

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2008  
(UNAUDITED)

JCK

POPULATION LAST CENSUS: 42,816  
NET VALUATION TAXABLE 2008: \$2,982,801,631  
MUNICODE: 1511  
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2009  
MUNICIPALITIES - FEBRUARY 10, 2009

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

Township of Jackson, County of Ocean

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, 63 to 65a and A63 to A65a (if applicable) are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Name: William E. Monte  
Title: Registered Municipal Accountant

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

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

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

Further, I do hereby certify that I, Sharon Pinkava, am the Chief Financial Officer, License #N-0725, of the Township of Jackson, County of Ocean 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, 2008, 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, 2008.

Signature: Sharon Pinkava  
Title: Chief Financial Officer

Address: 95 West Veterans Highway, Jackson, NJ 08527

Phone Number: 732-928-1200

Fax Number: 732-928-6109

TOWNSHIP CLERKS OFFICE  
JACKSON TWP  
2009 FEB 10 P 12:01

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:**

JCK

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Jackson as of December 31, 2008 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 2008 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, taken as a whole.

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

NONE



William E. Antonides  
Registered Municipal Accountant  
William E. Antonides and Company  
P.O. Box 1137  
Wall, NJ 07719  
Phone Number: 732-681-0980  
Fax Number: 732-681-4033

Certified by me

This 4<sup>th</sup> day of February, 2009

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

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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2008 as required under N.J.A.C. 5:23-4.17.

Printed name: BARRY G OLSON  
Signature: BARRY G OLSON  
Certificate #: 002816  
Date: 2/6/09

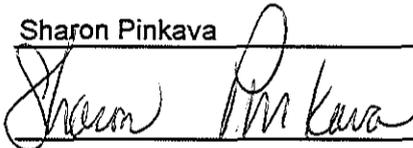
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

***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 of tax lien sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax lien sale the previous year and does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation of levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2009.

The undersigned certifies that this municipality has complied in full in meeting ALL of the 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 Jackson  
 Chief Financial Officer: Sharon Pinkava  
 Signature:   
 Certificate Number: N-0725  
 Date: 2/10/09

**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: Township of Jackson  
 Chief Financial Officer: Sharon Pinkava  
 Signature: \_\_\_\_\_  
 Certificate Number: N-0725  
 Date: \_\_\_\_\_



# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2008 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

### NOTE:

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

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## MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2008

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2009 and filed with the County Board of Taxation on January 10, 2009 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 6,764,152,857.

*Joni Nagle-Rowe*  
SIGNATURE OF TAX ASSESSOR

Township of Jackson  
MUNICIPALITY

Ocean  
COUNTY

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
AS AT DECEMBER 31, 2008

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	11,801,338.49	
Change Fund	675.00	
Due from NJ - Ch. 128, P.L. 1976	11,678.43	
<b>Subtotal</b>	<b>11,813,691.92</b>	
Taxes Receivable	1,753,859.36	
Tax Title Liens	1,052,482.84	
Property Acquired for Taxes	6,835,100.00	
Interfunds		
Trust-Other Fund	2,167.83	
General Capital Fund	18,443.70	
Water Rents Receivable	18,814.72	
<b>Subtotal</b>	<b>9,680,868.45</b>	
Deferred Charges:		
Special Emergency Authorizations	800,000.00	
Emergency Authorizations	125,000.00	
<b>Subtotal</b>	<b>925,000.00</b>	
Appropriation Reserves		2,094,495.31
Reserve for Encumbrances		1,296,998.51
Tax Overpayments		78,668.77
Prepaid Taxes		410,096.52
Interfund-Grant Fund		253,354.00
Due to State of New Jersey:		
Other Fees		8,827.00
County Taxes Payable		142,535.03
Accounts Payable		137,228.52
Reserve for Master Plan		182,563.75
Reserve for Revaluation		515,029.80
Reserve for Revision of Tax Maps		1,373.50
Reserve for Payment of Debt		18,916.28
Reserve for Tax Appeals		150,000.00
Reserve for Sale of Municipal Assets		834,321.76
Reserve for Garden State Trust Fund		2,931.76
Reserve for Consolidated Municipal Property Relief		18,807.00
Reserve for Homeland Security		140,000.00
		<b>6,286,147.51</b> C

(Do not crowd - add additional sheets)



**POST CLOSING**

JCK

**TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2\*  
AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
Public Assistance Trust Fund I		
Cash	28,718.91	
Reserve for Public Assistance		28,718.91

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

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





**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1997, C. 256**

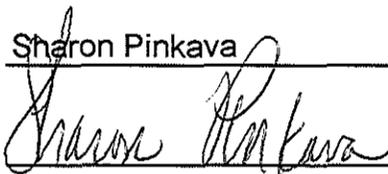
Municipal Public Defender Expended Prior Year 2007	(1) \$	37,229.50
	x	<u>25%</u>
	(2) \$	9,307.38
Municipal Public Defender Trust Cash Balance December 31, 2008	(3) \$	28,671.76

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) = \$ .00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Sharon Pinkava

Signature: 

Certificate Number: N-0725

Date: 2/10/09

# Schedule of Trust Fund Deposits and Reserves

JCK

Purpose	Amount			Balance
	Dec. 31, 2007	Increases	Decreases	as at Dec. 31, 2008
Per Audit Report	Per Audit Report	Per Audit Report	Per Audit Report	Per Audit Report
1 Municipal Alliance	\$ 8,726.38	\$ 10,554.60	\$ 11,305.00	\$ 7,975.98
2 Water Deposit Account	13,764.85	45.00	13,809.85	
3 Developer Escrow	8,763,989.30	1,871,944.83	3,595,569.85	7,040,364.28
4 Subdivision Trust	130,274.04	66,226.90	196,500.94	
5 Recreation Trust	210,216.05	613,064.47	663,901.64	159,378.88
6 Handicapped Commission	13,499.19	3,354.62	1,736.65	15,117.16
7 TTL/ Premiums/Redemptions	564,186.41	1,177,640.61	1,383,679.37	358,147.65
8 Reserve for COAH	2,935,171.69	287,548.07	178,407.51	3,044,312.25
9 Unemployment Trust	143,126.07	50,437.42	56,299.72	137,263.77
10 Parking Offense Adjudication Act	1,306.00	126.00	24.00	1,408.00
11 Recycling Trust	96,220.20	133,473.91	32,847.00	196,847.11
12 Harmony Trust	300.00	250.00	76.00	474.00
13 Special Law Enforcement Fund	41,381.80	38,709.57	20,470.72	59,620.65
14 Disability Insurance	120,908.40	27,474.11	148,382.51	
15 Public Defender Fees	26,899.26	45,905.50	44,133.00	28,671.76
16 Industrial Commission	205,838.61	4,424.77	643.87	209,619.51
17 Tree Escrow	671,839.26	3,865.00		675,704.26
18 Sick Leave Trust Fund	127,792.51	10,000.00	31,728.44	106,064.07
19 Off Duty Police	99,763.30	467,213.75	484,320.01	82,657.04
20 Community Development Block Grant	77,093.40	160,546.87	7,054.40	230,585.87
21 Snow Removal	20,000.00	50,000.00		70,000.00
22 Detention Basin		643,125.15	26,585.81	616,539.34
23 Developers Contrib SW/Curbs		19,780.00		19,780.00
24 Municipal Open Space	584,566.20	1,114,735.65	1,684,006.31	15,295.54
25				
26				
27				
28				
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46				
47				
<b>Totals:</b>	<b>\$ 14,856,862.92</b>	<b>\$ 6,800,446.80</b>	<b>\$ 8,581,482.60</b>	<b>\$ 13,075,827.12</b>

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

JCK

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2007	RECEIPTS						
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			C					
			H					
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	.00	.00	.00	.00	.00	.00	.00	.00

\* Show as red figure.









MUNICIPALITIES AND COUNTIES

JCK

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2008	2008 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2008
Body Armor Replacement		9,422.17			9,422.17	
Clean Communities Program		49,440.74	49,440.74			
Click It or Ticket	715.58	4,000.00	3,872.24	843.34		
DCA - Recreation for Individuals with Disabilities	1,030.63			1,030.63		
Division of Highway Traffic Safety	5,257.01		4,975.64	281.37		
Ocean County Tourism Grant		1,050.00		1,050.00		
Drunk Driving Enforcement Grant		7,770.24			7,770.24	
Highway Safety - Domestic Violence	45.21			45.21		
Highway Safety - Fatal Vision	4,637.15			4,637.15		
Municipal Alliance	42,936.57	26,539.00	33,129.98	27,516.97		8,828.62
NJ DEP - Community Forestry Management Prg.	1,640.00					1,640.00
NJ DEP - Recreation Trails Program	25,000.00					25,000.00
Gypsy Moth State Spray Program-Federal Reimb		117,771.39	117,490.18	281.21		
NJ Department of Law and Public Safety	545.36			545.36		
NJ DOT - Transportation Trust Fund	235,000.00		185,000.00			50,000.00
NJ Handicapped Recreation - 2004	4,602.67			4,602.67		
NJ Hazardous Discharge Remediation Grant	84,999.00			84,999.00		
O.C. Cultural and Heritage Commission-Concert	1,250.00	2,500.00	2,625.00			1,125.00

MUNICIPALITIES AND COUNTIES

JCK

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2008	2008 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2008
O.C. Cultural and Heritage Comm.-Camp Theatre		2,000.00	1,500.00	500.00		
Recycling Tonnage Grant		23,938.66			23,938.66	
Alcohol Education and Rehabilitation Fund		1,353.13			1,353.13	
Safe and Secure Communities Program		21,812.00	10,906.00			10,906.00
Smart Growth Planning Grant - Metedeconk	15,500.00			15,500.00		
Smart Growth Planning Grant - No. Bay Corridor	10,000.00			10,000.00		
SHARE Availability Resource Efficiency		29,880.00	29,880.00			
NJ/L&PS- Variable Message Sign Board		26,575.00	26,566.28			8.72
NJ/DEP Parks and Forestry-Green Communities		3,000.00				3,000.00
NJ/L&PS- Ocean County Sherriff-966 Reimb.		11,249.00				11,249.00
Handicap Recreational Opportunities		10,000.00	6,183.75			3,816.25
NJ/DEP Parks & Forestry-Comm. Stewardship-08		25,000.00				25,000.00
US Justice Department - Bullet Proof Vest Progra	1,998.25					1,998.25
Totals	435,157.43	373,301.33	471,569.81	151,832.91	42,484.20	142,571.84

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

JCK

Grant	Balance Jan. 1, 2008	Transferred from 2008 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled		Balance Dec. 31, 2008
		Budget	Appropriation By 40A:4-87					
Body Armor Grant	17,413.00	9,422.17		3,873.00	12,154.00			18,554.17
Buffer Zone Protection Program	861.74				316.38	545.36		
Bunker Hill Trails	25,000.00				22,341.20			2,658.80
Child Passenger Safety Education	990.56					990.56		
Clean Communities Program	32,011.44	49,440.74		20,117.30	77,190.80			24,378.68
Click it or Ticket	818.73	4,000.00			3,872.24	946.49		
DCA - Recreation for Individuals w/Dis.	7,106.97	12,000.00			11,862.84	7,106.97		137.16
Donations	4,239.39				2,000.00			2,239.39
Drunk Driving Enforcement Fund	22,934.98	7,770.24		896.90	8,527.36			23,074.76
Green Communities	3,000.00	4,500.00			300.00			7,200.00
Highway Safety - Domestic Violence	1,443.22					1,443.22		
Highway Safety - Fatal Vision	4,637.15					4,637.15		
Historic Comm. - Humanities Festival	500.00					500.00		
Impaired Driving Crackdown - 2007	4,933.20				4,845.48	87.72		
Municipal Alliance	24,330.33	33,173.75		16,847.18	41,450.26	27,704.12		5,196.88
NJ DEP - Forestry Management	7,786.67							7,786.67
NJ DEP - Hazardous Discharge Grant	84,999.00					84,999.00		
NJ DEP - Livable Communities	9,266.24				9,266.24			

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

JCK

Grant	Balance Jan. 1, 2008	Transferred from 2008 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2008
		Budget	Appropriation By 40A:4-87				
NJ DOT - Trans. Trust Fund-Citadel Drive				14,131.22	14,131.22		
NJ DOT-West and East Bird Village Rd.	127,140.00			22,759.31	149,899.31		
O. C. Cultural & Heritage Comm.-Concert		2,500.00			2,500.00		
OC - Municipal Alliance Project Crash	2,000.00						2,000.00
O. C. Cultural & Heritage Comm.-T.Camp		2,000.00			2,000.00		
NJ/DEP P&F-Comm Stewardship		25,000.00			24,950.00		50.00
NJ/L&PS- OC Sherriff-966 Reimb		11,249.00			10,477.40		771.60
SHARE Availability Resource Efficiency		31,540.00			31,540.00		
NJ/L&PS- Variable Message Sign Board		26,575.00			26,566.28		8.72
Ocean County Tourism Grant		2,100.00				2,100.00	
Gypsy Moth Program		512,049.52			510,826.88	1,222.64	
Recycling Mini Grant	32,201.35						32,201.35
Recycling Tonnage Grant	53,997.91	23,938.66					77,936.57
Safe and Secure Communities Program	14,402.00	21,812.00			25,308.00		10,906.00
Smart Growth Planning - Meted/No Bay	35,373.20					35,373.20	
Alcohol Education and Rehabilitation	1,684.81	1,353.13					3,037.94
Stormwater Management	20,544.00				1,924.00		18,620.00
Stormwater Regulation Program	2,435.60				800.00		1,635.60
<b>Totals</b>	<b>542,051.49</b>	<b>780,424.21</b>		<b>78,624.91</b>	<b>995,049.89</b>	<b>167,656.43</b>	<b>238,394.29</b>



## \*LOCAL DISTRICT SCHOOL TAX

JCK

	Debit	Credit
Balance January 1, 2008	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2007-2008) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2008 - June 30, 2009	XXXXXXXXXX	
Levy Calendar Year 2008	XXXXXXXXXX	68,888,053.50
Paid	68,888,053.50	XXXXXXXXXX
Balance December 31, 2008	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2008-2009) 85004-00		XXXXXXXXXX
*Not including Type I school debt service, emergency authorizations -schools, transfer to Board of Education for use of local schools.	68,888,053.50	68,888,053.50

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2008 85045-00	XXXXXXXXXX	584,566.20
2008 Levy 81105-00	XXXXXXXXXX	894,840.49
Added and Omitted Taxes		5,565.97
Interest Earned	XXXXXXXXXX	26,216.52
Green Acres Partial Program Proceeds		188,112.67
Expenditures	1,684,006.31	XXXXXXXXXX
Balance December 31, 2008 85046-00	15,295.54	XXXXXXXXXX
	1,699,301.85	1,699,301.85



## COUNTY TAXES PAYABLE

JCK

	Debit	Credit
Balance January 1, 2008	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	458,256.86
2008 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	18,955,154.51
County Library 80003-04	XXXXXXXXXX	2,227,653.79
County Health	XXXXXXXXXX	906,966.90
County Open Space Preservation	XXXXXXXXXX	896,449.09
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	142,535.04
Paid	23,444,481.16	XXXXXXXXXX
Balance December 31, 2008	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	142,535.03	XXXXXXXXXX
	23,587,016.19	23,587,016.19

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2008 80003-06	XXXXXXXXXX	
2008 Levy: (List Each Type of District Tax Separately)*	XXXXXXXXXX	XXXXXXXXXX
Fire: 81108-00 4,789,188.00	XXXXXXXXXX	XXXXXXXXXX
Sewer: 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water: 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage: 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2008 Levy 80003-07	XXXXXXXXXX	4,789,188.00
Paid 80003-08	4,789,188.00	XXXXXXXXXX
Balance December 31, 2008 80003-09		XXXXXXXXXX
	4,789,188.00	4,789,188.00

\* Please state the number of districts in each instance.

# STATE LIBRARY AID

JCK

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

		Debit	Credit
Balance January 1, 2008	80004-01	XXXXXXXXXX	
State Library Aid Received in 2008	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2008	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2008	80004-03	XXXXXXXXXX	
State Library Aid Received in 2008	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2008	80004-12		
		.00	.00

N/A

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

		Debit	Credit
Balance January 1, 2008	80004-05	XXXXXXXXXX	
State Library Aid Received in 2008	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2008	80004-14		
		.00	.00

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2008	80004-07	XXXXXXXXXX	
State Library Aid Received in 2008	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2008	80004-16		
		.00	.00

## STATEMENT OF GENERAL BUDGET REVENUES 2008

JCK

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	5,900,000.00	5,900,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			.00
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	10,536,504.64	10,234,110.93	(302,393.71)
Added by N.J.S. 40A:4-87: (List on 17a)	.00	.00	.00
Total Miscellaneous Revenue Anticipated 80103-	10,536,504.64	10,234,110.93	(302,393.71)
Receipts from Delinquent Taxes 80104-	1,400,000.00	1,540,619.39	140,619.39
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	23,661,969.24	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	23,661,969.24	24,878,916.07	1,216,946.83
	41,498,473.88	42,553,646.39	1,055,172.51

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	119,965,323.36
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	68,888,053.50	XXXXXXXXXX
Regional School Tax 80119-00	.00	XXXXXXXXXX
Regional High School Tax 80110-00	.00	XXXXXXXXXX
County Taxes 80111-00	22,986,224.29	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	142,535.04	XXXXXXXXXX
Special District Taxes 80113-00	4,789,188.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	900,406.46	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	2,620,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or) 80116-00	24,878,916.07	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote) 80118-00	XXXXXXXXXX	
*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.	122,585,323.36	122,585,323.36



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2008**

JCK

2008 Budget as Adopted	80012-01	41,498,473.88
2008 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2008 (Budget Statement Item 9)	80012-03	41,498,473.88
Appropriated for 2008 by Emergency Appropriation (Budget Statement Item 9)	80012-04	125,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	41,623,473.88
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	41,623,473.88
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	36,274,546.71
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,620,000.00
Reserved	80012-10	2,094,495.31
Total Expenditures	80012-11	40,989,042.02
Unexpended Balances Cancelled (see footnote)	80012-12	634,431.86

**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 Cancelled:**

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES**

**(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

2008 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		.00
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		.00

# RESULTS OF 2008 OPERATIONS

JCK

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated      80013-01	XXXXXXXXXX	.00
Delinquent Tax Collections              80013-02	XXXXXXXXXX	140,619.39
	XXXXXXXXXX	
Required Collection of Current Taxes      80013-03	XXXXXXXXXX	1,216,946.83
Unexpended Balances of 2008 Budget Appropriations 80013-04	XXXXXXXXXX	634,431.86
Miscellaneous Revenue Not Anticipated      81113-	XXXXXXXXXX	483,731.43
Miscellaneous Revenue Not Anticipated:	XXXXXXXXXX	XXXXXXXXXX
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property      81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2007 Appropriation Reserves 80013-05	XXXXXXXXXX	1,406,934.27
Prior Years Interfunds Returned in 2008      80013-06	XXXXXXXXXX	
Trust Fund Reserves Cancelled	XXXXXXXXXX	158,776.32
Grant Fund Cancellations	XXXXXXXXXX	15,823.52
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2008              80013-07	.00	XXXXXXXXXX
Balance December 31, 2008              80013-08	XXXXXXXXXX	.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated      80013-09	302,393.71	XXXXXXXXXX
Delinquent Tax Collections              80013-10	.00	XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes      80013-11	.00	XXXXXXXXXX
Interfund Advances Originating in 2008      80013-12	5,737.54	XXXXXXXXXX
PY Senior Disallowed	6,858.21	XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)      80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)      80013-14	3,742,274.16	XXXXXXXXXX
	4,057,263.62	4,057,263.62



# SURPLUS - CURRENT FUND YEAR 2008

JCK

		Debit	Credit
1. Balance January 1, 2008	80014-01	XXXXXXXXXX	8,010,270.25
2.		XXXXXXXXXX	
3. Excess Resulting from 2008 Operations	80014-02	XXXXXXXXXX	3,742,274.16
4. Amount Appropriated in the 2008 Budget - Cash	80014-03	5,900,000.00	XXXXXXXXXX
5. Amount Appropriated in 2008 Budget - with Prior Written Consent of Director of Local Govern. Services	80014-04	.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2008	80014-05	5,852,544.41	XXXXXXXXXX
		11,752,544.41	11,752,544.41

## ANALYSIS OF BALANCE DECEMBER 31, 2008 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		11,801,338.49
Investments	80014-07		
Change Fund			675.00
Sub-Total			11,802,013.49
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		6,286,147.51
Cash Surplus	80014-09		5,515,865.98
Deficit in Cash Surplus	80014-10		.00
<b>Other Assets Pledged to Surplus:*</b>			
<sup>(1)</sup> Due from State of N.J. Senior			
Citizens and Veterans Deduction	80014-16	11,678.43	
Deferred Charges #	80014-12	325,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		336,678.43
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		5,852,544.41

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2009 BUDGET.

<sup>(1)</sup> MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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



# ACCELERATED TAX SALE / TAX LEVY SALE CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2008

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale  
pursuant to Chapter 99, P.L. 1977

### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$ _____
LESS: Proceeds from Accelerated Tax Sale	_____
<b>NET Cash Collected</b>	<b>\$ _____</b>
Line 5c (Sheet 22) Total 2008 Tax Levy	\$ _____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____ 0.00%

N/A

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium)	_____
<b>NET Cash Collected</b>	<b>\$ _____</b>
Line 5c (Sheet 22) Total 2008 Tax Levy	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____ 0.00%

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

	Debit	Credit
1. Balance January 1, 2008	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	14,434.29	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	73,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	464,766.28	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	5,000.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	14,500.00	XXXXXXXXXX
6.		XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,734.93
8. Sr. Citizens Deductions Disallowed By Tax Collector 2007 Taxes	XXXXXXXXXX	6,858.21
9. Received in Cash from State	XXXXXXXXXX	545,679.00
10. Veterans Deductions Disallowed	XXXXXXXXXX	3,000.00
11.	XXXXXXXXXX	
12. Balance December 31, 2008	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	11,678.43
Due To State of New Jersey	.00	XXXXXXXXXX
	571,950.57	571,950.57

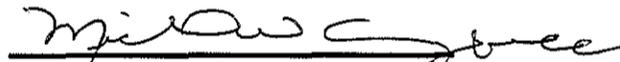
Calculation of Amount to be included on Sheet 22, Item 10-  
2008 Senior Citizen and Veterans Deductions Allowed

Line 2	73,250.00
Line 3	464,766.28
Line 4 & 5	19,500.00
Sub-Total	557,516.28
Less: Line 7 & 10	7,734.93
To Item 10, Sheet 22	549,781.35

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

		Debit	Credit
Balance January 1, 2008		XXXXXXXXXX	100,000.00
Taxes Pending Appeals	100,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2008 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	59,546.10
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		9,546.10	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2008		150,000.00	XXXXXXXXXX
Taxes Pending Appeals*	150,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		159,546.10	159,546.10

\*Includes State Tax Court and County Board of Taxation  
Appeals Not Adjusted by December 31, 2008

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

887  
\_\_\_\_\_  
License Number

2/10/09  
\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2009 MUNICIPAL BUDGET**

**JACKSON TOWNSHIP - Introduced Municipal Budget.**

		2009	2008
1. Total General Appropriations for 2009 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	38,080,852.43	xxxxxxxxxx
2. Local District School Tax- School Budget	ACTUAL 80016- Estimate ** 80017-	69,925,928.00	68,888,053.50 xxxxxxxxxx
3. Regional School District Tax-	ACTUAL 80025- Estimate * 80026-	0.00 0.00	- xxxxxxxxxx
4. Regional High School Tax- School Budget	ACTUAL 80018- Estimate * 80019-	0.00	0.00 xxxxxxxxxx
5. County Tax	ACTUAL 80020- Estimate * 80021-	23,447,000.00	23,128,783.94 xxxxxxxxxx
6. Special District Taxes	ACTUAL 80022- Estimate * 80023-	0.00 4,955,206.00	4,789,188.00 xxxxxxxxxx
7. Municipal Open Space Tax	ACTUAL 80027- Estimate * 80028-	2,029,245.86	900,406.46 xxxxxxxxxx
8. Total General Appropriations & Other Taxes	80024-01	138,438,232.29	
9. Less Total Anticipated Revenues from 2008 in Municipal Budget (Item 5)	80024-02	16,121,685.01	
10. Cash Required from 2008 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	122,316,547.28	
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)	97.859855% [820024-04] 80024-05		
<b>Analysis of Item 11</b>			
Local District School Tax (Amount Shown on Line 2 Above)	69,925,928.00		* May not be stated in an amount less than "actual" Tax of year 2008
Regional School Tax (Amount Shown on Line 3 Above)	0.00		** 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, 2009 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School District Tax (Amount Shown on Line 4 Above)	0.00		
County Tax (Amount Shown on Line 5 Above)	23,447,000.00		
Special District Tax (Amount Shown on Line 6 Above)	4,955,206.00		
Municipal Open Space Tax Amount Shown on Line 7 Above	2,029,245.86		
<b>Tax in Local Municipal Budget</b>	24,634,167.42		
<b>Total Amount (See Line 11)</b>	124,991,547.28		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M)) (Item 11, Less Item 10)	80024-06	2,675,000.00	
<b>Computation of "Tax in Local Municipal Budget"</b>			
Item 1 - Total General Appropriations		38,080,852.43	
Item 12-Appropriation: Reserve for Uncollected Taxes		2,675,000.00	
Sub-Total		40,755,852.43	
Less: Item 9-Total Anticipated Revenues		16,121,685.01	
<b>Amount to be Raised by Taxation in Municipal Budget</b>	80024-07	24,634,167.42	

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

# 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 first time in the current year.

A. Reserve for Uncollected Taxes (Sheet 25, Item12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
Outstanding Balance of Delinquent Taxes  
(Sheet 26, Item 14A) times Percent of  
Collection (Item 16) \$ \_\_\_\_\_

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year 0.00%  
[( 2009 Estimated Total Levy - 2008 Total Levy) / 2008 Total Levy]

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

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

N/A

### 2009 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 JCK

			Debit	Credit
1. Balance January 1, 2008			2,589,527.15	XXXXXXXXXX
A. Taxes	83102-00	1,636,316.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	953,210.47	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	29,853.36
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			6,858.21	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)			XXXXXXXXXX	XXXXXXXXXX
and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens <sup>(1)</sup>		83104-00	XXXXXXXXXX	12,189.90
B. Tax Title Liens - Transfers from Taxes <sup>(1)</sup>		83107-00	12,189.90	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	2,566,532.00
8. Totals			2,608,575.26	2,608,575.26
9. Balance Brought Down			2,566,532.00	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	1,540,619.39
A. Taxes	83116-00	1,536,031.20	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	4,588.19	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2008 Tax Sale			1,883.48	XXXXXXXXXX
12. 2008 Taxes Transferred to Liens			89,787.18	XXXXXXXXXX
13. 2008 Taxes			1,688,758.93	XXXXXXXXXX
14. Balance December 31, 2008			XXXXXXXXXX	2,806,342.20
A. Taxes	83121-00	1,753,859.36	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	1,052,482.84	XXXXXXXXXX	XXXXXXXXXX
15. Totals			4,346,961.59	4,346,961.59

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) is:

60.03%
--------

17. Item #14 multiplied by percentage shown above is:

1,684,570.93	83125-00
--------------	----------

and represents the maximum amount that may be anticipated in 2009.

(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)**

JCK

		Debit	Credit
1. Balance January 1, 2008	84101-00	6,835,100.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2008		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	.00	XXXXXXXXXX
4. Taxes Receivable	84104-00	.00	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
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		XXXXXXXXXX
14. Balance December 31, 2008	84114-00	XXXXXXXXXX	6,835,100.00
		6,835,100.00	6,835,100.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2008	84115-00		XXXXXXXXXX
16. 2008 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2008	84119-00	XXXXXXXXXX	.00
		.00	.00

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2008	84120-00		XXXXXXXXXX
21. 2008 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2008	84124-00	XXXXXXXXXX	.00
		.00	.00

Analysis of Sale of Property:

\*Total Cash Collected in 2008

.00

(84125-00)

Realized in 2008 Budget

To Results of Operation (Sheet 19)

.00

# DEFERRED CHARGES

JCK

-MANDATORY CHARGES ONLY-

## CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

	Amount Dec. 31, 2007 Per Audit Report	Amount in 2008 Budget	Amount Resulting from 2008	Balance as at Dec. 31, 2008
Caused By				
1. Emergency Authorization - Municipal*			125,000.00	125,000.00
2. Emergency Authorizations - Schools				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				

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

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

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

N/A

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2009
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.

JCK

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2007	REDUCED IN 2008		Balance Dec. 31, 2008
					By 2008 Budget	Cancelled by Resolution	
2005	Revaluation of Real Property	1,500,000.00	300,000.00	900,000.00	300,000.00		600,000.00
2007	Master Plan	250,000.00	50,000.00	250,000.00	50,000.00		200,000.00
Totals		1,750,000.00	350,000.00	1,150,000.00	350,000.00	.00	800,000.00

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. 40A4-53 et seq. and are recorded on this page

Signed: 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, 2008" must be entered here and then raised in the 2009 budget.



JCK

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2009 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2009 Debt Service
Outstanding, January 1, 2008	80033-01	XXXXXXXXXX	21,559,000.00	
Issued	80033-02	XXXXXXXXXX	19,841,000.00	
Paid	80033-03	2,765,000.00	XXXXXXXXXX	
Outstanding, December 31, 2008	80033-04	38,635,000.00	XXXXXXXXXX	
		41,400,000.00	41,400,000.00	
2009 Bond Maturities - General Capital Bonds			80033-05	2,990,000.00
2009 Interest on Bonds*		80033-06	1,522,700.00	

**ASSESSMENT SERIAL BONDS**

		Debit	Credit	2009 Debt Service
Outstanding, January 1, 2008	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2008	80033-10	.00	XXXXXXXXXX	
		.00	.00	
2009 Bond Maturities - Assessment Bonds			80033-11	
2009 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	1,522,700.00

**LIST OF BONDS ISSUED DURING 2008**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	100,000.00	16,102,000.00	12/01/08	Various
Open Space Bonds	75,000.00	3,739,000.00	12/01/08	Various
Total	175,000.00	19,841,000.00		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING JCK  
AND 2009 DEBT SERVICE FOR LOANS**

**LOAN**

		Debit	Credit	2009 Debt Service
Outstanding, January 1, 2008	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2008	80033-04	.00	XXXXXXXXXX	
		.00	.00	
2009 Loan Maturities			80033-05	
2009 Interest on Loans			80033-06	
Total 2009 Debt Service for Loan			80033-13	.00

**LOAN**

		Debit	Credit	2009 Debt Service
Outstanding, January 1, 2008	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2008	80033-10	.00	XXXXXXXXXX	
		.00	.00	
2009 Loan Maturities			80033-11	
2009 Interest on Loans			80033-12	
Total 2009 Debt Service for Loan			80033-13	.00

**LIST OF LOANS ISSUED DURING 2008**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	.00	.00		

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING JCK  
AND 2009 DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2009 Debt Service
Outstanding, January 1, 2008	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2008	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2009 Bond Maturities - Term Bonds			80034-04	
2009 Interest on Bonds*		80034-05		

**TYPE I SCHOOL SERIAL BOND**

		Debit	Credit	2009 Debt Service
Outstanding, January 1, 2008	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08	N/A	XXXXXXXXXX	
Outstanding, December 31, 2008	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2009 Bond Maturities - Serial Bonds			80034-11	
2009 Interest on Bonds*		80034-10		
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

**LIST OF BONDS ISSUED DURING 2008**

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

**2009 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2008	2009 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-	600,000.00	24,000.00
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State and County Taxes	80039-		
5. _____			
6. _____			

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

JCK

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2008	Date of Maturity	Rate of Interest	2009 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10			N/A					
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
<b>Totals</b>						80051-01	80051-02	

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

Memo: Type I 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 2006 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2009 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.

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

JCK

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2008	Date of Maturity	Rate of Interest	2009 Budget Requirement		Interest Computed (Insert Date)
						For Principal	For Interest**	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	.00		.00			.00	.00	
						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, 2006 or prior must be appropriated in full in the 2009 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

JCK

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2008	2009 Budget Requirement	
			For Principal	For Interest and Fees
<i>NA</i>				
Leases approved by LFB prior to July 1, 2007				
1.				
2.				
3.				
4.				
5.				
6.				
Leases approved by LFB after July 1, 2007				
1.				
2.				
3.				
4.				
5.				
6.				
Total		.00	.00	.00
			80051-01	80051-02

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

JCK

IMPROVEMENTS <small>Specify each authorization by purpose. Do not merely designate by a code #.</small>	Balance - January 1, 2008		2008 Authorizations	Reserve for Encumbrances	Expended	Authorizations Cancelled	Balance - December 31, 2008	
	Funded	Unfunded					Funded	Unfunded
10-95 Improvements to Public Library	79,956.08					79,956.08		
05-97 Housing Rehabilitation	354.39					354.39		
16-00/10-02 Construction of Roller Hockey Rink	17,022.33	250.00		27,275.88		17,022.33	27,275.88	250.00
19-01 Various Capital Improvements	115,687.93			71,900.00	135,292.64	43,181.46	9,113.83	
29-02 Acquisition of Public Works Equipment				5,000.00	5,000.00			
41-02 Various Capital Improvements	300,145.86	200.00		29,146.75	68,828.83	260,463.78		200.00
46-02 Environmental Improvements to Municipal Building	105,301.40					105,301.40		
07-03/35-03 Various Capital Improvements	4,766.00			274,359.90	231,657.98	3,188.39	44,279.53	
13-03 Improvements to Recreational Facilities	474.03			86,960.49	86,960.49		474.03	
26-04 Acquisition of Real Property for Open Space		44,285.98			2,421.02		41,864.96	
27-04 Various Capital Improvements		939,304.56		1,094,753.59	1,631,496.09		402,562.06	
43-04 Various Capital Improvements		113,359.08			113,359.08			
35-05 Various Capital Improvements		20,267.52		127,477.45	147,739.39			5.58
05-06 Various Capital Improvements	8,352.36	473.00			8,825.36			
10-06 Various Capital Improvements		8,687.65		599,779.88	603,298.66		5,168.87	
09-07, 14-08 Various Capital Improvements		3,163,804.30	175,000.00	469,926.85	1,974,587.86		1,834,143.29	
17-07 Acquisition of Real Property and the Development and Implementation of the Township's Affordable Housing Plan		473,336.45			197,061.52		276,274.93	
29-08 Acquisition of Various Capital Equipment			1,952,250.00		141,742.37		1,810,370.63	137.00
<b>Total</b>	<b>632,060.38</b>	<b>4,763,968.54</b>	<b>2,127,250.00</b>	<b>2,786,580.79</b>	<b>5,348,271.29</b>	<b>509,467.83</b>	<b>4,451,528.01</b>	<b>592.58</b>

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



**GENERAL CAPITAL FUND**

JCK

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
Balance January 1, 2008	80030-01	XXXXXXXXXX	
Received from 2008 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2008 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2008	80030-05	.00	XXXXXXXXXX
		.00	.00

\* The full amount of the 2008 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2008  
AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2008 or Prior Years
14-08 Various Capital Improvements	175,000.00		175,000.00	-
29-08 Various Capital Improvements	1,952,250.00	1,854,637.00	97,613.00	"
"NOTE"				
\$175,000 is funded by DOT Grant				
<b>Total</b>	2,127,250.00	1,854,637.00	272,613.00	.00

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

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2008**

JCK

		Debit	Credit
Balance January 1, 2008	80029-01	XXXXXXXXXX	
Premium on Sale of Bonds		XXXXXXXXXX	116.49
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	509,467.83
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2008 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2008	80029-04	509,584.32	XXXXXXXXXX
		509,584.32	509,584.32

**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. 1935, with Covenant or Covenants; Outstanding December 31, 2008 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2008 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2009 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2009 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

N/A

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 2008 appropriation column.

**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 2008 was		<u>122,000,130.70</u>
2. Amount of Item 1 Collected in 2008 (*)	<u>120,024,869.46</u>	
3. Seventy (70) Percent of Item 1		<u>85,400,091.49</u>

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2008?

Answer YES or NO YES

2. Have Payments been made for all bonded obligations or notes due on or before December 31, 2008?

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 2009 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 2007			
2. 4% of 2007 Tax Levy for all purposes:			
Levy --	<u>                    </u>	=	<u>.00</u>
3. Cash Deficit 2008			
4. 4% of 2008 Tax Levy for all purposes:			
Levy --	<u>                    </u>	=	<u>.00</u>

E.	<u>Unpaid</u>	<u>2007</u>	<u>2008</u>	<u>Total</u>
1. State Taxes	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>.00</u>
2. County Taxes	<u>                    </u>	<u>                    </u>	<u>142,535.03</u>	<u>142,535.03</u>
3. Amounts due Special Districts	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>.00</u>
4. Amounts due School Districts for Local School Tax	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>.00</u>