

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2017 (UNAUDITED)

POPULATION LAST CENSUS 22,866  
 NET VALUATION TAXABLE 2017 3,625,260,471  
 MUNICODE 0505  
 FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2018  
 MUNICIPALITIES - FEBRUARY 10, 2018

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

TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ LOWER \_\_\_\_\_, County of \_\_\_\_\_ CAPE MAY \_\_\_\_\_

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

	Date	Examined By:	
1		Preliminary Check	
2		Examined	

I hereby certify that the debt shown on Sheets 31 to 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   
 Title CFO, Township of Lower

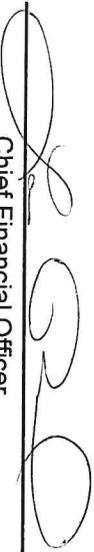
(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

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

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

Further, I do hereby certify that I Lauren Read, am the Chief Financial Officer, License # N-0423, of the TOWNSHIP of CAPE MAY

LOWER \_\_\_\_\_, County of \_\_\_\_\_ and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2017, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2017.

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

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

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

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

I have prepared the post-closing trial balances, related statement and analyses include in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of LOWER as of December 31, 2017 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2017 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Has 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 attentions that would have been reported to the governing body and Division. This Annual Financial Statement relates only to the acunts 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:

**NOT APPLICABLE**

\_\_\_\_\_  
Leon Costello, CPA  
(Registered Municipal Accountant)

\_\_\_\_\_  
FORD, SCOTT, SEIDENBURG & KENNEDY, L.L.C.  
(Firm Name)

\_\_\_\_\_  
218 WESLEY AVENUE  
(Address)

\_\_\_\_\_  
OCEAN CITY, NJ 08226  
(Address)

Certified by me  
this \_\_\_\_ day of \_\_\_\_\_, 2018

\_\_\_\_\_  
609-399-6333  
(Phone Number)  
\_\_\_\_\_  
609-399-3710  
(Fax Number)

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

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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2017 as required under N.J.A.C. 5:23-4.17.

Printed Name:

\_\_\_\_\_  
Gary Playford

Signature:

\_\_\_\_\_  


Certificate #:

\_\_\_\_\_  
007927

Date:

\_\_\_\_\_  
2/8/2018

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: \_\_\_\_\_ TOWNSHIP OF LOWER  
Chief Financial Officer: \_\_\_\_\_ Lauren Read  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_ N-0423  
Date: \_\_\_\_\_ 02/08/18

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) # \_\_\_\_\_  
of the criteria above and therefore does not qualify for local examination

**NOT APPLICABLE**

Municipality: \_\_\_\_\_ TOWNSHIP OF LOWER  
Chief Financial Officer: \_\_\_\_\_ Lauren Read  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_ N-0423  
Date: \_\_\_\_\_

21-6005700

Fed I.D. #

TOWNSHIP OF LOWER

Municipality

CAPE MAY

County

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

Fiscal Year Ending: December 31, 2017

	(1)	(2)	(3)
Federal programs			
Expended			
(administered by			
the state)		State	Other Federal
		Programs	Programs
		Expended	Expended
TOTAL	\$ 205,437.00	\$ 285,446.09	\$

Type of Audit required by OMB A-133 and OMB 04-04:

Single Audit

Program Specific Audit

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

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

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

  
Signature of Chief Financial Officer

02/08/18  
Date

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

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of LOWER, County of CAPE MAY during the year 2017 and that sheet 40 to 68 are unnecessary.

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

Name   
Title CFO, Township of Lower

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

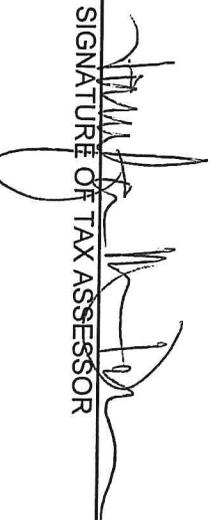
**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 3,634,439,452

  
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF LOWER  
MUNICIPALITY

CAPE MAY  
COUNTY

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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
AS AT December 31, 2017

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

Title of Account	Debit	Credit
Cash	12,052,531.00	
Foreclosed Property		1,652,200.00
Delinquent Taxes Receivable	783,587.92	
Tax Title Liens	237,446.45	
Taxes Receivable Subtotal		1,021,034.37
Lot Clearing Assessments Receivable	4,730.00	
Municipal Fees Receivable	0.00	
Regional School Tax Deferred	6,891,597.00	
Due to MUA	8,488.36	
Due to/from State of NJ-SC / Vet Audit	0.00	
Due to/from State of NJ-Seniors and Vets	2,576.71	
DCFT: Emergency	0.00	
DCFT: Special Emergency	768,000.00	
Revenue Accounts Receivable	8,516.64	
Due to Federal and State Grant Fund	0.00	108,296.08
Appropriation Reserves		1,028,696.48
Encumbrances Payable		588,732.70
Accounts Payable		3,689.25
Prepaid Taxes		3,149,093.66
Tax Overpayments		24,742.17
Due to LCMR - overpayment	0.00	
Due to State Marriage Licenses	0.00	650.00
Due to County-Added		22,785.32
Due to State DCA Fees		15,547.00
Reserve for Terminal Leave Payment		0.00
Reserve for Prepaid Commercial Trash Receipts		19,750.50
Reserve for Tax Maps		714,764.68
Subtotal Cash Liabilities		5,676,747.84 "C"
Reserve for Receivables		2,694,969.37
Deferred Regional School Tax Payable		6,891,597.00
Fund Balance		7,146,359.87
	22,409,674.08	22,409,674.08

(Do not crowd - add additional sheets)











# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2016 :	(1)	\$	11,200.00	
		x	<u>2,800.00</u>	
	(2)	\$	<u>14,000.00</u>	25%

Municipal Public Defender Trust Cash Balance December 31, 2017 (3) \$ 10,946.39

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

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

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

Chief Financial Officer: \_\_\_\_\_ Lauren Read  
Signature:  \_\_\_\_\_  
Certificate #: \_\_\_\_\_ N-0423  
Date: \_\_\_\_\_ 02/08/18

# Schedule of Trust Fund Deposits and Reserves

Amount  
Dec. 31, 2016  
per Audit  
Report

Receipts

Disbursements

Balance  
as at  
Dec. 31, 2017  
Report

<u>Purpose</u>	<u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dec. 31, 2017</u>
1. Unemployment	\$ 120,070.74	\$ 71,806.14	\$ 69,452.84	\$ 122,424.04
2. Community Police	3,656.66	1,483.01	2,099.48	3,040.19
3. Police Forfeiture	23,393.13	7,092.60	15,500.00	14,985.73
4. TTL's	14,382.08	361,087.25	371,784.58	3,684.75
5. Public Defender	8,770.29	3,427.33	1,251.23	10,946.39
6. POAA	56.00	16.00	4.00	68.00
7. Recreation	25,048.81	98,181.28	97,502.89	25,727.20
8. Fire Safety	305,008.56	65,564.28	10,000.00	360,572.84
9. Performance Deposits &	518,463.12	351,235.54	388,092.18	481,606.48
10. Developer's Escrow	124,337.61	158,830.46	153,448.84	129,719.23
11. Grants				0.00
12. Accumulated Absences	355,526.15	380,000.00	110,152.98	625,373.17
13. Donations	50.00	1,470.00		1,520.00
14. Off Duty Police	8,720.63	39,216.27	32,557.55	15,379.35
15. Historic Commission	823.03	2.47		825.50
16. Tax Premiums	395,800.00	310,800.00	203,900.00	502,700.00
17. Police Investigations	294.78		294.78	0.00
18. Payroll Flex	38.65		38.65	0.00
19. Bail	725.00			725.00
20. Snow Removal	43,200.32		19,182.84	24,017.48
21. Group Insurance	38.04		38.04	0.00
22. Program Loans Receivable	1,415,378.23		8,410.35	1,406,967.88
23. Small Cities Revolving Loan	462,209.16	141,211.83	103,232.15	500,188.84
24. Joint Housing	40,556.52	183.48		40,740.00
25.				
26.				
27.				
28.				
29.				
30.				
Totals	\$ 3,866,547.51	\$ 1,991,607.94	\$ 1,586,943.38	\$ 4,271,212.07

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2016	RECEIPTS					Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
								0.00
<b>NOT APPLICABLE</b>								
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
								0.00
								0.00
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Assessments Receivable 95-4								0.00
Due from Capital Fund								0.00
Deferred Charges								0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00







MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2017	2017 Budget Revenue Realized	Received	Cancelled/Adjusted		Balance Dec. 31, 2017
FEDERAL GRANTS:						0.00
USDA Housing	26,021.15					26,021.15
Small Cities Program (0156)	400,000.00					400,000.00
Small Cities Program (0153)	150,000.00		116,783.00			33,217.00
HAZMAT-FEMA	75,000.00					75,000.00
Coastal Resiliency	145,350.00		62,591.18			82,758.82
796,371.15						0.00
STATE GRANTS:						0.00
Municipal Alliance	27,962.65	31,409.00	27,507.31	2,746.74		29,117.60
Click it or Ticket	5,000.00	5,500.00	5,500.00			5,000.00
Drive Sober or Pullover	5,000.00	11,000.00	10,225.00	275.00		5,500.00
DOT - Transportation Trust Fund	43,750.00	178,000.00	43,750.00	178,000.00		0.00
Body Armor		2,565.22	2,409.00			156.22
Distracted Driving		5,500.00	5,500.00			0.00
Cops In Shops		3,840.00	1,200.00			2,640.00
OEM EMAA		9,400.00				9,400.00
81,712.65						0.00
OTHER:						0.00
Atlantic County JIF	1,052.80	5,400.00	5,522.41	4.32		926.07
Cape May County - Open Space	412,311.00		184,554.45	227,756.55		0.00
413,363.80						0.00
	1,291,447.60	252,614.22	465,542.35	408,782.61	0.00	669,736.86

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2017	Transferred from 2017 Budget Appropriations		Expended	Program Income	Cancelled /Adjusted	Balance Dec. 31, 2017
		Budget	Appropriation By 40A:4-87				
STATE:							
Clean Communities Program			77,031.62	77,031.62			-
DOT-Transportation Trust Fund			178,000.00			178,000.00	-
Over the Limit Under Arrest							-
Click it or Ticket			5,500.00	5,500.00			-
Drive Sober or Pull over	1,300.00		11,000.00	10,925.00		275.00	1,100.00
Recycling Tonnage	2,500.00	54,767.29		54,767.29			2,500.00
Distracted Driving			5,500.00	5,500.00			-
Alliance Funds - (Lower Consortium)	31,499.03	7,852.00	31,409.00	34,768.01		6,683.53	29,308.49
Alcohol Education and Rehabilitation	1,496.81		900.76	590.00			1,807.57
Drunk Driving Enforcement	7,239.25		6,703.13	1,098.91			12,843.47
Cops in Shops			1,200.00	1,200.00			-
Enhanced 911 Grant	7,890.65						7,890.65
EMAA-OEM			9,400.00				9,400.00
NJ Emergency Management Services	6,334.50			5,304.50			1,030.00
							-
							-
<b>Page Total</b>	<b>58,260.24</b>	<b>62,619.29</b>	<b>326,644.51</b>	<b>196,685.33</b>	<b>-</b>	<b>184,958.53</b>	<b>65,880.18</b>

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

Grant	Balance Jan. 1, 2017	Transferred from 2017 Budget Appropriations		Expended	Program Income	Cancelled	Balance Dec. 31, 2017
		Budget	Appropriation By 40A:4-87				
							0.00
FEDERAL:							0.00
Body Armor Grant	6,218.90		4,572.72	7,677.00			3,114.62
USDA Housing	26,021.15			25,557.00			464.15
Small Cities Program (0156)	400,000.00						400,000.00
Small Cities Program (0153)	124,070.00			97,203.00			26,867.00
HAZMAT-FEMA	75,000.00			75,000.00			0.00
							0.00
OTHER:							0.00
Cape May County - Open Space	391,311.00			80,562.28		227,756.55	82,992.17
Atlantic County JIF	2.80		5,400.00	5,398.48		4.32	0.00
Comcast (Twp Share)	39,199.46			2,800.00			36,399.46
Comcast (LCMR Share)	20,044.12						20,044.12
Beautification of Township	140.00					140.00	0.00
Ducks Unlimited	1,000.00						1,000.00
							0.00
							0.00
Page Total	1,141,267.67	62,619.29	336,617.23	490,883.09	0.00	412,859.40	636,761.70

0.00

0.00

Sheet 11a

SCHEDULE OF UNAPPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2017	Transferred from 2017 Budget Appropriations		Received	Cancelled	Balance Dec. 31, 2017
		Budget	Appropriation By 40A:4-87			
Alcohol Rehabilitation			900.76	900.76		0.00
Body Armor			2,007.50	6,203.37		4,195.87
Clean Communities			77,031.62	77,031.62		0.00
Clean Shores						0.00
Click it or Ticket						0.00
Council of the arts	-					0.00
Drunk Driving Enforcement Fund			6,703.13	6,703.13		0.00
Emergency Management Assistance						0.00
Recycling Tonnage Grant		54,767.29		107,622.84		52,855.55
Over the Limit Under Arrest	0.00					0.00
Cops in Shops	0.00			2,640.00		2,640.00
Wildfire						
SJ Gas						
Page Total	0.00	54,767.29	86,643.01	201,101.72	0.00	59,691.42

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance Jan. 1, 2017	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	XXXXXXXXXXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXXXXXXXX	16,866,654.00
Levy Calendar Year 2017	XXXXXXXXXXXXXXXX	
Paid	16,866,654.00	XXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
School Tax Payable #	85003-00	XXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85004-00	XXXXXXXXXXXXXXXX
	16,866,654.00	16,866,654.00

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

# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

	Debit	Credit
Balance Jan. 1, 2017	85045-00 XXXXXXXXXXXXXXXX	
2017	Levy 81105-00 XXXXXXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXXXXXX	
<b>NOT APPLICABLE</b>		
Expenditures		XXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	85046-00	XXXXXXXXXXXXXXXX
	0.00	0.00

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District Involved)

	Debit	Credit
Balance Jan. 1, 2017	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85032-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2017	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85034-00	0.00	XXXXXXXXXXXXXXXXXX
	0.00	0.00

# Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance Jan. 1, 2017	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85042-00	XXXXXXXXXXXXXXXXXX	7,020,228.50
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2017		13,783,194.00
Paid	13,911,825.50	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85044-00	6,891,597.00	XXXXXXXXXXXXXXXXXX
	20,803,422.50	20,803,422.50

# Must include unpaid requisitions

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance Jan. 1, 2017	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01 XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXXXXXXXXXX	23,916.30
2017 Levy:		
General County	80003-03 XXXXXXXXXXXXXXXXXX	8,308,864.23
County Library	80003-04 XXXXXXXXXXXXXXXXXX	1,256,091.87
County Health	XXXXXXXXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXXXXXXXX	380,500.36
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXXXXXXXXXX	22,785.32
Paid	9,969,372.76	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes		XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes	22,785.32	XXXXXXXXXXXXXXXXXX
	9,992,158.08	9,992,158.08

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance Jan. 1, 2017	80003-06 XXXXXXXXXXXXXXXXXX	
Levy: (List Each Type of District Tax Separately - See Footnote)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fire - 3	81108-00 2,303,871.00	XXXXXXXXXXXXXXXXXX
Sewer -	81111-00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Water -	81112-00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Garbage -	81109-00 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total 2017 Levy:	80003-07 XXXXXXXXXXXXXXXXXX	2,303,871.00
Paid	80003-08 2,303,871.00	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	80003-09 0.00	XXXXXXXXXXXXXXXXXX
	2,303,871.00	2,303,871.00

Footnote: Please state the number of districts in each instance

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

	Debit	Credit
Balance Jan. 1, 2017	80004-01	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2017	80004-02	XXXXXXXXXXXXXXXXXX
<b>NOT APPLICABLE</b>		
Expended	80004-09	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	80004-10	
	0.00	0.00

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

	Debit	Credit
Balance Jan. 1, 2017	80004-03	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2017	80004-04	XXXXXXXXXXXXXXXXXX
<b>NOT APPLICABLE</b>		
Expended	80004-11	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	80004-12	
	0.00	0.00

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

	Debit	Credit
Balance Jan. 1, 2017	80004-05	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2017	80004-06	XXXXXXXXXXXXXXXXXX
<b>NOT APPLICABLE</b>		
Expended	80004-13	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	80004-14	
	0.00	0.00

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

	Debit	Credit
Balance Jan. 1, 2017	80004-07	XXXXXXXXXXXXXXXXXX
State Library Aid Received in 2017	80004-08	XXXXXXXXXXXXXXXXXX
<b>NOT APPLICABLE</b>		
Expended	80004-15	XXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	80004-16	
	0.00	0.00

# STATEMENT OF GENERAL BUDGET REVENUES 2017

Source	Budget - 01	Realized - 02	Excess or Deficit* - 03
Surplus Anticipated	80101- 2,525,000.00	2,525,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102- XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenue Anticipated	3,281,387.21	3,940,135.27	658,748.06
Adopted Budget	336,617.23	336,617.23	0.00
Added by N.J.S. 40A:4-87 (List on 17a)			
Total Miscellaneous Revenue Anticipated	80103- 3,618,004.44	4,276,752.50	658,748.06
Receipts from Delinquent Taxes	80104- 800,000.00	821,110.23	21,110.23
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Tax for Municipal Purposes	80105- 20,797,190.62	XXXXXXXXXX	XXXXXXXXXX
Addition to Local District School Tax	80106- XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	80107- 20,797,190.62	22,069,074.30	1,271,883.68
	27,740,195.06	29,691,937.03	1,951,741.97

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00 XXXXXXXXXXXX	63,138,758.54
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00 16,866,654.00	XXXXXXXXXX
Regional School Tax	80119-00	XXXXXXXXXX
Regional High School Tax	80110-00 13,783,194.00	XXXXXXXXXX
County Taxes	80111-00 9,945,456.46	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00 22,785.32	XXXXXXXXXX
Special District Taxes	80113-00 2,303,871.00	XXXXXXXXXX
Municipal Open Space Tax	80120-00	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00 XXXXXXXXXXXX	1,852,276.54
Deficit in Required Collection of Current Taxes (or)	80115-00 XXXXXXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00 22,069,074.30	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00 XXXXXXXXXXXX	
	64,991,035.08	64,991,035.08

\*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess deficit in the above allocation would apply to "Non-Budget Revenue" only.



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2017

2017 Budget as Adopted	80012-01	27,403,577.83	
2017 Budget - Added by N.J.S. 40A:4-87	80012-02	336,617.23	
Appropriated for 2017 (Budget Statement Item 9)	80012-03	27,740,195.06	
Appropriated for 2017 by Emergency Appropriation (Budget Statement Item 9)	80012-04	731,000.00	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	28,471,195.06	
Add: Overexpenditures (see footnote)	80012-06		
<b>Total Appropriations and Overexpenditures</b>	80012-07	28,471,195.06	
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	25,545,566.18	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,852,276.54	
Reserved	80012-10	1,028,696.48	
<b>Total Expenditures</b>	80012-11	28,426,539.20	
<b>Unexpended Balances Canceled (see footnote)</b>	80012-12	44,655.86	

**FOOTNOTE - RE: OVEREXPENDITURES:**

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

RE: UNEXPENDED BALANCES CANCELED:

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

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

2017 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior adoption of Budget)		
Total Authorizations		
Deduct Expenditures:	<b>NOT APPLICABLE</b>	
Paid or Charged		
Reserved		
Total Expenditures		

**RESULTS OF 2017 OPERATIONS**  
**CURRENT FUND**

		DEBIT	CREDIT
Excess of Anticipated Revenues		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	658,748.06
Delinquent Tax Collections	80012-02	XXXXXXXXXX	21,110.23
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,271,883.68
Unexpended Balance of	2017 Budget Appropriations 80013-04	XXXXXXXXXX	44,655.86
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	283,349.33
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	10,850.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balance of	2016 Appropriation Reserves 80013-05	XXXXXXXXXX	891,684.92
Prior Years Interfunds Returned in	2017 80013-06	XXXXXXXXXX	0.00
Void Prior years open purchase orders		XXXXXXXXXX	215.18
Void GL Balances		XXXXXXXXXX	42,858.29
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1,	2017 80013-07	7,020,228.50	XXXXXXXXXX
Balance December 31,	2017 80013-08	XXXXXXXXXX	6,891,597.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection on Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in	2017 80013-12		XXXXXXXXXX
Refund of Prior Year Revenue		3,297.16	XXXXXXXXXX
Prior Year SC Vet Audit Adjustment		1,000.00	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,092,426.89	XXXXXXXXXX
		10,116,952.55	10,116,952.55



**SURPLUS - CURRENT FUND**  
**YEAR 2017**

		Debit	Credit
1.	Balance January 1, 2017	80014-01 XXXXXXXXXXXXXX	6,578,932.98
2.		XXXXXXXXXXXXXX	
3.	Excess Resulting from 2017 Operations	80014-02 XXXXXXXXXXXXXX	3,092,426.89
4.	Amount Appropriated in the 2017 Budget-Cash	80014-03 2,525,000.00	XXXXXXXXXXXXXX
5.	Amount Appropriated in the 2017 Budget-with Prior Written Consent of Director of Local Government Services	80014-04 0.00	XXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXX
7.	Balance December 31, 2017	80014-05 7,146,359.87	XXXXXXXXXXXXXX 9,671,359.87

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

Cash	80014-06	12,052,531.00
Investments	80014-07	
Investment in General Notes		
Sub Total		12,052,531.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	5,676,747.84
Cash Surplus	80014-09	6,375,783.16
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	2,576.71
Deferred Charges #	80014-12	768,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	770,576.71
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	7,146,359.87

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00 \$	<u>63,072,642.22</u>
	or		
	(Abstract of Ratables)	82113-00 \$	_____
2.	Amount of Levy for Special District Taxes	82102-00 \$	<u>757,704.10</u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00 \$	_____
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00 \$	<u>151,401.45</u>
5a.	Subtotal 2017 Levy	\$	<u>63,981,747.77</u>
5b.	Reductions due to tax appeals**	\$	_____
5c.	Total 2017 Tax Levy	82106-00 \$	<u>63,981,747.77</u>
6.	Transferred to Tax Title Liens & Bankruptcies	82107-00 \$	<u>27,584.51</u>
7.	Transferred to Foreclosed Property	82108-00 \$	_____
8.	Remitted, Abated or Canceled	82108-00 \$	<u>34,720.53</u>
9.	Discount Allowed	82108-00 \$	_____
10.	Collected in Cash: In 2016	82121-00 \$	<u>1,117,250.37</u>
	In 2017 *	82122-00 \$	<u>61,659,382.14</u>
	R.E.A.P. Revenue	\$	_____
	State's Share of 2017 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	<u>362,126.03</u>
	Total To Line 14	82111-00 \$	<u>63,138,758.54</u>
11.	Total Credits	\$	<u>63,201,063.58</u>
12.	Amount Outstanding December 31, 2017	82120-00 \$	<u>780,684.19</u>
13.	Percentage of Cash Collections to Total 2017 Levy, (Item 10 divided by Item 5c) is <u>98.68%</u> 82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>63,138,758.54</u>
Less: Reserve for tax Appeals Pending	\$	_____
State Division of Tax Appeals	\$	_____
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>63,138,758.54</u>

Note A: In showing the above percentage the following should be noted:

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

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

\* Include overpayments applied as part of 2017 collections.

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 9c

## To Calculate Underlying Tax Collection Rate for 2017

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

### (1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale \_\_\_\_\_

**Net Cash Collected** \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2017 Tax Levy \$ \_\_\_\_\_

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

NOT APPLICABLE

### (2) Utilizing Tax Levy Sale

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

LESS: Proceeds from Tax Levy Sale (excluding premium) \_\_\_\_\_

**Net Cash Collected** \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2017 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, 2017	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due from State of New Jersey	3,683.76	XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	84,500.00	XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	275,250.00	XXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed by Tax Collector	4,500.00	XXXXXXXXXXXXXX
5. Sr. Citizens Deductions Allowed by Tax Collector- 2016	1,250.00	
6. Reimbursement due to Taxation Audit		
7. Adjust P/Y County override		
8. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXX	2,123.97
9. Sr. Citizens Deductions Disallowed By Tax Collector- 2016	XXXXXXXXXXXXXX	4,547.16
10. Received in Cash from State	XXXXXXXXXXXXXX	356,435.92
11. Adjust P/Y County override		
12. P/Y Taxation Audit Reimbursement		3,500.00
13. Balance December 31, 2017	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due from State of New Jersey	XXXXXXXXXXXXXX	2,576.71
Due to State of New Jersey		XXXXXXXXXXXXXX
	369,183.76	369,183.76
		0.00

Calculation of Amount to be included on Sheet 22, Item 10 -  
2017 Senior Citizens and Veterans Deductions Allowed

Line 2	84,500.00
Line 3	275,250.00
Line 4	4,500.00
Sub-Total	364,250.00
Less: Line 7	2,123.97
To Item 10, Sheet 22	362,126.03



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

		Year 2018	Year 2017
1.	Total General Appropriations for 2018 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax)	80015- 26,346,062.39	
2.	Local District School Tax-	Actual 80016- Estimate** 80017- 17,200,000.00	16,866,654.00
3.	Regional School District Tax-	Actual 80025- Estimate* 80026- 80018-	
4.	Regional High School Tax- School Budget	Actual 80019- Estimate* 80020- 14,600,000.00	13,911,825.50
5.	County Tax	Actual 80020- Estimate* 80021- 10,101,000.00	9,969,372.76
6.	Special District Taxes	Actual 80022- Estimate* 80023- 2,400,000.00	2,303,871.00
7.	Municipal Open Space Tax	Actual 80027- Estimate* 80028-	
8.	Total General Appropriations and Other Taxes	80024-01 70,647,062.39	
9.	Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02 7,333,364.56	
10.	Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03 63,313,697.83	
11.	Amount of item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	<b>97.160%</b> (820034-04) 80024-05 65,164,365.82	
Analysis of Item 11:			
Local District School Tax-			* Must not be stated in an amount less than "actual" Tax of year 2017
(Amount Shown on Line 2 Above)		17,200,000.00	
Regional High School Tax-			** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2010 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
(Amount Shown on Line 2 Above)		14,600,000.00	
County Tax		10,101,000.00	
(Amount Shown on Line 2 Above)		2,400,000.00	
Special District Taxes		2,400,000.00	
(Amount Shown on Line 2 Above)		2,400,000.00	
Tax in Local Municipal Budget		20,863,365.82	
Total Amount (see Line 11)		65,164,365.82	
Appropriation: Reserve for Uncollected Taxes (Budget			
12.	Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06 <b>1,850,667.99</b>	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		26,346,062.39	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,850,667.99	
Less: Item 9 - Total Anticipated Revenues		7,333,364.56	
Amount to be Raised by Taxation in Municipal Budget		80024-07 <b>20,863,365.82</b>	

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget as Deduction  
To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

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

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

NOT APPLICABLE

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

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

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

2018 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2017	1,028,685.26	XXXXXXXXXXXXXX
A. Taxes	83102-00 795,073.20	XXXXXXXXXXXXXX
B. Tax Title Liens	83103-00 233,612.06	XXXXXXXXXXXXXX
2. Canceled:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
A. Taxes	83105-00 XXXXXXXXXXXXXXXX	358.37
B. Tax Title Liens	83106-00 XXXXXXXXXXXXXXXX	0.00
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
A. Taxes	83108-00 XXXXXXXXXXXXXXXX	
B. Tax Title Liens	83109-00 XXXXXXXXXXXXXXXX	
4. Added Taxes	83110-00 3,297.16	XXXXXXXXXXXXXX
Added Taxes - State Audit	1,000.00	
5. Added Tax Title Liens	83111-00	XXXXXXXXXXXXXX
6. Adjustment between taxes (Other than current year) and Tax Title Liens:	XXXXXXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens (1)	83104-00 XXXXXXXXXXXXXXXX	6,222.35
B. Tax Title Liens - Transfers from Taxes (1)	83107-00 6,222.35	XXXXXXXXXXXXXX
7. Balance Before Cash Payments		1,032,624.05
8. Totals	1,039,204.77	1,039,204.77
9. Balance Brought Down	1,032,624.05	
10. Collected:	XXXXXXXXXXXXXX	821,110.23
A. Taxes	83116-00 789,885.91	XXXXXXXXXXXXXX
B. Tax Title Liens	83117-00 31,224.32	XXXXXXXXXXXXXX
11. Interest and Costs - 2017 Tax Sale	83118-00 1,251.85	XXXXXXXXXXXXXX
12. 2017 Taxes Transferred to Liens	83119-00 27,584.51	XXXXXXXXXXXXXX
12a. 2017 Taxes Transferred to Bankruptcy	0.00	
13. 2017 Taxes	83123-00 780,684.19	XXXXXXXXXXXXXX
14. Balance December 31, 2017	XXXXXXXXXXXXXX	1,021,034.37
A. Taxes	83121-00 783,587.92	XXXXXXXXXXXXXX
B. Tax Title Liens	83122-00 237,446.45	XXXXXXXXXXXXXX
15. Totals	1,842,144.60	1,842,144.60
16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is <span style="border: 1px solid black; padding: 2px;">79.52%</span>		
17. Item No. 14 multiplied by percentage shown above is <span style="border: 1px solid black; padding: 2px;">811,894.48</span> and represents the maximum amount that may be anticipated in 2018		

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance January 1, 2017	84101-00	1,663,300.00
2. Foreclosed or Deeded in 2017		XXXXXXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXXXXXX
5A.	84102-00	XXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXX
8. Sales		XXXXXXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXXXXXX
12. Cost of sale to seller	84112-00	XXXXXXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXXXXXX
14. Balance December 31, 2017	84114-00	XXXXXXXXXXXXXX
	1,663,300.00	1,663,300.00

**CONTRACT SALES**

	Debit	Credit
15. Balance January 1, 2017	84115-00	XXXXXXXXXXXXXX
16. 2017 Sales from Foreclosed Property	84116-00	11,100.00
17. Collected*	84117-00	XXXXXXXXXXXXXX
18. Cost of sale to seller	84118-00	10,850.00
19. Balance December 31, 2017	84119-00	XXXXXXXXXXXXXX
	11,100.00	11,100.00

**MORTGAGE SALES**

15. Balance January 1, 2017	84120-00	XXXXXXXXXXXXXX
16. 2017 Sales from Foreclosed Property	84121-00	XXXXXXXXXXXXXX
17. Collected*	84122-00	XXXXXXXXXXXXXX
18.	<b>NOT APPLICABLE</b>	
19. Balance December 31, 2017	84124-00	XXXXXXXXXXXXXX
	0.00	0.00

Analysis of Sale of Property:

\$ 11,100.00  
(84125-00)

\*Total Cash Collected in 2017

\$ 10,850.00

Realized in 2017 Budget

\$ 10,850.00

To Results of Operation (Sheet 19)

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

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

	<u>Amount</u> Dec. 31, 2016 per Audit <u>Report</u>	<u>Amount in</u> 2017 <u>Budget</u>	<u>Amount</u> Resulting from 2017	<u>Balance</u> as at Dec. 31, 2017
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. <span style="border: 1px solid black; padding: 2px;">NOT APPLICABLE</span>				
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. <span style="border: 1px solid black; padding: 2px;">NOT APPLICABLE</span>			\$ _____
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 <u>Year 2018</u>
1. _____				\$ _____	
2. <span style="border: 1px solid black; padding: 2px;">NOT APPLICABLE</span>					
3. _____				\$ _____	
4. _____				\$ _____	







**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) GREEN TRUST LOAN**

	Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80033-01 XXXXXXXXXXXXXX	1,161,552.09	
Issued	80033-02 XXXXXXXXXXXXXX	0.00	
Paid	80033-03 101,641.00	XXXXXXXXXXXXXX	
Refunded			
Outstanding December 31, 2017	80033-04 1,059,911.09	XXXXXXXXXXXXXX	
	1,161,552.09	1,161,552.09	
<b>2018 Loan Maturities</b>			
	2018	80033-05	\$103,684.01
<b>2018 Interest on Loans</b>			
	2018	80033-06	\$20,682.38
<b>Total 2016 Debt Service for Green Trust Loan</b>			
		80034-13	124,366.39
<b>LOAN</b>			
Outstanding January 1, 2017	80033-07 XXXXXXXXXXXXXX	0.00	
Issued	80033-08 XXXXXXXXXXXXXX		
Paid	80033-09 0.00	XXXXXXXXXXXXXX	
<b>NOT APPLICABLE</b>			
Outstanding December 31, 2017	80033-10 0.00	XXXXXXXXXXXXXX	
	0.00	0.00	
<b>2018 Loan Maturities</b>			
		80033-05	
<b>2018 Interest on Loans</b>			
		80033-06	
<b>Total 2010 Debt Service for Loan</b>			
		80034-13	0.00

**LIST OF LOANS ISSUED DURING 2017**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total		0.00		

80033-14

80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS

	Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80034-01 XXXXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXX
<b>NOT APPLICABLE</b>			
Outstanding December 31, 2017	80034-03		XXXXXXXXXXXX
	0.00		0.00
2018 Bond Maturities - Term Bonds			
		80034-04	
2018 Interest on Bonds*			
		80034-05	

TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 2017	80034-06	XXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXX	
<b>NOT APPLICABLE</b>				
Outstanding December 31, 2017	80034-09	0.00	XXXXXXXXXXXX	
		0.00	0.00	
2018 Interest on Bonds*				
		80034-10		
2018 Bond Maturities - Serial Bonds				
		80034-11		
Total "Interest on Bonds - Type I School Debt Service" (*Items)				
		80034-12		

LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Issue	Rate
<b>NOT APPLICABLE</b>				
Total	80035-			

2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2017		2018 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
<b>NOT APPLICABLE</b>			
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, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.							0.00	
2.							0.00	
3.							0.00	
4.							0.00	
5.							0.00	
6.							0.00	
7.							0.00	
8.	<b>NOT APPLICABLE</b>							
9.							0.00	
10.							0.00	
11.							0.00	
12.							0.00	
13.								
14.								
<b>Page Total</b>	0.00		0.00			0.00	0.00	

Sheet 33

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

80051-01

80051-02

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

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

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

2018

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.							0.00	
2.							0.00	
3.							0.00	
4.							0.00	
5.							0.00	
6.							0.00	
7.							0.00	
8.	<b>NOT APPLICABLE</b>							
9.							0.00	
10.							0.00	
11.							0.00	
12.							0.00	
13.							0.00	
14.							0.00	
							0.00	
<b>Page Total</b>	0.00		0.00				0.00	

Sheet 34

Memo: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of Dec. 31, 2015 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement. 80051-01      80051-02

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

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

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

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance Jan. 1, 2017		2017 Authorizations	Expended	Authorizations Canceled	Balance Dec. 31, 2017	
	Funded	Unfunded				Funded	Unfunded
#2005-09 Recreation Development	22,513.81			7,093.42		15,420.39	
#2005-20 COAH Engineering	6,881.75			4,950.00		1,931.75	
#2008-20 Various	25,747.57			14,756.36		10,991.21	
#2009-12 Various	7,169.94					7,169.94	
#2010-08 Various	1,699.94			1,699.94		0.00	
#2011-14 Various	10,282.35			10,282.35		0.00	
#2012-09 Reappropriation	62.21			62.21		0.00	
#2012-10 Various	54,673.46			8,118.90		46,554.56	
#2012-19 Roads and Drainage	1,365,354.29			143,733.48		1,221,620.81	
#2013-10 Various	199,070.45			139,348.28		59,722.17	
#2014-10 Various	620,416.23			101,385.08		519,031.15	
#2015-03 Various	189,290.69			20,622.04		168,668.65	
#2015-10 Roads and Drainage	4,485,325.98			50,376.04		4,434,949.94	
#2016-04 Various		747,089.72		403,329.73			343,759.99
#2017-08 Various			1,107,350.00	484,566.24			622,783.76
#2017-10 Roads and Drainage-Beach Drive			3,200,000.00	1,704.50		328,295.50	2,870,000.00
							0.00
							0.00
Page Total	6,988,488.67	747,089.72	4,307,350.00	1,392,028.57	0.00	6,814,356.07	3,836,543.75

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance Jan. 1, 2017	80031-01 XXXXXXXXXXXXXX	175,114.00
Received from 2017 Budget Appropriation*	80031-02 XXXXXXXXXXXXXX XXXXXXXXXXXXXX	700,000.00
Improvement Authorization Canceled (financed in whole by the Capital Improvement Fund)	80031-03 XXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		
	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
		XXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04 259,350.00	
Balance Dec. 31, 2017	80031-05 615,764.00	875,114.00
	875,114.00	875,114.00

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



**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
Year 2017

	Debit	Credit
Balance Jan. 1, 2017	80029-01 XXXXXXXXXXXXXXXX	123,463.10
Premium on Sale of Notes	XXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXXXXXXXXXXX
Appropriated to 2017 Budget Revenue	80029-03	XXXXXXXXXXXXXXXX
Balance Dec. 31, 2017	80029-04 123,463.10	XXXXXXXXXXXXXXXX 123,463.10

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

<b>NOT APPLICABLE</b>	
1. Amount of Serial Bonds Issued Under Provisions of Chapter 233 P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding Dec. 31, 2017	\$ _____
2. Amount of Cash in Special Trust Fund as of Dec. 31, 2017 (Note A)	\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2018	\$ _____
4. Amount of Interest on Bonds with a Covenant- 2018 Budget Requirements	\$ _____
5. Total of 3 and 4 - Gross Appropriation	\$ _____
6. Less Amount of Special Trust Fund to be Used	\$ _____
7. Net Appropriation Required	\$ _____

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

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

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

**MUNICIPALITIES ONLY**  
**IMPORTANT !!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

(N.J.S.A. 52: 27BB-55 as Amended by Chap. 211, P.L., 1981)

- A.
- |  |          |    |                         |
|--|----------|----|-------------------------|
| 1. Total Tax Levy for the Year   | 2017     |    | \$ <u>63,981,747.77</u> |
| 2. Amount of Item 1 Collected in   | 2017 (*) | \$ | <u>63,138,758.54</u>    |
| 3. Seventy (70) percent of Item 1<br>(* ) Including prepayments and overpayments applied |          | \$ | <u>44,787,223.44</u>    |

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2017 ?  
 Answer YES or NO       YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2017 ?  
 Answer YES or NO       YES       If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then 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 appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO       NO      

**NOT APPLICABLE**

- D.
1. Cash Deficit 2016 \$ \_\_\_\_\_
2. 4% of 2016 Tax Levy for all purposes:  
 Levy-- \$ \_\_\_\_\_ \$ \_\_\_\_\_
3. Cash Deficit 2017 \$ \_\_\_\_\_
4. 4% of 2017 Tax Levy for all purposes:  
 Levy-- \$ \_\_\_\_\_ \$ \_\_\_\_\_

	<u>Unpaid</u>		
	<u>2016</u>	<u>2017</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ 0.00
2. County Taxes	\$ _____	\$ 22,785.32	\$ 22,785.32
3. Special District Taxes	\$ _____	\$ 0.00	\$ 0.00
4. School District Taxes	\$ _____	\$ 0.00	\$ 0.00

**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT OF 2017**

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

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

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

**INDEX**

1, 1a, & 1b	Certification and Affidavit
1c	Municipal Budget Local Examination Certification
1d	Report of Federal and State Financial Assistance Expenditures of Awards
2	Instructions and Certification
3, 3a, & 3b	Trial Balance-Current Fund
4	Trial Balance-Public Assistance
5	Trial Balance-Federal and State Funds
6 & 6b	Trial Balance-Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a	Municipal Public Defender--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 2017 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 Ratr 2017
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 for Uncollected Taxes Appropriation
26	Delinquent Taxes and Tax Title Liens
27	Foreclosed Property; Contract Sales; Mortgage Sales
28	Deferred Charges and List of Judgements-Current
29	Emergency -Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31 & 31a	Summary Statement of Debt Service Requirements-Municipal (or County)
32	Summary Statement of Debt Service Requirements-School-Type I and Current
33	Debt Service for Notes (Other than Assessment Notes)
34 & 34a	Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
35 & 35a	Improvement Authorizations
36	Capital Improvement Fund
37	Down Payment
37	Capital Improvements Authorized in 2017
38	General Capital Surplus, Bond Covenants
39	Required Information (N.J.S.A. 52: 27BB-55 as amended by Chap. 211, P.L. 1981)
	<b>UTILITIES ONLY</b>
40	Instructions and Certification
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	2017 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 Judgements-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 2017 ; Utility Capital Surplus