

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016  
(UNAUDITED)**

POPULATION LAST CENSUS 23,033  
 NET VALUATION TAXABLE 2016 2,985,099,633  
 MUNICIPAL CODE 0320

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**

**COUNTIES - JANUARY 26, 2017  
 MUNICIPALITIES - FEBRUARY 10, 2017**

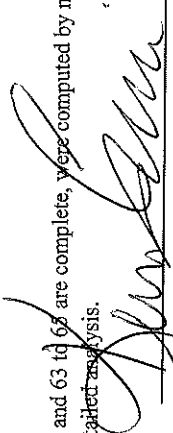
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Medford, County of Burlington

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

Signature   
 Title Registered Municipal Accountant


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

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

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

Further, I do hereby certify that I, Albert Stanley, am the Chief Financial Officer, License # N-0758, of the Medford Township, County of Burlington of Medford 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 in Burlington

ment Services, including the verification of cash balances as of December 31, 2016.

Signature   
 Title Chief Financial Officer  
 Address 17 North Main Street Medford, NJ 08055  
 Phone Number 609-714-1790  
 Fax Number \_\_\_\_\_  
 Email Astanley@medfordtownship.com

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:**

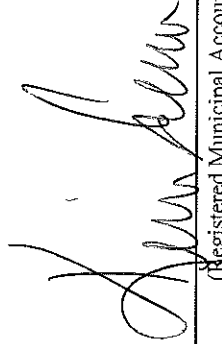
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

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 \_\_\_\_\_ Medford \_\_\_\_\_ as of December 31, 2016 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended \_\_\_\_\_ 2016 \_\_\_\_\_ 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

  
\_\_\_\_\_  
(Registered Municipal Accountant)  
Holman Frenia Allison, P.C.  
\_\_\_\_\_  
(Firm Name)  
618 Stokes Road  
\_\_\_\_\_  
(Address)  
Medford, NJ 08055  
\_\_\_\_\_  
(Address)  
609-953-0612  
\_\_\_\_\_  
(Phone Number)  
[kfrenia@htfacpas.com](mailto:kfrenia@htfacpas.com)  
\_\_\_\_\_  
(Email)  
609-953-8443  
\_\_\_\_\_  
(Fax Number)

Certified by me

This 27 day of January, 2017

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%** of total
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 Medford  
Chief Financial Officer: Albert Stanley  
Signature:   
Certificate #: N-0758  
Date: 1-30-2017

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: Township of Medford  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

21-6000852

Fed I.D. #

Township of Medford

Municipality

Burlington

County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

Fiscal Year Ending: December 31, 2016

	(1)	(2)	(3)
Federal Programs Expended (administered by the State)			Other Federal Programs Expended
		State Programs Expended	
TOTAL \$	86,062	\$ 547,524	\$

Type of Audit required by e-CFR 200 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 e-CFR 200 and NJ-OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with fiscal year ending 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

1-30-2017  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2016 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

### NOTE:

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

---

---

### 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 \$ 3,008,189,389.

  
\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
Township of Medford  
MUNICIPALITY

\_\_\_\_\_  
Burlington  
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 Subtotalled and Subtotal Must be Marked With "C" -- Taxes Receivable Must be Subtotalled*

TITLE OF ACCOUNT	DEBIT	CREDIT
Cash	11,736,173	
Cash - Change Fund	550	
Receivables with Full Reserves:		
s		
Delinquent Taxes	952,249	
Tax Title Liens	351,662	
Property Acquired by Taxes	688,300	
Revenue Accounts Receivable	14,419	
Due from Federal & State Grant Fund	172,186	
<b>Subtotal Receivables with Full Reserves</b>	2,178,816	
Deferred Charges (Sheets 28, 29 & 30)		
Deferred School Taxes (Sheets 13 & 14)	28,024,856	
	41,940,395	

(Do not crowd - add additional sheets)  
Sheet 3

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 Subtotaled*

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>Cash Liabilities:</b>		
Appropriation Reserves		943,080
Due to State of New Jersey - Senior Citizens & Veterans Deductions		98,077
Local District School Tax Payable		2,298,146
Regional High School Tax Payable		2,519,051
Due County for Added & Omitted Taxes		111,137
Reserve for Encumbrances		841,801
Accounts Payable		39,565
Due Trust Other		9,030
Due to Open Space		219,310
Tax Overpayments		66,682
Prepaid Taxes		602,947
Due State of New Jersey - Marriage License Fees		625
Due State of New Jersey - Construction Code Fees		8,215
Special Emergency Note Payable		140,000
Reserve PILOT		9,842
Reserve for FEMA Receipts - Wind Storm 2015		110,670
Reserve for Auction		4,292
Reserve for Purchase of Safety Equipment		29,345
Reserve for Election Workers		2,252
Reserve for Municipal Court POAA		788
<b>Subtotal - Cash Liabilities</b>		<b>8,054,855</b>
Reserve for Receivables		2,178,816
School Taxes Deferred (Sheets 13 & 14)		28,024,856
Fund Balance		3,681,868
<b>TOTALS</b>	<b>41,940,395</b>	<b>41,940,395</b>

(Do not crowd - add additional sheets)





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

AS AT DECEMBER 31, 2016

TITLE OF ACCOUNT	DEBIT	CREDIT
Cash	151,527	
Federal & State Grant's Receivable	733,441	
Deferred Charge- Overexpenditure of Grant	36,856	
Due From/To Current Fund		172,186
Reserve for Encumbrances		99,927
Appropriated Reserves for Federal & State Grants		499,093
Unappropriated Reserves for Federal & State Grants		150,618
<b>TOTAL</b>	<b>921,824</b>	<b>921,824</b>

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE - TRUST FUNDS**  
 (ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2016

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>Animal Control Fund:</b>		
Cash	26,491	
Reserve for Animal Control Expenditures		26,491
<b>Trust Other Fund:</b>		
Cash	3,729,343	
Due from Current Fund	9,030	
Reserve for Trust Other Reserves ( Sheet 6b)		3,738,373
<b>Municipal Open Space Trust Fund:</b>		
Cash	2,216,909	
Due from/to Current Fund	219,310	
Accounts Payable		15
Reserve for Encumbrances		44,949
Appropriation Reserves		121,059
Reserve for Future Use		2,270,196
Birchwood Lake Dam Restoration		
Cash	396,696	
Reserve for Dam Restoration		396,696
<b>TOTAL</b>	<b>6,597,779</b>	<b>6,597,779</b>

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015:

(1)	<u>6,568</u>
(2)	<u>1,642</u>
	25%

Municipal Public Defender Trust Cash Balance December 31, 2016:


(3)	<u>1,001</u>
-----	--------------

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.

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

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

Chief Financial Officer: Albert Stanley

Signature: 

Certificate #: N-0758

Date: 1-30-2017

**SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES**

PURPOSE	AMOUNT		BALANCE	
	DECEMBER 31, 2015	AS	DECEMBER 31,	DECEMBER 31
	PER AUDIT	REPORT	RECEIPTS	DISBURSEMENTS
	REPORT	2016	2016	2016
1. Outside Employment of Off-Duty Policemen	13,430	162,984	161,639	14,775
2. Payroll Deductions Payable	40,770	8,109,849	8,053,742	96,877
3. Net Payroll	-	7,055,182	7,049,636	5,546
4. Special Law Enforcement	44,139	608	6,006	38,741
5. Recreation Improvements	11,000	-	27	10,973
6. Reserve for Street Opening Escrows	9,942	-	-	9,942
7. Village Parking Improvements	5,940	-	-	5,940
8. Sidewalk Construction	82,765	-	-	82,765
9. Park Pump Station	1	-	-	1
10. Off-Site Fire Hydrant	6,100	-	-	6,100
11. Bond Street Apron	1,000	-	-	1,000
12. Pedestrian Barrier - Jennings Road	5,000	-	-	5,000
13. Redevelopment Project	4,753	-	-	4,753
14. Planning Board Subdivision Escrow	943,409	876,275	557,052	1,262,632
15. Tuckerton Road	11,536	-	-	11,536
16. Marlton Pike	1,905	-	-	1,905
17. Route 70 & Eaverstown Rd	6,196	-	-	6,196
18. Eaverstown/New Freedom Intersection	488	-	-	488
19. Wilkins Station & Route 541 Traffic Light	7,864	-	-	7,864
20. Stokes/Branin/Schoolhouse Roads	27,160	-	-	27,160
21. Road Improvement Cowpath	3,975	-	-	3,975
22. General Road Trust	2,242	-	-	2,242
23. Hartford Road & Route 70 Intersection	44,966	-	-	44,966
24. Route 70 & Jones	574	-	-	574
25. Facility Use	4,380	-	275	4,105
26. Administrative Agent Fees	291	37,268	34,344	3,215
27. Tax Title Lien Redemption	1,231,627	2,113,007	2,126,899	1,217,735
28. Sunshine Trust	335	606	692	249
29. New Jersey Unemployment Compensation Insurance	85,789	23,758	13,734	95,813
30. Sanitary Landfill Facility Closure & Contingency Fund	13,648	4	4	13,648
31. Public Defender	78	6,849	5,926	1,001
32. Housing	361,123	170,964	43,757	488,330
33. Unclaimed Bail - Disposal of Forfeited Property	13,434	2	2	13,434
34. Fire Safety Penalties	301	1	-	302
35. Resale of Snow Removal Chemicals - Commodity Resale	34,792	7,458	8,122	34,128
36. Fair Share Traffic Construction	9,536	-	-	9,536
37. Snow Removal Trust Fund	77,143	29,377	51,000	55,520
38. Federal Forfeiture Trust	5,850	17	5,852	15
39. Recreation Programs Trust	1,837	2,916	3,319	1,434
40. Street Opening Trust	65,848	43,146	5,964	103,030
41. Accumulated Absences	34,140	128	-	34,268
39. Miscellaneous	3,378	-	-	3,378
40. Health Benefits	2,289	3,992	-	6,281
41. K-9 Unit Trust	-	1,000	-	1,000
<b>TOTALS</b>	<b>3,220,974</b>	<b>18,645,391</b>	<b>18,127,992</b>	<b>3,738,373</b>





**POST CLOSING**  
**TRIAL BALANCE - GENERAL CAPITAL FUND**  
**AS AT DECEMBER 31, 2016**

TITLE OF ACCOUNT	DEBIT	CREDIT
Estimated Proceeds Bonds & Notes Authorized	3,104,838	xxxxxx
Bonds & Notes Authorized but Not Issued	xxxxxx	3,104,838
Cash	2,120,333	
Due from State of New Jersey Transportation Trust	23,897	
Deferred Charges to Future Taxation:		
Funded	19,317,219	
Unfunded	5,761,988	
Reserve for Encumbrances		858,424
General Capital Bonds		19,102,400
BANS		2,657,150
Loans Payable		214,819
Improvement Authorizations - Funded		2,759,980
Improvement Authorizations - Unfunded		1,348,720
Capital Improvement Fund		77,582
Capital Surplus		204,362
TOTAL	30,328,275	30,328,275

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2016

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	54,095	11,735,530	52,902	11,736,723
Trust - Assessment				
Trust - Other	407	4,154,386	28,754	4,126,039
Capital - General		2,120,333		2,120,333
Water - Operating				
Municipal Open Space		2,217,139	230	2,216,909
Dog Trust		27,391	900	26,491
Public Assistance **				
Garbage District				
State & Federal Grants		151,843	316	151,527
Water & Sewer Operating	12,780	5,833,087	25,872	5,819,995
Water & Sewer Capital		1,402,252	546	1,401,706
Water & Sewer Connection Trust		210,453		210,453
Water & Sewer Utility Assessment		666		666
<b>TOTAL</b>	<b>67,282</b>	<b>27,853,080</b>	<b>109,520</b>	<b>27,810,842</b>

\* Include Deposits In Transit

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

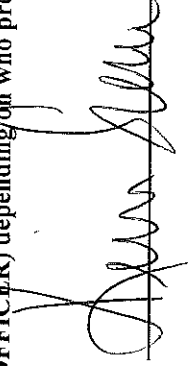
### REQUIRED CERTIFICATION

I hereby certify that all 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 & Loan Associations on any trial balance have been verified 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:

Title: Registered Municipal Accountant



**CASH RECONCILIATION DECEMBER 31, 2016  
(CONT'D)  
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

BANK ACCOUNTS	ACCOUNT NAME	AMOUNTS
<b>Current Fund:</b>		
Republic Bank		10,573,586
ABCO Money Market		1,161,944
<b>Federal &amp; State Grant Fund:</b>		
Republic Bank		151,843
<b>Animal Control Fund:</b>		
Republic Bank		27,391
<b>Municipal Open Space Trust Fund:</b>		
Republic Bank		2,217,139
<b>General Capital Fund:</b>		
Republic Bank		2,120,333
<b>Water &amp; Sewer Utility Operating Fund:</b>		
Republic Bank		5,333,557
ABCO		499,530
<b>Water &amp; Sewer Utility Capital Fund:</b>		
Republic Bank		1,402,252
<b>Water &amp; Sewer Utility Assessment Fund:</b>		
Republic Bank		666
<b>Sewer Connection Trust Fund:</b>		
Republic Bank		32,874
ABCO		177,579
<b>Subtotal</b>		<b>23,698,694</b>

Note: Sections N.J.S.40A-61, 40A:4-62 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

**CASH RECONCILIATION DECEMBER 31, 2016 (Continued)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>BANK ACCOUNTS</b>	<b>ACCOUNT NAME</b>	<b>AMOUNTS</b>
<b>Trust Accounts</b>		
Republic Bank:		
TTL		1,217,775
Public Defender		1,001
COAH Housing Trust		489,793
Unclaimed Bail Escrow		13,434
Fire Safety Penalty		302
Resale Snow Removal Chemicals		34,128
Snow Removal		55,520
Federal Forfeiture		15
Special Law Enforcement		38,741
Recreation		1,434
Street Opening		103,030
Accumulated Absences		34,268
Landfill Closure		13,648
Sunshine		335
Unemployment		95,813
Colony Club Trust- Special Assessment		396,289
Special Police POET		14,775
Health Benefits		6,281
Planning Board Escrow		727,960
Trust Other		145,583
Payroll Agency		97,625
Net Payroll		26,797
Flexible Spending		3,337
ABCO:		
Trust Other		100,000
Planning Board Escrow		536,502
<b>TOTALS</b>		<b>27,853,080</b>

Note: Sections N.J.S.40A-61, 40A:4-62 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 JANUARY 1, 2016	2016 BUDGET REVENUE REALIZED	RECEIVED	ADJUSTMENTS/ CANCELLED	TRANSFERRED FROM UNAPPROPRIATED	BALANCE DECEMBER 31, 2016
Federal Grants:						
Community Development Block Grant	130,000	-	65,000	-	-	65,000
Emergency Management Assistance Grant	-	7,000	7,000	-	-	-
National Priority Safety Programs	22,166	3,972	5,651	-	-	20,487
State Grant:						
Recycling Tonnage Grant	-	62,120	50,841	-	-	11,279
Clean Communities Program	53,503		53,503	-	-	-
NJ Motor Vehicles Security & Customer Service Grant	49,981	96,742	99,962	-	-	46,761
Municipal Alliance on Alcohol & Drug Abuse	22,499	12,089	11,669	-	-	22,919
NJ Historic Preservation Trust Grant	3,095	-	-	-	-	3,095
Drive Sober or Get Pulled Over	14,983	5,000	2,183	9,944	-	7,856
Advanced Training Award		1,500	1,500	-	-	-
Recreational Trails	-	24,000	-	-	-	24,000
Municipal Park Development Grant	327,500	180,000	-	-	-	507,500
Local Grant:						
Air Show	-	8,000	-	5,870	-	2,130
Medford Celebrates Grant	-	47,500	35,638	11,862	-	-
Taste of Medford	-	3,500	-	-	-	3,500
Halloween Parade	14,523	16,500	-	18,758	-	12,265
Art, Wine & Musical Festival	-	3,500	3,500	-	-	-
Dickens Festival Grant	5,687	6,500	5,538	-	-	6,649
Page Totals	643,937	477,923	341,985	46,434	-	733,441

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2016	Transferred from 2016 Budget Appropriations		Township Matching Share	Encumbrances Reclassified	Expended	Canceled	Overexpended	Balance December 31, 2016
	Budget	By 40A-4-87	Budget Appropriations						
Federal Grants:									
Emergency Management	\$ 7,213	\$ 7,000	\$ -	\$ 1,997	\$ 13,348				\$ 2,862
Bulletproof Vest Partnership Grant	2,957	-	-	-	-	-	-	-	2,957
Community Development Block Grant	92,300	-	-	-	65,000	-	-	-	27,300
NJ DEP National Recreation Trails Program	219	-	-	-	-	-	-	-	219
Over the Limit Under Arrest	3,007	-	-	-	-	-	-	-	3,007
Municipal Court Alcohol Education & Rehab	-	-	-	462	-	-	-	-	462
National Priority Safety Program	40,826	-	3,972	-	284	2,134	-	-	42,948
Body Armor Grant	16,658	-	-	-	-	5,580	-	-	11,078
State Grants:									
Advanced Training Award	-	1,500	-	-	-	-	-	-	1,500
Clean Communities Program	76,563	-	-	-	12,492	71,915	-	-	17,140
Municipal Alliance on Alcohol & Drug Abuse	14,163	11,891	-	3,220	-	14,713	-	-	14,561
Recycling Tonnage	-	62,120	-	-	8,726	107,702	-	36,856	-
NJ Motor Vehicles Security & Customer Service Grant	146,723	-	96,742	-	-	109,604	-	-	133,861
Wal-Mart Foundation Grant	582	-	-	-	-	-	-	-	582
Firefighters Grant	86,782	-	-	-	-	80,631	-	-	6,151
Drive Sober or Get Pulled Over	13,204	5,000	-	-	-	2,775	9,944	-	5,485
County Park Improvement	15,744	-	-	-	159,738	160,184	-	-	15,298
Recreational Trails	-	24,000	-	-	-	-	-	-	24,000
Municipal Park Development	-	-	180,000	-	-	-	-	-	180,000
Local Grants:									
Art, Wine & Music Festival	207	-	3,500	-	-	3,492	215	-	-
Taste of Medford	-	-	3,500	-	-	-	-	-	3,500
Halloween Parade Grant	13,645	-	16,500	-	-	11,792	18,353	-	-
Dickens Festival Grant	5,149	-	6,500	-	-	5,467	-	-	6,182
Air Show	-	-	8,000	-	-	2,130	5,870	-	-
Medford Celebrates	-	-	47,500	-	226	35,638	12,088	-	-
Page Total	535,942	106,511	371,214	3,220	183,925	692,105	46,470	36,856	499,093

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

Grant	Balance January 1, 2016	Transferred From 2016 Budget Appropriations	Budget	Appropriation By 40A:4-87	Transferred to 2015 Grants Appropriated	Received	Cancelled	Balance December 31, 2016
State Grants:								
Recycle Tonnage	122,616	-	-	-	-	-	-	122,616
Bulletproof Vest	2,550	-	-	-	-	3,147	-	5,697
Clean Communities Grant	-	-	-	-	-	21,874	-	21,874
Local Grants:								
Art, Wine & Music Festival	-	-	-	-	-	431	-	431
Totals	125,166	-	-	-	-	25,452	-	150,618

**\*LOCAL DISTRICT SCHOOL TAX**

	DEBIT	CREDIT
Balance January 1, 2016	xxxxxx	xxxxxx
School Tax Payable # 85001-00	xxxxxx	1,990,063
School Tax Deferred (Not in excess of 50% of Levy - 2015-2016)	xxxxxx	19,507,879
Levy School Year July 1, 2016 to June 30, 2017	xxxxxx	43,726,288
Levy Calendar Year, 2016	xxxxxx	
Paid	43,418,205	xxxxxx
Balance, December 31, 2016	xxxxxx	xxxxxx
School Tax Payable # 85003-00	2,298,146	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2016-2017)	19,507,879	xxxxxx
	65,224,230	65,224,230

\*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.  
#Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

	DEBIT	CREDIT
Balance, January 1, 2016	xxxxxx	1,739,207
2016 Levy	xxxxxx	895,530
Added Taxes		7,477
Interest Earned	xxxxxx	
Miscellaneous Revenues	xxxxxx	336,292
Unexpended Balances of Appropriation Reserves		67,645
Expenditures	775,955	xxxxxx
Balance, December 31, 2016	2,270,196	
	3,046,151	3,046,151

#Must include unpaid requisitions.

**NOT APPLICABLE**  
**REGIONAL SCHOOL TAX**  
(Provide a separate statement for each Regional District Involved)

	DEBIT	CREDIT
Balance, January 1, 2016	xxxxxxx	xxxxxxx
School Tax Payable # 85031-00	xxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	xxxxxxx	
Levy School Year July 1, 2015- 2016	xxxxxxx	
Levy Calendar Year, 2016	xxxxxxx	
Paid		xxxxxxx
Balance, December 31, 2016	xxxxxxx	xxxxxxx
School Tax Payable # 85033-00		xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2015-2016)		xxxxxxx
#Must include unpaid requisitions.		

**REGIONAL HIGH SCHOOL TAX**

	DEBIT	CREDIT
Balance, January 1, 2016	xxxxxxx	xxxxxxx
School Tax Payable # 85041-00	xxxxxxx	2,192,494
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	xxxxxxx	8,516,977
Levy School Year July 1, 2016 - June 30, 2017	xxxxxxx	22,072,060
Levy Calendar Year, 2016	xxxxxxx	
Paid	21,745,503	xxxxxxx
Balance, December 31, 2016	xxxxxxx	xxxxxxx
School Tax Payable # 85043-00	2,519,051	xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2016-2017)	8,516,977	xxxxxxx
#Must include unpaid requisitions.	32,781,531	32,781,531

## COUNTY TAXES PAYABLE

	DEBIT	CREDIT
Balance, January 1, 2016	xxxxxxx	xxxxxxx
County Taxes	xxxxxxx	
80003-01		
Due County for Added and Omitted Taxes	xxxxxxx	148,338
2016 Levy	xxxxxxx	xxxxxxx
General County	xxxxxxx	10,980,359
80003-03		
County Library	xxxxxxx	1,021,349
80003-04		
County Health	xxxxxxx	
County Open Space Preservation	xxxxxxx	1,308,124
80003-05		
Due County for Added and Omitted Taxes	xxxxxxx	111,137
Paid	13,458,170	xxxxxxx
Balance, December 31, 2016	xxxxxxx	xxxxxxx
County Taxes		xxxxxxx
Due County for Added & Omitted Taxes	111,137	xxxxxxx
	13,569,307	13,569,307

## SPECIAL DISTRICT TAXES

NOT APPLICABLE

	DEBIT	CREDIT
Balance, January 1, 2016	xxxxxxx	
2015 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxx	xxxxxxx
80003-06		
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
Total 2015 Levy	xxxxxxx	xxxxxxx
80003-07		
Paid		xxxxxxx
80003-08		
Balance, December 31, 2016		xxxxxxx
80003-09		
		xxxxxxx

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	XXXXXX	
State Library Aid Received in 2016	XXXXXX	XXXXXX
Expended		XXXXXX
Balance, December 31, 2016		

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

Balance, January 1, 2016	XXXXXX	
State Library Aid Received in 2016	XXXXXX	XXXXXX
Expended		XXXXXX
Balance, December 31, 2016		

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

Balance, January 1, 2016	XXXXXX	
State Library Aid Received in 2016	XXXXXX	XXXXXX
Expended		XXXXXX
Balance, December 31, 2016		

**RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID**

Balance, January 1, 2016	XXXXXX	
State Library Aid Received in 2016	XXXXXX	XXXXXX
Expended		XXXXXX
Balance, December 31, 2016		

## STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,017,604	1,017,604	
Surplus Anticipated with Prior Written Consent of Director of Local Government	xxxxxx	xxxxxx	xxxxxx
Miscellaneous Revenue Anticipated:			
Adopted Budget	6,398,513	6,087,286	(311,227)
Added by N.J.S.40A:4-87: (List on 17a)	567,215	567,215	
Total Miscellaneous Revenue Anticipated	6,965,728	6,654,501	(311,227)
Receipts From Delinquent Taxes	950,000	892,357	(57,643)
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes	xxxxxx	xxxxxx	xxxxxx
(b) Addition to Local District School Tax	12,267,947	xxxxxx	xxxxxx
Total Amount to be Raised by Taxation	12,267,947	13,038,099	770,152
	21,201,279	21,602,561	401,282

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxx	92,054,528
Amount to be Raised by Taxation	xxxxxx	xxxxxx
Local District School Tax	43,726,288	xxxxxx
Regional School Tax		xxxxxx
Regional High School Tax	22,072,060	xxxxxx
County Taxes	13,309,832	xxxxxx
Due County for Added and Omitted Taxes	111,137	xxxxxx
Special District Taxes		xxxxxx
Municipal Open Space Tax	903,007	xxxxxx
Reserve for Uncollected Taxes	xxxxxx	1,105,895
Deficit in Required Collection of Current Taxes (or)	xxxxxx	
Balance for Support of Municipal Budget (or)	13,038,099	xxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxx	
	93,160,423	93,160,423

\*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 "Nonbudget Revenue" only.

**STATEMENT OF GENERAL BUDGET REVENUES 2016 (continued)**

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

SOURCE	BUDGET	REALIZED	EXCESS OR DEFICIT*
Driver Sober or Get Pulled Over	5,000	5,000	
Air Show	8,000	8,000	
NJ DOT	196,000	196,000	
Municipal Park Development	180,000	180,000	
NJ Motor Vehicle Security & Customer Service Act	96,743	96,743	
National Priority Safety Program	3,972	3,972	
Art, Wine & Music Festival	3,500	3,500	
Taste of Medford	3,500	3,500	
Halloween Parade	16,500	16,500	
Medford Celebrates	47,500	47,500	
Dickens Festival	6,500	6,500	
<b>Total (Sheet 17)</b>	<b>567,215</b>	<b>567,215</b>	

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	20,634,064
2016 Budget - Added by N.J.S.40A:4-87	80012-02	567,214
Appropriated for 2016 (Budget Statement Item 9)	80012-03	21,201,278
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>21,201,278</b>
<b>Add: Overexpenditures (see footnote)</b>	<b>80012-06</b>	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>21,201,278</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	19,112,303
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,105,895
Reserved	80012-10	943,080
<b>Total Expenditures</b>	<b>80012-11</b>	<b>21,161,278</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>40,000</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELLED:**

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

**NOT APPLICABLE**  
**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT**  
**SCHOOL PURPOSES**  
 (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2016 OPERATION

## CURRENT FUND

	DEBIT	CREDIT
<u>Excess of Anticipated Revenues:</u>	xxxxxxx	xxxxxxx
Miscellaneous Revenues Anticipated	xxxxxxx	
Delinquent Tax Collections	xxxxxxx	
Required Collection of Current Taxes	xxxxxxx	770,152
Unexpended Balances of 2016 Budget Reserves	xxxxxxx	40,000
Miscellaneous Revenue Not Anticipated	xxxxxxx	182,999
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxx	
Payments in Lieu of Taxes on Real Property	xxxxxxx	
Sale of Municipal Assets	xxxxxxx	
Unexpended Balances of 2015 Appropriation Reserves	xxxxxxx	889,894
Prior Years Interfunds Returned in 2016	xxxxxxx	875,326
Liquidation of Reserves	xxxxxxx	53,226
Federal & State Grants Appropriated Cancelled		
Tax Overpayments Cancelled		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxx	xxxxxxx
Balance, January 1, 2016	28,024,856	xxxxxxx
Balance, December 31, 2016	xxxxxxx	28,024,856
Deficit in Anticipated Revenues:	xxxxxxx	xxxxxxx
Miscellaneous Revenues Anticipated	311,227	xxxxxxx
Delinquent Tax Collections	57,643	xxxxxxx
Required Collection of Current Taxes		xxxxxxx
Interfund Advances Originating 2016	9,030	xxxxxxx
Adjustment for State and Federal Grants		xxxxxxx
Prior Year Senior Citizens' and Veterans' Disallowed		xxxxxxx
Refunds of Revenue		
Prior Year Refunds		
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	2,433,697	xxxxxxx
	30,836,453	30,836,453

# SCHEDULE OF MISCELLANEOUS REVENUES

## NOT ANTICIPATED

SOURCE	AMOUNT REALIZED
Copy Costs	9,951
Prior Year Refunds & Reimbursements	164,055
Miscellaneous	8,993
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	182,999

## SURPLUS - CURRENT FUND - YEAR 2016

	DEBIT	CREDIT
1. Balance, January 1, 2016	xxxxxx	2,265,775
2.	xxxxxx	
3. Excess Resulting From 2016 Operations	xxxxxx	2,433,697
4. Amount Appropriated in the 2016 Budget - Cash	1,017,604	xxxxxx
5. Amount Appropriated in 2016 Budget - With Prior Written Consent of Director of Local Government Services		xxxxxx
6.		xxxxxx
7. Balance, December 31, 2016	3,681,868	xxxxxx
	4,699,472	4,699,472

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

Cash	80014-06	11,736,173
Investments	80014-07	
Change Fund		550
Subtotal		11,736,723
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	8,054,855
Cash Surplus	80014-09	3,681,868
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due From State of N.J. Senior Citizens & Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Special Emergency Note Payable		
Total Other Assets	80014-14	
	80014-15	3,681,868

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

#MAY NOT BE ANTICIPATED AS NONCASH 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**

1. Amount of Levy as Per Duplicate (Analysis) # or (Abstract of Ratables)		92,299,466
2. Amount of Levy Special District Taxes		
3. Amount Levied for Omitted Taxes Under N.J.S.A.54:4-63.12 et. seq.		
4. Amount Levied for Added Taxes Under N.J.S.A.54:4-63.1 et. seq.		769,645
5a. Subtotal 2016 Levy	93,069,111	
5b. Reductions due to tax appeals **		
5c. Total 2016 Levy	93,069,111	
6. Transferred to Tax Title Liens		13,653
7. Transferred to Foreclosed Property		
8. Remitted, Abated or Canceled		48,681
9. Discount Allowed		
10. Collected in Cash - In 2015	624,435	
2016	91,256,324	
State's Share of 2016 Senior Citizen & Veteran Deductions Allowed	173,769	
Homestead Benefit Credit		
Total to Line 14	92,054,528	
11. Total Credits		92,116,862
12. Amount Outstanding, December 31, 2016		952,249
13. Percentage of Cash Collections to Total 2016 Levy (Item 10 Divided by Item 5) is	98.90%	
	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		92,054,528
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)		92,054,528

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 collection would be \$1,049,977.50 divided by \$1,500,000 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00% nor 69.999%.

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



NOT APPLICABLE  
**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2016**

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 2016 Tax Levy \$ \_\_\_\_\_

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

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25, then proceed to complete Sheet 25a to compute the current budget appropriation.

**(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 Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is \_\_\_\_\_

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

	DEBIT	CREDIT
1. Balance January 1, 2016	xxxxxxx	xxxxxxx
Due From State of New Jersey		xxxxxxx
Due to State of New Jersey	xxxxxxx	93,886
2. Senior Citizens Deductions Per Tax Billings	8,000	xxxxxxx
3. Veterans Deductions Per Tax Billings	160,500	xxxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector		xxxxxxx
5. Veterans Deductions Allowed by Tax Collector - 2016	5,269	
6. Veterans Deductions Allowed by Tax Collector - 2015		
7. Senior Citizens Deductions Disallowed By Tax Collector	xxxxxxx	
8. Senior Citizens Deductions Disallowed By Tax Collector 2015 Taxes	xxxxxxx	2,500
9. Received in Cash From State	xxxxxxx	175,460
10. Cancelled to Surplus		
11.		
12. Balance December 31, 2016	xxxxxxx	xxxxxxx
Due From State of New Jersey	xxxxxxx	
Due To State of New Jersey	98,077	xxxxxxx
	271,846	271,846

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

Line 2	8,000
Line 3	160,500
Line 4 and 6	5,269
Subtotal	173,769
Less: Line 7	_____
To Item 10, Sheet 22	173,769

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -  
N.J. DIVISION OF TAX APPEALS (N.J.S.A.54:3-27)  
NOT APPLICABLE**

	DEBIT	CREDIT
Balance, January 1, 2016	xxxxxxx	
Taxes Pending Appeals	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxx
Contested Amount of 2014 Taxes Collected Which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxx	
Prior Year Tax Appeals Pending		
Cash Paid to Appellants (Including 5% Interest From Date of Payment) Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)		xxxxxxx
		xxxxxxx
Balance, December 31, 2016		xxxxxxx
Taxes Pending Appeals *	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxx

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015.

*Rosemary Caputo*  
Signature of Tax Collector

T 1051  
License #

July 30, 2017  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2017 MUNICIPAL BUDGET**

	YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-	XXXXXX
Actual	80016-	43,726,288
Estimate **	80017-	XXXXXX
3. Regional School District Tax -	80025-	XXXXXX
Actual	80026-	22,072,060
Estimate *	80018-	XXXXXX
4. Regional High School Tax - School Budget	80019-	XXXXXX
Actual	80020-	13,420,969
Estimate *	80021-	
6. Special District Taxes -	80022-	
Actual	80023-	
Estimate *	80027-	
7. Municipal Open Space Tax	80028-	895,530
Estimate *	80024-01	
8. Total General Appropriations & Other Taxes	80024-02	
9. Less: Total Anticipated Revenues From 2016 in Municipal Budget (Item 5)	80024-03	
10. Cash Required From 2016 Taxes to Support Local Municipal Budget & Other Taxes	80024-05	
11. Amount of Item 10 Divided by 98.80% (820134-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		
<b>ANALYSIS OF ITEM 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 5 Above)	22,072,060	
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (See Line 11)	22,072,060	
12. Appropriation: Reserve for Uncollected Taxes Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Subtotal		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget	80024-07	

\*May not be stated in an amount less than "actual" Tax of year 2015

\*\* Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

**Note:**

The amount of anticipated revenues (Item 9) may Never exceed the total of Items 1 and 12

**NOT APPLICABLE**  
**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**  
**Calculation To Utilize Proceeds In Current budget As Deduction**  
**To Reserve For Uncollected Taxes Appropriations**

**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**  
 [(2013 Estimated Total Levy - 2012 Total Levy)/(2012 Total Levy)] \_\_\_\_\_ %

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

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

**2013 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, 2016	1,173,992	xxxxxxx
A. Taxes	xxxxxxx	xxxxxxx
83102-00		898,511
B. Tax Title Liens	xxxxxxx	xxxxxxx
83103-00		275,481
2. Canceled:	xxxxxxx	xxxxxxx
A. Taxes	xxxxxxx	18,668
83105-00		
B. Tax Title Liens	xxxxxxx	
83106-00		
3. Transferred to Foreclosed Tax Title Liens:	xxxxxxx	
A. Taxes	xxxxxxx	
83108-00		
B. Tax Title Liens	xxxxxxx	
83109-00		
4. Added Taxes		xxxxxxx
83110-00		
5. Added Tax Title Liens	74,963	xxxxxxx
83111-00		
6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens:	xxxxxxx	xxxxxxx
A. Taxes - Transfers To Tax Title Liens	xxxxxxx	8,345
(1) 83104-00		
B. Tax Title Liens - Transfers From Taxes	8,345	xxxxxxx
(1) 83107-00		
7. Balance Before Cash Payments	xxxxxxx	1,230,287
8. Totals	1,257,300	1,257,300
9. Balance Brought Down	1,230,287	xxxxxxx
10. Collected:	xxxxxxx	892,358
A. Taxes	xxxxxxx	xxxxxxx
83116-00		871,498
B. Tax Title Liens	xxxxxxx	xxxxxxx
83117-00		20,860
11. Interest and Costs - 2016 Tax Sale	80	xxxxxxx
83118-00		
12. 2016 Taxes Transferred to Liens	13,653	xxxxxxx
83119-00		
13. 2016 Taxes	952,249	xxxxxxx
83123-00		
14. Balance December 31, 2016	xxxxxxx	1,303,911
A. Taxes	xxxxxxx	xxxxxxx
83121-00		952,249
B. Tax Title Liens	xxxxxxx	xxxxxxx
83122-00		351,662
15. Totals	2,196,269	2,196,269

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by Item No.9) is 72.53%

17. Item No. 14 Multiplied by Percentage Shown Above is 945,727  
and represents the maximum amount that may be anticipated in 2016. 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	962,500	xxxxxxx
2. Foreclosed or Deeded In 2016	xxxxxxx	xxxxxxx
3. Tax Title Liens		xxxxxxx
4. Taxes Receivable		xxxxxxx
5A.		xxxxxxx
5B.	xxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxx	274,200
8. Sales	xxxxxxx	xxxxxxx
9. Cash *	xxxxxxx	
10. Contract	xxxxxxx	
11. Mortgage	xxxxxxx	
12. Loss on Sales	xxxxxxx	
13. Gain on Sales		xxxxxxx
14. Balance December 31, 2016	xxxxxxx	688,300
	962,500	962,500

**NOT APPLICABLE  
CONTRACT SALES**

	DEBIT	CREDIT
15. Balance January 1, 2016		xxxxxxx
16. 2016 Sales From Foreclosed Property		xxxxxxx
17. Collected *	xxxxxxx	
18.	xxxxxxx	
19. Balance December 31, 2016	xxxxxxx	

**NOT APPLICABLE  
MORTGAGE SALES**

	DEBIT	CREDIT
20. Balance January 1, 2016		xxxxxxx
21. 2016 Sales From Foreclosed Property		xxxxxxx
22. Collected *	xxxxxxx	
23.	xxxxxxx	
24. Balance December 31, 2016	xxxxxxx	

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected In 2016 (84125-00)

Realized in 2016 Budget

To Result of Operation (Sheet 19)

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

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

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2015 Per Audit <u>Report</u>	<u>Amount in</u> 2016 <u>Budget</u>	<u>Amount</u> Resulting From 2016 <u>From 2016</u>	<u>Balance</u> as of Dec. 31, 2016 <u>Dec. 31, 2016</u>
1. Emergency Authorization - Municipal *	\$414,949	414,949		
2. Emergency Authorizations - Schools				
3. Overexpenditure of Appropriations				
4. Overexpenditure of Appropriation Reserves				
5. Overexpenditure of Grant			36,856	36,856
6.				
7.				
8.				
9.				
10.				

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A 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</u> For In Budget of Year 2016 <u>Year 2016</u>
1.				
2.				
3.				
4.				







**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

	DEBIT	CREDIT	2016 DEBT SERVICE
Outstanding January 1, 2016	xxxxxx	22,497,600	
Issued	xxxxxx		
Paid	3,395,200	xxxxxx	
Refunded Bonds			
Outstanding December 31, 2016	19,102,400	xxxxxx	
	22,497,600	22,497,600	
2017 Bond Maturities - General Capital Bonds			80033-05
2017 Interest on Bonds *			3,213,000
2017 Interest on Bonds *			80033-06
2017 Interest on Bonds *			530,576

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2016	xxxxxx		
Issued	xxxxxx		
Paid		xxxxxx	
Outstanding December 31, 2016		xxxxxx	
2017 Bond Maturities - Assessment Bonds			80033-11
2017 Interest on Bonds *			80033-12
Total "Interest on Bonds - Debt Service" ( * Items)			530,576

**LIST OF BONDS ISSUED DURING 2016**

PURPOSE	2016 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
None				
TOTAL				
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
GREEN ACRES TRUST LOAN**

	DEBT	CREDIT	2017 DEBT SERVICE
Outstanding January 1, 2016	xxxxxxx	333,782	
Issued		xxxxxxx	
Paid	118,963		
Outstanding December 31, 2016	214,819	xxxxxxx	
2017 Loan Maturities		80033-05	121,355
2017 Interest on Loans		80033-06	4,296
Total 2017 Debt Service for Green Acres Trust Loan		80033-13	125,651
Outstanding January 1, 2016	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2016		xxxxxxx	
2017 Loan Maturities		80033-11	
2017 Interest on Loans		80033-12	
Total 2017 Debt Service for		80033-13	

**LIST OF LOANS ISSUED DURING 2016**

PURPOSE	2015 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
None				
TOTAL				
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

	DEBT	CREDIT	2015 DEBT SERVICE
Outstanding January 1, 2016	80034-01 xxxxxxx		
Paid	80034-02 xxxxxxx	xxxxxxx	
Outstanding December 31, 2016	80034-03 xxxxxxx	xxxxxxx	
<b>2017 Bond Maturities - Term Bonds</b>			
	80034-04		
<b>2017 Interest on Bonds *</b>			
	80034-05		
<b>TYPE I SCHOOL SERIAL BOND</b>			
Outstanding January 1, 2016	80034-06 xxxxxxx		
Issued	80034-07 xxxxxxx		
Paid	80034-08 xxxxxxx	xxxxxxx	
Outstanding December 31, 2016	80034-09 xxxxxxx	xxxxxxx	
<b>2017 Interest on Bonds *</b>			
	80034-10		
<b>2017 Bond Maturities - Serial Bonds</b>			
	80034-11		
<b>Total "Interest on Bonds - Type I School Debt Service" (* Items)</b>			
	80034-12		

**LIST OF BONDS ISSUED DURING 2016**

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

	Outstanding Dec. 31, 2016	2017 Interest Requirement
1. Emergency Notes	80036-	
2. Special Emergency Notes	80037- 140,000	2,100
3. Tax Anticipation Notes	80038-	
4. Interest on Unpaid State & County Taxes	80039-	
5.		
6.		

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement	
						For Principal	For Interest **
Interest Computed to (Insert Date)							
2016-8 Various General Improvements	2,657,150	9/28/2016	2,657,150	9/28/2017	2.000%		53,143
TOTAL	2,657,150	42,641	2,657,150				53,143

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

\* "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**

Interest Computed to (Insert Date)	2017 Budget Requirement		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2016	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
	For	Principal						
								TOTAL

Memo: \* See Sheet 33 for certification of "Original Date of Issue".  
 80051-01  
 80051-02

Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
 \*\* Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(DO NOT CROWD-ADD ADDITIONAL SHEETS)

NOT APPLICABLE

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2016	FOR PRINCIPAL	FOR INTEREST/FBES
		2017 BUDGET REQUIREMENT	
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
TOTAL			

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)



**TOWNSHIP OF MEDFORD  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	AMOUNT	BALANCE DECEMBER 31, 2015		PRIOR YEAR		PAID	ENCUMBRANCES	ENCUMBRANCES	BALANCE DECEMBER 31, 2016
				FUNDED	UNFUNDED	RECLASSIFIED	AUTHORIZATIONS				
1990-08	Construction of Bike Paths	05/21/90	71,000	27,646	-	-	-	-	-	-	27,646
1994-31	Acquisition of Real Property	10/03/94	1,500,000	-	-	-	-	-	-	-	-
1995-05	Purchase of Various Equipment	05/01/95	1,116,000	5,845	-	-	-	-	-	-	5,845
1999-36	Installation of Handicapped Accessible										
	Tot Lot	10/06/99	25,000	15,204	-	-	-	-	-	-	15,204
2001-10	Various Capital Improvements	05/22/01	2,038,950	10,703	-	-	-	-	-	-	10,703
2002-16	Various General Capital Improvements	04/09/02	1,462,725	41,000	-	-	-	-	-	-	41,000
2002-29	Construction of Improvements to Various										
	Municipal Buildings	07/23/02	42,529	42,529	-	-	-	-	-	-	42,529
2003-14	Various Capital Improvements	06/10/03	1,880,401	772	-	-	-	-	771	-	1
2003-16	Reconstruction & Resurfacing of										
	Hopewell Road	06/10/03	61,428	300	-	-	-	-	-	-	300
2004-14	Various Capital Improvements	04/13/04	1,926,359	300,000	-	-	-	-	-	-	300,000
2004-25	Various Capital Improvements	10/26/04	73,325	4,987	-	-	-	-	-	-	4,987
2007-28	Repair, Reconstruction &/or Restoration of										
	Public Property Damaged by Floods	11/27/07	1,200,000	51,948	-	-	-	-	-	-	52,584
2008-18	Various Capital Improvements	05/27/08	4,890,026	10,303	24	-	-	-	10,327	-	-
2009-19	Various Capital Improvements	06/09/09	3,739,144	-	32,693	-	-	-	2,870	5,295	-
2009-28	Improvements to Public Safety Facilities &										
	Related Expenses	11/24/09	700,000	8,133	-	-	-	-	6,605	-	-
2010-15	Various Capital Improvements	05/25/10	3,975,169	-	397,622	1,388	99,004	15,744	-	-	284,262
2013-16	Various Capital Improvements	12/23/13	2,190,607	654,703	4,059	133,052	261,972	42,121	483,662	-	4,059
2014-10	Various Capital Improvements	08/5/14	1,045,000	224,213	4,008	82,458	47,997	33,983	224,691	-	4,008
2015-15	Various Capital Improvements	09/7/15	1,985,500	867,767	4,025	866,463	1,116,835	477,827	139,568	4,025	4,025
2016-08	Various Capital Improvements	07/05/16	2,797,000	-	-	-	83,802	279,948	-	-	2,433,250
<b>Total</b>			<b>\$ 2,257,920</b>	<b>\$ 450,564</b>	<b>\$ 2,797,000</b>	<b>\$ 1,094,248</b>	<b>\$ 1,632,608</b>	<b>\$ 858,424</b>	<b>\$ 1,348,720</b>	<b>\$ 2,759,980</b>	

**GENERAL CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	DEBIT	CREDIT
Balance January 1, 2016		
80031-01		
Received from 2016 Budget Appropriation	xxxxxxx	217,432
80031-02		
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	xxxxxxx	
80031-03		
Preliminary Expenses Canceled (Financed by Capital Improvement Fund)	xxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations	139,850	
80031-04		
Balance December 31, 2016	77,582	xxxxxxx
80031-05		
	217,432	217,432

\*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

	DEBIT	CREDIT
Balance January 1, 2016	XXXXXX	
Received from 2016 Budget Appropriation	XXXXXX	
Received from 2016 Emergency Appropriation	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Balance December 31, 2016		XXXXXX

\*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.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 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 2016 or Prior Years
2016-08 Various General Improvements	2,797,000	2,657,150	139,850	
<b>TOTAL</b>	2,797,000	2,657,150	139,850	

**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.

Capital Improvement Fund                      \$ 139,850

Total downpayments                                      139,850

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR - 2016

	DEBIT	CREDIT
Balance January 1, 2016	xxxxxxx	230,241
Premium on Sale of Bonds	xxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxx	
Premium on Sale of Notes		15,121
Prior Year AR Cancelled	41,000	
Appropriated to Finance Improvement Authorizations		xxxxxxx
Appropriated to 2016 Budget Revenue		xxxxxxx
Balance December 31, 2016	204,362	xxxxxxx
	245,362	245,362

**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, 2014

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 CHAPTER 211, P.L. 1981)

- A.
- 1. Total Tax Levy for the Year 2016 was 93,069,111
  - 2. Amount of Item 1 Collected in 2016 (\*) 92,054,528
  - 3. Seventy (70) percent of Item 1 65,148,378

(\*) Including Prepayments and overpayments applied

- B.
- 1. Did any maturities of bonded obligations or notes fall due during the year 2016?  
Answer YES or NO YES
  - 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2016?  
Answer YES or NO YES

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

- 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:  
NO

- D.
- 1. Cash Deficit 2015 \_\_\_\_\_
  - 2. 4% of 2015 Tax Levy for all purposes: Levy -- \_\_\_\_\_ = \_\_\_\_\_
  - 3. Cash Deficit 2016 \_\_\_\_\_
  - 4. 4% of 2016 Tax Levy for all purposes: Levy -- \_\_\_\_\_ = \_\_\_\_\_

E.

<u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	-	-	-
2. County Taxes	-	111,137	111,137
3. Amounts Due Special Districts:	-	-	-
4. Amounts Due Local & Regional School District For Tax	-	32,842,053	32,842,053

\* - Includes Deferred Local School Taxes of \$28,024,856

**SHEETS 41 TO 54, NOT APPLICABLE**

Bonds and Notes Authorized but Not Issued must be disclosed in the Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING**  
**TRIAL BALANCE - WATER-SEWER UTILITY FUND**  
AS AT DECEMBER 31, 2016  
**Operating and Capital Sections**  
(Separately Stated)

*Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C"*

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>WATER &amp; SEWER UTILITY OPERATING FUND</b>		
Cash	5,819,995	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	214,036	
Due from Payroll	18,747	
Insurance Claims Receivable	11,077	
Deferred Charges (Sheet 62)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		96,845
Accrued Interest on Bonds, Loans & Notes		266,165
Reserve for Encumbrances		358,087
Accounts Payable		17,172
Prepaid Rents		587,459
Due to Water & Sewer Utility Capital Fund		1,571,485
Overpayments		2,871
Total Cash Liabilities "C"		2,900,084
Reserve for Consumer Accounts & Lien Receivable		214,036
Fund Balance		2,949,735
<b>TOTAL</b>	<b>6,063,855</b>	<b>6,063,855</b>

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in the Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

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

AS AT DECEMBER 31, 2016  
**Operating and Capital Sections**  
 (Separately Stated)

*Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C"*

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>WATER &amp; SEWER UTILITY CAPITAL FUND</b>		
Cash	1,401,706	
Fixed Capital	29,185,938	
Fixed Capital Authorized & Uncompleted	49,465,457	
Due from Water & Sewer Utility Operating Fund	1,571,485	
Due from State of New Jersey Infrastructure Loan		
Reserve for Encumbrances		209,921
Due to Utility Operating		
Reserve to Pay Debt Service		355,489
Loans Payable		14,824,770
Serial Bonds Payable		10,603,600
Improvement Authorizations:		
Funded		301,037
Unfunded		1,044,308
Capital Improvement Fund		1,848,749
Capital Surplus		8,027
Reserve for Amortization		50,205,605
Reserve for Deferred Amortization		2,223,080
Estimated Proceeds Bonds & Notes	794,340	
Bonds & Notes Authorized & Not Issued		794,340
<b>TOTAL</b>	<b>82,418,926</b>	<b>82,418,926</b>

(Do not crowd - add additional sheets)



**POST CLOSING TRIAL BALANCE -  
UTILITY ASSESSMENT TRUST FUNDS**

IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2016

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>UTILITY ASSESSMENT TRUST FUND</b>		
Cash	666	
Fund Balance		666
Total		
<b>SEWER CONNECTION TRUST FUND</b>		
Cash	210,453	
Reserve for Sewer Connection Fees		210,453
Total		
<b>TOTAL</b>	<b>211,119</b>	<b>211,119</b>

(Do not crowd - add additional sheets)  
Sheet 56

**ANALYSIS OF WATER-SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

Audit Balance December 31, 2015	Assessments and Liens	Current Budget	RECEIPTS			Balance December 31, 2016
			Other	Disbursements		
xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	Assessment Serial Bond Issues:
						Assessment Bond Anticipation Note Issues:
666	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	Trust Surplus
						* Less: Assets "Unfinanced"
						Due to Current Fund
						Due to Operating Fund
666	Totals	666				

\* Show as red figure

**SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2016  
BUDGET REVENUES**

SOURCE	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated -01	901,173	901,173	
Operating Surplus Anticipated with Consent of Director of Local Government Services -02			
Water & Sewer Rents	6,300,000	6,475,331	175,331
Miscellaneous	1,200,000	1,070,338	(129,662)
Added by N.J.S.40A:4-87:(List)			
Subtotal	8,401,173	8,446,842	45,669
Deficit (General Budget) ** -06			
	8,401,173	8,446,842	45,669

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:		
Adopted Budget		8,401,173
Added by N.J.S.40A:4-87		
Emergency		
Total Appropriations		8,401,173
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		8,401,173
Deduct Expenditures:		
Paid or Charged	8,276,774	
Reserved	96,845	
Surplus (General Budget) **		
Total Expenditures		8,373,619
Unexpended Balance Canceled (See Footnote)		27,554

**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".

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

# STATEMENT OF 2016 OPERATION

## WATER-SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Water-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:**

Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Cancelled*		
Current Year Appropriations Cancelled		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)":		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriations Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2016 Operation"		
Remainder =		
		("Excess in Operations" - Sheet 60)

Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2016 Operation"		
Remainder =		
		("Operating Deficit - to Trial Balance" - Sheet 60)

**SECTION 2:**

The following item of "2015 Appropriation Reserves Canceled in 2016" 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 Water-Sewer Utility for 2016:

2015 Appropriation Reserves Canceled in 2016		252,711
Less: Anticipated Deficit in 2016 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		252,711

\*\*Items must be shown in same amounts on Sheet 58

## RESULTS OF 2016 OPERATIONS - WATER-SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues		45,669
Unexpended Balances of Appropriations		27,554
Refund Prior Year Expenditures		
Unexpended Balances of 2015 Appropriation Reserves *		252,711
Cancellation of Prior Year Accounts Payable		
Deficit in Anticipated Revenue		
Refund of Prior Year Revenue		
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	325,934	
* See restriction in amount on Sheet 59, SECTION 2	325,934	325,934

### OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance January 1, 2016		3,524,974
Excess in Results of 2016 Operations		325,934
Amount Appropriated in 2016 Budget Cash		
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services	901,173	
Balance December 31, 2016	2,949,735	
	3,850,908	3,850,908

### ANALYSIS OF BALANCE DECEMBER 31, 2016 (FROM WATER-SEWER UTILITY - TRIAL BALANCE)

Cash		5,819,995
Investments		
Interfund Accounts Receivable		18,747
Subtotal		5,838,742
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,900,084
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,938,658
Other Assets Pledged to Operating Surplus *D.E.P. Wastewater Facilities Grant Receivable		
Deferred Charges #		
Insurance Claims Receivable	11,077	
Total Other Assets		11,077
		2,949,735

# MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2017 BUDGET

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

**SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2015	<u>\$198,754</u>
Increased by:	
Water-Sewer Rents Levied	<u>\$5,881,322</u>
Overpayments Created	<u>2,871</u>
Decreased by:	
Collections	<u>5,863,889</u>
Overpayments Applied	<u>          </u>
Transfer to Water Liens	<u>          </u>
Other - Cancellations	<u>5,022</u>
Balance December 31, 2016	<u>5,868,911</u>
	<u>\$214,036</u>

---

---

**NOT APPLICABLE**

**SCHEDULE OF WATER-SEWER UTILITY LIENS**

Balance December 31, 2015	<u>          </u>
Increased by:	
Transfers from Accounts Receivable	<u>          </u>
Penalties and Costs	<u>          </u>
Other	<u>          </u>
Decreased by:	
Collections	<u>          </u>
Other	<u>          </u>
Balance December 31, 2016	<u>          </u>

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

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

	Caused By	Amount December 31, 2015 per Audit Report	Amount in 2016 Budget	Amount Resulting From 2016	Balance as at December 31, 2016
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**

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2016
1.					
2.					
3.					
4.					

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
WATER-SEWER UTILITY ASSESSMENT BONDS**

	DEBIT	CREDIT	2017 DEBT SERVICE
Outstanding January 1, 2016			
Issued			
Paid			
Outstanding December 31, 2016			
2017 Bond Maturities - Assessment Bonds			
2017 Interest on Bonds *			

**WATER-SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2016	XXXXXXXXXXXX	11,637,400	
Issued	XXXXXXXXXXXX		
Paid	1,033,800	XXXXXXXXXXXX	
Outstanding December 31, 2016	10,603,600	XXXXXXXXXXXX	
2017 Bond Maturities - Capital Bonds	11,637,400	11,637,400	960,000
2017 Interest on Bonds *		323,649	

**INTEREST ON BONDS - WATER-SEWER UTILITY BUDGET**

2017 Interest on Bonds (*Items)	323,649
Less: Interest Accrued to December 31, 2016 (Trial Balance)	109,150
Subtotal	214,499
Add: Interest to be Accrued as of December 31, 2017	99,865
Required Appropriation 2017	314,364

**LIST OF BONDS ISSUED DURING 2016**

Purpose	2016 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
WATER & SEWER UTILITY NJEIT LOAN**

	DEBIT	CREDIT	2017 DEBT SERVICE
Outstanding January 1, 2016	xxxxxxx	15,865,232	
Issued	xxxxxxx		
Paid	1,040,462	xxxxxxx	
Outstanding December 31, 2016	14,824,770	xxxxxxx	
2017 Loan Maturities	15,865,232	15,865,232	1,071,338
2017 Interest on Loans *		376,838	
_____ UTILITY LOAN			
_____ N/A			
Outstanding January 1, 2016	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2016			
2017 Loan Maturities		xxxxxxx	
2017 Interest on Loans *			

**INTEREST ON LOANS NJEIT WATER & SEWER UTILITY BUDGET**

2017 Interest on Loans (*Items)	xxxxxxx	376,838
Less: Interest Accrued to 12/31/2016 (Trail Balance)	xxxxxxx	157,016
Subtotal	xxxxxxx	219,822
Add: Interest to be Accrued as of 12/31/2017		146,495
Required Appropriation 2017		366,317

**LIST OF LOANS ISSUED DURING 2016**

PURPOSE	2017 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
NONE				

NOT APPLICABLE

DEBT SERVICE SCHEDULE 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, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)	Page Total
						For Principal	For Interest **		

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 2014 or prior require one legal 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)

Interest on Notes - Water Utility Budget	
2016 Interest on Notes	
Less: Interest Accrued to 12/31/16	
(Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/17	
Required Appropriation - 2017	

NOT APPLICABLE

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Interest Computed to (Insert Date)	2017 Budget Requirement For	Principal For	Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2016	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
								1.
								2.
								3.
								4.
								5.
								6.
								7.
								8.
								9.
								10.
								11.
Total								

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, 2014 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget  
 or written intent of permanent financing submitted with statement.  
 \*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".



**WATER-SEWER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	DEBT	CREDIT
Balance January 1, 2016		261,399
Received from 2016 Budget Appropriation	xxxxxxx	1,587,350
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	xxxxxxx	
Canceled Encumbrances Payable	xxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxx	xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxx
		xxxxxxx
Balance December 31, 2016	1,848,749	xxxxxxx
	1,848,749	1,848,749

**NOT APPLICABLE  
WATER-SEWER UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	DEBT	CREDIT
Balance January 1, 2016		
Received from 2016 Budget Appropriation	xxxxxxx	
Received from 2016 Emergency Appropriation	xxxxxxx	
	xxxxxxx	
Appropriated to Finance Improvement Authorizations		
		xxxxxxx
Balance December 31, 2016	xxxxxxx	xxxxxxx

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment Budget of 2015 or Prior Years

**WATER-SEWER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS**

**YEAR 2016**

	DEBT	CREDIT
Balance January 1, 2016	xxxxxxx	8,027
Proceeds from Sale of Notes	xxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxx	
Premium on Sale of Bonds		
Appropriated to Finance Improvement Authorizations		xxxxxxx
Appropriated to 2016 Budget Revenue		xxxxxxx
Balance December 31, 2016	8,027	xxxxxxx
	8,027	8,027

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2016

[Go To Quick Go2](#)

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 Certificate
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	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 2013 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 2013.
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (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 Uncollected Tax Appropriations
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
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus, Bond Convenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
	UTILITIES ONLY
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.	2012 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 2013; Utility Capital Surplus