

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016 (UNAUDITED)

POPULATION LAST CENSUS 54,856  
NET VALUATION TAXABLE 2016 \$6,687,122,747  
MUNICODE 1511

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2017**  
**MUNICIPALITIES - FEBRUARY 10, 2017**

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 JACKSON of OCEAN, 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 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature Sharon Pinkava

Title Chief Financial Officer

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

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

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

Further, I do hereby certify that I, 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, 2016, 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, 2016.

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

Email spinkava@jacksontwpnj.net

2017 FEB 8 AM 10 14  
TWP CLERK'S OFFICE  
JACKSON TOWNSHIP

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 REPRESENTATION AND ASSERTIONS MADE HEREIN.

# NOT APPLICABLE

## 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 \_\_\_\_\_ of \_\_\_\_\_ as of December 31, 20 \_\_\_\_\_ 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 \_\_\_\_\_ 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:**

N/A

\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2016

\_\_\_\_\_  
(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 2017.

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 Jackson

Chief Financial Officer: Sharon Pinkava

Signature: Sharon Pinkava

Certificate #: N-0725

Date: 2/8/17

**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: \_\_\_\_\_

21-6004702

Fed I.D. #

Township of Jackson  
Municipality

Ocean  
County

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

Fiscal Year Ending: 12/31/2016

(1)	(2)	(3)
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$ <u>22,700</u>	\$ <u>622,635</u>	\$ <u>267,265</u>

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

Single Audit

Program Specific Audit

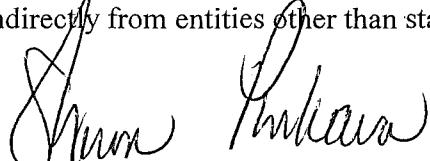
Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

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

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



Signature Of Chief Financial Officer

Sheet 1c



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 Township of Jackson,  
County of Ocean during the year 2016 and that sheets 40 to 68 are unnecessary.

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

Name Shawn Linkava

Title Chief Financial Officer

(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, 2016

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 6,729,166,858

Tom Harde-Kow  
SIGNATURE OF TAX ASSESSOR

Jackson  
MUNICIPALITY

Ocean  
COUNTY

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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2016

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	13,897,000.42	
Due from NJ - Ch. 128, P.L. 1976	13,462.89	
<b>Subtotal</b>	<b>13,910,463.31</b>	
Taxes Receivable	1,777,235.27	
Tax Title Liens	2,737,303.00	
Property Acquired for Taxes	6,306,200.00	
Revenue Accounts Receivable	34,883.55	
Interfunds:		
Trust-Other	537.93	
<b>    Subtotal</b>	<b>10,856,159.75</b>	
Deferred Charges:		
Special Emergency Authorizations	0.00	
Overexpenditure of Appropriation Reserves	0.00	
Appropriation Reserves		2,347,309.31
Reserve for Encumbrances		743,169.93
Tax Overpayments		129,992.86
Prepaid Taxes		820,015.92
Interfund-Grant Fund		720,656.07
Interfund-Other		2,553.00
Due to State of New Jersey:		
Other Fees		16,589.00
County Taxes Payable		154,601.75
Accounts Payable		270,328.78
Reserve for Master Plan		24,011.23
Reserve for Police Cars		83,206.45
Reserve for Revaluation		5,743.40
Reserve for Tax Appeals		313,782.95
Reserve for Skate Park		2,118.00
Reserve for Garden State Trust Fund		0.95
Reserve-2012 COAH State Plan		915,250.00
Reserve-FEMA Reimbursements		44,612.12
<b>    Subtotal</b>		<b>6,593,941.72</b>

(Do not crowd - add additional sheets)

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

## POST CLOSING

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

AS AT DECEMBER 31, 2016

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

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Public Assistance Trust Fund 1		
Cash	27,429.12	
Reserve for Public Assistance		27,429.12
	27,429.12	27,429.12

(Do not crowd - add additional sheets)

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

## **POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Grants Receivable	251,167.10	
Interfund-Current	720,656.07	
Reserve for Encumbrances		379,598.39
Appropriated Reserve		558,866.81
Unappropriated Reserves		33,357.97

(Do not crowd - add additional sheets)

# **POST CLOSING TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2016

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015: .....	(1)	\$	27,600
		x	25%
	(2)	\$	6,900

Municipal Public Defender Trust Cash Balance December 31, 2016: ..... (3) \$ 23,129

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, N.J. 08625

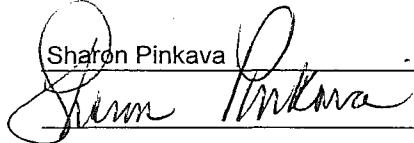
Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ 0

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:

Sharon Pinkava

Signature:



Certificate #:

N-0725

Date:

2/8/17

### Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount</u>	<u>Dec. 31, 2015</u>	<u>per Audit</u>	<u>Balance</u>
		<u>Report</u>	<u>Receipts</u>	<u>as at</u>
		<u>Dec. 31, 2016</u>		
1. Special Law Enforcement Fund	\$ 88,415.79	\$ 20,730.84	4,144.78	\$ 105,001.85
2. Recycling Trust	447,730.37	66,014.51	111,595.53	402,149.35
3. Parking Offense Adjudication Act	2,188.00	120.00	—	2,308.00
4. CDBG	339,333.66	136,000.00	194,678.63	280,655.03
5. Unemployment Trust	263,018.81	24,993.22	28,445.81	259,566.22
6. Municipal Alliance	1,419.27	20.00	20.00	1,419.27
7. Sick Leave Trust	298,171.95	100,000.00	118,389.24	279,782.71
8. Harmony Trust	474.00	0.00	0.00	474.00
9. Public Defender Fees	24,990.26	23,938.50	25,800.00	23,128.76
10. Tree Escrow	608,120.09	9,795.00	56,877.94	561,037.15
11. Snow Removal	303,663.55	577,223.64	44,809.84	836,077.35
12. Developers Contrib SW/Curbs	128,239.80	64,245.00	0.00	192,484.80
13. Detention Basin	479,432.39	1,764.77	84,873.97	396,323.19
14. Youth Advisory	71.87	0.00	0.00	71.87
15. Management of Feral Cats	47.44	0.00	0.00	47.44
16. Clean Communities	2,698.99	0.00	2,692.07	6.92
17. Recreation Trust	249,564.19	612,606.03	602,476.22	259,694.00
18. Handicapped Commission	18,564.39	6,023.79	8,897.72	15,690.46
19. Developer Escrow	4,718,143.51	1,360,451.20	1,621,255.21	4,457,339.50
20. Off Duty Police	138,648.69	563,240.00	582,427.50	119,461.19
21. Industrial Commission	0.00	0.00	0.00	0.00
22. Municipal Open Space	3,101,776.72	1,357,051.00	867,029.25	3,591,798.47
23. Reserve for COAH	1,757,308.36	231,592.01	42,012.47	1,946,887.90
24. TTL/Premiums/Redemptions	1,714,849.18	2,639,529.40	2,344,689.94	2,009,688.64
25. Section 125 Flexible Spending	164.20	0.67	0.00	164.87
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 14,687,035.48	7,795,339.58	6,741,116.12	\$ 15,741,258.94

**NOT APPLICABLE**  
**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO**  
**LIABILITIES AND SURPLUS**

# POST CLOSING

## TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2016

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2016

\* - Include Deposits In Transit

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

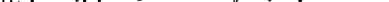
### **REQUIRED CERTIFICATION**

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. *(Signature)*

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

Signature:  Title: CFO

**CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>Current Fund</b>	
Ocean First Bank	
Account Ending in 0013	15,119,291.34
Account Ending in 0750	563.80
Account Ending in 4403	405.00
New Jersey Cash Management	
Account Ending in 7171	58.00
	15,120,318.14
<b>Animal Trust Fund</b>	
Ocean First Bank	
Account Ending in 0062	128,204.36
<b>Other Trust Fund</b>	
Ocean First Bank	
Account Ending in 0054	3,127,579.67
Account Ending in 0302	3,609,230.47
Account Ending in 0138	15,690.46
Account Ending in 0047	263,393.34
Account Ending in 0088	2,030,446.85
Account Ending in 1535	4,643,323.74
Account Ending in 2589	802,311.24
Account Ending in 2571	126,867.43
Account Ending in 4247	164.87
Account Ending in 4411	1,024,344.23
	15,643,352.30
<b>General Capital Fund</b>	
Ocean First Bank	
Account Ending in 0021	11,141,053.35
Account Ending in 0768	671,988.47
New Jersey Cash Management Fund	
Account Ending in 2171	1.49
	11,813,043.31
Public Assistance	
Ocean First Bank	
Account Ending in 0070	27,429.12
Total	42,732,347.23

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	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2016
NJDOT Municipal Aid - Wright Debow '14	328,967.00		246,725.25			82,241.75
NJDOT Municipal Aid - Brewer's Bridge Phase II '14	81,250.00		81,250.00			0.00
Drive Sober or Get Pulled Over Y/E Crckdown '15	5,000.00		4,400.00	600.00		0.00
FEMA Hazard Mitigation-Townhall Generator '15	78,529.00					78,529.00
Mun Alliance Alcohol&Drug '15/FY16	33,124.00			33,124.00		0.00
OC Cultural & Heritage Comm '15	250.00		250.00			0.00
Federal Bureau of Justice Bulletproof Vest Partnership '15/F	1,400.65		1,400.65			0.00
Handicap Recreational Opportunities Grant '15	15,000.00		15,000.00			0.00
Safe & Secure '15	15,602.91		15,602.91			0.00
Safe & Secure '16	0.00	28,805.00				28,805.00
Municipal Alliance on Alcoholism and Drug Abuse '16	0.00	33,124.00				33,124.00
966 Emergency Mgmt Grant '16	0.00	25,053.35	16,580.00			8,473.35
Clean Communities Program '16	0.00	131,181.92			131,181.92	0.00
Recycling Tonnage Grant '16	0.00	76,648.12			76,648.12	0.00
Alcohol Education and Rehabilitation Fund '16	0.00	2,534.13			2,534.13	0.00
Cops In Shops/College Fall Initiative '16	0.00	5,600.00	2,800.00			2,800.00
Body Armor Replacement Grant-State '16	0.00	7,319.73			7,319.73	0.00
Cops in Shops Summer/Shore Initiative '16	0.00	3,000.00	3,000.00			0.00
ANJEC-Open Space Stewardship Program '16	0.00	1,300.00	866.00			434.00
OC Office of Senior Services-Information Assistance Grant '	0.00	18,552.00	18,552.00			0.00
Drive Sober or Get Pulled Over '16	0.00	10,000.00	4,750.00	250.00		5,000.00
<b>Totals</b>						

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations		P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
STORMWATER 06	371.60							371.60
ALCHL ED & REHAB 2009	350.18					350.18		0.00
RECYCLING TONNAGE 2009	34,748.21							34,748.21
RECYCLING MINI CH159	2,906.35							2,906.35
GREEN COMMUNITIES 08	2,269.48							2,269.48
RECYCLING TONNAGE '10	44,674.71							44,674.71
ALCOHOL EDUCATION & REHABILITATION '10	3,093.89					3,093.89		0.00
Recycling Tonnage '11	66,707.04							66,707.04
Clean Communities '12	21.87					21.87		(0.00)
Going Green Sustainable/Small Cities Grant '12	1,000.00							1,000.00
Recycling Tonnage Grant '12	49,031.10							49,031.10
Alcohol Ed & Rehabilitation Fund '12 +	6,345.94	2,534.13			500.00	1,755.93		6,624.14
Clean Communities '13	63.80			553.00		616.80		(0.00)
State Body Armor Grant '12	0.00			2,206.51		2,206.51		0.00
State Body Armor Grant '13	21.75			3,296.84	884.75	2,433.84		0.00
Drunk Driving Enfocement Fund '13	1,214.06					1,214.06		0.00
Recycling Tonnage Grant '13	2,168.87							2,168.87

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Sheet 11a

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations			P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87						
Recycling Tonnage Grant '14	34,388.18						4,000.00		30,388.18
Drunk Driving Enfocement Fund '14	8,386.50						3,426.34		4,960.16
Clean Communities '14	118.85				3,103.80	260.00	2,947.63		15.02
State Body Armor Grant '14	9,404.88					9,404.88			0.00
NJDOT Municipal Aid - Wright Debow '14	328,967.00					328,967.00			0.00
Drive Sober or Get Pulled Over Y/E Crckdown '15	5,000.00						4,400.00	600.00	0.00
FEMA Hazard Mitigation-Townhall Generator '15	6,454.07								6,454.07
OC Office of Senior Svcs-Information Assistance Grant '15	1.38							1.38	0.00
Mun Alliance Alcohol&Drug '15/FY16	41,405.00							41,405.00	0.00
State Body Armor Grant '15	7,332.46					5,438.32	1,726.00		168.14
Federal Bureau of Justice Bulletproof Vest Partnership '15/F	0.00				1,400.65		1,400.65		0.00
Handicap Recreational Opportunities Grant '15	14,397.31				666.92		15,064.23		0.00
Drunk Driving Enfocement Fund '15	9,787.09						(57.25)		9,844.34
Safe & Secure '15	8,401.66						8,401.66		0.00
Clean Communities '15	112,249.11					1,711.04	86,756.53		23,781.54
Recycling Tonnage Grant '15	100,249.26								100,249.26
State Body Armor Grant '16	0.00	7,319.73				4,519.05			2,800.68

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016		Transferred from 2016 Budget Appropriations		P/Y Reserve for Encumbrances	C/Y Reserve for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2016	
			Budget	Appropriation By 40A:4-87						
Recycling Tonnage Grant '16	0.00		76,648.12						76,648.12	
966 Emergency Mgmt Grant '16	0.00		16,580.00	8,473.35		8,473.35	16,580.00		0.00	
Cops In Shops Fall Initiative '16	0.00		2,800.00	2,800.00			2,800.00		2,800.00	
OC Office of Senior Svcs-Information Assistance Grant '16	0.00		17,710.00	842.00			18,551.94		0.06	
Mun Alliance Alcohol&Drug '16/FY17	0.00			41,405.00					41,405.00	
Safe & Secure '16	0.00			28,805.00			13,202.09		15,602.91	
Clean Communities '16	0.00			131,181.92		7,680.00	93,571.65		29,930.27	
ANJEC-Open Space Stewardship Program '16	0.00			1,300.00			182.44		1,117.56	
Cops in Shops Summer/Shore Initiative '16	0.00			3,000.00			3,000.00		0.00	
Drive Sober or Get Pulled Over '16	0.00			10,000.00			7,500.00	300.00	2,200.00	
Federal Bureau of Justice Bulletproof Vest Partnership Grant	0.00			11,760.00		11,760.00			0.00	
NJDL&PS Click It or Ticket '16	0.00			5,000.00			5,000.00		0.00	
	0.00								0.00	
	0.00								0.00	
	0.00								0.00	
	0.00								0.00	
	0.00								0.00	
Totals	901,531.60		123,591.98	244,567.27	11,227.72	379,598.39	300,146.99	42,306.38	558,866.81	

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

## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit	
Balance January 1, 2016		XXXXXXXXXX	XX	XXXXXXXXXX XX
School Tax Payable #	85001-00	XXXXXXXXXX	XX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85002-00	XXXXXXXXXX	XX	
Levy School Year July 1, 2016 - June 30, 2017		XXXXXXXXXX	XX	
Levy Calendar Year 2016		XXXXXXXXXX	XX	86,357,614.00
Paid		86,357,614.00		XXXXXXXXXX XX
Balance December 31, 2016		XXXXXXXXXX	XX	XXXXXXXXXX XX
School Tax Payable #	85003-00	0.00		XXXXXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85004-00			XXXXXXXXXX XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		86,357,614.00		86,357,614.00

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

		Debit	Credit	
Balance January 1, 2016	85045-00	XXXXXXXXXX	XX	3,101,776.72
2016 Levy	85105-00	XXXXXXXXXX	XX	1,337,424.55
Added and Omitted Taxes				7,419.75
Interest Earned		XXXXXXXXXX	XX	12,206.70
Expenditures		867,029.25		XXXXXXXXXX XX
Balance December 31, 2016	85046-00	3,591,798.47		XXXXXXXXXX XX
		4,458,827.72		4,458,827.72

# NOT APPLICABLE

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2016	XXXXXXX	XX	XXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXX	XX		
School Tax Deferred				
(Not in excess of 50% of Levy - 2015 - 2016) 85032-00	XXXXXXX	XX		
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXX	XX		
Levy Calendar Year 2016	XXXXXXX	XX		
Paid			XXXXXXX	XX
Balance December 31, 2016	XXXXXXX	XX	XXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXX	XX
School Tax Deferred				
(Not in excess of 50% of Levy - 2016 - 2017) 85034-00			XXXXXXX	XX

# Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2016	XXXXXXX	XX	XXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXX	XX		
School Tax Deferred				
(Not in excess of 50% of Levy - 2015 - 2016) 85042-00	XXXXXXX	XX		
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXX	XX		
Levy Calendar Year 2016	XXXXXXX	XX		
Paid			XXXXXXX	XX
Balance December 31, 2016	XXXXXXX	XX	XXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXX	XX
School Tax Deferred				
(Not in excess of 50% of Levy - 2016 - 2017) 85044-00			XXXXXXX	XX

# Must include unpaid requisitions

# COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2016		XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX
		XXXXXXXXXX	92,778.70
2016 Levy:		XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX
County Library	80003-04	XXXXXXXXXX	XX
County Health		XXXXXXXXXX	XX
County Open Space Preservation		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX
		XXXXXXXXXX	154,601.76
Paid		28,033,049.72	XXXXXXXXXX
Balance December 31, 2016		XXXXXXXXXX	XX
County Taxes		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes		154,601.75	XXXXXXXXXX
		28,187,651.47	XX
		28,187,651.47	28,187,651.47

# SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2016	80003-06	XXXXXXXXXX	XX
		XXXXXXXXXX	0.00
2016 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XX
Fire - 3 Districts	81108-00	5,839,629.00	XXXXXXXXXX
Sewer -	81111-00	XXXXXXXXXX	XX
Water -	81112-00	XXXXXXXXXX	XX
Garbage -	81109-00	XXXXXXXXXX	XX
Open Space -	81105-00	XXXXXXXXXX	XX
		XXXXXXXXXX	XX
		XXXXXXXXXX	XX
Total 2016 Levy	80003-07	XXXXXXXXXX	XX
		5,839,629.00	5,839,629.00
Paid	80003-08	5,839,629.00	XXXXXXXXXX
Balance December 31, 2016	80003-09	XXXXXXXXXX	XX
		0.00	5,839,629.00
		5,839,629.00	5,839,629.00

Footnote: Please state the number of districts in each instance

# NOT APPLICABLE

## STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2016	80004-01	XXXXXXX	XX
State Library Aid Received in 2016	80004-02	XXXXXXX	XX
Expended	80004-09		XXXXXXX XX
Balance December 31, 2016	80004-10		

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

Balance January 1, 2016	80004-03	XXXXXXX	XX
State Library Aid Received in 2016	80004-04	XXXXXXX	XX
Expended	80004-11		XXXXXXX XX
Balance December 31, 2016	80004-12		

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

Balance January 1, 2016	80004-05	XXXXXXX	XX
State Library Aid Received in 2016	80004-06	XXXXXXX	XX
Expended	80004-13		XXXXXXX XX
Balance December 31, 2016	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2016	80004-07	XXXXXXX	XX
State Library Aid Received in 2016	80004-08	XXXXXXX	XX
Expended	80004-15		XXXXXXX XX
Balance December 31, 2016	80004-16		

# STATEMENT OF GENERAL BUDGET REVENUES 2016

Source		Budget -01		Realized -02		Excess or Deficit* -03
Surplus Anticipated	80101-	2,999,000.00		2,999,000.00		0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-					0.00
Miscellaneous Revenue Anticipated:		XXXXXXX XX		XXXXXXX XX		XXXXXXX XX
Adopted Budget		6,516,280.98		7,274,231.18		757,950.20
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXX XX		XXXXXXX XX		XXXXXXX XX
		304,286.27		304,286.27		0.00
Total Miscellaneous Revenue Anticipated	80103-	6,820,567.25		7,578,517.45		757,950.20
Receipts from Delinquent Taxes	80104-	1,350,000.00		1,605,127.32		255,127.32
Amount to be Raised by Taxation:		XXXXXXX XX		XXXXXXX XX		XXXXXXX XX
(a) Local Tax for Municipal Purposes	80105-	30,927,427.63		XXXXXXX XX		XXXXXXX XX
(b) Addition to Local District School Tax	80106-			XXXXXXX XX		XXXXXXX XX
Total Amount to be Raised by Taxation	80107-	30,927,427.63		32,272,245.40		1,344,817.77
		42,096,994.88		44,454,890.17		2,357,895.29

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXX XX	151,261,683.46
Amount to be Raised by Taxation		XXXXXXX XX	XXXXXXX XX
Local District School Tax	80109-00	86,357,614.00	XXXXXXX XX
Regional School Tax	80119-00	0.00	XXXXXXX XX
Regional High School Tax	80110-00	0.00	XXXXXXX XX
County Taxes	80111-00	27,940,271.01	XXXXXXX XX
Due County for Added and Omitted Taxes	80112-00	154,601.76	XXXXXXX XX
Special District Taxes	80113-00	5,839,629.00	XXXXXXX XX
Municipal Open Space Tax	80120-00	1,344,844.30	XXXXXXX XX
Reserve for Uncollected Taxes	80114-00	XXXXXXX XX	2,647,522.01
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXX XX	0.00
Balance for Support of Municipal Budget (or)	80116-00	32,272,245.40	XXXXXXX XX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXX XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXX XX	

\* 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.

## STATEMENT OF GENERAL BUDGET REVENUES 2016 (Continued)

**MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87**

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	41,792,708.61	
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	304,286.27	
Appropriated for 2016 (Budget Statement Item 9)	80012-03	42,096,994.88	
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	0.00	
Total General Appropriations (Budget Statement Item 9)	80012-05	42,096,994.88	
Add: Overexpenditures (see footnote)	80012-06	0.00	
Total Appropriations and Overexpenditures	80012-07	42,096,994.88	
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	37,102,163.55	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,647,522.01	
Reserved	80012-10	2,347,309.31	
Total Expenditures	80012-11	42,096,994.87	
Unexpended Balances Canceled (see footnote)	80012-12	0.01	

### 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)  
**NOT APPLICABLE**

2016 Authorizations			
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			
<b>Deduct Expenditures:</b>			
Paid or Charged			
Reserved			
Total Expenditures			

# RESULTS OF 2016 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	757,950.20
Delinquent Tax Collections	80013-02	XXXXXXXXXX	255,127.32
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,344,817.77
Unexpended Balances of 2016 Budget Appropriations	80013-04	XXXXXXXXXX	0.01
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	694,309.91
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	0.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves	80013-05	XXXXXXXXXX	1,868,883.36
Prior Years Interfunds Returned in 2016	80013-06	XXXXXXXXXX	477.02
Prior Years Accounts Payable Cancelled		XXXXXXXXXX	92,212.07
PY Senior Allowed		XXXXXXXXXX	0.00
Cancel Appropriations		XXXXXXXXXX	95,969.54
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016	80013-07		XXXXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	0.00	XXXXXXXXXX
Delinquent Tax Collections	80013-10	0.00	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2016	80013-12	0.00	XXXXXXXXXX
Misc		0.00	XXXXXXXXXX
PY Senior Disallowed		9,786.31	XXXXXXXXXX
Refund PY Revenue		83.69	XXXXXXXXXX
Cancel Grant Receivables		33,974.00	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	5,065,903.20	XXXXXXXXXX
		5,109,747.20	5,109,747.20

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
2% ADMIN FEE-SR CIT/VET TAX DEDUCTION	9,989.27
ADMINISTRATIVE FEES	455.00
AUCTION	53,906.79
CLERK	51,684.29
GAS & FUEL REIMBURSEMENT	38,568.16
INSURANCE REIMBURSEMENT	27,530.60
LIBRARY WATER	2,500.00
MISCELLANEOUS	11,044.31
MV INSPECTION FINES	2,530.00
NON SUFFICIENT FUNDS	140.00
OCEAN COUNTY RENT OF POLLING PLACES	1,400.00
OCEAN CTY JOINT INS FUND 2014 DIVIDEND	44,604.79
PLANNING & ZONING	117.08
POLICE ALARM FINES	4,550.00
RENT LEVELING FINE	6,500.00
RENTAL REGISTRATION	57,500.00
RESOLUTION FEES	600.00
RESTITUTION	150.00
SHARED SERVICES	7,711.45
SUBDIVISION FEES	10,079.10
SURCHARGE O/S EMPLOYMENT	102,430.00
TAX COLLECTOR	84,066.34
TELEPHONE REVENUE	36,756.84
TOWER RENTAL	106,116.68
VACANT PROPERTY REGISTRATION	33,000.00
VENDING MACHINES	379.21
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 694,309.91

# SURPLUS - CURRENT FUND

## YEAR 2016

		Debit	Credit
1. Balance January 1, 2016	80014-01	XXXXXXXXXX	XX
2.		XXXXXXXXXX	XX
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	XX
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	2,999,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	0.00	XXXXXXXXXX
6. Reverse Prior Year Audit Entry		0.00	XXXXXXXXXX
7. Balance December 31, 2016	80014-05	7,314,403.71	XXXXXXXXXX
		10,313,403.71	XX
		10,313,403.71	10,313,403.71

### ANALYSIS OF BALANCE DECEMBER, 31, 2016 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	13,895,865.42	
Investments	80014-07		
Change Fund		1,135.00	
Sub Total		13,897,000.42	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	6,596,059.60	
Cash Surplus	80014-09	7,300,940.82	
Deficit in Cash Surplus	80014-10	0.00	
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	13,462.89	
Deferred Charges #	80014-12	0.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14	13,462.89	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	7,314,403.71	

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS

80014-15

7,314,403.71

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 the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2016 LEVY**

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	\$ 151,261,683.46
Less: Reserve for Tax Appeals Pending	\$ 0.00
State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	\$ 151,261,683.46

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

\* Include overpayments applied as part of 2016 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

# NOT APPLICABLE

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

N/A

### To Calculate Underlying Tax Collection Rate for 2015

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 2015 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 2015 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, 2016		XXXXXXXXXX	XX
Due From State of New Jersey	17,694.40		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	XX	
2. Sr. Citizens Deductions Per Tax Billings	64,500.00		XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	434,250.00		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector 2016	3,000.00		XXXXXXXXXX
5. Veterans & Disabled Deductions Allowed by Tax Collector 2016	5,750.00		
6. Sr. Citizens, Veterans & Disabled Deductions Allowed by Tax Collector 2015	0.00		
7. Sr. Citizens Deductions Disallowed By Tax Collector 2016	XXXXXXXXXX	XX	1,981.51
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015	XXXXXXXXXX	XX	7,300.69
9. Received in Cash from State	XXXXXXXXXX	XX	499,213.69
10. Veterans & Disabled Deductions Disallowed 2016			750.00
11. Veterans & Disabled Deductions Disallowed 2015			2,485.62
12. Balance December 31, 2016	XXXXXXXXXX	XX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	XX	13,462.89
Due To State of New Jersey			XXXXXXXXXX
	525,194.40		525,194.40

Calculation of Amount to be included on Sheet 22, Item 10-  
2016 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>64,500.00</u>
Line 3	<u>434,250.00</u>
Line 4 & 5	<u>8,750.00</u>
Sub-Total	<u>507,500.00</u>
Less: Line 7 & 10	<u>2,731.51</u>
To Item 10, Sheet 22	<u>504,768.49</u>

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

			Debit	Credit	
Balance January 1, 2016			XXXXXXXXXX	XX	313,782.95
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX XX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX	0.00
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX XX
Balance December 31, 2016			313,782.95		XXXXXXXXXX XX
Taxes Pending Appeals*			XXXXXXXXXX	XX	XXXXXXXXXX XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX XX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016			313,782.95		313,782.95

  
 Signature of Tax Collector

887  
 License #

1/31/17  
 Date

# NOT APPLICABLE

## 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 \_\_\_\_\_ %  
[(2015 Estimated Total Levy - 2014 Total Levy)/2014 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)

#### 2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit	
1.	Balance January 1, 2016		4,396,324.16	XXXXXXX	XX
A.	Taxes 83102-00	1,841,604.96	XXXXXXX	XX	XXXXXXX
B.	Tax Title Liens 83103-00	2,554,719.20	XXXXXXX	XX	XXXXXXX
2.	Canceled:		XXXXXXX	XX	XXXXXXX
A.	Taxes 83105-00		XXXXXXX	XX	259,641.77
B.	Tax Title Liens 83106-00		XXXXXXX	XX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXX	XX	XXXXXXX
A.	Taxes 83108-00		XXXXXXX	XX	
B.	Tax Title Liens 83109-00		XXXXXXX	XX	
4.	Added Taxes 83110-00		9,406.61		XXXXXXX
5.	Added Tax Title Liens 83111-00		6,353.96		XXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXX	XX	XXXXXXX
A.	Taxes - Transfers to Tax Title Liens 83104-00		XXXXXXX	XX	(1) 35,482.30
B.	Tax Title Liens - Transfers from Taxes 83107-00		(1) 35,482.30		XXXXXXX
7.	Balance Before Cash Payments		XXXXXXX	XX	4,152,442.96
8.	Totals		4,447,567.03		4,447,567.03
9.	Balance Brought Down		4,152,442.96		XXXXXXX
10.	Collected:		XXXXXXX	XX	1,605,127.32
A.	Taxes 83116-00	1,474,288.78	XXXXXXX	XX	XXXXXXX
B.	Tax Title Liens 83117-00	130,838.54	XXXXXXX	XX	XXXXXXX
11.	Interest and Costs - 2016 Tax Sale 83118-00		6,311.42		XXXXXXX
12.	2016 Taxes Transferred to Liens 83119-00		265,274.66		XXXXXXX
13.	2016 Taxes 83123-00		1,695,636.55		XXXXXXX
14.	Balance December 31, 2016		XXXXXXX	XX	4,514,538.27
A.	Taxes 83121-00	1,777,235.27	XXXXXXX	XX	XXXXXXX
B.	Tax Title Liens 83122-00	2,737,303.00	XXXXXXX	XX	XXXXXXX
15.	Totals		6,119,665.59		6,119,665.59

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 38.66%

17. Item No. 14 multiplied by percentage shown above is \$ 1,745,095.31 and represents the maximum amount that may be anticipated in 2017. 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, 2016	84101-00	6,306,200.00	XXXXXXX XX
2.	Foreclosed or Deeded in 2016		XXXXXXX XX	XXXXXXX XX
3.	Tax Title Liens	84103-00		XXXXXXX XX
4.	Taxes Receivable	84104-00		XXXXXXX XX
5A.		84102-00		XXXXXXX XX
5B.	Correction of parcel listing error	84105-00	XXXXXXX XX	0.00
6.	Adjustment to Assessed Valuation	84106-00		XXXXXXX XX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXX XX	0.00
8.	Sales		XXXXXXX XX	XXXXXXX XX
9.	Cash *	84109-00	XXXXXXX XX	0
10.	Contract	84110-00	XXXXXXX XX	
11.	Mortgage	84111-00	XXXXXXX XX	
12.	Loss on Sales	84112-00	XXXXXXX XX	
13.	Gain on Sales	84113-00	0	XXXXXXX XX
14.	Balance December 31, 2016	84114-00	XXXXXXX XX	6,306,200.00
			6,306,200.00	6,306,200.00

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit	
15.	Balance January 1, 2016	84115-00		XXXXXXX XX
16.	2016 Sales from Foreclosed Property	84116-00		XXXXXXX XX
17.	Collected *	84117-00	XXXXXXX XX	
18.		84118-00	XXXXXXX XX	
19.	Balance December 31, 2016	84119-00	XXXXXXX XX	

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit	
20.	Balance January 1, 2016	84120-00		XXXXXXX XX
21.	2016 Sales from Foreclosed Property	84121-00		XXXXXXX XX
22.	Collected *	84122-00	XXXXXXX XX	
23.		84123-00	XXXXXXX XX	
24.	Balance December 31, 2016	84124-00	XXXXXXX XX	

Analysis of Sale of Property: \$ 0.00

\* Total Cash Collected in 2016 (84125-00)

Realized in 2016 Budget 0.00

To Results of Operation (Sheet 19) 0.00

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

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

<u>Caused By</u>	Amount Dec. 31, 2015 per Audit Report	Amount in 2016 Budget	Amount Resulting from 2016	Balance as at Dec. 31, 2016
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools Overexpenditure of	\$ _____	\$ _____	\$ _____	\$ _____
3. Appropriations Reserves	\$ _____	\$ _____	\$ _____	\$ _____
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>	Appropriated for in Budget of Year 2017
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.**

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, 2016" must be entered here and then raised in the 2017 budget.

## NOT APPLICABLE

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

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.A. 40A:4-55.13 et seq. 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, 2016" must be entered here and then raised in the 2017 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016		80033-01	XXXXXXXXXX	XX	20,876,000.00	
Issued		80033-02	XXXXXXXXXX	XX	12,958,000.00	
Paid		80033-03	3,825,000.00		XXXXXXXXXX	XX
Bonds Refunded			6,931,000.00			
Outstanding December 31, 2016		80033-04	23,078,000.00		XXXXXXXXXX	XX
			33,834,000.00		33,834,000.00	
2017 Bond Maturities - General Capital Bonds				80033-05	\$	3,783,000.00
2017 Interest on Bonds *			80033-06	\$	699,966.39	
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2016		80033-07	XXXXXXXXXX	XX		
Issued		80033-08	XXXXXXXXXX	XX		
Paid		80033-09			XXXXXXXXXX	XX
Outstanding December 31, 2016		80033-10			XXXXXXXXXX	XX
2017 Bond Maturities - Assessment Bonds				80033-11	\$	
2017 Interest on Bonds *			80033-12	\$		
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	699,966.39

**LIST OF BONDS ISSUED DURING 2016**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds-18-13, 20-14, 21-15	608,000	5,858,000	12/21/2016	Various
GO Refunding Bonds-5-15	25,000	7,100,000	2/2/2016	Various
Total	633,000	12,958,000		

80033-14                            80033-15

# NOT APPLICABLE

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXX	XX			
Issued	80033-02	XXXXXXX	XX			
Paid	80033-03			XXXXXXX	XX	
Outstanding December 31, 2016	80033-04			XXXXXXX	XX	
2017 Loan Maturities				80033-05	\$	0.00
2017 Interest on Loans				80033-06	\$	0.00
Total 2017 Debt Service for	Loan			80033-13	\$	0.00
LOAN						
Outstanding January 1, 2016	80033-07	XXXXXXX	XX			
Issued	80033-08	XXXXXXX	XX			
Paid	80033-09			XXXXXXX	XX	
Outstanding December 31, 2016	80033-10			XXXXXXX	XX	
2017 Loan Maturities				80033-11	\$	
2017 Interest on Loans				80033-12	\$	
Total 2017 Debt Service for	Loan			80033-13	\$	

### LIST OF LOANS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                    80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	80034-01	XXXXXXXXXX	XX			
Paid	80034-02			XXXXXXXXXX	XX	
Outstanding December 31, 2016	80034-03			XXXXXXXXXX	XX	
2017 Bond Maturities - Term Bonds	80034-04			\$		
2017 Interest on Bonds *	80034-05			\$		

## TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2016	80034-06	XXXXXXXXXX	XX			
Issued	80034-07	XXXXXXXXXX	XX			
Paid	80034-08			XXXXXXXXXX	XX	
Outstanding December 31, 2016	80034-09			XXXXXXXXXX	XX	
2017 Interest on Bonds *	80034-10			\$		
2017 Bond Maturities - Serial Bonds				80034-11	\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12	\$	

## LIST OF BONDS ISSUED DURING 2016

Purpose.	2017 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

## 2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2016	2017 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, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Capital Ord 18-13	1,891,241.00	8/5/2014	1,891,241.00	1/27/2017	1.50%	-	13,790.30	1/24/2017
2. Capital Ord 20-14	2,080,152.00	8/4/2015	2,080,152.00	1/27/2017	1.50%	-	15,167.78	1/24/2017
3. Capital Ord 20-15	1,886,933.00	8/2/2016	1,886,933.00	1/27/2017	1.50%	-	13,758.89	1/24/2017
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	5,858,326.00		5,858,326.00			-	42,716.96	

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes 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 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

**NOT APPLICABLE**  
**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

N/A

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 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"

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2014 or prior require one legally payable installment to be budgeted in the 2017 Assessment Budget if it is contemplated that such notes will be renewed in 2017 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)

**NOT APPLICABLE**  
**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Obligation Outstanding Dec. 31, 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total			

80051-01

80051-02

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016			2016 Authorizations	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2016		
	Funded		Unfunded						Funded		Unfunded
09-07-01 MUN PARK FAC. (REC FIELDS)	0.00		(0.00)	0.00	1,172.90	1,172.90			0.00		(0.00)
09-07-03 CONSTRUCTION OF PW STORAGE BLDG	1,637.08		0.00	0.00		0.00			1,637.08		0.00
09-07-04,28-07A ACQ SECURITY/TELECOMM,GPS	32,649.43		0.00	0.00		0.00			32,649.43		0.00
09-07-06 IMPROV-LIBRARY/MUN FAC	19,906.24		0.00	0.00	4,922.00	0.00	4,922.00		19,906.24		0.00
29-08 TELEPHONE/DATA SYSTEM UPGRADE	100,036.32		0.00	0.00		35,282.94	1,632.76		63,120.62		0.00
29-08 HYDRAULIC SYSTEM TRANSFER STATION	15,055.51		0.00	0.00	132,413.32	132,060.00	15,408.83		0.00		(0.00)
13-03 IMPROVEMENTS TO RECREATIONAL FACILITIES	0.00		0.00	0.00	2,401.92	2,401.92			0.00		0.00
27-04-2 VARIOUS JUSTICE COMPLEX IMPROVEMETNS	50,143.56		0.00	0.00	21,760.48	52,840.47	149.70		18,913.87		0.00
19-09 20-10 PUBLIC WATER SERVICE INSTALLATION	81,039.70		0.00	0.00		0.00			81,039.70		0.00
19-09 20-10 OFFICE EQUIPMENT	22,430.38		0.00	0.00	2,128.00	19,881.31			4,677.07		0.00
19-09 20-10 IMPLEMENT TWP RECYCLING CENTER	32,309.71		0.00	0.00		0.00	24,591.17		7,718.54		0.00
19-09 20-10 POLICE DEPARTMENT EQUIPMENT	8,028.08		0.00	0.00		8,028.08			0.00		0.00
19-09 20-10 PULIC WORKS EQUIPMENT	25,728.71		0.00	0.00		0.00			25,728.71		0.00
19-09 20-10 SENIOR CENTER PASSENGER BUS	4,861.73		0.00	0.00		0.00			4,861.73		0.00
	0.00		0.00	0.00		0.00			0.00		0.00
23-15 NJEIT-JET VAC/SWEEPER	0.00		1,075,000.00	0.00		592,700.00			0.00		482,300.00
	0.00		0.00	0.00		0.00			0.00		0.00
	0.00		0.00	0.00		0.00			0.00		0.00
	0.00		0.00	0.00		0.00			0.00		0.00

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016			2016 Authorizations	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2016		
	Funded		Unfunded						Funded	Unfunded	
25-10 ROAD & DRAINAGE IMPROVEMENTS	0.00		0.00	0.00	65,656.30	65,656.30			0.00	0.00	
25-10 MUNICIPAL CAPITAL IMPROVEMENTS	198,259.73		0.00	0.00		28,552.79	59,586.38		110,120.56	0.00	
25-10 TOWNSHIP RECYCLING CENTER	27,419.90		0.00	0.00		0.00			27,419.90	0.00	
25-10 TECHNOLOGY UPGRADES	49,005.93		0.00	0.00		5,095.00			43,910.93	0.00	
25-10 POLICE DEPT EQUIPMENT	67,491.24		0.00	0.00	10,479.37	43,884.37			34,086.24	0.00	
25-10 DPW EQUIPMENT	90,863.74		0.00	0.00		0.00	18,908.12		71,955.62	0.00	
DOT/JTMUA MUNICIPAL AID 2011 - PATTERSON Rd	4,732.20		0.00	0.00		0.00			4,732.20	0.00	
03-12 ROAD IMPROVEMENTS	35,974.19		0.00	0.00	147,939.19	101,943.03			81,970.35	0.00	
03-12 DPW EQUIPMENT	35,154.39		0.00	0.00		0.00			35,154.39	0.00	
03-12 AMBULANCE	8,522.42		0.00	0.00		0.00			8,522.42	0.00	
03-12 NON-PASSENGER VEHICLES	11,263.48		0.00	0.00		0.00			11,263.48	0.00	
21-15 DPW EQUIP/RD REPAIR	14,260.00		283,740.00	0.00		0.00	228,451.96		69,548.04	0.00	
21-15 ROAD/SW/DRAINAGE	60,375.00		939,625.00	0.00		33,352.43	400,317.00		566,330.57	0.00	
21-15 POLICE EQUIPMENT	0.00		217,802.06	0.00	14,119.94	66,089.68	10,532.00		155,300.32	0.00	
21-15 VAR PARK IMPROVE	2,817.50		46,182.50	0.00		7,434.40			41,565.60	0.00	
21-15 VAR BUILD IMPROV	2,530.00		41,470.00	0.00		0.00			44,000.00	0.00	
21-15 COURT EQUIPMENT	0.00		38,268.06	0.00	13,731.94	13,970.94			38,029.06	0.00	
21-15 SECTION 20 COSTS	0.00		259,076.00	0.00		10,205.50	3,833.34		245,037.16	0.00	
	0.00		0.00	0.00		0.00			0.00	0.00	

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016			2016 Authorizations	Prior Year Reserve for Encumbrances	Expended	Current Year Reserve for Encumbrances	Authorizations Canceled Transferred	Balance - December 31, 2016				
	Funded		Unfunded						Funded		Unfunded		
18-13 DPW EQUIPMENT	0.00		270,936.88		0.00	21,842.92	21,842.92	270,936.88		0.00	0.00		
18-13 MOTOR POOL EQUIPMENT	0.00		26.15		0.00		0.00			26.15	0.00		
18-13 RECORD RETENTION/MICROFILMING	0.00		123,400.00		0.00	26,600.00	22,189.73			127,810.27	0.00		
18-13 ROADS/SIDEWALKS	0.00		0.00		0.00	900,000.00	900,000.00			0.00	0.00		
18-13 SECTION 20 COSTS	0.00		169,549.03		0.00		10,205.50	3,833.33		155,510.20	0.00		
20-14 DPW EQUIPMENT	0.00		761,702.02		0.00		226,443.00	382,623.85		152,635.17	0.00		
20-14 ROAD/SW/DRAINAGE	0.00		0.00		0.00	900,000.00	627,163.98	272,836.02		0.00	0.00		
20-14 SENIOR CTR BUS	0.00		5,257.70		0.00	60.00	0.00			5,317.70	0.00		
20-14 UCC VEHICLES	0.00		3,989.58		0.00		0.00			3,989.58	0.00		
20-14 VAR PARK IMPROVEMENT	0.00		7,455.26		0.00	25,416.29	32,871.55			0.00	0.00		
20-14 SECTION 20 COSTS	0.00		196,595.00		0.00		10,205.50	3,833.33		182,556.17	0.00		
	0.00		0.00		0.00		0.00			0.00	0.00		
17-16 DPW EQUIP/GAS BOY - CAP PROJECT	0.00		0.00		574,000.00		7,799.00			20,901.00	545,300.00		
17-16 MISC PW PROJ/REPAIRS - CAP PROJECT	0.00		0.00		70,000.00		0.00			3,500.00	66,500.00		
17-16 JUSTICE COMPLEX - CAP PROJECT	0.00		0.00		115,000.00		0.00			5,750.00	109,250.00		
17-16 POL CAD/VEHICLES - CAP PROJECT	0.00		0.00		330,000.00		0.00	123,226.72		0.00	206,773.28		
17-16 ROAD/SW/DRAINAGE - CAPITAL PROJECT	0.00		0.00		1,000,000.00		0.00			50,000.00	950,000.00		
17-16 SECTION 20 COSTS - ALL	0.00		0.00		313,350.00		0.00			15,667.50	297,682.50		
<b>Total</b>	<b>70000-</b>		<b>1,002,496.17</b>		<b>4,440,075.24</b>		<b>2,402,350.00</b>	<b>2,290,644.57</b>	<b>3,079,273.24</b>	<b>1,825,623.39</b>	<b>0.00</b>	<b>2,572,863.57</b>	<b>2,657,805.78</b>

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit	
Balance January 1, 2016	80031-01	XXXXXXXXXX	XX	10,717.58
Received from 2016 Budget Appropriation *	80031-02	XXXXXXXXXX	XX	110,000.00
		XXXXXXXXXX	XX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	XX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XX	XXXXXXXXXX XX
		XXXXXXXXXX	XX	
Appropriated to Finance Improvement Authorizations	80031-04	120,117.50	XXXXXXXXXX	XX
		XXXXXXXXXX	XX	
Balance December 31, 2016	80031-05	600.08	XXXXXXXXXX	XX
		120,717.58	XXXXXXXXXX	120,717.58

\* The full amount of the 2016 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

<b>NOT APPLICABLE</b>		Debit		Credit	
Balance January 1, 2016	80030-01	XXXXXXX	XX		
Received from 2016 Budget Appropriation *	80030-02	XXXXXXX	XX		
Received from 2016 Emergency Appropriation *	80030-03	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXX	XX
Balance December 31, 2016	80030-05			XXXXXXX	XX

\*The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2016  
AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

## **GENERAL CAPITAL FUND ONLY**

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 - 2016

	Debit	Credit
Balance January 1, 2016 80029-01	XXXXXXX XX	4,249.00
Premium on Sale of Bonds	XXXXXXX XX	99,586.00
Funded Improvement Authorizations Canceled	XXXXXXX XX	0.00
'16 Refunding Issuance Costs Canceled ('08 GO & OS)		14,376.99
Reverse Prior Year Audit Entry	4,150.00	
Appropriated to Finance Improvement Authorizations 80029-02		XXXXXXX XX
Appropriated to 2016 Budget Revenue 80029-03	0.00	XXXXXXX XX
Balance December 31, 2016 80029-04	114,061.99	XXXXXXX XX
	118,211.99	118,211.99

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2016 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2016 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 2016 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)

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A.	1. Total Tax Levy for the Year 2016 was	\$ <u>153,289,434.50</u>
	2. Amount of Item 1 Collected in 2016 (*)	\$ <u>151,261,683.46</u>
	3. Seventy (70) percent of Item 1	\$ <u>107,302,604.15</u>

(\*) Including prepayments and overpayments applied.

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B.	1. Did any maturities of bonded obligations or notes fall due during the year 2016?	
	Answer YES or NO	<u>YES</u>
	2. Have payments been made for all bonded obligations or notes due on or before December 31, 2016?	
	Answer YES or NO:	<u>YES</u> If answer is "NO" give details

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

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C.	Does the appropriation required to be included in the 2017 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:	<u>NO</u>
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D.	1. Cash Deficit 2015	\$ _____
	2. 4% of 2015 Tax Levy for all purposes: Levy -- \$ _____	= \$ <u>0.00</u>
	3. Cash Deficit 2016	\$ _____
	4. 4% of 2016 Tax Levy for all purposes: Levy -- \$ _____	= \$ <u>0.00</u>

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E.	<u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1.	State Taxes	\$ _____	\$ _____	\$ <u>0.00</u>
2.	County Taxes	\$ _____	\$ <u>154,601.76</u>	\$ <u>154,601.76</u>
3.	Amounts due Special Districts	\$ _____	\$ <u>-</u>	\$ <u>0.00</u>
4.	Amounts due School Districts for Local School Tax	\$ _____	\$ <u>-</u>	\$ <u>0.00</u>