

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

POPULATION LAST CENSUS 5,993  
 NET VALUATION TAXABLE 2016 1,357,361,665  
 MUNICODE 1024

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

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

Township \_\_\_\_\_ of \_\_\_\_\_ Tewksbury \_\_\_\_\_, County of \_\_\_\_\_ Hunterdon \_\_\_\_\_

**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 \_\_\_\_\_

(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, Marie J. Kenia, am the Chief Financial Officer, License # N-0778, of the Township of Tewksbury, County of Hunterdon 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 169 Old Turnpike Rd.  
 Phone Number 908-439-0022  
 Fax Number 908-439-0035  
 Email [mjkenia@tewsburytwp.net](mailto:mjkenia@tewsburytwp.net)

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 \_\_\_\_\_ Tewksbury \_\_\_\_\_ 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 12/31/2016 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:**

(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 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: Township of Tewksbury  
Chief Financial Officer: Marie J. Kenia  
Signature: \_\_\_\_\_  
Certificate #: N-0778  
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: \_\_\_\_\_

22-6002345

Fed I.D. #

Tewksbury

Municipality

Hunterdon

County

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

Fiscal Year Ending: 12/31/2016

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	\$ _____	\$ <u>35,524.50</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 the 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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

#### NOTE:

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

---

---

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

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

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

\_\_\_\_\_  
Tewksbury  
MUNICIPALITY

\_\_\_\_\_  
Hunterdon  
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 & CASH EQUIVALENTS	5,751,255.10	
DELINQUENT PROPERTY TAXES RECEIVABLES	345,179.45	
TAX TITLE LIENS RECEIVABLES	66,456.83	
PENALTIES AND INTEREST ON TAXES		
DUE FROM OUTSIDE AGENCIES	20,066.93	
AMOUNT DUE VETERANS AND SENIOR CITIZENS	6,488.63	
DUE GENERAL CAPITAL FUND	0.00	
APPROPRIATION RESERVE		772,628.96
RESERVE FOR ENCUMBRANCES		162,750.19
ACCOUNTS PAYABLE		3,784.87
PREPAID TAXES		221,555.33
TAX OVERPAYMENTS		5,682.55
DUE STATE OF NJ:		
CONSTRUCTION CODE		4,084.00
MARRIAGE LICENSE FEES		125.00
DUE COUNTY FOR ADDED/OMITTED TAXES		11,074.55
LOCAL SCHOOL TAX PAYABLE		353,948.00
REGIONAL SCHOOL TAX PAYABLE		287,668.54
DUE FEDERAL & STATE GRANT FUND		23,119.09
RESERVE FOR TREES		27,615.07
DUE OTHER TRUST-MUN. OPEN SPACE		0.00
RESERVE FOR DDEF		4,474.69
RESERVE FOR FIRE AID/POLICE		8,433.44
RESERVE FOR STORMS/SNOW-DUE OTHER TRUST		74,756.66
RESERVE FOR PREMIUM ON TAX SALE-DUE OTHER TRUST		164,050.00
		<b>2,125,750.94</b> C
RESERVE FOR RECIEVABLES		431,703.21
FUND BALANCE		3,631,992.79
	<b>6,189,446.94</b>	<b>6,189,446.94</b>

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)**

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	
Taxes Receivable				
2016	345,179.45			
2,015	0.00			
	345,179.45			

(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>DOG LICENSE FUND</b>		
Cash	24,467.09	
Due State of NJ		1.20
Reserve for Dog Fund Expenditures		24,465.89
	<b>24,467.09</b>	<b>24,467.09</b>
<b>OTHER TRUST FUND</b>		
Cash	1,222,994.87	
Due Current Fund	234,806.66	
Reserve for Developers Escrow		195,016.52
Reserve for SUI		63,893.35
Reserve for Whittemore Trust		71,096.50
Reserve for Accumulated Leave		130,267.39
Reserve for Developers Housing		50,187.00
Reserve for Open Space Trust Fund		712,492.89
Reserve for Outside Police Duty		41.22
Reserve for Ruth Mueller Trust		0.00
Reserve for Tax Sale Premiums		164,050.00
Reserve for Snow Removal/Storms		74,756.66
	<b>1,457,801.53</b>	<b>1,461,801.53</b>
	<b>1,482,268.62</b>	<b>1,486,268.62</b>

(Do not crowd - add additional sheets)

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

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

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

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

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

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

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

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

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

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

### Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2015 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2016
1. <u>Escrow</u>	\$ 186,222.25	\$ 95,996.14	87,201.87	\$ 195,016.52
2. <u>SUI</u>	61,998.46	3,493.23	1,598.34	63,893.35
3. <u>Whittemore</u>	50,793.44	28,316.25	8,013.19	71,096.50
4. <u>Accumulate Leave</u>	125,266.79	5,193.41	192.81	130,267.39
5. <u>Developers Housing</u>	84,499.84	28,825.42	63,138.26	50,187.00
6. <u>Open Space Trust</u>	707,563.12	680,686.73	675,757.01	712,492.84
7. <u>Outside Police Duty</u>	41.18	5,362.99	5,362.95	41.22
8. <u>Ruth Mueller Trust</u>	559.00	0.00	559.00	0.00
9. <u>Outside Liens</u>	0.00	61,851.89	61,851.89	0.00
10. <u>Tax Sale Premiums</u>	95,650.00	117,500.00	49,100.00	164,050.00
11. <u>Snow Trust</u>	44,756.66	50,000.00	20,000.00	74,756.66
12. _____				
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ 1,357,350.74	1,077,226.06	972,775.32	1,461,801.48

# 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	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 7



# CASH RECONCILIATION DECEMBER 31, 2016

	Cash				Less Checks Outstanding		Cash Book Balance	
	*On Hand		On Deposit					
Current	393.10		5,884,804.70		133,942.70		5,751,255.10	
Trust - Assessment								
Trust - Dog License	25.00		24,442.09				24,467.09	
Trust - Other			1,222,994.82				1,222,994.82	
Capital - General			1,193,830.09		207.00		1,193,623.09	
Sewer - Operating			135,178.49				135,178.49	
Sewer - Capital			126,725.10				126,725.10	
Utility								
Assessment Trust								
Public Assistance**			8,729.43				8,729.43	
Garbage District								
Total	418.10		8,596,704.72		134,149.70		8,462,973.12	

\* - Include Deposits In Transit

\*\* - Be sure to include a Public Assistance 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: \_\_\_\_\_





# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2016		2016 Budget Revenue Realized		Received				Balance Dec. 31, 2016	
Clean Communities Program			31,444.77		31,444.77					0.00
Body Armour Grant			1,257.00		1,257.00					0.00
Body Worn Cameras			5,000.00		0.00					5,000.00
Highland Grants			12,800.00		12,800.00					0.00
Recycling Tonnage Grant			3,267.00		3,267.27					0.27
DEP - Recreational Trail Grant			3,700.00		0.00					3,700.00
SIF Risk Control Grant			2,275.00		2,274.57					(0.43)
<b>Totals</b>			59,743.77		51,043.61					8,699.84

Sheet

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016		Transferred from 2016 Budget Appropriations				Expended						Balance Dec. 31, 2016	
			Budget		Appropriation By 40A:4-87									
Clean Communities - 2016	0.00				31,444.77			20,449.50					10,995.27	
Clean Communities - 2015	5,322.01												5,322.01	
Recycling Tonnage Grant	9,193.75		3,267.00										12,460.75	
Body Armour	3,564.62		1,257.00										4,821.62	
Storm Water Management Grant	4,491.06												4,491.06	
ANJEC Grant	300.00												300.00	
SIF Risk Control Grant	330.00		2,275.00					2,605.00					0.00	
US Forest Service	235.50												235.50	
Recreational Trail Grant			3,700.00										3,700.00	
Body Worn Camera Program			5,000.00					5,000.00					0.00	
Highland Grant	0.00		12,800.00					12,800.00					0.00	
<b>Totals</b>	23,436.94		28,299.00		31,444.77		0.00	40,854.50		0.00		0.00	42,326.21	

Sheet

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

Grant	Balance Jan. 1, 2016		Transferred from 2016 Budget Appropriations				Expended						Balance Dec. 31, 2016	
			Budget		Appropriation By 40A:4-87									
Totals														

Sheet 11a

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016		Transferred from 2016 Budget Appropriations						Recived		Prior Year Adjustment		Cancelled		Balance Dec. 31, 2016	
			Budget		Appropriation By 40A:4-87											
Body Armour Grant	1,258.56		1,257.00					1,301.99							1,303.55	
Highlands Grant	-							1,852.50							1,852.50	
Totals	1,258.56		1,257.00		0.00		0.00	3,154.49		0.00		0.00		3,156.05		

Sheet 12

## \*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance January 1, 2016	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85001-00	XXXXXXXX	XX	723,755.00	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85002-00	XXXXXXXX	XX	<b>5,520,000.00</b>	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXX	XX	12,633,947.00	
Levy Calendar Year 2016	XXXXXXXX	XX		
Paid	12,403,754.00		XXXXXXXX	XX
Balance December 31, 2016	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85003-00	353,948.00		XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85004-00	<b>6,120,000.00</b>		XXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	18,877,702.00		18,877,702.00	

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance January 1, 2016 85045-00	XXXXXXXX	XX	0.01	
2016 Levy 85105-00	XXXXXXXX	XX	678,681.00	
			1,248.25	
Interest Earned	XXXXXXXX	XX		
Expenditures	679,929.26		XXXXXXXX	XX
Balance December 31, 2016 85046-00	0.00		XXXXXXXX	XX
	679,929.26		679,929.26	

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2016	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXXXX	XX	897,657.05	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85042-00	XXXXXXXXXX	XX	<b>3,227,166.00</b>	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	XX	8,629,669.00	
Levy Calendar Year 2016	XXXXXXXXXX	XX		
Paid	8,439,657.51		XXXXXXXXXX	XX
Balance December 31, 2016	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85043-00	287,668.54		XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85044-00	<b>4,027,166.00</b>		XXXXXXXXXX	XX
# Must include unpaid requisitions	12,754,492.05		12,754,492.05	

# COUNTY TAXES PAYABLE

		Debit		Credit
Balance January 1, 2016		XXXXXXXXXX	XX	XXXXXXXXXX XX
County Taxes	80003-01	XXXXXXXXXX	XX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX	12,905.49
2016 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX XX
General County	80003-03	XXXXXXXXXX	XX	5,018,990.95
County Library	80003-04	XXXXXXXXXX	XX	502,457.73
County Health		XXXXXXXXXX	XX	0.00
County Open Space Preservation		XXXXXXXXXX	XX	488,681.26
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX	11,074.55
Paid		6,023,035.43		XXXXXXXXXX XX
Balance December 31, 2016		XXXXXXXXXX	XX	XXXXXXXXXX XX
County Taxes				XXXXXXXXXX XX
Due County for Added and Omitted Taxes		11,074.55		XXXXXXXXXX XX
		6,034,109.98		6,034,109.98

# SPECIAL DISTRICT TAXES

		Debit		Credit
Balance January 1, 2016	80003-06	XXXXXXXXXX	XX	
2016 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XX	XXXXXXXXXX XX
Fire -	81108-00	XXXXXXXXXX	XX	XXXXXXXXXX XX
Sewer -	81111-00	XXXXXXXXXX	XX	XXXXXXXXXX XX
Water -	81112-00	XXXXXXXXXX	XX	XXXXXXXXXX XX
Garbage -	81109-00	XXXXXXXXXX	XX	XXXXXXXXXX XX
Open Space -	81105-00	XXXXXXXXXX	XX	XXXXXXXXXX XX
		XXXXXXXXXX	XX	XXXXXXXXXX XX
		XXXXXXXXXX	XX	XXXXXXXXXX XX
Total 2016 Levy	80003-07	XXXXXXXXXX	XX	
Paid	80003-08			XXXXXXXXXX XX
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	XX		
State Library Aid Received in 2016	80004-02	XXXXXXXXXX	XX		
Expended	80004-09			XXXXXXXXXX	XX
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	XX		
State Library Aid Received in 2016	80004-04	XXXXXXXXXX	XX		
Expended	80004-11			XXXXXXXXXX	XX
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	XX		
State Library Aid Received in 2016	80004-06	XXXXXXXXXX	XX		
Expended	80004-13			XXXXXXXXXX	XX
Balance December 31, 2016	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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



# ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Amount Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	XX	32,693,013.03	
Amount to be Raised by Taxation		XXXXXXXXXX	XX	XXXXXXXXXXXX	XX
Local District School Tax	80109-00	12,403,754.00		XXXXXXXXXXXX	XX
Regional School Tax	80119-00	0.00		XXXXXXXXXXXX	XX
Regional High School Tax	80110-00	8,439,657.51		XXXXXXXXXXXX	XX
County Taxes	80111-00	6,010,129.96		XXXXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	11,074.55		XXXXXXXXXXXX	XX
Special District Taxes	80113-00	0.00		XXXXXXXXXXXX	XX
Municipal Open Space Tax	80120-00	678,681.00		XXXXXXXXXXXX	XX
Revenue for Uncollected Taxes	80114-00	XXXXXXXXXX	XX	1,102,451.00	
Amount in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	XX		
Amount for Support of Municipal Budget (or)	80116-00	6,252,167.01		XXXXXXXXXXXX	XX
Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXXXXXX	XX
Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	XX		
Total		33,795,464.03		33,795,464.03	

These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" section 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	9,526,348.00	
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	31,444.77	
Appropriated for 2016 (Budget Statement Item 9)	80012-03	9,557,792.77	
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-	
Total General Appropriations (Budget Statement Item 9)	80012-05	9,557,792.77	
Add: Overexpenditures (see footnote)	80012-06	-	
Total Appropriations and Overexpenditures	80012-07	9,557,792.77	
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	7,682,290.15	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,102,451.00	
Reserved	80012-10	772,628.96	
Total Expenditures	80012-11	9,557,370.11	
Unexpended Balances Canceled (see footnote)	80012-12	422.66	

**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

# RESULTS OF 2016 OPERATION

## CURRENT FUND

	Debit		Credit	
Excess of anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated                      80013-01	XXXXXXXXXX	XX	48,404.78	
Delinquent Tax Collections                                      80013-02	XXXXXXXXXX	XX	25,412.67	
	XXXXXXXXXX	XX		
Required Collection of Current Taxes                      80013-03	XXXXXXXXXX	XX	734,965.00	
Unexpended Balances of 2016 Budget Appropriations      80013-04	XXXXXXXXXX	XX	422.66	
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXXXX	XX	35,008.46	
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property              81120-	XXXXXXXXXX	XX		
Sale of Municipal Assets	XXXXXXXXXX	XX		
Unexpended Balances of 2015 Appropriation Reserves      80013-05	XXXXXXXXXX	XX	683,852.20	
Prior Years Interfunds Returned in 2016                      80013-06	XXXXXXXXXX	XX		
	XXXXXXXXXX	XX		
	XXXXXXXXXX	XX		
	XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2016                                      80013-07	10,147,166.00		XXXXXXXXXX	XX
Balance December 31, 2016                                      80013-08	XXXXXXXXXX	XX	10,147,166.00	
Deficit in Anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated                      80013-09			XXXXXXXXXX	XX
Delinquent Tax Collections                                      80013-10			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Required Collection of Current Taxes                      80013-11			XXXXXXXXXX	XX
Interfund Advances Originating in 2016                      80013-12			XXXXXXXXXX	XX
Refund Prior Year Revenues	5,889.94		XXXXXXXXXX	XX
			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
			XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)                      80013-14	1,522,175.83		XXXXXXXXXX	XX
	11,675,231.77		11,675,231.77	

0.00



## SURPLUS - CURRENT FUND YEAR 2016

		Debit		Credit	
1. Balance January 1, 2016	80014-01	XXXXXXXXXX	XX	2,906,611.96	
2. Deferred School Taxes		XXXXXXXXXX	XX	1,400,000.00	
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	XX	1,522,175.83	
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	2,196,795.00		XXXXXXXXXX	XX
5. Amount Appropriated in the 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2016	80014-05	3,631,992.79		XXXXXXXXXX	XX
		5,828,787.79		5,828,787.79	

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

Cash	80014-06			5,751,255.10	
Investments	80014-07				
Sub Total				5,751,255.10	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08			2,125,750.94	
Cash Surplus	80014-09			3,625,504.16	
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	6,488.63			
Deferred Charges #	80014-12				
Cash Deficit #	80014-13				
Total Other Assets	80014-14			6,488.63	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15			3,631,992.79	

0.00

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

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>32,373,074.04</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>678,681.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u>60,481.88</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>33,112,236.92</u>
5b. Reductions due to tax appeals **		\$	<u>0</u>
5c. Total 2016 Tax Levy	82106-00	\$	<u><u>33,112,236.92</u></u>
6 Transferred to Tax Title Liens	82107-00	\$	<u>2,780.79</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>0.00</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>71,263.65</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2015	82121-00	\$	<u>243,768.92</u>
In 2016 *	82122-00	\$	<u>32,163,188.49</u>
Homestead Benefit Credit	82124-00	\$	<u>252,305.62</u>
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>33,750.00</u>
Total to Line 14	82111-00	\$	<u><u>32,693,013.03</u></u>
11. Total Credits		\$	<u><u>32,693,013.03</u></u>
12. Amount Outstanding December 31, 2016	83120-00	\$	<u>345,179.45</u>
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>98.73%</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		\$	<u>32,693,013</u>
Less: Reserve for Tax Appeals Pending			
State Division of Tax Appeals		\$	<u>0</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u><u>32,693,013</u></u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$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:4-4 Sheet 22

**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 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	XX	XXXXXXXXXX	XX
Due From State of New Jersey	5,988.63		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	2,000.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	31,750.00		XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00		XXXXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	750.00	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	XX	165.75	
9. Received in Cash from State	XXXXXXXXXX	XX	33,084.25	
10.				
11.				
12. Balance December 31, 2016	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	6,488.63	
Due To State of New Jersey	0.00		XXXXXXXXXX	XX
	40,488.63		40,488.63	

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

Line 2	2,000.00
Line 3	31,750.00
Line 4	750.00
Sub-Total	34,500.00
Less: Line 7	750.00
To Item 10, Sheet 22	33,750.00

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

## (N.J.S.A. 54:3-27)

			Debit		Credit	
Balance January 1, 2016			XXXXXXXXXX	XX		
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)					XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Balance December 31, 2016					XXXXXXXXXX	XX
Taxes Pending Appeals*			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX

\* 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 Tax	80015-			XXXXXXXXXX	XX
2. Local District School Tax - Actual	80016-				
Estimate**	80017-			XXXXXXXXXX	XX
3. Regional School District Tax - Actual	80025-				
Estimate*	80026-			XXXXXXXXXX	XX
4. Regional High School Tax - Actual	80018-				
School Budget Estimate*	80019-			XXXXXXXXXX	XX
5. County Tax Actual	80020-				
Estimate*	80021-			XXXXXXXXXX	XX
6. Special District Taxes Actual	80022-				
Estimate*	80023-			XXXXXXXXXX	XX
7. Municipal Open Space Tax Actual	80027-				
Estimate*	80028-			XXXXXXXXXX	XX
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				
<u>Analysis of Item 11:</u>					
Local District School Tax (Amount Shown on Line 2 Above)					<p>* Must not be stated in an amount less than "actual" Tax of year 2016.</p> <p>** 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.</p>
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				
<u>Computation of "Tax in Local Municipal Budget"</u>					
Item 1 - Total General Appropriations					<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
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			374,903.47		XXXXXXXXXX	XX
	A. Taxes	83102-00	311,227.43	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83103-00	63,676.04	XXXXXXXXXX	XX	XXXXXXXXXX	XX
2.	Canceled:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes		83105-00	XXXXXXXXXX	XX		
	B. Tax Title Liens		83106-00	XXXXXXXXXX	XX		
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes		83108-00	XXXXXXXXXX	XX	0	
	B. Tax Title Liens		83109-00	XXXXXXXXXX	XX	0.00	
4.	Added Taxes			0		XXXXXXXXXX	XX
5.	Added Tax Title Liens			0		XXXXXXXXXX	XX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	XX	(1) 99.95	
	B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 99.95		XXXXXXXXXX	XX
7.	Balance Before Cash Payments			XXXXXXXXXX	XX	374,903.47	
8.	Totals			375,003.42		375,003.42	
9.	Balance Brought Down			374,903.47		XXXXXXXXXX	XX
10.	Collected:			XXXXXXXXXX	XX	311,227.43	
	A. Taxes	83116-00	311,227.43	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83117-00	0.00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
11.	Interest and Costs - 2016 Tax Sale					XXXXXXXXXX	XX
12.	2016 Taxes Transferred to Liens			2,780.79		XXXXXXXXXX	XX
13.	2016 Taxes			345,179.45		XXXXXXXXXX	XX
14.	Balance December 31, 2016			XXXXXXXXXX	XX	411,636.28	
	A. Taxes	83121-00	345,179.45	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83122-00	66,456.83	XXXXXXXXXX	XX	XXXXXXXXXX	XX
15.	Totals			722,863.71		722,863.71	

0.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 83.00%

17. Item No. 14 multiplied by percentage shown above is \$ 341,658.12 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			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2016		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2016	84114-00	XXXXXXXXXX	XX		

### CONTRACT SALES

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

### MORTGAGE SALES

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

Analysis of Sale of Property: \$ 0

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

Realized in 2016 Budget 0

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

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

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

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

#### 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.**

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			
Totals													
								80025-00		80026-00			

Sheet 29

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			
Totals													

Sheet 30

80027-00                      80028-00

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

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXX	XX	15,989,000.00		
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	1,256,000.00		XXXXXXXX	XX	
Outstanding December 31, 2016	80033-04	14,733,000.00		XXXXXXXX	XX	
		15,989,000.00		15,989,000.00		
2017 Bond Maturities - General Capital Bonds				80033-05	\$	1,285,000.00
2017 Interest on Bonds *		80033-06	\$	437,918.76		
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2016	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
Outstanding December 31, 2016	80033-10			XXXXXXXX	XX	
2017 Bond Maturities - Assessment Bonds				80033-11	\$	
2017 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	437,918.76

**LIST OF BONDS ISSUED DURING 2016**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN**

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	XX			
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03			XXXXXXXXXX	XX	
Outstanding December 31, 2016	80033-04			XXXXXXXXXX	XX	
2017 Loan Maturities				80033-05		\$
2017 Interest on Loans				80033-06		\$
Total 2017 Debt Service for	Loan			80033-13		\$

**NJ WASTEWATER LOAN**

Outstanding January 1, 2016	80033-07	XXXXXXXXXX	XX	9508.48		
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Cancelled		9508.48				
Outstanding December 31, 2016	80033-10		0	XXXXXXXXXX	XX	
		9508.48		9508.48		
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				

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

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	80034-01	XXXXXXXXXX	XX			
Paid	80034-02			XXXXXXXXXX	XX	
Outstanding December 31, 2016	80034-03			XXXXXXXXXX	XX	
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	XXXXXXXXXX	XX			
Issued	80034-07	XXXXXXXXXX	XX			
Paid	80034-08			XXXXXXXXXX	XX	
Outstanding December 31, 2016	80034-09			XXXXXXXXXX	XX	
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. Special Emergency Notes Sandy	#####		10/11/2013		250,000.00		6/1/2017	2.000	125,000.00		5,000.00		
2. Bond Anticipation Notes Various	#####		6/5/2015		3,400,000.00		6/1/2017	2.000	-		68,000.00		
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
Total	#####				3,650,000.00				125,000.00		73,000.00		

Sheet 33

80051-01                      80051-02

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

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

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

All notes with an original date of issue of 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													

Sheet 34

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

80051-01

80051-02

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

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

**(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	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
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		Expended	Authorizations Canceled	Balance - December 31, 2016			
	Funded		Unfunded						Funded		Unfunded	
(16-2006) Open Space Acquisitions and ESC	21,121.92						0.00		21,121.92			
(07-2012) Fox Hill Road Restoration	10,035.32						0.00		10,035.32			
(04-2013) Road/Stormwater/Bldg/Grds Improve	600.00						0.00		600.00			
(02-2014) Computer, Impr. Muni Bldg/DWP	11,418.21						0.00		11,418.21			
(02-2015) Road/Drainage, Chip & Seal, Vehicles			3,635,996.33			2,090,064.08					1,545,932.25	
(03-2016) Bldg Improvement/Vehicles	407,000.00					387,979.05			19,020.95			
	450,175.45		3,635,996.33		0.00		2,478,043.13		0.00		62,196.40	1,545,932.25

Sheet 35

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



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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016				2016 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2016				
	Funded		Unfunded						Funded		Unfunded		
Total	70000-												

Sheet 35a

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2016	80031-01	XXXXXXXXXX	XX	279,343.73	
Received from 2016 Budget Appropriation *	80031-02	XXXXXXXXXX	XX	400,000.00	
		XXXXXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	407,000.00		XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2016	80031-05	272,343.73		XXXXXXXXXX	XX
		679,343.73		679,343.73	

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

\*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	
(03-2016) Bldg (03-2016)	407,000.00		407,000.00		-		-	
Total 80032-00	407,000.00		407,000.00					

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	XX	0.36	
Premium on Sale of Bonds		XXXXXXXXXX	XX	41,135.50	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX	0.00	
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2016 Budget Revenue	80029-03	41,135.50		XXXXXXXXXX	XX
Balance December 31, 2016	80029-04	0.36		XXXXXXXXXX	XX
		41,135.86		41,135.86	

### 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 \$ 33,112,236.92
  - 2. Amount of Item 1 Collected in 2016 (\*) \$ 32,693,013.03
  - 3. Seventy (70) percent of Item 1 \$ 23,178,565.90
- (\*) Including prepayments and overpayments applied.

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

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

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

- 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.	<u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ <u>12,905</u>	\$ <u>11,075</u>	\$ _____	\$ <u>23,980</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ <u>723,755</u>	\$ <u>353,948</u>	\$ _____	\$ <u>1,077,703</u>

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

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2016, please observe instructions of Sheet 2.







# ANALYSIS OF WATER 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	
	XXXXXX	XX	Assessments and Liens		Operating Budget								XXXXXX	XX	XXXXXX	XX
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX



# STATEMENT OF 2016 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2015 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Balance of "Results of 2016 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2016 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			

**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 Water Utility for 2015:

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

\*\*Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2016 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2015 Appropriation Reserves *	XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX

\*See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX		
Excess in Results of 2016 Operations	XXXXXX	XX		
Amount Appropriated in 2016 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2016			XXXXXX	XX

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

Cash				
Investments				
Interfund Accounts Receivable				
Subtotal				
Deduct Cash Liabilities Marked with "C" on Trial Balance				
Operating Surplus Cash or (Deficit in Operating Surplus Cash)				
Other Assets Pledged to Operating Surplus*				
Deferred Charges #				
Operating Deficit #				
Total Other Assets				

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2015		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2016		\$ _____

---

---

## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2015		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2016		\$ _____

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# WATER UTILITY FUND

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

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

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Bond Maturities - Assessment Bonds					\$
2017 Interest on Bonds *		\$			
<b>WATER UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2016	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2016			XXXXXXX	XX	
2017 Bond Maturities - Capital Bonds					\$
2017 Interest on Bonds *		\$			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2017 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation 2017		\$

**LIST OF BONDS ISSUED DURING 2016**

Purpose	2017 Maturity		Amount Issued		Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN**

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2016			XXXXXX	XX	
2017 Loan Maturities					\$
2017 Interest on Loans *					\$
<b>WATER UTILITY _____ LOAN</b>					
Outstanding January 1, 2016	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2016			XXXXXX	XX	
2017 Loan Maturities					\$
2017 Interest on Loans *					\$

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2017 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation 2017		\$

**LIST OF LOANS 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				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Sheet 50

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

**(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 51

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 require one legally payable installment to be budgeted in the 2017 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

\*\* Interest on 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	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 51a

(Do not crowd - add additional sheets)



# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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



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

# POST CLOSING TRIAL BALANCE - .....UTILITY FUND

AS AT DECEMBER 31, 2016

## OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>OPERATING FUND</b>		
Cash and Cash Equivalents	135,178.49	
Consumer Accounts Receivable	3,759.82	
Due Sewer Capital	-	
Appropriation Reserves:		
Unencumbered		34,607.77
Encumbered		16,855.26
Prepaid Sewer Fees		2,568.06
		<b>54,031.09</b> C
Reserve for Receivables		3,759.82
Fund Balance		81,147.40
	<b>138,938.31</b>	<b>138,938.31</b>
<b>CAPITAL FUND</b>		
Cash and Cash Equivalents	126,725.11	
Fixed Capital	967,115.70	
Fixed Capital Authorized and Uncompleted	-	
Due Sewer Operating		16.10
Loan Payable		56,369.51
Capital Improvement Fund		100,100.00
Improvements Authorized -Funded		
Deferred Reserve for Amortization		-
Reserved for Amortization		910,746.19
Fund Balance		26,609.01
	<b>1,093,840.81</b>	<b>1,093,840.81</b>

(Do not crowd - add additional sheets)





# ANALYSIS OF \_\_\_\_\_ 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	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 57



# STATEMENT OF 2016 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 \_\_\_\_\_ Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2015 Appropriation Reserves Canceled * (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2016 Operation" ( "Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2016 Operation" ( "Operating Deficit - to Trial Balance" - Sheet 60)			

**SECTION 2:**

The following Item of "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 \_\_\_\_\_ Utility for 2015:

2015 Appropriation Reserves Canceled in 2016	10824.97		
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"	0		
* Excess (Revenue Realized)			10824.97

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

**RESULTS OF 2016 OPERATIONS**

**SEWER UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	4972.70	
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2015 Appropriation Reserves*	XXXXXX	XX	10824.97	
Deficit in Anticipated Revenue			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	15797.67		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	15797.67		15797.67	

**OPERATING SURPLUS - SEWER UTILITY**

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX	69330.89	
Excess in Results of 2016 Operations	XXXXXX	XX	15797.67	
Amount Appropriated in 2016 Budget - Cash	4000.00		XXXXXX	XX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2016	81128.56		XXXXXX	XX
	85128.56		85128.56	

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

Cash		135159.65	
Investments			
Interfund Accounts Receivable			
Subtotal		135159.65	
Deduct Cash Liabilities Marked with "C" on Trial Balance		54031.00	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		81128.56	
*Other Assets Pledged to Operating Surplus			
Deferred Charges #			
Operating Deficit #			
Total Other Assets			
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET		81128.56	

\* 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 \$ 3216.93

Increased by:

SEWER Rents Levied \$ 187460.00

Decreased by:

Collections \$ 186750.04

Overpayments applied \$ 146.25

Transfer to Sewer Liens \$ 0

Other Cancelled \$ 20.82

\$ 186917.11

Balance December 31, 2016 \$ 3759.82

**SCHEDULE OF LIENS**

Balance December 31, 2015 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_ \$ \_\_\_\_\_

Balance December 31, 2016 \$ \_\_\_\_\_

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## UTILITY FUND

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

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

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

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

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

### 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> in Budget of <u>Year 2017</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2016			XXXXXX	XX	
2017 Bond Maturities - Assessment Bonds					\$
2017 Interest on Bonds *			\$		
<b>UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2016	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2016			XXXXXX	XX	
2017 Bond Maturities - Capital Bonds					\$
2017 Interest on Bonds *			\$		

**INTEREST ON BONDS - \_\_\_\_\_ UTILITY BUDGET**

2017 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation 2017		\$

**LIST OF BONDS ISSUED DURING 2016**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2017 DEBT SERVICE FOR LOANS

## SEWER                      UTILITY LOAN

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2016	XXXXXX	XX	73546.51		
Issued	XXXXXX	XX			
Paid	17177.00		XXXXXX	XX	
Outstanding December 31, 2016	56369.51		XXXXXX	XX	
	73546.51		73546.51		
2017 Loan Maturities					\$ 18046.00
2017 Interest on Loans *			\$ 2596.00		
<b>UTILITY LOAN</b>					
Outstanding January 1, 2016	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2016			XXXXXX	XX	
2017 Loan Maturities					\$
2017 Interest on Loans *					2596.00

### INTEREST ON LOANS -                      UTILITY BUDGET

2017 Interest on Loans (*Items)	\$	2596.00	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$		
Subtotal	\$		
Add: Interest to be Accrued as of 12/31/2017	\$		
Required Appropriation 2017			\$ 2596.00

### LIST OF LOANS 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			
											For Principal		For Interest **	
1.														
2.														
3.														
4.														
5.														
6.														
7.														
8.														
9.														
10.														

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	\$
Less: Interest Accrued to 12/31/2016 Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2017	\$
Required Appropriation - 2017	\$

**(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 require one legally payable installment to be budgeted in the 2017 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

\*\* Interest on 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	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 65a

80051-01

80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016				2016 Authorizations		Expended		Authorizations Canceled		Balance - December 31, 2016			
	Funded		Unfunded								Funded		Unfunded	
Total	70000-													

Sheet 66

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

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX	87100.00	
Received from 2016 Budget Appropriation *	XXXXXX	XX	13000.00	
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2016	100100.00		XXXXXX	XX
	100100.00		100100.00	

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2016 or Prior Years	

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR 2016**

	Debit		Credit	
Balance January 1, 2016	XXXXXX	XX	26609.01	
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2016 Budget Revenue			XXXXXX	XX
Balance December 31, 2016	26609.01		XXXXXX	XX
	26609.01		26609.01	