b>-</b>	<b>-</b>	<b>39,957</b>	<b>-</b>	<b>175,141</b>

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

Grant	Balance January 1, 2010	Transferred from 2010 Budget Appropriations		Cancellation of Prior Year Encumbrances/ Expenditures	Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
NJ Emergency Mgmt Grant	111	10,000			5,944		4,167
Public Priority Funding	2,079	40,992			22,444	20,026	601
NJDOE - Nursing Grant	149,641	118,270			108,136		159,775
Click it or Tick it	4,800				4,000		800
NJ Transit Trust	190,475						190,475
Alcohol Ed and Rehab Fund	3,660		7,692		4,209		7,143
Cool Cities	139						139
Recycling Tonnage Grant	208,768			890	208,819		839
Office of Aging	-	114,625			114,625		-
Senior Citizen & Disability	-	117,617			105,203		12,414
Tobacco Age of Sale	4,899			5,154	5,814		4,239
<b>Totals</b>	<b>564,572</b>	<b>401,504</b>	<b>7,692</b>	<b>6,044</b>	<b>579,194</b>	<b>20,026</b>	<b>380,592</b>

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

Grant	Balance January 1, 2010	Transferred from 2010 Budget Appropriations		Cancellation of Prior Year Encumbrances/ Expenditures	Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
CASA Drug Abuse Grant	37,288	11,450	45,800		48,563		45,975
DDEF	97,219	32,114			8,956		120,377
NJ Trans. Trust - Traffic Signal	54,930						54,930
Passaic County							-
Local Law Enforcement BI Grant	2,230						2,230
Pas. Co. Open Space - Athenia Steel	83,749				500		83,249
NJ Smart	9,000						9,000
Passaic County JARG	-						-
<b>Totals</b>	<b>284,416</b>	<b>43,564</b>	<b>45,800</b>	<b>-</b>	<b>58,019</b>	<b>-</b>	<b>315,761</b>

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

Grant	Balance January 1, 2010	Transferred from 2010 Budget Appropriations		Cancellation of Prior Year Encumbrances/ Expenditures	Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
NJ Livable Communities							-
Clean Communities	36,433		110,289	203	94,932		51,993
Body Armor Replacement	15,277		4,358		13,565		6,070
Peds Safety Enforcement	2,879	18,000			20,800		79
NJ DCA Allwood							-
NJ DCA - Library UP	20,771						20,771
US Homeland	977						977
Paris	60,738			1,800	57,882		4,656
NJ DHHS	143,188			8,434	151,622		-
Hepatitis B Inocula	1,520			5	1,520		5
<b>Totals</b>	<b>281,733</b>	<b>18,000</b>	<b>114,647</b>	<b>10,442</b>	<b>340,321</b>	<b>-</b>	<b>84,551</b>

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

Grant	Balance January 1, 2010	Transferred from 2010 Budget Appropriations		Cancellation of Prior Year Encumbrances/ Expenditures	Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
Byrne Memorial	83,151	26,973			12,950		97,174
Target Crime Prevention	-						-
Bulletproof Vest	60,103						60,103
Passaic County Os-Tree	40,000						40,000
Over the Limit/Under Arrest	600		4,400		1,600		3,400
NJ Enhanced 911 Grant	26,696			32,539	28,789		30,446
Safe Crossing	-						-
<b>Totals</b>	<b>210,550</b>	<b>26,973</b>	<b>4,400</b>	<b>32,539</b>	<b>43,339</b>	<b>-</b>	<b>231,123</b>

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

Grant	Balance January 1, 2010	Transferred from 2010 Budget Appropriations		Cancellation of Prior Year Encumbrances/ Expenditures	Expended	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
NJ Health Officers	-						-
PC Cultural & Heritage	-						-
TDR Receiving Zone	400						400
Hazardous Discharge	27,228	32,124			55,883		3,469
National Recreation	336						336
NJDCA Individuals	14,400						14,400
NJ State Police Emergency	803			21,916	20,900		1,819
PCOSTF Dundee Island	24,966						24,966
Community Steward	26,783				18,380		8,403
NJ DCA Lead ID Field	3,335				3,335		-
Delta Dental	-	1,500			986		514
NJ Dep Business Stimulus	-	7,000			7,000		-
Mayor's Book Club	-	2,000					2,000
Safe & Secure	-	155,748			155,748		-
US DOE Energy	-						-
<b>Totals</b>	<b>1,644,360</b>	<b>698,723</b>	<b>172,539</b>	<b>70,941</b>	<b>1,323,062</b>	<b>20,026</b>	<b>1,243,475</b>



# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2010	Transferred to 2010		Received	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87			
Drunk Driving Enforcement	32,114	32,114		32,603		32,603
Senior Citizen	12,414	12,414		3,915		3,915
Non- Public Nursing	59,135	59,135				-
Body Armor	-			12,958		12,958
Stormwater	10,310	10,310				-
Public Health Priority Funding	940	940				-
NJ EDA Atenia Steel	32,124	32,124				-
Municipal Alliance	1,850					1,850
Forestry Grant	7,250	-				7,250
Occupant Protection	-			4,000		4,000
Pandemic Flu	-			3,000		3,000
Local Pedestrian Safety	2,966			8,000		10,966
<b>Totals</b>	<b>159,103</b>	<b>147,037</b>	<b>-</b>	<b>64,476</b>		<b>76,542</b>

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2010	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxxx	\$ 2,170,335
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85002-00	xxxxxxxxxxx	55,865,130
Levy School Year July 1, 2010 - June 30, 2011	xxxxxxxxxxx	117,891,086
Levy Calendar Year 2010	xxxxxxxxxxx	
Paid	\$ 116,968,368	xxxxxxxxxxx
Balance December 31, 2010	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85003-00	3,093,053	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85004-00	55,865,130	xxxxxxxxxxx
	<b>\$175,926,551</b>	<b>\$175,926,551</b>

\* 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 January 1, 2010 85045-00	xxxxxxxxxxx	
2010 Levy 81105-00	xxxxxxxxxxx	
Interest Earned	xxxxxxxxxxx	
Expenditures		xxxxxxxxxxx
Balance December 31, 2010 85046-00		xxxxxxxxxxx

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85034-00		XXXXXXXXXX
#Must include unpaid requisitions.	\$0	\$0

# Must include unpaid requisitions.

# REGIONAL HIGH SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85044-00		XXXXXXXXXX
#Must include unpaid requisitions.	\$0	\$0

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	\$ 60,135
2010 Levy:	XXXXXXXXXX	
General County 80003-03	XXXXXXXXXX	56,511,632
County Library 80003-04	XXXXXXXXXX	XXXXXXXXXX
County Health	XXXXXXXXXX	XXXXXXXXXX
County Open Space Preservation	XXXXXXXXXX	1,072,553
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	59,384
Paid	\$ 57,644,320	XXXXXXXXXX
Balance December 31, 2010	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	59,384	XXXXXXXXXX
	\$ 57,703,704	\$ 57,703,704

## SPECIAL DISTRICT TAXES

NOT APPLICABLE	Debit	Credit
Balance January 1, 2010 80003-06	XXXXXXXXXX	XXXXXXXXXX
2010 Levy: (List Each Type of District Tax Separately -see Footnote)	XXXXXXXXXX	
Fire - 81108-00	XXXXXXXXXX	
Sewer - 81111-00	XXXXXXXXXX	
Water - 81112-00	XXXXXXXXXX	
Garbage - 81109-00		XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2010 Levy 80003-07		XXXXXXXXXX
Paid 80003-08		
Balance December 31, 2010 80003-09		XXXXXXXXXX

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, 2010	80004-01	xxxxxxxxxxx	\$73,394
State Library Aid Received in 2010	80004-02	xxxxxxxxxxx	37,332
			xxxxxxxxxxx
Expended	80004-09	\$73,050	
Balance December 31, 2010	80004-10	37,676	
		\$110,726	\$110,726

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

Balance January 1, 2010	80004-03	xxxxxxxxxxx	
State Library Aid Received in 2010	80004-04	xxxxxxxxxxx	NOT APPLICABLE
Expended	80004-11		xxxxxxxxxxx
Balance December 31, 2010	80004-12		

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

Balance January 1, 2010	80004-05	xxxxxxxxxxx	
State Library Aid Received in 2010	80004-06	xxxxxxxxxxx	xxxxxxxxxxx
Expended	80004-13		xxxxxxxxxxx NOT APPLICABLE
Balance December 31, 2010	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2010	80004-07	xxxxxxxxxxx	
State Library Aid Received in 2010	80004-08	xxxxxxxxxxx	NOT APPLICABLE
Expended	80004-15		xxxxxxxxxxx
Balance December 31, 2010	80004-16		

# STATEMENT OF GENERAL BUDGET REVENUES 2010

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	\$2,500,000	\$2,500,000	0
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			0
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Adopted Budget	28,524,258	29,647,277	\$ 1,123,019
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Attached	172,539	172,539	-
Total Miscellaneous Revenue Anticipated 80103-	28,696,797	29,819,816	1,123,019
Receipts from Delinquent Taxes 80104-	3,896,745	4,363,333	466,588
Amount to be Raised by Taxation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	71,817,820	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	71,817,820	73,111,262	1,293,442
	\$106,911,362	\$109,794,411	\$2,883,049

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxx	\$243,501,178
Amount to be Raised by Taxation	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Local District School Tax 80109-00	\$117,891,086	xxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxx
County Taxes 80111-00	57,584,185	xxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	59,384	xxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxx	5,144,739
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	73,111,262	xxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxx	
	\$248,645,917	\$248,645,917

\*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 REVENUES 2010

(Continued)

## Miscellaneous Revenues Anticipated: Added by N.J.S. 40a:4-87

Source	Budget	Realized	Excess or Deficit
Municipal Court Alcohol Education	\$ 7,692	\$ 7,692	
NJ DEP Clean Communities	110,289	110,289	
NJ OAG 2009 Body Armor Replacement	4,358	4,358	
Municipal Alliance on Alcoholism and Drug Abuse- CASA	45,800	45,800	
NJ Over the Limit Under Arrest	4,400	4,400	
<b>Total (Sheet 17)</b>	<b>\$172,539</b>	<b>\$172,539</b>	<b>\$0</b>

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010

2010 Budget as Adopted	80012-01	\$106,738,823
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	172,539
Appropriated for 2010 (Budget Statement Item 9)	80012-03	106,911,362
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>106,911,362</b>
Add Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>106,911,362</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$99,697,190
Paid or Charged - Res. for Uncollected Tax	80012-09	5,144,739
Reserved	80012-10	1,788,583
<b>Total Expenditures</b>	<b>80012-11</b>	<b>106,630,512</b>
Unexpended Balances Canceled (see footnote)	80012-12	\$280,850

**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

NOT APPLICABLE  
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2010 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
Deduct Expenditures		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		



# RESULTS OF 2010 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01 xxxxxxxxxxxx	\$ 1,123,019
Delinquent Tax Collections	80013-02 xxxxxxxxxxxx	466,588
	xxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	1,293,442
Unexpended Balances of 2010 Budget Appropriations	80013-04 xxxxxxxxxxxx	280,850
Miscellaneous Revenue Not Anticipated	81113- xxxxxxxxxxxx	332,702
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 21)	81114- xxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120- xxxxxxxxxxxx	
Sale of Municipal Assets	xxxxxxxxxxxx	
Unexpended Balances of 2009 Appropriation Reserves	80013-05 xxxxxxxxxxxx	1,810,922
Cancellation of Tax/Sewer Overpayments	80013-06 xxxxxxxxxxxx	
Cancellation of Accounts Payable	xxxxxxxxxxxx	105,423
Interfunds Liquidated	xxxxxxxxxxxx	50,224
Cancellation of Appropriated Grant Reserves	xxxxxxxxxxxx	
Cancelled Outstanding Checks	xxxxxxxxxxxx	564
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxxxx	xxxxxxxxxxxx
Balance - January 1, 2010	80013-07 \$ 55,865,130	xxxxxxxxxxxx
Balance - December 31, 2010	80013-08 xxxxxxxxxxxx	55,865,130
Deficit in Anticipated Revenues:	xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	xxxxxxxxxxxx
Delinquent Tax Collections	80013-10	xxxxxxxxxxxx
		xxxxxxxxxxxx
Required Collection of Current Taxes	80013-11	xxxxxxxxxxxx
Interfund Advance Originating in 2010	80013-12	xxxxxxxxxxxx
Senior Citizen Deductions Disallowed - P.Y. Taxes	10,268	xxxxxxxxxxxx
Cancellation of Grants Receivable		xxxxxxxxxxxx
Refund of Prior Year Taxes/Revenue	3,618	xxxxxxxxxxxx
		xxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13 xxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14 5,449,848	xxxxxxxxxxxx
	\$61,328,864	\$61,328,864



**SURPLUS - CURRENT FUND**  
**YEAR 2010**

		Debit	Credit
1. Balance - January 1, 2010	80014-01	xxxxxxxxxxxxx	\$3,984,948
2.		xxxxxxxxxxxxx	
3. Excess Resulting from 2010 Operations	80014-02	xxxxxxxxxxxxx	5,449,848
4. Amount Appropriated in the 2010 Budget-Cash	80014-03	\$2,500,000	xxxxxxxxxxxxx
5. Amount Appropriated in 2010 Budget with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxx xxxxxxxxxxxxx
6.			xxxxxxxxxxxxx
7. Balance - December 31, 2010	80014-05	6,934,796	xxxxxxxxxxxxx
		\$9,434,796	\$9,434,796

**ANALYSIS OF BALANCE - DECEMBER 31, 2010**  
**(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		\$ 18,199,716
Investments	80014-07		
			0
Sub-Total			18,199,716
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		11,290,649
Cash Surplus	80014-09		6,909,067
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$ 25,729	
Deferred Charges #	80014-12	0	
Cash Deficit #	80014-13		
State and Federal Grants Receivable			
Total Other Assets	80014-14		25,729
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		\$6,934,796

# 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**

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	\$247,293,734
	(Abstract of Ratables)	82113-00	\$	
2.	Amount of Levy - Special District Taxes	82102-00	\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	254,739
5a.	Subtotal 2010 Levy		\$	
5b.	Reductions due to tax appeals**		\$	
5.	Total 2010 Levy	82106-00	\$	247,548,473
6.	Transferred to Tax Title Liens	82107-00	\$	65,086
7.	Transferred to Foreclosed Property	82108-00	\$	
8.	Remitted, Abated or Canceled	82109-00	\$	379,391
9.	Discount Allowed	82110-00	\$	
10.	Collected in Cash: In 2009	82121-00		\$885,902
	In 2010 *	82122-00		\$242,280,844
	State's Share of 2010 Senior Citizens and Veterans Deductions allowed	82123-00		\$797,221
	R.E.A.P. Revenue	82124-00	\$	
	Total To Line 14	82111-00		\$243,963,967
11.	Total Credits			\$244,408,444
12.	Amount Outstanding - December 31, 2010	83120-00		\$3,140,029
13.	Percentage of Cash Collections to Total 2010 Levy, (Item 10 divided by Item 5c) is <u>98.55%</u>	82112-00		

*Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale check here [ ] & complete sheet 22a*

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$243,963,967
Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals	462,789
To Current Taxes Realized in Cash (Sheet 17)	\$243,501,178

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 Veteran 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 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 Levy Sale pursuant to Chapter 99, P.L. 1997.

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash(sheet 22).....	\$	_____
<i>LESS</i> : 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).....	\$	_____
<i>LESS</i> : Proceeds from Tax Levy Sale ( excluding premium).....		_____
<b>Net Cash Collected</b> .....	\$	_____
Line 5c (sheet 22) Total 2010 Tax Levy.....	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

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

	Debit	Credit
1. Balance - January 1, 2010	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Due From State of New Jersey	\$ 25,313	xxxxxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxxxxx	
2. Sr. Citizens/Veterans Deductions Per Tax Billings	182,750	xxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	620,250	xxxxxxxxxxxxx
4. Senior Citizens/Veterans Deductions Allowed By Tax Collector-2010	13,000	xxxxxxxxxxxxx
5. Senior Citizens/Veterans Deductions Allowed By Tax Collector-P.Y.	2,041	
6. Vet Deductions Disallowed By Tax Collector		\$ 18,779
7. Sr. Citizens Deductions Disallowed by Tax Collector	xxxxxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed by Tax Collector - P.Y. Taxes	xxxxxxxxxxxxx	10,268
9. Received in Cash from State	xxxxxxxxxxxxx	788,578
10.		
11.		
12. Balance - December 31, 2010	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxxx	25,729
Due To State of New Jersey		xxxxxxxxxxxxx
	<b>\$843,354</b>	<b>\$843,354</b>

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

Line 2	\$182,750	
Line 3	620,250	
Line 4	13,000	
Sub - Total	816,000	
Less: Line 6 & 7	18,779	
To Line 10, Sheet 22	\$797,221	

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

		Debit	Credit
Balance January 1, 2010		xxxxxxxxxxxx	509,352
Taxes Pending Appeals	509,352	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	0	xxxxxxxxxxxx	xxxxxxxxxxxx
Contested Amount of 2010 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxx	462,789
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxx	
2009 Budget Appropriation Transfer			825,000
Cash paid to Appellants (Including 5% Interest from Date of Payment)		597,141	xxxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)			xxxxxxxxxxxx
Balance December 31, 2010		1,200,000	xxxxxxxxxxxx
Taxes Pending Appeals*	1,200,000	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	0	xxxxxxxxxxxx	xxxxxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2010		1,797,141	1,797,141

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2011 MUNICIPAL BUDGET**

		YEAR 2011	YEAR 2010
1. Total General Appropriations for 2011 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015- Actual 80016-	\$103,835,833	xxxxxxxxxx
2. Local District School Tax -	----- Estimate ** 80017-	123,785,640	117,891,086 xxxxxxxxxx
3. Regional School District Tax -	----- Estimate * 80026-		xxxxxxxxxx
4. Regional High School Tax School Budget	----- Estimate * 80019-		xxxxxxxxxx
5. County Tax -	----- Estimate * 80021-	60,525,747	57,643,569 xxxxxxxxxx
6. Special District Taxes -	----- Estimate * 80023-		xxxxxxxxxx
7. Municipal Open Space Tax -	----- Estimate * 80028-		xxxxxxxxxx
8. Total General Appropriations & Other Taxes	80024-01	288,147,221	
9. Less: Total Anticipated Revenues from 2011 in Municipal Budget (Item 5)	80024-02	32,957,268	
10. Cash Required from 2011 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	255,189,953	
11. Amount of Item 10 Divided by <span style="border: 1px solid black; padding: 2px;">97.89%</span> [820044-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	260,689,953	
<b>Analysis of Item 11:</b>			
Local District School Tax (Amount Shown on Line 2 Above)	123,785,640		*May not be stated in an amount less than "actual" Tax of year 2010.  **Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2011 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
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)	60,525,747		
Special District Tax (Amount Shown on Line 6 Above)	0		
Municipal Open Space Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget	76,378,565		
Total Amount (see Line 11)	260,689,953		
12. Appropriation: Reserve for Uncollected Taxes (Budget) Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	5,500,000	<b>Note:</b> The amount of anticipated rev- enues (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		103,835,833	
Item 12 - Appropriation: Reserve for Uncollected Taxes		5,500,000	
Sub-Total		109,335,833	
Less: Item 9 - Total Anticipated Revenues		32,957,268	
Amount to be Raised by Taxation in Municipal Budget	80024-07	76,378,565	



# 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 JANUARY 1, 2010	\$4,590,062	xxxxxxxxxxxx
A. Taxes 83102-00	\$4,391,649	xxxxxxxxxxxx
B. Tax Title Liens 83103-00	198,413	xxxxxxxxxxxx
2. CANCELLED:	xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes 83105-00	xxxxxxxxxxxx	\$ 24,986
B. Tax Title Liens 83106-00	xxxxxxxxxxxx	
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:	xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes 83108-00	xxxxxxxxxxxx	
B. Tax Title Liens 83109-00	xxxxxxxxxxxx	0
4. ADDED TAXES 83110-00	10,268	xxxxxxxxxxxx
5. ADDED TAX TITLE LIENS 83111-00	0	xxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens	xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens 83104-00	xxxxxxxxxxxx	(1) 0
B. Tax Title Liens - Transfers from Taxes 83107-00	(1)	xxxxxxxxxxxx
7. BALANCE BEFORE CASH PAYMENTS	xxxxxxxxxxxx	4,575,344
8. TOTALS	4,600,330	4,600,330
9. BALANCE BROUGHT DOWN	4,575,344	xxxxxxxxxxxx
10. COLLECTED:	xxxxxxxxxxxx	4,363,333
A. Taxes 83116-00	\$4,363,333	xxxxxxxxxxxx
B. Tax Title Liens 83117-00		xxxxxxxxxxxx
11. Interest & Costs - 2010 Tax Sale 83118-00		xxxxxxxxxxxx
12. 2010 TAXES TRANSFERRED TO LIENS 83119-00	65,086	xxxxxxxxxxxx
13. 2010 TAXES 83123-00	3,140,029	xxxxxxxxxxxx
14. BALANCE, DECEMBER 31, 2010	xxxxxxxxxxxx	3,417,126
A. Taxes 83121-00	3,153,627	xxxxxxxxxxxx
B. Tax Title Liens 83122-00	263,499	xxxxxxxxxxxx
15. TOTALS	\$7,780,459	\$7,780,459

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is

95.36%

17. Item No. 14 multiplied by percentage shown above is the maximum amount that can be anticipated in 2011.

3,258,571  
83125-00

and represents

(See Note a on Sheet 22 - Current taxes)

(1) These amounts will always be the same

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

		Debit	Credit
1. BALANCE JANUARY 1, 2010	84101-00	\$45,500	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2010		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00		XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		
5A.	84102-00		
5B.	84105-00		
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		
7. ADJUSTMENT 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, 2010	84114-00	XXXXXXXXXXXXXX	\$45,500
		\$45,500	\$45,500

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. BALANCE, JANUARY 1, 2010	84115-00		XXXXXXXXXXXXXX
16. 2010 SALES FROM FORECLOSED PROPERTY	84116-00		XXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXX	
19. BALANCE DECEMBER 31, 2010	84119-00	XXXXXXXXXXXXXX	

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. BALANCE JANUARY 1, 2010	84120-00		XXXXXXXXXXXXXX
21. 2010 SALES FROM FORECLOSED PROPERTY	84121-00		XXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXX	
24. BALANCE, DECEMBER 31, 2010	84124-00	XXXXXXXXXXXXXX	

Analysis of Sale of Property: \$	-
* Total Cash Collected in 2010	<u>(84125-00)</u>
Realized in 2010 Budget	<u>-</u>
To Results of Operation (Sheet 19)	<u>-</u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	Amount Dec. 31, 2009 per Audit <u>Report</u>	Amount in 2010 <u>Budget</u>	Amount Resulting from 2010 <u>from 2010</u>	Balance as of Dec. 31, 2010 <u>Dec. 31, 2010</u>
1. Emergency Authorization - Municipal*	\$0	_____	_____	\$0
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 account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2011</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, 2009	REDUCED IN 2010		Balance Dec. 31, 2010
					By 2010 Budget	Cancelled by Resolution	
Totals		0	0	0	0	0	0

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, 2010" must be entered here and then raised in the 2011 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, 2009	REDUCED IN 2010		Balance Balance Dec. 31, 2010
					By 2010 Budget	Canceled by Resolution	
Totals		NONE					
					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

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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, 2010" must be entered here and then raised in the 2011 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2011 Debt Service
OUTSTANDING JANUARY 1, 2010	80033-01	xxxxxxxxxxxx	\$49,975,000	
ISSUED	80033-02	xxxxxxxxxxxx	18,104,000	
PAID	80033-03	\$4,165,000	xxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2010	80033-04	63,914,000	xxxxxxxxxxxx	
		\$68,079,000	\$68,079,000	
2011 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	\$4,675,000
2011 INTEREST ON BONDS*	80033-06		2,365,855	
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2010	80033-07	xxxxxxxxxxxx	0	
ISSUED	80033-08	xxxxxxxxxxxx		
PAID	80033-09	0	xxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2010	80033-10	\$0	xxxxxxxxxxxx	
		\$0	\$0	
2011 BOND MATURITIES - ASSESSMENT BONDS			80033-11	0
2011 INTEREST ON BONDS*	80033-12			
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	\$ 2,365,855

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds of 2010	\$ 25,000	\$ 16,854,000	2/2/2010	1.50% to 3.375%
General Obligation Bonds	250,000	1,250,000	10/1/2010	2.50%
Total	\$ 275,000	\$ 18,104,000		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2011 DEBT SERVICE FOR LOANS  
MUNICIPAL WASTE WATER LOANS/  
NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS**

		Debit	Credit	2011 Debt Service	
OUTSTANDING JANUARY 1, 2010	80033-01	xxxxxxxxxxxx	\$1,337,181		
ISSUED	80033-02	xxxxxxxxxxxx	986,000		
PAID	80033-03	\$218,311	xxxxxxxxxxxx		
OUTSTANDING DECEMBER 31, 2010	80033-04	2,104,870	xxxxxxxxxxxx		
		\$2,323,181	\$2,323,181		
2011 LOAN MATURITIES				80033-05	\$ 245,871
2011 INTEREST ON LOANS				80033-06	52,925
TOTAL 2011 DEBT SERVICE FOR MUNICIPAL WASTEWATER LOANS				80033-13	298,796
<b>GREEN ACRES LOAN</b>					
OUTSTANDING JANUARY 1, 2010	80033-07	xxxxxxxxxxxx	\$ 158,595		
ISSUED	80033-08	xxxxxxxxxxxx	\$400,000		
PAID	80033-09	\$ 27,559	xxxxxxxxxxxx		
OUTSTANDING DECEMBER 31, 2010	80033-10	\$ 531,036	xxxxxxxxxxxx		
		\$558,595	\$558,595		
2011 LOAN MATURITIES				80033-11	\$ 45,072
2011 INTEREST ON LOANS				80033-12	10,397
TOTAL 2011 DEBT SERVICE FOR GREEN ACRES LOAN				80033-13	\$ 55,469

**LIST OF LOANS ISSUED DURING 2010**

Purpose	2011 Maturity	Amount Issued	Date of Issue	Interest Rate
NJ Environmental Trust - Trust Loan	\$ 10,000	\$ 245,000	3/10/2010	3.00%-5.00%
NJ Environmental Trust - Fund Loan	37,678	741,000	3/10/2010	None
Green Trust Loan - Athenia Steel Complex	16,958	400,000	6/2/2010	2.000%
Total	\$ 64,636	\$ 1,386,000		

80033-14

80033-15



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

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2011 Debt Service
OUTSTANDING JANUARY 1, 2010	80034-01	xxxxxxxxxxxxx		<b>NOT APPLICABLE</b>
PAID	80034-02		xxxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2010	80034-03		xxxxxxxxxxxxx	
2011 BOND MATURITIES - TERM BONDS		80034-04		
2011 INTEREST ON BONDS*		80034-05		

**TYPE I SCHOOL SERIAL BOND**

OUTSTANDING JANUARY 1, 2010	80034-06	xxxxxxxxxxxxx	
ISSUED	80034-07	xxxxxxxxxxxxx	
PAID	80034-08		xxxxxxxxxxxxx
OUTSTANDING DECEMBER 31, 2010	80034-09		xxxxxxxxxxxxx
2011 INTEREST ON BONDS*		80034-10	
2011 BOND MATURITIES - SERIAL BONDS			80034-11
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)			80034-12

**LIST OF BONDS ISSUED DURING 2010**

Purpose	2011 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	\$ -	\$ -	

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

		Outstanding December 31, 2010	2011 Interest Requirement
1. Emergency Notes	80036-	\$ NONE	\$ NONE
2. Special Emergency Notes	80037-	\$ NONE	\$ NONE
3. Tax Anticipation Notes	80038-	\$ NONE	\$ NONE
4. Interest on Unpaid State and County Taxes	80039-	\$ NONE	\$ NONE
5.		\$	\$
6.		\$	\$

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

1	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirements		Interest Computed To (Insert Date)	
							For Principal	For Interest **		
2										
3										
4.	<b>Not Applicable</b>									
5										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
<b>Total</b>									\$ -	
							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 2008 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2011 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)**



# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2010	2011 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 July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Total</b>		80051-01	80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010		2010 Authorizations	Contracts Payable Cancelled	Expended	Authorizations Canceled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
<b>General Improvements</b>								
5677 - Various Capital Improvements	\$ 2,200				2,184		\$ 16	
5796 - Various Capital Improvements	84				83		1	
5878 - Improvements to Madison Ave	-			23			23	
5957/6050- Various Capital Impvt.	1,795				1,395		400	
6068- Acquisition of Real Property	1,036,472				17,329		1,019,143	
6327 - Various Capital Improvements - 2003	3,376				2,800		576	
6389 - Various Capital Improvements - 2004	50,630				41,011		9,619	
6457- Various Capital Improvements - 2005	101,389				54,358		47,031	
6523- Various Capital Improvements- 2005	160,621				19,150	77,000	64,471	
6544- Various Roadway Reconstruction/Resurfacing	98,807				98,807		-	
6559 - Various Capital Improvements	29,365				3,361		26,004	
6594 - Acquisition of Land	58,891				-		58,891	
6602 - Various Drainage Improvements		\$ 54,533			4,864		49,669	
6636 - Various Capital Improvements - 2007		360,546			37,422		323,124	
6696 - Reconstruction		98,467			3,026		95,441	
<b>Sub-Total</b>	1,543,630	513,546	0	23	285,790	77,000	1,694,409	0

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2010		2010 Authorizations	Contracts Payable Cancelled	Expended	Authorizations Cancelled	Balance - December 31, 2010	
	Funded	Unfunded					Funded	Unfunded
6712 - Acquisition of Non-Passenger Vehicles		\$ 14,218			2,081		\$ 12,137	
6740 - Various Capital Improvements - 2008		421,567			148,993		272,574	
6774 - Fire House Repairs	\$ 22,334				2,438		19,896	
6796 - Various Street Improvements		1,328,726			753,985		574,720	21
6797/6818 - Various Capital Improvements		2,111,782			803,969		1,307,792	21
6799 - Acquisition of Decontamination Vehicle	320,000				319,895		105	
6836 - Refunding Bond Ordinance-Payroll Tax Liability		1,231,250			933,092		298,158	
6852 - Martin Avenue Pump Station		1,564,350			1,001,399			562,951
6856 - Athenia Recreational Complex		763,331			368,620			394,711
6863 - Various Capital Improvements			\$ 5,060,891		1,880,730			3,180,161
6871 - Surgent Park Access Bridge			70,000		35,000		35,000	
6885 - Public Facility Energy Improvements			405,000		221,902		183,098	
6908 - Acquisition of Technology Equipment			1,600,000		336			1,599,664
<b>Totals</b>	\$ 1,885,964	\$ 7,948,770	\$ 7,135,891	\$ 23	\$ 6,758,230	\$ 77,000	\$ 4,397,889	\$ 5,737,529

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2010 <span style="float: right;">80031-01</span>	xxxxxxxxx	\$8,657
Received from 2010 Budget Appropriation*	xxxxxxxxx	256,900
Emergency Authorization	xxxxxxxxx	
	xxxxxxxxx	
Improvement Authorizations Cancelled	xxxxxxxxx	
(Financed in whole by the Capital Improvement Fund) <span style="float: right;">80031-03</span>	xxxxxxxxx	77,000
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	
	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
		xxxxxxxxx
Appropriated to Finance Improvement Authorizations <span style="float: right;">80031-04</span>	\$ 271,647	xxxxxxxxx
		xxxxxxxxx
Balance December 31, 2010 <span style="float: right;">80031-05</span>	70,910	xxxxxxxxx
	\$342,557	\$342,557

\*The full amount of the 2010 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, 2010	80030-01	xxxxxxxxxxx	
Received from 2010 Budget Appropriation*	80030-02	xxxxxxxxxxx	
Received from 2010 Emergency Appropriation*	80030-03	xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2010	80030-05		
		\$ -	\$ -

\*The full amount of the 2010 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 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 2010 or Prior Years
6863-10 - Various 2010 Capital Imprvmts	\$ 5,060,891	\$ 4,766,244	\$ 194,647	\$ 194,647
6871-10 - Surgent Park Access Bridge	70,000		70,000	(A)
6885-10 - Public Facility Energy Efficiency	405,000		405,000	(A)
6908-10 - Acq. Of Technology Equipment	1,600,000	1,523,000	77,000	77,000
Total 80032-00	\$7,135,891	\$6,289,244	\$746,647	\$271,647

(A) Funded by Grant Awards

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 - 2010

		Debit	Credit
Balance January 1, 2010	80029-01	xxxxxxxxxxx	\$137,733
Premium on Sale of Bonds		xxxxxxxxxxx	
Funded Improvement Authorizations Cancelled		xxxxxxxxxxx	
Premium on Sale of Notes			
Cancel Grant Receivable			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2010 Budget Revenue	80029-03	\$137,532	xxxxxxxxxxx
Balance December 31, 2010	80029-04	201	xxxxxxxxxxx
		\$137,733	\$137,733

### 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, 2010 \$ \_\_\_\_\_
  
2. Amount of Cash in Special Trust Fund as of December 31, 2010 (Note A) \$ \_\_\_\_\_
  
3. Amount of Bonds Issued Under Item 1  
Maturing in 2011 \$ \_\_\_\_\_
  
4. Amount of Interest on Bonds with a  
Covenant - 2011 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 hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2010 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!**

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 2010 was		\$ 247,548,473
2. Amount of Item 1 Collected in 2010 (*)	\$ 243,963,967	
3. Seventy (70) percent of Item 1		\$173,283,931

(\*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or mates fall due during 2010 ?  
 Answer YES or NO                     Yes
2. Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2010?  
 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 2011 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 - 2009		None
2. 4% of 2009 Tax Levy for all purposes:		
Levy -- \$	<u>240,791,397</u>	\$ <u>9,631,656</u>
3. Cash Deficit - Year 2010		\$ <u>None</u>
4. 4% of 2010 Tax Levy for all purposes:		
Levy -- \$	<u>247,548,473</u>	\$ <u>9,901,939</u>

E. <u>Unpaid</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
1. State Taxes	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. County Taxes	\$ <u>                    </u>	\$ <u>59,384</u>	\$ <u>59,384</u>
3. Amounts due Special Districts	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>3,093,053</u>	\$ <u>3,093,053</u>

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 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. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
4. Trial Balance - Public Assistance Fund
5. Trial Balance - Federal and State Funds
6. & 6b. Trial Balance - Trust Funds/Schedule of Trust Fund Deposits & Reserves
- 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 2009 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 2009
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 Taxes 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 (or County)
32. Summary Statement of Debt Service Requirements - School - Type I and Current
33. Debt Service for Notes (Other than Assessment Notes)
34. & 34a. Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2009
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. 2009 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
- 49 & 63. Summary Statement of Debt Service Requirements
- 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
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2009; Utility Capital Surplus