

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016 (UNAUDITED)

POPULATION LAST CENSUS 4,603
 NET VALUATION TAXABLE 2016 295,252,863
 MUNICODE 0104

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

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

BOROUGH of BUENA, County of ATLANTIC

**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 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature Michael S. Garcia
 Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Cindi LoGuidice, am the Chief Financial Officer, License # N1615, of the BOROUGH of BUENA, County of ATLANTIC 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 assurance 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 Minotola, NJ 08341
 Phone Number 856-697-4881
 Fax Number 856-697-0053

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 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 BOROUGH of BUENA 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 19th 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 an appropriation or levy "CAP" waiver.
10. The municipality will not apply for Transitional Aid for 2017.

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

Municipality: BOROUGH OF BUENA

Chief Financial Officer: Cindi LoGuidice

Signature: _____

Certificate #: N1615

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: _____

**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 & INVESTMENTS	635,270.23	
TAXES RECEIVABLE:		
PRIOR	10,129.38	
CURRENT	105,267.57	
SUB-TOTAL	115,396.95	
TAX TITLE LIENS RECEIVABLE	159,218.09	
PROPERTY ACQUIRED FOR TAXES	258,600.00	
INTERFUNDS:		
DUE FROM ANIMAL CONTROL FUND	2,131.20	
DUE TO TRUST OTHER FUND		151.65
DEFERRED CHARGES		
EMERGENCY AUTHORIZATION	-	
OVEREXPENDITURE OF APPROPRIATION	-	
Page Subtotal	1,170,616.47	151.65

(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
ANIMAL CONTROL FUND:		
CASH	5,752.50	
DUE FROM CLERK		
DUE TO CURRENT FUND		2,131.20
DUE TO STATE		-
RESERVE FOR DOG FUND EXPENDITURES		3,621.30
TOTALS - DOG TRUST	5,752.50	5,752.50
OTHER TRUSTS:		
CASH	241,160.50	
DUE FROM BRHS	-	
DUE FROM CURRENT FUND	151.65	
RESERVES:		
POLICE FORFEITURE		4,131.32
RECREATION COMMISSION		14,386.74
RECYCLING		3,595.13
LANDFILL ESCROW		30,118.60
UNIFORM FIRE SAFETY PENALTY		279.50
SMALL CITIES - REHABILITATION		50,369.20
LANDISVILLE CO-OPS		36,559.78
ESCROW DEPOSITS		58,151.64
HOUSING TRUST FUND		4,046.45
POLICE DONATIONS		4,476.91
RESCUE SQUAD DONATIONS		3,895.02
TAX PREMIUMS		31,100.00
POLICE DETAIL		201.86
TOTALS - OTHER TRUSTS	241,312.15	241,312.15
Page Total	247,064.65	247,064.65

(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, NJ 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 Deposits and 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>Tax Sale Premiums</u>	\$ 43,700.00	\$	\$ 12,600.00	\$ 31,100.00
2. <u>Police Forfeited Funds</u>	3,977.65	375.91	222.24	4,131.32
3. <u>Small Cities - Landisville</u>	36,559.78			36,559.78
4. <u>Small Cities I - Rehabilitation</u>	31,476.58	14,006.00		45,482.58
5. <u>Small Cities II - Rehabilitation</u>	4,886.62			4,886.62
6. <u>Recreation</u>	15,106.70	6,011.00	6,730.96	14,386.74
7. <u>Recycling</u>	3,595.13			3,595.13
8. <u>Landfill</u>	30,101.26	17.34		30,118.60
9. <u>Developers Escrow</u>	56,108.09	14,905.25	12,861.70	58,151.64
10. <u>Housing Trust Fund</u>	4,653.95	3,167.50	3,775.00	4,046.45
11. <u>Police Detail</u>	2,016.86	9,930.00	11,745.00	201.86
12. <u>Fire Penalty Account</u>	279.50			279.50
13. <u>Police Donations</u>	1,779.98	4,774.94	2,078.01	4,476.91
14. <u>Rescue Squad Donations</u>	8,175.12	1,145.00	5,425.10	3,895.02
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 242,417.22	\$ 54,332.94	\$ 55,438.01	\$ 241,312.15

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	Miscellaneous				
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
Other Liabilities								
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due to Current Fund								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	27,289.41	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	27,289.41
CASH	183,169.53	
DUE FROM CURRENT FUND	1,009.33	
DUE FROM GRANT FUND	50,000.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	1,210,000.00	
UNFUNDED	427,289.41	
GENERAL SERIAL BONDS		1,210,000.00
BOND ANTICIPATION NOTES		400,000.00
ENCUMBRANCES PAYABLE		23,922.38
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		90,117.51
UNFUNDED		141,077.68
CAPITAL RESERVES:		
RESERVE FOR EMERGENCY HOUSING		91.70
CAPITAL IMPROVEMENT FUND		6,259.00
FUND BALANCE		-
	1,898,757.68	1,898,757.68

(Do not crowd - add additional sheets)

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

Grant	Balance Jan. 1, 2016	2016 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2016
Clean Communities Program						-
USDA Grant	40,910.00					40,910.00
Hazardous Discharge Grant						
Mazonni Site	44,664.00					44,664.00
Atlantic County CDBG						
2013	23,583.00					23,583.00
JIF Safety Grant		1,000.00				1,000.00
Recycling Tonnage Grant		5,387.62				5,387.62
JIF Wellness Grant		600.00	600.00			-
						-
Totals	109,157.00	6,987.62	600.00	-	-	115,544.62

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

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations			Expended	Cancelled by Resolution		Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
State of NJ Drunk Driving Enforcement Fund								
2015	3,551.51				483.42			3,068.09
Municipal Alliance								
2015	177.95	2,023.03			2,023.03			177.95
Clean Communities Program								
2009	390.65							390.65
2011	921.36				662.01			259.35
2014	4,838.72				3,894.41			944.31
2015	11,968.38							11,968.38
2016			13,688.99					13,688.99
Hazardous Discharge Site Remediation								
2008 - Mazonni	37,967.73							37,967.73
Supplemental Fire Services Program		1,567.00			1,567.00			-
DOT - Flower Street 2014	-							
Atlantic County - CDBG								
2013 - Kimberly Lane Drainage	18,397.90							18,397.90
Totals	78,214.20	3,590.03	13,688.99	-	8,629.87	-	-	86,863.35

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

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations			Expended	Cancelled		Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
Joint Insurance Fund								
Prior	4.89							4.89
2015	1,000.00							1,000.00
2016		1,995.00						1,995.00
JIF Wellness		600.00						600.00
Body Armor Grant								
2013	1,641.65							1,641.65
2014	737.53				737.53			-
2016	-	1,173.55			37.47			1,136.08
NJ DOT - Forest Grove Road	37,130.57							37,130.57
NJ DOT - Forest Grove Road	-		196,000.00					196,000.00
USDA Grant - Municipal Bldg Improvements	-							-
CDBG - Disaster Recovery	21,409.38							21,409.38
								-
Recycling Tonnage Grant	10,342.21	5,387.62						15,729.83
Totals	150,480.43	12,746.20	209,688.99	-	9,404.87	-	-	363,510.75

*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.	-	-

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2016 85045-00	XXXXXXXXXX	
2016 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2016 85046-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

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	0.64
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85032-00	XXXXXXXXXX	
Canceled		
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	4,215,862.00
Paid	4,228,289.41	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	(12,426.77)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.	4,215,862.64	4,215,862.64

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.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	1,339.25
Canceled		
2016 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	1,200,049.19
County Library 80003-04	XXXXXXXXXX	86,017.33
County Health	XXXXXXXXXX	55,136.92
County Open Space Preservation	XXXXXXXXXX	4,398.43
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	4,118.67
Paid	1,346,941.12	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	4,118.67	XXXXXXXXXX
	1,351,059.79	1,351,059.79

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2016 80003-06	XXXXXXXXXX	-
2016 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 2 81108-00 415,552.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2016 Levy 80003-07	XXXXXXXXXX	415,552.00
Paid 80003-08	415,522.00	XXXXXXXXXX
Balance December 31, 2016 80003-09	30.00	XXXXXXXXXX
	415,552.00	415,552.00

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	200,000.00	200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	990,485.21	1,032,853.06	42,367.85
Added by N.J.S. 40A:4-87 (List on 17a)	209,685.99	209,685.99	-
Total Miscellaneous Revenue Anticipated 80103-	1,200,171.20	1,242,539.05	42,367.85
Receipts from Delinquent Taxes 80104-	145,000.00	124,984.72	(20,015.28)
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	2,888,502.35	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80121-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	2,888,502.35	2,863,428.87	(25,073.49)
	4,433,673.55	4,430,952.64	(2,720.92)

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	8,676,489.05
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	-	xxxxxxxxxx
Regional School Tax 80119-00	4,215,862.00	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	1,345,601.87	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	4,118.67	xxxxxxxxxx
Special District Taxes 80113-00	415,552.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	168,074.36
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	2,863,428.87	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
	8,844,563.41	8,844,563.41

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	4,223,987.56
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	209,685.99
Appropriated for 2016 (Budget Statement Item 9)	80012-03	4,433,673.55
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	4,433,673.55
Add: Over expenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	4,433,673.55
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	4,126,248.64
Paid or Charged - Reserve for Uncollected Taxes	80012-09	168,074.36
Reserved	80012-10	139,350.55
Total Expenditures	80012-11	4,433,673.55
Unexpended Balances Canceled (see footnote)	80012-12	-

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2016 Authorizations		
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		

REVISED

RESULTS OF 2016 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	42,367.85
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	
Unexpended Balances of 2016 Budget Appropriations	80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	61,042.91
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2015 Appropriations Reserves	80013-05	XXXXXXXXXX	31,940.79
Prior Years Interfunds Returned in 2016	80013-06	XXXXXXXXXX	70,760.06
Grant Balances Cancelled		XXXXXXXXXX	-
Statutory Excess from Animal Control fund		XXXXXXXXXX	-
Interfunds Returned		XXXXXXXXXX	-
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016	80013-07	-	XXXXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10	20,015.28	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	25,073.49	XXXXXXXXXX
Interfund Advances Originating in 2016	80013-12		XXXXXXXXXX
Prepaid School Taxes		12,426.77	XXXXXXXXXX
Refund of Prior Revenue			XXXXXXXXXX
Prior Year Senior Citizen Disallowed		1,250.00	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	147,346.07	XXXXXXXXXX
		206,111.61	206,111.61

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
FEMA	25,230.47
Miscellaneous	3,206.86
Police Records	318.50
Vital Statistics	1,122.00
Refunds	442.70
Tax Searches	90.00
Police Detail Administration Fees	2,750.00
Elwyn In Lieu of Tax	4,782.98
Pafacom In Lieu of Tax	2,000.00
Street Openings	2,153.00
Senior & Vets- 2% Admin Fee	921.01
Insurance Reimbursement-Ambulance	280.00
Restitution	92.38
Kennel License	25.00
Certified Lists	140.00
Taxi License	112.00
Property Auction	2,994.75
Recycling	243.60
OPRA Fees	37.66
Vacant Property Registration Fees	14,100.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	61,042.91

REVISED

**SURPLUS - CURRENT FUND
YEAR 2016**

		Debit	Credit
1. Balance January 1, 2016	80014-01	XXXXXXXXXX	294,214.60
2.		XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	147,346.07
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	200,000.00	XXXXXXXXXX
5. Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2016	80014-05	241,560.67	XXXXXXXXXX
		441,560.67	441,560.67

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

Cash	80014-06	635,270.23
Investments	80014-07	
Sub Total		635,270.23
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	393,709.56
Cash Surplus	80014-09	241,560.67
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-
Deferred Charges #	80014-12	-
Cash Deficit #	80014-13	
Total Other Assets	80014-14	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	241,560.67

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) # or (Abstract of Ratables)		82101-00 \$	8,451,603.38
		82113-00 \$	
2. Amount of Levy Special District Taxes		82102-00 \$	415,552.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$	25,793.30
5a. Subtotal 2016 Levy	\$		8,892,948.68
5b. Reductions due to tax appeals **	\$		54,559.35
5c. Total 2016 Tax Levy		82106-00 \$	8,838,389.33
6. Transferred to Tax Title Liens		82107-00 \$	53,654.39
7. Transferred to Foreclosed Property		82108-00 \$	
8. Remitted, Abated or Canceled		82108-00 \$	2,978.32
9. Discount Allowed		82108-00 \$	
10. Collected in Cash: In 2015 *	82121-00 \$		90,913.66
In 2016 *	82122-00 \$		8,538,699.85
R.E.A.P. Revenue	\$		
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00 \$		46,875.54
Total To Line 14	82111-00 \$		8,676,489.05
11. Total Credits		\$	8,733,121.76
12. Amount Outstanding December 31, 2016		82120-00 \$	105,267.57
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is 98.16% Note A	82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here _____ and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	8,676,489.05
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	8,676,489.05

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$7,067,677.30, and Item 10 shows \$6,926,300.94,
the percentage represented by the cash collections would be
\$6,926,300.94 divided by \$7,067,677.30, or .979996. The correct percentage to
be shown as Item 13 is 97.99% and not 98.00%, nor 97.999%.

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

* Include overpayments applied as part of 2016 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2016

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ _____
LESS: Proceeds from Accelerated Tax Sale	_____
Net Cash Collected	\$ _____
Line 5c (sheet 22) Total 2015 Tax Levy	\$ _____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium)	_____
Net Cash Collected	\$ _____
Line 5c (sheet 22) Total 2015 Tax Levy	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____

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

	Debit	Credit
1. Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	2,000.77
2. Sr. Citizens Deductions Per Tax Billings	16,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	30,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector - Prior Year		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	124.46
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	1,250.00
9. Received in Cash from State	XXXXXXXXXX	46,050.37
10.		
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	2,425.60	XXXXXXXXXX
	49,425.60	49,425.60

Calculation of Amount to be included on Sheet 22, Item 10 -
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>16,500.00</u>
Line 3	<u>30,000.00</u>
Line 4	<u>500.00</u>
Sub - Total	<u>47,000.00</u>
Less: Line 7	<u>124.46</u>
To Item 10, Sheet 22	<u><u>46,875.54</u></u>

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

Signature of Tax Collector

License #

Date

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

BOROUGH OF BUENA		YEAR 2017	YEAR 2016
1.	Total General Appropriations for 2017 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2.	Local District School Tax - Actual 80016-		
	Estimate ** 80017-		XXXXXXXXXX
3.	Regional School District Tax - Actual 80025-		4,215,862.00
	Estimate * 80026-		XXXXXXXXXX
4.	Regional High School Tax - School Budget Actual 80018-		
	Estimate * 80019-		XXXXXXXXXX
5.	County Tax Actual 80020-		1,345,601.87
	Estimate * 80021-		XXXXXXXXXX
6.	Special District Taxes Actual 80022-		415,552.00
	Estimate * 80023-		XXXXXXXXXX
7.	Municipal Open Space Tax Actual 80027-		
	Estimate * 80028-		XXXXXXXXXX
8.	Total General Appropriations & Other Taxes 80024-01	-	
Less: Total Anticipated Revenues from 2017 in			
9.	Municipal Budget (Item 5) 80024-02		
Cash Required from 2017 Taxes to Support Local			
10.	Municipal Budget and Other Taxes 80024-03	-	
11.	Amount of Item 10 Divided by 98.07% Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	-	
Analysis of Item 11:			
	Local District School Tax (Amount Shown on Line 2 Above)	-	* May not be stated in an amount less than "actual" Tax of year 2016. ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
	Regional School District Tax (Amount Shown on Line 4 Above)	-	
	Regional High School Tax (Amount Shown on Line 5 Above)	-	
	County Tax (Amount Shown on Line 6 Above)	-	
	Special District Tax (Amount Shown on Line 7 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	-	
Computation of "Tax in Local Municipal Budget"			
	Item 1 - Total General Appropriations	-	Note: The amount of anticipated revenues (Item9) may never exceed the total of Items 1
	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	-	

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2016	248,528.04	XXXXXXXXXX
A. Taxes 83102-00 244,658.46	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens 83103-00 3,869.58	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes 83105-00	XXXXXXXXXX	13,312.86
B. Tax Title Liens 83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes 83108-00	XXXXXXXXXX	
B. Tax Title Liens 83109-00	XXXXXXXXXX	
4. Added Taxes 83110-00	1,250.00	XXXXXXXXXX
5. Added Tax Title Liens 83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;	XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens 83104-00	XXXXXXXXXX	(1) 125,717.79
B. Tax Title Liens - Transfers from Taxes 83107-00	(1) 125,717.79	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	236,465.18
8. Totals	375,495.83	375,495.83
9. Balance Brought Down	236,465.18	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	124,984.72
A. Taxes 83116-00 96,748.43	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens 83117-00 28,236.29	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2016 Tax Sale 83118-00	4,212.62	XXXXXXXXXX
12. 2016 Taxes Transferred to Liens 83119-00	53,654.39	XXXXXXXXXX
13. 2016 Taxes 83123-00	105,267.57	XXXXXXXXXX
14. Balance December 31, 2016	XXXXXXXXXX	274,615.04
A. Taxes 83121-00 115,396.95	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens 83122-00 159,218.09	XXXXXXXXXX	XXXXXXXXXX
15. Totals	399,599.76	399,599.76

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **52.86%**

17. Item No. 14 multiplied by percentage shown above is **145,149.00** and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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 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. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2015	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled By Resolution	
Totals				-	-	-	-
				80025-00	80026-00		

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

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount 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 FLOODS
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2016	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled By Resolution	
		Totals		-	-	-	-
				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. 40A:4-55.13 et seq. and are recorded on this page

 Chief Financial Officer

* Not less than one-third (1/3) of amount shown authorized but not more than the amount in the column "Balance Dec. 31, 2016" must be entered here and then raised in the 2016 budget.

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	xxxxxxxxxx	1,380,000.00	
Issued	80033-02	xxxxxxxxxx	-	
Paid	80033-03	170,000.00	xxxxxxxxxx	
Outstanding, December 31, 2016	80033-04	1,210,000.00	xxxxxxxxxx	
		1,380,000.00	1,380,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	\$ 180,000.00
2017 Interest on Bonds*		80033-06	\$ 29,537.50	
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	\$ 29,537.50

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GREEN TRUST LOAN**

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2016	80033-04	-	XXXXXXXXXX	
		-	-	
2017 Loan Maturities			80033-05	\$
2017 Interest on Loans			80033-06	\$
Total 2017 Debt Service for Green Trust Loan			80033-13	\$ -
LOAN				
Outstanding January 1, 2016	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2016	80033-10	-	XXXXXXXXXX	
		-	-	
2017 Loan Maturities			80033-11	\$
2017 Interest on Loans			80033-12	\$
Total 2017 Debt Service for _____ Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2016	80034-03	-	XXXXXXXXXX	
		-	-	
2017 Bond Maturities - Term Bonds	80034-04		\$	
2017 Interest on Bonds*	80034-05		\$	
TYPE I SCHOOL SERIAL 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 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		2015 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. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ord 621-Various Capital Improv	400,000.00	7/22/2015	400,000.00	7/20/2017	0.95%		3,800.00	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			400,000.00			-	3,800.00	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement. **(Do not crowd - add additional sheets)**

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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 Requirements		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 must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet
34a

80051-01

80051-02

(Do not crowd - add additional sheets)

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	P/Y Encumbered Canceled	Expended	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
Ordinance 597/606/613								
a Improve Various Roads	80.09						80.09	-
b Mill/Overlay - Arctic & Forsythe Streets	-			24,974.23			24,974.23	-
c Improve Martinelli Ave & Muccio Dr.	0.52			3,361.87			3,362.39	-
e Drainage Improv. - Kimberly & Flower	32,559.26			8,958.08			41,517.34	-
f Purchase Ambulance	26,107.09				14,176.54		11,930.55	-
g Two Ford Explorers	749.22						749.22	-
i Road Loader with Clam Bucket	1,859.00						1,859.00	
j Pick-Up With Snow Plow	220.19						220.19	-
l Gasoline Skid tank	2.65						2.65	
m Asphalt Roller with Trailer	2,700.85						2,700.85	-
o Codification of Ordinances	-						-	
Ordinance 610								
b Purchase of Property		22,664.29			240.03			22,424.26
Page Total	64,278.87	22,664.29	-	37,294.18	14,416.57	-	87,396.51	22,424.26

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	P/Y Encumbered Canceled	Expended	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
Ordinance 621								
a Melini Park Pump House Repairs		3,205.00		595.00			-	3,800.00
b Melini Park Restrooms		1,778.00					-	1,778.00
c Melini Park HC Equipment	1,200.00	23,800.00			8,900.00			16,100.00
d Public Works Equipment		1,200.00						1,200.00
e PW Comm. Equipment	100.00	1,900.00					100.00	1,900.00
f SC Fire Suppression Equipment		744.85						744.85
g 2 4WD Police Vehicles		17,332.22			8,500.00			8,832.22
h Kimberly Lane Drainage Phase II		53,103.52		12,194.83			-	65,298.35
i Municipal Building Generator	1,000.00	19,000.00					1,000.00	19,000.00
								-
Page Total	2,300.00	122,063.59	-	12,789.83	17,400.00	-	1,100.00	118,653.42
Grand Total 70000-	70,129.80	144,727.88	-	50,084.01	33,746.50	-	90,117.51	141,077.68

Sheet 35b

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

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
		-	-

*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
Total 80032-00	-	-	-	-

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	-
Premium on Sale of Bonds		XXXXXXXXXX	-
Funded Improvement Authorizations Canceled		XXXXXXXXXX	-
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2016 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2016	80030-04	-	XXXXXXXXXX
		-	-

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. 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, 2014			\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)			\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016		\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2016 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 2016 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".

INDEX

- 1 & 1a. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. 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. Trial Balance-Trust Funds
- 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. Debt Service for Assessment Notes
- 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
- 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