

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2017  
(UNAUDITED)**

POPULATION LAST CENSUS 7,549  
NET VALUATION TAXABLE 2017 1,032,338,600  
MUNICODE 0703

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2018  
MUNICIPALITIES - FEBRUARY 10, 2018**

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 Caldwell, County of Essex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_

Title Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY FINANCE 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 Chris Battaglia, am the Chief Financial Officer, License # N-0894, of the Borough of Caldwell, County of Essex 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, 2017, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2017.

Signature \_\_\_\_\_

Title Chief Financial Officer

Address 1 Provost Square, Caldwell, NJ 07006

Phone Number (973) 403-4634

Fax Number (973) 403-1355

Email cbattaglia@caldwell-nj.com

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

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Caldwell as of December 31, 2017 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 2017 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

Heidi Wohlleb

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Mount Arlington, NJ 07856

(Address)

hwohlleb@nisivoccia.com

(Email Address)

Certified by me  
this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

(973) 328-1825

(Phone Number)

(973) 328-0507

(Fax Number)

**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" referendum.
10. The municipality will not apply for Transitional Aid for 2018.

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: \_\_\_\_\_  
Chief Financial Officer \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) #7 \_\_\_\_\_ 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: **Borough of Caldwell**  
Chief Financial Officer **Chris Battaglia**  
Signature: \_\_\_\_\_  
Certificate #: **N-0894**  
Date: \_\_\_\_\_

**22-6001698**

Fed I.D. #

**Borough of Caldwell**

Municipality

**Essex**

County

**Report of Federal and State Financial Assistance**

**Expenditure of Awards**

Fiscal Year Ending: 12/31/2017

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>40,634.00</u>	\$ <u>29,689.50</u>	\$ <u>-0-</u>

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

           Single Audit

           Program Specific Audit

  X   Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/2015.

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

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

\_\_\_\_\_  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION - N/A**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2017 and that sheets 40 to 68 are unnecessary.

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

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

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

**NOTE:**

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



**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2017**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2018 and filed with the County Board of Taxation on January 10, 2018 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
**Borough of Caldwell**  
\_\_\_\_\_  
MUNICIPALITY  
**Essex**  
\_\_\_\_\_  
COUNTY















# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2016: .....	(1)	\$	4,050.00
			x                    25%
	(2)	\$	1,012.50

Municipal Public Defender Trust Cash Balance December 31, 2017: ..... (3) \$ -0-

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) = ..... \$                   -0-

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	Chris Battaglia
Signature:	_____
Certificate #:	N-0894
Date:	_____

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2016 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2017</u>
1. <u>State Unemployment Insurance</u>	\$ -0-	\$ 7,949.85	\$ 72.84	\$ 7,877.01
2. <u>Municipal Open Space</u>	133,937.99	108,534.53	100,714.24	141,758.28
3. <u>Escrow Fees</u>	105,196.98	40,279.25	56,297.54	89,178.69
4. <u>Tax Sale Premiums</u>	211,300.00	152,400.00	89,700.00	274,000.00
5. <u>Outside Tax Liens</u>		151,846.73	151,846.73	
6. <u>Parking Offense Adjudication Act</u>	17,818.20	2,102.00	1,150.50	18,769.70
7. <u>Police Outside Duty Traffic Assignment</u>	5,155.00	165,595.00	156,547.50	14,202.50
8. <u>Recycling</u>	26,322.46	9,263.90	2,563.22	33,023.14
9. <u>Confiscated Funds</u>	5,172.20	19.81	1,350.00	3,842.01
10. <u>Debt Service - 2005 Sinking Fund Bonds</u>	170,000.00	35,000.00		205,000.00
11. <u>Accumulated Leave</u>	21,720.33			21,720.33
12. <u>Police Donations</u>	12,065.00	225.00	10,117.35	2,172.65
13. <u>Storm Recovery</u>	13,816.71		938.58	12,878.13
14. <u>Fire Safety Act Penalty Monies</u>	2,459.20	9,676.00	1,812.31	10,322.89
15. <u>Food Pantry Donations</u>	38,536.63	19,818.14	7,246.44	51,108.33
16. <u>Cannons Swim Team Donations</u>	5,054.10	11,698.00	10,839.24	5,912.86
17. _____				
18. <u>Total - Other Trust Funds</u>	768,554.80	714,408.21	591,196.49	891,766.52
19. _____				
20. <u>Animal Control Expenditures</u>	5,379.60	7,531.20	8,001.60	4,909.20
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals:</b>	<u>\$ 773,934.40</u>	<u>\$ 721,939.41</u>	<u>\$ 599,198.09</u>	<u>\$ 896,675.72</u>

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO  
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2016	RECEIPTS					Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

\* Show as red figure

Not Applicable  
Sheet 7







# CASH RECONCILIATION DECEMBER 31, 2017 (cont'd.)

## LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

<b>Current Fund:</b>	
Investors Bank (Current Checking)	2,945,855.71
Lakeland Bank (Community Center)	467,090.11
	3,412,945.82
<b>Trust - Dog License (Animal Control):</b>	
Investors Bank (Dog Trust Checking)	15,705.84
	15,705.84
<b>Trust - Other:</b>	
Investors Bank (Trust Account Checking)	440,153.08
Investors Bank (Law Enforcement Checking)	3,842.01
Investors Bank (Open Space Checking)	98,268.71
	542,263.80
<b>Public Assistance:</b>	
Investors Bank (Public Assistance Checking)	41,834.71
<b>Capital - General:</b>	
Investors Bank (Capital Checking)	1,081,421.84
<b>Water - Operating:</b>	
Investors Bank (Water Operating Checking)	605,521.06
<b>Water - Capital:</b>	
Investors Bank (Water Capital Cchecking)	557,186.43
<b>Sewer - Operating:</b>	
Investors Bank (Sewer Operating Checking)	1,572,789.74
<b>Sewer - Capital:</b>	
Investors Bank (Sewer Capital Checking)	420,929.08
<b>Total Of All Bank Accounts</b>	<b>8,250,598.32</b>

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.



BOROUGH OF CALDWELL  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2016	2017 Budget Revenue Realized	Cash Received	Transferred from Unappropriated Reserves	Balance Dec. 31, 2017
Body Armor Grant:					
2016		\$ 2,264.37		\$ 2,264.37	
2017		2,267.59	\$ 2,267.59		
Drunk Driving Enforcement Fund:					
2016		3,069.58		3,069.58	
2017		2,083.67	2,083.67		
Bulletproof Vest Program:					
2013	\$ 29.92				29.92
2014	1,995.10				1,995.10
2015	1,937.20				1,937.20
2016		1,770.00		1,770.00	
2017		1,770.00	1,770.00		
Clean Communities - 2017		14,503.76	14,503.76		
Alcohol Education and Rehabilitation Fund - 2016		1,933.81		1,933.81	
Recycling Tonnage Grant - 2017		8,588.34	8,588.34		
Hurricane Irene Disaster National Emergency Grant	680.20				680.20
Drive Sober or Get Pulled Over:					
Holiday Crackdown - 2013	200.00				200.00
NJ Transportation Trust Fund Authority Act:					
Municipal Aid:					
2013 - Hatfield, Erwin and Elm Streets	57,500.00				57,500.00
2014 - Academy Road and Elizabeth Street	59,250.00		59,250.00		
2015 - Brookside Avenue	72,721.37		65,754.10		6,967.27
2016 - Hanford Place, Washburn Place and Lincoln Terrace		235,000.00	176,250.00		58,750.00
2017 - Wakefield Place and Ward Place		235,000.00			235,000.00
Fire Prevention Grant - 2017		500.00	500.00		

BOROUGH OF CALDWELL  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2016	2017 Budget Revenue Realized	Cash Received	Transferred from Unappropriated Reserves	Balance Dec. 31, 2017
ANJEC Open Space Stewardship Project Grant - 2016	\$ 500.00				\$ 500.00
Essex County Recreation and Open Space Trust Fund		\$ 150,000.00		\$ 150,000.00	
Green Communities		2,000.00			2,000.00
Community Stewardship Incentive Grant		30,000.00			30,000.00
Sustainable Jersey Small Grant Program - 2017		2,000.00	\$ 2,000.00		
	<u>\$ 194,813.79</u>	<u>\$ 692,751.12</u>	<u>\$ 332,967.46</u>	<u>\$ 159,037.76</u>	<u>\$ 395,559.69</u>
		Federal	\$ 303,024.10		
		State	27,443.36		
		Local	2,500.00		
			<u>\$ 332,967.46</u>		

BOROUGH OF CALDWELL  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Transfer from</u> <u>2017 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Balance</u> <u>Dec. 31, 2017</u>
Body Armor Grant:				
2014	\$ 1,568.92		\$ 1,568.92	
2015	2,352.27		1,086.08	\$ 1,266.19
2016		\$ 2,264.37		2,264.37
2017		2,267.59		2,267.59
NJ Transportation Trust Fund Authority Act:				
Municipal Aid:				
2015 - Brookside Avenue	6,967.27			6,967.27
2016 - Hanford Pl, Washburn Pl & Lincoln Tr.		235,000.00		235,000.00
2017 - Wakefield Place and Ward Place		235,000.00		235,000.00
Alcohol Education and Rehabilitation Grant:				
2012	1,790.55			1,790.55
2013	4,116.43			4,116.43
2014	2,540.45			2,540.45
2015	2,298.39			2,298.39
2016		1,933.81		1,933.81
Clean Communities:				
Prior Years	9,912.88		239.13	9,673.75
2006	1,998.93			1,998.93
2007	8,972.00			8,972.00
2011	11,349.13			11,349.13
2012	11,169.10			11,169.10
2013	13,113.43			13,113.43
2014	12,296.49			12,296.49
2015	14,949.38			14,949.38
2016	17,072.03			17,072.03
2017		14,503.76		14,503.76
Green Communities:				
Prior Year	3,000.00			3,000.00
2013	1,931.58			1,931.58
2017		2,000.00		2,000.00
Bulletproof Vest Partnership Grant:				
2013	62.42		62.42	
2014	1,995.10		1,707.58	287.52
2015	1,937.20			1,937.20
2016		1,770.00		1,770.00
2017		1,770.00		1,770.00
Drunk Driving Enforcement Fund:				
2014	189.24		189.24	
2015	3,472.68		3,386.94	85.74
2016		3,069.58	2,614.19	455.39
2017		2,083.67		2,083.67
Municipal Alliance for Alcohol and Drug Abuse:				
Municipal Share:				
2014	2,750.00			2,750.00
2017		5,500.00		5,500.00
Recycling Tonnage Grant:				
2016	8,838.02		95.00	8,743.02
2017		8,588.34		8,588.34
Drive Sober or Get Pulled Over:				
Holiday Crackdown - 2013	200.00			200.00
FEMA Assistance to Firefighters Grant	14,762.00		14,762.00	
Fire Prevention Grant - 2017		500.00		500.00
ANJEC Open Space Stewardship Project Grant - 2016	1,500.00			1,500.00
Essex County Recreation and Open Space Trust Fund		150,000.00	150,000.00	
Community Stewardship Incentive Grant		30,000.00	20,510.00	9,490.00
Sustainable Jersey Small Grant Program - 2017		2,000.00	768.72	1,231.28
	<u>\$ 163,105.89</u>	<u>\$ 698,251.12</u>	<u>\$ 196,990.22</u>	<u>\$ 664,366.79</u>
Original Budget		\$ 200,126.10		
Added by NJSA 40A:4-87		492,625.02		
Local Match		5,500.00		
		<u>\$ 698,251.12</u>		
Federal			\$ 16,532.00	
State			29,689.50	
Local Grants			150,768.72	
			<u>\$ 196,990.22</u>	

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

Grant	Balance Jan. 1, 2017	Transferred to 2017 Budget Appropriations		Cash Received			Balance Dec. 31, 2017
		Budget	Appropriation By 40A:4-87				
Drunk Driving Enforcement Fund - 2016	3,069.58		3,069.58				
Body Armor Replacement - 2016	2,264.37		2,264.37				
Bulletproof Vest Program - 2016	1,770.00		1,770.00				
Alcohol Education Rehabilitation Fund	1,933.81		1,933.81				
Essex County Recreation and Open Space Trust Fund	150,000.00		150,000.00				
Recycling Tonnage Grant - 2017				10,475.12			10,475.12
Investors Foundation Grant				1,500.00			1,500.00
<b>Totals</b>	<b>159,037.76</b>		<b>159,037.76</b>	<b>11,975.12</b>			<b>11,975.12</b>



## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	1,134,531.00
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85032-00	XXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXX	
Levy Calendar Year 2017	XXXXXXXX	14,049,013.00
Paid	15,183,544.00	XXXXXXXX
Balance December 31, 2017	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85034-00		XXXXXXXX
# Must include unpaid requisitions.	15,183,544.00	15,183,544.00

## REGIONAL HIGH SCHOOL TAX

N/A

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85042-00	XXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXX	
Levy Calendar Year 2017	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2017	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85044-00		XXXXXXXX
# Must include unpaid requisitions.		



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	XXXXXXXX
County Taxes <span style="float: right;">80003-01</span>	XXXXXXXX	92.16
Due County for Added and Omitted Taxes <span style="float: right;">80003-02</span>	XXXXXXXX	
Prior Year Added and Omitted Taxes Adjustment		
2017 Levy	XXXXXXXX	XXXXXXXX
General County <span style="float: right;">80003-03</span>	XXXXXXXX	5,653,228.37
County Library <span style="float: right;">80003-04</span>	XXXXXXXX	
County Health	XXXXXXXX	
County Open Space Preservation	XXXXXXXX	
Due County for Added and Omitted Taxes <span style="float: right;">80003-05</span>	XXXXXXXX	7,477.66
Paid	5,653,228.38	XXXXXXXX
Balance December 31, 2017	XXXXXXXX	XXXXXXXX
County Taxes	92.15	XXXXXXXX
Due County for Added and Omitted Taxes	7,477.66	XXXXXXXX
	5,660,798.19	5,660,798.19

## SPECIAL DISTRICT TAXES

N/A

	Debit	Credit
Balance January 1, 2017 <span style="float: right;">80003-06</span>	XXXXXXXX	
2017 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXX	XXXXXXXX
Fire - <span style="float: right;">81108-00</span>	XXXXXXXX	XXXXXXXX
Sewer - <span style="float: right;">81111-00</span>	XXXXXXXX	XXXXXXXX
Water - <span style="float: right;">81112-00</span>	XXXXXXXX	XXXXXXXX
Garbage - 1 <span style="float: right;">81109-00</span>	XXXXXXXX	XXXXXXXX
Open Space - <span style="float: right;">81105-00</span>	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
Total 2017 Levy <span style="float: right;">80003-07</span>	XXXXXXXX	
Paid <span style="float: right;">80003-08</span>		XXXXXXXX
Balance December 31, 2017 <span style="float: right;">80003-09</span>		XXXXXXXX

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, 2017	80004-01	XXXXXXXX	6,922.04
State Library Aid Received in 2017	80004-02	XXXXXXXX	4.00
Expended	80004-09	3,560.00	XXXXXXXX
Cancelled			
Balance December 31, 2017	80004-10	3,366.04	
		6,926.04	6,926.04

## RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID - N/A

Balance January 1, 2017	80004-03	XXXXXXXX	
State Library Aid Received in 2017	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2017	80004-12		

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

Balance January 1, 2017	80004-05	XXXXXXXX	
State Library Aid Received in 2017	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2017	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID - N/A

Balance January 1, 2017	80004-07	XXXXXXXX	
State Library Aid Received in 2017	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2017	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2017

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	445,837.50	445,837.50	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	4,256,504.90	4,403,136.33	146,631.43
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Chapter 159's	492,625.02	492,625.02	
Total Miscellaneous Revenue Anticipated 80103-	4,749,129.92	4,895,761.35	146,631.43
Receipts from Delinquent Taxes 80104-			
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	7,666,532.95	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	7,666,532.95	7,782,080.62	115,547.67
	12,861,500.37	13,123,679.47	262,179.10

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	27,492,569.42
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		XXXXXXXX
Regional School Tax 80119-00	14,049,013.00	XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	5,653,228.37	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	7,477.66	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00	103,370.25	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	102,600.48
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	7,782,080.62	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	27,595,169.90	27,595,169.90

\* 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 2017

2017 Budget as Adopted	80012-01	12,368,875.35
2017 Budget - Added by N.J.S. 40A:4-87	80012-02	492,625.02
Appropriated for 2017 (Budget Statement Item 9)	80012-03	12,861,500.37
Appropriated for 2017 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>12,861,500.37</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>12,861,500.37</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	12,647,617.19
Paid or Charged - Reserve for Uncollected Taxes	80012-09	102,600.48
Reserved	80012-10	111,193.04
<b>Total Expenditures</b>	<b>80012-11</b>	<b>12,861,410.71</b>
Unexpended Balances Canceled (see footnote)	80012-12	89.66

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

2017 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2017 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated                      80013-01	XXXXXXXX	146,631.43
Delinquent Tax Collections                                      80013-02	XXXXXXXX	
	XXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXX	115,547.67
Unexpended Balances of 2017 Budget Appropriations              80013-04	XXXXXXXX	89.66
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXX	146,658.94
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)              81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property                      81120-	XXXXXXXX	
Cancellation of Reserve for Library State Aid	XXXXXXXX	
Unexpended Balances of 2016 Appropriation Reserves              80013-05	XXXXXXXX	149,665.42
Prior Years Interfunds Returned in 2017                      80013-06	XXXXXXXX	8,840.49
Cancellation of Accounts Payable	XXXXXXXX	505.00
Appropriated Grant Reserves Canceled	XXXXXXXX	
	XXXXXXXX	
	XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXX	XXXXXXXX
Balance January 1, 2017                                      80013-07		XXXXXXXX
Balance December 31, 2017                                      80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated                      80013-09		XXXXXXXX
Delinquent Tax Collections                                      80013-10		XXXXXXXX
		XXXXXXXX
Required Collection of Current Taxes                      80013-11		XXXXXXXX
Interfund Advances Originating in 2017                      80013-12		XXXXXXXX
Prior Year County Taxes - Added/Omitted Adjustment		XXXXXXXX
Refund of Prior Year Taxes		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	567,938.61	XXXXXXXX
	567,938.61	567,938.61











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

	Debit	Credit
1. Balance January 1, 2017	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	15,794.34
2. Sr. Citizens Deductions Per Tax Billings	3,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	32,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector - 2017 Taxes	500.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector - 2017 Taxes	500.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector - 2017 Taxes	XXXXXXXX	904.34
8. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	
9. Veterans Deductions Disallowed By Tax Collector		
10. Received in Cash from State	XXXXXXXX	34,345.66
11.		
12.		
13. Balance December 31, 2017	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	14,794.34	XXXXXXXX
<b>Totals</b>	<b>51,044.34</b>	<b>51,044.34</b>

Calculation of Amount to be included on Sheet 22, Item 10-  
2017 Senior Citizen and Veterans Deductions Allowed

Line 2		3,000.00	
Line 3		32,250.00	
Line 4 & 5		1,000.00	
Sub-Total		36,250.00	
Less: Line 7		904.34	
To Item 10, Sheet 22		<u>35,345.66</u>	

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

		Debit	Credit
Balance January 1, 2017		XXXXXXXX	17,497.09
Taxes Pending Appeals	17,497.09	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXX	
Charged to Current Year Operations			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		40,211.05	XXXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXX
2017 Budget Appropriation			25,000.00
Balance December 31, 2017			XXXXXXXX
Taxes Pending Appeals*		2,286.04	XXXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2017.		42,497.09	42,497.09

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

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

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2018 MUNICIPAL BUDGET**

	YEAR 2018	YEAR 2017
1. Total General Appropriations for 2018 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXXX
3. Vocational School Tax - Actual		
Estimate* 80018-		XXXXXXXX
4. Regional School District Tax - Actual 80025-		
Estimate* 80026-		XXXXXXXX
5. Regional High School Tax - School Budget Actual 80018-		
Estimate* 80019-		XXXXXXXX
6. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXXX
7. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2018 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2018 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by _____% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		* Must not be stated in an amount less than 'actual' Tax of Year 2017  ** May not be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2018 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Vocational School Tax (Amount Shown on Line 3 Above)		
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)		
Tax in Local Municipal Budget		
Total Amount (See Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		Note: The amount of anticipated revenues (Item 9) may <u>never</u> exceed the total of Items 1 and 12.
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

## ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

C. *TIMES*: % of increase of Amount to be  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 [(2018 Estimated Total Levy - 2017 Total Levy) / 2017 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)

**2018 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)  | \$ |  |
| <b>Total</b>  | \$ |  |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11)       | \$ |  |
| 4. Cash Required  | \$ |  |
| 5. Total Required at _____ % (items 4+6)                      | \$ |  |
| 6. Reserve for Uncollected Taxes (item E above)               | \$ |  |

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2017			XXXXXXXX
A. Taxes	83102-00	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103-00	XXXXXXXX	XXXXXXXX
2. Canceled:		XXXXXXXX	XXXXXXXX
A. Taxes	83105-00	XXXXXXXX	
B. Tax Title Liens	83106-00	XXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
A. Taxes	83108-00	XXXXXXXX	
B. Tax Title Liens	83109-00	XXXXXXXX	
4. Added Taxes			XXXXXXXX
5. Added Tax Title Liens			XXXXXXXX
6. Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
A. Taxes - Transfers to Tax Title Liens (1)	83104-00	XXXXXXXX (1)	
B. Tax Title Liens - Transfers from Taxes (1)	83107-00 (1)		XXXXXXXX
7. Balance Before Cash Payments		XXXXXXXX	
8. Totals			
9. Balance Brought Down			XXXXXXXX
10. Collected:		XXXXXXXX	
A. Taxes	83116-00	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117-00	XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2017 Tax Sale		83118-00	XXXXXXXX
12. 2017 Taxes Transferred to Liens		83119-00	XXXXXXXX
13. 2017 Taxes		83123-00	XXXXXXXX
14. Balance December 31, 2017		XXXXXXXX	
A. Taxes	83121-00	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122-00	XXXXXXXX	XXXXXXXX
15. Totals			

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

17. Item No. 14 multiplied by percentage shown above is  and represents the maximum amount that may be anticipated in 2018. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1.	Balance January 1, 2017	84101-00	XXXXXXXX
2.	Foreclosed or Deeded in 2017		XXXXXXXX
3.	Tax Title Liens	84103-00	XXXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXXX
5A.		84102-00	XXXXXXXX
5B.		84105-00	
6.	Adjustment to Assessed Valuation	84106-00	XXXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXX
8.	Sales		XXXXXXXX
9.	Cash *	84109-00	XXXXXXXX
10.	Contract	84110-00	XXXXXXXX
11.	Mortgage	84111-00	XXXXXXXX
12.	Loss on Sales	84112-00	XXXXXXXX
13.	Gain on Sales	84113-00	XXXXXXXX
14.	Balance December 31, 2017	84114-00	XXXXXXXX

**CONTRACT SALES**

		Debit	Credit
15.	Balance January 1, 2017	84115-00	XXXXXXXX
16.	2017 Sales from Foreclosed Property	84116-00	XXXXXXXX
17.	Collected *	84117-00	XXXXXXXX
18.		84118-00	XXXXXXXX
19.	Balance December 31, 2017	84119-00	XXXXXXXX

**MORTGAGE SALES**

		Debit	Credit
20.	Balance January 1, 2017	84120-00	XXXXXXXX
21.	2017 Sales from Foreclosed Property	84121-00	XXXXXXXX
22.	Collected *	84122-00	XXXXXXXX
23.		84123-00	XXXXXXXX
24.	Balance December 31, 2017	84124-00	XXXXXXXX

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected in 2017 (84125-00)

Realized in 2017 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, 2016 per Audit <u>Report</u>	Amount in 2017 <u>Budget</u>	Amount Resulting from 2017 <u>from 2017</u>	Balance as at <u>Dec. 31, 2017</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**  
**N/A**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS**

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

Source		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXXX	7,161,900.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	935,000.00	XXXXXXXX	
Defeased				
Outstanding, December 31, 2017	80033-04	6,226,900.00	XXXXXXXX	
		7,161,900.00	7,161,900.00	
2018 Bond Maturities - General Capital Bonds			80033-05	935,000.00
2018 Interest on Bonds *		80033-06	250,800.76	
<b>Assessment Serial Bonds - N/A</b>				
Outstanding, January 1, 2017	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2017	80033-10		XXXXXXXX	
2018 Bond Maturities - Assessment Bonds			80033-11	
2018 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	250,800.76

**LIST OF BONDS ISSUED DURING 2017 - N/A**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN

		Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding, December 31, 2017	80033-04		XXXXXXXX	
2018 Loan Maturities			80033-05	
2018 Interest on Loans			80033-06	\$
Total 2018 Debt Service for	Loan		80033-13	
<b>LOAN</b>				
Outstanding, January 1, 2017	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2017	80033-10		XXXXXXXX	
2018 Loan Maturities			80033-11	
2018 Interest on Loans			80033-12	\$
Total 2018 Debt Service for	Loan		80033-13	

**LIST OF LOANS ISSUED DURING 2017**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017                      80034-01	XXXXXXXX		
Paid    80034-02		XXXXXXXX	
Issued			
Outstanding, December 31, 2017                      80034-03		XXXXXXXX	
2018 Bond Maturities - Term Bonds                      80034-04		\$	
2018 Interest on Bonds *                                      80034-05		\$	
<b>TYPE I SCHOOL SERIAL BOND</b>			
Outstanding, January 1, 2017                      80034-06	XXXXXXXX		
Issued    80034-07	XXXXXXXX		
Paid    80034-08		XXXXXXXX	
Outstanding, December 31, 2017                      80034-09		XXXXXXXX	
2018 Interest on Bonds*                                      80034-10		\$	
2018 Bond Maturities - Serial Bonds                      80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)                      80034-12		\$	

**LIST OF BONDS ISSUED DURING 2017**

Purpose	2018 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total      80035-				

**2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2017	2018 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$



**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								

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, 2015 or prior must be appropriated in full in the 2018 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)**

Not Applicable  
Sheet 34



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
1. 2017 Ford Police Interceptor Utility Vehicle	10,934.21	10,934.21	710.72
2. 2017 Ford Police Interceptor Utility Vehicle	21,382.94	10,380.08	1,282.98
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Total</b>	<b>32,317.15</b>	<b>21,314.29</b>	<b>1,993.70</b>

80051-01

80051-02

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





**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A**

		Debit	Credit
Balance January 1, 2017	80030-01	XXXXXXXXXX	
Received from 2017 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2017 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2017	80030-05		XXXXXXXXXX

\* The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2017**  
**AND DOWN PAYMENTS (N.J.S. 40A:2-11)**  
**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
<b>Total</b>	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 - 2017**

		Debit	Credit
Balance January 1, 2017	80029-01	XXXXXXXXXX	8,266.41
Premium on Sale of Notes		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Grant Receipts on Fully Funded Ordinance			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2017 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2017	80029-04	8,266.41	XXXXXXXXXX
		8,266.41	8,266.41

**BONDS ISSUED WITH A COVENANT OR COVENANTS - N/A**

- |   |  |       |
|---|--|-------|
| 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, 2017 |  | _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2017 (Note A)  |  | _____ |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2018   |  | _____ |
| 4. Amount of Interest on Bonds with a Covenant - 2018 Requirement   |  | _____ |
| 5. Total of 3 and 4 - Gross Appropriation   |  | _____ |
| 6. Less Amount of Special Trust Fund to be Used   |  | _____ |
| 7. Net Appropriation Required   |  | _____ |

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

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

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



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

**UTILITIES ONLY**

***NOTE:***

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2017 , please observe instructions on Sheet 2.









**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2016	RECEIPTS					Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

\* Show as red figure

Not Applicable  
Sheet 43

# SCHEDULE OF WATER UTILITY BUDGET - 2017

## BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Operating Surplus Anticipated 91301-	44,868.57	44,868.57	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services 91302-			
Rents 91303-	1,783,019.10	1,842,747.97	59,728.87
Fire Hydrant Service 91304-			
Miscellaneous 91305-	15,985.63	28,755.30	12,769.67
Additional Water Rents			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	1,843,873.30	1,916,371.84	72,498.54
Deficit (General Budget) ** 91306-			
	1,843,873.30	1,916,371.84	72,498.54

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	1,843,873.30
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,843,873.30</b>
Add: Overexpenditures (see footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,843,873.30</b>
Deduct Expenditures:	
Paid or Charged	1,591,769.24
Reserved	249,436.75
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>1,841,205.99</b>
Unexpended Balances Canceled (see footnote)	2,667.31

**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".



**RESULTS OF 2017 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	72,498.54
Unexpended Balances of Appropriations	XXXXXXXX	2,667.31
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2016 Appropriation Reserves *	XXXXXXXX	20,029.37
Deficit in Anticipated Revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	95,195.22	XXXXXXXX
	95,195.22	95,195.22

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

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	290,714.38
Excess Resulting from 2017 Operations	XXXXXXXX	95,195.22
Amount Appropriated in 2017 Budget - Cash	44,868.57	XXXXXXXX
Amount Appropriated in 2017 Budget - With Prior Written Consent of Director of Local Government Services		XXXXXXXX
Anticipated as Revenue in Current Fund Budget	60,000.00	XXXXXXXX
Balance December 31, 2017	281,041.03	XXXXXXXX
	385,909.60	385,909.60

**ANALYSIS OF BALANCE DECEMBER 31, 2017  
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash		575,342.26
Investments		
Interfund Accounts Receivable		
Sub Total		575,342.26
Deduct Cash Liabilities Marked with "C" on Trial Balance		294,301.23
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		281,041.03
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		281,041.03

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET

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

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2016		\$ <u>5,562.74</u>
Increased by:		
Water Rents Levied		\$ <u>1,837,552.36</u>
Decreased by:		
Collections	\$ <u>1,837,003.80</u>	
Prepaid/Overpayments Applied	\$ <u>5,744.17</u>	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>1,842,747.97</u>
Balance December 31, 2017		\$ <u>367.13</u>

**N/A**  
**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2016		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2017		\$ _____

**DEFERRED CHARGES  
-MANDATORY CHARGES ONLY-  
WATER UTILITY FUND**

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

N/A

<u>Caused By</u>	<u>Amount Dec. 31, 2016 per Audit Report</u>	<u>Amount in 2017 Budget</u>	<u>Amount Resulting from 2017</u>	<u>Balance as at Dec. 31, 2017</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

N/A

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

N/A

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated in Budget of Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS**

**WATER UTILITY ASSESSMENT BONDS - N/A**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2017		XXXXXXXX	
<b>2018 Bond Maturities - Assessment Bonds</b>			
2018 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2017	XXXXXXXX	675,000.00	
Issued			
Paid	125,000.00	XXXXXXXX	
Outstanding, December 31, 2017	550,000.00	XXXXXXXX	
	675,000.00	675,000.00	
2018 Bond Maturities - Capital Bonds			130,000.00
2018 Interest on Bonds *		\$ 22,800.00	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2018 Interest on Bonds (*Items)	\$	22,800.00	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$	9,241.67	
Subtotal	\$	13,558.33	
Add: Interest to be Accrued as of 12/31/2018	\$	7,275.00	
Required Appropriation 2018			\$ 20,833.33

**LIST OF BONDS ISSUED DURING 2017**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Totals				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS**

**WATER UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2017		XXXXXXXX	
2018 Loan Maturities			\$
2018 Interest on Loans *		\$	
<b>WATER UTILITY _____ LOAN</b>			
Outstanding, January 1, 2017	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2017		XXXXXXXX	
2018 Loan Maturities			\$
2018 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2018 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2017 (Trial Balance)		
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2018	\$	
Required Appropriation 2018		\$

**LIST OF LOANS ISSUED DURING 2017**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE SCHEDULE FOR WATER UTILITY NOTES (OTHER THAN WATER UTILITY ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Water System Improvements (1198-08; 1245-12)	250,000.00	12/21/12	233,500.00	06/19/18	1.150%	6,500.00	2,685.25	06/19/18
2. Water Main Improvements (1249-12;1276-13)	550,000.00	12/21/12	410,800.00	06/19/18	1.150%	14,200.00	4,724.20	06/19/18
3. Water Main Improvements (1249-12;1276-13)	995,050.00	06/28/13	804,450.00	06/19/18	1.150%	25,600.00	9,251.18	06/19/18
4. Water System Improvements (1198-08; 1245-12)	70,000.00	06/26/14	69,100.00	06/19/18	1.150%	1,800.00	794.65	06/19/18
5. Water Main Improvements (1249-12;1276-13)	32,000.00	06/26/15	32,000.00	06/19/18	1.150%	500.00	368.00	06/19/18
6. Water Main Improvements (1296-14; 1299-14)	600,000.00	06/26/15	600,000.00	06/19/18	1.150%	7,700.00	6,900.00	06/19/18
7. Water Capital Projects (1178-07; 1231-11)	45,512.00	06/22/16	45,512.00	06/19/18	1.150%		523.39	06/19/18
8. Water System Improvements (1326-17)	1,000,000.00	06/20/17	1,000,000.00	06/19/18	1.150%		11,500.00	06/19/18
9.								
10.	3,542,562.00		3,195,362.00			56,300.00	36,746.66	

Sheet 50

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

**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.**

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

**All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 or written intent of permanent financing submitted.**

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2018 Interest on Notes	\$ 36,746.66
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$ 19,496.15
Subtotal	\$ 17,250.51
Add: Interest to be Accrued as of 12/31/2018	\$ 35,769.61
Required Appropriation - 2018	\$ 53,020.12

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

## DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Not Applicable  
Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2015 or prior must be appropriated in full in the 2018 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

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

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

Not Applicable  
Sheet 51a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (WATER UTILITY CAPITAL FUND)

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2017		2017 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2017	
	Funded	Unfunded					Funded	Unfunded
Water System Improvements (1174-06)	960.13						960.13	
Water System Improvements (1198-09; 1245-12)		2,569.80			2,569.80			
Water Main Improvements (1296-14; 1299-14)		61,233.67			3,642.00			57,591.67
Water Main Extension (1323-16)	125,000.00				103,355.06		21,644.94	
Water System Improvements (1326-17)			3,024,800.00		774,758.83			2,250,041.17
<b>Total</b>	125,960.13	63,803.47	3,024,800.00		884,325.69		22,605.07	2,307,632.84

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

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	29,250.00
Received from 2017 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2017	29,250.00	XXXXXXXX
	29,250.00	29,250.00

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	
Received from 2017 Budget Appropriation *	XXXXXXXXXX	
Received from 2017 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2017		XXXXXXXXXX

\* The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**WATER UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2017**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**  
**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
Water System Improvements				
(1326-17)	3,024,800.00	3,024,800.00		
<b>Total</b>	<b>3,024,800.00</b>	<b>3,024,800.00</b>		

**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2017**

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	55,771.95
Premium on Sale of Notes	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2017 Budget Revenue		XXXXXXXXXX
Balance December 31, 2017	55,771.95	XXXXXXXXXX
	55,771.95	55,771.95









**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2016	RECEIPTS					Disbursements	Balance Dec. 31, 2017
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

\* Show as red figure

Not Applicable  
Sheet 57

# SCHEDULE OF SEWER UTILITY BUDGET - 2017

## BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Operating Surplus Anticipated 01	71,029.24	71,029.24	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government 02			
Rents	4,355,960.12	4,355,960.12	
Interest Income	2,500.00	6,000.87	3,500.87
KMOS Lease of Wastewater Plant Property	123,643.81	132,500.00	8,856.19
Sewer Connection Fees	18,000.00	36,000.00	18,000.00
Sewer Application Fees	1,500.00	1,250.00	250.00 *
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Additional Sewer Rents	59,005.07	49,369.32	9,635.75 *
Subtotal	4,631,638.24	4,652,109.55	20,471.31
Deficit (General Budget) ** 07			
08	4,631,638.24	4,652,109.55	20,471.31

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	4,631,638.24
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>4,631,638.24</b>
Add: Overexpenditures (see footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>4,631,638.24</b>
Deduct Expenditures:	
Paid or Charged	4,324,467.18
Reserved	265,006.66
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>4,589,473.84</b>
Unexpended Balances Canceled (see footnote)	42,164.40

**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".



**RESULTS OF 2017 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	20,471.31
Unexpended Balances of Appropriations	XXXXXXX	42,164.40
Miscellaneous Revenue Not Anticipated	XXXXXXX	
Unexpended Balances of 2016 Appropriation Reserves *	XXXXXXX	260,836.42
Deficit in Anticipated Revenue		XXXXXXX
		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	323,472.13	XXXXXXX
	323,472.13	323,472.13

\* See restriction in amount on Sheet 59, SECTION 2

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2017	XXXXXXX	275,305.87
Excess Resulting from 2017 Operations	XXXXXXX	323,472.13
Amount Appropriated in 2017 Budget - Cash	71,029.24	XXXXXXX
Amount Appropriated in 2017 Budget - With Prior Written Consent of Director of Local Government Services		XXXXXXX
Anticipated as Revenue in Current Fund Budget	20,000.00	XXXXXXX
Balance December 31, 2017	507,748.76	XXXXXXX
	598,778.00	598,778.00

**ANALYSIS OF BALANCE DECEMBER 31, 2017  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash		938,303.07
Investments		
Interfund Accounts Receivable		
Sub Total		938,303.07
Deduct Cash Liabilities Marked with "C" on Trial Balance		430,554.31
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		507,748.76
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		507,748.76

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2016		\$ <u>130,560.40</u>
Increased by:		
Sewer Rents Levied		\$ <u>4,415,477.52</u>
Decreased by:		
Collections - Sewer Operating Fund	\$ <u>4,404,817.66</u>	
Overpayments Applied	\$ <u>511.78</u>	
Due from Current Fund	\$ _____	
Other - Prepaid Sewer Rents Applied	\$ _____	
		\$ <u>4,405,329.44</u>
Balance December 31, 2017		\$ <u>140,708.48</u>

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N/A  
**SCHEDULE OF SEWER LIENS**

Balance December 31, 2016		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2017		\$ _____



**DEFERRED CHARGES  
-MANDATORY CHARGES ONLY-  
SEWER UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2016 per Audit Report	Amount in 2017 Budget	Amount Resulting from 2017	Balance as at Dec. 31, 2017
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Operating Deficit</u>	\$ _____	\$ _____	\$ _____	\$ _____
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**

N/A

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

N/A

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2018</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS**

**SEWER UTILITY ASSESSMENT BONDS - N/A**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2017		XXXXXXXX	
2018 Bond Maturities - Assessment Bonds			\$
2018 Interest on Bonds *		\$	
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2017	XXXXXXXX	269,580.00	
Issued	XXXXXXXX		
Paid	65,000.00	XXXXXXXX	
Outstanding, December 31, 2017	204,580.00	XXXXXXXX	
	269,580.00	269,580.00	
2018 Bond Maturities - Capital Bonds			\$ 50,000.00
2018 Interest on Bonds *		\$ 7,183.20	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2018 Interest on Bonds (*Items)	\$	7,183.20	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$	2,045.80	
Subtotal	\$	5,137.40	
Add: Interest to be Accrued as of 12/31/2018	\$	1,545.80	
Required Appropriation 2018	\$		6,683.20

**LIST OF BONDS ISSUED DURING 2017 - N/A**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS**

**SEWER UTILITY LOAN**

	Debit	Credit	2018 Debt Service
Outstanding, January 1, 2017	XXXXXXXX	9,382,177.33	
Issued	XXXXXXXX		
Project Credits Utilized to Offset Principal	76,636.35		
Paid	754,993.51	XXXXXXXX	
Outstanding, December 31, 2017	8,550,547.47	XXXXXXXX	
	9,382,177.33	9,382,177.33	
2018 Loan Maturities			\$ 778,133.16
2018 Interest on Loans *		\$ 223,150.00	
<b>SEWER UTILITY LOAN - N/A</b>			
Outstanding, January 1, 2017	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2017		XXXXXXXX	
2018 Loan Maturities			\$
2018 Interest on Loans *		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2018 Interest on Loans (*Items)	\$ 223,150.00	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	\$ 92,979.17	
Subtotal	\$ 130,170.83	
Add: Interest to be Accrued as of 12/31/2018	\$ 85,479.16	
Required Appropriation 2018		\$ 215,649.99

**LIST OF LOANS ISSUED DURING 2017 - N/A**

Purpose	2018 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE SCHEDULE FOR SEWER UTILITY NOTES (OTHER THAN SEWER UTILITY ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Not Applicable  
Sheet 64

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

**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.**

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

**All notes with an original date of issue of 2015 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2018 or written intent of permanent financing submitted.**

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2018 Interest on Notes	
Less: Interest Accrued to 12/31/2017 (Trial Balance)	
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2018	
Required Appropriation - 2018	\$

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

## DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest * *	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Not Applicable  
Sheet 65

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

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

**Utility Assessment Notes with an original date of issue of December 31, 2015 or prior must be appropriated in full in the 2018 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.**

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2017	2018 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

80051-01

80051-02

Sheet 65a  
 Not Applicable

(Do not crowd - add additional sheets)



# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	293,215.54
Received from 2017 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2017	293,215.54	XXXXXXXX
	293,215.54	293,215.54

## SEWER UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	
Received from 2017 Budget Appropriation *	XXXXXXXXXX	
Received from 2017 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2017		XXXXXXXXXX

\* The full amount of the 2017 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



**SEWER UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2017**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**  
**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2017 or Prior Years
Total				

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS - N/A**  
**YEAR - 2017**

	Debit	Credit
Balance January 1, 2017	XXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2017 Budget Revenue		XXXXXXXX
Balance December 31, 2017		XXXXXXXX

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT 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 & 1b. 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 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance - Capital Fund
- 9 & 9a. 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 2008
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending (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