

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

POPULATION LAST CENSUS 7,473  
NET VALUATION TAXABLE 2016 822,840,191  
MUNICODE 0418

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

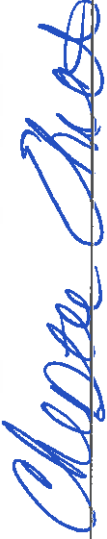
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Borough of Haddon Heights, County of Camden

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   
Name Christie Ehret  
Title Certified Municipal Financial Officer  
Email cehret@haddonhts.com

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

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

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

Further, I do hereby certify that I, Christie Ehret, am the Chief Financial Officer, License # N-0738, of the Borough of Camden and that the Haddon Heights, County of Camden statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2016, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2016.

Signature   
Title Chief Financial Officer  
Address 625 Station Ave., Haddon Heights, NJ 08035  
Phone Number 856-547-7164  
Fax Number 856-547-5259  
Email cehret@haddonhts.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 Borough of Haddon Heights 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, (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 December 31, 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:

N/A

\_\_\_\_\_

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

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

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

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

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

\_\_\_\_\_ (Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 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%
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: Borough of Haddon Heights

Chief Financial Officer: Christie Ehret

Signature: 

Certificate #: N-0738

Date: 2-10-17

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: \_\_\_\_\_

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

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

21-6000677

Fed I.D. #

Borough of Haddon Heights  
Municipality

Camden  
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 <u>the State</u> )	State Programs <u>Expended</u>	Other Federal Programs <u>Expended</u>
TOTAL \$	86,402.07 \$	92,605.78 \$

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

x Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08.

The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.



Signature of Chief Financial Officer



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

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance

with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 827,606,522.

  
SIGNATURE OF TAX ASSESSOR

Borough of Haddon Heights  
MUNICIPALITY

Camden  
COUNTY

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

**POST CLOSING**

**TRIAL BALANCE - CURRENT FUND**

AS OF DECEMBER 31, 2016

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

Title of Account	Debit	Credit
Cash	1,637,268.48	
Change Fund	200.00	
Due from State of NJ - Senior Citizens & Veterans Deductions	13,584.21	
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	332,119.71	
Tax Title Liens	5,346.15	
Property Acquired by Taxes		
Contract Sales Receivable		
Mortgage Sales Receivable		
Revenue Accounts Receivable	9,885.49	
Deu from Grant Fund	32,803.12	
Due from Animal Control Fund	0.05	
Due from General Capital Fund	57.01	
Due from Local Board of Education	118.00	
<b>Sub-total Receivables with Full Reserves</b>	380,329.53	
Deferred Charges (Sheets 28, 29 & 30)		
Deferred School Taxes (Sheets 13 & 14)		
Sub-total	2,031,382.22	-

(Do not crowd - add additional sheets)

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

**POST CLOSING**

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

AS OF 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
<b>Totals from Sheet 3</b>	2,031,382.22	
<b>Cash Liabilities:</b>		
Appropriation Reserves		223,791.79
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		45,586.92
Special District Taxes Payable		
State Library Aid ( See Sheet 16 )		
Reserve for Encumbrances		40,340.36
Prepaid Taxes		139,038.87
Due State of New Jersey Marriage License Fees		150.00
Due State of New Jersey DCA Training Fees		2,657.00
Accounts Payable		602.75
Reserve for Master Plan Update		2,873.36
Reserve for Payment of Debt Service		15,311.20
Due to Trust Other Fund		3,123.04
Tax Overpayments		2.40
<b>Sub-total Cash Liabilities C</b>		473,477.69
Reserve for Receivables		380,329.53
School Taxes Deferred (Sheets 13 & 14)		
Fund Balance		1,177,575.00
<b>Total</b>	2,031,382.22	2,031,382.22

(Do not crowd - add additional sheets)







**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)  
AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Assessment Fund</b>		
Cash		
Deferred Charges		
Assessment Bonds		
Assessment Notes		
Fund Balance		
<b>Total Trust Assessment Fund</b>	-	-
<b>Animal Control Fund</b>		
Cash	257.88	
Deferred Charges		
Due Current Fund		0.05
Due State of New Jersey		12.80
Reserve for Animal Control		245.03
<b>Total Animal Control Fund</b>	257.88	257.88

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Other Fund</b>		
Cash	934,069.50	
Deferred Charges		
Due Current Fund	3,123.04	
Due from CDBG	22,294.80	
<b>Sub-total</b>	<b>959,487.34</b>	

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Other Fund (Cont'd)</b>		
<b>Totals from Sheet 6i</b>	959,487.34	-
Reserve for Encumbrances		2,088.83
Reserve for Community Development Block Grant		22,294.80
Reserve for Recycling		2,278.91
Reserve for Public Defender		26.57
Reserve for Unemployment Compensation		2,388.63
Reserve for Uniform Fire Safety Code - Penalties		5,146.11
Reserve for Street Opening Deposits		1,750.00
Reserve for Planning & Zoning Board		23,434.93
Reserve for Tax Title Lien Redemptions - Outside Liens		412,456.61
Reserve for Citizen Donations for Police Department		2,750.94
Reserve for POAA		3,956.28
Reserve for Municipal Drug Alliance Donations		25,397.17
Reserve for Police Forfeiture		3,420.92
Reserve for Fire Department		516.12
Reserve for Off Duty Police		24,457.78
Reserve for Memorial Clock Donations		14,365.53
Reserve for Fourth of July Parade		176.95
Reserve for Land Deposits		154,245.34
Reserve for Community Garden		981.46
Reserve for Heights Report		9,133.47
Reserve for Shade Tree Donations		400.00
Reserve for Streetscape		
<b>Reserve for Affordable Housing (COAH)</b>		225,000.00
Reserve for Recreation Donations		110.00
Reserve for Playground Equipment		4,360.18
Reserve for Recreation Field Use		25.00
Reserve for Neighbor's Night Out		3,194.05
Reserve for Payroll Deductions Payable		15,130.76
<b>Total Trust Other Fund</b>	959,487.34	959,487.34

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015: ..... (1) \$ 6,325.00  
x  
(2) \$ 1,581.25  
25%

Municipal Public Defender Trust Cash Balance December 31, 2016: ..... (3) \$ 26.57

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  ..... \$ NONE

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:

Christie Ehret  


Signature:

Certificate #:

N-0738

Date:

2.10.17

**SCHEDULE OF TRUST FUND RESERVES**

Amount  
Dec. 31, 2015  
per Audit  
Report

Balance  
as at  
Dec. 31, 2016

Purpose	Amount Dec. 31, 2015 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2016
1. Reserve for CDBG	\$ 2,195.55	\$ 20,400.00	\$ 300.75	\$ 22,294.80
2. Reserve for Recycling	6,552.40	2,681.68	6,955.17	2,278.91
3. Reserve for Public Defender	2,019.07	4,157.50	6,150.00	26.57
4. Reserve for Unemployment	31.75	8,152.02	5,795.14	2,388.63
5. Reserve for Uniform Fire Safety Code	5,768.83	100.00	722.72	5,146.11
6. Reserve for Street Opening Deposits	1,723.00		(27.00)	1,750.00
7. Reserve for Planning & Zoning Board	22,436.18	22,697.50	21,698.75	23,434.93
8. Reserve for Tax Title Lien Redemptions	474,329.73	413,803.01	475,676.13	412,456.61
9. Reserve for Donations for Police Depart	3,514.11	3,055.00	3,818.17	2,750.94
10. Reserve for POAA	3,148.28	808.00		3,956.28
11. Reserve for Municipal Drug Alliance	25,575.93	7,040.64	7,219.40	25,397.17
12. Reserve for Police Forfeiture	2,187.74	3,808.18	2,575.00	3,420.92
13. Reserve for Fire Department	516.12			516.12
14. Reserve for Off Duty Police	88,756.42	131,642.80	195,941.44	24,457.78
15. Reserve for Memorial Clock Donations	76.95	100.00		176.95
16. Reserve for Fourth of July Parade	14,340.53	25.00		14,365.53
17. Reserve for Land Deposits	154,245.34			154,245.34
18. Reserve for Community Garden	1,065.35	775.00	858.89	981.46
19. Reserve for Heights Report	9,835.65	17,097.00	17,799.18	9,133.47
20. Reserve for Shade Tree Donations	400.00			400.00
21. Reserve for Streetscape	2.68		2.68	(0.00)
22. Reserve for Affordable Housing (COAH)		225,000.00		225,000.00
23. Reserve for Recreation Donations		110.00		110.00
24. Reserve for Playground Equipment		4,360.18		4,360.18
25. Reserve for Recreation Field Use		250.00	225.00	25.00
26. Reserve for Neighbor's Night Out	9,946.66	13,561.00	20,313.61	3,194.05
27. Reserve for Payroll Deductions Payable	6,169.10	3,276,326.21	3,267,364.55	15,130.76
28.				
29.				
30.				
<b>Totals:</b>	<b>\$ 834,837.37</b>	<b>4,155,950.72</b>	<b>4,033,389.58</b>	<b>\$ 957,398.51</b>

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

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2015	Assessments and Liens	RECEIPTS		Current	Budget	Balance Dec. 31, 2016	Disbursements
Reserve for CDBG		XXXXXX			XXXXXX		XXXXXX	XXXXXX
Reserve for Unemployment								
Reserve for Uniform Fire Safety Code								
Assessment Bond Anticipation Note Issues:		XXXXXX			XXXXXX		XXXXXX	XXXXXX
Reserve for Tax Title Lien Redemptions								
Reserve for Donations for Police Depart								
Reserve for Municipal Drug Alliance								
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"		XXXXXX			XXXXXX		XXXXXX	XXXXXX
Total								

Sheet 7



**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	266,300.68	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	266,300.68
Cash	19,383.73	
Deferred Charges to Future Taxation		
Funded	4,810,149.90	
Unfunded	646,300.68	
Due Federal and State Grant Fund		13,201.32
Due Current Fund		57.01
Reserve to Pay Debt Service		87,300.00
Reserve for Encumbrances		56,781.33
General Capital Bonds		4,711,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		380,000.00
Assessment Notes		
Loans Payable		99,149.90
Loans Payable		
Improvement Authorizations - Funded		25,896.78
Improvement Authorizations - Unfunded		75,278.75
Capital Improvement Fund		26,656.22
Down Payments on Improvements		
Capital Surplus		513.00
<b>Total</b>	5,742,134.99	5,742,134.99

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2016

	Cash		On Deposit	Less Checks Outstanding	Cash Book Balance
	*On Hand				
Current	35,373.49		1,636,969.61	35,074.62	1,637,268.48
Trust - Assessment					
Trust - Dog License Reserve for CDBG			257.88		257.88
Trust - Other	36,678.74		905,994.66	8,603.90	934,069.50
Capital - General			257,440.73	238,057.00	19,383.73
Water - Operating Reserve for Unemploy					
Water - Capital Reserve for Uniform					
Utility Operating					
Utility Capital					
Public Assistance #1 * Reserve for Tax Title					
Public Assistance #2 * Reserve for Donations					
Garbage District					
Federal and State Gra Reserve for Municipa					
Municipal Open Space Trust Fund					
Assessment Trust					
Water Assessment Trust					
Total	72,052.23		2,800,662.88	281,735.52	2,590,979.59

\* - Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2016.

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

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

(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: Certified Municipal Financial Officer



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2016	2016 Budget Revenue Realized	Received	Balance Dec. 31, 2016
Transportation Grant - 2013 Program	92,899.55		88,167.40	4,732.15
Transportation Grant - 2015 Program	202,000.00		130,176.23	71,823.77
Bullet Proof Vest		336.86		336.86
Pedestrian And Bicycle Facilities	24,521.42		22,342.87	2,178.55
NJDEP Historic Commission - Architectural Survey	3,599.00			3,599.00
NJDEP Historic Commission - Preservation	10,000.00			10,000.00
Body Armor Fund				
Community Stewardship Incentive	20,000.00			20,000.00
Clean Communities Grant		17,796.71	17,796.71	
Click it or Ticket		5,000.00	5,000.00	
Drunk Driving Enforcement		2,500.00	2,500.00	
Drive Sober or Get Pulled Over		5,000.00	5,000.00	
ANJBC Grant	500.00			500.00
Municipal Alliance on Alcoholism and Drug Abuse	6,274.00	11,074.00	4,607.33	12,740.67
Alcohol Education, Rehabilitation, Enforcement Grant		1,087.77	1,087.77	
Recycling Tonnage Grant				
Hazardous Discharge Site Remediation	25,531.72	31,000.00		56,531.72
JIF Safety Award	700.00			700.00
	386,025.69	73,795.34	276,678.31	183,142.72

Sheet 10

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016		Expended			
		Budget Appropriations	Budget				
Transportation Grant - 2013 Program	55,999.40			51,267.25			4,732.15
Transportation Grant - 2015 Program	5,403.70			1,212.00			4,191.70
Bullet Proof Vest			336.86				336.86
NJDEP Historic Commission - Architectural	299.00						299.00
NJDEP Historic Commission - Preservation	42,767.50			33,739.92			9,027.58
NJDEP Historic Preservation Grant	286.23			182.90			103.33
Body Armor Fund	661.66	1,762.91		2,256.00			168.57
Camden County Open Space Grant	20,000.00						20,000.00
Clean Communities Grant	66,996.54		17,796.71	55,760.18			29,033.07
Click it or Ticket			5,000.00	5,000.00			
Drunk Driving Enforcement	9,513.45		2,500.00	511.38			11,502.07
Drive Sober or Get Pulled Over		5,000.00	5,000.00	5,100.00			4,900.00
ANJEC Grant	1,500.00			1,500.00			
Municipal Alliance on Alcoholism and Drug	18,404.22	13,842.50		5,107.33			27,139.39
Alcohol Education, Rehabilitation, Enforcem	3,037.25		1,087.77	3,725.00			400.02
Recycling Tonnage Grant	5,479.94	8,246.50		13,645.89			80.55
Totals	230,348.89	28,851.91	31,721.34	179,007.85	-	-	111,914.29

Sheet 11

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (CONT'D)**

Balance Dec. 31, 2016	Expended		Transferred from 2016 Budget Appropriations	Appropriation By 40A:4-87	Grant	
					Jan. 1, 2016	Balance
111,914.29	-	-	31,721.34	28,851.91	230,348.89	Total From Page 11
31,388.02			31,000.00		388.02	Hazardous Discharge Site Remediation
243.15					243.15	JIF Safety Award
32.69					32.69	Comcast Grant
36.66					36.66	Community Planning Advocacy
25.06					25.06	Domestic Violence
402.46					402.46	Sustainable Jersey Small Grant
1,079.20					1,079.20	PEOSHA - Immunization of Employees
145,121.53	179,007.85	-	62,721.34	28,851.91	232,556.13	Totals

Sheet 11a



# \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	4.00
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	12,839,938.00
Paid	12,839,942.00	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	12,839,942.00	12,839,942.00
# Must include unpaid requisitions		

# MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
2016 Levy	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
<b>Expenditures</b>		XXXXXXXXXX
Balance December 31, 2016	-	XXXXXXXXXX



# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> 85031-00		
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2015 - 2016) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> 85033-00		
School Tax Deferred	-	XXXXXXXXXX
(Not in excess of 50% of Levy - 2016 - 2017) 85034-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> 85041-00		
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2015 - 2016) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
<b>School Tax Payable #</b> 85043-00		
School Tax Deferred	-	XXXXXXXXXX
(Not in excess of 50% of Levy - 2016 - 2017) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-



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

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
State Library Aid Received in 2016	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2016	-	

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

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

# STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	530,000.00	530,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government			
<b>Miscellaneous Revenue Anticipated:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	1,485,192.41	1,676,749.91	191,557.50
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	62,721.34	62,721.34	-
<b>Total Miscellaneous Revenue Anticipated</b>	<b>1,547,913.75</b>	<b>1,739,471.25</b>	<b>191,557.50</b>
Receipts from Delinquent Taxes	300,000.00	408,266.72	108,266.72
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	5,473,924.05	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax	271,640.58	XXXXXXXXXX	XXXXXXXXXX
<b>Total Amount to be Raised by Taxation</b>	<b>5,745,564.63</b>	<b>5,993,421.84</b>	<b>247,857.21</b>
	8,123,478.38	8,671,159.81	547,681.43

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	25,232,389.94
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	12,839,938.00	XXXXXXXXXX
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	-	XXXXXXXXXX
County Taxes	6,822,043.31	XXXXXXXXXX
Due County for Added and Omitted Taxes	45,586.92	XXXXXXXXXX
Special District Taxes	-	XXXXXXXXXX
Municipal Open Space Tax	-	XXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXX	468,600.13
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXX	
Balance for Support of Municipal Budget (or)	5,993,421.84	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXX	
	25,700,990.07	25,700,990.07

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

# STATEMENT OF GENERAL BUDGET REVENUES 2016 (CONTINUED)

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

Source	Budget	Realized	Excess or Deficit
Click it or Ticket	5,000.00	5,000.00	
Alcohol Education, Rehabilitation and Enforcement Fund	1,087.77	1,087.77	
Harardous Discharge	31,000.00	31,000.00	
Clean Communities Grant	17,796.71	17,796.71	
Drive Sober or Get Pulled Over	5,000.00	5,000.00	
Drunk Driving Enforcement Fund	2,500.00	2,500.00	
Bullet Proof Vest	336.86	336.86	
<b>Total (Sheet 17)</b>	<b>62,721.34</b>	<b>62,721.34</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	8,060,757.04
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	62,721.34
Appropriated for 2016 (Budget Statement Item 9)	80012-03	8,123,478.38
Appropriated for 2016 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	8,123,478.38
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	80012-07	8,123,478.38
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	7,431,076.09
Paid or Charged - Reserve for Uncollected Taxes	80012-09	468,600.13
Reserved	80012-10	223,791.79
<b>Total Expenditures</b>	80012-11	8,123,468.01
<b>Unexpended Balances Canceled (see footnote)</b>	80012-12	10.37

**FOOTNOTES - RE: OVEREXPENDITURES**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
**RE: UNEXPENDED BALANCES CANCELED:**  
 Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2016 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	XXXXXXXXXX	191,557.50
Delinquent Tax Collections	XXXXXXXXXX	108,266.72
Required Collection of Current Taxes	XXXXXXXXXX	247,857.21
Unexpended Balances of 2016 Budget Appropriations	XXXXXXXXXX	10.37
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	40,323.21
Miscellaneous Revenue Not Anticipated:	XXXXXXXXXX	-
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	-
Sale of Municipal Assets	XXXXXXXXXX	-
Unexpended Balances of 2015 Appropriation Reserves	XXXXXXXXXX	241,600.61
Prior Years Interfunds Returned in 2016	XXXXXXXXXX	117,157.62
Reserve Liquidated Due to State NJ - Burial Permit Fee	XXXXXXXXXX	5.00
Prior Year Checks Voided	XXXXXXXXXX	703.16
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	-
Balance January 1, 2016	-	-
Balance December 31, 2016	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	-
Miscellaneous Revenues Anticipated	XXXXXXXXXX	-
Delinquent Tax Collections	XXXXXXXXXX	-
Required Collection of Current Taxes	XXXXXXXXXX	-
Interfund Advances Originating in 2016	XXXXXXXXXX	-
Creation of Reserve Due from Local Board of Education	118.00	-
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	947,363.40	-
	947,481.40	947,481.40





# SURPLUS - CURRENT FUND YEAR 2016

	Debit	Credit
1. Balance January 1, 2016	XXXXXXXXXX	760,211.60
2.	XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	XXXXXXXXXX	947,363.40
4. Amount Appropriated in the 2016 Budget - Cash	530,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2016 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance December 31, 2016	1,177,575.00	XXXXXXXXXX
	1,707,575.00	1,707,575.00

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

Cash	80014-06	1,637,268.48
Investments	80014-07	200.00
Sub Total		1,637,468.48
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	473,477.69
Cash Surplus	80014-09	1,163,990.79
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	13,584.21
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	13,584.21
	80014-15	1,177,575.00

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

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

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



**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.....

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Tax Levy Sale (excluding premium).....

**NET Cash Collected** .....

Line 5c (sheet 22) Total 2016 Tax Levy.....

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

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

	Debit	Credit
1. Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	13,334.21	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	10,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	67,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	76,250.00
10.		
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	13,584.21
Due To State of New Jersey	-	XXXXXXXXXX
	92,084.21	92,084.21

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

Line 2	<u>10,750.00</u>
Line 3	<u>67,250.00</u>
Line 4	<u>750.00</u>
Sub-Total	<u>78,750.00</u>
Less: Line 7	<u>2,250.00</u>
To Item 10, Sheet 22	<u>76,500.00</u>

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

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016

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

\_\_\_\_\_ License #

\_\_\_\_\_ 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-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		12,839,938.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		6,822,043.31
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		-
9. Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5) 80024-02		-
10. Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		-
11. Amount of item 10 Divided by [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		-
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above) -		-
Regional School District Tax (Amount Shown on Line 3 Above) -		-
Regional High School Tax (Amount Shown on Line 4 Above) -		-
County Tax (Amount Shown on Line 5 Above) -		-
Special District Tax (Amount Shown on Line 6 Above) -		-
Municipal Open Space Tax (Amount Shown on Line 7 Above) -		-
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
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		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

\* Must not be stated in an amount less than "actual" Tax of year 2016.

\*\* 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, 2017 (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.

# ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2017 Estimated Total Levy - 2016 Total Levy)/(2016 Total Levy)]

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

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

### 2017 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		408,544.29	XXXXXXXXXX
A. Taxes	83102-00		407,350.35
B. Tax Title Liens	83103-00		1,193.94
2. Canceled:			XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX
B. Tax Title Liens	83106-00		XXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX
B. Tax Title Liens	83109-00		XXXXXXXXXX
4. Added Taxes	83110-00	1,665.65	XXXXXXXXXX
5. Added Tax Title Liens	83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX (1)
B. Tax Title Liens - Transfers from Taxes	83107-00	749.28	(1) XXXXXXXX
7. Balance Before Cash Payments			410,209.94
8. Totals		410,959.22	410,959.22
9. Balance Brought Down		410,209.94	XXXXXXXXXX
10. Collected:			408,266.72
A. Taxes	83116-00		408,266.72
B. Tax Title Liens	83117-00		XXXXXXXXXX
11. Interest and Costs - 2016 Tax Sale	83118-00	197.59	XXXXXXXXXX
12. 2016 Taxes Transferred to Liens	83119-00	3,205.34	XXXXXXXXXX
13. 2016 Taxes	83123-00	332,119.71	XXXXXXXXXX
14. Balance December 31, 2016			337,465.86
A. Taxes	83121-00		XXXXXXXXXX
B. Tax Title Liens	83122-00		XXXXXXXXXX
15. Totals		745,732.58	745,732.58

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is

99.53%

17. Item No. 14 multiplied by percentage shown above is

335,867.24

maximum amount that may be anticipated in 2017.

83125-00

and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



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

	Debit	Credit
1. Balance January 1, 2016	84101-00	XXXXXXXXXX
2. Foreclosed or Deeded in 2016	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXX
5A.	84102-00	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXX
14. Balance December 31, 2016	84114-00	XXXXXXXXXX

**CONTRACT SALES**

	Debit	Credit
15. Balance January 1, 2016	84115-00	XXXXXXXXXX
16. 2016 Sales from Foreclosed Property	84116-00	XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX
18.	84118-00	XXXXXXXXXX
19. Balance December 31, 2016	84119-00	XXXXXXXXXX

**MORTGAGE SALES**

	Debit	Credit
20. Balance January 1, 2016	84120-00	XXXXXXXXXX
21. 2016 Sales from Foreclosed Property	84121-00	XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX
23.	84123-00	XXXXXXXXXX
24. Balance December 31, 2016	84124-00	XXXXXXXXXX

Analysis of Sale of Property: \$ \_\_\_\_\_

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

Realized in 2016 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_

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

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

	Amount		
<u>Caused By</u>	Dec. 31, 2015	Amount in	Balance
	per Audit	2016	as at
	<u>Report</u>	<u>Budget</u>	<u>Dec. 31, 2016</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____
3. Deficit from Operations	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____
<u>Sub-total Current Fund</u>	\$ _____	\$ _____	\$ _____
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2017</u>
1. _____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____





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

		Debit	Credit	2017 Debt Service	
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	5,186,000.00		
Issued	80033-02	XXXXXXXXXX			
Paid	80033-03	475,000.00	XXXXXXXXXX		
Outstanding December 31, 2016	80033-04	4,711,000.00	XXXXXXXXXX		
2017 Bond Maturities - General Capital Bonds		5,186,000.00	5,186,000.00		
			80033-05		505,000.00
2017 Interest on Bonds *		80033-06	145,103.00		
<b>ASSESSMENT SERIAL BONDS</b>					
Outstanding January 1, 2016	80033-07	XXXXXXXXXX			
Issued	80033-08	XXXXXXXXXX			
Paid	80033-09		XXXXXXXXXX		
Outstanding December 31, 2016	80033-10	-	XXXXXXXXXX		
2017 Bond Maturities - Assessment Bonds			80033-11		
2017 Interest on Bonds		80033-12			
Total "Interest on Bonds - Debt Service" (*Items)			80033-13		145,103.00

**LIST OF BONDS ISSUED DURING 2016**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-			
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR LOANS  
MUNICIPAL GREEN TRUST LOAN**

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX	111,286.68	
Issued	XXXXXXXXXX		
Paid	12,136.78	XXXXXXXXXX	
Outstanding December 31, 2016	99,149.90	XXXXXXXXXX	
2017 Loan Maturities	111,286.68	111,286.68	12,380.73
	80033-05	\$	
2017 Interest on Loans	80033-06	\$	1,921.40
Total 2017 Debt Service for	Loan	80033-13	\$ 14,302.13

**LOAN**

Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
2017 Loan Maturities		80033-11	\$
2017 Interest on Loans		80033-12	\$
Total 2017 Debt Service for	Loan	80033-13	\$

**LIST OF LOANS ISSUED DURING 2016**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14      80033-15

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

## TYPE I SCHOOL TERM BONDS

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

## LIST OF BONDS ISSUED DURING 2016

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

## 2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2016	2017 Interest Requirement
1. Emergency Notes	80036- \$	\$
2. Special Emergency Notes	80037- \$	\$
3. Tax Anticipation Notes	80038- \$	\$
4. Interest on Unpaid State and County Taxes	80039- \$	\$
5. _____	\$	\$
6. _____	\$	\$

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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 Interest	For Principal						
08/11/17	4,180.00		1.10%	8/11/2017	380,000.00	8/11/2016	380,000.00	1. Ord# 1430 Lights McCullough Field
								2.
								3.
								4.
								5.
								6.
								7.
								8.
								9.
								10.
								11.
								12.
								13.
								14.
	4,180.00				380,000.00		380,000.00	<b>Total</b>

Sheet 33

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

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

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

All notes with an original date of issue of 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)





# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

2017 Budget Requirement		Amount of Obligation Outstanding Dec. 31, 2016	Purpose
For Interest/Fees	For Principal		
			Leases approved by LFB after July 1, 2007
			1
			2
			3
			4
			5
			Sub-total
			Leases approved by LFB prior to July 1, 2007
			1
			2
			3
			4
			5
			Sub-total
		Total	

Sheet 34a

(Do not crowd - add additional sheets)

80051-01      80051-02







# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
<b>Received from 2016 Budget Appropriation *</b>	XXXXXXXXXX	
Received from 2016 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Balance December 31, 2016	-	XXXXXXXXXX

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
#1430 Lights McCullough Field	400,000.00	380,000.00	20,000.00	20,000.00
#1434 Sewer Improve Highland A	25,000.00		25,000.00	25,000.00
Total 80032-00	425,000.00	380,000.00	45,000.00	45,000.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2016

	Debit	Credit
<u>Balance January 1, 2016</u>	XXXXXXXXXX	513.00
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations 80029-02		XXXXXXXXXX
Appropriated to 2016 Budget Revenue 80029-03		XXXXXXXXXX
<u>Balance December 31, 2016</u>	513.00	XXXXXXXXXX
	513.00	513.00

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2017 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2017 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

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

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto  
Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2017 appropriation column.

**MUNICIPALITIES ONLY**  
**IMPORTANT**

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

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

- A.
- |   |                         |
|---|-------------------------|
| 1. Total Tax Levy for the Year 2016 was   | \$ <u>25,571,815.85</u> |
| 2. Amount of Item 1 Collected in 2016 (*) | \$ <u>25,232,389.94</u> |
| 3. Seventy (70) percent of Item 1         | \$ <u>17,900,271.10</u> |
- (\*) 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 \_\_\_\_\_
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2016?  
Answer YES or NO: YES \_\_\_\_\_ NO \_\_\_\_\_ If answer is "NO" give details \_\_\_\_\_

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

- C. Does the appropriation required to be included in the 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: YES \_\_\_\_\_ NO \_\_\_\_\_

- D.
- |   |                          |
|---|--------------------------|
| 1. Cash Deficit 2015                                | \$ _____                 |
| 2. 4% of 2015 Tax Levy for all purposes:<br>Levy -- | = \$ _____               |
| 3. Cash Deficit 2016                                | \$ _____                 |
| 4. 4% of 2016 Tax Levy for all purposes:<br>Levy -- | = \$ <u>1,022,872.63</u> |

E.

	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>45,586.92</u>	\$ <u>45,586.92</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____



**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016**

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 filed in should be marked "Not Applicable".

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1, 1a, 1b	Certification and Affidavit
1c	Report of Federal & 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 Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and 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, 9b, 9c	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 Tax
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 2016 Operations--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 2011
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"
	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax
25a.	Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
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 2016
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
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.	2016 Utility Operations
46 & 60.	Results of Operations, 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 2016; Utility Capital Surplus