

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of BUENA VISTA 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 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:



Michael S. Garcia
(Registered Municipal Accountant)

FORD, SCOTT & ASSOCIATES, L.L.C.
(Firm Name)

1535 HAVEN AVENUE
(Address)

OCEAN CITY, NJ 08226
(Address)

609-399-6333
(Phone Number)

609-399-3710
(Fax Number)

Certified by me

this 26th day of January, 2017

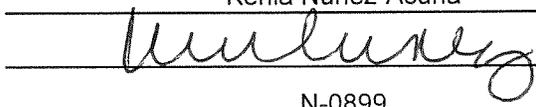
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

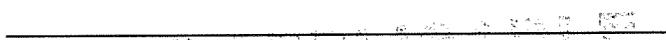
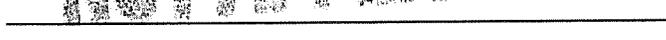
1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the 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 has not applied for Extraordinary 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 BUENA VISTA
Chief Financial Officer: Kenia Nunez-Acuna
Signature: 
Certificate #: N-0899
Date: January 30, 2017

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: 

21-6000399

Fed I.D. #

TOWNSHIP OF BUENA VISTA

Municipality

ATLANTIC

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 the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>23.00</u>	\$ <u>247,149.69</u>	\$ <u>-</u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

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


Signature of Chief Financial Officer

1-30-17
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

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.

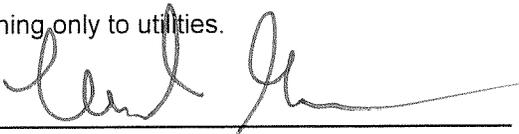
CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of BUENA VISTA, County of ATLANTIC 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


RMA - 00472

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

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 \$ 640,429,312


SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF BUENA VISTA
MUNICIPALITY

ATLANTIC
COUNTY

**POST CLOSING
TRIAL BALANCE -- TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2016**

Title of Account	Debit	Credit
DOG LICENSE TRUST FUND:		
CASH	8,855.61	
DUE FROM STATE		
RESERVE FOR CAT EXPENDITURES		
RESERVE FOR DOG FUND EXPENDITURES		8,855.61
TOTALS - DOG TRUST	8,855.61	8,855.61
OTHER TRUSTS:		
CASH & INVESTMENTS	616,249.85	
INTERFUNDS:		
DUE FROM CURRENT FUND	24,341.23	
DUE FROM TOWNSHIP ENGINEER	75.00	
DUE TO GRANT FUND	4,500.00	
ACCOUNTS RECEIVABLE - EDA	64,523.35	
PROGRAM LOANS RECEIVABLE	7,257.73	
DEPOSIT FOR REDEMPTION OF TAX SALE CERTIFICATES		10,979.49
PREMIUMS RECEIVED AT TAX SALE		128,500.00
RESERVE FOR ECONOMIC DEVELOPMENT (RECEIVABLE)		64,523.35
RESERVE FOR ECONOMIC DEVELOPMENT (EDA)		102,941.03
RESERVE FOR RESIDENTIAL REVOLVING LOAN PROGRAM		50,359.58
RESERVE FOR PROGRAM LOANS RECEIVABLE		7,257.73
RESERVE FOR LANDFILL CLOSURE ESCROW		77,199.41
RESERVE FOR SITE PLAN ESCROW DEPOSITS		25,276.61
RESERVE FOR POAA		207.00
RESERVE FOR RECREATION TRUST		22,765.97
RESERVE FOR SNOW REMOVAL TRUST		423.90
RESERVE FOR SUMMER CONCERT SERIES		395.45
RESERVE FOR SPECIAL EVENTS		28,521.23
RESERVE FOR FIRE PENALTIES		38,465.57
RESERVE FOR PLANNING ESCROW		147,011.88
RESERVE FOR COAH		12,118.96
	716,947.16	716,947.16

(Do not crowd - add additional sheets)

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2015 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2016
1. <u>Redemption of Tax Sale Certif.</u>	\$ 40,269.80	\$ 382,962.85	412,253.16	\$ 10,979.49
2. <u>Premiums Received at Tax Sale</u>	52,700.00	212,200.00	136,400.00	128,500.00
<u>Reserve for:</u>				
3. <u>Residential Revolving Loans</u>	50,336.91	22.67	-	50,359.58
4. <u>Economic Development (EDA)</u>	174,606.49	157.43	71,822.89	102,941.03
5. <u>Program Loans Receivable</u>	7,257.73	-	-	7,257.73
6. <u>Landfill Closure Escrow</u>	77,032.42	166.99	-	77,199.41
7. <u>Site Plan Escrow Deposits</u>	25,273.91	2.70	-	25,276.61
8. <u>Recreation Trust</u>	19,759.07	3,006.90	-	22,765.97
9. <u>Summer Concert Series</u>	1,345.67	5,696.35	6,646.57	395.45
10. <u>POAA</u>	207.00	-	-	207.00
11. <u>Special Events</u>	14,951.59	49,329.01	35,759.37	28,521.23
12. <u>Fire Penalties</u>	29,758.80	13,705.49	4,998.72	38,465.57
13. <u>Planning Board Escrow</u>	115,172.39	89,818.10	57,978.61	147,011.88
14. <u>Economic Development</u>	64,523.35	-	-	64,523.35
15. <u>Snow Removal Trust</u>	6,092.22	20,000.00	25,668.32	423.90
16. <u>COAH</u>	-	12,118.96	-	12,118.96
17.				-
18.				-
19.				-
20.				-
21.				-
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
31.				
32.				
33.				
Totals	\$ 679,287.35	\$ 789,187.45	\$ 751,527.64	\$ 716,947.16

**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				Cancellations	Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Current Budget	Interest				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deferred Charge - Cancelled Assessment								-
Other Liabilities - Due to Current Fund								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessments Receivable								-
Reserve for Assessments & Liens								-
Due to General Capital Fund								-

Not Applicable

*Show as red figure

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

Grant	Balance Jan. 1, 2016	2016 Budget Revenue Realized	Received	Adjusted	Canceled	Balance Dec. 31, 2016
FEDERAL:						
SMALL CITIES CDBG						-
PUBLIC WORKS GARAGE	21,590.00				21,590.00	-
BUILDING IMPROVEMENTS	9,588.00				9,588.00	-
ROAD CONSTRUCTION - 2010	53,924.04				53,924.04	-
STATE:						
NJ TRANSPORTATION TRUST FUND:						
BIKEPATH	32,075.00				32,075.00	-
CAINS MILL ROAD - PHASE IV	1,215.55				1,215.55	-
WEYMOUTH/MALAGA ROAD PH. III	65,825.00					65,825.00
WEYMOUTH/MALAGA ROAD PH. IV	67,075.00					67,075.00
WEYMOUTH/MALAGA ROAD PH. IV		196,000.00				196,000.00
RECLYING TONNAGE - 2016		30,874.37	30,874.37			-
CLEAN COMMUNITIES - 2016	-	36,151.99	36,151.99			-
NJ DOT - BIKEWAY PROGRAM - 2000	8,717.38					8,717.38
NJDEP - HAZARDOUS DISCHARGE SITE REMEDIATION	3,945.39					3,945.39
NJDEP - RECREATIONAL TRAILS GRANT	-	12,000.00				12,000.00
DCA - SHARED SERVICES GRANT - MUNIC. SHARE	600.00				600.00	-
Totals	264,555.36	275,026.36	67,026.36	-	118,992.59	353,562.77

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

Grant	Balance Jan. 1, 2016	Transferred from 2016		Expended	Prior Year Encumbrances Canceled	Canceled	Balance Dec. 31, 2016
		Budget	Appropriations By 40A.4-87				
FEDERAL:							
ROAD RECONSTRUCTION -2010	53,924.04					53,924.04	-
FEMA - DAM RECONSTRUCTION	37,945.04					37,945.04	-
STATE:							
CLEAN COMMUNITIES PROGRAM:							
1/1/13 TO 12/31/13	319.73						319.73
1/1/16 TO 12/31/16	-		36,151.99	32,556.07			3,595.92
MUNICIPAL ALLIANCE PROGRAM:							
1/1/15 TO 12/31/15	72,949.99			13,499.17	510.00		59,960.82
1/1/16 TO 12/31/16			32,736.00	3,445.42			29,290.58
NJ TRANSPORTATION TRUST FUND:							
CAIN'S MILL ROAD - IV	20,328.05					20,328.05	-
WEYMOUTH ROAD - PHASE I	17,642.27						17,642.27
WEYMOUTH/MALAGA PHASE III	37,375.03			16,122.28			21,252.75
WEYMOUTH/MALAGA PHASE IV	13,607.50			24,519.76	24,519.76		13,607.50
WEYMOUTH/MALAGA PHASE V	-		196,000.00	164,700.00			31,300.00
Totals	254,091.65	-	264,887.99	254,842.70	25,029.76	112,197.13	176,969.57

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

Grant	Balance Jan. 1, 2016	Transferred from 2016		Expended	Prior Year Encumbrances Canceled	Canceled	Balance Dec. 31, 2016
		Budget	Appropriations By 40A:4-87				
NJDOT - BIKEWAY PROGRAM - 2000	2,345.28					2,345.28	-
RECLYING TONNAGE	-	30,874.37		30,874.34		0.03	(0.00)
NJDEP - HAZARDOUS DISCHARGE SITE							-
REMEDICATION GRANT	29,112.50						29,112.50
RECREATIONAL TRAILS GRANT	-	12,000.00					12,000.00
NATURE TRAILS GRANT	5,100.00					5,100.00	-
OTHER:							
ATLANTIC COUNTY OPEN SPACE GRANT	7,102.00			2,202.00			4,900.00
ATLANTIC COUNTY - CDBG							-
MLK IMPROVEMENT - 2012	23.00			4,551.35	4,528.35		-
MLK IMPROVEMENT - 2013				42,828.00	42,828.00		-
MLK IMPROVEMENT - 2014				40,443.65	40,443.65		-
MLK IMPROVEMENT - 2015		42,034.00					42,034.00
STATEWIDE RISK CONTROL GRANT	-		2,164.57				2,164.57
ACJIF - OPTIONAL SAFETY GRANT	-	-		1,355.26	1,355.26		-
TITLE JOINT INSURANCE FUND	2,070.85			2,070.85			-
SFSP		2,897.00		2,897.00			-
Totals	299,845.28	87,805.37	267,052.56	382,065.15	114,185.02	119,642.44	267,180.64

*LOCAL DISTRICT SCHOOL TAX

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

Not Applicable

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE SCHOOL TAX

	Debit	Credit
Balance - January 1, 2016 85021-00	XXXXXXXXXX	
2016 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance - December 31, 2016 85046-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

Not Applicable

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	9,658,858.00
Levy Calendar Year 2016	XXXXXXXXXX	
Paid	9,658,860.94	XXXXXXXXXX
Balance - December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	(2.94)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.	9,658,858.00	9,658,858.00

REGIONAL HIGH SCHOOL TAX

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

Not Applicable

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2016	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXXXX	10,328.88
2016 Levy	XXXXXXXXXXXX	XXXXXXXXXXXX
General County 80003-03	XXXXXXXXXXXX	2,797,325.33
County Library 80003-04	XXXXXXXXXXXX	200,484.07
County Health	XXXXXXXXXXXX	128,423.19
County Open Space Preservation	XXXXXXXXXXXX	10,056.07
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXXXX	19,688.91
Paid	3,146,617.54	XXXXXXXXXXXX
Balance - December 31, 2016	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	-	XXXXXXXXXXXX
Due County for Added and Omitted Taxes	19,688.91	XXXXXXXXXXXX
	3,166,306.45	3,166,306.45

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2016 80003-06	XXXXXXXXXXXX	-
2016 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXXXX	XXXXXXXXXXXX
Fire -5 Districts 81108-00 987,727.00	XXXXXXXXXXXX	XXXXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXXXX	XXXXXXXXXXXX
Water - 81112-00	XXXXXXXXXXXX	XXXXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Improvement District No. 1 -	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
Total 2016 Levy 80003-07	XXXXXXXXXXXX	987,727.00
Paid 80003-08	987,727.00	XXXXXXXXXXXX
Balance - December 31, 2016 80003-09	-	XXXXXXXXXXXX
	987,727.00	987,727.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance - January 1, 2016	80004-01	XXXXXXXXXXXX	
State Library Aid Received in 2016	80004-02	XXXXXXXXXXXX	
Expended	80004-09		XXXXXXXXXXXX
Balance - December 31, 2016	80004-10		

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

Not Applicable

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	405,000.00	405,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	1,464,475.37	1,427,045.82	(37,429.55)
Added by N.J.S. 40A:4-87 (List on 17a)	260,505.56	260,505.56	-
Total Miscellaneous Revenue Anticipated 80103-	1,724,980.93	1,687,551.38	(37,429.55)
Receipts from Delinquent Taxes 80104-	108,500.00	270,329.22	161,829.22
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	2,554,576.10	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-	-	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	2,554,576.10	2,493,254.03	(61,322.07)
	4,793,057.03	4,856,134.63	63,077.60

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	15,955,100.50
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	-	XXXXXXXXXX
Regional School Tax 80119-00	9,658,858.00	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	3,136,288.66	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	19,688.91	XXXXXXXXXX
Special District Taxes 80113-00	987,727.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	340,716.10
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	2,493,254.03	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
*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.	16,295,816.60	16,295,816.60

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	4,532,551.47
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	260,505.56
Appropriated for 2016 (Budget Statement Item 9)	80012-03	4,793,057.03
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	550,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	5,343,057.03
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	5,343,057.03
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	4,223,241.05
Paid or Charged - Reserve for Uncollected Taxes	80012-09	340,716.10
Reserved	80012-10	227,946.97
Total Expenditures	80012-11	4,791,904.12
Unexpended Balances Canceled (see footnote)	80012-12	551,152.91

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

Not Applicable

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Abandoned Property	276,100.00
Auction (GOV Deals)	235.00
Certified List	550.00
Checks cancelled by Resolution	73.00
DMV Inspection Fees	1,167.00
Election Fee	300.00
Facility Rental Fees	6,850.00
FEMA - Derecho	11,975.13
In Lieu of Taxes	4,000.00
Land Sale	14,425.00
Misc	114.93
OPRA Requests	7.79
Pilot Program	1,774.13
Recycling Refunds	1,435.30
Refund Trackbuilders	3,449.95
Seniors & Vets - 2% Adm. Fee	1,605.00
Soda Machine - MLK	64.68
Tax Duplicate Bills	15.00
Tax Refund	12.05
Tax Sale	760.00
Tax Searches	290.00
Vendor Reimbursements	29.50
Yard Sale Permits	63.00
Zoning Map	50.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	325,346.46

**SURPLUS - CURRENT FUND
YEAR - 2016**

		Debit	Credit
1. Balance - January 1, 2016	80014-01	XXXXXXXXXX	599,196.38
2.		XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	357,942.27
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	405,000.00	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	552,138.65	XXXXXXXXXX
		957,138.65	957,138.65

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

Cash	80014-06		1,248,848.38
Investments	80014-07		
Sub Total			1,248,848.38
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		697,349.16
Cash Surplus	80014-09		551,499.22
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	639.43	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		639.43
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		552,138.65

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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.

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	_____

Not Applicable

(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 Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____

Not Applicable

**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	2,639.43	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Sr. Citizens Deductions Per Tax Billings	28,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	50,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	3,250.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector 2015 Taxes		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	3,250.00
9. Received in Cash from State	XXXXXXXXXX	80,250.00
10.		
11.		
12. Balance - December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	639.43
Due To State of New Jersey		XXXXXXXXXX
	84,889.43	84,889.43

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

Line 2	28,250.00	
Line 3	50,750.00	
Line 4	3,250.00	
Sub - Total	82,250.00	
Less: Line 7	750.00	
To Item 10, Sheet 22	81,500.00	

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

		Debit	Credit
Balance - January 1, 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 Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2016		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		-	-

Not Applicable

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

Signature of Tax Collector

License #

Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

Not Applicable

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 <u>0%</u> % (items 4 + 6)	\$	_____ -
6.	Reserve for Uncollected Taxes (item E above)	\$	_____ -

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

		Debit	Credit
1. Balance - January 1, 2016	84101-00	7,493,472.24	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	5,100.00
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	7,488,372.24
		7,493,472.24	7,493,472.24

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	
		-	-

Not Applicable

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	
		-	-

Not Applicable

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*	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ -
3. _____	\$ _____	\$ _____	\$ _____	\$ -
4. _____	\$ _____	\$ _____	\$ _____	\$ -
5. _____	\$ _____	\$ _____	\$ _____	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	11/9/2016	Tax Appeal Refunding Ordinance Approve by LFB 11/9/2016	\$ 550,000.00
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

Not Applicable

	<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
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2017 Debt Service
Outstanding - January 1, 2016	80033-01	XXXXXXXXXX	1,180,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	265,000.00	XXXXXXXXXX	
Outstanding - December 31, 2016	80033-04	915,000.00	XXXXXXXXXX	
		1,180,000.00	1,180,000.00	
2017 Bond Maturities - General Capital Bonds				\$ 290,000.00
2017 Interest on Bonds*	80033-06		\$ 38,887.50	
ASSESSMENT SERIAL BONDS				
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 38,887.50

LIST OF BONDS ISSUED DURING 2016

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

Not Applicable

80033-14 80033-15

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

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

Not Applicable

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

Not Applicable

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2016	2017 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Not Applicable

80051-01

80051-02

(Do not crowd - add additional sheets)

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	
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2016	80030-05	-	XXXXXXXXXX
		-	-

Not Applicable

*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.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
Ordinance 2016-33 LED Project	632,346.00	600,728.00	31,618.00	-
*** Ordinance 2016-35 Tax Appeals	550,000.00	550,000.00	-	-
Total 80032-00	1,182,346.00	1,150,728.00	31,618.00	-

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.

*** = Tax Appeal Refunding Ordinance Approved by Resolution of Local Finance Board 11/9/2016.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2016

		Debit	Credit
Balance - January 1, 2016	80029-01	xxxxxxxxxx	2,581.52
Premium on Sale of Bonds Notes		xxxxxxxxxx	15,346.00
Funded Reserves Canceled		xxxxxxxxxx	20,000.01
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2016 Budget Revenue	80029-03	-	xxxxxxxxxx
Balance - December 31, 2016	80030-04	37,927.53	xxxxxxxxxx
		37,927.53	37,927.53

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 Requirements \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

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

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2016

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

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

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

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

UTILITIES ONLY

- 40. Instructions
- 41 & 55. Trial Balance-Utility Fund
- 42 & 56. Trial Balance-Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2016 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments-Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2016; Utility Capital Surplus