

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

POPULATION LAST CENSUS 8,468  
NET VALUATION TAXABLE 2016 504,921,584  
MUNICODE 0430

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


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

Borough of Runnemede, County of Camden

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature   
Name Michael D. Cesaro  
Title Registered Municipal Accountant  
Email mcesaro@bowmanllp.com

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

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

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

Further, I do hereby certify that I, Richard E. Wright, Jr., am the Chief Financial Officer, License # N-0517, of the Borough of Runnemede, County of Camden 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 24 N. Black Horse Pike, Runnemede, NJ 08078  
Phone Number (856) 939-5161  
Fax Number (856) 939-0202  
Email rwright@runnemede.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.

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

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2016 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

None.



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**Michael D. Cesaro**

Registered Municipal Accountant

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**Bowman & Company LLP**

(Firm Name)

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**601 White Horse Road**

(Address)

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**Voorhees, New Jersey 08043**

(Address)

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**(856) 821-6863**

(Phone Number)

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**mcesaro@bowmanllp.com**

(Email)

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**(856) 782-5013**

(Fax Number)

Certified by me

This 9th day of February, 2017

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: Borough of Runnemede

Chief Financial Officer: Richard E. Wright, Jr.

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

Certificate #: N-0517

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

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

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

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

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

21-6001081

Fed I.D. #

Borough of Runnemede

Municipality

Camden

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: December 31, 2016

	(1)	(2)	(3)
	Federal Programs Expended (administered by <u>the State</u> )	State Programs <u>Expended</u>	Other Federal Programs <u>Expended</u>
TOTAL	\$ <u>14,530.00</u>	\$ <u>100,758.56</u>	\$ _____

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

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

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

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

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

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

\_\_\_\_\_  
Date

**IMPORTANT!**  
**READ INSTRUCTIONS**  
**INSTRUCTION**

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

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

**CERTIFICATION**

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

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

Signature \_\_\_\_\_  
Name \_\_\_\_\_  
Title \_\_\_\_\_

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

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 504,103,965 .

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

Borough of Runnemede  
MUNICIPALITY

Camden  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS OF DECEMBER 31, 2016

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

Title of Account	Debit	Credit
Cash	1,903,770.99	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
Cash - Change Funds	400.00	
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	279,678.66	
Tax Title Liens	77,119.57	
Property Acquired by Taxes	23,817.50	
Contract Sales Receivable		
Mortgage Sales Receivable		
Revenue Accounts Receivable	7,418.92	
Due from Municipal Court	247.35	
Prepaid County Taxes	0.11	
Prepaid Local School Taxes	1.99	
Prepaid Regional School Taxes	29.58	
Due from Animal Control Fund	504.49	
Due from Trust Other Fund	89,786.79	
Accounts Receivable - Other	270.55	
Due from Bank	3,540.80	
Due Camden County Utility Authority	1,736.09	
Accounts Receivable - Transportation Trust Fund Aid	63,837.90	
<b>Sub-total Receivables with Full Reserves</b>	<b>547,990.30</b>	
Deferred Charges (Sheets 28, 29 & 30)	209,000.00	
Deferred School Taxes (Sheets 13 & 14)		
<b>Sub-total</b>	<b>2,661,161.29</b>	-

(Do not crowd - add additional sheets)

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

## POST CLOSING

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

AS OF DECEMBER 31, 2016

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	2,661,161.29	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		46,277.34
Due to State of New Jersey - Senior Citizens & Veterans Deductions		99,864.47
Local District School Tax Payable		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		2,067.99
Special District Taxes Payable		
State Library Aid ( See Sheet 16 )		
Reserve for Encumbrances		149,772.77
Prior Year Unallocated Receipts		883.75
Prepaid Taxes		130,734.20
Accounts Payable		63,307.07
Contracts Payable		24,279.08
Reserve for Reassessment Program		11,805.86
Reserve for Codification of Ordinances		1,240.96
Reserve for Sale of Municipal Assets		7,535.50
Due General Capital Fund		19,155.00
<b>Sub-total Cash Liabilities</b>	<b>C</b>	556,923.99
Reserve for Receivables		547,990.30
School Taxes Deferred (Sheets 13& 14)		
Fund Balance		1,556,247.00
<b>Total</b>	2,661,161.29	2,661,161.29

(Do not crowd - add additional sheets)





# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Cash	106,781.76	
Federal and State Grants Receivable	152,164.23	
Appropriated Reserves for Federal and State Grants		113,183.95
Unappropriated Reserves for Federal and State Grants		9,773.62
Due to General Capital Fund		110,199.96
Reserve for Encumbrances		25,788.46
<b>Total</b>	258,945.99	258,945.99

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Assessment Fund</b>		
Cash		
Deferred Charges		
Assessment Bonds		
Assessment Notes		
Fund Balance		
<b>Total Trust Assessment Fund</b>	-	-
<b>Animal Control Fund</b>		
Cash	26,861.40	
Deferred Charges		
Due to Current Fund		504.49
Reserve for Animal Control Expenditures		26,356.91
<b>Total Animal Control Fund</b>	26,861.40	26,861.40

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Other Fund</b>		
Cash	1,190,526.31	
Deferred Charges		
Due from Sewer Utility Operating Fund	8,068.92	
Due from Public Events Participants	1,021.06	
Due Current Fund		89,786.79
Due State - Marriage License Fees		400.00
Street Opening Deposits		21,187.32
Due Runnemede Sewerage Authority		8,192.76
Deposits - Due to Contractor		2,200.00
Reserve for Miscellaneous Trust Funds		1,077,849.42
<b>Sub-total</b>	1,199,616.29	1,199,616.29

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Other Fund (Cont'd)</b>		
<b>Totals from Sheet 6i</b>	1,199,616.29	1,199,616.29
<b>Total Trust Other Fund</b>	1,199,616.29	1,199,616.29

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Municipal Open Space Trust Fund</b>		
Cash	-	
<b>Total Municipal Open Space Trust Fund</b>	<b>-</b>	<b>-</b>
<b>Community Development Block Grant Fund</b>		
Cash	29,248.20	
CDBG Receivable	33,500.00	
CDBG Reserve		62,748.20

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015: .....	(1)	\$	4,500.00
		x	25%
	(2)	\$	1,125.00

Municipal Public Defender Trust Cash Balance December 31, 2016: ..... (3) \$ 10,107.57

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

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ 4,482.57

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: Richard E. Wright, Jr.

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

Certificate #: N-0517

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

**SCHEDULE OF TRUST FUND RESERVES**

	Amount Dec. 31, 2015 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2016
1. <u>Uniform Construction Code</u>	\$ 51,983.03	\$ 200,462.14	\$ 199,597.88	\$ 52,847.29
2. <u>NJ Unemployment Compensation</u>	2,150.73	21,518.10	21,000.00	2,668.83
3. <u>Planning Board Escrow</u>	137,717.26	23,593.72	6,201.25	155,109.73
4. <u>TTL Redemption</u>	1,033,140.09	1,505,762.08	1,813,442.06	725,460.11
5. <u>POAA</u>	1,011.00			1,011.00
6. <u>Disposal of Forfeited Property #1</u>	2,448.52	238.24		2,686.76
7. <u>Funds Held in Escrow</u>	18,647.60	28,607.98	16,792.48	30,463.10
8. <u>Recreation Facility Escrow</u>	900.00			900.00
9. <u>Disposal of Forfeited Property #2</u>	3,547.40			3,547.40
10. <u>Public Defender Fees</u>	8,407.57	1,750.00	50.00	10,107.57
11. <u>Payroll Deduction Payable</u>	38,014.78	4,228,764.43	4,217,999.66	48,779.55
12. <u>Storm Recovery Fund</u>	20,000.00			20,000.00
13. <u>Uniform Fire Safety</u>	769.67	1,559.00	1,631.49	697.18
14. <u>Municipal Alliance</u>	3,352.07			3,352.07
15. <u>Police Outside Employment</u>	43,698.99	337,906.99	361,387.15	20,218.83
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ 1,365,788.71	6,350,162.68	6,638,101.97	\$ 1,077,849.42

# 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 Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>Total</b>	-	-	-	-	-	-	-	-

Sheet 7



# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	750.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	750.00
Cash	641,687.75	
Deferred Charges		
To Future Taxation Funded	5,708,179.82	
To Future Taxation Unfunded	1,321,250.00	
State Aid Receivable	185,065.50	
Note Receivable - Runsen House	300,000.00	
Due from Federal and State Grant Fund	110,199.96	
Due Sewer Utility Capital Fund	74,420.20	
Due Current Fund	19,155.00	
Reserve for Encumbrances		334,395.54
Due Sewer Utility Operating Fund		46,527.00
General Capital Bonds		5,251,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		1,320,500.00
Assessment Notes		
Loans Payable		457,179.82
Loans Payable		
Improvement Authorizations - Funded		60,263.46
Improvement Authorizations - Unfunded		469,086.93
Capital Improvement Fund		21,200.00
Down Payments on Improvements		
Capital Surplus		19.98
Reserve for State Aid Receivable		99,785.50
Reserve for Note Receivable		300,000.00
<b>Total</b>	<b>8,360,708.23</b>	<b>8,360,708.23</b>

(Do not crowd - add additional sheets)





## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2016	2016 Budget Revenue Realized	Received	Accrued	Balance Dec. 31, 2016
<b>Federal Grants:</b>					
Assistance to Firefighters Grant	11,312.76		6,915.00	28,285.00	32,682.76
<b>State Grants:</b>					
New Jersey Transportation Trust Fund:	0.01				0.01
Singley, Hirsch, & Third Avenues	7,415.31				7,415.31
East 11th Ave.	14,591.15				14,591.15
Constitution Avenue	50,250.00				50,250.00
Bulletproof Vest Partnership Grant	2,942.15				2,942.15
Municipal Alliance Grant	29,615.28		10,660.10		18,955.18
Recycling Tonnage Grant			8,307.50	8,307.50	
Police Domestic Violence Program Grant	3,900.00				3,900.00
Safe and Secure Communities Program	39,200.00		39,147.00	19,600.00	19,653.00
Buckle-up South Jersey	308.04				308.04
Body Armor Grant	236.86		1,702.98	1,466.12	
Edward Byne Memorial Justice Assistance Grant	890.45				890.45
Clean Communities Grant	576.18		20,129.78	20,129.78	576.18
<b>Other Grants:</b>					
Recreation Facility Enhancement Grant	125,000.00		125,000.00		
<b>Totals</b>	286,238.19	-	211,862.36	77,788.40	-

Sheet 10

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations			Expended	Encumbered		Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
<b>Federal Grants:</b>								
Assistance to Firefighters' Grant	10,735.40		28,285.00		9,030.00	20,795.00		9,195.40
<b>State Grants:</b>								
<b>New Jersey Transportation Trust Fund:</b>								
Black Horse Pike Revitalization	17,136.92							17,136.92
Read Avenue	8,914.50							8,914.50
S.Oakland Ave	2,850.00				686.00	2,164.00		
Safe and Secure Communities Program			19,600.00		19,600.00			
Drunk Driving Enforcement Grant	2,263.53		3,224.81		1,543.88			3,944.46
Clean Communities Grant	20,957.19	17,614.43	20,129.78		44,989.45	670.54		13,041.41
Statewide Livable Communities Grant	572.74							572.74
Alcohol Education and Rehabilitation Fund	895.98							895.98
Body Armor Grant	6,125.62		3,528.18		5,528.12			4,125.68
Bulletproof Vest Partnership Grant	650.78							650.78
<b>Total</b>	<b>71,102.66</b>	<b>17,614.43</b>	<b>74,767.77</b>	<b>-</b>	<b>81,377.45</b>	<b>23,629.54</b>	<b>-</b>	<b>58,477.87</b>

Sheet 11

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

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations			Expended	Encumbered		Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
Total From Page 11	71,102.66	17,614.43	74,767.77	-	81,377.45	23,629.54	-	58,477.87
<b>State Grants (Cont'd):</b>								
Municipal Alliance Grant	35,973.45				9,277.16	2,158.92		24,537.37
Municipal Stormwater Regulation Program Grant	1,236.46							1,236.46
Police Domestic Violence Program Grant	3,280.16							3,280.16
Special Purpose Grant	6,193.70							6,193.70
Buckle-up South Jersey	2,236.86							2,236.86
Operations Planning Grant	6.48							6.48
Recycling Tonnage Grant	10,865.62	8,796.60			19,133.95			528.27
Safe Schools and Communities Program	15,000.00							15,000.00
Sustainable Jersey Small Grant	196.33							196.33
Camden County DWI Patrol		600.00						600.00
Edward Byrne Memorial Justice Assistance Grant	890.45							890.45
<b>Other Grants:</b>								
Recreation Facility Enhancement Grant	14,384.23				14,384.23			
<b>Totals</b>	161,366.40	27,011.03	74,767.77	-	124,172.79	25,788.46	-	113,183.95

Sheet 11a

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations		Receipts	Accrued - Federal & State Grant Receivable			Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
<b>Federal Grants:</b>								
Assistance to Firefighters			28,285.00		28,285.00			
<b>State Grants</b>								
Recycling Tonnage Grant	8,796.60	8,796.60			8,307.50			8,307.50
Body Armor Grant	3,528.18	3,528.18			1,466.12			1,466.12
Drunk Driving Enforcement Grant	3,224.81	3,224.81						
Safe and Secure Communities Grant			19,600.00		19,600.00			
Camden County DWI Patrol	600.00	600.00						
Clean Communities Grant	17,614.43	17,614.43	20,129.78		20,129.78			
<b>Totals</b>	33,764.02	33,764.02	68,014.78	-	77,788.40	-	-	9,773.62

Sheet 12

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	(2.49)
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	6,966,831.00
Paid	6,966,830.50	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	(1.99)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	6,966,828.51	6,966,828.51

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2016 85045-00	XXXXXXXXXX	
2016 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2016 85046-00	-	XXXXXXXXXX
	-	-



# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	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	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	(29.58)
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	2,826,146.00
Paid	2,826,146.00	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	(29.58)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	2,826,116.42	2,826,116.42

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	(0.11)
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	962.40
2016 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,116,567.07
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	101,067.51
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	2,067.99
Paid	4,218,596.98	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes	(0.11)	XXXXXXXXXX
Due County for Added and Omitted Taxes	2,067.99	XXXXXXXXXX
	4,220,664.86	4,220,664.86

## 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	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2016 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2016 80003-09	-	
	-	-

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

## 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	-	
		-	-

## 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	-	
		-	-

## 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	-	
		-	-

# STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	574,085.00	574,085.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	1,890,888.11	2,043,452.95	152,564.84
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	68,014.78	68,014.78	-
			-
Total Miscellaneous Revenue Anticipated 80103-	1,958,902.89	2,111,467.73	152,564.84
Receipts from Delinquent Taxes 80104-	435,000.00	476,588.11	41,588.11
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	4,947,861.52	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-	167,890.37	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	5,115,751.89	5,258,544.11	142,792.22
	8,083,739.78	8,420,684.95	336,945.17

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	18,796,805.98
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	6,966,831.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	2,826,146.00	XXXXXXXXXX
County Taxes 80111-00	4,217,634.58	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	2,067.99	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	474,417.70
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	5,258,544.11	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	19,271,223.68	19,271,223.68

\* 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	8,015,725.00
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	68,014.78
Appropriated for 2016 (Budget Statement Item 9)	80012-03	8,083,739.78
Appropriated for 2016 Emergency Appropriation (Budget Statement Item 9)	80012-04	185,000.00
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>8,268,739.78</b>
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	8,268,739.78
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	7,748,044.74
Paid or Charged - Reserve for Uncollected Taxes	80012-09	474,417.70
Reserved	80012-10	46,277.34
<b>Total Expenditures</b>	<b>80012-11</b>	<b>8,268,739.78</b>
Unexpended Balances Canceled (see footnote)	80012-12	-

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2016 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-01	XXXXXXXXXX	152,564.84
Delinquent Tax Collections                                      80013-02	XXXXXXXXXX	41,588.11
	XXXXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXXXX	142,792.22
Unexpended Balances of 2016 Budget Appropriations      80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXXXX	241,015.43
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property              81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves      80013-05	XXXXXXXXXX	85,889.12
Prior Years Interfunds Returned in 2016                      80013-06	XXXXXXXXXX	80,290.34
Reserves Liquidated:	XXXXXXXXXX	
Prepaid Local School Taxes	XXXXXXXXXX	0.50
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016                                      80013-07	-	XXXXXXXXXX
Balance December 31, 2016                                      80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-09		XXXXXXXXXX
Delinquent Tax Collections                                      80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes                      80013-11		XXXXXXXXXX
Interfund Advances Originating in 2016                      80013-12		XXXXXXXXXX
Senior Citizens' Deductions Disallowed on Prior Year Taxes	14,250.00	XXXXXXXXXX
Refund of Prior Year Revenue	1,431.65	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	728,458.91	XXXXXXXXXX
	744,140.56	744,140.56





## SURPLUS - CURRENT FUND YEAR 2016

		Debit	Credit
1. Balance January 1, 2016	80014-01	XXXXXXXXXX	1,401,873.09
2.		XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	728,458.91
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	574,085.00	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	1,556,247.00	XXXXXXXXXX
		2,130,332.00	2,130,332.00

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

Cash	80014-06		1,904,170.99
Investments	80014-07		
Sub Total			1,904,170.99
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		556,923.99
Cash Surplus	80014-09		1,347,247.00
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	209,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		209,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		1,556,247.00

# 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.

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 19,126,429.60
or		
(Abstract of Ratables)	82113-00	_____
2. Amount of Levy Special District Taxes	82102-00	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	9,355.71
5a. Subtotal 2016 Levy		<u>19,135,785.31</u>
5b. Reductions due to tax appeals **		_____
5c. Total 2016 Tax Levy	82106-00	<u>19,135,785.31</u>
6 Transferred to Tax Title Liens	82107-00	6,553.23
7. Transferred to Foreclosed Property	82108-00	_____
8. Remitted, Abated or Canceled	82109-00	53,250.26
9. Discount Allowed	82110-00	_____
10. Collected in Cash: In 2015	82121-00	92,881.31
In 2016 *	82122-00	18,198,413.14
Homestead Benefit Revenue	82124-00	382,312.71
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	123,198.82
Total to Line 14	82111-00	<u>18,796,805.98</u>
11. Total Credits		<u>18,856,609.47</u>
12. Amount Outstanding December 31, 2016	83120-00	279,175.84
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is	82112-00	<u>98.23%</u>

**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		18,796,805.98
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		_____
To Current Taxes Realized in Cash (Sheet 17)		<u>18,796,805.98</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$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. (N.J.S.A. 40A:4-41)

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

**To Calculate Underlying Tax Collection Rate for 2016**

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

**(1) Utilizing Accelerated Tax Sale**

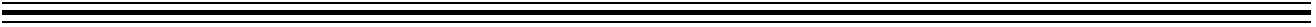
Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Accelerated Tax Sale.....

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

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

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



**(2) Utilizing Tax Levy Sale**

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

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

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

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

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

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

	Debit	Credit
1. Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	99,563.29
2. Sr. Citizens Deductions Per Tax Billings	41,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	82,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,051.18
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	14,250.00
9. Received in Cash from State	XXXXXXXXXX	109,250.00
10.		
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	99,864.47	XXXXXXXXXX
	224,114.47	224,114.47

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

Line 2	<u>41,000.00</u>
Line 3	<u>82,000.00</u>
Line 4	<u>1,250.00</u>
Sub-Total	<u>124,250.00</u>
Less: Line 7	<u>1,051.18</u>
To Item 10, Sheet 22	<u><u>123,198.82</u></u>

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

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
Balance December 31, 2016	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016		-

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

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

\_\_\_\_\_  
Date

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

	YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		6,966,831.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		2,826,146.00
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		4,217,634.58
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by <input type="text"/> [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		
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2016.  ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<b>Computation of "Tax in Local Municipal Budget"</b>		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

# 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			531,816.04	XXXXXXXXXX
A. Taxes	83102-00	374,218.93	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	157,597.11	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	1.57
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			14,250.00	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX (1)	3,476.09
B. Tax Title Liens - Transfers from Taxes		83107-00	3,476.09	(1) XXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	546,064.47
8. Totals			549,542.13	549,542.13
9. Balance Brought Down			546,064.47	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	476,588.11
A. Taxes	83116-00	384,488.45	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	92,099.66	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2016 Tax Sale			1,592.80	XXXXXXXXXX
12. 2016 Taxes Transferred to Liens			6,553.23	XXXXXXXXXX
13. 2016 Taxes			279,175.84	XXXXXXXXXX
14. Balance December 31, 2016			XXXXXXXXXX	356,798.23
A. Taxes	83121-00	279,678.66	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	77,119.57	XXXXXXXXXX	XXXXXXXXXX
15. Totals			833,386.34	833,386.34

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 87.28%

17. Item No. 14 multiplied by percentage shown above is 311,402.41 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	23,817.50	XXXXXXXXXX
2. Foreclosed or Deeded in 2016		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2016	84114-00	XXXXXXXXXX	23,817.50
		23,817.50	23,817.50

### CONTRACT SALES

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

### MORTGAGE SALES

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

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

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

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

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

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2015 per Audit Report	Amount in 2016 Budget	Amount Resulting from 2016	Balance as at Dec. 31, 2016
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ 185,000.00	\$ 185,000.00
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Sub-total Current Fund</u></b>	\$ -	\$ -	\$ 185,000.00	\$ 185,000.00
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ -

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2015	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled by Resolution	
10/2/12	Reassessment Program	120,000.00	24,000.00	48,000.00	24,000.00		24,000.00
Totals		120,000.00	24,000.00	48,000.00	24,000.00	-	24,000.00
					80025-00	80026-00	

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

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

\* Not less than one-fifth (1/5) 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.

**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 Resolution	
<b>Totals</b>		-	-	-	-	-	-
					80027-00	80028-00	

Sheet 30

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq 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  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	6,049,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	798,000.00	XXXXXXXXXX	
Outstanding December 31, 2016	80033-04	5,251,000.00	XXXXXXXXXX	
		6,049,000.00	6,049,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	\$ 453,000.00
2017 Interest on Bonds *		80033-06	148,647.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2016	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2016	80033-10	-	XXXXXXXXXX	
		-	-	
2017 Bond Maturities - Assessment Bonds			80033-11	\$
2017 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 148,647.50

**LIST OF BONDS ISSUED DURING 2016**

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

80033-14

80033-15

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	478,802.94	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	21,623.12	XXXXXXXXXX	
Outstanding December 31, 2016	80033-04	457,179.82	XXXXXXXXXX	
		478,802.94	478,802.94	
2017 Loan Maturities			80033-05	\$ 22,057.74
2017 Interest on Loans			80033-06	\$ 9,033.86
Total 2017 Debt Service for	Loan		80033-13	\$ 31,091.60

**LOAN**

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**

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	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2016	80034-03	-	XXXXXXXX	
		-	-	
2017 Bond Maturities - Term Bonds	80034-04		\$	
2017 Interest on Bonds *	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2016	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2016	80034-09	-	XXXXXXXX	
		-	-	
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. 16-15 - Various Capital Improvements								
2. and the Acquisition of Capital								
3. Equipment	1,320,500.00	12/29/2016	1,320,500.00	11/15/2017	1.20%		14,129.35	11/15/17
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	1,320,500.00		1,320,500.00			-	14,129.35	

80051-01                      80051-02

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

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

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

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

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

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



## 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.								
<b>Total</b>	-		-			-	-	

Sheet 34

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 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".

80051-01      80051-02

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

80051-01

80051-02

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		2016 Authorizations	Refunds	Expended	Transfer from Reserve for Encumbrances	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
#04-08 Various Capital Improvements	22.02				22.02			
#04-16 Various Capital Improvements					234.28	234.28		
#08-14 Various Capital Improvements & Equip.		500.00			30,090.01	32,680.10	2,590.09	500.00
#09-16 Improvements Municipal Building	1,243.75				1,243.75			
#09-16 Time Clocks	50.64				50.64			
#10-14 Various Capital Improvements & Equip.	5,011.52				3,334.14	1,271.00	2,948.38	
#10-15 Various Capital Improvements Beaver Branch Park				1,056.04		5,089.10	6,145.14	
#11-9 Various Capital Improvements & Equip.	5,618.15				45,410.10	39,803.45	11.50	
#12-9 Various Capital Improvements Beaver Branch Park	2,475.00			3,405.82			5,880.82	
#12-14 Various Capital Improvements & Equip.	1.50				1,085.75	3,580.75	2,496.50	
#13-19 Various Capital Improvements & Equip.	45,656.37				64,386.08	32,556.28	13,826.57	
#14-10 Acquisition of a Fire Truck	227.36	250.00					227.36	250.00
#14-23 Various Capital Improvements & Equip.	64,877.40				88,708.91	49,968.61	26,137.10	
#15-14 Acq. Of Real Propety & Improvements	1,238.25				101,239.25	100,001.00		
	126,421.96	750.00	-	4,461.86	335,804.93	265,184.57	60,263.46	750.00

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	Refunds	Expended	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35	126,421.96	750.00	-	4,461.86	335,804.93	265,184.57	60,263.46	750.00
#16-15 Various Capital Improvements & Equip			1,390,000.00		921,663.07			468,336.93
Total	126,421.96	750.00	1,390,000.00	4,461.86	1,257,468.00	265,184.57	60,263.46	469,086.93

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

Sheet 35a

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2016 <span style="float: right;">80031-01</span>	XXXXXXXXXX	65,700.00
Received from 2016 Budget Appropriation * <span style="float: right;">80031-02</span>	XXXXXXXXXX	25,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) <span style="float: right;">80031-03</span>	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations <span style="float: right;">80031-04</span>	69,500.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016 <span style="float: right;">80031-05</span>	21,200.00	XXXXXXXXXX
	90,700.00	90,700.00

\* 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	XXXXXXXXXX	
Received from 2016 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2016 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2016	80030-05	-	XXXXXXXXXX
		-	-

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
Various Capital Improvements				
and the Acquisition of Capital				
Equipment	1,390,000.00	1,320,500.00	69,500.00	69,500.00
Total 80032-00	1,390,000.00	1,320,500.00	69,500.00	69,500.00

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	XXXXXXXXXX	19.98
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2016 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2016	80029-04	19.98	XXXXXXXXXX
		19.98	19.98

### BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

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

MUNICIPALITIES ONLY

**IMPORTANT**

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

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

A.

- |   |                         |                         |
|---|-------------------------|-------------------------|
| 1. Total Tax Levy for the Year 2016 was   |                         | \$ <u>19,135,785.31</u> |
| 2. Amount of Item 1 Collected in 2016 (*) | \$ <u>18,796,805.98</u> |                         |
| 3. Seventy (70) percent of Item 1         |                         | \$ <u>13,395,049.72</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
- 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:<br>Levy -- _____ =                |  | \$ _____ -           |
| 3. Cash Deficit 2016   |  | \$ _____             |
| 4. 4% of 2016 Tax Levy for all purposes:<br>Levy -- <u>19,135,785.31</u> = |  | \$ <u>765,431.41</u> |

E.

<u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ <u>2,067.88</u>	\$ <u>2,067.88</u>
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>(1.99)</u>	\$ <u>(1.99)</u>



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

**UTILITIES ONLY**

*SHEETS 41-54 ARE NOT APPLICABLE*

**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 2016, please observe instructions of Sheet 2.

**POST CLOSING**  
**TRIAL BALANCE SEWER UTILITY FUND**  
AS OF DECEMBER 31, 2016  
**OPERATING AND CAPITAL SECTIONS**  
(Separately Stated)  
**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>SEWER UTILITY OPERATING FUND</b>		
Cash	246,778.64	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	53,701.33	
Liens Receivable		
Due General Capital Fund	46,527.00	
Due from Bank	165.73	
Deferred Charges (Sheet 62)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		5,575.25
Accrued Interest on Bonds, Loans and Notes		22,690.17
Reserve for Encumbrances		13,625.43
Accounts Payable		9,878.94
Due Trust Fund		8,068.92
Escrow Deposits		2,661.20
<b>Sub-total Cash Liabilities</b> <span style="float: right;"><b>C</b></span>		62,499.91
Reserve for Consumer Accounts and Lien Receivable		53,701.33
Reserve for Due from Bank		165.73
Fund Balance		230,805.73
<b>Total Operating Fund</b>	<b>347,172.70</b>	<b>347,172.70</b>

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

**POST CLOSING**  
**TRIAL BALANCE SEWER UTILITY FUND**  
AS OF DECEMBER 31, 2016  
**OPERATING AND CAPITAL SECTIONS**  
(Separately Stated)  
**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>SEWER UTILITY CAPITAL FUND</b>		
Cash	1,093,393.54	
Investments		
Deferred Charges (Sheet 62)		
Fixed Capital	3,730,058.49	
Fixed Capital Authorized and Uncompleted	3,825,000.00	
NJEIT Loan Receivable	465,656.00	
Bond Anticipation Notes Payable		1,550,000.00
Loans Payable		
Loans Payable		1,820,001.66
Serial Bonds Payable		84,000.00
Improvement Authorizations:		
Funded		496,003.19
Unfunded		929,802.79
Capital Improvement Fund		5,000.00
Capital Surplus		
Due General Capital Fund		74,420.20
Reserve for Encumbrances		206,823.36
Reserve for Amortization		3,948,056.83
Estimated Proceeds Bonds and Notes	153,000.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	153,000.00
<b>Total Capital Fund</b>	<b>9,267,108.03</b>	<b>9,267,108.03</b>

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



# ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
	-	-	-	-	-	-	-	-

Sheet 57

# SCHEDULE OF SEWER UTILITY BUDGET - 2016

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	98,000.00	98,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Sewer Rents	750,000.00	782,830.32	32,830.32
Miscellaneous	15,000.00	20,866.24	5,866.24
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
<b>Subtotal</b>	<b>863,000.00</b>	<b>901,696.56</b>	<b>38,696.56</b>
Deficit (General Budget) ** _____ 07			
_____ 08	863,000.00	901,696.56	38,696.56

\*\*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	863,000.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>863,000.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>863,000.00</b>
Deduct Expenditures:	
Paid or Charged	855,131.42
Reserved	5,575.25
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>860,706.67</b>
Unexpended Balance Canceled (See Footnote)	2,293.33

**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 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 SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Sewer 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:**

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	901,696.56	
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Canceled * (Excess Revenue Realized)	81,787.62	
Total Revenue Realized		983,484.18
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	855,131.42	
Reserved	5,575.25	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	860,706.67	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		860,706.67
Excess		122,777.51
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2016 Operation ( "Excess in Operations" - Sheet 60)	122,777.51	
<hr/>		
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 "2015 Appropriation Reserves Canceled in 2016" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2015 for an Anticipated Deficit in the SEWER Utility for 2015:

2015 Appropriation Reserves Canceled in 2016	81,787.62	
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		81,787.62

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

## RESULTS OF 2016 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	38,696.56
Unexpended Balances of Appropriations	XXXXXX	2,293.33
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2015 Appropriation Reserves*	XXXXXX	81,787.62
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	122,777.51	XXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	122,777.51	122,777.51

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2016	XXXXXX	206,028.22
Excess in Results of 2016 Operations	XXXXXX	122,777.51
Amount Appropriated in 2016 Budget - Cash	98,000.00	XXXXXX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2016	230,805.73	XXXXXX
	328,805.73	328,805.73

## ANALYSIS OF BALANCE DECEMBER 31, 2016 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash		246,778.64
Investments		
Interfund Accounts Receivable		46,527.00
Subtotal		293,305.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		62,499.91
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		230,805.73
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET		230,805.73

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



## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2015 \$ 62,114.93

Increased by:

Sewer Rents Levied \$ 774,416.72

Decreased by:

Collections	\$	<u>782,830.32</u>	
Overpayments applied	\$	<u>                    </u>	
Transfer to <u>                    </u> Liens	\$	<u>                    </u>	
Other	\$	<u>                    </u>	
			\$ <u>782,830.32</u>

Balance December 31, 2016 \$ 53,701.33

## SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2015 \$                     

Increased by:

Transfers from Accounts Receivable	\$	<u>                    </u>	
Penalties and Costs	\$	<u>                    </u>	
Other	\$	<u>                    </u>	
			\$ <u>                    -</u>

Decreased by:

Collections	\$	<u>                    </u>	
Other	\$	<u>                    </u>	
			\$ <u>                    -</u>

Balance December 31, 2016 \$                     -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# SEWER UTILITY FUND

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

<u>Caused by</u>	Amount Dec. 31, 2015 per Audit Report	Amount in 2016 Budget	Amount Resulting from 2016	Balance as at Dec. 31, 2016
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Operating</b>	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR BONDS  
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2016	-	XXXXXX	
	-	-	
2017 Bond Maturities - Assessment Bonds			\$
2017 Interest on Bonds *			

**SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2016	XXXXXX	111,000.00	
Issued	XXXXXX		
Paid	27,000.00	XXXXXX	
Outstanding December 31, 2016	84,000.00	XXXXXX	
	111,000.00	111,000.00	
2017 Bond Maturities - Capital Bonds			\$ 27,000.00
2017 Interest on Bonds *		2,340.00	

**INTEREST ON BONDS SEWER UTILITY BUDGET**

2017 Interest on Bonds (*Items)	2,340.00	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	641.17	
Subtotal	1,698.83	
Add: Interest to be Accrued as of 12/31/2017	359.75	
Required Appropriation 2017		\$ 2,058.58

**LIST OF BONDS ISSUED DURING 2016**

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



## DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY 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. 15-09 - Various Capital Improvements	1,550,000.00	12/29/2016	1,550,000.00	11/15/2017	1.20%		16,585.00	11/15/17
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
			1,550,000.00			-	16,585.00	

Sheet 64

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

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

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

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

INTEREST ON NOTES -	UTILITY BUDGET
2017 Interest on Notes	\$ 16,585.00
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$
Subtotal	\$ 16,585.00
Add: Interest to be Accrued as of 12/31/2017	\$
Required Appropriation - 2017	\$ 16,585.00

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

## DEBT SERVICE SCHEDULE FOR UTILITY 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.								
15.			-			-	-	

Sheet 65

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

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

Utility Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

80051-01                      80051-02

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





**SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2016	XXXXXX	5,000.00
Received from 2016 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2016	5,000.00	XXXXXX
	5,000.00	5,000.00

**SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2016	XXXXXX	
Received from 2016 Budget Appropriation *	XXXXXX	
Received from 2016 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2016	-	XXXXXX
	-	-

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



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

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

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

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

**INDEX**

1, 1a, 1b	Certification and Affidavit
1c	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2016 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax
26.	Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2016
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<b>UTILITIES ONLY</b>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2016 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a. & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2016; Utility Capital Surplus