

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016  
(UNAUDITED)

POPULATION LAST CENSUS 22,999

NET VALUATION TAXABLE 2016 4,643,003,813

MUNICODE 1218

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

ANNUAL FINANCIAL STATEMENTS 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 Plainsboro, County of Middlesex

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 Registered Municipal Accountant

(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 certify that I, Gregory Mayers, am the Chief Financial Officer, License # N - 0584, of the Township of Plainsboro, County of Middlesex 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 641 Plainsboro Rd, Plainsboro, NJ 08536

Phone Number 609-799-0909

Fax Number 609-799-7076

Email gmayers@plainsboronj.com

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

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Plainsboro 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 auditing standards generally accepted in the United States of America, 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 auditing standards generally accepted in the United States of America, 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:



David A. Kaplan, RMA #433  
(Registered Municipal Accountant)

Wiss & Company, LLP  
(Firm Name)

354 Eisenhower Parkway, Suite 1850  
(Address)

Livingston, NJ 07039  
(Address)

(732)-241-1632  
(Phone Number)

(Fax Number)

Dkaplan@wiss.com  
(Email Address)

Certified by me this 27 day of January, 2017.

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

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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for the fiscal year 2016 as required under N.J.A.C. 5:23-4.17.

Printed name: Brian Miller

Signature: 

Certificate #: 008505

Date: 1/27/17



**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 the 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 an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
9. The municipality has not applied for an appropriation CAP waiver
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 Plainsboro

Chief Financial Officer: Gregory S. Mayers

Signature: 

Certificate #: N - 0584

Date: JAN 27 2017

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

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

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

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

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



22-6016682

Fed. I.D. #

Township of Plainsboro

Municipality

Middlesex

County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

	Fiscal Year Ending:	<u>12/31/2016</u>	
	(1)	(2)	(3)
	Federal Programs	State	Other Federal
	Expended	Programs	Programs
	(administered	Expended	Expended
	by the State)		
	<u>                    </u>	<u>                    </u>	<u>                    </u>
TOTAL	\$ <u>43,443.80</u>	\$ <u>399,895.37</u>	\$ <u>                    </u>

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

       Single Audit

       Program Specific Audit

  x   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 June 24, 1998) and OMB 15-08. 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

JAN 27 2017

\_\_\_\_\_  
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 \_\_\_\_\_ Plainsboro County of \_\_\_\_\_ Middlesex \_\_\_\_\_ 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 Chief Financial Officer

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

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 4,600,200,021.

Thomas Mancuso

SIGNATURE OF TAX ASSESSOR

Township of Plainsboro  
MUNICIPALITY

Middlesex  
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	6,462,172.77	
Due from State of NJ- Senior Citizens & Vets	1,502.75	
Delinquent Taxes Receivable:		
2014	12,641.31	
2015	20,370.42	
Current Years Taxes Receivable	227,899.81	
Tax Title Liens Receivable	1,920.77	
Revenue Accounts Receivable	31,173.52	
Due from Library	102,752.29	
Due from Trust Other Fund	14.48	
Police Extra Duty Receivable	58,715.95	
Property Acquired for Taxes	7,600.00	
Sub-Total Receivables Offset by Reserve	463,088.55	
Appropriation Reserves		1,767,448.15
Reserve for Encumbrances		470,173.82
Due County for Added & Omitted Taxes		2,561.40
Due County for 5% PILOT Fee		17,374.20
Reserve for Tax Appeals Pending		680,567.32
Reserve for Community Gardens Security Deposits		12,420.79
Reserve for State Housing Inspections		13,949.00
Tax Overpayments		19,942.64

(Do not crowd - add additional sheets)

**TRIAL BALANCE - CURRENT FUND (CONTINUED)**

AS AT DECEMBER 31, 2016

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

[illegible]

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



**TRIAL BALANCE - SUMMARY CURRENT FUND AND  
STATE AND FEDERAL GRANTS  
AS AT DECEMBER 31, 2016**

[illegible]

## AS AT DECEMBER 31, 2016

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

Sheet 4



## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2016

[illegible]

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

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

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
<b><u>Payroll</u></b>		
Cash	170,070.24	
Payroll Deductions Payable		170,070.24
	170,070.24	170,070.24
<b><u>Other Trust Funds</u></b>		
Cash	5,467,899.61	
Loan Receivable	800,000.00	
Due to Current Fund		14.48
Reserves		6,267,885.13
	6,267,899.61	6,267,899.61
<b><u>Open Space Trust</u></b>		
Cash	1,105,748.60	
Reserve for Open Space		1,105,748.60
	1,105,748.60	1,105,748.60
<b><u>Animal Control</u></b>		
Cash	11,517.74	
Reserve for Animal Control Expenditures		11,517.74
	11,517.74	11,517.74
<b><u>Assessment Trust</u></b>		
Cash	8,047.23	
Assessments Receivable:		
Ordinance #10-28 Public Park Improvements	5,250,000.00	
Assessment Bonds Payable		5,250,000.00
Fund Balance		8,047.23
	5,258,047.23	5,258,047.23

(Do not crowd - add additional sheets)  
Sheet 6

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2015: .....	(1)	\$	20,000.00
		x	<u>25%</u>
	(2)	\$	5,000.00
Municipal Public Defender Trust Cash Balance December 31, 2016: .....	(3)	\$	<u>57,612.00</u>

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.

Amount in excess of the amount expended:  $3 - (1 + 2) =$  ..... \$ 32,612.00

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1997, C. 256.

Chief Financial Officer: \_\_\_\_\_ Gregory S. Mayers

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

Certificate #: \_\_\_\_\_ N - 0584

JAN 27 2017

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



# SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

	<u>Purpose</u>	<u>Amount Dec. 31, 2015 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2016</u>
1.	Unemployment	\$ 163,976.43	\$ 49,113.71	\$ 12,051.31	\$ 201,038.83
2.	Public Defender	67,012.00	11,100.00	20,500.00	57,612.00
3.	Vet.'s Monument Fund	9,730.78	21.78	1,566.00	8,186.56
4.	Inspection Fees	532,625.28	406,076.84	153,370.24	785,331.88
5.	Preserve for Environmental Education	94,571.61	218.03	62.64	94,727.00
6.	Recreation Donations	5,537.97	4,770.00	6,351.16	3,956.81
7.	Developer's Escrow Deposits	173,322.44	224,881.97	232,752.21	165,452.20
9.	Community Center	75,000.00			75,000.00
8.	Performance Bonds	3,066,028.97	1,116,212.23	1,178,412.07	3,003,829.13
9.	Forfeited Funds - Federal	214.08			214.08
10.	Forfeited Funds	8,612.58			8,612.58
11.	Sewer Franchise Fee	750.00		750.00	0.00
12.	Loan Receivable Housing Trust	800,000.00			800,000.00
13.	POAA- Plainsboro	6,029.85	40.00	4.00	6,065.85
14.	POAA- Cranbury	4,297.54	162.00	3,399.18	1,060.36
15.	Sept. 11 Donation	583.93			583.93
16.	Accumulated Absences	54,000.00	1,000.00		55,000.00
17.	Calton - Recreation Facility	125,000.00			125,000.00
18.	Police Programs & Equipment	8,091.53	5,000.00	8,020.92	5,070.61
19.	Developer's Deposit - Bus Shelter	17,500.00			17,500.00
20.	Unclaimed Property	1,617.35			1,617.35
21.	Workmen's Compensation Claims	27,140.28	3,514.67	3,514.67	27,140.28
22.	Reforestation	51,436.00			51,436.00
23.	Bail	1,052.00			1,052.00
24.	Sharell Recreation	150,033.00			150,033.00

SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

25.	Security Deposits	\$ 300.00	\$	100.00	\$ 200.00
26.	Tax Sale Premium	87,200.00	163,100.00	123,400.00	126,900.00
27.	Founders Day	7,577.97	21,926.00	17,921.62	11,582.35
28.	Snow Removal	33,110.22	1,000.00		34,110.22
29.	Plainsboro Arts Festival	25.24			25.24
30.	Fire Prevention	4,586.00	2,300.00		6,886.00
31.	Unpaid Court Restitution	4,199.28			4,199.28
32.	ESL Programs	500.00			500.00
33.	Food Pantry Donations	23,996.88	7,477.08	1,989.51	29,484.45
34.	Princeton Forrestal - Housing	250,000.00			250,000.00
35.	Tax Collector Trust	18,200.62	134,731.05	119,598.57	33,333.10
36.	Housing Trust	210,679.35	416.25	118,619.35	92,476.25
37.	Historic Preservation Donations	8,400.83			8,400.83
38.	Recreation Programs	0.00	62,183.61	37,916.65	24,266.96
Page Totals		\$ 6,092,940.01	\$ 2,215,245.22	\$ 2,040,300.10	\$ 6,267,885.13

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

Title of Liability to which Cash	Audit Balance Dec. 31, 2015	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Ordinance #10-28 Public Park								
Improvements		550,000.00					550,000.00	
Due to Current Fund						15,000.00	15,000.00	
Due to General Capital Fund								
Assessment Bond Anticipation Note Issues:								XXXXXXXXXXXXXX
Trust Surplus	23,047.23					(15,000.00)		8,047.23
* Less Assets "Unfinanced"								XXXXXXXXXXXXXX
Totals	23,047.23	550,000.00					565,000.00	8,047.23

\* Show as red figure



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

As at December 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,840,746.50	
Bonds and Notes Authorized but Not Issued		2,840,746.50
Cash	12,088,637.30	
Deferred Charges to Future Taxation:		
Funded	36,302,000.00	
Unfunded	2,840,746.50	
Grant Receivable -DOT Ord. # 13-09 Parkway Plainsboro Instr. Improv.	62,500.00	
Grant Receivable - FED Ord. #15-06 Plainsboro Road - Haz. Mitigation	75,000.00	
Grant Receivable - Ord. # 10-05 Mapleton Road	1,241,197.00	
Grant Receivable - Ord. # 16-09 State of NJ DOT Receivable	9,665.15	
Grant Receivable - DOT Ord. # 15-06 Plainsboro Road	142,080.00	
General Serial Bonds		36,302,000.00
Improvement Authorizations:		
Funded		8,319,657.28
Unfunded		334,646.50
Capital Improvement Fund		573,717.25
Reserve for Developers' Contributions		349,775.00
Miscellaneous Reserve		7,171.38
Reserve for Payment of Bonds		537,967.94
Reserve for Payment of Special Assessment Debt Service		830,233.25
Reserve for Encumbrances		2,714,477.44
Fund Balance		2,792,179.91
	55,602,572.45	55,602,572.45

(Do not crowd - add additional sheets)

### CASH RECONCILIATION DECEMBER 31, 2016

	Cash			
	* On Hand	On Deposit	Less Checks Outstanding	Cash Book Balance
Current	63,103.44	6,601,431.30	202,361.97	6,462,172.77
Trust - Assessment		8,047.23		8,047.23
Trust- Dog License		14,130.74	2,613.00	11,517.74
Trust - Other	273.00	5,677,881.47	210,254.86	5,467,899.61
Capital - General		12,169,452.47	80,815.17	12,088,637.30
Water- Operating				
Water- Capital				
Utility				
Public Assistance**		27,118.00		27,118.00
Garbage District				
Open Space Trust		1,105,748.60		1,105,748.60
Payroll		185,731.97	15,661.73	170,070.24
Federal and State Grants		306,852.77	3,843.66	303,009.11
Total	63,376.44	26,096,394.55	515,550.39	25,644,220.60

- 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:**

RMA



LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

**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.



**CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.)**

**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT" (CONTINUED)**

<b><u>Other Trusts</u></b>	
First Constitution	4,692,699.40
Bank of America	985,182.07
	5,677,881.47
<b><u>Payroll</u></b>	
First Constitution	185,731.97
<b><u>Public Assistance</u></b>	
First Constitution	27,118.00
<b><u>Assessment Trust</u></b>	
First Constitution	8,047.23
<b>GRAND TOTALS</b>	26,096,394.55

**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.

TOWNSHIP OF PLAINSBORO  
COUNTY OF MIDDLESEX, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

Year ended December 31, 2016

	Balance December 31, 2015	Increased By Revenue Realized 2016	Decreased By: Cash Receipts	Balance December 31, 2016
Safe and Secure Communities Program - 2015	\$ 15,000.00	\$	15,000.00	\$
Safe and Secure Communities Program - 2016		60,000.00	45,000.00	15,000.00
Recycling Tonnage Grant		28,327.98	28,327.98	
Clean Communities Program		52,434.09	52,434.09	
Body Camera Grant		18,000.00	18,000.00	
Bulletproof Vest Program - 2016		7,586.31		7,586.31
Drunk Driving Enforcement Fund		13,005.83	13,005.83	
Click it or Ticket		4,250.00	4,250.00	
Municipal Alcohol Education/Rehabilitation Program		2,779.84	2,779.84	
Recreation for Individuals with Disabilities	20,000.00		18,215.02	1,784.98
Drive Sober or Get Pulled Over		9,239.79	9,239.79	
CDBG - 2013	48,236.44		48,236.44	
CDBG - 2014	49,843.00		28,700.64	21,142.36
CDBG - 2015	46,165.00			46,165.00
CDBG - 2016		46,165.00		46,165.00
Robert Wood Johnson Preserve Grant		94,964.00	85,468.00	9,496.00
Sustainable New Jersey Grant		10,000.00	5,000.00	5,000.00
Body Armor Replacement Fund		3,306.95	3,306.95	
Total Grants Receivable	\$ 179,244.44	\$ 350,059.79	\$ 376,964.58	\$ 152,339.65

TOWNSHIP OF PLAINSBORO  
COUNTY OF MIDDLESEX, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS - APPROPRIATED

Year ended December 31, 2016									
	Balance December 31, 2015	Transferred From 2016 Appropriations	Appropriated by 40A-4-87	Expended	Cancelled	Prior Year's Encumbrances Cancelled	Balance December 31, 2016		
	\$		\$		\$				
<u>Grant</u>									
Recycling Tonnage Grant - 2013	38,300.66			9,160.90	38,300.66		33,914.94		
Recycling Tonnage Grant - 2015	43,075.84						28,327.88		
Recycling Tonnage Grant - 2016		28,327.98					0.00		
Clean Communities - 2014							51,626.59		
Clean Communities - 2015	53.37						0.00		
Clean Communities - 2016	39,816.41						0.00		
Alcohol Education & Rehabilitation - 2012	2,509.31		52,434.09	33,214.92	4,893.37	4,840.00	9,492.49		
Alcohol Education & Rehabilitation - 2013	5,557.98			807.50		2,891.00	51,626.59		
Alcohol Education & Rehabilitation - 2014	6,321.57			2,509.31			0.00		
Alcohol Education & Rehabilitation - 2015	4,361.08			2,246.69			3,311.29		
Alcohol Education & Rehabilitation - 2016							6,321.57		
Municipal Drug & Alcohol Alliance - Local Share 2014	1.50		2,779.84				4,361.06		
							2,779.84		
							1.50		
Municipal Drug & Alcohol Alliance - Local Share 2016	1.50		2,873.00	2,873.00			1.50		
Recreation for Individuals with Disabilities (ROID) 2015	18,924.31			10,404.95			8,519.36		
Recreation for Individuals with Disabilities (ROID) 2015 Local Share	4,000.00						4,000.00		
Body Armor Replacement Program - 2011	715.00						715.00		
Body Armor Replacement Program - 2012	169.59						169.59		
Body Armor Replacement Program - 2014	8,146.59			5,844.30			2,302.29		
Body Armor Replacement Program - 2015	3,530.99						3,530.99		
Body Armor Replacement Program - 2016			3,306.95				3,306.95		
Click it or Ticket - 2016			4,250.00	4,250.00					
Safe and Secure Communities Program - 2016			60,000.00	60,000.00					
Safe and Secure Communities Program - 2016 Match S&W			139,910.00	139,910.00					
Safe and Secure Communities Program - 2016 Match O&E			102,654.00	102,654.00					



TOWNSHIP OF PLAINSBORO  
COUNTY OF MIDDLESEX, NEW JERSEY  
FEDERAL AND STATE GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS - APPROPRIATED

Year ended December 31, 2016

Grant	Balance December 31, 2015	Transferred From 2016 Appropriations	Appropriated by 40A-4-67	Expended	Canceled	Prior Year's Encumbrances Canceled	Balance December 31, 2016
CDBG - 2004	\$ 1,287.38						1,287.38
CDBG - 2005	8,811.95						8,811.95
CDBG - 2006	286.03					\$ 23.70	309.73
CDBG - 2007	2,820.10						2,820.10
CDBG - 2008	1,875.89			1,554.09			321.80
CDBG - 2009	3,284.79			1,235.00			2,049.79
CDBG - 2010	72.16						72.16
CDBG - 2012	32.12						32.12
CDBG - 2013	33,219.79			5,808.82			27,410.97
CDBG - 2014	45,307.53			13,203.45			32,104.08
CDBG - 2015	46,165.00			21,642.53			24,522.47
CDBG - 2016	0.00	\$ 7,586.31	\$ 46,165.00				46,165.00
Bulletproof Vest Program - 2016				\$			7,586.31
Bulletproof Vest Program - 2016 Match Over the Limit Under Arrest - 2014	4,400.00		7,586.31	600.00	3,800.00		7,586.31
Body Camera Grant		18,000.00		18,000.00			
Drunk Driving Enforcement Fund - 2015	1,153.24			1,153.24			0.00
Drunk Driving Enforcement Fund - 2016			13,005.83	1,623.56			11,382.27
Drive Sober or Get Pulled Over - 2015	9,206.50			7,169.79			2,036.71
Drive Sober or Get Pulled Over - 2016			9,239.79				9,239.79
Disraded Driving Statewide Crackdown				37.12			3,982.88
Sustainable Jersey Grant	4,000.00	10,000.00					10,000.00
Robert Wood Johnson Preserve Grant			94,964.00				94,964.00
	\$ 337,408.16	\$ 63,914.29	\$ 539,168.81	\$ 445,903.17	\$ 46,994.03	\$ 7,754.70	\$ 455,348.76

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

[illegible]

\* LOCAL DISTRICT SCHOOL TAX N/A

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

Sheet 13



# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2016	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxxxxxxxxxxxx	
(Not in excess of 50% of Levy - 2015 - 2016) 85032-00	xxxxxxxxxxxxxxxxxxx	
Levy School Year July 1, 2016 - June 30, 2017	xxxxxxxxxxxxxxxxxxx	
Levy Calendar Year 2016	xxxxxxxxxxxxxxxxxxx	64,483,178.00
Paid	64,483,178.00	xxxxxxxxxxxxxxxxxxx
Balance December 31, 2016	xxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxx
School Tax Payable # 85033-00		xxxxxxxxxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2005 - 2006) 85034-00		xxxxxxxxxxxxxxxxxxx
# Must include unpaid requisitions.	64,483,178.00	64,483,178.00

# REGIONAL HIGH SCHOOL TAX N/A

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

### COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2016		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxxxxxxx	95,231.69
2016 Levy:		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
General County	80003-03	xxxxxxxxxxxxxxxx	14,652,820.67
County Library	80003-04	xxxxxxxxxxxxxxxx	
County Health		xxxxxxxxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxxxxxxxx	1,214,767.89
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxxxxxxx	2,561.40
Paid		15,962,820.25	xxxxxxxxxxxxxxxx
Balance December 31, 2016			xxxxxxxxxxxxxxxx
County Taxes			xxxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes		2,561.40	xxxxxxxxxxxxxxxx
		15,965,381.65	15,965,381.65

### SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2016	80003-06		xxxxxxxxxxxxxxxx	
2016 Levy:	(List Each Type of District Tax Separately - see Footnote)		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Fire -	81108-00	1,848,000.00	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Sewer -	81111-00		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Water -	81112-00		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Garbage -	81109-00		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Special Improvement District			xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Total 2016 Levy	80003-07		xxxxxxxxxxxxxxxx	1,848,000.00
Paid	80003-08		1,848,000.00	xxxxxxxxxxxxxxxx
Balance December 31, 2016	80003-09			xxxxxxxxxxxxxxxx
			1,848,000.00	1,848,000.00

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, 2016	80004-01	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2016	80004-02	xxxxxxxxxxxxxxxxxx	
Expended	80004-09		xxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80004-10		

### RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COOUNTY LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2016	80004-03	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2016	80004-04	xxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80004-12		

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

		Debit	Credit
Balance January 1, 2016	80004-05	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2016	80004-06	xxxxxxxxxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2016	80004-07	xxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2016	80004-08	xxxxxxxxxxxxxxxxxx	
Expended	80004-15		xxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80004-16		



STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,780,000.00	2,780,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:			xxxxxxxxxxxxxx
Adopted Budget	8,592,171.79	9,071,353.46	479,181.67
			xxxxxxxxxxxxxx
Added by NJSA 40A: 4-87:			
See List on Sheet 17a	286,145.50	286,145.50	
Total Miscellaneous Revenue Anticipated 80103-	8,878,317.29	9,357,498.96	479,181.67
Receipts from Delinquent Taxes 80104-	140,000.00	127,190.37	(12,809.63)
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
a) Local Tax for Municipal Purposes 80105-	14,597,946.02	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
c) Minimum Library Levy 80107-	1,341,116.29	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	15,939,062.31	16,340,643.15	401,580.84
	27,737,379.60	28,605,332.48	867,952.88

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxx	98,375,343.30
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Local District School Tax 80109-00		xxxxxxxxxxxxxx
Regional School Tax 80119-00	64,483,178.00	xxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxx
County Taxes 80111-00	15,867,588.56	xxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	2,561.40	xxxxxxxxxxxxxx
Special District Taxes 80113-00	1,848,000.00	xxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00	464,372.19	xxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxx	631,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		
Balance for Support of Municipal Budget (or) 80116-00	16,340,643.15	xxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxx	
	99,006,343.30	99,006,343.30

\* 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.

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

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

Sheet 17a



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	27,451,234.10
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	286,145.50
Appropriated for 2016 (Budget Statement Item 9)	80012-03	27,737,379.60
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	27,737,379.60
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	27,737,379.60
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	25,338,931.45
Paid or Charged - Reserve for Uncollected Taxes	80012-09	631,000.00
Reserved	80012-10	1,767,448.15
Total Expenditures	80012-11	27,737,379.60
Unexpended Balances Canceled (see footnote)	80012-12	0.00

### FOOTNOTES -

#### RE: OVEREXPENDITURES:

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

#### RE: UNEXPENDED BALANCES CANCELED:

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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



# RESULTS OF 2016 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxxxx	479,181.67
Delinquent Tax Collections	80013-02	xxxxxxxxxxxxxx	
		xxxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxxxxxx	401,580.84
Unexpended Balances of 2016 Budget Appropriations	80013-04	xxxxxxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxxxxx	270,620.47
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxxxxxx	
Unexpended Balance of 2015 Appropriation Reserves	80013-05	xxxxxxxxxxxxxx	1,170,740.80
Prior Years Interfunds Returned in 2016	80013-06	xxxxxxxxxxxxxx	
Grant Cancellations, net		xxxxxxxxxxxxxx	46,994.03
Reduction in Library and Police Service Advances		xxxxxxxxxxxxxx	25,446.34
		xxxxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Balance January 1, 2016	80013-07		
Balance December 31, 2016	80013-08	xxxxxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxxxxxx
Delinquent Tax Collections	80013-10	12,809.63	xxxxxxxxxxxxxx
			xxxxxxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxxxxxx
Interfund Advances Originating in 2016	80013-12		xxxxxxxxxxxxxx
			xxxxxxxxxxxxxx
			xxxxxxxxxxxxxx
			xxxxxxxxxxxxxx
			xxxxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,381,754.52	xxxxxxxxxxxxxx
		2,394,564.15	2,394,564.15

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Sale of Municipal Assets	11,757.02
Bid Specifications	2,950.00
Prior Year Budget Refunds	120,627.89
Return Check Fees	320.00
Sundry	23,753.16
Extra Duty Administrative Fees	2,940.00
Planning and Zoning Services	20,445.21
DMV Inspection Refunds	3,095.00
Recycling from Bulk Waste Days	984.35
Seniors and Vets 2% Administration Fee	985.00
Tax Sale Fees	623.14
Copies	1,276.70
Construction Trailers	200.00
Variances	120.00
Septic Permit Fees	20.00
Recreation Miscellaneous	65.00
Tax Revenue Miscellaneous	645.00
Community Garden Fees	250.00
Certified Fees	69,043.00
Raffle/Peddler's Fees	4,240.00
Road Opening Fees	405.00
Police Applicant Testing Fees	5,875.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	270,620.47



**SURPLUS - CURRENT FUND  
YEAR 2016**

		Debit	Credit
1. Balance January 1, 2016	80014-01	xxxxxxxxxxxxxxxxxx	3,527,990.93
2.		xxxxxxxxxxxxxxxxxx	
3. Excess Resulting from 2016 Operations	80014-02	xxxxxxxxxxxxxxxxxx	2,381,754.52
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	2,780,000.00	xxxxxxxxxxxxxxxxxx
5. Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxxxxxxx
6.			xxxxxxxxxxxxxxxxxx
7. Balance December 31, 2016	80014-05	3,129,745.45	xxxxxxxxxxxxxxxxxx
		5,909,745.45	5,909,745.45

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

Cash	80014-06	6,462,172.77
Investments	80014-07	
Change Fund		
Sub Total		6,462,172.77
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,333,930.07
Cash Surplus	80014-09	3,128,242.70
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	1,502.75
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	1,502.75
• IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	3,129,745.45

# 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.



**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2016 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>96,769,399.54</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>1,848,000.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>19,989.48</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>                    </u>
5a. Subtotal 2016 Levy		\$	<u>98,637,389.02</u>
5b. Reductions due to tax appeals**		\$	<u>                    </u>
5c. Total 2016 Levy	82106-00	\$	<u><u>98,637,389.02</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>12.74</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>34,133.17</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash:			
In 2015	82121-00	\$	<u>251,677.45</u>
In 2016 *	82122-00	\$	<u><u>97,712,148.40</u></u>
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>47,500.00</u>
Homestead Benefit		\$	<u>364,017.45</u>
Total to Line 14	82111-00	\$	<u><u>98,375,343.30</u></u>
11. Total Credits		\$	<u><u>98,409,489.21</u></u>
12. Amount Outstanding December 31, 2016	83120-00	\$	<u>227,899.81</u>
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is			<u>99.73%</u>
	82112-00		

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ☐ & complete sheet 22a.**

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$	<u>98,375,343.30</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>98,375,343.30</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 cash collections would be '\$1,049,977.50 ÷ \$1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2016 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 2016

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	.....	\$	_____
LESS: Proceeds from Accelerated Tax Sale	.....		_____
<b>NET Cash Collected</b>	.....	\$	_____
Line 5c (sheet 22) Total 2016 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)	.....		_____
<b>Net Cash Collected</b>	.....	\$	_____
Line 5c (sheet 22) Total 2016 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, 2016	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Due From State of New Jersey	3,252.75	xxxxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	6,500.00	xxxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	41,250.00	xxxxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector 2016		xxxxxxxxxxxxxx
5.		
6. Sr. Citizens Deductions Disallowed By Tax Collector 2016		250.00
7.	xxxxxxxxxxxxxx	
8.	xxxxxxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxxxxxx	49,250.00
10.		
11.		
12. Balance December 31, 2016	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Due From State of New Jersey	xxxxxxxxxxxxxx	1,502.75
Due To State of New Jersey		xxxxxxxxxxxxxx
	51,002.75	51,002.75

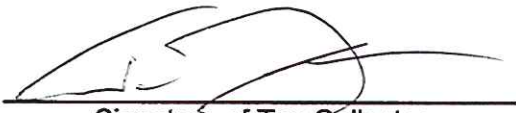
Calculation of Amount to be included on Sheet 22, Item 10 -  
2016 Senior Citizens and Veterans Deductions Allowed

Line 2	6,500.00
Line 3	41,250.00
Line 4	
Line 5	
Line 6	<u>(250.00)</u>
Sub-Total	<u>47,500.00</u>
To Item 10, Sheet 22	<u>47,500.00</u>



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

		Debit	Credit
Balance January 1, 2016		xxxxxxxxxxxxxxx	610,567.32
Tax Appeals Pending	610,567.32	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxxxxx	
Appeals Settled and Encumbered			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		500,000.00	xxxxxxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		.	xxxxxxxxxxxxxxx
2016 Budget Appropriation			570,000.00
Balance December 31, 2016		680,567.32	xxxxxxxxxxxxxxx
Taxes Pending Appeals *	680,567.32	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016.		1,180,567.32	1,180,567.32

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

T-8193  
License #

1-27-17  
Date

## ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

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

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

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

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

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2016			161,696.01	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	159,787.98	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	1,908.03	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxxxxxxxxxxxx	1,566.67
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens			xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes		83110-00	1,980.79	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxxxxxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxxxxxxxxxx	162,110.13
8. Totals			163,676.80	163,676.80
9. Balance Brought Down			162,110.13	xxxxxxxxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxxxxxxx	127,190.37
A. Taxes	83116-00	127,190.37	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2016 Tax Sale			83118-00	xxxxxxxxxxxxxxxxxxxx
12. 2016 Taxes Transferred to Liens			83119-00	12.74
13. 2016 Taxes			83123-00	227,899.81
14. Balance December 31, 2016			xxxxxxxxxxxxxxxxxxxx	262,832.31
A. Taxes	83121-00	260,911.54	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	1,920.77	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals			390,022.68	390,022.68

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

78.45%

17. Item No. 14 multiplied by percentage shown above is  
maximum amount that may be anticipated in 2017.

\$ 206,191.94  
83125-00

and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



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

		Debit	Credit
1. Balance January 1, 2016	84101-00	7,600.00	xxxxxxxxxxxxxxxx
2. Foreclosed or Deeded in 2012		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
3. Tax Title Liens	84103-00		xxxxxxxxxxxxxxxx
4. Taxes Receivable	84104-00		xxxxxxxxxxxxxxxx
5A.	84102-00		xxxxxxxxxxxxxxxx
5B.	84105-00	xxxxxxxxxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxxxxxxxxx	
8. Sales		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
9. Cash *	84109-00	xxxxxxxxxxxxxxxx	
Contract	84110-00	xxxxxxxxxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxxxxxxxxx
14. Balance December 31, 2016	84114-00	xxxxxxxxxxxxxxxx	7,600.00
		7,600.00	7,600.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected in 2016 (84125-00)

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

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

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**  
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	<u>Amount</u> <u>Dec. 31, 2015</u> <u>Per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2016</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2016</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2016</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorizations -				
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. TOTALS	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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







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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	xxxxxxxxxxxxxxxx	25,095,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx	14,687,000.00	
Paid	80033-03	3,480,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-04	36,302,000.00	xxxxxxxxxxxxxxxx	
		39,782,000.00	39,782,000.00	
2017 Bond Maturities - General Capital Bonds				80033-05 \$ 3,755,000.00
2017 Interest on Bonds *	80033-06		\$ 1,196,170.83	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2016	80033-07	xxxxxxxxxxxxxxxx	5,800,000.00	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	550,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-10	5,250,000.00	xxxxxxxxxxxxxxxx	
		5,800,000.00	5,800,000.00	
2017 Bond Maturities - Assessment Bonds				80033-11 \$ 550,000.00
2017 Interest on Bonds *	80033-12		\$ 189,312.50	
Total "Interest on Bonds - Debt Service" (* Items)				80033-13 \$ 1,385,483.33

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
2016 General Impr. Bonds	980,000.00	14,687,000.00	7/20/2016	2%-4%
Total	980,000.00	14,687,000.00		

80033-14 80033-15



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR BONDS**

{COUNTY} (MUNICIPAL)			LOAN	
		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	xxxxxxxxxxxxxxxx		
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-04		xxxxxxxxxxxxxxxx	
2017 Loan Maturities			80033-05	\$
2017 Interest on Loans			80033-06	\$
Total 2017 Debt Service for _____ Loan			80033-13	\$
GREEN TRUST LOAN PAYABLE				
Outstanding January 1, 2016	80033-07	xxxxxxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-10		xxxxxxxxxxxxxxxx	
2017 Loan Maturities			80033-11	\$
2017 Interest on Loans			80033-12	\$
Total 2017 Debt Service for Greent Trust Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2016				
Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
Total				

80033-1480033-15



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

LIST OF BONDS ISSUED DURING 2016

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

2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	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.									
Total							80051-01	80051-02	

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

Memo: Type 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 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 SCHEDULE FOR 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.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total						80051-01	80051-02	

memo: \* See Sheet 33 for clarification of "Original Date of Issue".  
Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2017 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 OBLIGATION

	Purpose	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.				
	Total			

80051-01      80051-02  
(Do not crowd - add additional sheets)

TOWNSHIP OF PLAINSBORO  
GENERAL CAPITAL FUND  
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	2016 Authorizations										Balance December 31, 2016 Funded	Unfunded
		Date	Ordinance Amount	Balance December 31, 2015		Deferred Charges to Future Taxation, Unfunded	Capital Improvement Fund	Grants and Reserve Funds	Prior Year's Enc. Cans.	Paid or Charged	Improvement Authorizations Cancelled		
				Funded	Unfunded								
03-09	Various General Improvements	05/14/03	\$ 813,510.00	\$ 58,570.97	\$ 240,834.00						\$ 289,410.97		
03-16	Design Engineering-Dey/ Edgemere/ Plainsboro Rd. Intersection and Plainsboro Rd. Bike Path Improvements	08/10/03	180,000.00	6,954.89	6,000.00						12,964.89		
4-08	Various Imps.and the Purchase of Various Items of Equipment	05/12/04	22,502.00	6,413.17							6,413.17		
4-09	Various General Improvements	05/12/04	1,737,000.00	99,202.01							99,202.01		
4-20	Imps. To Enterprise and Plainsboro Rd. Intersection	11/10/04	302,000.00	14,035.00	288,900.00						301,835.00		
5-06	Sewer Constr. And Imps. For Edgemere Ave, Plainsboro Rd., Dey Rd.	06/08/05	203,537.00		60,832.50							\$ 60,832.50	
5-07	Various Imps. And Purchase of Various Items of Equipment	06/08/05	36,197.00	22,690.39							22,690.39		
06-12	Various Imprs and the Purchase of Various Items of Equipment	06/14/06	22,005.00	10,031.69							10,631.69		
06-13	Various General Improvements	06/14/06	200,500.00	9,205.87	5,975.00						16,180.87		

TOWNSHIP OF PLAINSBORO  
GENERAL CAPITAL FUND  
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Ordinance		Balance December 31, 2015		Deferred Charges to Future Taxation, Unfunded	Capital Improvement Fund	Grants and Reserve Funds	Prior Year's Enc Cane	Paid or Charged	Improvement Authorizations Cancelled	Balance December 31, 2016	
		Data	Amount	Funded	Unfunded							Funded	Unfunded
07-01	Imps. To Community Park	01/24/07	\$ 1,000,000.00	\$ 193,992.09							\$ 193,992.09		
07-06	Constr. Of Scudders and Dey Rd. Inters. In	04/25/07	2,700,000.00		\$ 260,315.88						260,315.88		
07-08	Suppl Approp. For Constr. of Scudders Rd. and Dey Rd. Intersection and Improvements	07/11/07	300,000.00	41,218.93	250.00						41,468.93		
07-12	Construction of Library	09/10/07	15,550,000.00	342,861.66							\$ 342,861.66		
07-13	Various Imps. And Purchase of Various Items of Equipment	09/10/07	28,525.00	2,032.63							2,032.63		
07-14	Various General Improvements	09/10/07	615,000.00	160,132.78	184,250.00						160,132.78	\$ 184,250.00	
08-08	Various Imps. And Purchase of Various Items of Equipment	06/11/08	24,550.00	13,121.28							13,121.28		
08-09	Various General Improvements	06/11/08	1,380,300.00	374,578.21	11,285.00					21,877.53	352,700.68	11,285.00	
08-19 / 09-03	Various General Improvements	11/12/08	1,955,000.00	324,669.05	77,750.00						324,669.05	77,750.00	
09-21	Plainboro Rd. Traffic Calming Phase II Improvements	12/09/09	1,750,000.00	287,758.01							287,758.01		
09-11	Various General Improvements	09/06/09	4,054,500.00	280,889.32							280,889.32		
10-05	Reconstruction and Rehabilitation of Mapleton Road	03/24/10	4,045,000.00	742,538.00							742,538.00		
10-17	Various Capital Improvements	07/14/10	6,544,000.00	1,143,525.06						10,062.76		1,133,462.30	



**TOWNSHIP OF PLAINSBORO  
GENERAL CAPITAL FUND  
STATEMENT OF IMPROVEMENT AUTHORIZATIONS**

Ordinance Number	Description	Ordinance		Balance December 31, 2015		2016 Authorizations					Balance December 31, 2016		
		Date	Amount	Funded	Unfunded	Deferred Charges to Future Taxation, Unfunded	Capital Improvement Fund	Grants and Reserve Funds	Prior Year's Enc.Cans	Paid or Charged	Improvement Authorizations Cancelled	Funded	Unfunded
10-24	Inter. and Streetscape Improvements	11/01/10	\$ 75,000.00	\$ 52,000.00								\$ 52,000.00	
11-00	Various Capital Improvements	06/08/11	3,700,000.00		\$ 301,170.81			\$ 280,400.18	\$ 11,913.30			549,668.49	
12-09	Various Capital Improvements	07/11/12	1,963,500.00		163,714.70				9,074.86			143,739.84	
13-09	Various Capital Improvements	06/12/13	3,542,000.00		164,529.66			16,735.92	25,423.00			145,842.58	
14-03	Various Capital Improvements	06/11/14	3,438,000.00		2,472,504.75			52,345.72	1,657,095.76			807,225.71	\$ 529.00
15-06	Various Capital Improvements	06/10/15	4,042,032.00	331,779.94	3,419,954.00				2,190,079.07			1,561,654.87	
16-09	Various Capital Improvements	06/08/16	2,878,000.00			\$ 2,506,100.00	\$ 131,900.00	\$ 240,000.00	1,518,637.92			1,359,362.08	
				\$ 4,526,778.95	\$ 7,638,275.10	\$ 2,506,100.00	\$ 131,900.00	\$ 240,000.00	329,481.82	\$ 5,445,064.20	\$ 1,270,165.89	\$ 8,319,657.28	\$ 334,646.50

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2016	80031-01	xxxxxxxxxxxxxxxxxx	194,882.00
Received from 2016 Budget Appropriation *	80031-02	xxxxxxxxxxxxxxxxxx	465,000.00
		xxxxxxxxxxxxxxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxxxxxxxxxx	45,735.25
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	131,900.00	xxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80031-05	573,717.25	xxxxxxxxxxxxxxxxxx
		705,617.25	705,617.25

\* The full amount of the 2016 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, 2016	80030-01	xxxxxxxxxxxxxxxx	
Received from 2016 Budget Appropriation *	80030-02	xxxxxxxxxxxxxxxx	
Received from 2016 Emergency Appropriation *	80030-03	xxxxxxxxxxxxxxxx	
Received from County of Monmouth			
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Balance December 31, 2016	80030-05		xxxxxxxxxxxxxxxx

\* The full amount of the 2012 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

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

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
Ord. # 16-09 Var. Capital Improvements	2,878,000.00	2,506,100.00	131,900.00	131,900.00
Ordinance includes \$240,000 in grants.				
Total	80032-00	2,878,000.00	2,506,100.00	131,900.00

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



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

		Debit	Credit
Balance January 1, 2016	80029-01	xxxxxxxxxxxxxxxxxxxx	2,694,937.73
Premium on Sale of Bonds		xxxxxxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxxxxxx	215,891.98
Premium on Sale of Bonds			1,064,551.20
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxxx
Appropriated to 2016 Budget Revenue	80029-03	1,183,201.00	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80029-04	2,792,179.91	xxxxxxxxxxxxxxxxxxxx
		3,975,380.91	3,975,380.91

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!!**

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

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

A.

- |   |    |                      |
|---|----|----------------------|
| 1. Total Tax Levy for the Year 2016 was   | \$ | <u>98,637,389.02</u> |
| 2. Amount of Item 1 Collected in 2016 (*) | \$ | <u>98,375,343.30</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>69,046,172.31</u> |

\* Including prepayments and overpayments applied

B.

**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 purposes:
- Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_
3. Cash Deficit 2016 \$ \_\_\_\_\_
4. 4% of 2016 Tax Levy for all purposes:
- Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.

Unpaid

2015

2016

Total

- |  |          |             |             |
|--|----------|-------------|-------------|
| 1. State Taxes                                       | \$ _____ | \$ _____    | \$ _____    |
| 2. County Taxes                                      | \$ _____ | \$ 2,561.40 | \$ 2,561.40 |
| 3. Amount due Special Districts                      | \$ _____ | \$ _____    | \$ _____    |
| 4. Amounts due School Districts for Local School Tax | \$ _____ | \$ _____    | \$ _____    |



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2016

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

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

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

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