ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2009

(UNAUDITED)

POPULATION LAST CENSUS: 10,880
NET VALUATION TAXABLE 2009: $276,665,560
MUNICODE: 0428

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2010
MUNICIPALITIES - FEBRUARY 10, 2010

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

Borough of Pine Hill, County of Camden

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)

REQUIRED <u>CERTIFICATION</u> BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared) or~~ (which I have not prepared~~) [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, Thomas Cardis, am the Chief Financial Officer, License # 0158 of the Borough of Pine Hill, County of Camden 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, 2009, 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, 2009.

Signature:

Title: Chief Financial Officer

Address: 45 W. Seventh Avenue, Pine Hill, New Jersey 08021

Phone number: (856) 783-7400

Fax number: (856) 783-0329

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 Borough of Pine Hill as of December 31, 2009 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters) or~~ (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2009 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and 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:

(Registered Municipal Accountant)

BOWMAN & COMPANY LLP
(Firm Name)

6 N. Broad Street, Suite 201
(Address)

Woodbury, New Jersey 08096
(Address)

(856) 782-2892
(Phone Number)

(856) 782-5092
(Fax Number)

Certified by me

This day of 2010

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2009 as required under N.J.A.C. 5:23-4.17.

Printed Name: _____

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 the Extraordinary Aid for 2010.

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

Municipality: Borough of Pine Hill

Chief Financial Officer: Thomas Cardis

Signature: _____

Certificate #: 0158

Date: _____

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: _____

22-2486057
Fed. I.D. #

Borough of Pine Hill
Municipality

County of Camden
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2009

	(1)	(2)	(3)
	Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	$66,699.71	$41,605.22	

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

___ Single Audit

___ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to $500,000 begining with the 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 the state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than the 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 Borough of Pine Hill, County of Camden during the year 2009 and that sheets 40 to 68 are unnecessary.

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

Name: _____

Title: Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2009

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2010 and filed with the County Board of Taxation on January 10, 2010 in accordance with the requirement of N.J.S.A 54:4-35, was in the amount of $539,489,564.

_____
SIGNATURE OF TAX ASSESSOR

Borough of Pine Hill
MUNICIPALITY

Camden
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2009

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

Title of Account	Debit	Credit
Cash	1,777,935.05	
Investments		
Due from State of New Jersey - Senior Citizens & Veteran Deductions	6,251.51	
Receivables with Full Reserves:		
Delinquent Taxes	575,008.44	
Tax Title Liens	86,792.18	
Property Acquired by Tax Title Lien Liquidation	336,775.00	
Contract Sales Receivable	80,500.00	
Mortgage Sales Receivable		
Due From:		
General Capital	87,345.33	
Animal Control	32.14	
Public Assistance	20.40	
Trust Other	8,593.14	
Subtotal	1,175,066.63	
Deferred Charges (See Sheets 28; 29 & 30)	237,600.00	
Deferred School Taxes		

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2009

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

Title of Account	Debit	Credit
Cash Liabilities:		
Appropriation Reserves		358,356.81
Due to State of New Jersey - Senior Citizens & Veteran Deductions		
Local District School Tax Payable		
Municipal Open Space Tax		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		7,232.01
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Special Emergency Note (**c**)		297,000.00
Reserve for Encumbrances		115,909.65
Accounts Payable		35,959.95
Prepaid Taxes		77,474.86
Tax Overpayments		70,079.72
Marriage Licenses Payable		2,023.00
Due to MUA		142.32
Reserved for Sanitary Landfill		18,659.09
Reserved for Land Sale Deposits		9,050.00
Reserved for Revaluation		1,670.52
Due to Grant Fund		143,982.56
Subtotal Cash Liabilities		1,137,540.49
Reserve for Receivables		1,175,066.63
School Taxes Deferred (See Sheets 13 & 14)		
Fund Balance		884,246.07
TOTAL	3,196,853.19	3,196,853.19

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 *

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
Cash - Public Assistance #1	5,334.49	
Cash - Public Assistance #2		
Due to Current Fund		20.40
Reserve for Public Assistance 1		5,314.09
TOTAL	5,334.49	5,334.49

Do not crowd - add additional sheets

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
Cash		
Federal and State Grants Receivable	55,486.95	
Due from Current Fund	143,982.56	
Appropriated Reserves for Federal and State Grants		102,410.24
Unappropriated Reserves for Federal and State Grants		36,359.70
Cash Liabilities		
Encumbrances Payable		60,699.57
TOTAL	199,469.51	199,469.51

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
TRUST - OTHER		
Cash	371,111.95	
Deferred Charges		
CDBG Receivable	53,005.00	
Due Current		8,593.14
Reserve for Trust Other Expenditures		362,518.81
Reserve for CDBG		53,005.00

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
TRUST - OTHER		
Total	424,116.95	424,116.95

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
TRUST - DOG LICENSE		
Cash	3,659.44	
Deferred Charges		
Encumbrances Payable		793.00
Due to Current		32.14
Due to State of New Jersey		3.20
Reserve for Animal Control Expenditures		2,831.10
Total	3,659.44	3,659.44

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
TRUST ASSESSMENT		
Cash		
Deferred Charges		
Assessment Serial Bonds		
Fund Balance		
Total		

Do not crowd - add additional sheets

Municipal Public Defender
Certification

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2008 : ..... (1) $

25.00%

(2) $

Municipal Public Defender Trust Cash Balance December 31, 2009 : ..... (3) $ 2,522.75

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 fowarded 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) = ... $ 2,522.75

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 : Thomas Cardis

Signature: _____

Certificate #: 0158

Date: _____

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2008 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2009
1.	Escrow Deposits	$ 57,581.46	$ 50,300.95	$ 55,293.13	$ 52,589.28
2.	CDBG Escrows	4,700.81	303.77	280.18	4,724.40
3.	Unemployment Compensation	18,347.29	4,556.47	13,283.37	9,620.39
4.	Payroll	30,725.78	3,502,396.97	3,503,314.45	29,808.30
5.	Off-Duty Police Employment	55,990.82	76,946.55	84,254.27	48,683.10
6.	Tax Sales Premiums	97,610.00	95,700.00	84,200.00	109,110.00
7.	Tax Title Liens	8,322.96	1,073,580.55	1,065,815.13	16,088.38
8.	Public Defender Fees	7,655.25	1,062.50	6,195.00	2,522.75
9.	Municipal Alliance / D.A.R.E.	5,927.72		3,272.52	2,655.20
10.	Law Enforcement Trust	19,220.11	4,502.58	414.00	23,308.69
11.	Forfeiture Account	8,745.19	93,629.52	39,631.32	62,743.39
12.	Police K-9	929.17	201.05	984.38	145.84
13.	Recreation Trust	150.00			150.00
14.	COAH	5,463.28	1.41	5,095.60	369.09
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	$ 321,369.84	$ 4,903,182.32	$ 4,862,033.35	$ 362,518.81

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

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

* Show as Red Figure

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2008	RECEIPTS					Disbursements	Balance December 31, 2009
		Assessments and Liens	Current Budget					
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
* Less: Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total								

* Show as Red Figure

Sheet 7a

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2009

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	15,672.17	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	15,672.17
Cash	409,850.89	
Investments		
Deferred Charges		
Unfunded	261,488.17	
Funded	4,276,232.58	
Due from CDBG:		
Year 28	47,923.79	
Year 29	60,610.00	
Year 30	53,005.00	
State Road Aid:		
Third Avenue	9,365.27	
Thirteenth Avenue	1,761.93	
Lake Avenue	180,000.00	
Due Current Fund		87,345.33
Encumbrances Payable		141,310.58
NJEI Trust Loan		314,119.59
Green Trust Loan		297,112.99
General Capital Bonds		3,665,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		245,816.00
Assessment Notes		
Improvement Authorizations - Funded		428,817.00
Improvement Authorizations - Unfunded		31,325.31
Capital Improvement Fund		29,634.05
Down Payments on Improvements		
Capital Surplus		59,756.78
Total	5,315,909.80	5,315,909.80

Do not crowd - add additional sheets

CASH RECONCILIATION DECEMBER 31, 2009

	CASH		LESS CHECKS	CASH BOOK
	* ON HAND	ON DEPOSIT	OUTSTANDING	BALANCE
Current	42,204.28	1,826,958.82	91,228.05	1,777,935.05
Trust - Assessment				
Trust - Dog License		3,659.44		3,659.44
Trust - Other	1,448.84	434,773.12	65,110.01	371,111.95
Capital -General		409,850.89		409,850.89
Water - Operating				
Water - Capital				
Sewer Utility - Oper.				
Utility Assessment - Trust				
Sewer Utility Assess. - Trust				
Sewer Utility - Capital				
Federal and State Grants				
Public Assistance #1 **		5,334.49		5,334.49
Public Assistance #2 **				
Garbage District				
Total	43,653.12	2,680,576.76	156,338.06	2,567,891.82

* Include 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 the amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with applicable bank statements, certificates, agreements or passbooks at December 31, 2009.

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, 2009.

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:

CASH RECONCILIATION DECEMBER 31, 2009 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK:	
CDBG Escrow Disbursement Account	4,864.49
Escrow General Disbursement Account	0.18
General Capital Money Market Account	304,014.94
AUDUBON SAVINGS BANK:	
Curent Account	1,004,291.45
General Disbursement Account	135,117.18
Tax Collector Account	390,550.19
Dog Fund	3,659.44
Unemployment Account	9,620.39
Payroll Account	58,142.07
Police Assistance Account	49,272.03
Public Defender Account	9,556.50
Law Enforcement Trust Account	23,308.69
Forfeiture Account	62,743.39
Municipal Alliance / DARE	2,671.69
Tax Sale Premium	109,514.11
Tax Title Lien Redemption	51,002.15
Escrow Disbursement Account	1,162.69
Special Escrow Account	52,249.26
COAH	369.09
Police K-9 Account Account	145.84
Recreation Account	150.55
General Capital Account	402,835.95
Public Assistance #1	5,334.49
	2,680,576.76

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 Jan. 1, 2009	2009 Budget Revenue Realized	Received	Accrued	Cancelled	Balance Dec. 31, 2009
Alcohol Education and Rehabiliation Grant		1,160.24	1,160.24			
Body Armor Grant						
Clean Communities Program		13,425.69	13,425.69			
Drunk Driving Enforcement Grant						
Municipal Alliance Grant	3,580.00	12,261.00	5,154.00			10,687.00
Recycling Tonnage Grant						
Tomlinson House	16,550.00	1,254.05	1,254.05			16,550.00
Click it or Ticket		3,800.00	3,800.00			
Edward Byrne Memorial Justice Assistance Grant		27,854.00				27,854.00
Pine Hill Historical Donation		395.95				395.95
See totals on attached statement						
TOTALS:	20,130.00	60,150.93	24,793.98			55,486.95

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2009	Transferred from 2009 Budget Appropriations			Expended	Cancelled	Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
Alcohol Education and Rehabiliation Grant	10,469.66		1,160.24		3,700.00		7,929.90
Body Armor Grant	3,053.26	2,141.87			3,090.75		2,104.38
Clean Communities Program	41,960.22	13,425.69			22,771.61		32,614.30
Drunk Driving Enforcement Grant	7,020.57				4,188.22		2,832.35
Municipal Alliance Grant	17,569.16		12,261.00		8,862.21		20,967.95
Recycling Tonnage Grant	9,456.62	5,017.29			3,263.00		11,210.91
Tomlinson House	16,550.00		1,254.05		17,804.05		
Click it or Ticket			3,800.00		3,800.00		
Edward Byrne Memorial Justice Assistance Grant			27,854.00		27,854.00		
Pine Hill Historical Donation			395.95		395.95		
Buckle Up South Jersey	2,000.00						2,000.00
Bulletproof Vest Fund	1,715.40						1,715.40
Economic Development	8,421.00						8,421.00
Municipal Stormwater Regulation	7,655.00						7,655.00
Special Purpose DOT Grant (GPS)	10,000.00				8,237.00		1,763.00
Tomlinson - Insurance Proceeds	5,196.05				2,000.00		3,196.05
See totals on attached statement							
TOTALS:	141,066.94	20,584.85	46,725.24		105,966.79		102,410.24

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2009	Transferred to 2009 Budget Appropriations		Grants Receivable	Received		Balance Dec. 31, 2009
		Budget	Appropriation By 40A:4-87				
Body Armor Grant	2,141.87	2,141.87			1,372.58		1,372.58
Clean Communities Program	1,074.22				2,332.49		3,406.71
Drunk Driving Enforcement Fund					8,069.18		8,069.18
Recycling Tonnage Grant	5,017.29	5,017.29			17,511.23		17,511.23
Alcohol Education Rehabilitation							
Over the Limit Under Arrest					6,000.00		6,000.00
See totals on attached statement							
TOTALS:	8,233.38	7,159.16			35,285.48		36,359.70

* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2009		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy -2008-2009)	85002-00	XXXXXXXXX	
Levy School Year July 1, 2009, June 30, 2010		XXXXXXXXX	
Levy Calendar Year 2009		XXXXXXXXX	9,846,756.00
Paid		9,846,756.00	XXXXXXXXX
Balance December 31, 2009		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85003-00		XXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2009-2010)	85004-00		XXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		9,846,756.00	9,846,756.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2009	85045-00	XXXXXXXXX	
2009 Tax Levy	81105-00	XXXXXXXXX	
Interest Earned		XXXXXXXXX	
Expended			XXXXXXXXX
Balance December 31, 2009	85046-00		XXXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District Involved)

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

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2009		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85041-00	XXXXXXXXX	
School Tax Deferred (Not in excess of 50 % of Levy - 2008-2009)	85042-00	XXXXXXXXX	
Levy School Year July 1, 2009-June 30, 2010		XXXXXXXXX	
Levy Calendar Year 2009		XXXXXXXXX	
Paid			XXXXXXXXX
Balance December 31, 2009		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85043-00		XXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2009-2010)	85044-00		XXXXXXXXX
# Must include unpaid requisitions			

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2009		XXXXXXXXX	XXXXXXXXX
County Taxes	80003-01	XXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXX	3,795.31
2009 Levy		XXXXXXXXX	XXXXXXXXX
General County	80003-03	XXXXXXXXX	3,121,435.28
County Library	80003-04	XXXXXXXXX	225,455.46
County Health		XXXXXXXXX	
County Open Space Preservation		XXXXXXXXX	111,656.99
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXX	7,232.01
Paid		3,462,343.04	XXXXXXXXX
Balance December 31, 2009		XXXXXXXXX	XXXXXXXXX
County Taxes			XXXXXXXXX
Due County for Added & Omitted Taxes		7,232.01	XXXXXXXXX
		3,469,575.05	3,469,575.05

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2009		80003-06	XXXXXXXXX	
2009 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXX	XXXXXXXXX
Fire -	81108-00	716,459.00	XXXXXXXXX	XXXXXXXXX
Sewer -	81111-00		XXXXXXXXX	XXXXXXXXX
Water -	81112-00		XXXXXXXXX	XXXXXXXXX
Garbage -	81109-00		XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX	XXXXXXXXX
Total 2009 Levy		80003-07	XXXXXXXXX	716,459.00
Paid		80003-08	716,459.00	XXXXXXXXX
Balance December 31, 2009		80003-09		XXXXXXXXX
			716,459.00	716,459.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

Balance January 1, 2009	80004-03	XXXXXXXXXX	
State Library Aid Received 2009	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXX
Balance December 31, 2009	80004-12		

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2009

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	825,000.00	825,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Adopted Budget		2,251,128.85	2,480,558.31	229,429.46
Added by N.J.S. 40A:4-87:(List on 17a)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
		46,725.24	46,725.24	
Total Miscellaneous Revenue Anticipated	80103-	2,297,854.09	2,527,283.55	229,429.46
Receipts from Delinquent Taxes	80104-	625,000.00	670,482.78	45,482.78
Amount to be Raised by Taxation:		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	3,808,569.27	XXXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXX	XXXXXXXXX
Total Amount to be Raised by Taxation	80107-	3,808,569.27	4,035,741.66	227,172.39
		7,556,423.36	8,058,507.99	502,084.63

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXX	17,247,895.13
Amount to be Raised by Taxation		XXXXXXXXX	XXXXXXXXX
Local District School Tax	80109-00	9,846,756.00	XXXXXXXXX
Regional School Tax	80119-00		XXXXXXXXX
Regional High School Tax	80110-00		XXXXXXXXX
County Taxes	80111-00	3,458,547.73	XXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	7,232.01	XXXXXXXXX
Special District Taxes	80113-00	716,459.00	XXXXXXXXX
Municipal Open Space Tax	80120-00		XXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXX	816,841.27
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	4,035,741.66	XXXXXXXXX
* Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXX
* Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXX	
* 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.		18,064,736.40	18,064,736.40

STATEMENT OF GENERAL BUDGET REVENUES 2009

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S 40 A:4-87

Source	Budget	Realized	Excess or Deficit
Municipal Alcohol Education Rehabilitation Program	1,160.24	1,160.24	
Click it or Ticket	3,800.00	3,800.00	
Municipal Alliance	12,261.00	12,261.00	
Edward Byrne Mermorial Justice Assistance Grant	27,854.00	27,854.00	
Pine Hill Historical Society	395.95	395.95	
Tomlinson House	1,254.05	1,254.05	
Total (Sheet 17)	46,725.24	46,725.24	

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2009

2009 Budget as Adopted		80012-01	7,509,698.12
2009 Budget - Added by N.J.S. 40A:4-87		80012-02	46,725.24
Appropriated for 2009 (Budget Statement Item 9)		80012-03	7,556,423.36
Appropriated for 2009 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	7,556,423.36
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	7,556,423.36
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	6,381,076.42	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	816,841.27	
Reserved	80012-10	358,356.81	
Total Expenditures		80012-11	7,556,274.50
Unexpended Balances Canceled (see footnote)		80012-12	148.86

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 the "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2009 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2009 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	229,429.46
Delinquent Tax Collections	80013-02	XXXXXXXXXX	45,482.78
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	227,172.39
Unexpended Balances of 2009 Budget Appropriations	80013-04	XXXXXXXXXX	148.86
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	264,687.22
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2008 Appropriation Reserves	80013-05	XXXXXXXXXX	103,203.59
Prior Years Interfunds Returned in 2009	80013-06	XXXXXXXXXX	825.01
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2009	80013-07		XXXXXXXXXX
Balance December 31, 2009	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2009	80013-12	87,345.33	XXXXXXXXX
Prior Year Senior Citizen Disallowed		2,000.00	XXXXXXXXX
Tax Overpayments		0.30	XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	781,603.68	XXXXXXXXX
		870,949.31	870,949.31

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Interest Earned	11,611.36
Police Reports	1,426.17
Appropriation Refunds	55,614.22
Refund PY Revenue	3,673.48
Copies	1.00
Cable Franchise Fees	36,274.01
Land Use Books	147.75
Senior & Veteran Admin. Fee	2,141.45
Miscellaneous	8,696.53
Bromley Estate Settlement LINE AVE →	122,000.00
Recycling Fees	~~1,440.82~~
Tax Collector Miscellaneous	5,395.90
In Lieu of Taxes	16,264.53
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	264,687.22

SURPLUS - CURRENT FUND
YEAR 2009

		DEBIT	CREDIT
1. Balance January 1, 2009	80014-01	XXXXXXXXXX	927,642.39
2.		XXXXXXXXXX	
3. Excess Resulting From 2009 Operations	80014-02	XXXXXXXXXX	781,603.68
4. Amount Appropriated in the 2009 Budget - Cash	80014-03	825,000.00	XXXXXXXXXX
5. Amount Appropriated 2009 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXX
7. Balance December 31, 2009	80014-05	884,246.07	XXXXXXXXXX
		1,709,246.07	1,709,246.07

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

Cash		80014-06	1,777,935.05
Investments		80014-07	
Sub Total			1,777,935.05
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	899,940.49
Cash Surplus		80014-09	877,994.56
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	6,251.51	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	6,251.51
		80014-15	884,246.07

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

\# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2009 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			82101-00	$17,108,739.49
or				
(Abstract of Ratables)			82113-00	
2. Amount of Levy Special District Taxes			82102-00	$716,459.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.			82103-00	$27,959.61
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	$20,868.82
5a. Subtotal 2009 Levy		17,874,026.92		
5b. Reductions due to tax appeals**				
5c. Total 2009 Tax Levy			82106-00	$17,874,026.92
6. Transferred to Tax Title Liens			82107-00	$38,017.99
7. Transferred to Foreclosed Property			82108-00	
8. Remitted, Abated or Canceled			82109-00	$20,095.90
9. Discount Allowed			82110-00	
10. Collected in Cash:	In 2008	82121-00	$71,572.80	
	In 2009 *	82122-00	$17,065,396.38	
State's Share of 2009 Senior Citizens and Veterans Deductions Allowed		82123-00	$110,925.95	
R.E.A.P Revenue		82124-00		
Total To Line 14		82111-00	$17,247,895.13	
11. Total Credits				17,306,009.02
12. Amount Outstanding, December 31, 2009			83120-00	568,017.90

13. Percentage of Cash Collections to Total 2009 Levy, (item 10 divided by item 5c) is 96.49 %

82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	17,247,895.13
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	17,247,895.13

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 + $1,500,000.00, or .699985. The correct percentage to be shown as Item 13 is 69.99%, and not 70.00%, nor 69.999%

Note: On item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as a part of 2009 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

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

	DEBIT	CREDIT
1. Balance January 1, 2009	XXXXXXXXXXX	XXXXXXXXX
Due From State of New Jersey	4,398.08	XXXXXXXX
Due To State of New Jersey	XXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	45,250.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	62,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed by Tax Collector	6,250.00	XXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXXX	2,574.05
8. Sr. Citizens Deductions Disallowed by Tax Collector 2008 Taxes	XXXXXXXXXXX	2,000.00
9. Received in Cash from State	XXXXXXXXXXX	107,072.52
10.		
11.		
12. Balance December 31, 2009	XXXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXX	6,251.51
Due To State of New Jersey		XXXXXXXXXX
	117,898.08	117,898.08

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

Line 2	45,250.00
Line 3	62,000.00
Line 4	6,250.00
Line 5	
Line 6	
Sub-Total	113,500.00
Less: Line 7	2,574.05
To Item 10, Sheet 22	110,925.95

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

		DEBIT	CREDIT
Balance January 1, 2009		XXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2009 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from the Date of Payment)			XXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXX
Balance December 31, 2009			XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX

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

Signature of Tax Collector

License # Date

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

			YEAR 2010	YEAR 2009
1. Total General Appropriations for 2010 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)		80015-		XXXXXXXXXX
2. Local District School Tax	Actual	80016-		9,846,756.00
	Estimate **	80017-		XXXXXXXXXX
3. Regional School District Tax	Actual	80025-		
	Estimate *	80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual	80018-		
	Estimate *	80019-		XXXXXXXXXX
5. County Tax	Actual	80020-		3,458,547.73
	Estimate *	80021-		XXXXXXXXXX
6. Special District Taxes	Actual	80022-		716,459.00
	Estimate *	80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual	80027-		
	Estimate *	80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes		80024-01		
9. Less: Total Anticipated Revenues from 2010 in Municipal Budget (Item 5)		80024-02		
10. Cash Required from 2010 Taxes to Support Local Municipal Budget and Other Taxes		80024-03		
11. Amount of Item 10 Divided by 96.50% [820074-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05		
Analysis of Item 11:				
Local District School Tax (Amount Shown in Line 2 Above)				
Regional School District Tax (Amount Shown in Line 3 Above)				
Regional High School Tax (Amount Shown in Line 4 Above)				
County Tax (Amount Shown in Line 5 Above)				
Special District Tax (Amount Shown in Line 6 Above)				
Municipal Open Space Tax (Amount Shown in Line 7 Above)				
Tax in Local Municipal Budget				
Total Amount (See Line 11)				
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)		80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations				
Item 12 - Appropriation : Reserve for Uncollected Taxes				
Sub-Total				
Less: Item 9 - Total Anticipated Revenues				
Amount to be Raised by Taxation in Municipal Budget		80024-07		

* May not be stated in an amount less than "actual" Tax of year 2009

** 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, 2010 (Chap. 136, P.L.1978). Consideration must be given to calendar year calculation.

Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.Balance January 1, 2009			727,638.51	xxxxxxxxxxxxxx
A. Taxes	83102-00	687,749.34	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	39,889.17	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
A: Taxes		83105-00	xxxxxxxxxxxxxxx	6,059.91
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxx	
4. Added Taxes		83110-00	2,025.00	xxxxxxxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:			xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxx	15,068.67
B. Tax Title Liens - Transfers from Taxes		83107-00	15,068.67	xxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxxxxx	723,603.60
8. Totals			744,732.18	744,732.18
9. Balance Brought Down			723,603.60	xxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxx	670,482.78
A. Taxes	83116-00	661,655.22	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	8,827.56	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
11. Interest and Costs - 2009 Tax Sale		83118-00	2,643.91	xxxxxxxxxxxxxx
12. 2009 Taxes Transferred to Liens		83119-00	38,017.99	xxxxxxxxxxxxxx
13. 2009 Taxes		83123-00	568,017.90	xxxxxxxxxxxxxx
14. Balance December 31, 2009			xxxxxxxxxxxxxxx	661,800.62
A. Taxes	83121-00	575,008.44	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	86,792.18	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
15. Totals			1,332,283.40	1,332,283.40

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item #10 divided by Item #9) 92.65 %

17. Item #14 multiplied by percentage shown above is $ 613158.27 [83125-00] and represents the maximum amount that may be anticipated in 2010.

(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, 2009	84101-00	336,775.00	XXXXXXXXX
2. Foreclosed or Deeded in 2009		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXX
14. Balance December 31, 2009	84114-00	XXXXXXXXXX	336,775.00
		336,775.00	336,775.00

CONTRACT SALES

		DEBIT	CREDIT
15. Balance January 1, 2009	84115-00	80,500.00	XXXXXXXXX
16. 2009 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2009	84119-00	XXXXXXXXXX	80,500.00
		80,500.00	80,500.00

MORTGAGE SALES

		DEBIT	CREDIT
20. Balance January 1, 2009	84120-00		XXXXXXXXX
21. 2009 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2009	84124-00	XXXXXXXXXX	

Analysis of Sale of Property: _____

* Total Cash Collected in 2009 (84125-00)

Realized in 2009 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 44A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	Caused By	Amount Dec. 31, 2008 Per Audit Report	Amount in 2009 Budget	Amount Resulting from 2009	Balance as at Dec. 31, 2009
1.	Emergency Authorization - Municipal *				
2.	Emergency Authorizations - Schools				
3.					
4.					
5.					
	Subtotal				
6.	Deficit from Operations				
	Total Current				
7.	Trust - Other				
8.	Trust - Dog				
9.	Trust- Assessment				
10.	Capital -				

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2010
1.					
2.					
3.					
4.					

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2008	Reduced in 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
3/17/08	Revision of Tax Maps	42,000.00	8,400.00	42,000.00	8,400.00		33,600.00
12/8/08	Complete Revaluation Program	255,000.00	51,000.00	255,000.00	51,000.00		204,000.00
	Totals			297,000.00	59,400.00		237,600.00
				80025-00	80026-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 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, 2009" must be entered here and then raised in the 2010 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 1/3 of Amount Authorized*	Balance Dec. 31, 2008	Reduced in 2009		Balance Dec. 31, 2009
					By 2009 Budget	Canceled by Resolution	
	Totals						
				80027-00	80028-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 and are recorded on this page

Chief Financial Officer

* Not less than one-third (1/3) of the amount authorized but not more than the amount shown in the column 'Balance Dec. 31, 2009 must be entered here and then raised in the 2010 budget.

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

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXXXX	3,980,000.00	
Issued	80033-02	XXXXXXXXXXX		
Paid	80033-03	315,000.00	XXXXXXXXXXX	
Outstanding December 31, 2009	80033-04	3,665,000.00	XXXXXXXXXXX	
		3,980,000.00	3,980,000.00	
2010 Bond Maturities - General Capital Bonds			80033-05 $	330,000.00
2010 Interest on Bonds *		80033-06	171,247.50	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2009	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXX	
Outstanding December 31, 2009	80033-10		XXXXXXXXXXX	
2010 Bond Maturities - Assessment Bonds			80033-11	
2010 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	171,247.50

LIST OF BONDS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Assessment:				
Subtotal				

80033-14 80033-15

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

MUNICIPAL GREEN ACRES TRUST LOAN

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80033-01	XXXXXXXXX	333,482.11	
Issued	80033-02	XXXXXXXXX		
Paid	80033-03	36,369.12	XXXXXXXXXX	
Outstanding December 31, 2009	80033-04	297,112.99	XXXXXXXXXX	
		333,482.11	333,482.11	
2010 Loan Maturities			80033-05	37,100.14
2010 Interest on Loans			80033-06	5,757.68
Total 2010 Debt Service for Green Acres Trust Loan			80033-13	42,857.82

NJEIT LOAN

Outstanding January 1, 2009	80033-07	XXXXXXXXX	344,228.01	
Issued	80033-08	XXXXXXXXX		
Paid	80033-09	30,108.42	XXXXXXXXXX	
Outstanding December 31, 2009	80033-10	314,119.59	XXXXXXXXXX	
		344,228.01	344,228.01	
2010 Loan Maturities			80033-11	29,675.38
2010 Interest on Loans			80033-12	7,875.00
Total 2010 Debt Service for NJEIT Loan			80033-13	37,550.38

LIST OF LOANS ISSUED DURING 2009

Purpose	2010 Maturity	Amount Issued	Date of Issue	Interest Rate
Assessment:				
Subtotal				
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2010 Debt Service
Outstanding January 1, 2009	80034-01	XXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2009	80034-03		XXXXXXXXXX	
2010 Bond Maturities - Term Bonds		80034-04		
2010 Interest on Bonds *		80034-05		

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2009	80034-06	XXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
OutstandingDecember 31, 2009	80034-09		XXXXXXXXXX	
2010 Interest on Bonds *		80034-10		
2010 Bond Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	

LIST OF BONDS ISSUED DURING 2009

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

2010 INTEREST REQUIREMENT -CURRENT FUND DEBT ONLY

		Outstanding Dec. 31 2009	2010 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-	297,000.00	7,068.60
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, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1 Bond Ordinance 97-635	380,000.00	02/07/2001	100,000.00	1/19/10	6.00%	50,000.00	6,000.00	1/19/10
2 Bond Ordinance 07-806	145,816.00	12/21/2007	145,816.00	12/15/10	1.18%	16,816.00	1,720.63	12/15/10
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
Total	525,816.00		245,816.00			66,816.00	7,720.63	
						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 2007 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2010 or written intent of permanent financing submitted with statement.

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

(Do Not Crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2009	Date of Maturity	Rate of Interest	2010 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
	Total								
							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, 2007 or prior must be appropriated in full in the 2010 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do Not Crowd - add additional sheets))

Schedule of Capital Lease Program Obligations

Purpose	Amount of Lease Obligation Outstanding Dec 31, 2009	2010 Budget Requirment	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2			
3			
4			
5			
6			
Leases approved by LFB prior July 1, 2007			
1			
2			
3			
4			
5			
6			
Total			
		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 code number.	Balance - January 1, 2009		2009		Expended	Authorizations	Balance - December 31, 2009	
	Funded	Unfunded	Authorizations	Encumbrances Canceled		Canceled	Funded	Unfunded
Schedule Attached	447,710.61	50,543.74	215,000.00	8,086.49	188,856.53	72,342.00	428,817.00	31,325.31

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

BOROUGH OF PINE HILL
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2009

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2008 Funded	Balance December 31, 2008 Unfunded	2009 Authorizations	Canceled	Encumbrances Payable Canceled	Paid or Charged	Balance December 31, 2009 Funded	Balance December 31, 2009 Unfunded
712	Various Improvements	06/17/02	$ 345,000.00	$ 39,516.54			$ 39,516.54			-	
720	Various Improvements:	04/28/03									
	Demolition of Buildings		20,000.00	1,900.00			1,900.00			-	
	Acquisition of Public Works Equip		74,750.00	1,129.61			1,129.61			-	
721	Reconstruction of Evanson Ave	04/28/03	210,747.00	3,775.23			3,775.23			-	
737	Reconstruction of Carol Drive	05/17/04	127,000.00	4,000.00			4,000.00			-	
738	Improvement to Municipal Garage Complex	05/17/04	20,000.00	1,000.00			1,000.00			-	
744	Acquisition of Public Works Equip	09/20/04	45,000.00	2,327.83			2,327.83			-	
751	Various Improvements:	06/20/05									
	Streetscape / Carol Drive		420,747.00	17,119.76			17,119.76			-	
	Veterans Park		292,000.00	32,645.27				$ 8,086.49	$ 6,673.76	$ 34,058.00	
	Borough Office Equipment		25,000.00	1,536.48			1,536.48			-	
	Audio System		6,000.00	36.55			36.55			-	
763	Branch Avenue Sidewalks	09/19/05	75,000.00	159,677.67	$ 3,000.00				80,980.96	78,696.71	$ 3,000.00
783	Various Improvements:	05/15/06									
	Public Works Facility	09/21/09	2,100,000.00	73,934.55					5,600.00	68,334.55	
	Lift and Front End Loader		115,000.00	39,800.00		$ (39,800.00)				-	
	Public Safety Equipment		65,000.00	1,458.00					-	1,458.00	
	Improvements of Parks		25,000.00	25,000.00						25,000.00	
	Office Equipment		15,000.00	73.36						73.36	
	Public Works Equipment		50,000.00	11,536.11		39,800.00			33,081.02	18,255.09	
787	Third Avenue Pedestrian	07/17/06	90,000.00	7,962.77						7,962.77	
796	Reconstruction of E. 13th Avenue	02/26/07	85,000.00	9,762.55					3,968.25	5,794.30	
806(a)	Resurface Parking Lot	10/22/07	6,420.00	306.00	6,114.00					306.00	6,114.00
806(b)	Acquisition of Public Works Equipment	10/22/07	21,400.00	400.52	20,381.00				10,422.91	-	10,358.61
806(c)	Purchase of Office Equipment	10/22/07	59,642.00		9,196.04				9,196.04	-	
806(d)	Acquisition of Various Equipment	10/22/07	65,645.00		11,852.70					-	11,852.70
814	Reconstruction of East Clearview Avenue	05/19/08	170,000.00	12,811.81					983.56	11,828.25	
848	Borough Building Improvements	09/21/09	10,000.00			10,000.00			8,575.03	1,424.97	
849	Reconstruction of Lake Avenue	09/21/09	205,000.00			205,000.00			29,375.00	175,625.00	
				$ 447,710.61	$ 50,543.74	$ 215,000.00	$ 72,342.00	$ 8,086.49	$ 188,856.53	$ 428,817.00	$ 31,325.31

Capital Fund Balance	$ 35,000.00	$ 70,014.17
Deferred Charges to Future Taxation - Unfunded		2,327.83
State Aid Receivable	180,000.00	
Cash Disbursements		$ 51,597.99
Encumbrances Payable		137,258.54
	$ 215,000.00	$ 72,342.00
		$ 188,856.53

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Improvements Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2009		2008 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2009	
	Funded	Unfunded					Funded	Unfunded
Total 7000-	447,710.61	50,543.74	**215,000.00**	**8,086.49**	**188,856.53**	**72,342.00**	**428,817.00**	**31,325.31**

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, 2009	80031-01	XXXXXXXXXX	14,634.05
Received from 2009 Budget Appropriation *	80031-02	XXXXXXXXXX	15,000.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04		XXXXXXXXX
			XXXXXXXXX
Balance December 31, 2009	80013-05	29,634.05	XXXXXXXXX
		29,634.05	29,634.05

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

CAPITAL IMPROVEMENTS AUTHORIZED IN 2009 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amounts of Down Payment in Budget of 2009 or Prior Years
848 Borough Building Improvements	10,000.00		10,000.00	
849 Lake Avenue Reconstruction	205,000.00		205,000.00	
Total 80032-00	215,000.00		215,000.00	

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

Year-2009

		DEBIT	CREDIT
Balance January 1, 2009	80029-01	XXXXXXXXXX	24,742.61
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	70,014.17
Appropriated to Finance Improvement Authorizations	80029-02	35,000.00	XXXXXXXXX
Appropriated to 2009 Budget Revenue	80029-03		XXXXXXXXX
Balance December 31, 2009	80029-04	59,756.78	XXXXXXXXXX
		94,756.78	94,756.78

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2009 _____

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

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

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

5. Total of 3 and 4 - Gross Appropriation _____

6. Less Amount of Special Trust Fund to be Used _____

7. Net Appropriation Required _____

Note A: - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached 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 2009 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2009 was 17,874,026.92
2. Amount of Item 1 Collected in 2009 (*) 17,247,895.13
3. Seventy (70) percent of Item 1 12,511,818.84

(*) Including prepayments and overpayments applied.

B.

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

   Answer YES or NO YES

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

   Answer YES or NO YES If answer is "NO" give details

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

---

C. Does the appropriation required to be included in the 2010 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?

Answer YES or NO NO

D.

1. Cash Deficit in 2008 _____
2. 4% of 2008 Tax Levy for all purposes:
   Levy -- _____ = _____
3. Cash Deficit 2009 _____
4. 4% of 2009 Tax Levy for all purposes:
   Levy -- _____ = _____

E. Unpaid	2008	2009	Total
1. State Taxes			
2. County Taxes		7,232.01	7,232.01
3. Amounts due Special Districts			
4. Amounts due School District for Local School Tax			

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2009

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".

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UTILITIES ONLY

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