

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2017  
(UNAUDITED)**

POPULATION LAST CENSUS 8,350  
NET VALUATION TAXABLE 2017 926,499,000  
MUNICODE 1904

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2018  
MUNICIPALITIES - FEBRUARY 10, 2018**

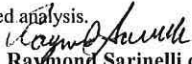
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Byram, County of Sussex

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature   
**Raymond Sarinelli of Nisivoccia LLP**

Title Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have 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 Ashleigh Frueholz, am the Chief Financial Officer, License # N-0912, of the Township of Byram, County of Sussex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2017, 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, 2017.

Signature



Title

Chief Financial Officer

Address

10 Mansfield Drive, Stanhope, NJ 07874

Phone Number

(973) 347-2500

Fax Number

(973) 347-0502

Email

finance@byramtwp.org

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

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


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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Byram as of December 31, 2017 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 2017 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

  
Raymond Sarinelli

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

Mount Arlington Corporate Center

(Address)

200 Valley Road, Suite 300

(Address)

Mount Arlington, New Jersey 07856-1320

(Address)

Certified by me

this Ten day of 31, 2018.

973-328-1825

(Phone Number)

rsarinelli@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

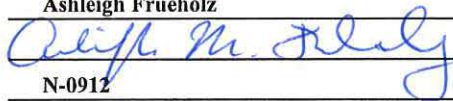
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

*One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.*

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2018.

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

Municipality: Township of Byram  
Chief Financial Officer: Ashleigh Frueholz  
Signature:   
Certificate #: N-0912  
Date: 02/01/18

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

**22-600-1696**

Fed I.D. #

**Township of Byram**

Municipality

**Sussex**

County

**Report of Federal and State Financial Assistance**

**Expenditure of Awards**

Fiscal Year Ending: 12/31/2017

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>168,000.00</u>	\$ <u>128,431.71</u>	\$ <u>-0-</u>

**Type of Audit required by US Uniform Guidance and NJ OMB 15-08**

           Single Audit

           Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year starting 1/1/2015.

- (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

02/01/18  
Date

**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2017 and that sheets 40 to 68 are unnecessary.

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

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

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

**NOTE:**

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

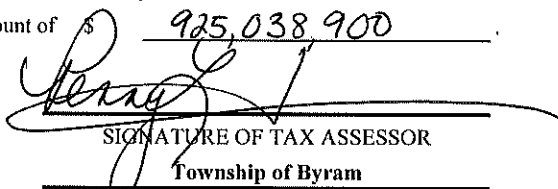
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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2017**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of

\$ 925,038,900

  
SIGNATURE OF TAX ASSESSOR  
Township of Byram  
MUNICIPALITY  
Sussex  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**  
AS OF DECEMBER 31, 2017

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

[illegible]

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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND (CONT'D)**  
AS OF DECEMBER 31, 2017

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

Title of Account	Debit	Credit
Appropriation Reserves:		
Encumbered		168,754.92
Unencumbered		965,286.82
		1,134,041.74
Accounts Payable		1,000.00
Prepaid Taxes		1,421,930.57
Tax Overpayments		11,881.23
Due Borough of Netcong - Construction Fees		8,824.50
Due State of New Jersey - Marriage License Fees		150.00
Due State of New Jersey -DCA Training Fees		2,249.00
Due Other Trust Funds		527,946.23
Due Special Assessment Fund		22.51
Due to County of Sussex - Added and Omitted Taxes		8,236.55
Reserve for Sale of Municipal Assets		234,633.83
Reserve for Revaluation		700.27
Reserve for Pending Tax Appeals		859,992.15
Appropriated Grant Reserves		773,496.42
Unappropriated Grant Reserves		25,414.80
		5,010,519.80 "C"
Reserve for Receivables		4,460,818.93
Fund Balance		2,569,563.18
		12,040,901.91

(Do not crowd - add additional sheets)

ACCOUNTS #1 AND #2\*  
AS OF DECEMBER 31, 2017

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

Sheet 4



## AS OF DECEMBER 31, 2017

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

## AS OF DECEMBER 31, 2017

(Do not crowd - add additional sheets)  
Sheet 6

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

AS OF DECEMBER 31, 2017

Title of Account	Debit	Credit
<b>Other Trust Funds:</b>		
Cash and Cash Equivalents	3,046,022.87	
Other Receivables	13,057.50	
Due Current Fund	527,946.23	
Master Escrow Deposits		461,670.91
Recreation Escrow		50,087.15
Reserve for:		
State Unemployment Insurance		86,664.61
Public Defender		10,507.50
Drainage		176.48
Open Space		465,814.47
Open Space - Debt Service		310,323.04
Park Project		7,065.04
Housing Rehabilitation		223,578.99
School Diesel Agreement		21,737.20
Cranberry Lake		52,132.27
Municipal Alliance		81.00
Partridge Run		5,600.00
Tax Sale Premiums		434,500.00
Parking Offense Adjudication Act		316.00
Fire Dedicated Penalties		500.00
Self Insurance		122,280.00
Snow Removal		470,844.44
Affordable Housing		99,848.07
Accumulated Sick and Vacation		763,299.43
	<b>3,587,026.60</b>	<b>3,587,026.60</b>

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

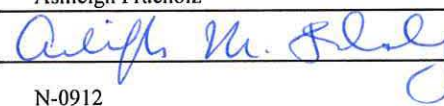
Municipal Public Defender Expended Prior Year 2016:	_____	(1)	\$	
		(2)	\$	0.00
			x	25%

Municipal Public Defender Trust Cash Balance December 31, 2017: \_\_\_\_\_ (3) \$ 10,507.50

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

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

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

Chief Financial Officer:	Ashleigh Frueholz
Signature:	
Certificate #:	N-0912
Date:	02/01/18

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

## Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2016 per Audit Report	Receipts	Disbursements	Balance Dec. 31, 2017
1.	Master Escrow	489,125.46	78,051.68	105,506.23	461,670.91
2.	Recreation Escrow	51,743.69	57,632.25	59,288.79	50,087.15
3.	State Unemployment Insurance	82,328.82	4,439.29	103.50	86,664.61
4.	Outside Police Services	1,162.50	18,660.00	19,822.50	
5.	Public Defender	9,602.00	905.50		10,507.50
6.	Drainage	176.48			176.48
7.	Open Space	516,125.44	118,725.32	169,036.29	465,814.47
8.	Open Space - Debt Service	354,654.90	34,268.14	78,600.00	310,323.04
9.	Park Project	7,065.04			7,065.04
10.	Housing Rehabilitation	221,178.99	2,400.00		223,578.99
11.	School Diesel Agreement	20,331.64	20,311.04	18,905.48	21,737.20
12.	Cranberry Lake	52,132.27			52,132.27
13.	Municipal Alliance	81.00			81.00
14.	Partridge Run Detention Basin Escrow	5,600.00			5,600.00
15.	Tax Sale Premiums	380,900.00	146,000.00	92,400.00	434,500.00
16.	Parking Offense Adjudication Act	316.00			316.00
17.	Snow Removal	270,844.44	200,000.00		470,844.44
18.	Affordable Housing	89,270.78	10,577.29		99,848.07
19.	Sick and Vacation Leave	478,775.57	300,200.00	15,676.14	763,299.43
20.	Self Insurance	80,561.00	41,719.00		122,280.00
21.	Fire Dedicated Penalties		500.00		500.00
22.					
23.					
24.					
25.					
26.					
27.					
28.					
	<b>Totals:</b>	<u>3,111,976.02</u>	<u>1,034,389.51</u>	<u>559,338.93</u>	<u>3,587,026.60</u>

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

Title of Liability to which Cash and Investments are Pledged	Balance Dec 31, 2016	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Current Budget	Miscellaneous	Transfer			
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Loans-								
Improvement for Forrest Lakes Club	123,127.70	227,063.69					134,230.90	215,960.49
Other Liabilities								
Trust Surplus	95,691.00						9,569.00	86,122.00
Due to Current Fund	8.25			223.96			254.72	(22.51)
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Total	218,826.95	227,063.69		223.96			144,054.62	302,059.98

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2017

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	570,000.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	570,000.00
Cash and Cash Equivalents	2,355,759.77	
Due Current Fund		
Deferred Charges to Future Taxation:		
Funded	2,269,058.28	
Unfunded	934,500.00	
Serial Bonds		1,948,000.00
Bond Anticipation Notes Payable		364,500.00
Environmental Loans Payable		53,266.22
Green Acres Loan Payable		267,792.06
Improvement Authorizations:		
Funded		638,474.61
Unfunded		934,500.00
Reserve for:		
Road Resurfacing		67,500.00
Drainage		12,500.00
Field Irrigation		40,000.00
To Pay Debt Service		254,454.58
Capital Improvement Fund		906,639.43
Fund Balance		71,691.15
	6,129,318.05	6,129,318.05

(Do not crowd - add additional sheets)

### CASH RECONCILIATION DECEMBER 31, 2017

[illegible]

\* Include Deposits in Transit

**\*\* Be sure to include Public Assistance 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, 2016

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2016.

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

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

Signature: Raymond Samuels

**Title: Registered Municipal Accountant**



**CASH RECONCILIATION DECEMBER 31, 2017 (cont'd.)**

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

<b>Current Fund</b>	
PNC Bank# 80-0123-4091	7,278,529.56
NJCM# 171-000092215	204,489.70
Total Current Fund	7,483,019.26
<b>Animal Control Trust Fund:</b>	
PNC Bank# 80-0123-4040	32,369.74
<b>Other Trust Funds:</b>	
PNC Bank# 80-3992-9948	775,985.11
PNC Bank# 80-0123-3734	1,178,929.79
PNC Bank# 80-0123-3777	86,523.73
PNC Bank# 80-0140-8581	52,162.85
PNC Bank# 80-1019-3439	223,754.63
PNC Bank# 80-2739-6582	99,848.07
PNC Bank# 80-3696-5986	65,200.57
TD Bank# 11412	342,117.79
Fulton Bank# 0120011529	128,336.03
Total Other Trust Funds	2,952,858.57
<b>Assessment Trust:</b>	
Sovereign Bank #9551017463	302,180.02

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.

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

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, 2016	2016 Budget Revenue Realized	Received			Balance Dec. 31, 2016
Totals						

Sheet 10  
N/A

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

Grant	Balance Jan. 1, 2017	Transferred from 2017 Budget Appropriations		Refund	Expended	Cancelled		Balance Dec. 31, 2017
		Budget	Appropriations By 40A:4-87					
Drunk Driving Enforcement Fund	29,381.39				1,156.16			28,225.23
Stormwater Management Fund	16,936.00							16,936.00
Clean Communities Fund	24,503.11		20,816.93		19,540.43			25,779.61
Body Armor Replacement Fund	4,582.70		1,624.83		4,240.50			1,967.03
Municipal Alliance	7,073.75		11,420.00		12,847.10			5,646.65
Recycling Tonnage Grant	15,790.44	17,230.72			3,925.00			29,096.16
Community Stewardship Incentive Fund	1,500.00				1,500.00			
OEM Hazard Mitigation	25,000.00	112,500.00						137,500.00
Highlands Grant	177,391.37				34,791.00			142,600.37
Recycling Bonus Grant								
Recreation Walking Grant	2,500.00				1,837.87			662.13
No Net Loss Grant	315,683.47				50,431.52			265,251.95
Statewide Insurance Fund Risk Control	2,928.57		3,018.31		2,928.57			3,018.31
PSE&G Grant	116,891.73				78.75			116,812.98
NJ Department of Transportation Grant			168,000.00		168,000.00			
Totals	740,162.53	129,730.72	204,880.07		301,276.90			773,496.42

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

Grant	Balance Jan. 1, 2017	Transferred to 2017 Budget Appropriations			Received	Cancelled		Balance Dec. 31, 2017
		Budget	Appropriations By 40A:4-87					
Recycling Tonnage	2,273.95							2,273.95
Volunteer Fire Assistance	7,500.00				15,640.85			23,140.85
Totals	9,773.95				15,640.85			25,414.80

### \* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2017		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred			
(Not in excess of 50% of Levy - 2016 - 2017)	85002-00	XXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018		XXXXXXXX	
Levy Calendar Year 2017		XXXXXXXX	11,791,694.00
Paid		11,791,694.00	XXXXXXXX
Balance December 31, 2017		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00		XXXXXXXX
School Tax Deferred			
(Not in excess of 50% of Levy - 2017 - 2018)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		11,791,694.00	11,791,694.00

# Must include unpaid requisitions.

### MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2017	85045-00	XXXXXXXX	870,780.34
2017 Levy	85105-00	XXXXXXXX	110,582.40
Donations/Grant Funds Received			7,469.25
Interest Earned		XXXXXXXX	673.67
Expenditures		213,368.15	XXXXXXXX
Balance December 31, 2017	85046-00	776,137.51	XXXXXXXX
		989,505.66	989,505.66

## REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2017	XXXXXXX	XXXXXXX
School Tax Payable # 85031-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85032-00	XXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXX	
Levy Calendar Year 2017	XXXXXXX	
Paid		XXXXXXX
Balance December 31, 2017	XXXXXXX	XXXXXXX
School Tax Payable # 85033-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85034-00		XXXXXXX
# Must include unpaid requisitions.		

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2017	XXXXXXX	XXXXXXX
School Tax Payable # 85041-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85042-00	XXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXX	
Levy Calendar Year 2017	XXXXXXX	6,363,406.00
Paid	6,363,406.00	XXXXXXX
Balance December 31, 2017	XXXXXXX	XXXXXXX
School Tax Payable # 85043-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85044-00		XXXXXXX
# Must include unpaid requisitions.	6,363,406.00	6,363,406.00

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2017		XXXXXXX	XXXXXXX
County Taxes	80003-01	XXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXX	22,598.43
2017 Levy		XXXXXXX	XXXXXXX
General County	80003-03	XXXXXXX	5,170,503.68
County Library	80003-04	XXXXXXX	318,835.81
County Health		XXXXXXX	
County Open Space Preservation		XXXXXXX	22,640.97
Due County for Added and Omitted Taxes	80003-05	XXXXXXX	8,236.55
Paid		5,534,578.89	XXXXXXX
Balance December 31, 2017		XXXXXXX	XXXXXXX
County Taxes			XXXXXXX
Due County for Added and Omitted Taxes		8,236.55	XXXXXXX
		5,542,815.44	5,542,815.44

## SPECIAL DISTRICT TAXES - N/A

		Debit	Credit
Balance January 1, 2017	80003-06	XXXXXXX	
2017 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXX	XXXXXXX
Fire -	81108-00	XXXXXXX	XXXXXXX
Sewer -	81111-00	XXXXXXX	XXXXXXX
Water -	81112-00	XXXXXXX	XXXXXXX
Garbage -	81109-00	XXXXXXX	XXXXXXX
Open Space-	81105-00	XXXXXXX	XXXXXXX
		XXXXXXX	XXXXXXX
		XXXXXXX	XXXXXXX
Total 2017 Levy	80003-07	XXXXXXX	
Paid	80003-08		XXXXXXX
Balance December 31, 2017	80003-09		XXXXXXX

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



## STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2017	80004-01	XXXXXXX	
State Library Aid Received in 2017	80004-02	XXXXXXX	
Expended	80004-09		XXXXXXX
Balance December 31, 2017	80004-10		

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

Balance January 1, 2017	80004-03	XXXXXXX	
State Library Aid Received in 2017	80004-04	XXXXXXX	
Expended	80004-11		XXXXXXX
Balance December 31, 2017	80004-12		

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

Balance January 1, 2017	80004-05	XXXXXXX	
State Library Aid Received in 2017	80004-06	XXXXXXX	
Expended	80004-13		XXXXXXX
Balance December 31, 2017	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2017	80004-07	XXXXXXX	
State Library Aid Received in 2017	80004-08	XXXXXXX	
Expended	80004-15		XXXXXXX
Balance December 31, 2017	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2017

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,370,102.00	1,370,102.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXX	XXXXXXX	XXXXXXX
Adopted Budget	1,127,194.72	1,148,923.36	21,728.64
Added by N.J.S. 40A:4-87:(List on 17a)	204,880.07	148,441.76	(56,438.31)
Total Miscellaneous Revenue Anticipated 80103-	1,332,074.79	1,297,365.12	(34,709.67)
Receipts from Delinquent Taxes 80104-	350,000.00	548,446.70	198,446.70
Amount to be Raised by Taxation:	XXXXXXX	XXXXXXX	XXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXX	XXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXX	XXXXXXX
Total Amount to be Raised by Taxation 80107-	8,491,284.47	9,131,098.77	639,814.30
	11,543,461.26	12,347,012.59	803,551.33

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXX	31,716,998.18
Amount to be Raised by Taxation	XXXXXXX	XXXXXXX
Local District School Tax 80109-00	11,791,694.00	XXXXXXX
Regional School Tax 80119-00		XXXXXXX
Regional High School Tax 80110-00	6,363,406.00	XXXXXXX
County Taxes 80111-00	5,511,980.46	XXXXXXX
Due County for Added and Omitted Taxes 80112-00	8,236.55	XXXXXXX
Special District Taxes 80113-00		XXXXXXX
Municipal Open Space Tax 80120-00	110,582.40	XXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXX	1,200,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	9,131,098.77	XXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		
<small>* 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.</small>		
	32,916,998.18	32,916,998.18

## (Continued)

Source	Budget	Realized	Excess or Deficit
Clean Communities	20,816.93	20,816.93	
Municipal Alliance Program	11,420.00		(11,420.00)
Body Armor Replacement Fund	1,624.83	1,624.83	
Risk Control	3,018.31		(3,018.31)
NJ Department of Transportation	168,000.00	126,000.00	(42,000.00)
Total (Sheet 17)	204,880.07	148,441.76	(56,438.31)

CFO Signature:

Cheryl M. Kelly

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2017

2017 Budget as Adopted	80012-01	11,338,581.19
2017 Budget - Added by N.J.S. 40A:4-87	80012-02	204,880.07
Appropriated for 2017 (Budget Statement Item 9)	80012-03	11,543,461.26
Appropriated for 2017 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	11,543,461.26
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	11,543,461.26
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,378,174.44
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,200,000.00
Reserved	80012-10	965,286.82
Total Expenditures	80012-11	11,543,461.26
Unexpended Balances Canceled (see footnote)	80012-12	

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

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

2017 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

# RESULTS OF 2017 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXX	198,446.70
		XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	639,814.30
Unexpended Balances of 2017 Budget Appropriations	80013-04	XXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	207,533.59
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2016 Appropriation Reserves	80013-05	XXXXXXX	594,787.74
Prior Years Interfunds Returned in 2017	80013-06	XXXXXXX	8,552.96
Cancellation of Reserve for Third Party Tax Title Liens		XXXXXXX	40.00
Cancellation of Tax Overpayments		XXXXXXX	6,112.46
Cancellation of Accounts Payable		XXXXXXX	
Cancellation of Grant Reserves		XXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2017	80013-07		XXXXXXX
Balance December 31, 2017	80013-08	XXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09	34,709.67	XXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXX
Interfund Advances Originating in 2017	80013-12	9,355.48	XXXXXXX
Refund of Prior Year Revenue		2,750.00	XXXXXXX
Cancellation of Interfund Receivable from Other Trust			XXXXXXX
			XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,608,472.60	XXXXXXX
		1,655,287.75	1,655,287.75

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Cable Television Franchise Fee	32,465.00
DMV Inspection Fees	50.00
Recreation Fees	20.00
Insurance Refund	13,605.00
Other Miscellaneous	32,827.30
Senior Citizen and Veteran Administrative Fee	1,345.00
Prior Year Refund	92.44
Tax Collector Miscellaneous	21,561.32
Statutory Excess in Animal Control Trust Fund	8,333.61
Prior Year Revenue Accounts Receivable:	
Municipal Alliance Grant 2016	7,814.35
Risk Control Grant	2,928.57
Community Stewardship Incentive Grant - 2015	500.00
No Net Loss Grant	53,700.00
Highlands Grant	32,291.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	207,533.59

**SURPLUS - CURRENT FUND  
YEAR 2017**

		Debit	Credit
1.	Balance January 1, 2017	80014-01	XXXXXXX
2.			XXXXXXX
3.	Excess Resulting from 2017 Operations	80014-02	XXXXXXX
4.	Amount Appropriated in the 2017 Budget - Cash	80014-03	1,370,102.00
5.	Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXX
6.			XXXXXXX
7.	Balance December 31, 2017	80014-05	2,569,563.18
			3,939,665.18
			3,939,665.18

**ANALYSIS OF BALANCE DECEMBER 31, 2017  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	7,571,133.66
Investments	80014-07	
Sub Total		7,571,133.66
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	5,010,519.80
Cash Surplus	80014-09	2,560,613.86
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	8,949.32
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	8,949.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15	2,569,563.18

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2017 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 32,269,962.03
	or		
	(Abstract of Ratables)	82113-00	\$
2.	Amount of Levy Special District Taxes	82102-00	\$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 48,126.66
5a.	Subtotal 2017 Levy	\$ 32,318,088.69	
5b.	Reductions due to tax appeals**	\$	
5c.	Total 2017 Tax Levy	82106-00	\$ 32,318,088.69
6.	Transferred to Tax Title Liens	82107-00	\$ 101,919.57
7.	Transferred to Foreclosed Property	82108-00	\$
8.	Remitted, Abated or Canceled	82109-00	\$ 55,512.81
9.	Discount Allowed	82110-00	\$
10.	Collected in Cash: In 2016	82121-00	\$ 201,049.99
	In 2017 *	82122-00	\$ 31,447,698.19
	State's Share of 2017 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 68,250.00
		82124-00	\$
	Total to Line 14	82111-00	\$ 31,716,998.18
11.	Total Credits		\$ 31,874,430.56
12.	Amount Outstanding December 31, 2017	83120-00	\$ 443,658.13
13.	Percentage of Cash Collections to Total 2017 Levy, (Item 10 divided by Item 5c) is 98.14%		
		82112-00	

*Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ☐ & complete sheet 22a.*

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$ 31,716,998.18
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 31,716,998.18

**Note A:** In Showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

\* Include overpayments applied as part of 2017 collections.

\*\* Tax Appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution by 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 2017

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 2017 Tax Levy ..... \$ \_\_\_\_\_

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

---

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#### (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 2017 Tax Levy ..... \$ \_\_\_\_\_

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

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

	Debit	Credit
1. Balance January 1, 2017	XXXXXXX	XXXXXXX
Due From State of New Jersey	10,699.32	XXXXXXX
Due To State of New Jersey	XXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	12,000.00	XXXXXXX
3. Veterans Deductions Per Tax Billings	56,250.00	XXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector		1,250.00
7. Sr. Citizens Deductions Disallowed By Tax Collector - Prior Year	XXXXXXX	2,750.00
9. Received in Cash from State	XXXXXXX	67,250.00
10.		
11.		
12. Balance December 31, 2017	XXXXXXX	XXXXXXX
Due From State of New Jersey	XXXXXXX	8,949.32
Due To State of New Jersey		XXXXXXX
	80,199.32	80,199.32

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

2017 Senior Citizen and Veterans Deductions Allowed

Line 2	12,000.00
Line 3	56,250.00
Line 4 and 5	1,250.00
Sub-Total	69,500.00
Less: Line 6 and 7	1,250.00
To Item 10, Sheet 22	68,250.00

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

	Debit	Credit
Balance January 1, 2017	XXXXXXX	871,865.65
Taxes Pending Appeals	XXXXXXX	XXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXX	XXXXXXX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXX	
Increase in Reserve for Pending Tax Appeals		
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	11,873.50	XXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXX
Balance December 31, 2017		XXXXXXX
Taxes Pending Appeals*	859,992.15	XXXXXXX
Interest Earned on Taxes Pending Appeals	.	XXXXXXX
	871,865.65	871,865.65

\* Includes State Tax Court and County Board of Taxation  
Appeals Not Adjusted by December 31, 2017.

  
Signature of Tax Collector

T-1634  
License #

02/01/18  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2018 MUNICIPAL BUDGET**

				YEAR 2018	YEAR 2017
1.	Total General Appropriations for 2018 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-				XXXXXXXX
2.	Local District School Tax -	Actual	80016-		
		Estimate**	80017-		XXXXXXXX
3.	Vocational School Tax -	Actual			
		Estimate*			XXXXXXXX
4.	Regional School District Tax -	Actual	80025-		
		Estimate*	80026-		XXXXXXXX
5.	Regional High School Tax - School Budget	Actual	80018-		
		Estimate*	80019-		XXXXXXXX
6.	County Tax	Actual	80020-		
		Estimate*	80021-		XXXXXXXX
7.	Special District Taxes	Actual	80022-		
		Estimate*	80023-		XXXXXXXX
8.	Municipal Open Space	Actual	80027-		
		Estimate*	80028-		
8.	Total General Appropriations & Other Taxes			80024-01	
9.	Less: Total Anticipated Revenues from 2018 in Municipal Budget (Item 5)			80024-02	
10.	Cash Required from 2018 Taxes to Support Local Municipal Budget and Other Taxes			80024-03	
11.	Amount of Item 10 Divided by _____% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)			80024-05	
Analysis of Item 11:				* May not be stated in an amount less than * Must not be stated in an amount less than 'actual' Tax of Year 2017  <	

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 the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of  
collection (Item 16) \$ \_\_\_\_\_

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2018 Estimated Total Levy - 2017 Total Levy) / 2017 Total Levy]

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

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

#### 2018 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, 2017		1,577,049.38	XXXXXXX
	A. Taxes	83102-00 519,641.56	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83103-00 1,057,407.82	XXXXXXX	XXXXXXX
2.	Canceled:		XXXXXXX	XXXXXXX
	A. Taxes	83105-00	XXXXXXX	
	B. Tax Title Liens	83106-00	XXXXXXX	320.55
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes	83108-00	XXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXX	
4.	Added Taxes	83110-00	2,750.00	XXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXX	1,222.73
	B. Tax Title Liens - Transfers from Taxes	83107-00	1,222.73	XXXXXXX
7.	Balance Before Cash Payments		XXXXXXX	1,579,478.83
8.	Totals		1,581,022.11	1,581,022.11
9.	Balance Brought Down		1,579,478.83	XXXXXXX
10.	Collected:		XXXXXXX	548,446.70
	A. Taxes	83116-00 503,355.09	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83117-00 45,091.61	XXXXXXX	XXXXXXX
11.	Interest and Costs - 2017 Tax Sale	83118-00	181.86	XXXXXXX
12.	2017 Taxes Transferred to Liens	83119-00	101,919.57	XXXXXXX
13.	2017 Taxes	83123-00	443,658.13	XXXXXXX
14.	Balance December 31, 2017		XXXXXXX	1,576,791.69
	A. Taxes	83121-00 461,471.87	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83122-00 1,115,319.82	XXXXXXX	XXXXXXX
15.	Totals		2,125,238.39	2,125,238.39
16.	Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by item No. 9) is		34.71%	
17.	Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2018.		547,355.96	and represents the 83125-00

(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, 2017	84101-00	2,268,500.00
2.	Foreclosed or Deeded in 2017	XXXXXXX	XXXXXXX
3.	Tax Title Liens	84103-00	XXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXX
5A.		84102-00	XXXXXXX
5B.		84105-00	
6.	Adjustment to Assessed Valuation	84106-00	XXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXX
8.	Sales	XXXXXXX	XXXXXXX
9.	Cash *	84109-00	XXXXXXX
10.	Contract	84110-00	XXXXXXX
11.	Mortgage	84111-00	XXXXXXX
12.	Loss on Sales	84112-00	XXXXXXX
13.	Gain on Sales	84113-00	XXXXXXX
14.	Balance December 31, 2017	84114-00	XXXXXXX
			2,268,500.00
		2,268,500.00	2,268,500.00

### CONTRACT SALES - N/A

		Debit	Credit
15.	Balance January 1, 2017	84115-00	XXXXXXX
16.	2017 Sales from Foreclosed Property	84116-00	XXXXXXX
17.	Collected *	84117-00	XXXXXXX
18.		84118-00	XXXXXXX
19.	Balance December 31, 2017	84119-00	XXXXXXX

### MORTGAGE SALES - N/A

		Debit	Credit
20.	Balance January 1, 2017	84120-00	XXXXXXX
21.	2017 Sales from Foreclosed Property	84121-00	XXXXXXX
22.	Collected *	84122-00	XXXXXXX
23.		84123-00	XXXXXXX
24.	Balance December 31, 2017	84124-00	XXXXXXX

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected in 2017 (84125-00)

Realized in 2017 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 Dec. 31, 2016 per Audit Report</u>	<u>Amount in 2017 Budget</u>	<u>Amount Resulting from 2017</u>	<u>Balance as at Dec. 31, 2017</u>
1. <u>Emergency Authorization - Municipal *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Emergency Authorizations - Schools</u>	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



**N.J.S. 40A:4-53 SPECIAL EMERGENCY -**

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2016	REDUCED IN 2017		Balance Dec. 31, 2017
					By 2017 Budget	Canceled by Resolution	
Totals							
				80025-00	80026-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page.

\_\_\_\_\_  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2017" must be entered here and then raised in the 2018 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Sheet 30  
N/A

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2016	REDUCED IN 2016		Balance Dec. 31, 2017
					By 2017 Budget	Canceled by Resolution	
Totals							
				80027-00	80028-00		

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

\_\_\_\_\_  
Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2017" must be entered here and then raised in the 2018 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXX	1,728,000.00
Issued	80033-02	XXXXXXX	
Paid	80033-03	XXXXXXX	
Matured		200,000.00	
Outstanding, December 31, 2017	80033-04	1,528,000.00	XXXXXXX
		1,728,000.00	1,728,000.00
2018 Bond Maturities - General Capital Bonds		80033-05	200,000.00
2018 Interest on Bonds *	80033-06	37,020.00	
<b>Open Space Bonds</b>			
Outstanding, January 1, 2017	80033-07	XXXXXXX	480,000.00
Issued	80033-08	XXXXXXX	
Paid	80033-09	60,000.00	XXXXXXX
Outstanding, December 31, 2017	80033-10	420,000.00	XXXXXXX
		480,000.00	480,000.00
2018 Bond Maturities - Open Space Bonds		80033-11	60,000.00
2018 Interest on Bonds *	80033-12	18,600.00	**
Total "Interest on Bonds - Debt Service" (* Items)		80033-13	55,620.00

**LIST OF BONDS ISSUED DURING 2017 - N/A**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

\*\* - Paid by Open Space Trust

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) Environmental LOAN

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXX	64,469.21	
Issued	80033-02	XXXXXXX		
Paid	80033-03	11,202.99	XXXXXXX	
Outstanding, December 31, 2017	80033-04	53,266.22	XXXXXXX	
		64,469.21	64,469.21	
2018 Loan Maturities	80033-05			11,428.17
2018 Interest on Loans	80033-06		\$	1,008.47
Total 2018 Debt Service for <u>Environmental</u> <u>Loan</u>	80033-13			12,436.64
<b>GREEN ACRES <u>LOAN</u></b>				
Outstanding, January 1, 2017	80033-07	XXXXXXX	293,146.86	
Issued	80033-08	XXXXXXX		
Paid	80033-09	25,354.80	XXXXXXX	
Outstanding, December 31, 2017	80033-10	267,792.06	XXXXXXX	
		293,146.86	293,146.86	
2018 Loan Maturities	80033-11			25,864.44
2018 Interest on Loans	80033-12		\$	5,227.16
Total 2018 Debt Service for <u>Green Trust</u> <u>Loan</u>	80033-13			31,091.60

**LIST OF LOANS ISSUED DURING 2017 - N/A**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) Department of Environmental Protection LOAN

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXX		
Issued	80033-02	XXXXXXX	1,275,193.69	
Paid	80033-03	134,230.90	XXXXXXX	
Outstanding, December 31, 2017	80033-04	1,140,962.79	XXXXXXX	
		1,275,193.69	1,275,193.69	
2018 Loan Maturities	80033-05			113,908.27
2018 Interest on Loans	80033-06		\$	20,322.65
Total 2018 Debt Service for Department of Environmental Protection Loan	80033-13			134,230.92
Outstanding, January 1, 2017	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2017	80033-10		XXXXXXX	
2018 Loan Maturities	80033-11			
2018 Interest on Loans	80033-12		\$	
Total 2018 Debt Service for Green Trust Loan	80033-13			

**LIST OF LOANS ISSUED DURING 2017 - N/A**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80034-01	XXXXXXX		
Paid	80034-02		XXXXXXX	
Outstanding, December 31, 2017	80034-03		XXXXXXX	
2018 Bond Maturities - Term Bonds	80034-04		\$	
2018 Interest on Bonds *	80034-05		\$	

**TYPE I SCHOOL SERIAL BOND**

Outstanding, January 1, 2017	80034-06	XXXXXXX		
Issued	80034-07	XXXXXXX		
Paid	80034-08		XXXXXXX	
Outstanding, December 31, 2017	80034-09		XXXXXXX	
2018 Interest on Bonds*	80034-10		\$	
2018 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$	

**LIST OF BONDS ISSUED DURING 2017**

Purpose	2018 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				

**2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2017	2018 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$

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

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.	18-16 Various Capital Improvements	405,000.00	9/22/2016	364,500.00	9/21/2018	2.000%		7,290.00	9/21/2018
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		405,000.00		364,500.00				7,290.00	

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.

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

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

All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 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.

80051-01

80051-02

(Do not crowd - add additional sheets)

## DEBT SERVICE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								

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

Assessment Notes with an original date of issue of December 31, 2015 or prior must be appropriated in full in the 2018 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".

80051-01

80051-02

(Do not crowd - add additional sheets)



**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

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

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017		2017 Authorizations					Expended	Authorizations Cancelled	Balance - December 31, 2017	
	Funded	Unfunded	Capital Improvement Fund	Budget Appropriation	Serial Bonds Issued	Deferred Charges to Future Taxation Unfunded	Other Sources			Funded	Unfunded
08-07 Various Capital Improvements	15,291.25									15,291.25	
10-07 Various Capital Improvements	33,996.65									33,996.65	
11-09 Various Capital Improvements											
05-11 Various Capital Improvements	81,266.38							8,950.00		72,316.38	
11-13 Improvements to Tamarack Park	6,201.18							6,127.17		74.01	
04-14 Improvement for Streets and Roads	1,353.99									1,353.99	
07-14 Improvement for Streets and Roads	9,730.75									9,730.75	
09-14 Various Capital Improvements	49,873.99							4,449.85		45,424.14	
06-15 Various Street Improvements	12,165.11									12,165.11	
07-15 Drainage Improvements	5,300.50									5,300.50	
08-15 Street Improvements	15,382.99							10,130.52		5,252.47	
09-15 Technology Improvements	6,553.31									6,553.31	
15-15 Standby Generator	11,000.00									11,000.00	
16-16 Ambulance Remount	155,000.00							150,601.00		4,399.00	
18-16 Various Capital Improvements	222,267.57	405,000.00						173,554.80		89,212.77	364,500.00
3-17 Replacement of North Shore Road Culvert							70,000.00	70,000.00			
4-17 Acquisition of New Vehicular Equipment for DPW			70,000.00					70,000.00			

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

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

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017		2017 Authorizations					Expended	Canceled	Balance - December 31, 2017	
	Funded	Unfunded	Capital Improvement Fund	Budget Appropriation	Serial Bonds Issued	Deferred Charges to Future Taxation Unfunded	Other Sources			Funded	Unfunded
5-17 Drainage Improvements			40,000.00				12,500.00			52,500.00	
6-17 Improvements to Tamarack Park							110,000.00	31,203.25		78,796.75	
12-17 Improvements to Various Streets			60,000.00				57,000.00	54,946.27		62,053.73	
13-17 Improvements to Various Streets							62,100.00	8,392.27		53,707.73	
14-17 Acquisition of Vehicles of Fire Truck			30,000.00			570,000.00				30,000.00	570,000.00
16-17 Improvements to Various Streets			142,600.00				37,900.00	131,153.93		49,346.07	
<b>TOTAL</b>	70000-	625,383.67	405,000.00	342,600.00		570,000.00	349,500.00	719,509.06		638,474.61	934,500.00

Sheet 35a

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

Open Space Trust Fund	110,000.00
Other Trust Fund - Reserve for Road Resurfacing	157,000.00
Reserve for Drainage	82,500.00
	<u>349,500.00</u>

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

\* The full amount of the 2017 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A**

		Debit	Credit
Balance January 1, 2017	80030-01	XXXXXXXX	
Received from 2017 Budget Appropriation *	80030-02	XXXXXXXX	
Received from 2017 Emergency Appropriation *	80030-03	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2017	80030-05		XXXXXXXX

\* The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2017**  
**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 2017 or Prior Years
3-17 Replacement of North Shore Road Culvert	70,000.00		70,000.00	
4-17 Acquisition of New Vehicular Equipment for DPW	70,000.00		70,000.00	70,000.00
5-17 Drainage Improvements	52,500.00		52,500.00	40,000.00
6-17 Improvements to Tamarack Park	110,000.00		110,000.00	
12-17 Improvements to Various Streets	117,000.00		117,000.00	60,000.00
13-17 Improvements to Various Streets	62,100.00		62,100.00	
14-17 Acquisition of Vehicles of Fire Truck	600,000.00	570,000.00	30,000.00	30,000.00
16-17 Improvements to Various Streets	180,500.00		180,500.00	142,600.00
Total	80032-00 1,262,100.00	570,000.00	692,100.00	342,600.00

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.

			\$ 342,600.00
			342,600.00
Capital Improvement Fund	\$	342,600.00	
Open Space Trust Fund		110,000.00	
Reserve for Drainage		82,500.00	
Other Trust Fund - Reserve for Road Resurfacing		157,000.00	
		692,100.00	

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2017

		Debit	Credit
Balance January 1, 2017	80029-01	XXXXXXXX	69,963.15
Premium on Sale of Bonds and Notes		XXXXXXXX	1,728.00
Funded Improvement Authorizations Canceled		XXXXXXXX	
Various Reserve Balances Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
	80029-03		XXXXXXXX
Balance December 31, 2017	80029-04	71,691.15	XXXXXXXX
		71,691.15	71,691.15

### BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,  
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or  
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;  
Outstanding December 31, 2017 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2017 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1  
Maturing in 2018 \_\_\_\_\_
4. Amount of Interest on Bonds with a  
Covenant - 2018 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2017 appropriation column.

## MUNICIPALITIES ONLY

### IMPORTANT!

*This Sheet Must Be Completely Filled in or the Statement Will be Considered Incomplete*  
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211 P.L. 1981)

A.

- |   |    |               |
|---|----|---------------|
| 1. Total Tax Levy for the Year 2017 was   | \$ | 32,318,088.69 |
| 2. Amount of Item 1 Collected in 2017 (*) | \$ | 31,716,998.18 |
| 3. Seventy (70) percent of Item 1         | \$ | 22,622,662.08 |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2017?

Answer YES or NO                      Yes

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2017?

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 2018 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 2016                     |   | N/A |
| 2. 4% of 2016 Tax Levy for all purposes: |   |     |
| Levy-- \$                                | = | \$  |
| 3. Cash deficit 2017                     |   | \$  |
| 4. 4% of 2017 Tax Levy for all purposes: |   |     |
| Levy-- \$                                | = | \$  |

E.

- |   | <u>Unpaid</u> | <u>2016</u> | <u>2017</u> | <u>Total</u> |
|---|---------------|-------------|-------------|--------------|
| 1. State Taxes                                | \$            | \$          | \$          |              |
| 2. County Taxes                               | \$            | \$          | 8,236.55    | \$           |
| 3. Amounts due Special Districts              | \$            | \$          | \$          |              |
| 4. Amounts due Districts for Local School Tax | \$            | \$          | \$          |              |

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

***NOTE:***

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2017 , please observe instructions on Sheet 2.



**POST CLOSING**  
**TRIAL BALANCE - SEWER UTILITY FUND**

**POST CLOSING**  
**TRIAL BALANCE - SEWER UTILITY FUND**  
AS OF DECEMBER 31, 2017  
**Operating and Capital Sections**  
(Separately Stated)

[illegible]**Sheet 55a**

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

[illegible]

Sheet 56  
N/A

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2016	RECEIPTS					Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

## SCHEDULE OF SEWER UTILITY BUDGET - 2017

### BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated SEWER 01	40,000.00	40,000.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government SEWER 02			
Rents	264,000.00	291,377.26	27,377.26
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
Subtotal	304,000.00	331,377.26	27,377.26
Deficit (General Budget) ** SEWER			
SEWER	304,000.00	331,377.26	27,377.26

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXX
Adopted Budget	304,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	304,000.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	304,000.00
Deduct Expenditures:	
Paid or Charged	282,470.40
Reserved	19,954.91
Surplus (General Budget) **	
Total Expenditures	302,425.31
Unexpended Balances Canceled (see footnote)	1,574.69

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2017 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2017 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1: - N/A

Revenue Realized:	XXXXXX-XX	
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2016 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXX-XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX-XX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

### SECTION 2:

The following Item of "2016 Appropriation Reserves Canceled in 2017" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2016 for an Anticipated Deficit in the SEWER Utility for 2016:

2016 Appropriation Reserves Canceled in 2017	41,518.68	
Less: Anticipated Deficit in 2016 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		41,518.68

\*\* Items must be shown in same amount on Sheet 58.

### RESULTS OF 2017 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	27,377.26
Unexpended Balances of Appropriations	XXXXXXX	1,574.69
Miscellaneous Revenue Not Anticipated	XXXXXXX	3,259.31
Unexpended Balances of 2016 Appropriation Reserves *	XXXXXXX	41,518.68
Sewer Overpayments Cancelled		
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	73,729.94	XXXXXXX
	73,729.94	73,729.94

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

### OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2017	XXXXXXX	559,887.92
Excess Resulting from 2017 Operations	XXXXXXX	73,729.94
Amount Appropriated in the 2017 Budget - Cash	40,000.00	XXXXXXX
Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXX
		XXXXXXX
Balance December 31, 2017	593,617.86	XXXXXXX
	633,617.86	633,617.86

### ANALYSIS OF BALANCE DECEMBER 31, 2017

#### (FROM SEWER UTILITY - TRIAL BALANCE)

Cash	80014-06	659,251.26
Investments	80014-07	
Interfund Accounts Receivable		-
Sub Total		659,251.26
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	65,633.40
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	593,617.86
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		593,617.86

# MAY NOT BE ANTICIPATED AS NON CASH SURPLUS IN 2018 BUDGET

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2016		\$ <u>16,240.64</u>
Increased by:		
Sewer Rents Levied		\$ <u>300,523.20</u>
Decreased by:		
Collections	\$ <u>277,347.49</u>	
Overpayments Applied	\$ <u>67.71</u>	
Cancelled	\$ <u>1,753.60</u>	
Other - Prepaid Sewer Rents Applied	\$ <u>13,962.06</u>	
		\$ <u>293,130.86</u>
Balance December 31, 2017		\$ <u>23,632.98</u>

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## SCHEDULE OF SEWER LIENS

Balance December 31, 2016		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>0</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2017		\$ <u>0</u>



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

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

<u>Caused By</u>	<u>Amount</u> <u>Dec. 31, 2016</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2017</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2017</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2017</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS**

**SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2017		XXXXXXX	
2018 Bond Maturities - Assessment Bonds			\$
2018 Interest on Bonds *		\$	
<b>UTILITY CAPITAL BONDS"</b>			
Outstanding, January 1, 2017	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Matured			
Outstanding, December 31, 2017		XXXXXXX	
2018 Bond Maturities - Capital Bonds			\$
2018 Interest on Bonds *		\$	

**INTEREST ON BONDS - UTILITY BUDGET**

2018 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2018	\$	
Required Appropriation 2018		\$

**LIST OF BONDS ISSUED DURING 2017**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS**

**UTILITY LOAN**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2017		XXXXXXX	
2018 Loan Maturities			
2018 Interest on Loans *			
<b>WASTEWATER LOANS PAYABLE UTILITY LOAN</b>			
Outstanding, January 1, 2017	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2017		XXXXXXX	
2018 Loan Maturities			\$
2018 Interest on Loans *			\$

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2018 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2018	\$	
Required Appropriation 2018		\$

**LIST OF LOANS ISSUED DURING 2017 - N/A**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 06-12 Sewer Utility Improvements	158,000.00	9/27/2012	58,000.00	9/21/2018	2.00%	20,000.00	1,160.00	9/21/2018
2. 19-16 Sewer Utility Improvements	100,000.00	9/23/2016	140,000.00	9/21/2018	2.00%		2,800.00	9/21/2018
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.	258,000.00		198,000.00			20,000.00	3,960.00	

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

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

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

All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 or written intent of permanent financing submitted with statement.

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2018 Interest on Notes	\$ 3,960.00
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$ 1,089.00
Subtotal	\$ 2,871.00
Add: Interest to be Accrued as of 12/31/2018	\$ 221.67
Required Appropriation - 2018	\$ 3,092.67

(Do not crowd - add additional sheets)

### DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2015 or prior must be appropriated in full in the 2018 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017		2017 Authorizations		Paid or Charged	Authorizations Canceled	Balance - December 31, 2017	
	Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Revenue			Funded	Unfunded
09-03 Sewer Utility Improvements	10,795.20				10,650.50		144.70	
06-12 Sewer Utility Improvements		34,413.01			425.01			33,988.00
15-16 Pump Station #3	31,000.00				31,000.00			
19-16 Sewer Utility Improvements		485,189.67			20,706.56			464,483.11
Total	41,795.20	519,602.68			62,782.07		144.70	498,471.11

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

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	55,950.00
Received from 2017 Budget Appropriation *	XXXXXXXX	145,425.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2017	201,375.00	XXXXXXXX
	201,375.00	201,375.00

**SEWER UTILITY CAPITAL FUND**

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

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	
Received from 2017 Budget Appropriation *	XXXXXXXXXX	
Received from 2017 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2017		XXXXXXXXXX

\* The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
Total	0.00	0.00	0.00	0.00

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS - N/A**

**YEAR - 2017**

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2017 Budget Revenue		XXXXXXXX
Balance December 31, 2017		XXXXXXXX

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2017

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

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

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

## INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
4. Trial Balance - Public Assistance Fund
5. Trial Balance - Federal and State Funds
- 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax - Municipal Open Space Tax
14. Regional School Tax - Regional High School Tax
15. County Taxes Payable - Special District Taxes
16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2008 Operation - Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2008
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgments - Current
29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
32. Summary Statement of Debt Service Requirements - School - Type I and Current
33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2008
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2008 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2008; Utility Capital Surplus