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

POPULATION LAST CENSUS	12,142
NET VALUATION TAXABLE 2017	\$ 1,290,447,700
MUNICODE	1409

## 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

				RMATION REQUIRED PRIOR	
Town		of	Dover	,County of	Morris
	\$		OVER FOR INDEX OO NOT USE THES	AND INSTRUCTIONS. E SPACES	
		Date		Examined By:	
	1			Preliminary Check	
	2			Examined	
can be supported upon	demand by a		gnature John J. M.	ooney of Nisivoccia LLP ed Municipal Accountant	
(This MUS'			•	ler, Auditor or Registered Mun	icipal Accountant.)
exact copy of the originare correct, that no trans	red and infornal on file winsfers have be certify that the	mation require th the clerk of een made to or is statement is	d also included herei the governing body, t from emergency app	ncial Statement, n and that this Statement is an that all calculations, extensions a ropriations and all statements con n determine from all the books	ontained herein
Further, I do hereby certify that I  Officer, License #  N-0615  Officer, License #  N-0615  Officer, County of Town  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	<u>Chief</u>	Financial (	Officer		
Address	37 No	orth Sussex	Street Dover,	NJ 07801	
Phone Number		366-2200			
Fax Number	(973)	328-6604			
Email	ktoohey@dc	ver.nj.us			

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 REPRESENATTIONS 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-closic accompanying Annual Finance	•		nents and analyses included in the of account and records made
available to me by the	Town	of	Dover
	on of Local Govern	nment Servic	certain agreed-upon procedures thereon es, solely to assist the Chief Financial Statement for the year then ended
accordance with generally acc the post-closing trial balances upon procedures, no matters	epted auditing sta , related statement	ndards, I do ts and anlyse	amination of accounts made in not express an opinion on any of s. In connection with the agreed-
the State of New Jersey, Depa Services. Had I performed ad cial statements in accordance have come to my attention tha sion. This Annual Financial S	2017 is not in substituted in the communication of Communication of Communication of the comm	stantial companity Affairs, es or had I made to the cepted audition reported to only to the acceptant and the acceptant in th	bliance with the requirements of Division of Local Government ade an examination of the finan- ng standards, other matters might the governing body and the Divi- counts and items prescribed by the he municipality/county, taken as a
Listing of agreed upon proced which the Director should be		ed and/or ma	ters coming to my attention of
NONE			
		John .	J. Mooney
		Nisiv	(Registered Municipal Accountant)
			(Firm Name)
	·	200 V	alley Road, Suite 300
			(Address)
Certified by me		Moun	t Arlington, NJ 07856
			(Address)
this 10th day of	February	, 2018.	973-328-1825
			(Phone Number) 973-328-0507
			(Fax Number)

jmooney@nisivoccia.com

(Email)

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned certifies that the municipality has complied with the regula-
tions 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:	Gregory Chontow	
Signature:	***************************************	
Certificate #:		
Date:		

## 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 exess 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 Extraordinary 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:	Town of Dover	
Chief Financial Officer:	Kelly N. Toohey	
Signature:		
Certificate #:	N-0615	
Date:		

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

Date:

	22-6001751				
	Fed I.D. #				
	<b>Town of Dover</b>				
	Municipality				
	Morris				
	County				
	Repo			d State Financial	Assistance
		j	Expendi	ture of Awards	
		F	iscal Yea	r Ending: 12/31/201	<u>17                                    </u>
	(1) Federal program Expended (administered by the State)			(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 330,059	0.13	\$	468,252.41	<u> </u>
		Singl Progu	e Audit ram Spec ncial Stat	ed by OMB A-133 and ific Audit Perform nent Auditing Standa	ned in Accordance
Note:	report the total amount audit required to com	nt of federa ply with O een increase	al and state MB A-13 ed to \$500	e funds expended duri 3 (Revised 06/27/03) a 0,000 beginning with f	wards (financial assistance), musing its fiscal year and the type of and OMB 04-04. The single fiscal year ending 12/31/03.
(1)	Report expenditures from Federal pass-through fund (CFDA) number reported	ls can be id	lentified b	y the Catalog of Feder	rectly from state government.
(2)		clude state			e government or indirectly from Receipts tax, etc.) since there
(3)	Report expenditures from rectly from entities other t	-	•	•	ne federal government or indi-
Si	gnature of Chief Financial	Officer	_		Date

## **IMPORTANT!**

## **READ INSTRUCTIONS**

INSTRUCTION	
The following certification is to be used	ONLY in the event there is NO municipally oper-
ated utility.	
If there is a utility operated by the munic	ipality or if a "utility fund" existed on the books of
account, do not sign this statement and do not remove	
ment.	
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
	during the year 2017 and that sheets 40 to 68 are unnec-
essary.	
•	ment the sheets pertaining only to utilities
	Name
	Title Registered Municipal Accountant
	The Registered Frumerpar Accountant
(This must be signed by the Chief Financial Office pal Accountant.)	eer, Comptroller, Auditor or Registered Munici-
NOTE:	
•	be sure to refasten the "index" sheet (the last sheet
in the statement) in order to provide a protective cov	
	N/A
MUNICIPAL CERTIFICATION OF TA	XABLE PROPERTY AS OF OCTOBER 1, 2017
	· · · · · · · · · · · · · · · · · · ·
Contification is harshy made that the Not	Walnotian Tayahla of managity liable to toyatian for
	t Valuation Taxable of property liable to taxation for
the tax year 2018 and filed with the County Board of	• •
with the requirement of N.J.S.A. 54:4-35, was in the	e amount of \$
	SIGNATURE OF TAX ASSESSOR
	Town of Dover

MUNICIPALITY

Morris

COUNTY

## NOTE 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 and Cash Equivalents	5,825,691.21	
Receivables and Other Assets with Full Reserves:		
Taxes Receivable	605,218.61	
Tax Title Liens Receivable	352,240.17	
Subtotal Taxes and Liens Receivable	957,458.78	
Property Acquired for Taxes	204,400.00	
Revenue Accounts Receivable	31,437.03	
Sewer Rents Receivable	30,123.99	
Due from:		
Animal Control Fund	12,153.20	
Federal and State Grant Fund	46,769.37	
Police Outside Services	22,770.68	
Total Rec'l and Other Assets with Full Reserves	1,305,113.05	
Deferred Charges:		
Special Emergency - Library Damage	14,880.55	
Special Emergency - Reassessment	120,000.00	
	134,880.55	
		371-2330
		, ,
		,

## NOTE THAT A TRIAL BALANCE IS REQUIRED AND $\underline{\mathsf{NOT}}$ A BALANCE SHEET

## **POST CLOSING**

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

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
Appropriation Reserves:		
Unencumbered		717,412.69
Encumbered		98,596.82
Subtotal Appropriation Reserves		816,009.51
County Added and Omitted Taxes Payable		11,766.17
Prepaid Taxes		369,254.70
Tax Overpayments		11,364.12
Sewer Overpayments		1,766.64
School Taxes Payable		1,024,527.92
Accounts Payable		
Due Recycling Trust Fund		341.00
Due Other Trust Fund - Tax Sale Premiums		
Due to State of New Jersey - Senior Citizen/Vet Deds.		23,142.68
Due State of New Jersey - DCA Training Fees		1,266.00
Due State of New Jersey - Marriage License Fees		2,110.00
Reserve for:		
Maintenance of Free Public Library		10,875.31
Sale of Municipal Assets		1,003,355.35
Pending Tax Appeals		120,000.00
Subtotal Cash Liabilities		3,395,779.40
Reserve for Receivables and Other Assets with Full Reserves		1,305,113.05
Fund Balance		2,564,792.36
Totals	7,265,684.81	7,265,684.81
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## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
	100	
·		
	·	
		1

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

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

## AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Grants Receivable	764,352.26	
Due Current Fund		46,769.37
Appropriated Grant Reserves		338,452.00
Unappropriated Reserves		43,596.32
Encumbrances Payable		337,534.57
Totals	764,352.26	766,352.26
		-

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Animal Control Fund:		
Cash and Cash Equivalents	37,086.20	
Due to State of New Jersey		5.40
Due to Current Fund		12,153.20
Reserve for Animal Control Expenditures		24,927.60
Total Animal Control Fund	37,086.20	37,086.20
Other Trust Funds:		
Cash and Cash Equivalents	1,301,134.69	
Due from Current Fund - Recycling Trust Fund	341.00	* *****
Reserve for:		
Other Deposits		715,340.78
Recreation		21,361.33
Recycling Trust Fund		3,420.20
Historical Preservation		4,308.00
Forfeited Assets		23,089.41
Unemployment Insurance		40,927.71
Dedicated Fire Penalty Fees		13,280.48
Accumulated Absences		74,047.78
Tax Sale Premiums	·	405,700.00
Total Other Trust Funds	1,301,475.69	1,301,475.69
		,
		uton.
		***************************************
,		

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2016:		(1)	\$	16,120.00
			X	25%
		(2)	\$	4,030.00
Municipal Public Defender Trust Cash Balance December 31, 20	017:	(3)	\$	-0-
		(-)	•	Ü
Note: If the amount of money in a dedicated fund established por 25% the amount which the municipality expended during the pri Public defender, the amount in excess of the amount expended s and Review Collection Fund administered by the Victims of Crit Trenton, NJ 08625)	ior year providing the servic hall be forwarded to the Cri	es of a	a municipa Dispositio	
Amount in excess of the amount expended: $3-(1+2) =$			\$	-0-
The undersign plied with the regulations governing Municipal Public Defender	ned certifies that the municipy as required under Public I			í <b>.</b>
Chief Financial Office	er: Kelly N. Toohey			
Signature:				
Certificate #:	N-0615			14 18 18 18 18 18 18 18 18 18 18 18 18 18
Date				

## **Schedule of Trust Fund Reserves**

	<u>Purpose</u>	Amount Dec. 31, 2016 per Audit Report	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2017
1.	Animal Control Fund:				
2.	Reserve for Animal Control	\$ 24,583.40	\$ 14,394.00	\$ 14,049.80	\$ 24,927.60
3.	With particular and a second s	***************************************			
4.	Other Trust Funds:				<u> </u>
5.	Reserve for Unemployment Insurance	41,422.62	12,992.33	13,487.24	40,927.71
6.	Reserve for Other Deposits	563,363.02	525,567.48	373,589.72	715,340.78
7.	Reserve for Tax Sale Premiums	483,200.00	299,100.00	376,600.00	405,700.00
8.	Reserve for Forfeited Assets	16,893.22	35,170.93	28,974.74	23,089.41
9.	Res. for Dedicated Fire Penalty Fees	10,530.48	2,750.00		13,280.48
10.	Reserve for Accumulated Absences	262.99	82,750.20	8,965.41	74,047.78
11.	Reserve for Recreation	9,635.35	115,204.82	103,478.84	21,361.33
12.	Reserve for Historic Preservation	4,458.00		150.00	4,308.00
13.	Reserve for Recycling	2,529.50	10,901.60	10,010.90	3,420.20
14.					
15.				-	
16.					
17.	Market Market Control of the Control				
18.					
19.					
20.					-
21.		Parkers .	MANAGEMENT		
22.		· ·			Manage of the state of the stat
23.	MINOR.	400000	M-4-100		
24.					
25.					
26.					
27.		***************************************		1946-00-00	
28.					
29.			411 W		
30.					
	Totals:	\$ 1,156,878.58	\$ 1,098,831.36	\$ 929,306.65	\$ 1,326,403.29

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

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

## POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,850,449.00	XXXXXXXX
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	2,850,449.00
Cash and Cash Equivalents	4,347,819.81	
Deferred Charges to Future Taxation:		
Funded	8,365,000.00	
Unfunded	15,600,449.00	
Serial Bonds Payable		8,365,000.00
Bond Anticipation Notes		12,750,000.00
Improvement Authorizations:		
Funded		333,345.37
Unfunded		4,338,960.24
Downpayments on Improvements		792.20
Encumbrances Payable		2,406,979.35
Reserve to Pay Debt Service		5,866.48
Fund Balance		112,325.17
Totals	31,163,717.81	31,163,717.81
	·	
		A Control of the Cont

## CASH RECONCILIATION DECEMBER 31, 2017

	Cas	h	Less Checks	Cash Book
	* On Hand	On Deposit	Outstanding	Balance
Current	325,212.99	6,076,041.64	575,563.42	5,825,691.21
Trust - Assessment				
Trust - Animal Control		37,098.80	12.60	37,086.20
Trust - Other	477.00	1,300,951.73	294.04	1,301,134.69
Capital - General		4,349,342.69	1,522.88	4,347,819.81
Water - Operating	293,399.17	1,150,942.63		1,444,341.80
Water - Capital		3,090,211.98	1,059.14	3,089,152.84
Utility Assessment Trust				
Public Assistance **				<del></del>
Special Garbage District				
Parking - Operating	230.00	76,582.50		76,812.50
Parking - Capital		395,338.63	134.28	395,204.35
Total	619,319.16	16,476,510.60	578,586.36	16,517,243.40

<sup>\*</sup> Include Deposits in Transit

## **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Desposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2017.

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, 2017.

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

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

Signature:	Title: Registered Municipal Accountant

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

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

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

Current Fund:	
Provident Bank #9811702035	5,793,312.79
Provident Bank #9811702027	282,728.85
	6,076,041.64
Animal Control Fund:	
Provident # 9811701524	37,098.80
Other Trust Funds:	
Provident Bank #9811701540	667,585.18
Provident Bank #T2055710020	8,402.26
Provident Bank #T2055740002	16,499.38
Provident Bank #T2055790001	15,517.25
Provident Bank #T2055790003	6,697.83
Provident Bank #T2055790004	9,458.40
Provident Bank #T2055805619	56,355.67
Provident Bank #T2055805624	6,845.33
Provident Bank #T2055810112	5,441.14
Provident Bank #T2055810114	3,328.47
Provident Bank #T2055810115	21,162.22
Provident Bank #T2055810116	2,383.27
Provident Bank #T2055810117	79.07
Provident Bank #T2055811741	2,015.30
Provident Bank #T2055811867	5,151.18
Provident Bank #T2055811945	32,483.29
Provident Bank #9811702019	2,224.45
Provident Bank #9811700815	20,864.96
Provident Bank #9811701581	40,941.63
Provident Bank #9811701565	18,198.19
Provident Bank #9811701573	356,524.27
Provident Bank #9811701532	2,792.99
	1,300,951.73
General Capital Fund:	
Provident Bank #9811702001	4,349,342.69

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

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

Parking Utility Operating Fund:	
Provident Bank #9811700849	76,582.50
Parking Utility Capital Fund:	
Provident Bank #9811700856	395,338.63
Water Utility Operating Fund:	
Provident Bank #9811701490	1,150,942.63
Water Utility Capital Fund:	
Provident Bank #9811701516	3,090,211.98
TOTAL ALL FUNDS	16,476,510.60

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Approximation and the second s	FEDERA	L AIND STA	IE GRAIN	FEDERAL AND STATE GRAINTS RECEIVABLE	DLL	
	Balance	2017	Received	Transfer	Cancelled	Balance
Grant	Jan. 1, 2017	Budget		from		Dec. 31, 2017
		Revenue Realized		Unappropriated Reserves		
Municipal Alliance on Alcoholism and Drug Abuse:		Transaction of the Control of the Co				
2016	23,361.00		23,349.15	And the second sector of the s		11.85
2017		23,361.00				23,361.00
Alcohol Education and Rehabilitation Grant		1,087.77		1,087.77		
Small Cities:						
Housing Rehabilitation	85,439.00	290,000.00	85,439.00			290,000.00
Reserve for Housing Rehabilitation	93,228.00	19,466.00		-		112,694.00
Clean Communities Grant		26,274.36	26,274.36			
Recycling Tonnage Grant		16,619.25	16,619.25			
Drive Sober or Get Pulled Over Grant		3,228.56	3,228.56		-	
Pedestrian Safety Grant		14,000.00	8,200.00		5,800.00	
Community Policing Grant		7,200.00				7,200.00
Bulletproof Vest Program Grant	4,800.41					4,800.41
Body Armor Replacement Fund	140,000.00					140,000.00
Hazard Mitigation Grant		3,306.95		3,306.95		

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

	LEDENA	L AIND DIE	A LE GIVAIN	FEDERAL AND STATE GRANTS NECEL ABLE	ADLE	
	Balance	2017	Received	Transfer	Cancelled	Balance
Grant	Jan. 1, 2017	Budget		from		Dec. 31, 2017
		Revenue		Unappropriated		
		Realized		Reserves		
New Jersey Department of Transportation:						
2015 Safe Corridor	120,000.00					120,000.00
2017 Safe Corridor		20,108.81	20,108.81			
2016 Perry Street	70,500.00		52,875.00			17,625.00
Energy Audit Grant Program	14,975.00	-				14,975.00
USDA Farmers Market Grant	33,685.00					33,685.00
			-			
	ē					and the second s
Totals	585,988.41	424,652.70	236,094.13	4,394.72	5,800.00	764,352.26

## SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Transferred Budget Apr	Transferred from 2017 Budget Appropriations	Expended	Fncumbered	Cancelled	Ralance
	Jan. 1, 2017	Budget	Appropriations By 40A:4-87				Dec. 31, 2017
	And the state of t						
Municipal Alliance on Alcoholism and Drug Abuse:							
2016 (State)		23,361.00		5,023.71			18,337
2016 (Local)		5,840.25		1,255.92			4,584
2017 (State)	18,394.80			18,060.48		11.85	322.47
2017 (Local)	4,598.70			4,515.12		2.96	80.62
C.D.B.G Small Cities Program:						-	
CDBG Housing Rehabilitation- 2015	59,333.29			59,333.29			
Reserve for Housing Rehabilitation	181,542.93	309,466.00		18,597.28	289,886.68		182,524.97
Alcohol Education and Rehabilitation:							
2013	467.97			467.97			
2014	686.07			686.07			
2016	1,001.87			1,001.87			
2017		1,087.77		1,087.77			
Clean Communities Program:							
2016	30,871.24			30,871.24			
2017			26,274.36	26,274.36			
	- Control of the Cont						

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

	TACAT	FEDERAL AIND ST	STATE GRANTS (COILL)	13 (collt.)			
		Transferred	Transferred from 2017				
Grant	Balance	Budget Ap	Appropriations	Expended	Encumbered	Prior Year	Balance
	Jan. 1, 2017		Appropriations			Encumbrance	Dec. 31, 2017
		Budget	By 40A:4-87			Cancelled	
Hepatitis B Grant:							
2004	402.21			130.00			272.21
2005	1,132.00						1,132.00
2006	00.989						00.989
Body Armor Replacement Program:							
2015	2,303.62			2,303.62			-
2017		3,306.95		3,306.95			
Bulletproof Vest Program	9,600.82			9,600.82			
Recycling Tonnage Grant:							
2016	14,411.98			4,041.00	1,539.08		8,831.90
2017		16,619.25					16,619.25
Pedestrian Safety Grant			14,000.00	8,200.00		5,800.00	
Community Policing Grant			7,200.00				7,200.00
Drunk Driving Enforcement Fund Grant							
2013	12,088.15			10,590.00			1,498.15
Drive Sober or Get Pulled Over		3,228.56		3,228.56			-

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance	Transferre Budget Ap	Transferred from 2017 Budget Appropriations	Expended	Encumbered	Cancelled	Balance
	Jan. 1, 2017	Budget	Appropriations By 40A:4-87	4			Dec. 31, 2017
NJ Department of Transportation:							
2015 - Safe Corridor	120,000.00			79,360.74	40,639.26		
2015 - Thompson Avenue / Legion Place		20,108.81					20,108.81
2016 - Safe Corridor	70,500.00			68,004.20	2,495.80		Ì
Hazard Mitigation Grant	133,393.75			104,826.00			28,567.75
Energy Audit Grant Program	14,975.00						14,975.00
USDA Farmers Market Grant	35,685.00				2,973.75		32,711.25

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

TANKIN TO TANKIN				(			
Grant	Balance	Transferred from 2017 Budget Appropriations	from 2017 propriations	Expended	Encumbered	Cancelled	Balance
	Jan. 1, 2017	Budget	Appropriations By 40A:4-87			:	Dec. 31, 2017
Totals	712,075.40	383,018.59	47,474.36	460,766.97	337,534.57	5,814.81	338,452.00

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		FEDERA	FEDERAL AND STATE GRANTS	E GRAIN IS			
		Transferr	Transferred to 2017				
Grant	Balance	Budget Ap	Budget Appropriations	,	Received		Balance
	Jan. 1, 2017		Appropriations				Dec. 31, 2017
		Budget	By 40A:4-87				
Alcohol Education and Rehabilitation Funds	1,087.77	1,087.77			1,801.52		1,801.52
Recycling Tonnage Grant					18,439.50		18,439.50
Body Armor Grant	3,306.95	3,306.95			3,312.08	-	3,312.08
Drunk Driving Enforcement Fund					20,043.22		20,043.22
Totals	4,394.72	4,394.72			43,596.32		43,596.32

## \* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2017		XXXXXXX	XXXXXXX
School Tax Payable	85001-00		1,026,004.27
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85002-00	XXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018		XXXXXXX	
Levy Calendar Year 2017			13,377,245.00
Paid		13,378,721.35	
Balance December 31, 2017		XXXXXXX	XXXXXXX
School Tax Payable	85003-00	1,024,527.92	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85004-00		xxxxxxx
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		14,403,249.27	14,403,249.27

<sup>#</sup> Must include unpaid requisitions.

## **MUNICIPAL OPEN SPACE TAX - N/A**

	Debit	Credit
85045-00	xxxxxxx	
85105-00	XXXXXXX	
	XXXXXXX	
		XXXXXXX
85046-00		XXXXXXX
	85105-00	85045-00 XXXXXXX 85105-00 XXXXXXX XXXXXXX

## **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

## **REGIONAL HIGH SCHOOL TAX**

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

## **COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2017		XXXXXXX	XXXXXXX
County Taxes	80003-01	xxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxx	23,978.85
2017 Levy		XXXXXXX	xxxxxxx
General County	80003-03	xxxxxxx	3,457,176.09
County Library	80003-04	xxxxxxx	
County Health		XXXXXXX	
County Open Space Preservation		xxxxxxx	
Due County for Added and Omitted Taxes	80003-05	XXXXXXX	11,767.17
Paid		3,481,155.94	XXXXXXX
Balance December 31, 2017		XXXXXXX	XXXXXXX
County Taxes			XXXXXXX
Due County for Added and Omitted Taxes		11,766.17	xxxxxxx
		3,492,922.11	3,492,922.11

## SPECIAL DISTRICT TAXES - N/A

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

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

## **STATE LIBRARY AID**

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

		Debit	Credit
Balance January 1, 2017	80004-01	XXXXXXX	7,775.82
State Library Aid Received in 2017	80004-02	xxxxxxx	7,872.00
Expended	80004-09	4,772.51	XXXXXXX
,			
Balance December 31, 2017	80004-10	10,875.31	
		15,647.82	15,647.82

## RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID - N/A

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID - N/A

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

## STATEMENT OF GENERAL BUDGET REVENUES 2017

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated Surplus Anticipated with Prior Written Consent of	80101-	1,325,000.00	1,325,000.00	
Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		xxxxxxx	xxxxxx	xxxxxxx
Adopted Budget		5,716,800.34	6,101,509.30	384,708.96
Added by N.J.S. 40A:4-87:(List on 17a)		XXXXXXX		XXXXXXX
See listing on Sheet 17a		47,474.36	47,474.36	
Total Miscellaneous Revenue Anticipated	80103-	5,764,274.70	6,148,983.66	384,708.96
Receipts from Delinquent Taxes	80104-	515,000.00	500,865.59	14,134.41 *
Amount to be Raised by Taxation:		XXXXXXX	xxxxxxx	XXXXXXX
(a) Local Tax for Municipal Purposes	80105-	14,899,922.35	XXXXXXX	XXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXX	xxxxxxx
Total Amount to be Raised by Taxation	80107-	14,899,922.35	14,966,744.23	66,821.88
		22,504,197.05	22,941,593.48	437,396.43

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXX	31,021,684.43
Amount to be Raised by Taxation		xxxxxxx	XXXXXXX
Local District School Tax	80109-00	13,377,245.00	XXXXXXX
Regional School Tax	80119-00		XXXXXXX
Regional High School Tax	80110-00		XXXXXXX
County Taxes	80111-00	3,457,176.09	XXXXXXX
Due County for Added and Omitted Taxes	80112-00	11,767.17	XXXXXXX
Special District Taxes	80113-00		XXXXXXX
Municipal Open Space Tax	80120-00		XXXXXXX
Reserve for Uncollected Taxes	80114-00	xxxxxxx	791,248.06
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	14,966,744.23	XXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxx	
* 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.		31,812,932.49	31,812,932.49

## STATEMENT OF GENERAL BUDGET REVENUES 2017

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Program Grant	26,274.36	26,274.36	
Pedestrian Safety Grant	14,000.00	14,000.00	
Community Policing Grant	7,200.00	7,200.00	
Total (Sheet 17)	47,474.36	47,474.36	

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 2017

2017 Budget as Adopted		80012-01	22,456,722.69
2017 Budget - Added by N.J.S. 40A:4-87		80012-02	47,474.36
Appropriated for 2017 (Budget Statement Item 9)	- e	80012-03	22,504,197.05
Appropriated for 2017 by Emergency Appropriation (Budget Statem	ent Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	22,504,197.05
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	22,504,197.05
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	20,995,536.30	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	791,248.06	
Reserved	80012-10	717,412.69	
Total Expenditures		80012-11	22,504,197.05
Unexpended Balances Canceled (see footnote)		80012-12	

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL **DISTRICT SCHOOL PURPOSES - N/A**

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

## **RESULTS OF 2017 OPERATION**

## **CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxx	XXXXXXX
Miscellaneous Revenues Anticipated	80013-01	xxxxxxx	384,708.96
Delinquent Tax Collections	80013-02	xxxxxxx	
	,	XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	66,821.88
Unexpended Balances of 2017 Budget Appropriations	80013-04	XXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	525,956.87
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2016 Appropriation Reserves	80013-05	XXXXXXX	489,110.17
Prior Years Interfunds Returned in 2017	80013-06	XXXXXXX	
Cancellation of Appropriated Grant Reserves		XXXXXXX	5,814.81
Prior Year Prepaid School Taxes		XXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets	13 & 14)	XXXXXXX	XXXXXXX
Balance January 1, 2017	80013-07		XXXXXXX
Balance December 31, 2017	80013-08	XXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXX
Delinquent Tax Collections	80013-10	14,134.41	XXXXXXX
			XXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXX
Interfund Advances Originating in 2017	80013-12	43,775.84	XXXXXXX
Cancellation of Federal/State Grant Funds Receivable		5,800.00	XXXXXXX
			XXXXXXX
Veterans and Senior Citizens Disallowed - Prior Year			XXXXXXX
		·	XXXXXXX
			XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,408,702.44	XXXXXXX
		1,472,412.69	1,472,412.69

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
FEMA Winter Storn Jonas Reimbursement	55,999.23
Victory Gardens Municipal Alliance	1,000.00
Dover Housing Authority - Payment in Lieu of Taxes	11,094.19
Senior Citizen and Veteran Deductions - Administrative Fee	1,145.16
Hotel Occupancy Tax	168,084.17
Board of Education Gas and Fuel Prior Year Reimbursement	1,910.53
Division of Motor Vehicles - Fines	17,905.50
Morris County Shared Radio Communication	15,672.82
New Jersey Municipal Employees Benefit Fund Dividend	118,697.00
Other Miscellaneous Revenue	119,445.07
Tax Collector Miscellaneous Revenue	2,850.00
Statutory Excess in Reserve for Animal Control Fund	12,153.20
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	525,956.87

## SURPLUS - CURRENT FUND YEAR 2017

			Debit	Credit
1.	Balance January 1, 2017	80014-01	XXXXXXX	2,481,089.92
2.			XXXXXXX	
3.	Excess Resulting from 2017 Operations	80014-02	XXXXXXX	1,408,702.44
4.	Amount Appropriated in the 2017 Budget - Cash	80014-03	1,325,000.00	XXXXXXX
5.	Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXX
6.				XXXXXXX
7.	Balance December 31, 2017	80014-05	2,564,792.36	xxxxxxx
			3,889,792.36	3,889,792.36

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

			· · · · · · · · · · · · · · · · · · ·
Cash		80014-06	5,825,691.21
Investments		80014-07	
Sub Total	MANA MANA MANA MANA MANA MANA MANA MANA		5,825,691.21
Deduct Cash Liabilities Marked with "C" on Trial B	alance	80014-08	3,395,779.40
Cash Surplus		80014-09	2,429,911.81
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		
Deferred Charges #	80014-12	134,880.55	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	134,880.55
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OT WOULD ALSO BE PLEDGED TO CASH LIABILITIES		80014-15	2,564,792.36

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

## (FOR MUNICIPALITIES ONLY)

## **CURRENT TAXES - 2017 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$31,745,013.42
		82113-00	\$
2.	Amount of Levy Special District Taxes	82102-00	\$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$107,980.50
5a.	Subtotal 2017 Levy	\$31,852,993.92	
5b. 5c.	Reductions due to tax appeals** Total 2017 Tax Levy	\$	\$31,852,993.92
6.	Transferred to Tax Title Liens	82107-00	\$37,192.12
7.	Transferred to Foreclosed Property	82108-00	\$
8.	Remitted, Abated or Canceled	82109-00	\$189,082.13
9.	Discount Allowed	82110-00	\$
10.	Collected in Cash: In 2016	82121-00 \$	401,760.55
	In 2017 *	82122-00 \$	30,193,060.96
Τí	State's Share of 2017 Senior Citizens and Veterans Deductions Allowed Homestead Benefit otal to Line 14	82123-00 \$ 82124-00 \$ 82111-00 \$	57,438.37 369,424.55 31,021,684.43
11.	Total Credits		\$ 31,247,958.68
		02120.00	
12.	Amount Outstanding December 31, 2017	83120-00	\$605,035.24
13.	Percentage of Cash Collections to Total 2017 Levy, (Item 10 divided by Item 5c) is 97.39%		
	82112-00		
Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here   & complete sheet 22a.  14. Calculation of Current Taxes Realized in Cash:			
	Total of Line 10		\$31,021,684.43
	Less: Reserve for Tax Appeals Pending		
	State Division of Tax Appeals		
	To Current Taxes Realized in Cash (Sheet 17)		\$31,021,684.43
Note A	In Showing the above percentage the following should be noted: Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%		
# Note:	On Items 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.		

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

body prior to introduction of municipal budget. (N.J.S.A.40A:4-41)

\* Include overpayments applied as part of 2017 collections.

Sheet 22

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

### **To Calculate Underlying Tax Collection Rate for 2017**

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

(1)	Utilizing Accelerated Tax Sale	
	Total of Line 10 Collected in Cash (sheet 22)	\$
	LESS: Proceeds from Tax Levy Sale (excluding premium)	
	NET Cash Collected	\$
	Line 5c (sheet 22) Total 2017 Tax Levy	\$
	Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	9/
(2)	Utilizing Tax Levy Sale	
	Total of Line 10 Collected in Cash (sheet 22)	\$
	LESS: Proceeds from Accelerated Tax Sale (excluding premium)	
	NET Cash Collected	\$
	Line 5c (sheet 22) Total 2017 Tax Levy	\$
	Percentage of Collection Excluding Accelerated Tax Sale Proceeds  (Net Cash Collected divided by Item 50) is	

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

		Debit	Credit
1.	Balance January 1, 2017	xxxxxxx	XXXXXXX
	Due From State of New Jersey		XXXXXXX
	Due To State of New Jersey	XXXXXXX	23,322.82
2.	Sr. Citizens Deductions Per Tax Billings	19,500.00	XXXXXXX
3.	Veterans Deductions Per Tax Billings	42,500.00	XXXXXXX
4.	Sr. Citizens Deductions Allowed By Tax Collector - 2017 Taxes	1,750.00	XXXXXXX
5.	Veterans Deductions Allowed by Tax Collector - 2017 Taxes	500.00	
6.			
7.	Sr. Citizens Deductions Disallowed by Tax Collector 2017 Taxes	XXXXXXX	6,280.81
8.	Veterans Deductions Disallowed by Tax Collector 2017 Taxes	XXXXXXX	530.82
9.	Sr. Citizens Deductions Disallowed by Tax Collector 2016 Taxes	XXXXXXX	
10.	Veterans Deductions Disallowed by Tax Collector 2016 Taxes	XXXXXXX	
11.	Received in Cash from State	XXXXXXX	57,258.23
12.			
12.	·		
13.	Balance December 31, 2017	XXXXXXX	XXXXXXX
	Due From State of New Jersey	XXXXXXX	
	Due To State of New Jersey	23,142.68	XXXXXXX
		87,392.68	87,392.68

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

### 2017 Senior Citizen and Veterans Deductions Allowed

Line 2	19,500.00
Line 3	42,500.00
Lines 4	2,250.00
Sub-Total	64,250.00
Less: Line 7	6,811.63
To Item 10, Sheet 22	57,438.37

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

	Debit	Credit
Balance January 1, 2017	xxxxxxx	120,000.00
Taxes Pending Appeals	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	XXXXXXX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxx	
Taxes Pending Appeal		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		XXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXX
Balance December 31, 2017		XXXXXXX
Taxes Pending Appeals*	120,000.00	XXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2017.	120,000.00	120,000.00
Signature of Tax Collector		

Date

License #

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

			AND THE STATE OF T				
			. · · ·	YEAR 2018	YEAR 2017		
•	Total General Appropriations for Item 8(L) (Exclusive of Reserve				xxxxxxx		
2.	Local District School Tax -	Actual	80016-				
		Estimate**	80017-		XXXXXXX		
	Vocational School Tax -	Actual					
	vocational School Tax	Estimate**			XXXXXXX		
	Designal Cahaal District Tou	Actual					
•	Regional School District Tax -	Estimate**			XXXXXXX		
	Regional High School Tax -	Actual	80018-				
	School Budget	Estimate**	80019-		XXXXXXX		
		Actual	80020-				
	County Tax	Estimate**	80021-		XXXXXXX		
					AAAAAA		
•	Special District Taxes	Actual	80022-		7/7/7/7/7/7		
		Estimate**	80023-		XXXXXXX		
<u>.                                    </u>	Total General Appropriations & Less: Total Anticipated Revenue		80024-01		-		
0.	Municipal Budget (Item 5 Cash Required from 2018 Taxes	)	80024-02		_		
0. 1.	Local Municipal Budget and Amount of Item 10 Divided by		80024-03				
	Equals Amount to be Raised by used must not exceed the application shown by Item 13, Sheet 22)  Analysis of Item 11: Local District School Tax	Taxation (Percentag	•				
	(Amount Shown on Line 2 Al	oove)					
	Regional School District Tax (Amount Shown on Line 3 Al	nove)		* Must not be stated in an a of year 2010.	amount less than "actual" Tax		
	Regional High School Tax (Amount Shown on Line 4 Al			or year 2010.			
	County Tax (Amount Shown on Line 5 Al	,		** May not be stated in an amount less than proposed b by the Local Board of Education to the Commissioner or			
	Special District Tax (Amount Shown on Line 6 Al	pove)	Managari California	January 15, 2011 (Chap. 13 to calendar year calculation	6, P.L. 1978). Consideration must be		
	Municipal Open Space (Amount Shown on Line 7 Al	pove)					
	Tax in Local Municipal Budget						
	Total Amount (see Line 11)				<del></del>		
2.	Appropriation: Reserve for Unco Statement, Item 8 (M) (Item 1	,					
	Computation of "Tax in Local M Item 1 - Total General Approp			Note: The amount of anticipated rev-			
	Item 12 - Appropriation: Re	serve for Uncollecte		eneues (Item 9) may never exceed			
	Sub-Total				the total of Items 1 and 12.		
	Less: Item 9 - Total Anticipa	ted Revenues					
	Amount to be Raised by Taxation	n in Municipal Buds	get 80024-07				

### **ACCELERATED TAX SALE - CHAPTER 99**

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

This sheet should be completed only if you are conducting an accelerated tax sale for the first

Note:

time in the current year.

Α.	Reserve for Uncollected Taxes (sheet 25, Item 12)	\$
В.	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16)  \$	
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2018 Estimated Total Levy - 2017 Total Levy) / 2017 Total	
D.	Reserve for Uncollected Taxes Exclusion Amount $[(B\ x\ C\ )+B]$	\$
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$
2018 Re	serve 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		- Lawrence	814,929.50	XXXXXXX
-	A. Taxes	83102-00	509,225.53	xxxxxxx	XXXXXXX
	B. Tax Title Liens	83103-00	305,703.97	xxxxxxx	XXXXXXX
2.	Canceled:			XXXXXXX	XXXXXXX
•	A. Taxes		83105-00	XXXXXXX	
	B. Tax Title Liens		83106-00	XXXXXXX	
3.	Transferred to Foreclosed Tax T	itle Liens:		XXXXXXX	XXXXXXX
	A. Taxes		83108-00	XXXXXXX	
	B. Tax Title Liens		83109-00	XXXXXXX	
4.	Added Taxes		83110-00		xxxxxxx
5.	Added Tax Title Liens		83111-00		XXXXXXX
6.	Adjustment between Taxes (Othe and Tax Title Liens:	r than Current y	ear)	XXXXXXX	XXXXXXX
	A. Taxes - Transfers to Tax T	Γitle Liens	83104-00	XXXXXXX	8,176.57
	B. Tax Title Liens - Transfers	83107-00	8,176.57	XXXXXXX	
7.	Balance Before Cash Payments			XXXXXXX	814,929.50
8.	Totals			823,106.07	823,106.07
9.	Balance Brought Down			814,929.50	XXXXXXX
10.	Collected:			XXXXXXX	500,865.59
	A. Taxes	83116-00	500,865.59	xxxxxxx	XXXXXXX
	B. Tax Title Liens	83117-00		XXXXXXX	XXXXXXX
11.	Interest and Costs - 2017 Tax Sal	le	83118-00	1,167.51	XXXXXXX
12.	2017 Taxes Transferred to Liens		83119-00	37,192.12	XXXXXXX
13.	2017 Taxes		83123-00	605,035.24	XXXXXXX
14.	Balance December 31, 2017			xxxxxxx	957,458.78
	A. Taxes	83121-00	605,218.61	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83122-00	352,240.17	XXXXXXX	XXXXXXX
15.	Totals			1,458,324.37	1,458,324.37
16.	Percentage of Cash Collections to (Item No. 10 divided by item No		ant Outstanding 61.46%		
17.	Item No. 14 multiplied by percent	•	<b>.</b>	588,454.17 a	and represents the

(See Note A on Sheet 22 - Current Taxes)

maximum amount that may be anticipated in 2018.

### SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

				Debit	Credit
1.	Balance January 1, 2017		84101-00	204,400.00	XXXXXXX
2.	Forclosed or Deeded in 2017			XXXXXXX	XXXXXXX
3.	Tax Title Liens		84103-00		XXXXXXX
4.	Taxes Receivable		84104-00	XXXXXXX	XXXXXXX
5A.			84102-00	xxxxxxx	XXXXXXX
5B.			84105-00		
6.	Adjustment to Assessed Valua	ntion	84106-00		XXXXXXX
7.	Adjustment to Assessed Valua	ation	84107-00	XXXXXXX	
8.	Sales			XXXXXXX	XXXXXXX
9.	Cash *		84109-00	XXXXXXX	
10.	Contract		84110-00	XXXXXXX	
11.	Mortgage		84111-00	XXXXXXX	
12.	Loss on Sales		84112-00	XXXXXXX	
13.	Gain on Sales		84113-00		XXXXXXX
14.	Balance December 31, 2017		84114-00	XXXXXXX	204,400.00
				204,400.00	204,400.00
	C	ONTRACT SAL	<u>LES - N/.</u>	<u> </u>	
				Debit	Credit
15.	Balance January 1, 2017		84115-00		XXXXXXX
16.	2017 Sales from Foreclosed Property		84116-00		XXXXXXX
<u>17.</u>	Collected *		84117-00	XXXXXXX	
18.			84118-00	XXXXXXX	
19.	Balance December 31, 2017		84119-00	XXXXXXX	
	M	ORTGAGE SAI	LES - N/		
				Debit	Credit
20.	Balance January 1, 2017		84120-00		XXXXXXX
21.	2017 Sales from Foreclosed Property		84121-00		XXXXXXX
22.	Collected *		84122-00	XXXXXXX	
23.			84123-00	XXXXXXX	
24.	Balance December 31, 2017		84124-00	XXXXXXX	
	ysis of Sale of Property: \$ tal Cash Collected in 2017	(84125-00)			
Reali	zed in 2017 Budget				
To R	esults of Operation (Sheet 19)				
		Shoot 27			

### **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.)

Caused By	Amount Dec. 31, 2015 per Audit Report	Amount in 2017 Budget	Amount Resulting from 2017	Balance as at Dec. 31, 2017
1. Emergency Authorization - Municipal *	\$	\$	\$	\$
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$

### 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 - N/A

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2			\$
3			\$
4	***		\$
5	19.1		\$

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED - N/A

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

<sup>\*</sup> Do not include items funded or refunded as listed below.

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

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

	Balance	Dec. 31, 2017		14,880.55	120,000.00					134,880.55	
CONSOLIDATION ACT, TEOOD ON HOMNICAN DAMAGE.	REDUCED IN 2017	Canceled by Resolution									
		By 2017 Budget	15,000.00	14,880.54	40,000.00					69,880.54	80026-00
	Balance	Dec. 31, 2016	15,000.00	29,761.09	160,000.00					204,761.09	80025-00
	Not Less Than	1/2 of Amount Authorized*	15,000.00	14,880.54	40,000.00	10.100	100			69,880.54	
	Amount	Authorized	75,000.00	74,402.71	200,000.00					349,402.71	
	É	Furpose	Hurricane Sandy Damage	Library Damage	Reassessment					Totals	
	77.0	Date	12/18/2012	9/24/2013	7/28/2016						

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING

### **AND 2018 DEBT SERVICE FOR BONDS**

### MUNICIPAL GENERAL CAPITAL BONDS

Source		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	xxxxxxx	9,190,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	825,000.00	XXXXXXX	
Outstanding, December 31, 2017	80033-04	8,365,000.00	XXXXXXX	
		9,190,000.00	9,190,000.00	
2018 Bond Maturities - General Capital Bonds	3		80033-05	845,000.00
2018 Interest on Bonds *		80033-06	199,010.00	
Assessm	ent Serial Bond	ds - N/A		
Outstanding, January 1, 2017	80033-07	xxxxxxx		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2017	80033-10		XXXXXXX	
2018 Bond Maturities - Assessment Bonds			80033-11	
2018 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Ite	ms)		80033-13	199,010.00

### LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

### SCHEDULE OF LOANS ISSUED AND OUTSTANDING

### **AND 2018 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) LOAN

		Debit	Credit		2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXX			
Issued	80033-02	XXXXXXX			
Paid	80033-03		xxxxxxx		
Outstanding, December 31, 2017	80033-04		xxxxxxx		
2018 Loan Maturities	<u></u>		80033-05		
2018 Interest on Loans			80033-06	\$	
Total 2018 Debt Service for	Loan	1	80033-13		
	A A A A A A A A A A A A A A A A A A A	LOAN			
Outstanding, January 1, 2017	80033-07	XXXXXXX			
Issued	80033-08	xxxxxxx			
Paid	80033-09		XXXXXXX		
Outstanding, December 31, 2017	80033-10		xxxxxxx		
2018 Loan Maturities			80033-11	_	
2018 Interest on Loans			80033-12	\$	
Total 2018 Debt Service for	Loan	1	80033-13		

### LIST OF LOANS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING

### **AND 2018 DEBT SERVICE FOR BONDS**

### **TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80034-01	XXXXXXX		
Paid	80034-02		XXXXXXX	
Outstanding, December 31, 2017	80034-03		XXXXXXX	
2018 Bond Maturities - Term Bonds		80034-04	\$	
2018 Interest on Bonds *		80034-05	\$	
TYPE I SO	CHOOL SER	IAL BOND		
Outstanding, January 1, 2017	80034-06	XXXXXXX		
Issued	80034-07	XXXXXXX		
Paid	80034-08		XXXXXXX	
Outstanding December 21, 2017	00024.00		- WWWWW	-  -
Outstanding, December 31, 2017	80034-09		XXXXXXX	
2018 Interest on Bonds*		80034-10	\$	
2018 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School De	ebt Service" (*Items	s)	80034-12	\$

### **LIST OF BONDS ISSUED DURING 2017**

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

### 2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

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

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

		Original	Orioinal	Amount	Date	Rate	2018 Budget	2018 Budget Requirement	Interest
	Title or Purpose of Issue	Amount	Date of	Outstanding	Jo	fo	For Principal	For Interest	Computed to
		Issued	Issue *	Dec. 31, 2017	Maturity	Interest	,	*	(Insert Date)
1.	Various General Improvements	1,900,000.00	6/16/2017	1,900,000.00	6/15/2018	1.15%		21,850.00	6/15/2018
.5	Various Improvements	2,850,000.00	6/16/2017	2,850,000.00	6/15/2018	1.15%		32,775.00	6/15/2018
3.	Various Improvements	8,000,000.00	6/16/2017	8,000,000.00	6/15/2018	2.25%		180,000.00	6/15/2018
4									
5.									
6.									
7.									TARANA,
8.									
9.									
10.			erobic successivity or construction are subject of the designation of the construction						
11.									
12.									
13.					ŧ				
14.									
	Total	12,750,000.00		12,750,000.00				234,625.00	
Memo:	Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". St	must be retired at the rate of 2	20% of the original amoun	ıt issued annually.			80051-01	80051-02	

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

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

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

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

written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

### DEBT SERVICE FOR ASSESSMENT NOTES

	**************************************				Anne experience de a major de maior de la constanción de la consta			
Title or Durage of Ignia	Original	Original	Amount of Note	Date	Rate	2018 Budget Requirement	Requirement	Interest
Ture of Fulloce of Issue	Amount	Date of Issue *	Outstanding Dec 31 2017	of Maturity	of	For Principal	For Interest	Computed to
				farman.	ATACA CATA			(Simol a Sour)
2.	The state of the s							
3.								The state of the s
4.	1							A CANADA A C
5.								
9								THE THE PROPERTY OF THE PROPER
7.								
8.								expression processing the control of
9.								The proposed and the second se
10.				5				Property and the second
11.								AND THE STATE OF T
12.								
13.								
14.								
Total								
Memo: *See Sheet 33 for clarification of "Original Date of Issue"		The state of the s	and the state of t			80051-01	80051-02	

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Requirement	For Interest/Fees															80051-02
2018 Budget Requirement	For Principal															80051-01
Amount of	Lease Obligation Outstanding Dec. 31, 2016															
	Furpose	1.	2.	3.	4.	5.	9	7.	8.	6	10	11	12	13	Total	

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Frior Year Encumbrances Expended Cancelled Returned 2,861.50 2,861.50 3,11
Expended 5.0 2,861.50
51.50
The second secon
1,520.00
1.24
660.00
34,843.25
235,455.55 241,146.03
1,032,226.64 1,109,714.07
1,306,046.94

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

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

mber 31, 2017	Unfunded	1,500,149.96	998,535.26	639.826.02		1,200,000.00					4,338,960.24
Balance - December 31, 2017	Funded										333,345.37
Ordinance	Refunded										20,352.00
	Cancellations	and the state of t			TOTAL COMMISSION TO TOTAL						55,115.14
	Expended	1,171,996.46	1,001,464.74	2.360.173.98		6,800,000.00					12,726,396.64
Prior Year	Encumbrances Returned	514,369.84									1,820,416.78
2017	Authorizations			3 000 000 00		8,000,000.00					11,000,000.00
iary 1, 2017	Unfunded	2,157,776.58	1,900,000.00								4,058,704.58
Balance - January 1, 2017	Funded		100,000.00								554,344.03
IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.	11-16 Various General Improvements	17-16 Improvement of Meridia Transit Plaza	9-17 Various Improvements		10-17 Various Improvements					Total 70000-

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 January 1, 2017	80031-01	XXXXXXX	
Received from 2017 Budget Appropriation *	80031-02	XXXXXXX	150,000.00
		xxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXX	XXXXXXX
			XXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	150,000.00	XXXXXXX
			XXXXXXX
Balance December 31, 2017	80031-05		XXXXXXX
		150,000.00	150,000.00

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

### **GENERAL CAPITAL FUND**

### SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2017	80030-01	XXXXXXXX	792.20
Received from 2017 Budget Appropriation *	80030-02	xxxxxxxx	
Received from 2017 Emergency Appropriation *	80030-03	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxx
·			xxxxxxxx
Balance December 31, 2017	80030-05	792.20	xxxxxxxx
		792.20	792.20

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

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2017 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
Various Improvements	3,000,000.00	2,850,000.00	150,000.00	150,000.00
Various Improvements -				
Redevelopment Project	8,000,000.00	8,000,000.00		
Total 80032-00	11,000,000.00	10,850,000.00	150,000.00	150,000.00

Capital Improvement Fund 150,000.00 150,000.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" in 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 - 2017**

		Debit	Credit
Balance January 1, 2017	80029-01	XXXXXXXX	27,207.03
Premium on Sale of Notes		xxxxxxxx	30,482.00
Funded Improvement Authorizations Cancelled		xxxxxxxx	
Cancellation of Fully Funded Ordinance		xxxxxxxx	54,636.14
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2017 Budget Revenue	80029-03		XXXXXXXX
Balance December 31, 2017	80029-04	112,325.17	XXXXXXXX
		112,325.17	112,325.17

### BONDS ISSUED WITH A COVENANT OR COVENANTS NOT APPLICABLE

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

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

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

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

### MUNICIPALITIES ONLY IMPORTANT!

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

A.								
	1.	Total Tax Levy for the	Year 2017 was			\$	,	31,852,993.92
	2.	Amount of Item 1 Colle	ected in 2017 (*)	\$	31,02	21,684.43	_	
	3.	Seventy (70) percent of	Item 1			\$	,	22,297,095.74
	(*)	Including prepayments a	and overpayments ap	plied.				
	·			Mariania de la composición dela composición de la composición dela composición de la				
B.								
	1.	Did any maturities of bo	onded obligations or	notes fall due	during the y	ear2017?		
		Answer YES	or NO	YES				
	2.	Have payments been made December 31,		oligations or no	otes due on o	or before		
		Answer YES	or NO	YES	If answ	er is "NO	" giv	e details
		NOTE 16		70 J T	<b>D</b>			
		NOIE: If ans	wer to item B1 is YI	28, then Item	B2 must be	answere	d	
C.		Does the appropriation	-		_	-		
		obligations or notes exceed or the year just ended? A		appropriation	ns for operati		ses in NO	the
							·····	
D.								
	1.	Cash Deficit 2016						
	2.	4% of 2016 Tax Levy f	or all purposes:					
		Lev	vy\$			_\$		
	3.	Cash deficit 2017				\$		
	4.	4% of 2017 Tax Levy f	or all purposes:					
		Lev	vy\$		=	\$		
E.		<u>Unpaid</u>	<u>2016</u>		<u>2017</u>			<u>Total</u>
	1.	State Taxes	\$	\$		_	\$	
	2.	County Taxes	\$	_ \$	11,766.17	_	\$	11,766.17
	3.	Amounts due Special D	Pistricts					
			\$	\$		_	_\$_	
	4.	Amounts due Districts	for Local School Tax					
			\$	\$ 1	,024,527.92	_	\$	1,024,527.92

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

### **UTILITIES ONLY**

### NOTE:

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

### POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2017

### **Operating and Capital Sections**

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Water Utility Operating Fund:		
Cash and Cash Equivalents	1,444,341.80	
Due from Water Utility Capital Fund	2,412.93	
Receivables and Inventory With Full Reserves:		
Consumer Accounts Receivable	56,501.51	
Inventory	404,890.29	
	461,391.80	
Appropriation Reserves:		
Unencumbered		646,729.33
Encumbered		63,596.64
		710,325.97
Prepaid Water Rents		2,038.48
Accrued Interest on Bonds		10,507.04
Accrued Interest on Loans		2,412.93
Third Party Lien		213.49
		725,497.91
Reserve for Receivables		461,391.80
Fund Balance		721,256.82
	1,908,146.53	1,908,146.53

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

### POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2017

### **Operating and Capital Sections**

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Water Utility Capital Fund:		
Estimated Proceeds - Bonds and Notes Authorized	2,947,545.28	
Bonds and Notes Authorized but not Issued		2,947,545.28
Cash and Cash Equivalents	3,089,152.84	
Receivable from State of New Jersey - Route 46 Bridge	97,491.57	
Fixed Capital	7,932,463.15	<u>.</u>
Fixed Capital Authorized and Uncompleted	11,518,572.59	
Serial Bonds Payable		6,203,575.00
Loans Payable		550,221.70
Due Water Operating Fund		2,412.93
Improvement Authorizations:		
Funded		2,791,056.51
Unfunded		2,766,623.17
Capital Improvement Fund		14,273.48
Reserve for:		
Receivables		97,491.57
Amortization		9,340,088.03
Deferred Amortization		409,605.73
To Pay Debt Service		159,235.63
Encumbrances		290,951.13
Fund Balance		12,145.27
	25,585,225.43	25,585,225.43
		***************************************

(Do not crowd - add additional sheets) Sheet 41A

### POST CLOSING TRIAL BALANCE -WATER UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
	7.7.4	
,		
	-70 MARAGON	T 1770 MAN 10 10 10 10 10 10 10 10 10 10 10 10 10
- PH-M-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	***************************************	. Protection
TATION OF THE PARTY OF THE PART		
	3 - 10 1	
	1	i

(Do not crowd - add additional sheets)

# ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

XXXXXXXXX XXXXXXXXX XXXXXXXXX Dec. 31, 2017 Balance XXXXXXXXX XXXXXXXXXX XXXXXXXXXX Disbursements XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXXXXXX PLEDGED TO LIABILITIES AND SURPLUS XXXXXXXXX XXXXXXXXXX XXXXXXXXXX RECEIPTS XXXXXXXXX XXXXXXXXX XXXXXXXXXX Operating Budget XXXXXXXXX XXXXXXXXX XXXXXXXXXX Assessments and Liens XXXXXXXXXX XXXXXXXXXX XXXXXXXXX Dec. 31, 2016 Balance Audit Title of Liability to which Cash and Investments are Pledged Assessment Bond Anticipation Note Issues: Assessment Serial Bond Issues: Less Assets "Unfinanced" Other Liabiltiies Trust Surplus

### **SCHEDULE OF WATER UTILITY BUDGET - 2017**

### **BUDGET REVENUES**

Source	Budget	Realized	Excess or Deficit*	
Operating Surplus Anticipated	91301-	349,797.00	349,797.00	
Operating Surplus Anticipated with Consent of Director of Local Government Services	91302-			
Rents	91303-	3,315,000.00	3,370,036.22	55,036.22
Fire Hydrant Service	91304-			
Miscellaneous	91305-	30,000.00	52,398.62	22,398.62
Added by N.J.S. 40A:4-87: (List)		xxxxxxx	XXXXXXX	XXXXXXX
Subtotal				
Deficit (General Budget) **	91306-			
	91307-	3,694,797.00	3,772,231.84	77,434.84

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXX
Adopted Budget		3,694,797.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		3,694,797.00
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		3,694,797.00
Deduct Expenditures:		
Paid or Charged	3,043,001.97	
Reserved	646,729.33	
Surplus (General Budget) **		
Total Expenditures		3,689,731.30
Unexpended Balances Canceled (see footnote)		5,065.70

FOOTNOTES - RE: OVEREXPENDITURES:

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

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

### **STATEMENT OF 2017 OPERATION**

### WATER UTILITY

NOTE:

Section 1 of this sheet is required to be filled out ONLY IF the 2017 Water Utility Budget contained

either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General

Budget)"

Section 2 should be filled out in every case.

### **SECTION 1:**

SECTION 1.		
Revenue Realized:	xxxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit" (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2016 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged		
Reserved		
Expended Without Appropriatiom		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures  Less: Deferred Charges Included In  Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **  Balance of "Results of 2011 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2011 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

### **SECTION 2:**

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

2016 Appropriation Reserves Canceled in 2017	221,405.74	
Less: Anticipated Deficit in 2016 Budget - Amount Received and Due from Current Fund - If non, enter "None"	NONE	
* Excess (Revenue Realized)		221,405.74

<sup>\*\*</sup> Items must be shown in same amount on Sheet 44.

### **RESULTS OF 2017 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	77,434.84
Unexpended Balances of Appropriations	xxxxxxx	5,065.70
Miscellaneous Revenue Not Anticipated	xxxxxxx	<u> </u>
Unexpended Balances of 2016 Appropriation Reserves *	XXXXXXX	221,405.74
Deficit in Miscellaneous Anticipated revenue		XXXXXXX
Refund of Prior Year Revenue		XXXXXXX
Operating Deficit - to Trial Balance	xxxxxxx	
Excess in Operations - to Operating Surplus	303,906.28	xxxxxxx
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	303,906.28	303,906.28

### **OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2017	XXXXXXX	892,147.54
Excess Resulting from 2017 Operations	XXXXXXX	303,906.28
Amount Appropriated in the 2017 Budget - Cash	349,797.00	xxxxxxx
Amount Appropriated in 2017 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxx
Amount Appropriated in the 2017 Current Fund Budget	125,000.00	XXXXXXX
Balance December 31, 2017	721,256.82	XXXXXXX
	1,196,053.82	1,196,053.82

### **ANALYSIS OF BALANCE DECEMBER 31, 2017**

(FROM WATER UTILITY - TRIAL BALANCE)

Cash	1,444,341.80
Investments	
Interfund Accounts Receivable	
Sub Total	1,444,341.80
Deduct Cash Liabilities Marked with "C" on Trial Balance	723,084.98
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	721,256.82
Other Assets Pledged to Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
WALLANDE DE ANTIGUE TER AGNION GAGNANIANNIA DI ROMA PUR GET	721,256.82

<sup>#</sup> MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2018 BUDGET

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash",
"other Assets would be also pledged to cash liabilities.

### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance	December 31, 2016			\$	121,505.19
Increase	ed by: Water Rents Levied			\$	2 205 022 54
	water Rents Levieu			<b>»</b>	3,305,032.54
					3,426,537.73
Decreas	ed by:				
	Collections	\$_	3,367,997.74		
	Overpayments Applied	\$_			
	Transfer to Water Liens	\$_	***************************************		
	Other	\$_	2,038.48		
				\$	3,370,036.22
Balance	December 31, 2017			\$	56,501.51
***************************************					
	SCHEDULE OF WATER UT	'ILIT	Y LIENS - N/A		
Balance	December 31, 2016			\$	-
Increase	d by:				
	Transfers from Accounts Receivable	\$_			
	Penalties and Costs	\$_			
	Other	\$_			
				\$	
Decrease	ed by:				
	Collections	\$_	989055		
	Other	\$_	- AW	<u></u>	
				\$	
Balance	December 31 2017			•	

### **DEFERRED CHARGES**-MANDATORY CHARGES ONLY-

### WATER UTILITY FUND

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

1. Emergency Authorization - *       \$       <	
3.       \$	
4.       \$	
5 \$ \$ \$ \$	
6. <u>\$</u> \$\$	
7 \$ \$ \$ \$	
8 \$ \$ \$ \$	
9 \$ \$ \$ \$	
10.   \$\$     \$\$	

### 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>	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2018
1.		•	:	\$	
2.				\$	
3.			· 	\$	
4.	***************************************			\$	

<sup>\*</sup> Do not include items funded or refunded as listed below.

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING

### **AND 2018 DEBT SERVICE FOR BONDS**

### WATER UTILITY ASSESSMENT BONDS - N/A

	Debit	Credit	2	018 Debt Service
Outstanding, January 1, 2017	XXXXXXX			
Issued	XXXXXXX			
Paid		XXXXXXX		
Outstanding, December 31, 2017		XXXXXXX		
2018 Bond Maturities - Assessment Bonds				
2018 Interest on Bonds *				
WATER UTILIT	Y CAPITAL BONDS			
Outstanding, January 1, 2017	xxxxxxx	6,703,575.00		
Issued	XXXXXXX			
Paid	500,000.00	XXXXXXX		
Outstanding, December 31, 2017	6,203,575.00	XXXXXXX		
	6,703,575.00	6,703,575.00		
2018 Bond Maturities - Capital Bonds			\$	500,000.00
2018 Interest on Bonds *		\$ 142,434.68		
INTEREST ON E	BONDS - WATER UTILITY	BUDGET		
2018 Interest on Bonds (*Items)		\$ 142,434.68		

2018 Interest on Bonds (*Items)	\$ 142,434.68	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	10,507.04	
Subtotal	131,927.64	
Add: Interest to be Accrued as of 12/31/2018	49,723.19	
Required Appropriation 2018		\$ 181,650.83

### LIST OF BONDS ISSUED DURING 2017

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total		_		

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

WATER UTILITY \_New Jersey Infrastructure Trust\_\_ LOAN

		Debit		Credit	1	018 Debt Service
Outstanding, January 1, 2017		XXXXXXX		589,246.74		
Issued		xxxxxxx				
Paid		39,025.04	X2	XXXXXX		
Outstanding, December 31, 2017		550,221.70	X	XXXXXX		
		589,246.74		589,246.74		
2018 Loan Maturities			1		\$	36,387.04
2018 Interest on Loans *			\$	5,791.04		
WATER UTILITY _Nev	v Jersey Infrast	tructure Trust ]	LOAN			
Outstanding, January 1, 2017		XXXXXXX				
Issued		xxxxxxx				
Paid			X	XXXXXX		
Water & 1000						
Outstanding, December 31, 2017			X	XXXXXX		
2018 Loan Maturities					\$	
2018 Interest on Loans *			\$			-
2016 Interest on Loans			<u>μ</u>			
INTEREST	ON LOANS -	WATER UTILITY	Y BUD	GET		
2018 Interest on Loans (*Items)			\$	5,791.04		
Less: Interest Accrued to 12/31/2017 (Trial Ba	alance)		\$	2,412.93		
Subtotal			\$	3,378.11		
Add: Interest to be Accrued as of 12/31/2018			\$	2,296.58		
Required Appropriation 2018					\$	5,674.68
LIST	OF LOANS IS	SSUED DURING	2017			
Purpose	2018 Maturity	Amount Issued		Date of Issue		Interest Rate
	20101/14441119	Timount issued		22000		
	1		<b> </b>		<u> </u>	

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

Interest	Computed to (Insert Date)										7.7.2
Requirement	For Interest * *										1
2018 Budget Requirement	For Principal		:								
Rate	of Interest								-		
Date	of Maturity										
Amount of Note	Outstanding Dec. 31, 2017										ı
Original	Date of Issue *										
Original	Amount Issued										
Title or Dissert of Long											10.
I	l	ı <del>-</del>	2.	3.	4	5.	6.	7.	<b>∞</b>	9.	][

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	GET
2018 Interest on Notes	<del>\$</del>
Less: Interest Accrued to 12/31/2017 (Trial Balance)	
Subtotal	<del>\$</del>
Add: Interest to be Accrued as of 12/31/2018	
Required Appropriation - 2018	\$

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

			Amount			2018 Dudget	Dogminoont	THE PROPERTY OF THE PROPERTY O
Title or Purpose of Issue	Original	Original	of Note	Date	Rate	ZOIS Budget Kequirement	requirement	Interest
	Amount	Date of	Outstanding	Jo	Jo	For Principal	For Interest	Computed to
	Issued	Issue *	Dec. 31, 2017	Maturity	Interest		*	(Insert Date)
·		The state of the s						
77		- Company of Company					T T T T T T T T T T T T T T T T T T T	
3.								
4.				The American Control of the Control			The second secon	
5.				Workshire In the second of the				
.9								
7.								
8,								
9.								
10.	·							
11.	- Tribin - A Parket Market							
12.								
13.								
14.				The state of the s				
15.								
Turned out 15 the the city of		-					The state of the s	The state of the s

Important: If there is more than one utility in the municipality, identify each note. Memo: \*See Sheet 33 for clarification of "Original Date of Issue".

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

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

(Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

2018 Budget Requirement	For Principal For Interest/Fees															
Amount of	Lease Obligation Outstanding 2017															
Purpose		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	Total

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

| Unfunded '  |   |  |  |  
   |   
   
  |  
   |  |  | 750.00   |  
   |  |   |  
  |   |  
   |  | 2,765,873.17   | 2,766,623.17   |
|---|---|--|--
--
--
--
--
--
--|--|--|--|--|--
---|---
---|--|--
--|--|
| Funded  |   |  | 153,805.10   |  
   |   
   
  |  
   | -  |  | 61,782.64  |  
   | 254,761.35   |   | 759,023.48   
  |   | 1,561,683.94   
   |  |  | 2,791,056.51   |
| Canceled  |   |  | The state of the s |  
   | 97,491.57   
  |  
   
   | 175,885.63   |  |  |  |  |  
  |   |  
  |  |  |  
   | 273,377.20   |
| of Expense  |   |  |  |  
   |   
   
  |  
   | (2,412.93)   |  | 2,412.93   | -  
   |  |   |  
  |   | ***************************************  
   |  |  | ı  |
| Expended  |   |  | 200,000.00   | 1  
   | 7.7   
   
  |  
   | 2,412.93   |  | 12,484.58  |  
   |  |   | 158,706.86   
  |   | 582,264.72   
   |  | 234,126.83   | 955,869.09   |
| Encumbrance<br>Returned   |   |  | 200,000.00   | and the second   
   |   
   
  |  
   |  |  | 12,484.58  |  
   |  | 17.14   | 13,981.82  
  |   | 144,760.00   
   |  |  | 371,226.40   |
| Authorizations  |   |  | 3  |  
   |   
   
  |  
   |  |  |  |  
   |  |   | -  
  |   |  
   |  | 3,000,000.00   | 3,000,000.00   |
| Unfunded  |   |  |  |  
   | 89,991.57   
   
  |  
   | 16,650.00  | And the second s | 750.00   | The state of the s |  |   |  
  |  
  |  |  |  | 107,391.57  
  |
| Funded  |   |  | 153,805.10   |  
   | 7,500.00  
   
  |  
   | 159,235.63   |  | 64,195.57  |  
   | 254,761.35   |   | 903,748.52   
  |   | 1,999,188.66   
   |  |  | 3,542,434.83   |
| Specifiy each authorization by purpose. Do not merely designate by a code number. |   | 18-03 Various Improvements for the Water   | Department   | 24-08 Various Improvements for the Water   
   | Department  
   
  | 03-09;03-11 Various Improvements for the Water   
   | Department   | 10-12 Various Improvements for the Water   | Department   | 11-13 Various Improvements for the Water   
   | Department   | 14-15 Various Improvements for the Water  | Department   
  | 12-16 Various Improvements for the Water  | Department   
   | 8-17 Various Improvements for the Water  | Department   | Total 70000- 3,542,434.83 107,391.   |
|   | Funded Unfunded Authorizations Encumbrance Expended of Expense Canceled Funded Funded | Funded     Unfunded     Authorizations     Encumbrance     Expended     of Expense     Canceled     Funded | Oo     Funded     Unfunded     Authorizations     Encumbrance     Expended     of Expense     Canceled     Funded       Returned     Returned     Returned     Returned     Returned     Returned     Returned     Returned  | Oo         Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded </td <td>Oo         Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           Indications         Returned         <t< td=""><td>Oo         Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           153,805.10  <t< td=""><td>Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           15,500.00         89,991.57         97,491.57         97,491.57         153,805.10         153,805.10</td><td>Oo         Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded   </td><td>Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           159,235.63         16,650.00         89,991.57         16,650.00         2412.93         (2,412.93)         175,885.63         175</td><td>Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10           7,500.00         889,991.57         16,650.00         2412.93         7,412.93         175,885.63         175,885.63           64,195.57         750.00         12,484.58         12,484.58         2,412.93         175,885.63         175,825.44</td><td>Oo         Funded         Or Expended         of Expended         Or Expended         Punded         Funded         Unfunded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           Water         7,500.00         89,991.57         200,000.00         204,000.00         204,12,93         175,885.63         153,805.10           Water         159,235.63         16,630.00         12,484.58         12,484.58         2,412.93         175,885.63         61,782.64</td><td>designate by a code number.         Funded         Cunfinded         Authorizations         Expended         of Expended         of Expense         Canceted         Funded         Putmided           designate by a code number.         Thinded         Returned         Returned&lt;</td><td>Do         Funded         Of Expense         Canceled         Funded         Unfinded         Authorizations         Expended         of Expense         Canceled         Funded         Unfinded           153 805.10         153 805.10         200,000 00         200,000.00         200,000.00         153,805.10<td>Punded         Unfunded         Authorizations         Expended Returned         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153.805.10         153.805.10           Water         7,500.00         89.991.57         C         7,500.00         97,491.57         C           Water         159.235.63         16,650.00         2,412.93         (2,412.93)         175,885.63         C           64,195.57         750.00         12,484.58         12,484.58         2,412.93         C         2,122.93           8 254,761.35         10         12,484.58         12,484.58         2,412.93         C         2,54,761.35           9 254,761.35         10         10         10         10         10         10         10           1 258,705.85         10         10         10         10         10         10         10         10           1 254,761.35         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10<!--</td--><td>Punded         Unfunded         Authorizations         Expended Returned         Expended         of Expense         Canceled         Funded         Unfunded           153,805.10         153,805.10         200,000 00         200,000 00         200,000 00         153,805.10         153,905.10        
153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10</td><td>Punded         Unituated         Authorizations         Expended Returned         Expended of Expense         Canceled of Expense         Funded of Funded         Punded of Unituate           155,805.10         155,805.10         200,000.00         200,000.00         200,000.00         200,000.00         200,000.00         155,805.10         155,80</td><td>designate by a roode number.         Finaded         Custinged         Finaded         Funded         Fund</td><td>Prunded         Authorizations         Encounterand Resumence Repended of Expended I Repended Resumenced Resumenced         Expended Household (Canceled Repended Resumenced Resumenc</td></td></td></t<></td></t<></td> | Oo         Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           Indications         Returned         Returned <t< td=""><td>Oo         Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           153,805.10  <t< td=""><td>Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           15,500.00         89,991.57         97,491.57         97,491.57         153,805.10         153,805.10</td><td>Oo         Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded   </td><td>Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           159,235.63         16,650.00         89,991.57         16,650.00         2412.93         (2,412.93)         175,885.63         175</td><td>Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10           7,500.00         889,991.57         16,650.00         2412.93         7,412.93         175,885.63         175,885.63           64,195.57         750.00         12,484.58         12,484.58         2,412.93         175,885.63         175,825.44</td><td>Oo         Funded         Or Expended         of Expended         Or Expended         Punded         Funded         Unfunded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           Water         7,500.00         89,991.57         200,000.00         204,000.00         204,12,93         175,885.63         153,805.10           Water         159,235.63         16,630.00         12,484.58         12,484.58         2,412.93         175,885.63         61,782.64</td><td>designate by a code number.         Funded         Cunfinded         Authorizations         Expended         of Expended         of Expense         Canceted         Funded         Putmided           designate by a code number.         Thinded         Returned         Returned&lt;</td><td>Do         Funded         Of Expense         Canceled         Funded         Unfinded         Authorizations         Expended         of Expense         Canceled         Funded         Unfinded           153 805.10         153 805.10         200,000 00         200,000.00         200,000.00         153,805.10<td>Punded         Unfunded         Authorizations         Expended Returned         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153.805.10         153.805.10           Water         7,500.00         89.991.57         C         7,500.00         97,491.57         C           Water         159.235.63         16,650.00         2,412.93         (2,412.93)         175,885.63         C           64,195.57         750.00         12,484.58         12,484.58         2,412.93         C         2,122.93           8 254,761.35         10         12,484.58         12,484.58         2,412.93         C         2,54,761.35           9 254,761.35         10         10         10         10         10         10         10           1 258,705.85         10         10         10         10         10         10         10         10           1 254,761.35         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10<!--</td--><td>Punded         Unfunded         Authorizations         Expended Returned         Expended         of Expense         Canceled         Funded         Unfunded           153,805.10         153,805.10         200,000 00         200,000 00         200,000 00         153,805.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10</td><td>Punded         Unituated         Authorizations         Expended Returned         Expended of Expense        
Canceled of Expense         Funded of Funded         Punded of Unituate           155,805.10         155,805.10         200,000.00         200,000.00         200,000.00         200,000.00         200,000.00         155,805.10         155,80</td><td>designate by a roode number.         Finaded         Custinged         Finaded         Funded         Fund</td><td>Prunded         Authorizations         Encounterand Resumence Repended of Expended I Repended Resumenced Resumenced         Expended Household (Canceled Repended Resumenced Resumenc</td></td></td></t<></td></t<> | Oo         Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           153,805.10 <t< td=""><td>Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           15,500.00         89,991.57         97,491.57         97,491.57         153,805.10         153,805.10</td><td>Oo         Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded   </td><td>Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           159,235.63         16,650.00         89,991.57         16,650.00         2412.93         (2,412.93)         175,885.63         175</td><td>Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10           7,500.00         889,991.57         16,650.00         2412.93         7,412.93         175,885.63         175,885.63           64,195.57         750.00         12,484.58         12,484.58         2,412.93         175,885.63         175,825.44</td><td>Oo         Funded         Or Expended         of Expended         Or Expended         Punded         Funded         Unfunded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           Water         7,500.00         89,991.57         200,000.00         204,000.00         204,12,93         175,885.63         153,805.10           Water         159,235.63         16,630.00         12,484.58         12,484.58         2,412.93         175,885.63         61,782.64</td><td>designate by a code number.         Funded         Cunfinded         Authorizations         Expended         of Expended         of Expense         Canceted         Funded         Putmided           designate by a code number.         Thinded         Returned         Returned&lt;</td><td>Do         Funded         Of Expense         Canceled         Funded         Unfinded         Authorizations         Expended         of Expense         Canceled         Funded         Unfinded           153 805.10         153 805.10         200,000 00         200,000.00         200,000.00         153,805.10<td>Punded         Unfunded         Authorizations         Expended Returned         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153.805.10         153.805.10           Water         7,500.00         89.991.57         C         7,500.00         97,491.57         C           Water         159.235.63         16,650.00         2,412.93         (2,412.93)         175,885.63         C           64,195.57         750.00         12,484.58         12,484.58         2,412.93         C         2,122.93           8 254,761.35         10         12,484.58         12,484.58         2,412.93         C         2,54,761.35           9 254,761.35         10         10         10         10         10         10         10           1 258,705.85         10         10         10         10         10         10         10         10           1 254,761.35         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10<!--</td--><td>Punded         Unfunded         Authorizations         Expended Returned         Expended         of Expense         Canceled         Funded         Unfunded           153,805.10         153,805.10         200,000 00         200,000 00         200,000 00         153,805.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10</td><td>Punded         Unituated         Authorizations         Expended Returned         Expended of Expense         Canceled of Expense         Funded of Funded         Punded of Unituate           155,805.10         155,805.10         200,000.00         200,000.00         200,000.00         200,000.00         200,000.00         155,805.10        
155,805.10         155,80</td><td>designate by a roode number.         Finaded         Custinged         Finaded         Funded         Fund</td><td>Prunded         Authorizations         Encounterand Resumence Repended of Expended I Repended Resumenced Resumenced         Expended Household (Canceled Repended Resumenced Resumenc</td></td></td></t<> | Funded         Unfunded         Authorizations         Encumbrance         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           15,500.00         89,991.57         97,491.57         97,491.57         153,805.10         153,805.10 | Oo         Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded   | Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           159,235.63         16,650.00         89,991.57         16,650.00         2412.93         (2,412.93)         175,885.63         175 | Funded         Unfunded         Authorizations         Encumbrance Returned         Expended         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10           7,500.00         889,991.57         16,650.00         2412.93         7,412.93         175,885.63         175,885.63           64,195.57         750.00         12,484.58         12,484.58         2,412.93         175,885.63         175,825.44   | Oo         Funded         Or Expended         of Expended         Or Expended         Punded         Funded         Unfunded           153,805.10         153,805.10         200,000.00         200,000.00         200,000.00         153,805.10         153,805.10         153,805.10           Water         7,500.00         89,991.57         200,000.00         204,000.00         204,12,93         175,885.63         153,805.10           Water         159,235.63         16,630.00         12,484.58         12,484.58         2,412.93         175,885.63         61,782.64 | designate by a code number.         Funded         Cunfinded         Authorizations         Expended         of Expended         of Expense         Canceted         Funded         Putmided           designate by a code number.         Thinded         Returned         Returned< | Do         Funded         Of Expense         Canceled         Funded         Unfinded         Authorizations         Expended         of Expense         Canceled         Funded         Unfinded           153 805.10         153 805.10         200,000 00         200,000.00         200,000.00         153,805.10 <td>Punded         Unfunded         Authorizations         Expended Returned         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153.805.10         153.805.10           Water         7,500.00         89.991.57         C         7,500.00         97,491.57         C           Water         159.235.63         16,650.00         2,412.93         (2,412.93)         175,885.63         C           64,195.57         750.00         12,484.58         12,484.58         2,412.93         C         2,122.93           8 254,761.35         10         12,484.58         12,484.58         2,412.93         C         2,54,761.35           9 254,761.35         10         10         10         10         10         10         10           1 258,705.85         10         10         10         10         10         10         10         10           1 254,761.35         10         10         10         10         10         10         10         10         10         10         10    
    10         10         10         10         10         10         10         10<!--</td--><td>Punded         Unfunded         Authorizations         Expended Returned         Expended         of Expense         Canceled         Funded         Unfunded           153,805.10         153,805.10         200,000 00         200,000 00         200,000 00         153,805.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10</td><td>Punded         Unituated         Authorizations         Expended Returned         Expended of Expense         Canceled of Expense         Funded of Funded         Punded of Unituate           155,805.10         155,805.10         200,000.00         200,000.00         200,000.00         200,000.00         200,000.00         155,805.10         155,80</td><td>designate by a roode number.         Finaded         Custinged         Finaded         Funded         Fund</td><td>Prunded         Authorizations         Encounterand Resumence Repended of Expended I Repended Resumenced Resumenced         Expended Household (Canceled Repended Resumenced Resumenc</td></td> | Punded         Unfunded         Authorizations         Expended Returned         of Expense         Canceled         Funded         Unfunded           153.805.10         153.805.10         200,000.00         200,000.00         200,000.00         153.805.10         153.805.10           Water         7,500.00         89.991.57         C         7,500.00         97,491.57         C           Water         159.235.63         16,650.00         2,412.93         (2,412.93)         175,885.63         C           64,195.57         750.00         12,484.58         12,484.58         2,412.93         C         2,122.93           8 254,761.35         10         12,484.58         12,484.58         2,412.93         C         2,54,761.35           9 254,761.35         10         10         10         10         10         10         10           1 258,705.85         10         10         10         10         10         10         10         10           1 254,761.35         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10 </td <td>Punded         Unfunded         Authorizations         Expended Returned         Expended         of Expense         Canceled         Funded         Unfunded           153,805.10         153,805.10         200,000 00         200,000 00         200,000 00         153,805.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10</td> <td>Punded         Unituated         Authorizations         Expended Returned         Expended of Expense         Canceled of Expense         Funded of Funded         Punded of Unituate           155,805.10         155,805.10         200,000.00         200,000.00         200,000.00         200,000.00         200,000.00         155,805.10         155,80</td> <td>designate by a roode number.         Finaded         Custinged         Finaded         Funded         Fund</td> <td>Prunded         Authorizations         Encounterand Resumence Repended of Expended I Repended Resumenced Resumenced         Expended Household (Canceled Repended Resumenced Resumenc</td> | Punded         Unfunded         Authorizations         Expended Returned         Expended         of Expense         Canceled         Funded         Unfunded           153,805.10         153,805.10         200,000 00         200,000 00         200,000 00         153,805.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10         153,905.10 | Punded         Unituated         Authorizations         Expended Returned         Expended of Expense         Canceled of Expense         Funded of Funded         Punded of Unituate           155,805.10         155,805.10         200,000.00         200,000.00         200,000.00         200,000.00         200,000.00         155,805.10        
155,805.10         155,805.10         155,805.10         155,805.10         155,805.10         155,805.10         155,805.10         155,80 | designate by a roode number.         Finaded         Custinged         Finaded         Funded         Fund | Prunded         Authorizations         Encounterand Resumence Repended of Expended I Repended Resumenced Resumenced         Expended Household (Canceled Repended Resumenced Resumenc |

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

7,500.00 159,235.63 106,641.57 273,377.20

Capital Improvement Fund Reserve to Pay Debt Service Authorized but Not Issued

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2017	xxxxxxx	6,773.48
Received from 2017 Budget Appropriation *	XXXXXXX	100,000.00
	XXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	7,500.00
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXX	XXXXXXX
		XXXXXXX
Appropriated to Finance Improvement Authorizations	100,000.00	XXXXXXX
		XXXXXXX
Balance December 31, 2017	14,273.48	XXXXXXX
	114,273.48	114,273.48

# WATER UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

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

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

### WATER UTILITY FUND

### **CAPITAL IMPROVEMENTS AUTHORIZED IN 2017**

### **AND**

### DOWN PAYMENTS (N.J.S. 40A:2-11)

### **UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
8-17 Water Department				
Various Improvements	3,000,000.00	2,900,000.00	100,000.00	100,000.00
		,,,,,,,		
Total	3,000,000.00	2,900,000.00	100,000.00	100,000.00

Capital Improvement Fund \_\_\_\_\_100,000.00

### WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR - 2017**

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	12,145.27
Premium on Note Sale	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
		77.77
Anticipated as Revenue		
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2017 Budget Revenue		XXXXXXXX
Balance December 31, 2017	12,145.27	XXXXXXXX
	12,145.27	12,145.27

# POST CLOSING TRIAL BALANCE PARKING UTILITY FUND

AS AT DECEMBER 31, 2017

### **Operating and Capital Sections**

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Parking Utility Operating Fund:		The state of the s
Cash and Cash Equivalents	76,812.50	
Due From Parking Capital Fund	685.00	11100.
Appropriation Reserves:		
Unencumbered		23,055.76
Encumbered		11,721.17
		34,776.93
Prepaid Parking Decals		9,780.00
Accrued Interest on Bonds		5,193.33
		49,750.26
Fund Balance		27,747.24
	77,497.50	77,497.50
		•
		\$1. O
Wan.		
		Andrew Andrews

(Do not crowd - add additional sheets)

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

# POST CLOSING TRIAL BALANCE PARKING UTILITY FUND

AS AT DECEMBER 31, 2017

### **Operating and Capital Sections**

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Cash Liabilities Must Be Subtotaled at		A 11.
Title of Account	Debit	Credit
Parking Utility Capital Fund:		
Estimated Proceeds	_	
Bonds and Notes Authorized but not Issued		_
Cook and Cook Equivalents	205 204 25	
Cash and Cash Equivalents Fixed Capital	395,204.35	
	610,815.40	
Fixed Capital Authorized and Uncompleted	1,327,914.00	
Serial Bonds Payable		998,000.00
Improvement Authorizations - Funded		372,055.26
Improvement Authorizations - Unfunded		685.00
Due Parking Utility Operating Fund		685.00
Capital Improvement Fund		17,668.23
Reserve for Amortization	·	815,815.40
Deferred Reserve for Amortization		124,229.00
Fund Balance		4,795.86
	2,333,933.75	2,333,933.75
·		

# POST CLOSING TRIAL BALANCE - PARKING UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2017

Title of Account	Debit	Credit
	PARAMETER	
	·	
		***************************************
		1/4/0/1944/

(Do not crowd - add additional sheets)

# ANALYSIS OF PARKING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEDGED TO LIABILITIES AND SURPLUS

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

### **SCHEDULE OF PARKING UTILITY BUDGET - 2017**

### **BUDGET REVENUES**

Source		Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	01	50,000.00	50,000.00	
Director of Local Government	02		***************************************	
Revenue - Parking Meters		290,000.00	261,583.76	28,416.24 *
Miscellaneous		45,126.00	64,066.70	18,940.70
				Manager Parks (1997)
Added by N.J.S. 40A:4-87: (List)		XXXXXXX	XXXXXXX	XXXXXXX
Subtotal				
Deficit (General Budget) **	07			
	08	385,126.00	375,650.46	9,475.54 *

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXX
Adopted Budget		385,126.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		385,126.00
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		385,126.00
Deduct Expenditures:		
Paid or Charged	344,061.31	
Reserved	23,055.76	
Surplus (General Budget) **		
Total Expenditures		367,117.07
Unexpended Balances Canceled (see footnote)		18,008.93

### FOOTNOTES - RE: OVEREXPENDITURES:

OTES - RE: OVEREXPENDITURES:

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

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

### **STATEMENT OF 2017 OPERATION**

### **PARKING UTILITY**

NOTE:

Section 1 of this sheet is required to be filled out ONLY IF the 2017 PARKING Utility

Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation

"Surplus (General Budget)"

Section 2 should be filled out in every case.

### **SECTION 1: - N/A**

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

### **SECTION 2:**

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

2016 Appropriation Reserves Canceled in 2017	16,503.80	
Less: Anticipated Deficit in 2016 Budget - Amount Received and Due from Current Fund - If non, enter "None"	NONE	
* Excess (Revenue Realized)		16,503.80

<sup>\*\*</sup> Items must be shown in same amount on Sheet 58.

### **RESULTS OF 2017 OPERATIONS - PARKING UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	_
Unexpended Balances of Appropriations	· xxxxxxx	18,008.93
Miscellaneous Revenue Not Anticipated	xxxxxxx	
Unexpended Balances of 2016 Appropriation Reserves *	XXXXXXX	16,503.80
Deficit in Anticipated Revenue	9,475.54	XXXXXXX
Refund of Prior Year Revenue		xxxxxxx
Operating Deficit - to Trial Balance	xxxxxxx	
Excess in Operations - to Operating Surplus	25,037.19	xxxxxxx
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	34,512.73	34,512.73

### **OPERATING SURPLUS - PARKING UTILITY**

	Debit	Credit
Balance January 1, 2017	XXXXXXX	107,710.05
Excess Resulting from 2017 Operations	XXXXXXX	25,037.19
Amount Appropriated in the 2017 Budget - Cash	50,000.00	XXXXXXX
Amount Appropriated in 2017 Budget - with Prior Writ- ten Consent of Director of Local Government Services		XXXXXXX
Prior Year Fund Balance Anticipated as Current Fund Revenue	55,000.00	XXXXXXX
Balance December 31, 2017	27,747.24	xxxxxxx
	132,747.24	132,747.24

### **ANALYSIS OF BALANCE DECEMBER 31, 2017**

### (FROM PARKING UTILITY - TRIAL BALANCE)

Cash	80014-06	76,812.50
Investments	80014-07	
Interfund Accounts Receivable		685.00
Sub Total		77,497.50
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	49,750.26
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	27,747.24
*Other Assets Pledged to Surplus:		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTIQUATED AS NON GAGUSUBBLYS BLOOM BY DOT		27,747.24

<sup>#</sup> MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2018 BUDGET

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF PARKING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2016		\$
Increased by:		\$
Rents Levied		<b>D</b>
Decreased by:		
Collections	\$	
Overpayments Applied	\$	
Transfer to Liens	\$	
Other	\$	
		\$
Balance December 31, 2017		\$
SCHEDULE OF PA	ARKING LIENS	
Balance December 31, 2016		\$
Increased by:		
Transfers from Accounts Receivable	\$	and the same of th
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	
Other	\$	
		\$
Balance December 31, 2017		\$

# **DEFERRED CHARGES**-MANDATORY CHARGES ONLY-

### PARKING UTILITY FUND

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

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

# 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>	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2018
1.				\$	
2.				\$	
3.	WV6-2			\$	
4.				\$	

<sup>\*</sup> Do not include items funded or refunded as listed below.

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING

### **AND 2018 DEBT SERVICE FOR BONDS**

### PARKING UTILITY ASSESSMENT BONDS

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXX	1,063,000.00	
Issued	XXXXXXX		
			-
Paid	65,000.00	XXXXXXX	
Outstanding, December 31, 2017	998,000.00	XXXXXXX	
	1,063,000.00	1,063,000.00	 
2018 Bond Maturities - Assessment Bonds			\$ 70,000.00
2018 Interest on Bonds *		\$ 25,422.50	
PARKING UTILITY CA	APITAL BONDS		
Outstanding, January 1, 2017	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2017		XXXXXXX	
2018 Bond Maturities - Capital Bonds			\$
2018 Interest on Bonds *		\$	
INTEREST ON BONDS	- PARKING UTILIT	Y BUDGET	
2018 Interest on Bonds (*Items)		\$ 25,422.50	

2018 Interest on Bonds (*Items)	\$ 25,422.50	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$ 5,193.33	
Subtotal	\$ 20,229.17	
Add: Interest to be Accrued as of 12/31/2018	\$ 5,234.69	
Required Appropriation 2018		\$ 25,463.86

### LIST OF BONDS ISSUED DURING 2017

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

### SCHEDULE OF LOANS ISSUED AND OUTSTANDING

### AND 2018 DEBT SERVICE FOR LOANS

### PARKING UTILITY LOAN

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017		XXXXXXX		
Issued		XXXXXXX		
			-	
Paid			xxxxxxx	
Outstanding, December 31, 2017			XXXXXXX	
2018 Loan Maturities				\$
2018 Interest on Loans *			\$	
PA	RKING UTILITY	LOAN		
Outstanding, January 1, 2017		XXXXXXX		
Issued		XXXXXXX		
Paid			XXXXXXX	
Outstanding, December 31, 2017			xxxxxxx	
2018 Loan Maturities				\$
2018 Interest on Loans *			\$	
INTERE	ST ON LOANS - PA	ARKING UTILIT	TY BUDGET	
2018 Interest on Loans (*Items)			\$	
Less: Interest Accrued to 12/31/2017 (Tri	ial Balance)		\$	
Subtotal			\$	
Add: Interest to be Accrued as of 12/31/2	018		\$	1
Required Appropriation 2018			Ţ,	6
		COLUMN DIDING	2045	\$
1	LIST OF LOANS IS	SUED DURING	2017	
Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Interest	Computed to (Insert Date)				1111						
Requirement	For Interest										I
2018 Budget Requirement	For Principal										
Rate	of Interest										
Date	of Maturity										
Amount of Note	Outstanding Dec. 31, 2017	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									1
Original	Date of Issue *										
Original	Amount Issued			-				i i i i i i i i i i i i i i i i i i i			
Title or Durnace of Icene	77777	1,	2.	3.	4.	5.	9.	7.	8	9.	10.

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

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

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

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

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

INTEREST ON NOTES - PARKING UTILITY BUDGET	OGET
2018 Interest on Notes	€
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$
Subtotal	S
Add: Interest to be Accrued as of 12/31/2018	\$
Required Appropriation - 2018	\$

(Do not crowd - add additional sheets)

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

2018 Budget Requirement	For Interest/Fees																80051-02
2018 Budg	For Principal																80051-01
Amount of	Lease Obligation Outstanding 2017																
	rurpose	1.	2.	3,	4.	5.	9.	7.	8.	9.	10.	11.	12.	13.	14.	Total	

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

mbor 21 2017	anoer 31, 2017	Unfunded						0.589					The state of the s	T TOTAL AND THE		085.00
Bolonca December 21 2017	Dalalice - Dece	Funded	315.44		2,256.59	17,082.50		351,629.28		771.45						372,055.26
	Authorizations	Canceled														
		Expended														ı
	Prior Year	Encumbrances Returned													TO PROPERTY OF THE PROPERTY OF	ı
	2017	Authorizations							and the second s							1
1 2017	uury 1, 2017	Unfunded		****				685.00	1 9 4 4 A TOTAL AND A TOTAL AN						· ·	685.00
Balance - January 1 2017		Funded	315.44		2,256.59	17,082.50		351,629.28		771.45					THE PARTY OF THE P	372,055.26
IMPROVEMENTS		Specifiy each authorization by purpose. Do not merely designate by a code number.	17-06;33-06 Various Improvements		37-08 Various Improvements	04-11 Various Improvements		17-14 Various Improvements		15-15 New Vehicle						Total 70000- 372,055.26 885
							Sheet					The state of the s		į		

iace an \* defore each hem of Timprovement. Which represents a funding of refunding of an emergency authoriza

### PARKING UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2017	XXXXXXX	17,668.23
Received from 2017 Budget Appropriation *	XXXXXXX	
	XXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXX	XXXXXXX
		XXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXX
		XXXXXXX
Balance December 31, 2017	17,668.23	XXXXXXX
	17,668.23	17,668.23

# PARKING UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

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

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

### PARKING UTILITY FUND

### **CAPITAL IMPROVEMENTS AUTHORIZED IN 2017**

# AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### **UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
		·		
TOTALS	-	_	_	

# PARKING UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR - 2017**

	Debit	Credit
Balance January 1, 2017	xxxxxxxx	4,795.86
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2017 Budget Revenue		XXXXXXXX
Balance December 31, 2017	4,795.86	XXXXXXXX
	4,795.86	4,795.86