

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016

(UNAUDITED)

POPULATION LAST CENSUS	42,561
NET VALUATION TAXABLE 2016	<u>\$ 5,582,248,580.00</u>
MUNICODE	<u>0722</u>

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

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

Township _____ of West Orange _____, County of Essex _____

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature _____

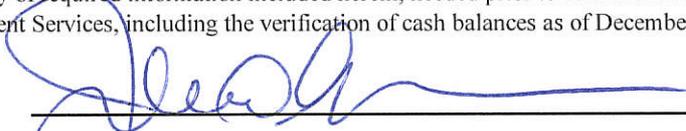
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, John O. Gross _____, am the Chief Financial Officer, License# N-0541 _____, of the Township _____ of West Orange _____, County of Essex _____ and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2016, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2016.

Signature  _____

Title Chief Financial Officer

Address 66 Main Street, West Orange, 07052

Phone Number 973-325-4070

Fax Number 973-736-9182

Email jgross@westorange.org

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

NOT APPLICABLE

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of West Orange as of December 31, 2016 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (~~except for circumstances as set forth below, no matters~~) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2016 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: **NONE**

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

this _____ day of _____, 2017

NOT APPLICABLE

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations.
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement, and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2017.

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

Municipality: Township of West Orange

Chief Financial Officer: John O. Gross

Signature: 

Certificate #: N-0541

Date: 01/31/17

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

NOT APPLICABLE

Municipality: Township of West Orange

Chief Financial Officer: John O. Gross

Signature: _____

Certificate #: N-0541

Date: _____

22-6002396
Federal ID #

Township of West Orange
Municipality

Essex
County

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

Fiscal Year Ending: December 31, 2016

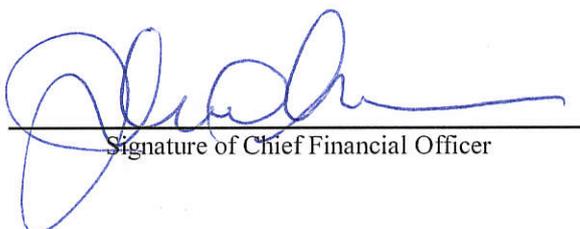
	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 99,517.05	\$ 186,919.81	\$ 1,281,023.57

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/2016. Expenditures are defined in Section 205 of OMB A-133.

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


Signature of Chief Financial Officer

February 8, 2016
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____
Title _____

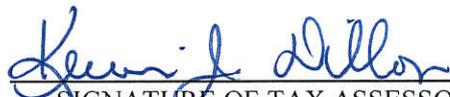
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 5,582,248,580.00


SIGNATURE OF TAX ASSESSOR

Township of West Orange
MUNICIPALITY

Essex
COUNTY

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

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

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

Title of Account	Debit	Credit
Cash	12,793,493.15	
Sen/Vets Due From State of NJ		648.63
Receivable with Full Reserves		
Delinquent Taxes	2,568,921.50	
Tax Title Liens	39,086.54	
Property Acquired for Taxes	787,666.29	
Change Funds	650.00	
Sewer Rents Receivable	517,774.55	
Prepaid Prescription	0.00	
Revenue Accounts Receivable	7,971.83	
Subtotal-Receivable with Full Reserves	3,922,070.71	3,922,070.71
Deferred Charges	2,110,077.00	
Cash Liabilities		
Expenditure Reserves		
2015 Appropriation Reserves		1,889,449.52
Accounts Payable		14,500.00
Miscellaneous Exchange		
Deferred Revenue		
Prepaid Taxes		1,336,218.58
Tax and Sewer Overpayments		9,440.02
Interfund Payable		
Grants		745,439.76
Reserve for Tax Appeals		53,649.66
Due to State of New Jersey		
Training Fees for New Construction		26,136.00
Marriage Licenses		1,261.00
Due to County of Essex		73,994.28
Due to Board of Education		1.50
Prepaid Health Licenses		6,165.00
Reserve for Lein Holders TTL		247,385.18
Reserve for TTL Premium		3,973,653.14
Sub-Total Cash Liabilities C"	8,377,293.64	8,377,293.64
Emergency Notes Payable		2,110,077.00
Reserve for Receivables		3,922,070.71
Fund Balance		4,415,550.88
Grand Total Debits / Credits	31,125,005.21	31,125,005.21

(Do not crowd - add additional sheets)

Township Of West Orange [Code 0722], Essex County - AFS CY 2016

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
Cash	61,616.83	
Due From/o Current		
Deferred Revenue		
Prepaid Dog License Fees		3,231.00
Prepaid Cat License Fees		264.00
Accounts Receivable		
State of New Jersey		
Reserve for Animal Control Expenditures		58,121.83
TOTAL	61,616.83	61,616.83
COMMUNITY DEVELOPMENT BLOCK GRANT TRUST FUND		
Cash		
Grants Receivable	640,000.00	
Reserve for Grant Expenditures		640,000.00
Fund Balance		
TOTAL	640,000.00	640,000.00
SECTION EIGHT HOUSING TRUST FUND		
Cash	24,130.87	
Undesignated Fund Balance		24,130.87
TOTAL	24,130.87	24,130.87
UNEMPLOYMENT TRUST FUND		
Cash	4,038.47	
Accounts Receivable		
Payroll Agency		
State of New Jersey		
Reserve for Unemployment Insurance Expenditures		4,038.47
Fund Balance		
TOTAL	4,038.47	4,038.47
Subtotals this Sheet Only	1,459,572.34	1,459,572.34

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2016

[Extra Sheet]

Title of Account	Debit	Credit
GENERAL TRUST FUND		
Cash	5,491,081.07	
Due From To Bank		
Special Deposits		5,491,081.07
Fund Balance		
TOTAL	5,491,081.07	5,491,081.07
WORKERS' COMPENSATION TRUST FUND		
Cash	1,549.69	
Reserve for Workers' Compensation Expenditures		1,549.69
TOTAL	1,549.69	1,549.69
MUNICIPAL INSURANCE TRUST FUND		
Cash	295,025.90	
Reserve for Municipal Insurance Expenditures		295,025.90
TOTAL	295,025.90	295,025.90
Payroll Transfer Fund		
Cash	0.00	
Reserve for Payroll		0.00
TOTAL	0.00	0.00
Open Space Fund		
Cash	723,407.87	
Due From Current		
Reserve for Open Space		723,407.87
TOTAL	723,407.87	723,407.87
ASSESSMENT TRUST FUND		
Cash	1,565.93	
Assessments Receivable	304.27	
Reserve for Assessment Receivable		304.27
Fund Balance		1,565.93
TOTAL	1,870.20	1,870.20
Grand Total Debits / Credits		
	14,485,441.80	14,485,441.80

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015.....(1)	\$	4,530.00
	x	25%
		1,132.50
	(2) \$	1,132.50

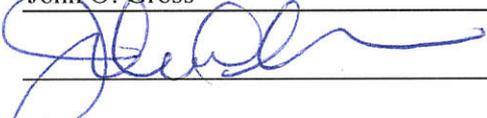
Municipal Public Defender Trust Cash Balance December 31, 2016(3) \$ 2,706.85

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

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

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

Chief Financial Officer: John O. Gross

Signature: 

Certificate #: N-0541

Date: 1/31/17

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2015 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2016</u>
1. <u>Accumulated Absence Trust</u>	140,722.70	605,000.00	592,327.65	153,395.05
2. <u>Confiscated Funds</u>	16,351.40	609.00		16,960.40
3. <u>Digitizing Trust</u>	190,205.10	9,102.50		199,307.60
4. <u>Donation Trust</u>	9,575.03	42,855.59	7,838.00	44,592.62
5. <u>Uniform Fire Safety-Penalties</u>	42,196.81	10,203.00	17,940.25	34,459.56
6. <u>Human Relations Trust</u>	1,996.81	0.00		1,996.81
7. <u>Lake Management Trust</u>	153,710.72	0.00		153,710.72
8. <u>Parking Offenses Adjudication</u>	35,740.49	5,802.00	6,700.58	34,841.91
9. <u>Health Trust</u>	3,211.56	0.00		3,211.56
10. <u>Payroll Deposits</u>	241,685.60	3,172,720.75	3,124,393.17	290,013.18
11. <u>Public Defender Application</u>	1,756.35	3,730.50	2,780.00	2,706.85
12. <u>Public Safety Trust</u>	9,184.59			9,184.59
13. <u>Recycling-Local Program</u>	15,682.91	9,847.20	840.00	24,690.11
14. <u>Environmental Commission Trust</u>	250.00			250.00
15. <u>Health Trust #2</u>	119,749.98	51,385.64	51,710.17	119,425.45
16. <u>Planning Trust</u>	108,039.19	119,864.23	104,764.52	123,138.90
17. <u>Public Relations Trust</u>	7,796.18			7,796.18
18. <u>Energy Commission Trust</u>	1,162.45			1,162.45
19. <u>Cash Bonds/Other Deposits #1</u>	75,106.37	13,000.00	4,500.00	83,606.37
20. <u>Cash Bonds/Other Deposits #2</u>	162,986.00	5,925.00	2,500.00	166,411.00
21. <u>Cash Bonds/Other Deposits#3</u>	127,359.18	187,689.84	126,659.04	188,389.98
22. <u>Planning and Zoning Escrow</u>	3,963.06	8,331.28	0.00	12,294.34
23. <u>Recreation Trip Account</u>	154,159.80	168,818.50	174,777.69	148,200.61
24. <u>Extra Duty Security</u>	0.00	1,784,693.68	1,776,284.95	8,408.73
25. <u>Bid Bonds</u>	0.00	16,500.00	0.00	16,500.00
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. <u>Growth Share-COAH</u>	246,353.02	1,234.83		247,587.85
33. <u>Developers Fees-COAH</u>	2,609,686.67	526,020.70	77,396.97	3,058,310.40
34. <u>Planning and Zoning Escrow II</u>	97,784.71	86,808.99	72,472.90	112,120.80
35. <u>Law Enforcement Trust</u>	250,371.03	36,994.58	58,958.56	228,407.05
Totals:	4,826,787.71	6,867,137.81	6,202,844.45	5,491,081.07

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015	RECEIPTS					Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Current Budget					
Assessment Special Bond Issue:	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	16,287.24	1,565.93					16,287.24	1,565.93
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
								...
Totals	16,287.24	1,565.93	0.00	0.00	0.00	0.00	16,287.24	1,565.93

Sheet 7

CASH RECONCILIATION DECEMBER 31, 2016

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	14,980,047.77	11,902,707.58	14,089,561.74	12,793,193.61
Trust - Assessment	15,165.93	15,165.93	15,165.93	15,165.93
Trust - Dog License	4,971.00	63,189.24	6,543.41	61,616.83
Trust - Other	898,753.89	4,652,070.49	59,743.31	5,491,081.07
Capital - General	14,150.90	4,789,870.89	2,504,616.72	2,299,405.07
Pool - Operating		80,225.24	1,365.00	78,860.24
Pool - Capital				-
Pool Utility - Assessment Trust				-
Second (N/A) Utility: - Operating Capital Assessment Trust				-
Third (N/A) Utility: - Operating Capital Assessment Trust				-
Fourth (N/A) Utility: - Operating Capital Assessment Trust				-
Fifth (N/A) Utility: - Operating Capital Assessment Trust				-
Public Assistance **		1,553.99		1,553.99
Garbage District				-
Public Assistance **				-
Garbage District				-
Section 8		171,189.56	147,058.69	24,130.87
Worker's Compensation Trust	33,522.18	518,027.51	550,000.00	1,549.69
Open Space	145,859.71	578,559.58	1,011.42	723,407.87
Payroll		17,698.13	17,698.13	-
Trust Funds				-
Municipal Insurance Fund	626.00	39,156.50	32,276.41	7,506.09
Health Benefits		287,519.81		287,519.81
Community Development	230,000.00	217,479.84	447,479.84	-
Unemployment		4,161.22	122.75	4,038.47
Health Benefits				-
Total	16,323,097.38	23,338,575.51	17,872,643.35	21,789,029.54

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

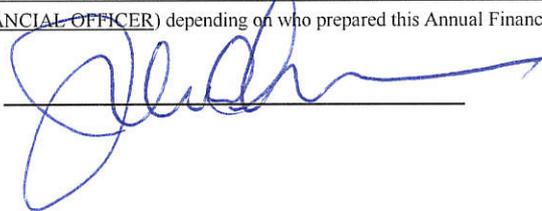
I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2016

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

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

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

Signature: _____



Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2016 (Cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PNC Bank, NA		
Checking Accounts		
Current		0.00
Current II		0.00
Community Development		0.00
Animal Control Fund		0.00
General Trust		0.00
Unemployment Trust		0.00
Workers' Compensation Trust		0.00
Assessment Trust Fund		0.00
Swimming Pool Operating		0.00
General Capital		0.00
Section Eight		0.00
Payroll Account		0.00
Health Benefits		
Savings Accounts		
Current		0.00
General Trust		0.00
Wells Fargo Bank		
Checking Accounts		
Public Assistance Trust Fund #1		1,553.99
TD Bank NA		
Escrow Master Cover		122.75
Unemployment Trust		
Open Space Trust		578,559.58
Garden State Community Bank		
Savings Accounts		
Current		7,319,514.96
Municipal Insurance Trust		39,156.50
General Trust		3,061,129.15
General Trust		247,587.85
Bank in question		
Township Law Enforcement		230,355.00
Subtotal this sheet ONLY, continued on next sheet		11,477,979.78

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**

Grant	Balance January 1, 2016	2016 Budget Revenue Realized	Received	Adustment/ Returned to State	Cancelled	Balance Dec. 31, 2016
Transportation Trust Fund Authority Act						-
TTFAA - Misc Streets 2015	226,000.00		169,500.00			56,500.00
TTFAA - Various		221,000.00				221,000.00
TTFAA - Various	56,000.00					56,000.00
TTFAA - Bell Terrace	110,000.00					110,000.00
TTFAA - West Orange Streetscape	391,047.45					391,047.45
TTFAA - Byrne Road						-
Senior Citizen Dental						-
Senior Citizen Nurse-Health Services						-
Neighborhood Preservation Fund-Valley						-
West Orange Municipal Alliance	13,747.22	59,800.00	19,452.53			54,094.69
COPS in Shops	10,959.40					10,959.40
Essex County Open Space and Recreation						-
St Cloud Hist Pres, Grant	12,548.00		12,548.00			-
Municipal Stormwater Regulation Program	5,155.00					5,155.00
JJDP Summer Expansion	21,084.26		21,084.26			-
ANJEC Grant	0.00	500.00				500.00
No Net Tree Loss Reforestation						-
Assistance to Firefighters Grant						-
Wastewater Treatment Fund	123,899.00					123,899.00
Hazardous Discharge Site Remediation						-
Subtotals this Sheet ONLY	970,440.33	281,300.00	222,584.79	0.00	0.00	1,029,155.54

Sheet 10

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

[Extra Sheet]

Grant	Balance January 1, 2016	2016 Budget Revenue Realized	Received		Cancelled	Balance Dec. 31, 2016
Clean Communities						-
Pedestrian Safety Enforcement	8,000.00					8,000.00
Drunk Driving Enforcement Fund						-
Drive SOBER	5,000.00					5,000.00
Byrne Memorial Equipment Grant						-
Essex County Open Space Grant						-
Hazard Mitigatin Grant	375,000.00					375,000.00
NJACCHO						-
Community Stewrdship Grant	20,000.00		20,000.00			-
Recycling Tonnage						-
Essex Cty DOA Senior Citizens Grant	5,198.00	16,127.00	16,127.00			5,198.00
EMMA Asiistance	10,000.00		5,000.00			5,000.00
Property Acquisition - Parking Garage						-
Essex County-Delinquency Prevention Grant	74,252.00	18,563.00	65,582.74			27,232.26
Bullet Proof Vest Fund	9,168.85	7,303.56	2,640.00			13,832.41
ILEA Grant	27,840.00					27,840.00
Body Armor Replacement Grant	0.00	13,965.73	8,279.27			5,686.46
St Cloud Historic Preservation						-
Body Worn Cameras		30,000.00	30,000.00			-
CTTEC Grant						-
CERT Trailer Grant						-
Totals, including "Extra" Sheets	1,504,899.18	367,259.29	370,213.80	0.00	0.00	1,501,944.67

Sheet 10a

[Extra sheet]

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2016	Transferred from 2016 Budget Appropriations		Reimbursement	Expended	cancelled	Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87				
Transportation Trust Fund Authority Act	226,000.00	221,000.00			65,985.10		381,014.90
West Orange Streetscape	219,390.61						219,390.61
JJDP Summer Expansion	599.18						599.18
Body Armor Replacement Fund	1,999.73	22,548.37			1,765.97		22,782.13
Bullet Proof Vest Partnership	2,848.36	7,303.56			1,765.98		8,385.94
Essex County-Delinquency Prevention Grant	5,515.76	18,563.00			16,142.51		7,936.25
Pedestrian Safety Enforcement	8,000.00						8,000.00
Enhanced 911 Assistance							-
Byrne Memorial Justice Program	115.39	9,934.56					10,049.95
CTTEC Grant	588.80	42,549.53			9,828.08		33,310.25
Drunk Driving Enforcement Fund	5,164.82				4,684.93		479.89
COPS in Shops	364.58						364.58
Drive Sober Grant	3,089.73						3,089.73
Safe and Secure Communities Program							-
ABC Grant	11,629.88						11,629.88
Essex County ILEA Grant	27,840.00				9,280.00		18,560.00
Assistance to Firefighters Grant							-
SAFER Grant		10,411.49					10,411.49
EMMA Grant	1,240.57						1,240.57
CERT Trailer Grant							-
Hazard Mitigation Grant	375,000.00						375,000.00
Subtotals this Sheet ONLY	889,387.41	332,310.51	0.00	0.00	109,452.57	0.00	1,112,245.35

Sheet 11

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

Grant	Balance January 1, 2016	Transferred from 2016 Budget Appropriations			Expended		Cancelled	Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
Energy Efficiency and Conservation								-
Block Grant								-
PSE&G Grant	251,969.75							251,969.75
Challengr Grant Bus Shuttle								-
Public Health Priority Funding								-
Essex Cty DOA Senior Citizens		16,291.00			16,291.00			-
Essex County Open Space and Recreation								-
West Orange Municipal Alliance	17,784.28	74,750.00			69,979.17			22,555.11
Municipal Stormwater Regulation Program	39,156.57				587.84			38,568.73
Wastewater Treatment Fund	279,358.00							279,358.00
Hazardous Discharge Site Remediation	125,480.94	0.09						125,481.03
Clean Communities Program	204,254.00	78,776.36			86,773.87			196,256.49
Recycling Tonnage Grant	2,048.95	60,443.18			9,548.00			52,944.13
Neighborhood Preservation Program-Valley								-
St. Cloud Historic Preservation Grant	12,548.00				12,548.00			-
Community Stewrdship Grant	3,091.00				2,798.00			293.00
ANJAC Grant	0.00	1,500.00			1,500.00			-
Body Worn Cameras	0.00	30,000.00			30,000.00			-
NJPN Grant	0.00		3,000.00					3,000.00
NACCHO Grant		8,700.00			2,862.98			5,837.02
								-
Totals, including "Extra" Sheets	1,825,078.90	602,771.14	3,000.00	0.00	342,341.43	0.00	0.00	2,088,508.61

Sheet 11a

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2016	Transferred to 2016		Received	Expended	Miscellaneous Revenue	Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87				
ABC Grant							-
Senior Citizen Nurse-Health Services							-
West Orange Municipal alliance							-
NJHSS-H1N1 Program							-
Sustainable Jersey Small Grant							-
Clean Communities Program	78,776.36	78,776.36		90,053.54			90,053.54
Drunk Driving Enforcement Fund				18,667.28			18,667.28
Safe and Secure Communities Program							-
Public Health Priority Funding							-
Body Armor Replacement Fund							-
NJACCHO Grant	8,700.00	8,700.00		1,450.00			1,450.00
JJDP Summer Expansion							-
Cops in Shops							-
Byrne Memorial Justice Assistance	9,934.56	9,934.56					-
ANJAC Grant	1,000.00	1,000.00					-
SAFER Grant	10,411.49	10,411.49					-
CTTEC GRANT	42,549.53	42,549.53					-
Body Armor Replacement Grant	8,582.64	8,582.64					-
Recycling Tonnage Grant	60,443.18	60,443.18		48,705.00			48,705.00
Hazardous Discharge Site Remediation	0.09	0.09					-
PSE ROJECT							-
Grand Totals	220,397.85	220,397.85	0.00	158,875.82	0.00	0.00	158,875.82

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2016		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	1.02
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017		XXXXXXXXXX	#####
Levy Calendar Year 2016		XXXXXXXXXX	-
Paid		#####	XXXXXXXXXX
Balance December 31, 2016		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85004-00	1.50	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		132,632,638.02	132,632,638.02

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2016	85045-00	XXXXXXXXXX	626,438.42
2016 Levy	85105-00	XXXXXXXXXX	145,859.71
Interest Earned		XXXXXXXXXX	2,006.34
Expended		50,596.60	XXXXXXXXXX
Balance December 31, 2016	85046-00	723,707.87	XXXXXXXXXX
		774,304.47	774,304.47

THIS SHEET NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	-
Levy Calendar Year 2016	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85034-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	-
Levy Calendar Year 2016	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	24,183.78
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	41.84
		-
2016 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	30,281,740.68
County Library 80003-04	XXXXXXXXXX	904,460.41
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	-
		-
Paid	31,136,432.43	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	73,994.28	XXXXXXXXXX
	31,210,426.71	31,210,426.71

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2016 80003-06	XXXXXXXXXX	
2016 Levy (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	-	XXXXXXXXXX
Sewer - 81111-00	-	XXXXXXXXXX
Water - 81112-00	-	XXXXXXXXXX
Garbage - 81109-00	-	XXXXXXXXXX
Open Space - 81105-00	-	XXXXXXXXXX
Open Space - 81105-00	-	XXXXXXXXXX
Open Space - 81105-00	-	XXXXXXXXXX
Special Improvement District	104,274.18	XXXXXXXXXX
	-	XXXXXXXXXX
Total 2016 Levy 80003-07	XXXXXXXXXX	104,274.18
Paid 80003-08	104,274.18	XXXXXXXXXX
Balance December 31, 2016 80003-09	-	-
	104,274.18	104,274.18

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2016	80004-01	XXXXXXXXXX	
State Library Aid Received in 2016	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2016	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2016	80004-03	XXXXXXXXXX	
State Library Aid Received in 2016	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2016	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2016	80004-05	XXXXXXXXXX	
State Library Aid Received in 2016	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2016	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2016	80004-07	XXXXXXXXXX	
State Library Aid Received in 2016	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2016	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,898,302.12	2,898,302.12	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	19,221,793.25	20,257,027.08	1,035,233.83
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a	3,000.00	3,000.00	-
			-
Total Miscellaneous Revenue Anticipated 80103-	19,224,793.25	20,260,027.08	1,035,233.83
Receipts from Delinquent Taxes 80104-	2,551,766.64	2,610,334.93	58,568.29
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	51,933,857.13	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-	-	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80121-	1,988,181.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	53,922,038.13	54,532,048.54	610,010.41
	78,596,900.14	80,300,712.67	1,703,812.53

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	215,664,353.90
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	132,632,637.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	31,186,201.09	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	-	xxxxxxxxxx
Special District Taxes 80113-00	104,274.18	xxxxxxxxxx
Municipal Open Space Tax 80120-00	145,859.71	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	2,887,057.99
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	53,922,038.13	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	560,401.78	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	-
	218,551,411.89	218,551,411.89

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	78,590,900.14
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	3,000.00
Appropriated for 2016 (Budget Statement Item 9)	80012-03	78,593,900.14
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item9)	80012-04	600,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	79,193,900.14
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	79,193,900.14
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	74,327,867.39
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,887,057.99
Reserved	80012-10	1,889,449.52
Total Expenditures	80012-11	79,104,374.90
Unexpended Balances Canceled (see footnote)	80012-12	89,525.24

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

2016 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		-

**SURPLUS - CURRENT FUND
YEAR 2016**

		Debit	Credit
1. Balance January 1, 2016	80014-01	XXXXXXXXXX	3,444,692.92
2.		XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	3,869,160.08
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	2,898,302.12	XXXXXXXXXX
5. Amount Appropriated in the 2016 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2016	80014-05	4,415,550.88	XXXXXXXXXX
		7,313,853.00	7,313,853.00

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

Cash	80014-06	
Investments	80014-07	
Sub Total		-
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	-
Cash Surplus	80014-09	-
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	0.00
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	0.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	0.00

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

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2016

Utilized 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)	\$	N/A
<i>LESS</i> : Proceeds from Accelerated Tax Sale		-
NET Cash Collected	\$	N/A
Line 5c (Sheet 22) Total 2016 Tax Levy	\$	N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		N/A %

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	N/A
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		-
NET Cash Collected	\$	N/A
Line 5c (Sheet 22) Total 2016 Tax Levy	\$	N/A
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		N/A %

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

	Debit	Credit
1. Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	4,040.41
2. Sr. Citizens Deductions Per Tax Billings	185,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Veterans Deductions Allowed	250.00	
6. PY Sen Citz. Deductions Allowed	1,750.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	148.63
9. Received in Cash from State	XXXXXXXXXX	181,459.59
10.		
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	648.63	XXXXXXXXXX
	188,148.63	188,148.63

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

Line 2	<u>185,500.00</u>
Line 3	<u>0.00</u>
Line 4	<u>0.00</u>
Sub-Total	<u>185,500.00</u>
Less: Line 7	<u>2,500.00</u>
To Item 10, Sheet 22	<u><u>183,000.00</u></u>

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

		Debit	Credit
Balance January 1, 2016		XXXXXXXXXX	831,120.73
Taxes Pending Appeal	831,120.73	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	-
2013 Budget Appropriation			350,000.00
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		1,127,471.07	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
Balance December 31, 2016		53,649.66	XXXXXXXXXX
Taxes Pending Appeal *	53,649.66	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		1,181,120.73	1,181,120.73

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



 Signature of Tax Collector

#1857

 License #

1/31/17

 Date

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

		YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget State-			
ment Item 8(L)(Exclusive of Reserve for Uncollected Taxes)	80015-	77,001,801.27	XXXXXXXXXX
2. Local District School Tax -	Actual 80016-		
	Estimate ** 80017-	133,389,906.36	XXXXXXXXXX
3. Regional School District Tax -	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXX
4. Regional High School Tax -	Actual 80018-		
School Budget	Estimate * 80019-		XXXXXXXXXX
5. County Tax	Actual 80020-		
	Estimate * 80021-	30,569,236.30	XXXXXXXXXX
6. Special District Tax	Actual 80022-		
	Estimate * 80023-	105,189.83	XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		
	Estimate * 80028-	145,460.49	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	241,211,594.25	
9. Less: Total Anticipated Revenues from 2017 in			
Municipal Budget (Item 5)	80024-02	24,791,738.67	
10. Cash Required from 2017 Taxes to Support			
Local Municipal Budget and Other Taxes	80024-03	216,419,855.58	
11. Amount of Item 10 Divided by	98.78% [820034-04]		
Equals Amount to be Raised by Taxation (Percentage			
used must not exceed the applicable percentage shown by			
Item 13, Sheet 22)	80024-05	219,092,787.59	
<u>Analysis of Item 11:</u>			
Local District School Tax			* Must not be stated in an amount less
(Amount Shown on Line 2 Above)	133,389,906.36		than "actual" Tax of year 2016
Regional School District Tax			
(Amount Shown on Line 3 Above)	0.00		** May not be stated in an amount less than
Regional High School Tax			proposed budget submitted by the Local B
(Amount Shown on Line 4 Above)	0.00		of Education to the Commissioner of Educ
County Tax			on January 15, 2017 (Chap. 136, P.L. 197
(Amount Shown on Line 5 Above)	30,569,236.30		Consideration must be given to calendar y
Special District Tax			calculation
(Amount Shown on Line 6 Above)	105,189.83		
Municipal Open Space Tax			
(Amount Shown on Line 7 Above)	145,460.49		
Tax in Local Municipal Budget	54,882,994.61		
Total Amount (see Line 11)	219,092,787.59		
12. Appropriation: Reserve for Uncollected Taxes (Budget			
Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	2,672,932.01	Note:
<u>Computation of "Tax in Local Municipal Budget"</u>			The amount of
Item 1 - Total General Appropriations		77,001,801.27	anticipated rev-
Item 12 - Appropriation: Reserve for Uncollected Taxes		2,672,932.01	enues (Item 9)
Sub-Total		79,674,733.28	may never
Less: Item 9 - Total Anticipated Revenues		24,791,738.67	exceed the total
Amount to be Raised by Taxation in Municipal Budget	80024-07	54,882,994.61	of Items 1 and
			12.

ACCELERATED TAX SALE - CHAPTER 99

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

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

NOT APPLICABLE

- A. Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ N/A
- B. Reserve for Uncollected Taxes Exclusion:**
 Outstanding Balance of Delinquent Taxes
 (sheet 26 , Item 14A) x % of
 collection (Item 16) \$ N/A
- C. TIMES: % of increase of Amount to be**
 Raised by Taxes over Prior Year N/A %
 [(2017 Estimated Total Levy - 2016 Total Levy) / 2016 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount**
 [(B x C) + B] \$ N/A
- E. Net Reserve for Uncollected Taxes**
 Appropriation in Current Budget
 (A - D) \$ N/A

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) \$ N/A
- Total \$ -
- 3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ -
- 4. Cash Required \$ -
- 5. Total Required at 0.00% (items 4 + 6) \$ -
- 6. Reserve for Uncollected Taxes (item E above) \$ N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2016			3,752,529.92	XXXXXXXXXX
A. Taxes	83102-00	2,632,934.20	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,119,595.72	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	557,918.45
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	395,201.29
4. Added Taxes			83110-00	535,319.18
5. Added Tax Title Liens			83111-00	458,926.78
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfer from Taxes		83107-00	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	3,793,656.14
8. Totals			4,746,775.88	4,746,775.88
9. Balance Brought Down			3,793,656.14	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	3,754,569.60
A. Taxes	83116-00	2,610,334.93	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	1,144,234.67	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2016 Tax Sale			83118-00	-
12. 2016 Taxes Transferred to Liens			83119-00	-
13. 2016 Taxes			83123-00	2,568,921.50
14. Balance December 31, 2016			XXXXXXXXXX	2,608,008.04
A. Taxes	83121-00	2,568,921.50	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	39,086.54	XXXXXXXXXX	XXXXXXXXXX
15. Totals			6,362,577.64	6,362,577.64

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 98.96%

17. Item No. 14 multiplied by percentage shown above is \$ 2,580,884.76 and represents the maximum amount that may be anticipated in 2017. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2016	84101-00	392,465.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2016		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	395,201.29	XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2016	84114-00	XXXXXXXXXX	787,666.29
		787,666.29	787,666.29

CONTRACT SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2016	84115-00		XXXXXXXXXX
16. 2016 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	-
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2016	84119-00	XXXXXXXXXX	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2016	84120-00		XXXXXXXXXX
21. 2016 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2016	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

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

Realized in 2016 Budget -

To Results of Operations (Sheet 19) -

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2015 per Audit Report</u>	<u>Amount in 2016 Budget</u>	<u>Amount Resulting from 2016</u>	<u>Balance as at Dec. 31, 2016</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. <u>Health benefits #291-15</u>	\$ <u>1,500,000.00</u>	\$ <u>1,500,000.00</u>	\$ _____	\$ _____ -
6. <u>Down Payment Library #237-1</u>	\$ <u>6,500.00</u>	\$ <u>6,500.00</u>	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
11. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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 DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2015	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled by Resolutior	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-
				80027-00	80028-00		

Sheet 30

NOT APPLICABLE

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board 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 authorized but not more than the amount shown in the column "Balance Dec. 31, 2016" must be entered here and then raised in the 2017 Budget.

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	xxxxxxxxxx	20,235,000.00	
Issued	80033-02	xxxxxxxxxx	21,196,000.00	
Paid	80033-03	8,015,000.00	xxxxxxxxxx	
Outstanding, December 31, 2016	80033-04	33,416,000.00	xxxxxxxxxx	
		41,431,000.00	41,431,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	\$ 4,120,000.00
2017 Interest on Bonds *		80033-06	1,026,150.19	
ASSESSMENT SERIAL BONDS NOT APPLICABLE				
Outstanding January 1, 2016	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
N/A				
Outstanding, December 31, 2016	80033-10	-	xxxxxxxxxx	
		-	-	
2017 Bond Maturities - Assessment Bonds			80033-11	\$ -
2017 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 1,026,150.19

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Genral Obligations Bonds	1,220,000.00	17,391,000.00	05/17/16	2.000%
Genereal Obligations Refunding Bonds	905,000.00	3,805,000.00	09/28/16	4.000%
Total	2,125,000.00	21,196,000.00		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2017 DEBT SERVICE FOR LOANS

(COUNTY)(MUNICIPAL) NJEIT Trust and Fund **LOAN**

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	xxxxxxxxxx	3,890,468.53	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	247,850.96	xxxxxxxxxx	
Outstanding, December 31, 2016	80033-04	3,642,617.57	xxxxxxxxxx	
		3,890,468.53	3,890,468.53	
2017 Loan Maturities			80033-05	\$ 294,702.11
2017 Interest on Loans			80033-06	\$ 72,731.26
Total 2017 Debt Service for	Loan		80033-13	\$ 367,433.37
LOAN		NOT		APPLICABLE
Outstanding January 1, 2016	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2016	80033-10	-	xxxxxxxxxx	
		-	-	
2017 Loan Maturities			80033-11	\$ -
2017 Interest on Loans			80033-12	\$ -
Total 2017 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2016

NOT APPLICABLE Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

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

LIST OF BONDS ISSUED DURING 2016

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

2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2016	2017 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ 2,110,077.00	\$ 18,577.48
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -
7. _____		\$ -	\$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. ORD#1122-92 Various Capital Imprv	90,000.00	10/22/13	-	05/18/16	1.250%			
2. ORD#1374-96 ORD#374-96 COAH Obligations	1,325,250.00	10/22/13	-	05/18/16	1.250%			
3. ORD#1435-97 Various Capital Imprv	50,000.00	12/30/09	-	05/18/16	1.250%			
4. ORD#1760-01 Various Capital Imprv	150,000.00	10/22/13	-	05/18/16	1.250%			
5. ORD#1840-02 Various Capital Imprv	250,000.00	10/22/13	-	05/18/16	1.250%			
6. ORD#1905-03 Various Capital Imprv	60,000.00	10/22/13	-	05/18/16	1.250%			
7.	30,000.00	12/01/08	-	05/18/16	2.000%			
8.	14,770.00	12/15/10	-	05/18/16	2.000%			
9. ORD#2017-05 Storm Draiage Improvements	152,909.00	10/22/13	-	05/18/16	1.250%			
10. ORD#2018-05 Various Capital Imprv	150,000.00	12/15/10	-	05/18/16	2.000%			
11. ORD#2067-06 Various Capital Imprv	327,500.00	10/22/13	-	05/18/16	1.250%			
12. ORD#2069-06 Various Capital Imprv	110,000.00	10/22/13	-	05/18/16	1.250%			
13.	51,453.00	12/15/10	-	05/18/16	2.000%			
14. ORD#2078-06 Various Capital Improvements	188,981.00	04/09/09	-	05/18/16	2.000%			
15.	200,000.00	12/30/09	-	05/18/16	1.250%			
16.	200,000.00	10/22/13	-	05/18/16	1.250%			
Subtotals Sheet 33 ONLY	3,350,863.00	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	xxxxxxxxxx

Sheet 33

80051-01 80051-02

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

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

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
17. ORD#2125-07 Various Capital Improvements	150,000.00	04/09/09	-	05/18/16	2.000%			
18.	100,000.00	10/22/13		05/18/16	1.250%			
19. ORD#2133-07 Various Capital Improvements	500,000.00	04/09/09	-	05/18/16	2.000%			
20.	268,916.68	10/22/13	-	05/18/16	1.250%			
21. ORD# 2166--08 Various Capital Improvements	400,000.00	12/30/09	-	05/18/16	1.250%			
22. ORD#2172-08 Various Capital Improvements	952,517.00	04/09/09	-	05/18/16	2.000%			
23.	850,000.00	10/22/13	-	05/18/16	1.250%			
24. ORD#2209-09 Various Capital Improvements	376,000.00	12/15/10	-	05/18/16	2.000%			
25.	300,000.00	05/24/11	-	05/18/16	2.000%			
26. ORD#2211-09 Various Road Improvements	229,400.00	12/30/09	-	05/18/16	1.250%			
27.	150,000.00	12/15/10	-	05/18/16	2.000%			
28.	25,000.00	05/24/11	-	05/18/16	2.000%			
29. ORD#2214-09 Joiant Meeting Capital Assessment	25,000.00	12/15/10	-	05/18/16	2.000%			
30. ORD#2216-09 Various Road Improvements	1,500,000.00	12/30/09	-	05/18/16	1.250%			
31.	233,750.00	12/15/10	-	05/18/16	2.000%			
32.								
Subtotals Sheet 33a ONLY	6,060,583.68	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

80051-01 80051-02

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
17. ORD#2222-09 Upgrade of Communications System	1,318,490.00	12/15/10	-	05/18/16	2.000%			
18.	296,510.00	05/23/12	-	05/18/16	2.000%			
19. ORD#2232-09 Various Capital Improvements	23,125.00	12/15/10	-	05/18/16	2.000%			
20.	10,000.00	05/24/12	-	05/18/16	2.000%			
21. ORD#2237-09 Various Capital Improvements	2,100,000.00	12/15/10	-	05/18/16	2.000%			
22.	100,000.00	05/24/11	-	05/18/16	2.000%			
23. ORD#2272-10 Various Capital Improvements	750,000.00	07/07/11	-	05/18/16	2.000%			
24. ORD#2278-10 Various Capital Improvements	10,000.00	07/07/11	-	05/18/16	2.000%			
25. ORD#2290-10 Various Capital Improvements	1,500,000.00	07/07/11	-	05/18/16	2.000%			
26. ORD#2358-12 Llewellyn Park Improvements	3,684,305.00	12/20/12	-	6/1616	1.500%			
27.	550,000.00	04/15/15	550,000.00	04/13/17	2.000%	New Issue in 2017	10,939.73	
28. ORD#2375-13 Park Dev of Ridgeway Ave	475,000.00	10/22/13	-	05/18/16	1.250%		-	
29. ORD#2393-03 Tax Appeal Refunding	3,350,000.00	12/31/13	837,500.00	05/16/17	0.0097%	837,500.00	74.34	
30. ORD#2407-14 Various Capital Improvements	6,649,656.00	11/13/14	6,649,656.00	04/13/17	2.000%	New Issue in 2017	132,264.39	
31. ORD#2408-14 Replacement of Bleachers	57,000.00	11/13/14	57,000.00	04/13/17	2.000%	New Issue in 2017	1,133.75	
32.								
Subtotals Sheet 33b ONLY	20,874,086.00	xxxxxxxxxx	8,094,156.00	xxxxxxxxxx	xxxxxxxxxx	837,500.00	144,412.21	xxxxxxxxxx

80051-01 80051-02

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

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

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
17. 2194-09 Acq. Of Computer System	95,000.00	04/15/15	95,000.00	04/15/16	2.000%	-		
18. 2209-09 Various Capital Improvements	142,000.00	04/15/15	142,000.00	04/15/16	2.000%	-		
19. 2211-09 Various Capital Improvements	25,000.00	04/15/15	25,000.00	04/15/16	2.000%	-		
20. ORD#2214-09 Joiont Meeting Capital Assess	45,594.00	07/29/15	45,594.00	04/15/16	2.000%	-		
21. ORD#2232-09 Various Capital Improvements	50,000.00	07/29/15	50,000.00	04/15/16	2.000%	-		
22. ORD#2237-09 Various Capital Improvements	650,000.00	07/29/15	650,000.00	04/15/16	2.000%	-		
23. ORD#2272-10 Various Capital Improvements	320,650.00	07/29/15	320,650.00	04/15/16	2.000%	-		
24. ORD#2278-10 Various Capital Improvements	101,435.00	07/29/15	101,435.00	04/13/17	2.000%	-	2,023.14	
25. ORD#2290-10 Various Capital Improvements	482,840.00	07/29/15	482,840.00	04/13/17	2.000%	-	9,630.34	
26. ORD#2299-10 Telecommunications	323,750.00	07/29/15	232,750.00	04/13/17	2.000%	-	4,642.25	
27. ORD#2450-15 Various Capital Improvements	5,998,280.00	09/09/16	5,998,280.00	06/08/17	2.000%	-	89,399.02	
28. ORD#2463-15 Renovations to the Public Lib	123,500.00	09/09/16	123,500.00	06/08/17	2.000%	-	1,840.66	
29. ORD#2400-15 Tax Appeal Refunding	2,284,702.00	12/14/15	1,523,135.00	05/16/17	0.0097%	761,567.50	135.20	
30. ORD#2475-16 Various Capital Improvements	150,000.00	12/29/16	1,500,000.00	05/16/17	1.750%	-	9,924.66	
31.								
32.								
TOTALS Sheet 33 thru Sheet 33c	41,078,283.68	xxxxxxxxxx	19,384,340.00	xxxxxxxxxx	xxxxxxxxxx	1,599,067.50	262,007.47	xxxxxxxxxx

80051-01

80051-02

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

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

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 34

NOT APPLICABLE

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

Assessment Notes with an original date of issue of December 31, 2014 or prior require one legally payable installment to be budgeted in the 2017 Assessment Budget if it is contemplated that such notes will be renewed in 2017 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".

80051-01

80051-02

(Do not crowd - add additional sheets)

Township Of West Orange [Code 0722], Essex County - AFS CY 2016

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	NOT APPLICABLE	Amount of Lease Obligation Outstanding Dec. 31, 2016	2017 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Totals		-	-	-

Sheet 34a

NOT APPLICABLE

80051-01

80051-02

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 34a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2016		2016 Authorizations	Transfers	Expended	Authorizations Canceled	Balance - December 31, 2016	
		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
								-	-
								-	-
								-	-
1122-92	Various Capital Improvements	13,535.12	95,780.49					13,535.12	95,780.49
1258-94	Nortfield Avenue Wastewater Pumping Station							-	-
1374-96	Regional Contribution Agreements		181,012.66			126,429.91		-	54,582.75
1403-96	Various Capital Improvements							-	-
1435-97	Various Capital Improvements							-	-
1448-97	Various Capital Improvements							-	-
1504-98	Various Recreational Projects							-	-
1580-98	Various Capital Improvements							-	-
1608-99	Various Capital Improvements							-	-
1619-99	Washington School Playground							-	-
1645-99	Various Capital Improvements							-	-
1697-00	Various Capital Improvements							-	-
1720-00	Various Capital Improvements							-	-
								-	-
								-	-
1760-01	Various Capital Improvements		8,115.16			0.16		-	8,115.00
1761-01	Various Capital Improvements							-	-
1768-01	Various Capital Improvements							-	-
Subtotals this Sheet ONLY		13,535.12	284,908.31	-	-	126,430.07	-	13,535.12	158,478.24

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'd)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2016		2016 Authorizations	Transfers	Expended	Authorizations Canceled	Balance - December 31, 2016	
		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
1791-01	Various Capital Improvements							-	-
1819-02	Various Capital Improvements							-	-
1823-02	Joint Meeting Capital assessment		243.00			243.00		-	-
								-	-
1840-02	Various Capital Improvements		29,222.90			27,243.10		1,979.80	-
								-	-
1886-03	Various Capital Improvements		1,085.00					1,085.00	-
1892-03	Various Capital Improvements							-	-
								-	-
1905-03	Various Capital Improvements		6,129.61			961.54		5,168.07	-
								-	-
2017-05	Storm Drainage Improvements		136,621.29			27,088.87		109,532.42	-
2018-05	Various Capital Improvements		292.58					292.58	-
2019-05	Various Road Improvements		273.67			273.67		-	-
2050-05	Joint Meeting Capital assessment	32,387.44				32,328.44		59.00	-
2055-05	Improvements at Stagg Field		3,343.38			3,343.38		-	-
2067-06	Redevelopment Study		337,573.35			7,680.12		329,893.23	-
2069-06	Various Capital Improvements		2,242.42			2,002.30		240.12	-
2070-06	Various Road Improvements		435.00					435.00	-
2071-06	Field Improvements at West Orange High School							-	-
2078-06	Various Capital Improvements		164,545.97					164,545.97	-
Subtotals this Sheet ONLY		70000-	32,387.44	682,008.17	-	-	101,164.42	-	613,231.19

Sheet 35a

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'd)

[Extra Sheet]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2016		2016 Authorizations	Transfers	Expended	Authorizations Canceled	Balance - December 31, 2016		
		Funded	Unfunded					Funded	Unfunded	
<i>Code No</i>	<i>Purpose</i>									
2104-06	Refunding-Tax Appeals							-	-	
2106-06	Various Capital Improvements							-	-	
								-	-	
2125-07	Various Capital Improvements		14,585.06					14,585.06	-	
2127-07	Various Capital Improvements		65,171.65					65,171.65	-	
2133-07	Various Capital Improvements		136,645.22			3,929.28		132,715.94	-	
2160-07	Acquisition of Mobile Communications							-	-	
	System		4,570.01			4,570.01		-	-	
2166-08	Various Capital Improvements		51,697.80					51,697.80	-	
2172-08	Various Capital Improvements		348,510.39			72,124.23		276,386.16	-	
2176-08	Consulting Study-New Communications							-	-	
	System		2,417.82					2,417.82	-	
2194-09	Computer System Managing Equipment							-	-	
2209-09	Various Capital Improvements		40,812.79			152.58		-	40,660.21	
2211-09	Various Road Improvements		21,421.06					-	21,421.06	
2214-09	Joint Meeting Capital Assessment							-	-	
2216-09	Various Road Improvements		565.55			276.37		289.18	-	
2222-09	Communications System Upgrade		6,536.67					6,536.67	-	
2232-09	Various Capital Improvements		15,400.00					-	15,400.00	
2237-09	Various Capital Improvements		59,026.25					-	59,026.25	
2238-09	Refunding-Tax appeals							-	-	
Subtotals this Sheet ONLY		70000-	-	767,360.27	-	-	81,052.47	-	549,800.28	136,507.52

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

Sheet 35b

[Extra Sheet]

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2016**

		Debit	Credit
Balance January 1, 2016	80029-01	XXXXXXXXXX	259,001.23
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Premium on Sale of Bond Anticipation Notes			341,899.41
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2016 Budget Revenue	80029-03	259,001.23	XXXXXXXXXX
Balance December 31, 2016	80029-04	341,899.41	XXXXXXXXXX
		600,900.64	600,900.64

**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, 2016		\$ -
2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A)		\$ -
3. Amount of Bonds Issued Under Item 1 Maturing in 2017	\$ -	
4. Amount of Interest on Bonds with a Covenant - 2017 Requirement	\$ -	
5. Total of 3 and 4 - Gross Appropriation	\$ -	
6. Less Amount of Special Trust Fund to be Used	\$ -	
7. Net Appropriation Required		\$ -

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

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

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

MUNICIPALITIES ONLY
IMPORTANT !

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

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

- A.
- 1. Total Tax Levy for the Year 2016 was \$ 218,321,970.48
 - 2. Amount of Item 1 Collected in 2016 (*) \$ 215,664,353.90
 - 3. Seventy (70) percent of Item 1 \$ 152,825,379.33
- (*) Including prepayments and overpayment applied.

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

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

- C. Does the appropriation required to be included in the 2017 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended ? Answer YES or NO: NO

- D.
- 1. Cash Deficit 2015 \$ -
 - 2. 4% of 2015 Tax Levy for all puposes:
Levy -- \$ - = \$ -
 - 3. Cash Deficit 2016 \$ -
 - 4. 4% of 2016 Tax Levy for all puposes:
Levy -- \$ 218,321,970.48 = \$ 8,732,878.82

E. <u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes	\$ <u>24,225.62</u>	\$ <u>73,994.28</u>	\$ <u>98,219.90</u>
3. Amounts due Special Districts	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$ <u>-</u>	\$ <u>1.50</u>	\$ <u>1.50</u>

SHEETS 40 to 54, INCLUSIVE, ARE NOT APPLICABLE AND NOT INCLU

SHEETS 62 to 68, INCLUSIVE, ARE NOT APPLICABLE AND NOT INCLU

SHEETS 55 to 61, INCLUSIVE, PERTAIN TO

POOL UTILITY 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 2012, please observe instructions of Sheet 2.

ANALYSIS OF UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015		RECEIPTS						Disbursements		Balance Dec. 31, 2016	
			Assessments and Liens		Operating Budget							
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Not Applicable												
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities												
Trust Surplus												
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

SCHEDULE OF Swim Pool UTILITY BUDGET - 2016

BUDGET REVENUES

AS AT DECEMBER 31, 2016

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	43,152.73	12,735.00	(30,417.73)
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Membership Fees	180,450.00	211,030.00	30,580.00
Miscellaneous	67,854.27	67,692.00	(162.27)
			-
Current Fund Balance			-
		-	-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal			
Deficit (General Budget) ** _____ 07	291,457.00	291,457.00	-

**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:	XXXXXX
Adopted Budget	291,457.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	291,457.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	291,457.00
Deduct Expenditures:	
Paid or Charged	257,534.13
Reserved	33,922.87
Surplus (General Budget) **	
Total Expenditures	
Unexpended Balance Canceled (See Footnote)	
FOOTNOTES - RE: OVEREXPENDITURES:	291,457.00 291,457.00

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

RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF 2016 OPERATION UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 _____ 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: **Not Applicable**

Revenue Realized:	XXXXXX	XX
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXX	XX
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX
Paid or Charged		
Reserved		
Expended Without Appropriation		
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 2016 Operation" ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2016 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following Item of "2009 Appropriation Reserves Canceled in 2012" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Swim Pool _____ Utility for 2016:

2015 Appropriation Reserves Canceled in 2016		
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		

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

RESULTS OF 2016 OPERATIONS Swim Pool **UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	0.00
Unexpended Balances of Appropriations	XXXXXX	0.00
Miscellaneous Revenue Not Anticipated	XXXXXX	
Unexpended Balances of Appropriation Reserves*	XXXXXX	0.00
Cancel Accountants Receivable		
Deficit in Anticipated Revenue	0.00	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	0.00	XXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	0.00	0.00

OPERATING SURPLUS - Swim Pool

	Debit	Credit
Balance January 1, 2016	XXXXXX	53,122.37
Excess in Results of 2016 Operations	XXXXXX	0.00
Amount Appropriated in 2016 Budget - Cash	12,735.00	XXXXXX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2016	40,387.37	XXXXXX
	53,122.37	53,122.37

**ANALYSIS OF BALANCE DECEMBER 31, 2016
(FROM Swim Pool **UTILITY - TRIAL BALANCE**)**

Cash	78,860.24
Investments	
Interfund Accounts Receivable	
Subtotal	78,860.24
Deduct Cash Liabilities Marked with "C" on Trial Balance	0.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	78,860.24
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Accounts Receivable #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET	78,860.24

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

SCHEDULE OF Swim Pool UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012 \$ 0

Increased by:

211,030.00 Swim Pool Membership Fees \$ 211,030.00

Decreased by:

Collections	\$ <u>211,030.00</u>	
Overpayments applied	\$ _____	
Transfer to _____ Liens	\$ _____	
Other	\$ _____	
		\$ <u>211,030.00</u>

Balance December 31, 2016 \$ -

SCHEDULE OF _____ LIENS

Balance December 31, 2012 **Not Applicable** \$ _____

Increased by:

Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____

Decreased by:

Collections	\$ _____	
Other	\$ _____	\$ _____

Balance December 31, 2016 \$ _____