

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2010 (UNAUDITED)

POPULATION LAST CENSUS 22,945
 NET VALUATION TAXABLE 2010 4,709,938,022
 MUNICODÉ 505
 FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
 COUNTIES - JANUARY 26, 2011
 MUNICIPALITIES - FEBRUARY 10, 2011

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTED 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 _____ LOWER _____, County of _____ CAPE MAY _____

**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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature 
 Title CFO, Township of Lower

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared ~~(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, Lauren Read, am the Chief Financial Officer, License # N-0423 of the TOWNSHIP of CAPE MAY and that the LOWER CAPE MAY County of _____, _____, _____ 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, 2010, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2010.

Signature 
 Title Chief Financial Officer
 Address 2600 Bayshore Road Villas, NJ 08251
 Phone Number 609-886-2005
 Fax Number 609-886-5342

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.

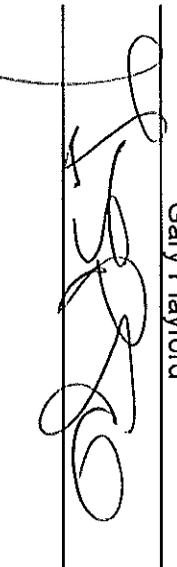
**UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL**

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

Printed Name:

Gary Playford

Signature:



Certificate #:

007927

Date:

1/18/2011

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 an appropriation or levy "CAP" waiver.
10. The municipality will **not** apply for Transitional Aid for 2011

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

Municipality:

TOWNSHIP OF LOWER

Chief Financial Officer:

Lauren Read

Signature:



Certificate #:

N-0423

Date:

1/20/2011

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # _____
of its Budget in accordance with N.J.A.C. 5:30-7.5.

NOT APPLICABLE

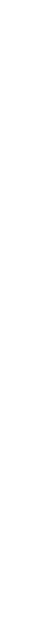
Municipality:

TOWNSHIP OF LOWER

Chief Financial Officer:

Lauren Read

Signature:



Certificate #:

N-0423

Date:



21-6005700

Fed I.D. #

TOWNSHIP OF LOWER

Municipality

CAPE MAY

County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: December 31, 2010

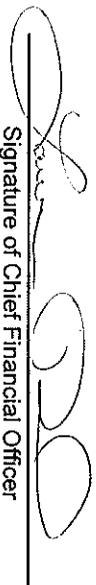
	(1)	(2)	(3)
Federal programs			
Expended			
(administered by			
the state)			
	State	Other Federal	
	Programs	Programs	
	Expended	Expended	
TOTAL	\$ 323,304.16	\$ 490,221.64	\$ _____

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 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

1/20/2011
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTIONS

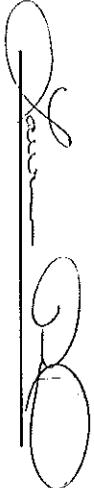
The following certification is to be used **ONLY** in the event there is **NO** municipality operated utility.

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of LOWER, County of CAPE MAY during the year 2010 and that sheet 40 to 68 are unnecessary.

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

Name 
Title CFO, Township of Lower

(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, 2010

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2011 and filed with the County Board of Taxation on January 10, 2011 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 4,090,589,040


SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF LOWER
MUNICIPALITY

CAPE MAY
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT December 31, 2010

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

Title of Account	Debit	Credit
Cash	4,995,732.31	
Foreclosed Property	1,490,700.00	
Delinquent Taxes Receivable	1,217,208.82	
Tax Title Liens	116,276.49	
Taxes Receivable Subtotal	1,333,485.31	
Lot Clearing Assessments Receivable	15,315.50	
Municipal Fees Receivable	0.00	
Regional School Tax Deferred	5,830,803.51	
Due to MUA	7,848.36	
Due to/from State of NJ-Seniors and Vets	3,244.53	
Special Emergency	900,000.00	
Revenue Accounts Receivable	4,642.84	
Due to Federal and State Grant Fund	0.00	105,455.98
Appropriation Reserves		822,551.30
Encumbrances Payable		253,254.45
Accounts Payable		55,947.51
Prepaid Taxes		800,694.82
Tax Overpayments		12,825.06
Due to State Marriage Licenses	0.00	610.00
Due to County-Added		20,243.35
Due to State DCA Fees		22,912.60
Reserve for Revaluation		4,036.50
Reserve for Terminal Leave Payment		900,000.00
Reserve for Garden State Preservation Trust Fund		87,437.00
Subtotal Cash Liabilities		3,085,968.57 "C"
Reserve for Receivables		2,851,992.01
Deferred Regional School Tax Payable		5,830,803.51
Fund Balance	14,581,772.36	2,813,008.27
	14,581,772.36	14,581,772.36

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT December 31, 2010

<i>Cash Liabilities Must Be Subtotalled and Subtotal Must Be marked With "C" – Taxes Receivable Must be Subtotalled</i>		
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Cash	4,995,732.31	
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Due to MUA	7,848.36	
Due to/from State of NJ-Seniors and Vets	3,244.53	
Special Emergency	0.00	
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Appropriation Reserves		822,551.30
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Reserve for Garden State Preservation Trust Fund		87,437.00
Subtotal Cash Liabilities		2,185,968.57 "C"
Reserve for Receivables		2,851,992.01
Deferred Regional School Tax Payable		5,830,803.51
Fund Balance		2,813,008.27
	13,681,772.36	13,681,772.36

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

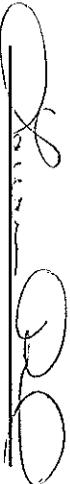
Municipal Public Defender Expended Prior Year	2009 :	(1) \$	11,200.00	
		x	<u>2,800.00</u>	
		(2) \$	14,000.00	25%

Municipal Public Defender Trust Cash Balance December 31, 2010 (3) \$ 4,117.80

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

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

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

Chief Financial Officer: Lauren Read
Signature: 
Certificate #: N-0423
Date: 01/20/11

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2009 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2010
1. Unemployment	37,866.72	97,430.21	101,670.41	33,626.52
2. DARE	3,667.15	990.85	952.40	3,705.60
3. Police Forfeiture	9,854.51	4,250.47		14,104.98
4. TTL's	6,105.74	418,867.85	409,157.67	15,815.92
5. Public Defender	5,339.80	320.00	1,542.00	4,117.80
6. POAA	685.94	6.00	685.94	6.00
7. Recreation	13,578.51	57,749.10	23,806.00	47,521.61
8. Fire Safety	80,704.64		78,857.51	1,847.13
9. Performance Deposits &	644,574.11	25,915.36	223,985.23	446,504.24
10. Developer's Escrow	153,873.86	61,788.52	96,229.39	119,432.99
11. Grants	728,196.10	33,066.85	31,236.00	730,026.95
12. Accumulated Absences	181,153.78	485,000.00	184,609.85	481,543.93
13. Miscellaneous	2,383.00		2,383.00	0.00
14. Off Duty Police	4,500.00	20,525.00	7,700.00	17,325.00
15. Historic Commission	813.32	3.40		816.72
16. Tax Premiums	64,700.00	41,200.00	44,400.00	61,500.00
17. Police Investigations	414.74	0.03		414.77
18. Payroll Flex		1,400.00	800.00	600.00
19. Bail	725.00			725.00
20. Tax Maps	2,200.00	1,200.00		3,400.00
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals	\$ 1,941,336.92	\$ 1,249,713.64	\$ 1,208,015.40	\$ 1,983,035.16

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009	RECEIPTS					Disbursements	Balance Dec. 31, 2010
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								0.00
NOT APPLICABLE								
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								0.00
								0.00
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessments Receivable 95-4								0.00
Due from Capital Fund								0.00
Deferred Charges								0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CASH RECONCILIATION DECEMBER 31, 2010

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	154,677.28	6,343,773.27	1,502,718.24	4,995,732.31
Trust - Assessment				0.00
Trust - Dog License		16,354.73	5,341.13	11,013.60
Trust - Other	652.23	2,017,025.98	154,536.80	1,863,141.41
Capital - General	1,053,696.77	37,194.73	6.39	1,090,885.11
Water - Operating				0.00
Water - Capital				0.00
Assessment Utility Trust				0.00
Public Assistance**				0.00
Garbage District				0.00
Grant Fund		1,575.73		1,575.73
Total	1,209,026.28	8,415,924.44	1,662,602.56	7,962,348.16

*Include Deposits in Transit (and change funds)

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

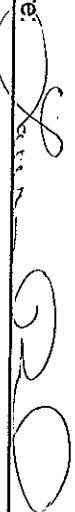
REQUIRED CERTIFICATION

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

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

All "Certificates of Deposits," "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: CFO, Township of Lower

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

STURDY SAVINGS BANK			
COUNCIL CHECKING 455000505			6,174,359.05
PAYROLL CHECKING 455000483			162,506.37
TRUST CHECKING 455000599			645,658.74
GRANTS CHECKING 455000572			238,710.49
NEIGHBORHOOD REVITALIZATION 474440090			252,274.46
ECONOMIC DEVELOPMENT 474440100			117,436.61
GREEN TRUST 9800353493			0.00
JOINT HOUSING 9800165756			60,605.68
HISTORIC COMMISSION 9800204621			816.72
DOG DAMAGE 451000114			16,354.73
UNEMPLOYMENT COMPENSATION 451000122			33,626.52
TTL. REDEMPTION 455000602			15,815.92
TAX PREMIUM 455000629			61,500.00
POLICE INVESTGATIVE 9800465586			12.54
LAW ENFORCEMENT 455000610			1,575.73
POLICE FORFEITURE 455000637			14,104.98
COMMUNITY POLICE (DARE) 451000106			3,705.60
ESCROW 455001420			367,322.74
AFLAC Flex			600.00
PERFORMANCE BOND HARBORTOWN 474440125			9,333.04
PERFORMANCE BOND MASCARO 98-00596190			11,262.00
PERFORMANCE BOND HANSON 98-00580137			1,372.86
SUN National Bank			
Performance Bond CD 1326900204			103,454.73
Performance Bond CD 1326900226			0.00
			8,292,409.51

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, 2010	2010 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2010
JIF Safety Program	4,004.00	7,050.00	8,000.00	4.00		3,050.00
Small Cities Program	763,033.99	232,000.00	605,265.00			389,768.99
Neighborhood Preservation Program	99,378.08					99,378.08
Neighborhood Preservation Program	125,000.00		107,998.03			17,001.97
						0.00
						0.00
						0.00
Neighborhood Housing Rehabilitation	232,014.00		205,491.00			26,523.00
						0.00
Tree Planting Grant	2,250.00			2,250.00		0.00
						0.00
Smart Growth	45,000.00					45,000.00
						0.00
	1,270,680.07	239,050.00	926,754.03	2,254.00	0.00	580,722.04

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

Grant	Balance Jan. 1, 2010	2010 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2010
Municipal Alliance	31,242.87	33,497.00	24,299.69			40,440.18
						0.00
COPS in Shops	1,300.00		1,300.00			0.00
Over the Limit Under Arrest	5,000.00	4,400.00	9,200.00			200.00
						0.00
DOT - Transportation Trust Fund	130,000.00					130,000.00
DOT - Transportation Trust Fund	15,948.84					15,948.84
						0.00
EMS Homeland Security		5,000.00				5,000.00
Domestic Violence	86.64			86.64		0.00
Body Armor	0.00	2,869.25				2,869.25
Green Acres-Chamberlain Tract	132,875.00					132,875.00
						0.00
NJ Council for the Arts	1,518.80	2,000.00	1,500.00			2,018.80
Justice Assistance Grant						0.00
Energy Audit	20,133.00		20,133.00			0.00
Cape May County Recycling	1.00			1.00		0.00
Click it or Ticket		4,000.00	4,000.00			0.00
	1,608,786.22	290,816.25	987,186.72	2,341.64	0.00	910,074.11

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2010	Transferred from 2010		Expended	Program Income	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
STATE:							
Clean Communities Program	0.00		61,994.28	61,994.28			0.00
DOT-Transportation Trust Fund	145,948.84						145,948.84
Municipal Stormwater	180.00					180.00	0.00
Over the Limit Under Arrest	4,000.00		9,400.00	11,650.00			1,750.00
NJ Board of Public Utilities Clean Energy	20,133.00			20,133.00			0.00
Click It or Ticket	0.00		4,000.00	4,000.00			0.00
Hazardous Discharge Site	933.07					933.07	0.00
Recycling Tonnage	0.00	59,893.14		59,893.14			0.00
Tree Planting	7,500.00						7,500.00
Alliance Funds - (Lower Consortium)	57,628.68	41,871.00		40,653.23			58,846.45
Domestic Violence Training	86.67					86.67	0.00
Alcohol Education and Rehabilitation	0.00	3,016.62					3,016.62
Drunk Driving Enforcement	6,925.11	12,919.09		13,628.92			6,215.28
Cops in Shops	0.00		1,200.00				1,200.00
Enhanced 911 Grant	10,215.65						10,215.65
Neighborhood Preservation Program	200,034.14			111,353.21			88,680.93
NJLM Sustainable Jersey	0.00						0.00
NJ Emergency Management Services	7,262.50		5,000.00				12,262.50
Neighborhood Housing Rehabilitation	226,404.00			146,599.00			79,805.00
Housing Preservation	0.00						0.00
Council of the Arts	0.00		2,000.00	2,000.00			0.00
							0.00
Page Total	687,251.66	117,699.85	83,594.28	471,904.78	0.00	1,199.74	415,441.27

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

Grant	Balance Jan. 1, 2010	Transferred from 2010 Budget Appropriations		Expended	Program Income	Cancelled	Balance Dec. 31, 2010
		Budget	Appropriation By 40A:4-87				
							0.00
STATE (cont.):							0.00
Green Acres - Chamberlain	132,875.00						132,875.00
Clean Shores	0.00	2,709.86		2,709.86			0.00
Smart Future Growth	0.00						0.00
FEDERAL:	0.00						0.00
Law Enforcement Grant	1,569.18				6.55		1,575.73
Justice Assist. Grant	5,517.61			5,515.19			2.42
Body Armor Grant	12,111.91		8,279.63	8,064.00			12,327.54
Small Cities Program (SCPF)	72,178.99			44,181.00			27,997.99
Small Cities Program (Housing)	83,498.02			47,761.49			35,736.53
Small Cities Program (ARRA)	262,388.00			217,782.48			44,605.52
Small Cities Program (CDBG)	0.00		232,000.00				232,000.00
OTHER:	0.00						0.00
Atlantic County JIF	0.00		7,050.00	7,050.00			0.00
Beautification of Township	6,345.67						6,345.67
Petsmart Spay and Neuter	0.00		15,000.00	8,557.00			6,443.00
Walmart Sustainable Jersey	0.00		1,000.00				1,000.00
Page Total	1,263,736.04	120,409.71	346,923.91	813,525.80	6.55	1,199.74	916,350.67

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance Jan. 1, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable #	85001-00	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010)	85002-00	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXXXXXX	14,371,889.00
Levy Calendar Year 2010	XXXXXXXXXXXXXXXX	
Paid	14,371,889.00	XXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable #	85003-00	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85004-00	
	14,371,889.00	14,371,889.00

*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance Jan. 1, 2010	85045-00	XXXXXXXXXXXXXXXX
2010	Levy 81105-00	XXXXXXXXXXXXXXXX
Interest Earned	XXXXXXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	85046-00	XXXXXXXXXXXXXXXX
	0.00	0.00

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District Involved)

	Debit	Credit
Balance Jan. 1, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85032-00	XXXXXXXXXXXXXXXX	
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXXXXXX	
Levy Calendar Year 2010	XXXXXXXXXXXXXXXX	
Paid	0.00	XXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85034-00		XXXXXXXXXXXXXXXX
	0.00	0.00

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance Jan. 1, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXXXXXXXXXXX	5,814,215.03
Levy School Year July 1, 2010 - June 30, 2011	XXXXXXXXXXXXXXXX	
Levy Calendar Year 2010		11,661,607.01
Paid	11,645,018.53	XXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011) 85044-00	5,830,803.51	XXXXXXXXXXXXXXXX
	17,475,822.04	17,475,822.04
		0.00

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance Jan. 1, 2010	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01 XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXXXXXXXXXX	83,622.36
2010 Levy:		
General County	80003-03 XXXXXXXXXXXXXXXXXX	7,633,199.20
County Library	80003-04 XXXXXXXXXXXXXXXXXX	1,283,117.00
County Health	XXXXXXXXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXXXXXXXX	442,255.31
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXXXXXXXXXX	20,243.35
Paid	9,442,193.87 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	20,243.35 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	20,243.35 XXXXXXXXXXXXXXXXXX	9,462,437.22
	9,462,437.22	9,462,437.22

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance Jan. 1, 2010	80003-06 XXXXXXXXXXXXXXXXXX	
Levy: (List Each Type of District Tax Separately - See Footnote)		
Fire - 3	81108-00 2,008,237.00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Sewer -	81111-00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Water -	81112-00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Garbage -	81109-00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total 2010 Levy:	80003-07 XXXXXXXXXXXXXXXXXX	2,008,237.00
Paid	80003-08 2,008,237.00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	80003-09 0.00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	2,008,237.00	2,008,237.00

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 Jan. 1, 2010	80004-01	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2010	80004-02	XXXXXXXXXXXXXXXXXX
NOT APPLICABLE		
Expended	80004-09	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	80004-10	0.00

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

	Debit	Credit
Balance Jan. 1, 2010	80004-03	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2010	80004-04	XXXXXXXXXXXXXXXXXX
NOT APPLICABLE		
Expended	80004-11	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	80004-12	0.00

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

	Debit	Credit
Balance Jan. 1, 2010	80004-05	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2010	80004-06	XXXXXXXXXXXXXXXXXX
NOT APPLICABLE		
Expended	80004-13	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	80004-14	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

	Debit	Credit
Balance Jan. 1, 2010	80004-07	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2010	80004-08	XXXXXXXXXXXXXXXXXX
NOT APPLICABLE		
Expended	80004-15	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2010	80004-16	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2010

Source	Budget - 01	Realized - 02	Excess or Deficit* - 03
Surplus Anticipated	80101- 2,160,000.00	2,160,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		0.00
Miscellaneous Revenue Anticipated	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	3,183,981.84	3,496,068.88	312,087.04
Added by N.J.S. 40A:4-87 (List on 17a)	346,923.91	346,923.91	0.00
Total Miscellaneous Revenue Anticipated	80103- 3,530,905.75	3,842,992.79	312,087.04
Receipts from Delinquent Taxes	80104-	905,000.00	1,109,943.04
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Tax for Municipal Purposes	80105- 17,699,055.64	XXXXXXXXXX	XXXXXXXXXX
Addition to Local District School Tax	80106-	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	80107- 17,699,055.64	18,503,947.74	804,892.10
	24,294,961.39	25,616,883.57	1,321,922.18

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX
Amount to be Raised by Taxation	XXXXXXXXXX	54,118,125.83
Local District School Tax	80109-00	XXXXXXXXXX
Regional School Tax	80119-00	14,371,889.00
Regional High School Tax	80110-00	XXXXXXXXXX
County Taxes	80111-00	11,661,607.01
Due County for Added and Omitted Taxes	80112-00	9,358,571.51
Special District Taxes	80113-00	20,243.35
Municipal Open Space Tax	80120-00	2,008,237.00
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX
Balance for Support of Municipal Budget (or)	80116-00	18,503,947.74
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX
	55,924,495.61	55,924,495.61

*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 deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2010

2010 Budget as Adopted	80012-01	23,948,037.48	
2010 Budget - Added by N.J.S. 40A:4-87	80012-02	346,923.91	
Appropriated for 2010 (Budget Statement Item 9)	80012-03	24,294,961.39	
Appropriated for 2010 by Emergency Appropriation (Budget Statement Item 9)	80012-04	900,000.00	
Total General Appropriations (Budget Statement Item 9)	80012-05	25,194,961.39	
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07	25,194,961.39	
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	22,565,869.21	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,806,369.78	
Reserved	80012-10	822,551.30	
Total Expenditures	80012-11	25,194,790.29	
Unexpended Balances Canceled (see footnote)	80012-12	171.10	

FOOTNOTE - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget documentation 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 "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL
DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE 1 SCHOOL DEBT SERVICE)**

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

RESULTS OF 2010 OPERATIONS
CURRENT FUND

		DEBIT	CREDIT
Excess of Anticipated Revenues			
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	XXXXXXXXXX
Delinquent Tax Collections	80012-02	XXXXXXXXXX	312,087.04
		XXXXXXXXXX	204,943.04
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	804,892.10
Unexpended Balance of	2010 Budget Appropriations 80013-04	XXXXXXXXXX	171.10
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	257,814.39
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 Balance of	2009 Appropriation Reserves 80013-05	XXXXXXXXXX	420,731.90
Prior Years Interfunds Returned in	2010 80013-06	XXXXXXXXXX	34,321.09
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1,	2010 80013-07	5,814,215.03	XXXXXXXXXX
Balance December 31,	2010 80013-08	XXXXXXXXXX	5,830,803.51
Deficit in Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013-09	XXXXXXXXXX	XXXXXXXXXX
Delinquent Tax Collections	80013-10	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Required Collection on Current Taxes	80013-11	XXXXXXXXXX	XXXXXXXXXX
Interfund Advances Originating in	2010 80013-12	XXXXXXXXXX	XXXXXXXXXX
Refund of Prior Year Revenue		7,256.16	XXXXXXXXXX
Cancelled by Resolution-SC/Vet due from State		13,332.82	XXXXXXXXXX
Cancelled by Resolution-Federal and State Grant Fund adjustment		1,141.90	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,029,818.26	XXXXXXXXXX
		7,865,764.17	7,865,764.17

SURPLUS - CURRENT FUND
YEAR 2010

		Debit	Credit
1.	Balance January 1, 2010	80014-01 XXXXXXXXXXXXXX	2,943,190.01
2.		XXXXXXXXXXXXXX	
3.	Excess Resulting from 2010 Operations	80014-02 XXXXXXXXXXXXXX	2,029,818.26
4.	Amount Appropriated in the 2010 Budget-Cash	80014-03 2,160,000.00	XXXXXXXXXXXXXX
5.	Amount Appropriated in the 2010 Budget-with Prior Written Consent of Director of Local Government Services	80014-04 0.00	XXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXX
7.	Balance December 31, 2010	80014-05 2,813,008.27	XXXXXXXXXXXXXX 4,973,008.27

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

Cash	80014-06	4,995,732.31
Investments	80014-07	
Investment in General Notes		
Sub Total		4,995,732.31
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,085,968.57
Cash Surplus	80014-09	1,909,763.74
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	3,244.53
Deferred Charges #	80014-12	900,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	903,244.53
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	2,813,008.27

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2010 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00 \$	53,208,619.46
2. Amount of Levy for Special District Taxes		82113-00 \$	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82102-00 \$	<u>2,013,378.75</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$	_____
5a. Subtotal 2010 Levy		\$ <u>55,353,129.76</u>	
5b. Reductions due to tax appeals**		82106-00 \$	<u>55,353,129.76</u>
5c. Total 2010 Tax Levy		82107-00 \$	<u>22,690.77</u>
6. Transferred to Tax Title Liens & Bankrutcies		82108-00 \$	_____
7. Transferred to Foreclosed Property		82108-00 \$	<u>24,063.20</u>
8. Remitted, Abated or Canceled		82108-00 \$	_____
9. Discount Allowed		82108-00 \$	_____
10. Collected in Cash:	In 2009	82121-00 \$	828,453.61
	In 2010 *	82122-00 \$	<u>52,788,870.84</u>
R.E.A.P. Revenue		\$ _____	
State's Share of 2010 Senior Citizens and Veterans Deductions Allowed		82123-00 \$	500,801.38
Total To Line 14		82111-00 \$	<u><u>54,118,125.83</u></u>
11. Total Credits		\$ _____	<u><u>54,164,879.80</u></u>
12. Amount Outstanding December 31, 2010		82120-00 \$	<u>1,188,249.96</u>

13. Percentage of Cash Collections to Total 2010 Levy,
(Item 10 divided by Item 5c) is 97.77%
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		\$ _____	54,118,125.83
Less: Reserve for tax Appeals Pending		\$ _____	
State Division of Tax Appeals		\$ _____	
To Current Taxes Realized in Cash (Sheet 17)		\$ _____	<u>54,118,125.83</u>

Note A: In showing the above percentage the following should be noted:
 Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
 the percentage represented by the cash collections would be
 \$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to
 be shown as Item 13 is 69.99% and not 70.00%, nor 69.9999%.

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

* Include overpayments applied as part of 2010 collections.
 ** Tax Appeals pursuant to R.S. 54: 3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
 body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2010

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) \$ _____

LESS: Proceeds from Accelerated Tax Sale _____

Net Cash Collected \$ _____

Line 5c (sheet 22) Total 2010 Tax Levy \$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____

NOT APPLICABLE

(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 2010 Tax Levy \$ _____

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____

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

	Debit	Credit
1. Balance January 1, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Due from State of New Jersey	18,454.73	XXXXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	133,250.00	XXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	364,750.00	XXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed by Tax Collector	5,500.00	XXXXXXXXXXXXXXXX
5. Sr. Citizens Deductions Allowed by Tax Collector- 2009	750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXX	2,698.62
8. Sr. Citizens Deductions Disallowed By Tax Collector- 2009	XXXXXXXXXXXXXXXX	7,256.16
9. Received in Cash from State	XXXXXXXXXXXXXXXX	496,172.60
10. Cancelled by Resolution #2010-80		13,332.82
11.		
12. Balance December 31, 2010	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Due from State of New Jersey	XXXXXXXXXXXXXXXX	3,244.53
Due to State of New Jersey	522,704.73	XXXXXXXXXXXXXXXX

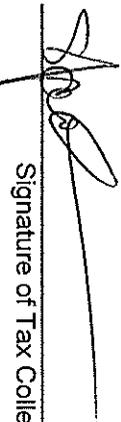
Calculation of Amount to be included on Sheet 22, Item 10 -
2010 Senior Citizens and Veterans Deductions Allowed

Line 2	133,250.00
Line 3	364,750.00
Line 4	5,500.00
Sub-Total	503,500.00
Less: Line 7	2,698.62
To Item 10, Sheet 22	500,801.38

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

	Debit	Credit
Balance January 1, 2010	XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2010 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXXXXXXXX	
NOT APPLICABLE		
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including interest)		XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX
Balance December 31, 2010		XXXXXXXXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	0.00	0.00

*Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2010



 Signature of Tax Collector

T1395 _____ 1/18/2011
 License # _____ Date

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

	Year 2011	Year 2010
1. Total General Appropriations for 2011 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax)	80015- 22,488,555.90	14,950,000.00
2. Local District School Tax-	Actual 80016- Estimate** 80017- 15,100,000.00	14,950,000.00
3. Regional School District Tax-	Actual 80025- Estimate* 80026- 80026-	
4. Regional High School Tax- School Budget	Actual 80018- Estimate* 80019- 13,000,000.00	12,450,000.00
5. County Tax	Actual 80020- Estimate* 80021- 9,600,000.00	9,395,000.00
6. Special District Taxes	Actual 80022- Estimate* 80023- 2,100,000.00	2,008,237.00
7. Municipal Open Space Tax	Actual 80027- Estimate* 80028-	
8. Total General Appropriations and Other Taxes	80024-01 62,288,555.90	
9. Less: Total Anticipated Revenues from 2010 in Municipal Budget (Item 5)	80024-02 6,084,757.15	
10. Cash Required from 2010 Taxes to Support Local Municipal Budget and Other Taxes	80024-03 56,203,798.75	
11. Amount of item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	96.530% (820034-04) 80024-05 58,224,177.72	
Analysis of Item 11: Local District School Tax- (Amount Shown on Line 2 Above)	15,100,000.00	* Must not be stated in an amount less than "actual" Tax of year 2010
Regional High School Tax- (Amount Shown on Line 2 Above)	13,000,000.00	** May not be stated in an amount less than 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.
County Tax (Amount Shown on Line 2 Above)	9,600,000.00	
Special District Taxes (Amount Shown on Line 2 Above)	2,100,000.00	
Tax in Local Municipal Budget	18,424,177.72	
Total Amount (see Line 11)	58,224,177.72	
Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06 2,020,378.97	
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	22,488,555.90	Note: The amount of anticipated rev- enues (Item 9)
Item 12 - Appropriation: Reserve for Uncollected Taxes	2,020,378.97	may never exceed the total of Items 1 and 12.
Less: Item 9 - Total Anticipated Revenues	6,084,757.15	
Amount to be Raised by Taxation in Municipal Budget	80024-07 18,424,177.72	

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) \$ _____

NOT APPLICABLE

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

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

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

2011 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2010	1,226,978.87	XXXXXXXXXXXX
A. Taxes	83102-00 1,125,344.60	XXXXXXXXXXXX
B. Tax Title Liens	83103-00 101,634.27	XXXXXXXXXXXX
2. Canceled:	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes	83105-00 XXXXXXXXXXXX	2,579.00
B. Tax Title Liens	83106-00 XXXXXXXXXXXX	-0.01
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes	83108-00 XXXXXXXXXXXX	
B. Tax Title Liens	83109-00 XXXXXXXXXXXX	
4. Added Taxes	83110-00 7,256.16	XXXXXXXXXXXX
5. Added Tax Title Liens	83111-00	XXXXXXXXXXXX
6. Adjustment between taxes (Other than current year) and Tax Title Liens:	XXXXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens (1)	83104-00 XXXXXXXXXXXX	4,568.99
B. Tax Title Liens - Transfers from Taxes (1)	83107-00	XXXXXXXXXXXX
7. Balance Before Cash Payments		1,231,656.04
8. Totals	1,238,804.02	1,238,804.02
9. Balance Brought Down	1,231,656.04	
10. Collected:	XXXXXXXXXXXX	1,109,943.04
A. Taxes	83116-00 1,098,874.12	XXXXXXXXXXXX
B. Tax Title Liens	83117-00 11,068.92	XXXXXXXXXXXX
11. Interest and Costs - 2010 Tax Sale	83118-00 831.58	XXXXXXXXXXXX
12. 2010 Taxes Transferred to Liens	83119-00 20,310.56	XXXXXXXXXXXX
12a. 2010 Taxes Transferred to Bankruptcy	2,380.21	
13. 2010 Taxes	83123-00 1,188,249.96	XXXXXXXXXXXX
14. Balance December 31 2010	XXXXXXXXXXXX	1,333,485.31
A. Taxes	83121-00 1,217,208.82	XXXXXXXXXXXX
B. Tax Title Liens	83122-00 116,276.49	XXXXXXXXXXXX
15. Totals	2,443,428.35	2,443,428.35
16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 90.12%		
17. Item No. 14 multiplied by percentage shown above is 1,201,709.48 and represents the maximum amount that may be anticipated in 2011		

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance January 1, 2010	84101-00	1,490,700.00
2. Foreclosed or Deeded in		XXXXXX
3. Tax Title Liens	84103-00	XXXXXX
4. Taxes Receivable	84104-00	XXXXXX
5A.	84102-00	XXXXXX
5B.	84105-00	XXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXX
8. Sales		XXXXXX
9. Cash*	84109-00	XXXXXX
10. Contract	84110-00	XXXXXX
11. Mortgage	84111-00	XXXXXX
12. Loss on Sales	84112-00	XXXXXX
13. Gain on Sales	84113-00	XXXXXX
14. Balance December 31,	84114-00	1,490,700.00
	1,490,700.00	1,490,700.00

CONTRACT SALES

	Debit	Credit
15. Balance January 1, 2010	84115-00	XXXXXXXXXX
16. 2010 Sales from Foreclosed Property	84116-00	XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX
18.	NOT APPLICABLE	
19. Balance December 31,	84119-00	XXXXXXXXXX
	0.00	0.00

MORTGAGE SALES

15. Balance January 1, 2010	84120-00	XXXXXXXXXX
16. 2010 Sales from Foreclosed Property	84121-00	XXXXXXXXXX
17. Collected*	84122-00	XXXXXXXXXX
18.	NOT APPLICABLE	
19. Balance December 31,	84124-00	XXXXXXXXXX
	0.00	0.00

Analysis of Sale of Property:

(84125-00)

*Total Cash Collected in 2010
Realized in 2010 Budget
To Results of Operation (Sheet 19)

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

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

	<u>Caused By</u>	<u>Amount</u> Dec. 31, 2009 per Audit Report	<u>Amount in</u> 2010 Budget	<u>Amount</u> Resulting from 2010	<u>Balance</u> as at Dec. 31, 2010
1.	Emergency Authorization - Municipal*	\$	\$	\$ 900,000.00	\$ 900,000.00
2.	Emergency Authorization - Schools	\$	\$	\$	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
6.		\$	\$	\$	\$
7.		\$	\$	\$	\$
8.		\$	\$	\$	\$
9.		\$	\$	\$	\$
10.		\$	\$	\$	\$

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.		NOT APPLICABLE	
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</u> in Budget of Year 2011
1.				\$	
2.		NOT APPLICABLE			
3.				\$	
4.				\$	

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2011 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2011 Debt Service
Outstanding January 1, 2010	80034-01 XXXXXXXXXX		
Paid	80034-02	XXXXXXXXXX	
NOT APPLICABLE			
Outstanding December 31, 2010	80034-03 0.00	XXXXXXXXXX 0.00	
2011 Bond Maturities - Term Bonds			
80034-04			
2011 Interest on Bonds*			
80034-05			

TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 2010	80034-06 XXXXXXXXXX		
Issued	80034-07 XXXXXXXXXX		
Paid	80034-08	XXXXXXXXXX	
NOT APPLICABLE			
Outstanding December 31, 2010	80034-09 0.00	XXXXXXXXXX 0.00	
2011 Interest on Bonds*			
80034-10			
2011 Bond Maturities - Serial Bonds			
80034-11			
Total "Interest on Bonds - Type I School Debt Service" (*Items)			
80034-12			

LIST OF BONDS ISSUED DURING 2010

Purpose	2011 Maturity	Amount Issued	Issue	Rate
NOT APPLICABLE				
Total	80035-			

2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2010	2011 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
NOT APPLICABLE			
4. Interest on Unpaid State & 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, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.						***	0.00	
2.							0.00	
3.							0.00	
4.							0.00	
5.							0.00	
6.							0.00	
7.							0.00	
8.	NOT APPLICABLE							
9.							0.00	
10.							0.00	
11.							0.00	
12.							0.00	
13.								
14.								
Page Total	0.00		0.00			0.00	0.00	

Sheet 33

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

80051-01 80051-02

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

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

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

2011
(Do not crowd - add additional sheets)

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

***Funds in the amount of \$300,000 received through Green Trust Loan proceeds are being held in the Capital Fund to pay note due 4/2/2010.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.							0.00	
2.							0.00	
3.							0.00	
4.							0.00	
5.							0.00	
6.							0.00	
7.							0.00	
8.	NOT APPLICABLE							
9.							0.00	
10.							0.00	
11.							0.00	
12.							0.00	
13.							0.00	
14.							0.00	
							0.00	
Page Total	0.00		0.00				0.00	

Sheet 34

Memo: *See Sheet 33 for clarification of "Original Date of Issue"
 Assessment Notes with an original date of Issue of 12/31/2007 or prior must be appropriated in full in the 2010 Dedicated Assessment Budget or written intent of permanent financing submitted with statement. 80051-01 80051-02

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance Jan. 1, 2010		2010 Authorizations	Expended	Authorizations Canceled	Balance Dec. 31, 2010	
	Funded	Unfunded				Funded	Unfunded
#2003-03 Various	48,364.89			5,351.00		43,013.89	
#2004-07 Various	87,885.32			37,865.50		50,019.82	
#2005-08 Various Capital Improvements	103,126.64			17,314.83		85,811.81	
#2005-09 Recreation Development	149,547.12			(628.00)		150,175.12	
#2005-13 Various Road Improvements	363,223.22			17,509.61		345,713.61	
#2005-19 Various General Improvements	29,383.79					29,383.79	
#2005-20 COAH Engineering	5,090.00					5,090.00	
#2006-13 Various	164,470.68			(3,558.67)		168,029.35	
#2007-05				(269.99)			269.99
#2007-14 Various	896,203.55			257,233.21		263,970.34	375,000.00
#2008-15 ADA Improvement to Town Hall	150,378.70			18,307.00		132,071.70	
#2008-20 Various		334,521.83		34,364.65			300,157.18
#2009-11 Roads and Drainage	55,000.00	245,000.00		265,065.02			34,934.98
#2009-12 Various		154,040.40		54,162.36			99,878.04
#2010-08 Various			970,000.00	42,481.38		22,518.62	905,000.00
#2010-09 Roads and Drainage			445,000.00	338,310.94			106,689.06
Page Total	2,052,673.91	733,562.23	1,415,000.00	1,083,508.84	0.00	1,295,798.05	1,821,929.25

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
Year 2010

	Debit	Credit
Balance Jan. 1, 2010	80029-01 XXXXXXXXXXXXXX	153,843.90
Premium on Sale of Bonds	XXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03	XXXXXXXXXXXXXX
Balance Dec. 31, 2010	80029-04 153,843.90	XXXXXXXXXXXXXX 153,843.90

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 Dec. 31, 2010 \$ _____
2. Amount of Cash in Special Trust Fund as of Dec. 31, 2010 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2011 \$ _____
4. Amount of Interest on Bonds with a Covenant- 2011 Budget Requirements \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

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

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

MUNICIPALITIES ONLY
IMPORTANT !!

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. 214, P.L., 1981)

- A.
- | | | | |
|-----------------------------------|----------|----|------------------|
| 1. Total Tax Levy for the Year | 2010 | | \$ 55,353,129.76 |
| 2. Amount of Item 1 Collected in | 2010 (*) | \$ | 54,118,125.83 |
| 3. Seventy (70) percent of Item 1 | | \$ | 38,747,190.83 |
- (*) Including prepayments and overpayments applied

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2010 ?
 Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2010 ?
 Answer YES or NO YES If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then 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 appropriations for operating purpose in the budget for the year just ended?
 Answer YES or NO NO

- D. NOT APPLICABLE
1. Cash Deficit 2009 \$ _____
2. 4% of 2009 Tax Levy for all purposes:
 Levy-- \$ _____ \$ _____
3. Cash Deficit 2010 \$ _____
4. 4% of 2010 Tax Levy for all purposes:
 Levy-- \$ _____ \$ _____

E. Unpaid

	<u>2009</u>	<u>2010</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ 0.00
2. County Taxes	\$ _____	\$ 20,243.35	\$ 20,243.35
3. Special District Taxes	\$ _____	\$ 0.00	\$ 0.00
4. School District Taxes	\$ _____	\$ 0.00	\$ 0.00

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT OF 2010**

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

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

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

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