



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

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

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

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

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

NOT APPLICABLE

LEON P. COSTELLO, CPA  
(Registered Municipal Accountant)

FORD - SCOTT & ASSOCIATES  
(Firm Name)

1535 HAVEN AVENUE  
(Address)

OCEAN CITY, NJ 08226  
(Address)

609-399-6333  
(Phone Number)

609-399-3710  
(Phone Number)

Certified by me

this \_\_\_\_\_ day of FEBRUARY, 2018

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality has not applied 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:** CITY OF OCEAN CITY

**Chief Financial Officer:** FRANK DONATO III

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

**Certificate #:** CFO# N-0651

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

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

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

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

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

21-6000952

Fed I.D. #

CITY OF OCEAN CITY

Municipality

CAPE MAY

County

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

Fiscal Year Ending: December 31, 2017

	(1) Federal Programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>                    -</u>	\$ <u>          894,934.91</u>	\$ <u>          296,793.80</u>

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

  x   Single Audit

       Program Specific Audit

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

Note: Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the fiscal year starting 1/1/2017.

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

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date



















N/A

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256**

Municipal Public Defender Expended Prior Year 2016; (1) \$ \_\_\_\_\_  
(2) \$ \_\_\_\_\_ x \_\_\_\_\_ 25%

Municipal Public Defender Trust Cash Balance December 31, 2017; (3) \$ \_\_\_\_\_

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

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

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

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

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

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

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

## Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2016 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2017
1. <u>Cash Performance</u>	\$ 790,109.76	536,347.06	381,467.48	944,989.34
2. <u>COAH</u>	4,065,544.01	792,031.77	22,993.40	4,834,582.38
3. <u>Fire Dedicated Penalties</u>	846.12	3,380.00	1,639.20	2,586.92
4. <u>Lifeguard Pension Fund</u>	7,274.64	257,080.97	239,893.74	24,461.87
5. <u>OC Tourism Development Fund</u>	172,334.15	683,100.37	705,758.12	149,676.40
6. <u>Planning Board Escrow</u>	191,753.68	278,371.27	242,109.70	228,015.25
7. <u>POAA-FTA</u>	26,228.62	2,177.79	-	28,406.41
8. <u>Recreation Trust</u>	241,737.44	1,168,777.71	1,206,877.18	203,637.97
9. <u>Shade Tree</u>	1,642.99	3,151.28	2,543.71	2,250.56
10. <u>Special Law Enforcement</u>	20,851.87	3,500.00	200.00	24,151.87
11. <u>TTL Redemption</u>	416,781.73	566,354.07	528,338.13	454,797.67
12. <u>Merchant Fees</u>	11,662.68	163,718.00	160,839.50	14,541.18
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. <u>Dog Account</u>	9,590.78	41,774.42	30,312.94	21,052.26
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals</b>	\$ 5,956,358.47	\$ 4,499,764.71	\$ 3,522,973.10	\$ 6,933,150.08

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

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

Sheet 7

\*Show as red figure











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

Grant	Balance Jan. 1, 2017	2017 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellations	Balance Dec. 31, 2017
Clean Communities	-	92,666.69	92,666.69				-
Recycling Tonnage	-	27,652.03	27,652.03				-
Recycling Bonus Grant	0.50				0.50		-
NJ Council of the Arts:POPS	15,000.00				15,000.00		-
NJ DCA Historic Preservation Grant	356,321.05		234,216.78				122,104.27
NJ State Police- Emergency Management	-						-
NJ Sustainable Land Use Planning Grant	-						-
NJDHTS - Pedestrian Safety Grant	4,717.75				4,717.75		(0.00)
NJDOT - Year 2012: Simpson Avenue	180,000.00				180,000.00		-
NJDOT - Year 2014: Bay to West ; 31st - 33rd	172,000.00						172,000.00
NJDOT - Year 2016: 16th St, Pleasure to West	43,750.00		43,750.00				-
NJ Historic Trust Sandy Relief - City Hall	230,000.00		230,000.00				-
NJ Historic Trust Sandy Relief - Life Saving Station	143,031.00						143,031.00
NJ Historic Trust Sandy Relief - Transportation Center	501,000.00		501,000.00				-
Community Dev. Block Grant-DR:Prepare Area Plan for Ce	50,000.00		50,000.00				-
Community Dev. Block Grant-DR:Prepare Codes,Ordianaces	20,000.00		19,789.00				211.00
Community Dev. Block Grant-DR: Develop Design Standard	50,000.00		49,598.00				402.00
Community Dev. Block Grant-DR:Develop Floodplain Mgmt	50,000.00		50,000.00				-
Community Dev. Block Grant-DR:Permit Application Pro	25,000.00		25,000.00				-
Community Dev. Block Grant	438,240.59	547,976.00	470,443.90				515,772.69
Totals	2,279,060.89	668,294.72	1,794,116.40	-	199,718.25	-	953,520.96

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2017	2017 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellation	Balance Dec. 31, 2017
City Hall Stabelization Re-Point Bricks	200,000.00						200,000.00
Body Armor/Bulletproof Vest	-	9,611.67	9,611.67				-
NJ Dept of State: Cooperative Marketing Grant	0.50				0.50		-
FAA Airport Layout Plan 3-34-0029-14-09	4,512.00				4,512.00		-
Aiport Obstruction Removal	69,480.00		23,328.96				46,151.04
NJDHTS - 2013 Drive Sober or Get Pulled Over	1,336.23				1,336.23		-
NJDHTS - 2013 Drive Sober or Get Pulled Over Holiday Crack	1,532.30				1,532.30		0.00
NJDHTS - 2014 Distracted Driving Crackdown	2,613.15				2,613.15		-
NJDHTS - 2014 Drive Sober Crackdown Labor Day	1,309.85				1,309.85		-
NJDHTS - 2015 Pedestrian Education & Enforcement	919.00				919.00		-
NJDHTS - 2014 Drive Sober Holiday Crackdown	2,017.50				2,017.50		-
NJDHTS - 2015 Drive Sober Holiday Crackdown	5,000.00				5,000.00		-
DWI Funds	-						-
US Homeland Security, Port Security Grant	8,107.76				8,107.76		(0.00)
NJ 2014 Post Sandy Grant	26,500.00				26,500.00		-
NJ 2015 Post Sandy Grant	-						-
NJ Sustainable Jersey 2014	-						-
NJ 2015 Recreation Opportunity (ROID)	13,659.19						13,659.19
2017 Sustainable Jersey Grant - Electric Car	-	30,000.00	15,000.00				15,000.00
NJ Electric Vehicle Workplace Charging Station	-	5,000.00					5,000.00
Dredging	-	1,219,935.03					1,219,935.03
<b>Totals</b>	<b>2,616,048.37</b>	<b>1,932,841.42</b>	<b>1,842,057.03</b>	<b>-</b>	<b>253,566.54</b>	<b>-</b>	<b>2,453,266.22</b>

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

Grant	Balance Jan. 1, 2017	Transferred from 2017 Budget Appropriations			Expended	Cancellations	Other	Balance Dec. 31, 2017
		Budget	Appropriation By 40A:4-87					
NJ Alcohol & Rehabilitation Grant	90.91							90.91
Community Development Block Grant	7,600.00		547,976.00		268,568.80			287,007.20
CDBG-DR: Prepare Codes, Ordinances, Standard	-						(211.00)	211.00
CDBG-DR: Develop Design Standards Flood Re	-						(402.00)	402.00
NJ Municipal Alliance	(0.00)	3,658.80			-			3,658.80
NJ Body Armor Replacement Fund	0.00		9,611.67		-			9,611.67
NJ Clean Communities	52,153.43		92,666.69		61,925.51			82,894.61
NJ Council of Arts:POPS	15,000.00					15,000.00		-
NJ DOT Simpson Avenue 2012	180,000.00					180,000.00		-
NJ DOT Bay to West: 31st - 33rd	172,000.00				172,000.00			-
NJ State Police - OEM	13,073.71	7,000.00						20,073.71
NJDHTS DWI	8,861.26				4,578.81			4,282.45
NJ - Recycling Tonnage Grant	1,121.82		27,652.03		5,275.09			23,498.76
ANJEC Sustainable Land Use Planning Project	25.00					25.00		0.00
NJ Historic Trust Sandy Relief - City Hall	-							-
NJ Historic Trust Sandy Relief - Life Saving Stat	143,031.00				32,771.00			110,260.00
NJ Historic Trust Sandy Relief - Transportation	-						(16,541.00)	16,541.00
United States Tennis Association	20,000.00				20,000.00			-
Ocean City Pedestrian Safety Grant 2012	910.68					910.68		(0.00)
Body Worn Camera Assistance Program	9,500.00				8,838.00			662.00
Airport Obstruction Removal	92,725.00				52,592.62			40,132.38
NJ 2015 Recreation Opportunity (ROID)	20,647.31				-			20,647.31
<b>Totals</b>	<b>736,740.12</b>	<b>10,658.80</b>	<b>677,906.39</b>	<b>-</b>	<b>626,549.83</b>	<b>195,935.68</b>	<b>(17,154.00)</b>	<b>619,973.80</b>

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

Grant	Balance Jan. 1, 2017	Transferred from 2017 Budget Appropriations			Expended	Cancellations		Balance Dec. 31, 2017
		Budget	Appropriation By 40A:4-87					
FAA Airport Layout Plan 3-34-0029-14-09	4,750.00					4,750.00		-
FAA JAG Edward Bryne Memorial	507.54					507.54		0.00
NJ DCA Cooperative Marketing Grant	17,021.16					17,021.16		0.00
NJ DCA Historic Preservation	-							-
Ocean City Free Public Library - Police Grant	0.57					0.57		(0.00)
Sustainable Jersey 2012	0.10					0.10		(0.00)
US Homeland Security - Port Security Grant	8,107.76					8,107.76		0.00
2014 Pedestrian Grant	616.01					616.01		0.00
NJ 2014 Post Sandy Planning Grant	18,432.50							18,432.50
NJ 2015 Post Sandy Planning Grant	27,000.00					27,000.00		-
NJHTS: 2013 Drive Sober Holiday Crackdown	4,400.00					4,400.00		-
NJHTS: 2013 Distracted Driving Crackdown	1,064.65					1,064.65		-
NJDHTS - 2014 Drive Sober Holiday Crackdown	2,611.20					2,611.20		-
NJDHTS - 2015 Pedestrian Ed & Enforcement	1,772.85					1,772.85		0.00
NJDHTS - 2014 Drive Sober Holiday Crackdown	2,141.90					2,141.90		(0.00)
NJDHTS - 2015 Drive Sober Holiday Crackdown	5,000.00					5,000.00		-
City Hall Stablization/Re-point Bricks	200,000.00							200,000.00
NJ Dot: 2017 Dredge Material Mgmt Grant	-		1,219,935.03		549,385.88			670,549.15
NJ 2017 Sustainable Jersey Grant - Electric Car	-	30,000.00			28,947.00			1,053.00
NJ Electric Vehicle Workplace Charging Station	-		5,000.00		4,000.00			1,000.00
								-
<b>Totals</b>	<b>1,030,166.36</b>	<b>40,658.80</b>	<b>1,902,841.42</b>	<b>-</b>	<b>1,208,882.71</b>	<b>270,929.42</b>	<b>(17,154.00)</b>	<b>1,511,008.45</b>





## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85002-00	XXXXXXXXXX	12,394,363.50
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXX	25,135,655.00
Levy Calendar Year 2017	XXXXXXXXXX	
Paid	24,962,191.00	XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85004-00	12,567,827.50	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	37,530,018.50	37,530,018.50

# Must include unpaid requisitions.

N/A

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2017 85045-00	XXXXXXXXXX	
2017 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2017 85046-00		XXXXXXXXXX
	-	-

N/A

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	184,608.13
2017 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	26,482,354.32
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,212,729.35
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	232,759.33
Paid	27,879,691.80	XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	232,759.33	XXXXXXXXXX
	28,112,451.13	28,112,451.13

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2017 80003-06	XXXXXXXXXX	-
2017 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Special Improvement District 182,313.00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2017 Levy 80003-07	XXXXXXXXXX	182,313.00
Paid 80003-08	182,313.00	XXXXXXXXXX
Balance December 31, 2017 80003-09	-	XXXXXXXXXX
	182,313.00	182,313.00

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

# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2017	80004-01	XXXXXXXXXXXX	-
State Library Aid Received in 2017	80004-02	XXXXXXXXXXXX	5,073.00
Expended	80004-09	5,073.00	XXXXXXXXXXXX
Balance December 31, 2017	80004-10	-	
		5,073.00	5,073.00

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

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2017

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,380,000.00	3,380,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Adopted Budget	17,007,285.00	17,010,122.95	2,837.95
Added by N.J.S. 40A:4-87 (List on 17a)	1,902,841.42	1,902,841.42	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>18,910,126.42</b>	<b>18,912,964.37</b>	<b>2,837.95</b>
Receipts from Delinquent Taxes 80104-	665,000.00	667,383.51	2,383.51
Amount to be Raised by Taxation:	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
(a) Local Tax for Municipal Purposes 80105-	55,832,083.93	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
(b) Addition to Local District School Tax 80106-		<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Total Amount to be Raised by Taxation 80107-	55,832,083.93	57,228,920.71	1,396,836.78
	<b>78,787,210.35</b>	<b>80,189,268.59</b>	<b>1,402,058.24</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	<b>XXXXXXXXXX</b>	109,324,731.71
Amount to be Raised by Taxation	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
Local District School Tax 80109-00	25,135,655.00	<b>XXXXXXXXXX</b>
Regional School Tax 80119-00	-	<b>XXXXXXXXXX</b>
Regional High School Tax 80110-00	-	<b>XXXXXXXXXX</b>
County Taxes 80111-00	27,695,083.67	<b>XXXXXXXXXX</b>
Due County for Added and Omitted Taxes 80112-00	232,759.33	<b>XXXXXXXXXX</b>
Special District Taxes 80113-00	182,313.00	<b>XXXXXXXXXX</b>
Municipal Open Space Tax 80120-00	-	<b>XXXXXXXXXX</b>
Reserve for Uncollected Taxes 80114-00	<b>XXXXXXXXXX</b>	1,150,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	<b>XXXXXXXXXX</b>	
Balance for Support of Municipal Budget (or) 80116-00	57,228,920.71	<b>XXXXXXXXXX</b>
*Excess Non-Budget Revenue (see footnote) 80117-00	-	<b>XXXXXXXXXX</b>
*Deficit Non-Budget Revenue (see footnote) 80118-00	<b>XXXXXXXXXX</b>	
*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.	<b>110,474,731.71</b>	<b>110,474,731.71</b>



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2017

2017 Budget as Adopted	80012-01	76,884,368.93
2017 Budget - Added by N.J.S. 40A:4-87	80012-02	1,902,841.42
Appropriated for 2017 (Budget Statement Item 9)	80012-03	78,787,210.35
Appropriated for 2017 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>78,787,210.35</b>
Add: Overexpenditures (see footnote)	80012-06	-
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>78,787,210.35</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	76,240,595.52
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,150,000.00
Reserved	80012-10	1,365,162.07
<b>Total Expenditures</b>	<b>80012-11</b>	<b>78,755,757.59</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>31,452.76</b>

**FOOTNOTE - 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."

N/A

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

**(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)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		





## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Storage & Towing Fees	17,774.00
200 Foot Information	2,490.00
City Clerk	198.50
Reimbursements from OC Free Library	66,216.20
Public Defender	3,500.00
American Recycling	7,919.15
Bench Donations	650.00
Binocular Fees	867.46
Tax Collector	8,353.67
Vending Machines	2,002.00
Wilhelm Trust	10,000.00
Trademarks Fees	1,175.00
Plans & Specs	1,850.00
PILOT: United Methodist Homes	79,590.00
Returned Check Fees	40.00
Boardwalk Entertainers	2,920.00
Escrow Related - Tax Map Change Fees	3,000.00
Various Refunds & Reimbursements	6,910.50
FEMA Reimbursements	25,005.56
Other Rebates	10,192.44
Various Rental, Licenses & Leases (AT&T Antenna)	15,241.31
Fire Reports	5.00
DMV Inspection Fines	4,572.00
Reimbursement for Services	1,256.68
Reimbursement for Services - Margate	212.00
Unclaimed Funds	7,453.57
MRNA: Misc	22,709.85
Police Salary & Wage OT Reimbursements	8,342.05
Sr & Vets 2% Admin	2,316.18
Property Sale: 3501 Westminster Lane	24,035.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>336,798.12</b>



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

1. Amount of Levy as per Duplicate (Analysis) #		82101-00 \$ <u>108,445,994.40</u>
or (Abstract of Ratables)		82113-00 \$ _____
2. Amount of Levy Special District Taxes		82102-00 \$ <u>182,312.94</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$ <u>1,460,514.02</u>
5a. Subtotal 2017 Levy	\$ <u>110,088,821.36</u>	
5b. Reductions due to tax appeals **	\$ <u>29,707.36</u>	
5c. Total 2017 Tax Levy		82106-00 \$ <u><u>110,059,114.00</u></u>
6. Transferred to Tax Title Liens		82107-00 \$ <u>826.05</u>
7. Transferred to Foreclosed Property		82108-00 \$ _____
8. Remitted, Abated or Canceled		82108-00 \$ <u>15,022.49</u>
9. Discount Allowed		82108-00 \$ _____
10. Collected in Cash: In 2016 *	82121-00 \$ <u>2,578,459.58</u>	
In 2017 *	82122-00 \$ <u>106,628,765.60</u>	
R.E.A.P. Revenue	\$ _____	
State's Share of 2017 Senior Citizens and Veterans Deductions Allowed	82123-00 \$ <u>117,506.53</u>	
Total To Line 14	82111-00 \$ <u><u>109,324,731.71</u></u>	
11. Total Credits		\$ <u><u>109,340,580.25</u></u>
12. Amount Outstanding December 31, 2017		82120-00 \$ <u>718,533.75</u>
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is <u>99.33%</u>	<u>82112-00</u>	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>109,324,731.71</u>
Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ <u>                  -</u>
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>109,324,731.71</u></u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2017 collections.

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

**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 Accelerated Tax Sale \_\_\_\_\_

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

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

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

---

---

**(2) Utilizing Tax Levy Sale**

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

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

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

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

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

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

	Debit	Credit
1. Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	216.51	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Sr. Citizens Deductions Per Tax Billings	8,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	107,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector 2016 Taxes	-	
6. Veterans Deductions Allowed By Tax Collector	2,500.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	993.47
8. Sr. Citizens Deductions Disallowed By Tax Collector 2016 Taxes	XXXXXXXXXX	1,750.00
9. Received in Cash from State	XXXXXXXXXX	114,558.90
10. Veterans Deductions Disallowed By Tax Collector		250.00
11. Veterans Deductions Allowed By Tax Collector: 2016		1,250.00
12. Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	164.14
Due To State of New Jersey		XXXXXXXXXX
	118,966.51	118,966.51

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

Line 2	8,500.00	
Line 3	107,250.00	
Line 4	3,000.00	
Sub - Total	118,750.00	
Less: Line 7	1,243.47	
To Item 10, Sheet 22	117,506.53	

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

		Debit	Credit
Balance January 1, 2017		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Taxes Contested: Bankruptcy: Item 14 Sheet 22			
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation			XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
Balance December 31, 2017		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2017.		-	-

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

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

\_\_\_\_\_  
Date

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

	YEAR 2018	YEAR 2017
1. Total General Appropriations for 2018 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-	-	XXXXXXXXXX
2. Local District School Tax - Actual 80016-		25,135,655.00
Estimate ** 80017-	-	XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		
Estimate * 80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget Actual 80018-		
Estimate * 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		27,927,843.00
Estimate * 80021-	-	XXXXXXXXXX
6. Special District Taxes Actual 80022-		182,313.00
Estimate * 80023-	-	XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		
Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
Less: Total Anticipated Revenues from 2018 in		
9. Municipal Budget (Item 5) 80024-02	-	
Cash Required from 2018 Taxes to Support Local		
10. Municipal Budget and Other Taxes 80024-03	-	
11. Amount of Item 10 Divided by <b>98.94%</b> Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	-	
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* May not be stated in an amount less than "actual" Tax of year 2017.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2018 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	-	
Total Amount (see Line 11)	-	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	-	
<b>Computation of "Tax in Local Municipal Budget"</b>	-	
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes	-	anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Sub - Total	-	
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07	-	

## ACCELERATED TAX SALE - CHAPTER 99

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

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

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

**B. Reserve for Uncollected Taxes Exclusion:**  
 Amount Realized in Prior Year for  
 Receipts from Delinquent Taxes\* \$ \_\_\_\_\_  
 (sheet 26, Item 10)

**C. TIMES: % of increase of Amount to be**  
 Raised by Taxes over Prior Year \_\_\_\_\_  
 [(2018 Estimated Total Levy - 2017 Total Levy) / 2017 Total Levy]

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

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

**2017 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

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



## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2017			682,303.84	XXXXXXXXXX
A. Taxes	83102-00	680,873.91	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,429.93	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	6,540.81
B. Tax Title Liens	83106-00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	
4. Added Taxes			83110-00	XXXXXXXXXX
5. Added Tax Title Liens			83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	(1) 670.62
B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 670.62	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	675,763.03
8. Totals			682,974.46	682,974.46
9. Balance Brought Down			675,763.03	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	667,383.51
A. Taxes	83116-00	667,383.51	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2017 Tax Sale			83118-00	XXXXXXXXXX
12. 2017 Taxes Transferred to Liens			83119-00	826.05
13. 2017 Taxes			83123-00	718,533.75
14. Balance December 31, 2017			XXXXXXXXXX	727,739.32
A. Taxes	83121-00	724,812.72	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	2,926.60	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,395,122.83	1,395,122.83

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 98.76%

17. Item No. 14 multiplied by percentage shown above is 718,715.29 and represents the maximum amount that may be anticipated in 2018. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2017	84101-00	262,576.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2017		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2017	84114-00	XXXXXXXXXX	262,576.00
		262,576.00	262,576.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2017	84115-00		XXXXXXXXXX
16. 2017 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2017	84119-00	XXXXXXXXXX	
		-	-

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2017	84120-00		XXXXXXXXXX
21. 2017 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2017	84124-00	XXXXXXXXXX	
		-	-

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected in 2017 (84125-00) \_\_\_\_\_

Realized in 2017 Budget \_\_\_\_\_

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

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

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

<u>Caused By</u>	Amount Dec. 31, 2016 per Audit Report	Amount in 2017 Budget	Amount Resulting from 2017	Balance as at Dec. 31, 2017
1. Emergency Authorization - Municipal*	\$ 250,000.00	\$ 250,000.00	\$ -	\$ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



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

Sheet 30

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

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

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

\* Not less than one-third (1/3) of amount shown authorized but not more than the amount 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  
(~~COUNTY~~) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80033-01	xxxxxxxxxx	80,575,000.00	
Issued	80033-02	xxxxxxxxxx	-	
Paid	80033-03	9,640,000.00	xxxxxxxxxx	
Outstanding, December 31, 2017	80033-04	70,935,000.00	xxxxxxxxxx	
		80,575,000.00	80,575,000.00	-
2018 Bond Maturities - General Capital Bonds			80033-05	\$ 10,120,000.00
2018. Interest on Bonds*		80033-06	\$ 2,032,837.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2017	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2017	80033-10	-	xxxxxxxxxx	
		-	-	
2018 Bond Maturities - Assessment Bonds			80033-11	\$
2018 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 2,032,837.50

**LIST OF BONDS ISSUED DURING 2017**

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

80033-14

80033-15

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

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80033-01	xxxxxxxxxx	462,030.28	
Issued	80033-02	xxxxxxxxxx	-	
Paid	80033-03	29,615.77	xxxxxxxxxx	
Refunded				
Outstanding, December 31, 2017	80033-04	432,414.51	xxxxxxxxxx	
		462,030.28	462,030.28	
2018 Loan Maturities			80033-05	\$ 30,211.05
2018 Interest on Loans			80033-06	\$ 8,497.99
Total 2018 Debt Service for Green Trust Loan			80033-13	\$ 38,709.04
<b>LOAN</b>				
Outstanding January 1, 2017	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2017	80033-10	-	xxxxxxxxxx	
		-	-	
2018 Loan Maturities			80033-11	\$
2018 Interest on Loans			80033-12	\$
Total 2018 Debt Service for			Loan 80033-13	\$

**LIST OF LOANS ISSUED DURING 2016**

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

80033-14

80033-15

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

		Debit	Credit	2018 Debt Service
Outstanding January 1, 2017	80034-01	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding, December 31, 2017	80034-03	-	xxxxxxxxxx	
		-	-	
2018 Bond Maturities - Term Bonds	80034-04		\$	
2018 Interest on Bonds*	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>				
Outstanding January 1, 2017	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding, December 31, 2017	80034-09	-	xxxxxxxxxx	
		-	-	
2018 Interest on Bonds*	80034-10		\$	
2018 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

**LIST OF BONDS ISSUED DURING 2017**

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

**2016 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 & County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____



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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirements		Interest Computed to (Insert Date)
						For Principal*	For Interest **	
1 BAN 2017- 1	15,000,000.00	6/16/2016	25,000,000.00	6/14/2018	2.00%		500,000.00	6/14/2018
2 BAN 2017- 2	13,000,000.00	12/1/2016	27,000,000.00	11/28/2018	2.50%		673,125.00	11/28/2018
3 BAN 2017- 3	2,600,000.00	12/3/2014	2,470,000.00	11/28/2018	2.75%	130,000.00	67,736.32	11/28/2018
Page Total	30,600,000.00		54,470,000.00			130,000.00	1,240,861.32	

Sheet 33

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01      80051-02

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

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

All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Page Total			-			-	-	
Total			54,470,000.00			130,000.00	1,240,861.32	

Sheet 33A

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01      80051-02

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

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.  
 All notes with an original date of issue of 2014 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. (Do not crowd - add additional sheets)

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			-	-		-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2014 or prior 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".

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2017	2018 Budget Requirement	
		For Prinicipal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34A

80051-01

80051-02

(Do not crowd - add additional sheets)

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017		2017 Authorizations	Encumbrances Liquidated	Expended	Authorizations Canceled	Balance - December 31, 2017	
	Funded	Unfunded					Funded	Unfunded
08-03 Community Center Expansion	-	-					-	-
09-32 Various Improvements	-	-					-	-
10-13 Land Acquisition - Lifesaving Station	2,062.94	-		3,545.00	5,607.94		-	0.00
11-06 Various Improvements	-	-					-	-
11-07 CIF Ordinance	-	0.00					-	0.00
11-15 Land Acquisition - 8th Street Parking I	13,054.00	-			13,054.00		-	-
11-25 Various Improvements	9,123.80	0.00		46,622.38	55,746.18		-	0.00
12-02 Various Improvements	-	0.00		25,731.18	25,731.18		-	0.00
12-08 Various Improvements	80,351.95	-		680.74	12,853.74		68,178.95	-
12-09 Capital Ordinance - Coah Funds	-	-					-	-
12-13 Beach Fill	-	-		1,056.00	1,056.00		-	-
12-15 Capital Ordinance - Bellevue Demo	8,355.85	-			2,678.06		5,677.79	-
12-21 Sandy Repairs	6,021.75	0.00		180,069.74	186,091.49		-	0.00
13-02 Sandy Repairs	15,219.23	0.00		746,633.44	733,658.17		28,194.50	0.00
13-04 Various Improvements	-	8,888.79		227,983.03	236,393.27		-	478.55
13-20/16-22 Various Improvements	-	0.00		450,000.00	450,000.00		-	0.00
13-21 Capital Ordinance- CIF	-	(0.00)		186.00	186.00		-	(0.00)
14-05 Various Improvements	-	235,699.47		362,414.74	487,483.89		-	110,630.32
Page Total	134,189.52	244,588.26	-	2,044,922.25	2,210,539.92	-	102,051.24	111,108.87

Sheet 35

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.)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017		2017 Authorizations	Encumbrances Liquidated	Expended	Authorizations Canceled	Balance - December 31, 2017	
	Funded	Unfunded					Funded	Unfunded
14-13 Various Improvements	-	3,809.75		7,927.25	11,362.55		-	374.45
14-14 Capital Ordinance- CIF	-	(0.00)		2,146.82	2,146.82		-	(0.00)
14-15 10th Street Marina	-	-					-	-
14-33 Various Improvements	-	41,647.14		9,894.46	42,585.60		-	8,956.00
14-35 *Refunding Bond Ordinance	-	20,000.00			20,000.00		-	-
14-42 Skateboard Park	-	-		431.31	431.31		-	-
15-04 Lagoon and Back Bay Dredge Program	9,360.00	-		812,034.15	821,394.15		-	-
15-09 Various Improvements	-	861,823.96		1,192,195.82	1,865,682.38		-	188,337.40
15-17 Various Improvements		340,885.26		342,063.57	682,948.83			(0.00)
15-29 Improvements of Various Sts & Alleys	-	22,265.00		20,735.61	43,000.61		-	-
16-01 Various Improvements	-	1,950,479.89		10,124,576.86	11,593,665.71		-	481,391.04
16-10 Land Acquisition - 19 W 9th Street	-	16,618.88		1,560.00	18,178.88		-	0.00
16-19 Various Improvements	-	17,577,024.89		1,385,346.93	9,966,593.03		-	8,995,778.79
17-01 Various Improvements	-		12,182,500.00	-	9,325,705.01		-	2,856,794.99
17-05 Land Acquisition	-		650,000.00	-	5,979.51		26,520.49	617,500.00
17-09 Various Improvements	-		18,466,000.00	-	8,020,684.25		-	10,445,315.75
17-18 Land Acquisition	-		700,000.00	-	-		35,000.00	665,000.00
17-19 Land Acquisition	-		650,000.00	-	-		32,500.00	617,500.00
Page Total	9,360.00	20,834,554.77	32,648,500.00	13,898,912.78	42,420,358.64	-	94,020.49	24,876,948.42
Grand Total	143,549.52	21,079,143.03	32,648,500.00	15,943,835.03	44,630,898.56	-	196,071.73	24,988,057.29

Sheet 35A

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2017	80031-01	XXXXXXXXXX	107,537.53
Received from 2017 Budget Appropriation	80031-02	XXXXXXXXXX	1,600,000.00
Appropriated by budget emergency in 2017 Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	1,632,425.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2017	80031-05	75,112.53	XXXXXXXXXX
		1,707,537.53	1,707,537.53

\*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 PAYMENTS ON IMPROVEMENTS

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

\*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.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
17-01 Various Improvements	12,182,500.00	11,573,375.00	609,125.00	609,125.00
17-05 Land Acquisition: 1-7 W 9th Street	650,000.00	617,500.00	32,500.00	32,500.00
17-09 Various Improvements	18,466,000.00	17,542,700.00	923,300.00	923,300.00
17-18 Land Acquisition: 50 Tennessee Aven	700,000.00	665,000.00	35,000.00	35,000.00
17-19 Land Acquisition: 903 Bay Avenue	650,000.00	617,500.00	32,500.00	32,500.00
			-	-
			-	-
			-	-
Total 80032-00	32,648,500.00	31,016,075.00	1,632,425.00	1,632,425.00

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



# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2017

		Debit	Credit
Balance January 1, 2017	80029-01	XXXXXXXXXX	1,286,153.54
Premium on Sale of BANS & Bonds		XXXXXXXXXX	662,617.80
Funded Improvement Authorizations Refunded		XXXXXXXXXX	-
			-
	80029-02	-	XXXXXXXXXX
Appropriated to 2017 Budget Revenue	80029-03	550,000.00	XXXXXXXXXX
Balance December 31, 2017	80030-04	1,398,771.34	XXXXXXXXXX
		1,948,771.34	1,948,771.34

Not Applicable

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233 P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 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 Requirements	\$ _____	
5. Total of 3 and 4 - Gross Appropriation	\$ _____	
6. Less Amount of Special Trust Fund to be Used	\$ _____	
7. Net Appropriation Required		\$ _____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2018 appropriation column.



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2017

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

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

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

## INDEX

- 1, & 1a. Certification and Affidavit
- 1b. Municipal Budget Local Examination Certification
- 1c. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a, & 3b. Trial Balance-Current Fund
- 4. Trial Balance-Public Assistance Fund
- 5. Trial Balance-Federal and State Funds
- 6 & 6b. Trial Balance-Trust Funds/ Schedule of Trust Fund Deposits and Reserves
- 6a. Municipal Public Defender -- P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance-Capital Fund
- 9 & 9a. Cash Reconciliation
- 10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax-Municipal Open Space Tax
- 14. Regional School Tax-Regional High School Tax
- 15. County Taxes Payable-Special District Taxes
- 16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
- 17. Allocation of Current Tax Collections
- 18. General Budget Appropriations
- 18. Emergency Appropriations for Local District School Purposes
- 19. Results of 2017 Operation-Current Fund
- 20. Schedule of Miscellaneous Revenues Not Anticipated
- 21. Surplus Account and Analysis of Balance
- 22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2017
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
- 25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments-Current
- 29. Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
- 32. Summary Statement of Debt Service Requirements-School-Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2017
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

- 40. Instructions
- 41 & 55. Trial Balance-Utility Fund
- 42 & 56. Trial Balance-Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2017 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments-Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2017; Utility Capital Surplus