

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2011  
(UNAUDITED)**

POPULATION LAST CENSUS 9,875  
 NET VALUATION TAXABLE 2011 1,104,306,570  
 MUNICODE 1904

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2012  
 MUNICIPALITIES - FEBRUARY 10, 2012**

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

Township of Byram, County of Sussex

**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.

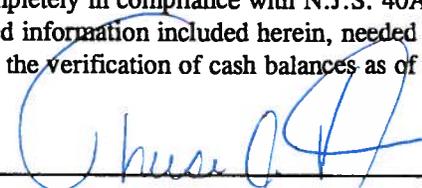
  
 Signature Raymond Sarinelli of Nisivoccia LLP  
 Title Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY 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) ~~eliminate one~~ 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 Theresa Vervaet, am the Chief Financial Officer, License # N-0442, of the Township of Byram, County of Sussex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2011, 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, 2011.

Signature   
 Title Chief Financial Officer  
 Address 10 Mansfield Drive, Stanhope, NJ 07874  
 Phone Number (973) 347-2500  
 Fax Number (973) 347-0502  
 Email Tvervaet@byramtwp.org

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Byram as of December 31, 2011 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2011 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/county, taken as a whole.

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

NONE



Raymond Sarinelli

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

Mount Arlington Corporate Center

(Address)

200 Valley Road, Suite 300

(Address)

Mount Arlington, New Jersey 07856-1320

(Address)

Certified by me

this 27 day of Jan, 2012.

973-328-1825

(Phone Number)

rsarinelli@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

**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 2011 as required under N.J.A.C. 5:23-4.17.

Printed Name: **Richard O'Connor**

Signature:



Certificate #:

007025

Date:

2-3-12

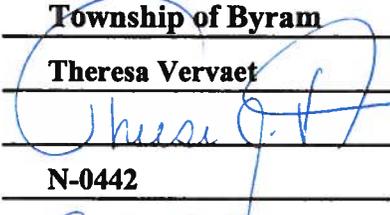
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

*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 levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2012.

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Township of Byram  
 Chief Financial Officer: Theresa Vervaeet  
 Signature:   
 Certificate #: N-0442  
 Date: 2-3-12

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_  
 Chief Financial Officer: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Certificate #: \_\_\_\_\_  
 Date: \_\_\_\_\_

22-600-1696

Fed I.D. #

**Township of Byram**

Municipality

**Sussex**

County

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

Fiscal Year Ending: 12/31/2011

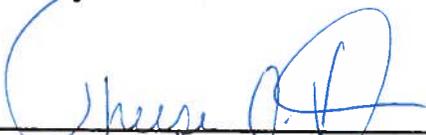
	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>6,652.00</u>	\$ <u>216,056.72</u>	\$ <u>-0-</u>

**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 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133

- (1) Report expenditures from federal pass-through programs received directly from 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

2-3-12  
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 2011 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_  
N/A Title Registered Municipal Accountant

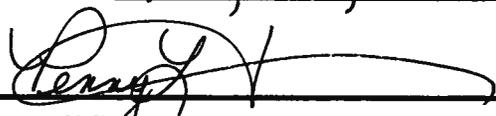
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

**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, 2011**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2012 and filed with the County Board of Taxation on January 10, 2012 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 932,256,721.-

  
\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
Township of Byram  
\_\_\_\_\_  
MUNICIPALITY  
Sussex  
\_\_\_\_\_  
COUNTY

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

**POST CLOSING**

**TRIAL BALANCE - CURRENT FUND**

AS OF DECEMBER 31, 2011

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	3,962,587.98	
Receivables Offset by Reserve:		
2009 Taxes Receivable	4,215.13	
2010 Taxes Receivable	6,568.32	
2011 Taxes Recievable	544,712.49	
Subtotal for Taxes Recievable	555,495.94	
Tax Title Liens	768,129.77	
	1,323,625.71	
Property Acquired for Taxation	1,704,800.00	
Revenue Accounts Receivable	95,877.76	
Due from Animal Control Trust Fund	11,943.78	
Due from General Capital Fund	150,000.00	
	3,286,247.25	
Due from State of New Jersey:		
Veterans and Senior Citizens	7,949.32	
Deferred Charges:		
Special Emergency	224,000.00	
	7,480,784.55	

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

**POST CLOSING**

**TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS OF DECEMBER 31, 2011

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

Title of Account	Debit	Credit
Appropriation Reserves:		
Encumbered		357,060.42
Unencumbered		654,753.13
		<u>1,011,813.55</u>
Accounts Payable		115,378.18
Prepaid Taxes		167,942.48
Tax Overpayments		41,883.24
Emergency Notes Payable - Revaluation		150,000.00
Due State of New Jersey - Marriage License Fees		125.00
Due State of New Jersey -DCA Training Fees		4,573.47
Due Other Trust Funds		84,228.18
Due to County of Sussex - Added and Omitted Taxes		8,600.01
Reserve for Sale of Municipal Assets		179,889.86
Reserve for Garden State Preservation Trust Fund		41,921.00
Reserve for Revaluation		63,300.00
Reserve for Bike Path Improvements		303.57
Reserve for Pending Tax Appeals		300,000.00
Appropriated Grant Reserves		88,918.66
Unappropriated Grant Reserves		2,235.95
		<u>2,261,113.15 "C"</u>
Reserve for Receivables		3,286,247.25
Fund Balance		1,933,424.15
		<u><u>7,480,784.55</u></u>

(Do not crowd - add additional sheets)









# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2010: ..... (1) \$ 7,250.00  
x 25%  
(2) \$ 1,812.50

Municipal Public Defender Trust Cash Balance December 31, 2011: ..... (3) \$ 3,563.00

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)

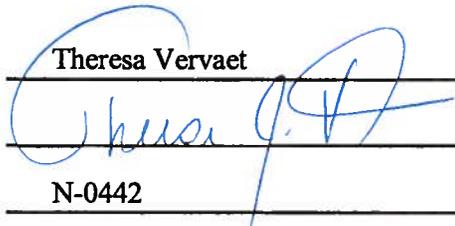
Amount in excess of the amount expended: 3- (1 + 2) = ..... \$ (1)

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:

Theresa Vervae

Signature:

  
\_\_\_\_\_

Certificate #:

N-0442

Date:

2-3-12

(1) - Excess amount in Public Defender Account is the result of Municipal Budget contribution, and therefore is Township Funds

## Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2010 per Audit Report	Receipts	Disbursements	Balance Dec. 31, 2011
1. Master Escrow	247,315.54	306,663.85	176,045.76	377,933.63
2. Recreation Escrow	134,486.51	76,098.89	67,555.47	143,029.93
3. State Unemployment Insurance	57,543.19	8,099.57	3,933.32	61,709.44
4. Outside Police Services	46,721.19	40,533.97	33,627.08	53,628.08
5. Public Defender	3,133.50	4,304.50	3,875.00	3,563.00
6. Drainage	23,556.26	30,676.48	23,556.26	30,676.48
7. Open Space	576,322.50	166,042.20	25,114.68	717,250.02
8. Open Space - Debt Service	557,403.81		131,764.58	425,639.23
9. Park Project	7,065.04			7,065.04
10. Housing Rehabilitation	247,475.17	405.98	18,405.98	229,475.17
11. School Diesel Agreement	68,181.35	58,331.59	54,444.08	72,068.86
12. Cranberry Lake	43,908.34	5,321.43	1,111.43	48,118.34
13. Municipal Alliance		81.00		81.00
14. Byram Day	100.00			100.00
15. Tax Sale Premiums	128,400.00	40,800.00	67,900.00	101,300.00
16. Parking Offense Adjudication Act	272.00	16.00		288.00
17. Snow Removal	75,000.00			75,000.00
18. Affordable Housing	49,406.18	14,696.99	386.46	63,716.71
19. Sick and Vacation Leave	429,743.08	90,000.00	87,300.20	432,442.88
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
<b>Totals:</b>	<u>2,696,033.66</u>	<u>842,072.45</u>	<u>695,020.30</u>	<u>2,843,085.81</u>

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO  
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Balance Dec 31, 2010	RECEIPTS				Disbursements	Balance Dec. 31, 2011
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

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

AS OF DECEMBER 31, 2011

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
Cash and Cash Equivalents	1,723,403.30	
Deferred Charges to Future Taxation:		
Funded	2,102,879.72	
Unfunded	1,690,150.00	
Grants Receivable:		
New Jersey Department of Transportation	78,750.00	
Serial Bonds		1,573,000.00
Bond Anticipation Notes Payable		1,690,150.00
Environmental Loans Payable		117,258.72
Green Acres Loan Payable		412,621.00
Improvement Authorizations:		
Funded		62,203.84
Unfunded		408,482.45
Due Current Fund		150,000.00
Reserve for:		
Road Resurfacing		74,500.00
Drainage		44,000.00
Field Irrigation		40,000.00
Fire Department Grant		49,782.16
To Pay Debt Service		461,754.58
Capital Improvement Fund		251,613.43
Fund Balance		259,816.84
	<b>5,595,183.02</b>	<b>5,595,183.02</b>

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2011 (cont'd.)

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

<b>Current Fund</b>	
PNC Bank# 80-0123-4091	3,857,351.38
NJCM# 171-000092215	201,399.56
Total Current Fund	4,058,750.94
<b>Animal Control Trust Fund:</b>	
PNC Bank# 80-0123-4040	45,726.18
<b>Other Trust Funds:</b>	
PNC Bank# 80-3992-9948	1,142,715.39
PNC Bank# 80-0123-3734	686,445.20
PNC Bank# 80-0123-3777	61,709.44
PNC Bank# 80-0140-8581	48,122.41
PNC Bank# 80-1019-3439	229,881.15
PNC Bank# 80-1027-7042	-
PNC Bank# 80-0337-1727	112.37
PNC Bank# 80-0337-1778	101.00
PNC Bank# 80-0337-1735	136.53
PNC Bank# 80-1031-2776	409.74
PNC Bank# 80-0337-1743	149.30
PNC Bank# 80-0337-1751	429.12
PNC Bank# 80-1702-7548	58,578.11
PNC Bank# 80-1982-5586	92.10
PNC Bank# 80-0337-1719	17.48
PNC Bank# 80-2739-6582	63,330.25
PNC Bank# 80-3696-5986	144,479.93
TD Bank# 11412	348,858.79
Fulton Bank	2,467.13
Total Other Trust Funds	2,788,035.44

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.









**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2011		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85002-00	XXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2012		XXXXXXXX	
Levy Calendar Year 2011		XXXXXXXX	10,847,807.00
Paid		10,847,807.00	XXXXXXXX
Balance December 31, 2011		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		10,847,807.00	10,847,807.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2011	85045-00	XXXXXXXX	1,133,726.31
2011 Levy	85105-00	XXXXXXXX	110,884.91
Donations/Grant Funds Received			53,677.68
Interest Earned		XXXXXXXX	1,479.61
Expenditures		156,879.26	XXXXXXXX
Balance December 31, 2011	85046-00	1,142,889.25	XXXXXXXX
		1,299,768.51	1,299,768.51

## REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2011	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85032-00	XXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2012	XXXXXXXX	
Levy Calendar Year 2011	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2011	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85034-00		XXXXXXXX
# Must include unpaid requisitions.		

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2011	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85042-00	XXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2012	XXXXXXXX	
Levy Calendar Year 2011	XXXXXXXX	5,652,076.48
Paid	5,652,076.48	XXXXXXXX
Balance December 31, 2011	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85044-00		XXXXXXXX
# Must include unpaid requisitions.	5,652,076.48	5,652,076.48



# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2011	80004-01	XXXXXXXX	
State Library Aid Received in 2011	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2011	80004-10		

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

Balance January 1, 2011	80004-03	XXXXXXXX	
State Library Aid Received in 2011	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2011	80004-12		

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

Balance January 1, 2011	80004-05	XXXXXXXX	
State Library Aid Received in 2011	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2011	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2011	80004-07	XXXXXXXX	
State Library Aid Received in 2011	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2011	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2011

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,200,102.00	1,200,102.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	1,261,267.00	1,203,886.49	(57,380.51)
Added by N.J.S. 40A:4-87:(List on 17a)	46,165.00	39,165.00	(7,000.00)
Total Miscellaneous Revenue Anticipated 80103-	1,307,432.00	1,243,051.49	(64,380.51)
Receipts from Delinquent Taxes 80104-	339,350.00	610,854.11	271,504.11
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	7,592,013.00	8,063,921.89	471,908.89
	10,438,897.00	11,117,929.49	679,032.49

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	28,399,720.97
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	10,847,807.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00	5,652,076.48	XXXXXXXX
County Taxes 80111-00	4,904,069.68	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	8,600.01	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00	110,884.91	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	1,187,639.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	8,063,921.89	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		
* 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.	29,587,359.97	29,587,359.97



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2011

2011 Budget as Adopted	80012-01	10,392,732.00
2011 Budget - Added by N.J.S. 40A:4-87	80012-02	46,165.00
Appropriated for 2011 (Budget Statement Item 9)	80012-03	10,438,897.00
Appropriated for 2011 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>10,438,897.00</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>10,438,897.00</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	8,596,504.87
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,187,639.00
Reserved	80012-10	654,753.13
<b>Total Expenditures</b>	<b>80012-11</b>	<b>10,438,897.00</b>
Unexpended Balances Canceled (see footnote)	80012-12	

**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".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE) - N/A

2011 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>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2011 OPERATIONS

## CURRENT FUND

		Debit	Credit
<b>Excess of Anticipated Revenues:</b>		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXXX	271,504.11
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	471,908.89
Unexpended Balances of 2011 Budget Appropriations	80013-04	XXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	104,410.74
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2010 Appropriation Reserves	80013-05	XXXXXXXX	487,334.33
Prior Years Interfunds Returned in 2011	80013-06	XXXXXXXX	5,538.00
Cancellation of Tax Overpayments		XXXXXXXX	
Cancellation of Accounts Payable		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2011	80013-07		XXXXXXXX
Balance December 31, 2011	80013-08	XXXXXXXX	
<b>Deficit in Anticipated Revenues:</b>		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	64,380.51	XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2011	80013-12	161,943.78	XXXXXXXX
Prior Year Senior Citizens Deuduction Disallowed		2,000.00	XXXXXXXX
Refund of Prior Year Revenue			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,112,371.78	XXXXXXXX
		1,340,696.07	1,340,696.07



**SURPLUS - CURRENT FUND  
YEAR 2011**

		Debit	Credit
1. Balance January 1, 2011	80014-01	XXXXXXXX	2,021,154.37
2.		XXXXXXXX	
3. Excess Resulting from 2011 Operations	80014-02	XXXXXXXX	1,112,371.78
4. Amount Appropriated in the 2011 Budget - Cash	80014-03	1,200,102.00	XXXXXXXX
5. Amount Appropriated in 2011 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2009	80014-05	1,933,424.15	XXXXXXXX
		3,133,526.15	3,133,526.15

**ANALYSIS OF BALANCE DECEMBER 31, 2011  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		3,962,587.98
Investments	80014-07		
Sub Total			3,962,587.98
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,111,113.15
Cash Surplus	80014-09		1,851,474.83
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	7,949.32	
Deferred Charges #	80014-12	74,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		81,949.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		1,933,424.15

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.



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

**To Calculate Underlying Tax Collection Rate for 2011**

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) ..... \$ \_\_\_\_\_

LESS: Proceeds from Accelerated Tax Sale ..... \_\_\_\_\_

**NET Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2011 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) ..... \_\_\_\_\_

**NET Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2011 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 VETERANS DEDUCTIONS**

	Debit	Credit
1. Balance January 1, 2011	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	11,199.32	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	15,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	70,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,750.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6. Veterans Deductions Disallowed By Tax Collector		2,000.00
7. Sr. Citizens Deductions Disallowed By Tax Collector - Prior Year	XXXXXXXX	2,000.00
9. Received in Cash from State	XXXXXXXX	87,000.00
10.		
11.		
12. Balance December 31, 2011	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	7,949.32
Due To State of New Jersey		XXXXXXXX
	98,949.32	98,949.32

Calculation of Amount to be included on Sheet 22, Item 10-

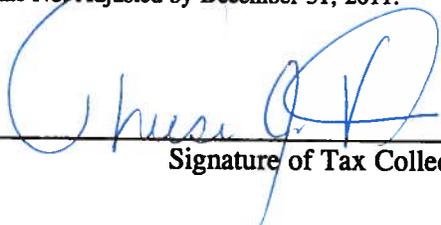
2011 Senior Citizen and Veterans Deductions Allowed

Line 2		15,000.00			
Line 3		70,250.00			
Line 4 and 5		2,500.00			
Sub-Total		87,750.00			
Less: Line 6 and 7		2,000.00			
To Item 10, Sheet 22		85,750.00			

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

	Debit	Credit
Balance January 1, 2011	XXXXXXXX	300,000.00
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2011 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	42,205.29
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)	42,205.29	XXXXXXXX
		XXXXXXXX
Balance December 31, 2011		XXXXXXXX
Taxes Pending Appeals*	300,000.00	XXXXXXXX
Interest Earned on Taxes Pending Appeals	.	XXXXXXXX
	342,205.29	342,205.29

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2011.



Signature of Tax Collector

T 1496

License #

2-3-12

Date



## 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 \_\_\_\_\_ %  
 [(2012 Estimated Total Levy - 2011 Total Levy) / 2011 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)

**2012 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)               | \$ _____ |





**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, 2010 per Audit Report	Amount in 2011 Budget	Amount Resulting from 2011	Balance as at Dec. 31, 2011
1. <u>Emergency Authorization - Municipal *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Emergency Authorizations - Schools</u>	\$ _____	\$ _____	\$ _____	\$ _____
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>	<u>Appropriated for in Budget of Year 2012</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR LOANS**

**(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

Source		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80033-01	XXXXXXXX	978,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	185,000.00	XXXXXXXX	
Matured				
Outstanding, December 31, 2011	80033-04	793,000.00	XXXXXXXX	
		978,000.00	978,000.00	
2012 Bond Maturities - General Capital Bonds			80033-05	195,000.00
2012 Interest on Bonds *		80033-06	29,493.76	
<b>Open Space Bonds</b>				
Outstanding, January 1, 2011	80033-07	XXXXXXXX	840,000.00	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	60,000.00	XXXXXXXX	
Outstanding, December 31, 2011	80033-10	780,000.00	XXXXXXXX	
		840,000.00	840,000.00	
2012 Bond Maturities - Open Space Bonds			80033-11	60,000.00 **
2012 Interest on Bonds *		80033-12	29,775.00	**
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	59,268.76

**LIST OF BONDS ISSUED DURING 2011 - N/A**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

\*\* - Paid by Open Space Trust

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS**

**(COUNTY) (MUNICIPAL) Environmental LOAN**

		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80033-01	XXXXXXXX	127,200.80	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	9,942.08	XXXXXXXX	
Outstanding, December 31, 2011	80033-04	117,258.72	XXXXXXXX	
		127,200.80	127,200.80	
2012 Loan Maturities			80033-05	10,141.92
2012 Interest on Loans			80033-06	\$ 2,294.72
Total 2012 Debt Service for Environmental Loan			80033-13	12,436.64
<b>GREEN ACRES LOAN</b>				
Outstanding, January 1, 2011	80033-07	XXXXXXXX	435,122.10	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	22,501.10	XXXXXXXX	
Outstanding, December 31, 2011	80033-10	412,621.00	XXXXXXXX	
		435,122.10	435,122.10	
2012 Loan Maturities			80033-11	22,953.36
2012 Interest on Loans			80033-12	\$ 8,138.22
Total 2012 Debt Service for Green Trust Loan			80033-13	31,091.58

**LIST OF LOANS ISSUED DURING 2011 - N/A**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2011	80034-03		XXXXXXXX	
2012 Bond Maturities - Term Bonds		80034-04	\$	
2012 Interest on Bonds *		80034-05	\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding, January 1, 2011	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2011	80034-09		XXXXXXXX	
2012 Interest on Bonds*		80034-10	\$	
2012 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2012 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2011	2012 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$ 30,000.00	\$ 1,875.00
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Acquisition of a Rescue Vehicle	219,000.00	10/7/2006	81,000.00	9/28/2012	1.250%	28,000.00	1,012.50	9/28/2012
2.	Various Capital Improvements	210,600.00	10/5/2007	164,600.00	9/28/2012	1.250%	34,000.00	2,057.50	9/28/2012
3.	Various Capital Improvements	150,000.00	10/2/2008	302,200.00	9/28/2012	1.250%	6,800.00	3,777.50	9/28/2012
4.	Various Capital Improvements	590,000.00	10/1/2009	590,000.00	9/28/2012	1.250%	37,106.00	7,375.00	9/28/2012
5.	Various Capital Improvements	200,000.00	9/30/2010	200,000.00	9/28/2012	1.250%		2,500.00	9/28/2012
6.	Various Capital Improvements	352,350.00	9/29/2011	352,350.00	9/28/2012	1.250%		4,404.38	9/28/2012
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	<b>Total</b>	1,721,950.00		1,690,150.00			105,906.00	21,126.88	

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.

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

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

All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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)

80051-01

80051-02

## DEBT SERVICE FOR ASSESSMENT NOTES

1. Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
14.	Total							

80051-01                      80051-02

Memo: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2011	2012 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Total</b>		80051-01	80051-02

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2011		2011 Authorizations				Balance - December 31, 2011		
	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation Unfunded	Expended	Canceled	Funded	Unfunded
06-97 Various Improvements	4,643.83					1,570.34		3,073.49	
03-99 Recreation Improvements	10,782.96					10,782.96			
08-03 Recreation Improvements Phase II	23,718.93					23,718.93			
22-04 Open Space Acquisition	12.15							12.15	
08-07	15,291.25							15,291.25	
10-07 Various Capital Improvements	12,000.00	45,467.96						12,000.00	45,467.96
11-08 Various Capital Improvements		36,052.27				30,146.10			5,906.17
11-09 Various Capital Improvements		56,375.16							56,375.16
07-10 Various Capital Improvements	33,334.49	200,000.00				26,192.95		7,141.54	200,000.00
04-11 Roseville Road Phase II			10,000.00	230,000.00		215,314.59		24,685.41	
05-11 Various Capital Improvements			42,650.00	70,000.00	352,350.00	364,266.84			100,733.16

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





# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

		Debit	Credit
Balance January 1, 2011	80030-01	XXXXXXXXXX	
Received from 2011 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2011 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2011	80030-05		XXXXXXXXXX

\* The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 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 2011 or Prior Years
04-11 Roseville Road Phase II	240,000.00		240,000.00	10,000.00
05-11 Various Capital Improvements	465,000.00	352,350.00	112,650.00	42,650.00
<b>Total</b>	<b>705,000.00</b>	<b>352,350.00</b>	<b>352,650.00</b>	<b>52,650.00</b>

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

Capital Improvement Fund	52,650.00
Budget Appropriations-Other	135,000.00
Department of Transportation	165,000.00
	352,650.00

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2011

		Debit	Credit
Balance January 1, 2011	80029-01	XXXXXXXXXX	256,403.36
Premium on Sale of Bonds and Notes		XXXXXXXXXX	3,413.48
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Various Reserve Balances Canceled		XXXXXXXXXX	
Grant Receivables Cancelled			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2011 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2011	80029-04	259,816.84	XXXXXXXXXX
		259,816.84	259,816.84

### BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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, 2011 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2011 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2012 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2012 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 2011 appropriation column.



**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 2011 , please observe instructions on Sheet 2.

**POST CLOSING**

**TRIAL BALANCE - SEWER UTILITY FUND**

AS OF DECEMBER 31, 2011

**Operating and Capital Sections**

(Separately Stated)

*Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"*

Title of Account	Debit	Credit
<b>Sewer Utility Operating Fund:</b>		
Cash and Cash Equivalents	239,732.34	
<b>Receivables With Full Reserves:</b>		
Consumer Account Receivable	18,491.62	
Sewer Liens Receivable	911.25	
	19,402.87	
<b>Appropriation Reserves:</b>		
Encumbered		4,745.10
Unencumbered		33,490.18
		38,235.28
Accrued Interest on Loans		7,895.00
Accrued Interest on Notes		48.29
Prepaid Sewer Rents		13,965.58
Sewer Overpayments		2,178.33
		62,322.48 "C"
Reserve for Receivables		19,402.87
Fund Balance		177,409.86
	259,135.21	259,135.21

(Do not crowd - add additional sheets)





**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2010	RECEIPTS				Disbursements	Balance Dec. 31, 2011
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

# SCHEDULE OF SEWER UTILITY BUDGET - 2011

## BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated SEWER 01	50,000.00	50,000.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government SEWER 02			
Rents	300,000.00	315,890.62	15,890.62
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	350,000.00	365,890.62	15,890.62
Deficit (General Budget) ** SEWER			
	350,000.00	365,890.62	15,890.62

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	350,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	350,000.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	350,000.00
Deduct Expenditures:	
Paid or Charged	311,033.06
Reserved	33,490.18
Surplus (General Budget) **	
Total Expenditures	344,523.24
Unexpended Balances Canceled (see footnote)	5,476.76

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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



**RESULTS OF 2011 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	15,890.62
Unexpended Balances of Appropriations	XXXXXXXX	5,476.76
Miscellaneous Revenue Not Anticipated	XXXXXXXX	3,128.87
Unexpended Balances of 2010 Appropriation Reserves *	XXXXXXXX	46,381.30
Deficit in Anticipated revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	70,877.55	XXXXXXXX
	70,877.55	70,877.55

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

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2011	XXXXXXXX	156,532.31
Excess Resulting from 2011 Operations	XXXXXXXX	70,877.55
Amount Appropriated in the 2011 Budget - Cash	50,000.00	XXXXXXXX
Amount Appropriated in 2011 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2011	177,409.86	XXXXXXXX
	227,409.86	227,409.86

**ANALYSIS OF BALANCE DECEMBER 31, 2011  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash	80014-06	239,732.34
Investments	80014-07	
Interfund Accounts Receivable		
Sub Total		239,732.34
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	62,322.48
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	177,409.86
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		177,409.86

# MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2012 BUDGET

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2010		\$ <u>9,916.48</u>
Increased by:		
Sewer Rents Levied		\$ <u>325,377.01</u>
Decreased by:		
Collections	\$ <u>309,063.41</u>	
Overpayments Applied	\$ <u>589.97</u>	
Transfer to Sewer Liens	\$ <u>911.25</u>	
Other - Prepaid Sewer Rents Applied	\$ <u>6,237.24</u>	
		\$ <u>316,801.87</u>
Balance December 31, 2011		\$ <u>18,491.62</u>

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## SCHEDULE OF SEWER LIENS

Balance December 31, 2010		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ <u>911.25</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>911.25</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2011		\$ <u>911.25</u>

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

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

<u>Caused By</u>	Amount Dec. 31, 2010 per Audit Report	Amount in 2011 Budget	Amount Resulting from 2011	Balance as at Dec. 31, 2011
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2012</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS**

**SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2011		XXXXXXX	
2012 Bond Maturities - Assessment Bonds			\$
2012 Interest on Bonds *		\$	
<b>UTILITY CAPITAL BONDS"</b>			
Outstanding, January 1, 2011	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Matured			
Outstanding, December 31, 2011		XXXXXXX	
2012 Bond Maturities - Capital Bonds			\$
2012 Interest on Bonds *		\$	

**INTEREST ON BONDS - UTILITY BUDGET**

2012 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2012	\$	
Required Appropriation 2012		\$

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR LOANS**

**UTILITY LOAN**

	Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2011		XXXXXXX	
<b>2012 Loan Maturities</b>			
2012 Interest on Loans *			
<b>WASTEWATER LOANS PAYABLE UTILITY LOAN</b>			
Outstanding, January 1, 2011	XXXXXXX	660,011.76	
Issued	XXXXXXX		
Paid	98,811.40	XXXXXXX	
Outstanding, December 31, 2011	561,200.36	XXXXXXX	
	660,011.76	660,011.76	
2012 Loan Maturities			\$ 104,970.50
2012 Interest on Loans *			\$ 18,760.00

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2012 Interest on Loans (*Items)	\$ 18,760.00	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$ 7,895.00	
Subtotal	\$ 10,865.00	
Add: Interest to be Accrued as of 12/31/2012	\$ 7,505.00	
Required Appropriation 2012		\$ 18,370.00

**LIST OF LOANS ISSUED DURING 2011 - N/A**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 09-03 Sewer Utility Improvements	135,000.00	10/6/2005	15,000.00	9/29/2012	1.250%	15,000.00	187.50	9/29/2012
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.	135,000.00		15,000.00			15,000.00	187.50	

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

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

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

All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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.

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2012 Interest on Notes	\$ 187.50
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$ 48.29
Subtotal	\$ 139.21
Add: Interest to be Accrued as of 12/31/2012	\$ 200.00
Required Appropriation - 2012	\$ 339.21

(Do not crowd - add additional sheets)

**DEBT SERVICE FOR UTILITY ASSESSMENT NOTES**

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

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

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

Utility Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 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".

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2011	2012 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS	Balance - January 1, 2011		2011 Authorizations		Paid or Charged	Authorizations Canceled	Balance - December 31, 2011		
	Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Reserve for Sewer Improvements			Deferred Charges to Future Revenue	Funded	Unfunded
09-03 Sewer Utility Improvements	40,000.00	16,029.01			1,903.10		54,125.91		
06-08 Sewer Utility Improvements	7,477.19				7,477.19				
<b>Total</b>	<b>47,477.19</b>	<b>16,029.01</b>			<b>9,380.29</b>		<b>54,125.91</b>		

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

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2011	XXXXXXXX	51,000.00
Received from 2011 Budget Appropriation *	XXXXXXXX	5,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2011	56,000.00	XXXXXXXX
	56,000.00	56,000.00

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A**

	Debit	Credit
Balance January 1, 2011	XXXXXXXXXX	
Received from 2011 Budget Appropriation *	XXXXXXXXXX	
Received from 2011 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2011		XXXXXXXXXX

\* The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2011

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 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 2008 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 2008
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending (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 2008
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. 2008 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 2008; Utility Capital Surplus