



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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of PISCATAWAY as of December 31, 20 18 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 2018 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:

**NOT APPLICABLE**

(Registered Municipal Accountant)

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

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

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

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

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

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

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2019

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

---

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2018 as required under N.J.A.C. 5:23-4.17.

Printed Name: JOSEPH G. HOFF, JR.

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

Certificate #: 5345

Date: February 10, 2019

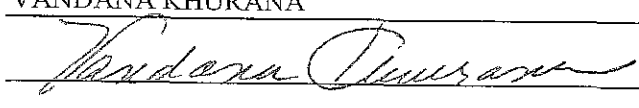
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

*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: TOWNSHIP OF PISCATAWAY  
Chief Financial Officer: VANDANA KHURANA  
Signature:   
Certificate #: N-695  
Date: February 10, 2019

**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: TOWNSHIP OF PISCATAWAY  
Chief Financial Officer: VANDANA KHURANA  
Signature:   
Certificate #: N-695  
Date: February 10, 2019

22-6002216

Fed I.D. #

**TOWNSHIP OF PISCATAWAY**

Municipality

**MIDDLESEX**

County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

Fiscal Year Ending: December 31, 2018

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>284,390.01</u>	<u>310,142.81</u>	<u>                    </u>

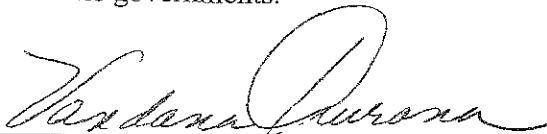
Type of Audit required by OMB A-133 and OMB 04-04:

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has increased to \$750,000 beginning with fiscal year ending 1/1/2016. Expenditures are defined in Section 205 of OMB A-133.

- (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 governments.

**VANDANA KHURANA**



Signature Of Chief Financial Officer

**February 10, 2019**

Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION



I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ during the year 2018 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, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 7,548,520,332.

  
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF PISCATAWAY  
MUNICIPALITY

MIDDLESEX  
COUNTY











# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
<b>ANIMAL CONTROL FUND:</b>		
Cash Treasurer	38,936.28	
Due to The State of New Jersey		6.60
Reserve: Animal Control Expenditures		38,929.68
	<b>38,936.28</b>	<b>38,936.28</b>
<b>RECREATION TRUST FUND:</b>		
Cash Treasurer	10,390.53	
Reserve: Recreation Trust		10,390.53
	<b>10,390.53</b>	<b>10,390.53</b>
<b>UNEMPLOYMENT TRUST</b>		
Cash Treasurer	563,847.48	
Reserve: Unemployment Trust		563,847.48
	<b>563,847.48</b>	<b>563,847.48</b>
<b>AFFORDABLE HOUSING TRUST FUND</b>		
Cash Treasurer	6,214,298.22	
Reserve: Unemployment Trust		6,214,298.22
	<b>6,214,298.22</b>	<b>6,214,298.22</b>
<b>OTHER TRUST FUNDS</b>		
Cash Treasurer	8,185,911.46	
Interfund: Capital Fund	-	
Interfund: Current Fund		-
Other Trust Reserves		7,208,479.23
Performance Bonds		977,432.23
Reserve: CDBG Grant		-
	<b>8,185,911.46</b>	<b>8,185,911.46</b>

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
<b>PAYROLL FUND:</b>		
Cash Treasurer	185,411.56	
Reserve: Third Pary Liabilities		185,411.56
	<b>185,411.56</b>	<b>185,411.56</b>
<b>SELF INSURANCE TRUST FUND:</b>		
Cash Treasurer	-	
Reserve: Self Insurance		-
	-	-
<b>DEVELOPER'S ESCROW TRUST</b>		
Cash Treasurer	8,953,941.23	
Reserve: Developer's Escrow Trust		8,953,941.23
	<b>8,953,941.23</b>	<b>8,953,941.23</b>
<b>FORFEITURE TRUST</b>		
Cash Treasurer	12,903.64	
Reserve: County Forfeiture		12,903.64
	<b>12,903.64</b>	<b>12,903.64</b>
<b>PAYROLL TRUST FUND</b>		
	-	-

(Do not crowd - add additional sheets)



### Schedule of Trust Fund Reserves

Purpose	Amount DEC. 31, 2017 per Audit Report	Receipts	Disbursements	Balance as at DEC. 31, 2018
1. CDBG - Loan Repayment	\$ -	\$ -	\$ -	\$ -
2. DARE Program	3,997.64	9,878.37	13,876.01	-
3. Dep. For Redemp. Of Tax Sale Certif.	7,194.05			7,194.05
4. Donations: Emergency Management	31,481.11	7,350.00	10,766.50	28,064.61
5. Federal Forfeiture Funds	1,070.14		1,070.14	-
6. Forfeiture Funds	23,599.75		23,599.75	-
7. Future Improvement Deposits -Escrows	226,786.52			226,786.52
8. Grading Bonds	11,000.00			11,000.00
9. Landscape Bonds- Escrows	164,261.25	9,000.00	2,000.00	171,261.25
10. Local Seized Funds	-			-
11. Municipal Court - POAA	5,328.45	508.00		5,836.45
12. Prem. Received at Tax Sale	1,254,300.00		665,600.00	588,700.00
13. Public Defender Fees	1,793.66	35,510.38	37,304.04	-
14. Public Relations Beautification Fund	27,689.54	3,000.00	3,278.36	27,411.18
15. Recapture Fees- Sale of Afford. Hsg.	3,000.00			3,000.00
16. Reserve for Domestic Violence	32,588.81			32,588.81
17. Reserve for Police Off-Duty Pay	-	2,694,168.16	2,694,168.16	-
18. Reserve for Recycling Project	9,733.13			9,733.13
19. Senior Citizens Trips	7,185.37	11,919.28	10,952.20	8,152.45
20. Accrued Sick & Vacation	4,636,436.15	879,409.11	1,145,988.93	4,369,856.33
21. Snow Removal Reserves	1,597,976.69	25,007.53	543,195.03	1,079,789.19
22. Street Opening Bonds - Escrow	356,607.94	27,610.64	4,500.00	379,718.58
23. Youth Center Donations	1,040.00			1,040.00
24. Tax Lien Redemptions	556,752.35	728,689.41	1,073,463.55	211,978.21
25. Seized Funds	-			-
26. Unclaimed Bail	3,066.00			3,066.00
27. Curb Repair/Bond Escrow	43,423.85		1,071.38	42,352.47
28. Reserve for Third Party Inspection: Code	-			-
29. Escrow/Bond: Appraisal	950.00			950.00
30.				
Totals:	\$ 9,007,262.40	4,432,050.88	6,230,834.05	\$ 7,208,479.23







# CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	5,183,891.98	35,906,744.06	6,783,470.45	34,307,165.59
Trust - Assessment				-
Trust - Dog License	54.00	38,975.88	93.60	38,936.28
Trust - Other	13,015.00	10,050,797.52	1,877,901.06	8,185,911.46
Capital - General	-	9,545,040.36	400,987.63	9,144,052.73
Water - Operating				-
Water - Capital				-
Utility				-
Assessment Trust				-
Public Assistance**		14,411.35		14,411.35
Garbage District				-
Grant Fund	24.26	477,998.49	8,343.44	469,679.31
Sewer Utility - Operating	3,166,101.71	6,210,396.17	47,151.60	9,329,346.28
Sewer Utility - Capital	30,000.00	5,372,326.27	31,023.77	5,371,302.50
Recreation Trust		10,390.53		10,390.53
Unemployment Trust		583,607.37	19,759.89	563,847.48
Affordable Housing Trust	3,305.00	6,211,455.72	462.50	6,214,298.22
Senior Housing Operating	9,279.74	1,416,943.79	7,555.56	1,418,667.97
Senior Housing Capital		2,629,945.56	9,279.74	2,620,665.82
Developer's Escrow	10,701.84	11,380,944.26	2,437,704.87	8,953,941.23
Payroll Fund		211,352.87	25,941.31	185,411.56
Forfeiture Fund		13,143.64	240.00	12,903.64
				-
				-
				-
Total	8,416,373.53	90,074,473.84	11,649,915.42	86,840,931.95

\* - Include Deposits In Transit

\*\* - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2018.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2018.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: *Wanda Duran* Title: CHIEF FINANCIAL OFFICER

**CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>GENERAL CAPITAL FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX7687	9,545,040.36		
			9,545,040.36
<b>ANIMAL CONTROL FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX67703	38,975.88		
			38,975.88
<b>GRANT FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX4546	477,998.49		
			477,998.49
<b>SEWER UTILITY OPERATING FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX7273	6,172,848.19		
- Account # XXXX6488	37,547.98		
			6,210,396.17
<b>SEWER UTILITY CAPITAL FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX7794	5,372,326.27		
- Account # XXXX1908	-		
			5,372,326.27
<b>RECREATION TRUST FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX0798	10,390.53		
			10,390.53
<b>UNEMPLOYMENT TRUST FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX7760	583,607.37		
			583,607.37

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.

**CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>PUBLIC ASSISTANCE TRUST FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX7752		14,411.35	
			14,411.35
<b>AFFORDABLE HOUSING TRUST FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Account # XXXX1619		6,211,455.72	
			6,211,455.72
<b>SENIOR HOUSING UTILITY CAPITAL FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Government Agency Account - #XXXX7737		2,629,945.56	
			2,629,945.56
<b>SENIOR HOUSING UTILITY OPERATING FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Government Agency Account - #XXXX7729		1,284,949.89	
- Government Agency Account - Escrow - #XXXX3353		131,163.24	
- Government Agency Account - Investments - #XXXX6496		830.66	
			1,416,943.79
<b>CURRENT FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Government Agency Account - #xxxxxx7661		1,744,184.65	
- Government Agency Account - Investments - #xxxxxx6462			
- Government Agency Account - Collector's - #xxxxxx8925		262,397.30	
- Government Agency Account - Collector's credit card - #xxxxxx7432		180.44	
- Government Agency Account - Collector's Convenience Fee - #xxxxxx7416		428.76	
- Government Agency Account - Clerk - # xxx7802		48,110.10	
- Government Agency Account - Fire Prevention - # xxx4013		5,013.49	
- Government Agency Account - Construction Code - # xx0903		115,182.01	
- Government Agency Account - General Investment xxxxxx3396		363,743.70	
<b>Provident Bank</b>			
- Government Agency Account - #xxxx2398		1,017,222.30	
<b>Affinity Federal Credit Union</b>			
- Government Agency Account - #xxxx3061		5.00	
- Government Agency Account - #xxxx3095		15,100,041.69	
<b>State Street Bank and Trust</b>			
- State of New Jersey Cash Management Fund - #117-xxxxxx-171		775,841.37	
<b>Unity Bank</b>			
- Government Investment Account - Money Market: Account #xxx2023		11,910,421.40	
<b>First Bank</b>			
- Government Savings Account - Money Market: Account # xxxxxx00524		2,535,248.50	
- Government Savings Account - Money Market: Account # xxxxxx0050		2,028,621.86	
- Government Checking Account - Account # xxxxx0458		101.44	
<b>PeaPack and Gladstone</b>			
- Government Investment Account - Money Market: Account #xxxxx0419		0.05	
			35,906,744.06

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.

# CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.

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

<b>DEVELOPER'S ESCROW FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Government Agency Account - Planning Brd (+5000) - #xxxx7869		411,413.46	
- Government Agency Account - Planning Brd (-5000) - #xxxx7869		418,633.15	
- Government Agency Account - Interest -#xxxx7869		44,951.57	
- Government Agency Account - Tree Removal - #xxxx7869		261,112.71	
- Government Agency Account - Operating - #xxxx7869		1,884,266.94	
- Government Agency Account - Performance Bond (-5000) - #xxxx7869		257,074.27	
- Government Agency Account - Performance Bond (+5000) - #xxxx7869		5,899,158.50	
- Government Agency Account - (Off Site Improvement Bond -5000 Escrow) -#xxxx7869		51,643.92	
- Government Agency Account - (On Site Improvement Bond +5000 Escrow) - #xxxx7869		6,736.18	
- Government Agency Account - (On Site Improvement Bond -5000 Escrow) - #xxxx7869		1,925.09	
- Government Agency Account - (Off Site Improvement Eng & Inspection-5000 Escrow) - #xxx7		500.63	
- Government Agency Account - (Off Site Improve Eng & Inspec +5000 Escrow) - #xxxx7869		22,801.99	
- Government Agency Account - (Off Site Improvement Cash Bond Escrow) - #xxxx7869		15,229.82	
- Government Agency Account - (On Site Improvement Bond -5000 Escrow) - #xxxx7869		1,341.62	
- Government Agency Account - Eng Fees (-5000) - #xxxx7869		176,229.03	
- Government Agency Account - Eng Fees (+5000) - #xxxx7869		1,927,925.38	
			11,380,944.26
<b>REGULAR (OTHER) TRUST FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Government Agency Account - #xxxxxxx7679		10,050,797.52	
			10,050,797.52
<b>PAYROLL FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Government Agency Account - #xxxxxxx7604		198,699.21	
- Government Agency Account - #xxxxxxx7810		10,019.23	
- Government Agency Account - #xxxxxx 7695		2,634.43	
			211,352.87
<b>FORFEITURE TRUST FUND:</b>			
TD Bank, Cherry Hill, NJ			
- Government Agency Account - #XXX6944		13,143.64	
			13,143.64
<b>TOTAL ALL FUNDS CASH ON DEPOSIT</b>			<b>90,074,473.84</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.

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

Grant	Balance DEC. 31, 2017	CY 2018 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance DEC. 31, 2018
<b>SFY 2009</b>						
NJDOT: William Street	-					-
NJDOT: Operation Safe Children and Roadways	-					-
<b>CY-2011</b>						
Historic Preservation Trust: Mellar, Knapp Bodine Grant	-					-
<b>CY-2015</b>						
Drunk Driving Enforcement Fund	-					-
<b>CY-2016</b>						
EMPG - EMAA Office of Emergency Management	-					-
Multi-Jurisdictional Task Force Grant	-					-
Municipal Alliance on Alcoholism Safe and Secure Grant	-					-
Community Development Block Grant						
NJDOT: School Street	100,000.00		100,000.00			-
EMPG - EMAA Office of Emergency Management	4,400.00		4,400.00			-
<b>Sub Totals</b>	<b>104,400.00</b>	<b>-</b>	<b>104,400.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Grant	Balance DEC. 31, 2017	CY 2018 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance DEC. 31, 2018
<b>CY-2017</b>						
Multi-Jurisdictional Task Force Grant	-					-
Municipal Alliance on Alcoholism	69,090.00		40,261.97			28,828.03
Drunk Driving Enforcement	-					-
Bullet Proof Vest Grant	-					-
Community Development Block Grant	220,487.00		220,487.00			-
EMPG-EMAA	-					-
Drive Sober or Get Pulled Over	5,500.00		5,170.00			330.00
NJDOT: Kossuth Street & Terrace Court	262,000.00					262,000.00
Safe & Secure Grant	60,000.00		60,000.00			-
<b>CY-2018</b>						
Multi-Jurisdictional Task Force Grant		6,000.00	6,000.00			-
Body Armor Grant						-
Clean Communities Grant		93,369.35	93,369.35			-
Alcohol Education Rehab Program		2,856.07	2,856.07			-
Drive Sober or Get Pulled Over Grant Distracted Driving		6,600.00	6,600.00			-
NJDOT: Kossuth Street & Terrace Court						-
Municipal Alliance on Alcoholism		42,120.00				42,120.00
Municipal Alliance on Alcoholism Match						-
Bullet Proof Vest Program		6,264.48				6,264.48
Drunk Driving Enforcement Fund		35,725.47	35,725.47			-
Friends of the Library		57,624.62	57,624.62			-
<b>Sub Totals</b>	<b>721,477.00</b>	<b>250,559.99</b>	<b>632,494.48</b>	<b>-</b>	<b>-</b>	<b>339,542.51</b>







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

Grant	Balance DEC. 31, 2017	Encumbrance DEC. 31, 2017	Transferred from 2018		Transfer/Cancellation	Expended	Encumbrance DEC. 31, 2018	Balance DEC. 31, 2018
			Budget	Appropriation By 40A:4-87				
<b>SFY 2009</b>								
NJ DOT - Safe Routes to School Program								-
<b>CY 2011</b>								-
Municipal Court Alcohol And Education Rehab								-
<b>CY 2012</b>								-
Municipal Court Alcohol And Education Rehab	173.10	584.37				611.46	146.01	-
<b>CY-2013</b>								-
Multi-Jurisdictional Task Force								-
Alcohol Education Rehab Program	738.85					550.00	188.85	-
Recycling Tonnage Grant								-
Drunk Driving Enforcement		76.96			76.96			-
<b>CY-2014</b>								-
Multi-Jurisdictional Task Force								-
Forestry Grant: Rt 18 Project		23,678.00					23,678.00	-
Clean Communities Grant - FY-2014	331.61	26,875.00			27,206.61			-
Making The Future Grant: Library								-
American Library Association:	2,768.26							2,768.26
Drunk Driving Enforcement	543.63	362.75				906.38		-
<b>CY-2015</b>								-
Multi-Jurisdictional Task Force								-
Clean Communities Grant Program	67,368.96	19,798.38			306.70	62,765.26	24,095.38	-
<b>Totals (sub total to page 11a)</b>	<b>71,924.41</b>	<b>71,375.46</b>	<b>-</b>	<b>-</b>	<b>27,590.27</b>	<b>64,833.10</b>	<b>48,108.24</b>	<b>2,768.26</b>



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

Grant	Balance DEC. 31, 2017	Encumbrance DEC. 31, 2017	Transferred from 2018		Transfer/Cancellation	Expended	Encumbrance DEC. 31, 2018	Balance DEC. 31, 2018
			Budget	Budget Appropriations By 40A.4-87				
Balance brought forward from Sheet 11a	232,358.94	90,042.48	-	-	76.96	127,672.69	63,783.85	130,867.92
<b>CY-2017</b>								
Middlesex County Cultural & Heritage Grant	546.00					400.00		146.00
Recycling Tonnage Grant	90,435.94						22,349.00	68,086.94
Body Armor Grant	7,409.68					7,409.68		-
Clean Communities Grant Program	92,200.19	6,038.91				67,293.64	1,740.96	29,204.50
Alcohol Education Rehab Program	3,603.03							3,603.03
Drive Sober or Get Pulled Over Grant	1,320.00					1,320.00		-
NJ DIT: Kossuth Street & Terrace Court	262,000.00						262,000.00	-
Municipal Alliance on Alcoholism	58,190.00	2,500.00			0.03	26,969.97		34,620.00
Municipal Alliance on Alcoholism Match	17,310.00					8,655.00		8,655.00
Community Development Block Grant	220,487.00					220,487.00		-
Safe & Secure Grant	60,000.00					60,000.00		-
<b>CY-2018</b>								
Multi-Jurisdictional Task Force				6,000.00				6,000.00
Clean Communities Grant Program				93,369.35		33,359.04	1,740.96	58,269.35
Alcohol Education Rehab Program				2,856.07				2,856.07
Drive Sober or Get Pulled Over Grant Distracted Driving				6,600.00		6,600.00		-
Municipal Alliance on Alcoholism				69,240.00		17,350.74		51,889.26
Municipal Alliance on Alcoholism Match				15,000.00				15,000.00
Bullet Proof Vest Program				6,264.48				6,264.48
<b>Totals (sub total to page 11c)</b>	<b>1,045,860.78</b>	<b>98,581.39</b>	<b>-</b>	<b>199,329.90</b>	<b>76.99</b>	<b>576,617.76</b>	<b>351,614.77</b>	<b>415,462.55</b>





## \*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2018		XXXXXXXXXX	XX		
School Tax Payable #	85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85002-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2017 - June 30, 2018		XXXXXXXXXX	XX		
Levy Calendar Year 2018		XXXXXXXXXX	XX	93,498,130.00	
Paid		93,498,130.00		XXXXXXXXXX	XX
Balance December 31, 2018				XXXXXXXXXX	XX
School Tax Payable #	85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85004-00			XXXXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		<b>93,498,130.00</b>		<b>93,498,130.00</b>	

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance January 1, 2018	85045-00	XXXXXXXXXX	XX		
Levy Calendar Year 2018	85105-00	XXXXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Interest Earned		XXXXXXXXXX	XX		
Expenditures				XXXXXXXXXX	XX
Balance December 31, 2018	85046-00			XXXXXXXXXX	XX

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2018	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85032-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXX	XX		
Levy Calendar Year 2018	XXXXXXXXXX	XX		
Paid <span style="background-color: #cccccc; padding: 2px;">NOT APPLICABLE</span>			XXXXXXXXXX	XX
Balance December 31, 2018	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85034-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2018	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85042-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXX	XX		
Levy Calendar Year 2018	XXXXXXXXXX	XX		
Paid <span style="background-color: #cccccc; padding: 2px;">NOT APPLICABLE</span>			XXXXXXXXXX	XX
Balance December 31, 2018	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85044-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

## COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2018		XXXXXXXXXX	XX		
County Taxes	80003-01	XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX		
Operations					
2017 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX	25,197,966.19	
County Library	80003-04	XXXXXXXXXX	XX		
County Health		XXXXXXXXXX	XX		
County Open Space Preservation		XXXXXXXXXX	XX	2,058,849.39	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX	203,845.99	
Paid		27,460,661.57		XXXXXXXXXX	XX
Balance December 31, 2018		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXXXX	XX
		<b>27,460,661.57</b>		<b>27,460,661.57</b>	

## SPECIAL DISTRICT TAXES

			Debit		Credit	
Balance January 1, 2018		80003-06	XXXXXXXXXX	XX		
2017 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire - District 1	81108-00	1,242,571.00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire - District 2	81111-00	1,317,632.00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire - District 3	81112-00	316,129.00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire - District 4	81109-00	1,034,200.00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Open Space -	81105-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
			XXXXXXXXXX	XX	XXXXXXXXXX	XX
			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2017 Levy		80003-07	XXXXXXXXXX	XX	3,910,532.00	
Paid		80003-08	3,910,532.00		XXXXXXXXXX	XX
Balance December 31, 2018		80003-09				
			<b>3,910,532.00</b>		<b>3,910,532.00</b>	

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, 2018	80004-01	XXXXXXXXXX	XX	29,156.00	
State Library Aid Received in 2018	80004-02	XXXXXXXXXX	XX	29,435.00	
Expended	80004-09	29,156.00		XXXXXXXXXX	XX
Balance December 31, 2018	80004-10	29,435.00			
		<b>58,591.00</b>		<b>58,591.00</b>	

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

Balance January 1, 2018	80004-03	XXXXXXXXXX	XX		
State Library Aid Received in 2018	80004-04	XXXXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Expended	80004-11			XXXXXXXXXX	XX
Balance December 31, 2018	80004-12				

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

Balance January 1, 2018	80004-05	XXXXXXXXXX	XX		
State Library Aid Received in 2018	80004-06	XXXXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Expended	80004-13			XXXXXXXXXX	XX
Balance December 31, 2018	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004-07	XXXXXXXXXX	XX		
State Library Aid Received in 2018	80004-08	XXXXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Expended	80004-15			XXXXXXXXXX	XX
Balance December 31, 2018	80004-16				

# STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated	10,000,000.00		10,000,000.00		-	
Surplus Anticipated with Prior Written Consent of Director of Local Government						
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Adopted Budget	9,542,552.00		12,575,863.97		3,033,311.97	
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
See Sheet 17a	250,559.99		250,559.99		-	
<b>Total Miscellaneous Revenue Anticipated</b>	<b>9,793,111.99</b>		<b>12,826,423.96</b>		<b>3,033,311.97</b>	
Receipts from Delinquent Taxes	1,000,000.00		1,456,067.03		456,067.03	
Amount to be Raised by Taxation:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes (Incl. Library)	48,288,716.96		XXXXXXXXXX	XX	XXXXXXXXXX	XX
(b) Addition to Local District School Tax			XXXXXXXXXX	XX	XXXXXXXXXX	XX
<b>Total Amount to be Raised by Taxation</b>	<b>48,288,716.96</b>		<b>49,588,349.00</b>		<b>1,299,632.04</b>	
	<b>69,081,828.95</b>		<b>73,870,839.99</b>		<b>4,789,011.04</b>	

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	XX	172,493,895.88	
Amount to be Raised by Taxation		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Local District School Tax	80109-00	93,498,130.00		XXXXXXXXXX	XX
Regional School Tax	80119-00	-		XXXXXXXXXX	XX
Regional High School Tax	80110-00	-		XXXXXXXXXX	XX
County Taxes	80111-00	25,197,966.19		XXXXXXXXXX	XX
County Open Space Preservation	80111-00	2,058,849.39		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	203,845.99		XXXXXXXXXX	XX
Special District Taxes	80113-00	3,910,532.00		XXXXXXXXXX	XX
Municipal Open Space Tax	80120-00			XXXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	XX	1,963,776.69	
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	XX		
Balance for Support of Municipal Budget (or)	80116-00	49,588,349.00		XXXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	XX		
		<b>174,457,672.57</b>		<b>174,457,672.57</b>	

\* 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 2018

2018 Budget as Adopted	80012-01	68,831,268.96	
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	250,559.99	
Appropriated for 2018 (Budget Statement Item 9)	80012-03	<b>69,081,828.95</b>	
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>69,081,828.95</b>	
Add: Overexpenditures (see footnote)	80012-06		
<b>Total Appropriations and Overexpenditures</b>	80012-07	<b>69,081,828.95</b>	
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	62,684,868.04	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,963,776.69	
Reserved	80012-10	4,403,367.55	
<b>Total Expenditures</b>	80012-11	<b>69,052,012.28</b>	
<b>Unexpended Balances Canceled (see footnote)</b>	80012-12	<b>29,816.67</b>	

**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)

2018 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>			
<b>Deduct Expenditures:</b>	<b>NOT APPLICABLE</b>		
Paid or Charged			
Reserved			
<b>Total Expenditures</b>			

# RESULTS OF 2018 OPERATION

## CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	XX	3,033,311.97	
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX	456,067.03	
		XXXXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX	1,299,632.04	
Unexpended Balances of 2018 Budget Appropriations (incl. Enc.	80013-04	XXXXXXXXXX	XX	29,816.67	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX	1,008,667.87	
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXXXX	XX	33,304.55	
Unexpended Balances of CY-2017 Appropriation Reserves	80013-05	XXXXXXXXXX	XX	4,026,290.10	
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXXXXX	XX		
Unexpended Balances of Accounts Payables		XXXXXXXXXX	XX	1,143,242.50	
Revenue Accounts Receivable/Reserves cancelled		XXXXXXXXXX	XX		
Overpayments Cancelled		XXXXXXXXXX	XX	2,079,630.38	
Prior Year Revenue		XXXXXXXXXX	XX	5,617.68	
Prior Years Senior Citizen Deduction allowed		XXXXXXXXXX	XX	8,336.79	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2018	80013-07			XXXXXXXXXX	XX
Balance December 31, 2018	80013-08	XXXXXXXXXX	XX		
Deficit in Anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXXXX	XX
Interfund Advances Originating in 2017	80013-12			XXXXXXXXXX	XX
Refund of Prior Year Revenues		24,503.20		XXXXXXXXXX	XX
Refund of Current Year Revenues		37,477.80		XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	13,061,936.58		XXXXXXXXXX	XX
		13,123,917.58		13,123,917.58	

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
2% SR Citizen/ Veterans	4,572.83
Abandoned Vehicles	34.00
Admn & Car Fees	774,033.36
Bid Specifications	20,900.00
Cential Jersey JIF Award - Insurnace	10,000.00
Cost of Tax Sale	9,553.84
Credit Card Convenience Fee	3,278.35
Delinquent Fees	3,600.00
DMV Inspection Fees	840.00
FEMA Reimbursement: Hurricane Sandy	792.67
Filming Agreement	900.00
Fire Penalty	1,000.00
Fire Report	15.00
Grant Cancelled	5,000.00
Homeowner Mail Reimbursements	3,420.60
ID Card Replacement Fee	222.00
Insurance Claim	61,635.00
Interpretation	1,050.00
July 4th Fire Works Donations	7,075.00
Maintenance Lien	8,038.79
Maintenance Lien Interest	408.78
Medical Appointments	750.00
Miscellaneous	12,127.03
Payment in Lieu of Taxes	6,000.00
Photo Copies	4,710.85
Police Report	2,030.70
Recycle Batteries	663.00
Recycle: Electronic Waste	1,888.02
Recycling Subsidy - Solid Waste	718.25
Rent: Land	1.00
Rent: Use of Senior Center	6,200.00
Return Check Fees	914.00
Scrap Metal	4,411.20
Towing Penalty	2,000.00
Violations- Code	12,480.00
Visitors Fee	3.00
Worker's Compensation Refund	37,300.60
Zoning & Planning Fees	100.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$ 1,008,667.87</b>

## SURPLUS - CURRENT FUND YEAR 2018

		Debit		Credit	
1. Balance January 1, 2018	80014-01	XXXXXXXXXX	XX	19,725,265.52	
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2018 Operations	80014-02	XXXXXXXXXX	XX	13,061,936.58	
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	10,000,000.00		XXXXXXXXXX	XX
5. Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2018	80014-05	22,787,202.10		XXXXXXXXXX	XX
		<b>32,787,202.10</b>		<b>32,787,202.10</b>	

### ANALYSIS OF BALANCE DECEMBER, 31, 2018 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	\$ 34,307,165.59	
Investments	80014-07		
Change Fund		535.00	
<b>Sub Total</b>		<b>34,307,700.59</b>	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	11,748,680.93	
<b>Cash Surplus</b>	80014-09	<b>22,559,019.66</b>	
Deficit in Cash Surplus	80014-10	-	
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	228,182.44	
Deferred Charges # Revaluation	80014-12	-	
Deferred Charges # Hurricane Sandy	80014-12	-	
Cash Deficit #	80014-13		
<b>Total Other Assets</b>	80014-14	228,182.44	
<b>* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.</b>	80014-15	<b>22,787,202.10</b>	

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>173,084,488.71</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>1,514,070.50</u>
5a. Subtotal 2018 Levy		\$	<u>174,598,559.21</u>
5b. Reductions due to tax appeals **		\$	<u>352,832.51</u>
5c. Total 2018 Tax Levy	82106-00	\$	<u><u>174,245,726.70</u></u>
6 Transferred to Tax Title Liens	82107-00	\$	<u>30,090.41</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>251,043.84</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2017	82121-00	\$	<u>5,030,696.48</u>
In 2018 *	82122-00	\$	<u>167,220,833.02</u>
R.E.A.P. Revenue	82124-00	\$	<u>                    </u>
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>242,366.38</u>
Total to Line 14	82111-00	\$	<u><u>172,493,895.88</u></u>
11. Total Credits			<u>172,775,030.13</u>
12. Amount Outstanding December 31, 2018	83120-00	\$	<u>1,470,696.57</u>
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is			<u>98.99%</u>
	82112-00		

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ & complete sheet 22a**

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10		\$	<u>172,493,895.88</u>
Less: Reserve for Tax Appeals Pending			
State Division of Tax Appeals		\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>172,493,895.88</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

\* Include overpayments applied as part of 2018 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)



# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2019

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**

NOT APPLICABLE

Total of Line 10 Collected in Cash (sheet 22).....	\$	
LESS: Proceeds from Accelerated Tax Sale.....		
<b>NET Cash Collected</b> .....	\$	
Line 5c (sheet 22) Total 2019 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).....	NOT APPLICABLE	
<b>NET Cash Collected</b> .....	\$	
Line 5c (sheet 22) Total 2019 Tax Levy.....	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		%

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

	Debit		Credit	
1. Balance January 1, 2018	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	220,794.22		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	242,250.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings			XXXXXXXXXX	XX
4. Sr. Citizens & Veterans Deductions Allowed By Tax Collector	6,500.00		XXXXXXXXXX	XX
5. Sr. Citizens & Veterans Deductions Allowed By Tax Collector				
6. Sr. Citizen & Veterans Deductions Allowed & Disallowed (2017)			8,336.79	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	6,383.62	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2016 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX	226,641.37	
10.				
11.				
12. Balance December 31, 2018	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	228,182.44	
Due To State of New Jersey			XXXXXXXXXX	XX
	<b>469,544.22</b>		<b>469,544.22</b>	

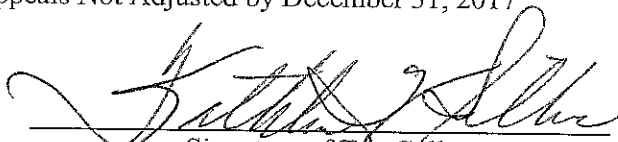
Calculation of Amount to be included on Sheet 22, Item 10-  
2017 Senior Citizens and Veterans Deductions Allowed

Line 2	242,250.00
Line 3	-
Line 4	6,500.00
Sub-Total	<b>248,750.00</b>
Less: Line 7	6,383.62
To Item 10, Sheet 22	<b>242,366.38</b>

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

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

			Debit		Credit	
Balance January 1, 2018			XXXXXXXXXX	XX	1,409,776.24	
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Transfer from 2017 Budget					3,500,000.00	
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			2,899,515.32		XXXXXXXXXX	XX
					XXXXXXXXXX	XX
Balance December 31, 2018			2,010,260.92		XXXXXXXXXX	XX
Taxes Pending Appeals*	2,010,260.92		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2017			<b>4,909,776.24</b>		<b>4,909,776.24</b>	

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

T-1383  
License #

February 10, 2019  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2019 MUNICIPAL BUDGET**

		YEAR 2019		YEAR 2020	
1. Total General Appropriations for 2018 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	74,994,539.71		XXXXXXXXXX	XX
2. Local District School Tax - Actual	80016-				
Estimate**	80017-	95,368,092.60		XXXXXXXXXX	XX
3. Regional School District Tax - Actual	80025-				
Estimate*	80026-			XXXXXXXXXX	XX
4. Regional High School Tax - Actual	80018-				
School Budget Estimate*	80019-			XXXXXXXXXX	XX
5. County Tax Estimate* : County Taxes	80020-	25,701,925.51			
Estimate*: County Open Space Tax	80021-	2,100,026.38		XXXXXXXXXX	XX
6. Special District Taxes Actual	80022-				
Estimate*	80023-	4,000,000.00		XXXXXXXXXX	XX
7. Minimum Library Tax Actual	80027-				
Estimate*	80028-			XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes	80024-01	<b>202,164,584.20</b>			
9. Less: Total Anticipated Revenues from 2018 in Municipal Budget (Item 5)	80024-02	27,363,439.89			
10. Cash Required from 2018 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	<b>174,801,144.31</b>			
11. Amount of item 10 Divided by 98.94% [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	176,673,887.52			
<b>Analysis of Item 11:</b>					
Local District School Tax (Amount Shown on Line 2 Above)	95,368,092.60				
Regional School District Tax (Amount Shown on Line 3 Above)					
Regional High School Tax (Amount Shown on Line 4 Above)					
County Tax (Amount Shown on Line 5 Above)	27,801,951.89				
Special District Tax (Amount Shown on Line 6 Above)	4,000,000.00				
Municipal Open Space Tax (Amount Shown on Line 7 Above)					
Tax in Local Municipal Budget	49,503,843.03				
Tax in Local Library Minimum Funding	-				
Total Amount (see Line 11)	<b>176,673,887.52</b>		0.00		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget"	80024-06	1,872,743.21			
Item 1 - Total General Appropriations		74,994,539.71			
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,872,743.21			
Sub-Total		<b>76,867,282.92</b>			
Less: Item 9 - Total Anticipated Revenues		27,363,439.89			
Amount to be Raised by Taxation in Municipal Budget including Library 80024-07		<b>49,503,843.03</b>			

\* Must not be stated in an amount less than "actual" Tax of year 2015

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978) Consideration must be given to calendar year calculation.

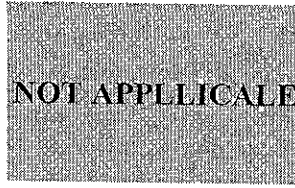
Note:  
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

# 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 \_\_\_\_\_ %  
 $[(2018 \text{ Estimated Total Levy} - 2017 \text{ Total Levy}) / 2017 \text{ Total Levy}]$

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
 [(B x C) + B]

E. Net Reserve for Uncollected Taxes  
 Appropriation in Current Budget \$ \_\_\_\_\_  
 (A - D)

**2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1. Balance January 1, 2018				2,127,710.56		XXXXXXXXXX	XX
A. Taxes	83102-00	1,451,551.75		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83103-00	676,158.81		XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83105-00		XXXXXXXXXX	XX	(13,925.21)	
B. Tax Title Liens		83106-00		XXXXXXXXXX	XX		
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83108-00		XXXXXXXXXX	XX		
B. Tax Title Liens		83109-00		XXXXXXXXXX	XX		
4. Added Taxes				-		XXXXXXXXXX	XX
5. Added Tax Title Liens						XXXXXXXXXX	XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens		83104-00		XXXXXXXXXX	XX	(1) 6,461.24	
B. Tax Title Liens - Transfers from Taxes		83107-00		(1) 6,461.24		XXXXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXXXX	XX	2,141,635.77	
8. Totals				<b>2,134,171.80</b>		<b>2,134,171.80</b>	
9. Balance Brought Down				2,141,635.77		XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX	1,464,939.47	
A. Taxes	83116-00	1,456,462.82		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83117-00	8,476.65		XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2018 Tax Sale				4,109.51		XXXXXXXXXX	XX
12. 2018 Taxes Transferred to Liens				30,090.41		XXXXXXXXXX	XX
13. 2018 Taxes				1,470,696.57		XXXXXXXXXX	XX
14. Balance December 31, 2018				XXXXXXXXXX	XX	2,181,592.79	
A. Taxes	83121-00	1,473,249.47		XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83122-00	708,343.32		XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals				<b>3,646,532.26</b>		<b>3,646,532.26</b>	

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 68.40%

17. Item No. 14 multiplied by percentage shown above is \$ 1,492,271.20 and represents the maximum amount that may be anticipated in 2019. 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, 2018	84101-00	2,592,900.00	XXXXXXXXXX	XX
2.	Foreclosed or Deeded in 2018			XXXXXXXXXX	XX
3.	Tax Title Liens	84103-00		XXXXXXXXXX	XX
4.	Taxes Receivable	84104-00		XXXXXXXXXX	XX
5A.		84102-00		XXXXXXXXXX	XX
5B.		84105-00	XXXXXXXXXX	XX	
6.	Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX	XX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX	
8.	Sales			XXXXXXXXXX	XX
9.	Cash *	84109-00	XXXXXXXXXX	XX	
10.	Contract	84110-00	XXXXXXXXXX	XX	
11.	Mortgage	84111-00	XXXXXXXXXX	XX	
12.	Loss on Sales	84112-00	XXXXXXXXXX	XX	
13.	Gain on Sales	84113-00		XXXXXXXXXX	XX
14.	Balance December 31, 2018	84114-00	XXXXXXXXXX	XX	2,592,900.00
			<b>2,592,900.00</b>		<b>2,592,900.00</b>

### CONTRACT SALES

		Debit		Credit	
15.	Balance January 1, 2018	84115-00		XXXXXXXXXX	XX
16.	2018 Sales from Foreclosed Property	84116-00		XXXXXXXXXX	XX
17.	Collected *	84117-00	XXXXXXXXXX	XX	
18.	<b>NOT APPLICABLE</b>	84118-00	XXXXXXXXXX	XX	
19.	Balance December 31, 2018	84119-00	XXXXXXXXXX	XX	

### MORTGAGE SALES

		Debit		Credit	
20.	Balance January 1, 2018	84120-00		XXXXXXXXXX	XX
21.	2018 Sales from Foreclosed Property	84121-00		XXXXXXXXXX	XX
22.	Collected *	84122-00	XXXXXXXXXX	XX	
23.	<b>NOT APPLICABLE</b>	84123-00	XXXXXXXXXX	XX	
24.	Balance December 31, 2018	84124-00	XXXXXXXXXX	XX	

Analysis of Sale of Property:     \$ \_\_\_\_\_ 0  
 \* Total Cash Collected in 2018     (84125-00)

Realized in 2018 Budget \_\_\_\_\_ 0

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

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount DEC. 31, 2017 per Audit <u>Report</u>	Amount in 2018 <u>Budget</u>	Amount Resulting from 2019	Balance as at <u>DEC. 31, 2018</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	<b>NOT APPLICABLE</b>			
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. _____	<b>NOT APPLICABLE</b>	
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. _____	<b>NOT APPLICABLE</b>			
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____







**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit		Credit		2018 Debt Service
Outstanding January 1, 2018	80033-01	XXXXXXXXXX	XX	35,248,000.00		
Issued	80033-02	XXXXXXXXXX	XX	16,115,000.00		
Paid	80033-03	7,875,000.00		XXXXXXXXXX	XX	
Outstanding December 31, 2018	80033-04	43,488,000.00		XXXXXXXXXX	XX	
		<b>51,363,000.00</b>		<b>51,363,000.00</b>		
2019 Bond Maturities - General Capital Bonds				80033-05	\$	7,724,000.00
2019 Interest on Bonds *		80033-06	\$	1,668,343.33		
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2018	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2018	80033-10			XXXXXXXXXX	XX	
2019 Bond Maturities - Assessment Bonds				80033-11	\$	
2019 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
\$16,115,000.00 General Obligation Bond Sale	875,000.00	16,115,000.00	12/1/2018	2.6910%
Total	<b>875,000.00</b>	<b>16,115,000.00</b>		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN**

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2018	80033-01	XXXXXXXXXX	XX			
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03			XXXXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2018	80033-04			XXXXXXXXXX	XX	
2019 Loan Maturities				80033-05		\$
2019 Interest on Loans				80033-06		\$
Total 2019 Debt Service for	Loan			80033-13		\$
<b>LOAN</b>						
Outstanding January 1, 2018	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2018	80033-10			XXXXXXXXXX	XX	
2019 Loan Maturities				80033-11		\$
2019 Interest on Loans				80033-12		\$
Total 2019 Debt Service for	Loan			80033-13		\$

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2017 Maturity		Amount Issued		Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>						
Total						
	80033-14		80033-15			

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2018	80034-01	XXXXXXXXXX	XX			
Paid	80034-02			XXXXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2018	80034-03			XXXXXXXXXX	XX	
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding January 1, 2018	80034-06	XXXXXXXXXX	XX			
Issued	80034-07	XXXXXXXXXX	XX			
Paid	80034-08			XXXXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2018	80034-09			XXXXXXXXXX	XX	
2019 Bond Maturities - Term Bonds	80034-04	\$				
2019 Interest on Bonds *	80034-05	\$				
<b>TYPE I SCHOOL SERIAL BOND</b>						
2019 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 2018

Purpose	2018 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	80035-			

### 2018 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

<b>NOT APPLICABLE</b>	Outstanding Dec. 31, 2018	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 FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. NOT APPLICABLE								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	-	-	-	-	-	-	-	-

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 I School Notes should be separately listed and totaled.

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

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. NONE								
2.								
3.								
4. NOT APPLICABLE								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>							80051-01	80051-02

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2019 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 of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1. NOT APPLICABLE			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total			

80051-01  
80051-02



# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jan. 1, 2017		2018 Authorizations	Encumbrances Dec. 31, 2017	Encumbrances December 31, 2018	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded						Funded	Unfunded
Various Improvements: 01-01								-	
Various Improvements: 02-25, 03-23								-	
Purchase of Land: 03-10, 04-29								-	
Various Improvements: 03-39	7,500.00					7,500.00		-	
Various Improvements: 04-05								-	
Various Improvements: 04-52, 05-40								-	
Various Improvements: 05-11								-	
Various Improvements: 05-13								-	
Various Capital Improvements: 05-41, 06-14	3,244.00			162,278.00	161,278.00	1,000.00		3,244.00	
Land Acquisition: 06-26								-	
Various Capital Improvements: 06-36	2,536.16			80,957.08	85,132.92	(1,639.68)		0.00	
Various Improvements: 06-48	51,639.61			126,018.64	19,789.09	128,249.50		29,619.66	
Various Capital Improvements: 07-02				4,102.06	3,500.00			602.06	
Various Improvements: 07-33								-	
Land Acquisition - Highland Avenue: 08-10	24,189.81							24,189.81	
Various Capital Improvements: 09-04				83,068.04	83,068.04				569,158.67
<b>Balance c/f</b>	<b>89,109.58</b>	<b>569,158.67</b>	<b>-</b>	<b>456,423.82</b>	<b>352,768.05</b>	<b>135,109.82</b>	<b>-</b>	<b>57,655.53</b>	<b>569,158.67</b>

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, 2017		2018 Authorizations	Encumbrances Dec. 31, 2017	Encumbrances December 31, 2018	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded						Funded	Unfunded
<b>Balance b/f</b>	89,109.58	569,158.67	-	456,423.82	352,768.05	135,109.82	-	57,655.53	569,158.67
Various Capital Improvements: 09-40		367,774.24		3,957.54					367,774.24
Various Improvements: 10-01		1,784,719.64		852,395.25	603,181.55	1,175,460.14			858,473.20
Revaluation of Property: 11-01		-		51,784.50		39,304.50		12,480.00	-
Various Improvements: 11-14	5,627.00			1,039.55	1,039.55			5,627.00	
Various Road Improvements: 12-02	346,663.16			4,083.76	4,083.76			346,663.16	
Various Road & Engineering Projects: 12-04	173,841.09			134,029.44	133,604.59	153,248.85			21,017.09
Various Capital Improvements: 12-28	360,000.00							360,000.00	
Various Improvements: 13-06		820,071.99		13,397.70		131,554.01			701,915.68
Various Capital Improvements: 13-07		1,361,897.75		247,038.00	612,565.88	250,546.46			745,823.41
Rehab of Township Roads: 13-26	18,740.91	4,123,917.04		751,015.76	1,529,391.65	1,226,664.94			2,137,617.12
Various Capital Improvements: 12-19									
Various Capital Improvements: 13-27		1,570,859.96		478.40	409,337.34	126,308.21			1,035,692.81
Various Capital Improvements: 14-01		9,689.60				9,689.60			
Annual Road Improvements: 14-20				31,793.45		17,750.53		14,042.92	
Road Rehab & Improvements: 14-21		5,304,771.55		289,587.75	2,007,647.91	676,466.50			2,910,244.89
Various Park Improvements: 14-22				0.40		0.40			
<b>Balance c/f</b>	993,981.74	15,912,860.44	-	2,837,025.32	5,657,577.82	3,942,103.96	-	796,468.61	9,347,717.11

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, 2017		2018 Authorizations	Encumbrances Dec. 31, 2017	Encumbrances December 31, 2018	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded						Funded	Unfunded
Balance b/f	993,981.74	15,912,860.44	-	2,837,025.32	5,657,577.82	3,942,103.96	-	796,468.61	9,347,717.11
Acq of Various Equipments & Vehicles - 14-29	212,260.11							212,260.11	
Baekeland Ave Road Improvements, 15-19		4,589,155.50		133,514.38	14,137.90	130,548.48		827,983.50	3,750,000.00
Roads, Curbs & Parking Lot improv; 15-34		2,315,378.50		431,269.80	241,730.44	344,144.92		2,160,772.94	
Various Park Improvements: 16-09	25,910.59			6,750.00		107.75		32,552.84	
Acq of Various Equipments & Vehicles:16-10	105,422.04			84,794.00	53,686.26	85,394.00		51,135.78	
Various Roads, Curbs, Sidewalk hmp: 16-37	49,000.00	931,000.00				3,360.00		45,640.00	931,000.00
Various Park Improvements: 16-09	24,971.82	376,125.80		262,261.18	284,358.56	97,615.64		277,510.40	3,874.20
Various Equipments, Vehicles & Systems.16-43	539,725.51			280,810.05	89,341.82	298,480.05		432,713.69	
Various Park Improvements: 15-39									
Various Equipments & Vehicles: 15-40									
Various Road Improvements 17-05	47,884.15	2,615,000.00		304,866.13	883,263.98	2,084,486.30		(0.00)	
Various Capital Projects 17-06	321,529.82			351,644.73	68,059.08	283,585.65		321,529.82	498,525.83
Special Assisment Baekeland Ave 17-24		3,000,000.00			2,491,980.00	9,494.17			
Various Capital Projects 17-29	1,700,000.00				96,476.97	1,561,719.53		41,803.50	
Various Capital Improvements 17-31	592,772.78			567,227.22	325,892.50	601,824.72		232,282.78	
Various Capital Improvements 17-33	375,750.00	7,139,250.00							
Improvements to Zurich Ave 18-01									
Various Capital Improvements 18-14					12,280.00	116,355.27		41,364.73	3,230,000.00
Community Cultural Arts Center Project 18-15						763,688.40		1,079,075.00	4,139,250.00
Various Capital Improvements 18-28					31,696,748.00	31,104.00		1,050,000.00	7,272,148.00
Various Capital Improvements 18-32									
<b>Total</b>	<b>4,989,208.56</b>	<b>36,878,770.24</b>	<b>51,625,000.00</b>	<b>5,260,162.81</b>	<b>44,738,416.29</b>	<b>10,354,012.84</b>	<b>-</b>	<b>7,603,093.70</b>	<b>36,057,618.78</b>



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2017	80030-01	XXXXXXXXXX	XX		
Received from 2018 Budget Appropriation *	80030-02	XXXXXXXXXX	XX		
Received from 2018 Emergency Appropriation *	80030-03	XXXXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2018	80030-05			XXXXXXXXXX	XX
		-		-	

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

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2018 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 2018 or Prior Years	
18-01 Improvements to Zinkel Avenue	3,400,000.00		3,230,000.00		170,000.00			
18-14 Various Capital Improvements	7,515,000.00		7,139,250.00		375,750.00			
18-15 Community Cultural Arts Center	39,000,000.00		37,050,000.00		1,950,000.00			
18-28 Various Capital Improvements	1,050,000.00		-		1,050,000.00			
18-32 Various Capital Improvements	8,175,000.00		7,766,250.00		408,750.00			
17-33 Various Capital Improvements	(7,515,000.00)		(7,139,250.00)		(375,750.00)			
Total 80032-00	51,625,000.00		48,046,250.00		3,578,750.00			-

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 - 2018

		Debit		Credit	
Balance January 1, 2018	80029-01	XXXXXXXXXX	XX	781,818.81	
Premium on Sale of Bonds/Notes		XXXXXXXXXX	XX	1,562,867.20	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX		
Down Payment on Improvement					
Appropriated to Finance Improvement Authorizations	80029-02	780,000.00		XXXXXXXXXX	XX
Appropriated to 2018 Budget Revenue	80029-03			XXXXXXXXXX	XX
Balance December 31, 2018	80029-04	1,564,686.01		XXXXXXXXXX	XX
		<b>2,344,686.01</b>		<b>2,344,686.01</b>	

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2018		\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A)		\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2019	<b><u>NOT APPLICABLE</u></b>	\$ _____
4. Amount of Interest on Bonds with a Covenant - 2019 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 2019 appropriation column.

MUNICIPALITIES ONLY

**IMPORTANT**

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

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

- A.
- 1. Total Tax Levy for the Year 2018 was \$ 174,245,726.70
  - 2. Amount of Item 1 Collected in 2018 (\*) \$ 172,493,895.88
  - 3. Seventy (70) percent of Item 1 \$ 120,745,727.12

(\*) Including prepayments and overpayments applied.

- B.
- 1. Did any maturities of bonded obligations or notes fall due during the year 2018?  
Answer YES or NO YES
  - 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2018?  
Answer YES or NO: YES If answer is "NO" give details

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

- C. Does the appropriation required to be included in the 2018 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

- D. **NOT APPLICABLE**
- 1. Cash Deficit 2017 \$ \_\_\_\_\_
  - 2. 4% of 2017 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ \$ \_\_\_\_\_
  - 3. Cash Deficit 2018 \$ \_\_\_\_\_
  - 4. 4% of 2018 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ <u>NONE</u>
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ <u>NONE</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ <u>NONE</u>
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

**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 2018, please observe instructions of Sheet 2.









# SCHEDULE OF WATER UTILITY BUDGET - 2016

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-		
Fire Hydrant Service	91304-		
Miscellaneous	91305-		
Added by N.J.S. 40A:4-87: (List)	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

\*\*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			XXXXXXX	XX
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations				
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Surplus (General Budget) **				
Total Expenditures				
Unexpended Balance Canceled (See Footnote)				

**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 2016 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX

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

## OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2016	XXXXXXX	XX		
Excess in Results of 2015 Operations	XXXXXXX	XX		
Amount Appropriated in 2016 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2016			XXXXXXX	XX

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

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

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

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

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

Increased by:

Water Rents Levied \$ \_\_\_\_\_

Decreased by:

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

Overpayments applied \$ \_\_\_\_\_

Transfer to Water Liens \$ \_\_\_\_\_

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

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

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

---

---

## SCHEDULE OF WATER UTILITY LIENS

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

Increased by:

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

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

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

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

Decreased by:

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

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

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

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

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## WATER UTILITY FUND

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

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

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

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

**INTEREST ON BONDS - WATER UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

**INTEREST ON LOANS - WATER UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2016**

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

# DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement	
							For Principal	For Interest **
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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

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

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

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest ***	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

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

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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



**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

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

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

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





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

## POST CLOSING

# TRIAL BALANCE - SENIOR HOUSING UTILITY FUND

AS AT DECEMBER 31, 2018

### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>OPERATING FUND:</b>		
Cash and Investments	1,418,667.97	
Due from Senior Housing Capital		
Appropriation Reserves		17,127.08 c
Reserve for Encumbrance		250,791.17 c
Accounts Payable		28,765.06 c
Accrued Interest on Bonds		30,687.50 c
Security Deposits		124,332.98 c
<b>Sub Total "C" Items</b>		<b>451,703.79</b>
Fund Balance		966,964.18
	<b>1,418,667.97</b>	<b>1,418,667.97</b>
		0 00
<b>CAPITAL FUND:</b>		
Cash and Investments	2,620,665.82	
Fixed Capital	10,351,052.26	
Fixed Capital Authorized and Uncompleted	4,283,000.00	
Interfund: Affordable Housing Trust	-	
Serial Bonds Payable		1,130,000.00
Due to Senior Housing Capital		-
Improvement Authorizations:		
Funded		2,058,376.55
Unfunded		-
Reserve for:		
Encumbrances		246,075.78
Capital Improvement Fund		244,035.75
Amortization		10,621,052.26
Deferred Amortization		2,883,000.00
Fund Balance		72,177.74
Estimated Proceeds Bonds & Notes Authorized but not issued	-	
Proceeds Bonds & Notes Authorized but not issued		-
	<b>17,254,718.08</b>	<b>17,254,718.08</b>

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



# ANALYSIS OF SENIOR HOUSING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017		RECEIPTS						Disbursements		Balance Dec. 31, 2018	
			Assessments and Liens		Operating Budget							
			XX	XXXXXX	XX	XXXXXX						
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities												
Trust Surplus												
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

# SCHEDULE OF SENIOR HOUSING UTILITY BUDGET - 2018

## BUDGET REVENUES

Source	Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated 01	190,000.00		190,000.00		-	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02					-	
RENTS	1,398,000.00		1,411,136.97		13,136.97	
MISCELLANEOUS: INTEREST			9,290.82		9,290.82	
					-	
					-	
Added by N.J.S. 40A:4-87 (List)	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
					-	
					-	
					-	
Subtotal	1,588,000.00		1,610,427.79		22,427.79	
Deficit (General Budget) ** 07						
08	1,588,000.00		1,610,427.79		22,427.79	

\*\*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:		XXXXXXX	XX
Adopted Budget	1,588,000.00		
Added by N.J.S. 40A:4-87	-		
Emergency	-		
Total Appropriations	1,588,000.00		
Add: Overexpenditures (See Footnote)	-		
Total Appropriations and Overexpenditures	1,588,000.00		
Deduct Expenditures:			
Paid or Charged	1,564,279.17		
Reserved	17,127.08		
Surplus (General Budget) **	-		
Total Expenditures	1,581,406.25		
Unexpended Balance Canceled (See Footnote)	6,593.75		

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

# STATEMENT OF 2018 OPERATION

## SENIOR HOUSING UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 Senior Housing Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
 Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,610,427.79		
Miscellaneous Revenue Not Anticipated	9,350.54		
2017 Appropriation Reserves Canceled * (Excess Revenue Realized)	348,169.99		
Accounts Payable Canceled	-		
<b>Total Revenue Realized</b>			1,967,948.32
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged	1,564,279.17		
Reserved	17,127.08		
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue	1,691.22		
Accrued Interest			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>	1,583,097.47		
Less: Deferred Charges Included In Above "Total Expenditures"			
<b>Total Expenditures - As Adjusted</b>			1,583,097.47
<b>Excess</b>			384,850.85
Budget Appropriation - Surplus (General Budget) **			-
Remainder = Balance of "Results of 2018 Operation" ("Excess in Operations" - Sheet 60)	384,850.85		
<b>Deficit</b>			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2018 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

### SECTION 2:

The following Item of "2017 Appropriation Reserves Canceled in 2018" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2018 for an Anticipated Deficit in the Senior Housing Utility for 2018:

2017 Appropriation Reserves Canceled in 2018	-		
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-		
<b>* Excess (Revenue Realized)</b>			-

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

**RESULTS OF 2018 OPERATIONS      SENIOR HOUSING UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	22,427.79	
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	9,350.54	
Unexpended Balances of 2017 Appropriation Reserves*	XXXXXX	XX	348,169.99	
Unexpended Appropriation Canceled			6,593.75	
Accrued Interest				
Cash Refund			XXXXXX	XX
Refund of Prior Year Revenues	1,691.22		XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	384,850.85		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	<b>386,542.07</b>		<b>386,542.07</b>	

**OPERATING SURPLUS -      SENIOR HOUSING UTILITY**

	Debit		Credit	
Balance January 1, 2018	XXXXXX	XX	772,113.33	
Excess in Results of 2018 Operations	XXXXXX	XX	384,850.85	
Amount Appropriated in 2018 Budget - Cash	190,000.00		XXXXXX	XX
Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2018	966,964.18		XXXXXX	XX
	<b>1,156,964.18</b>		<b>1,156,964.18</b>	

**ANALYSIS OF BALANCE DECEMBER 31, 2018  
(FROM SENIOR HOUSING UTILITY - TRIAL BALANCE)**

Cash		1,418,667.97	
Investments			
Interfund Accounts Receivable		-	
Subtotal		<b>1,418,667.97</b>	
Deduct Cash Liabilities Marked with "C" on Trial Balance		451,703.79	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		<b>966,964.18</b>	
*Other Assets Pledged to Operating Surplus			
Deferred Charges #			
Operating Deficit #			
Total Other Assets			
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET		<b>966,964.18</b>	

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

**SCHEDULE OF SENIOR HOUSING UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2017 \$ \_\_\_\_\_

Increased by:

SENIOR HOUSING Rents Levied \$ 1,411,136.97

Decreased by:

Collections \$ 1,411,136.97

Overpayments applied \$ \_\_\_\_\_

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

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

\$ 1,411,136.97

Balance December 31, 2018 \$ \_\_\_\_\_ -

**SCHEDULE OF SENIOR HOUSING LIENS**

\$ \_\_\_\_\_ -

Increased by:

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

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

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

NOT APPLICABLE \$ \_\_\_\_\_ -

Decreased by:

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

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

Balance December 31, 2018 \$ \_\_\_\_\_ -

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## SENIOR HOUSING UTILITY FUND

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

	<u>Caused by</u>	<u>Amount Dec. 31, 2017 per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting from 2018</u>	<u>Balance as at Dec. 31, 2018</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	<b>NOT APPLICABLE</b>	\$ _____	\$ _____	\$ _____	\$ _____
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.	<b>NOT APPLICABLE</b>		\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1.	_____	_____	_____	\$ _____	_____
2.	<b>NOT APPLICABLE</b>		_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
UTILITY ASSESSMENT BONDS**

	Debit		Credit		2017 Debt Service
Outstanding January 1, 2018	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2018			XXXXXX	XX	
2017 Bond Maturities - Assessment Bonds					\$
2017 Interest on Bonds *					\$
<b>SENIOR HOUSING</b>		<b>UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2018	XXXXXX	XX	1,415,000.00		
Issued	XXXXXX	XX	-		
Paid	285,000.00		XXXXXX	XX	
Outstanding December 31, 2018	1,130,000.00		XXXXXX	XX	
	1,415,000.00		1,415,000.00		
2019 Bond Maturities - Capital Bonds					\$ 330,000.00
2019 Interest on Bonds *			35,250.00		\$

**INTEREST ON BONDS - SENIOR HOUSING UTILITY BUDGET**

2019 Interest on Bonds (*Items)	\$	35,250.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	30,687.50
Subtotal	\$	4,562.50
Add: Interest to be Accrued as of 12/31/2019	\$	23,000.00
Required Appropriation 2018	\$	27,562.50

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2017Maturity	Amount Issued	Date of Issue	Interest Rate
Improvements to Senior Citizen Housing Complex	\$ -	\$ -		

# DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

1. Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement	
						For Principal	For Interest **
2. NOT APPLICABLE							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

INTEREST ON NOTES -	UTILITY BUDGET
2019 Interest on Notes	\$
Less: Interest Accrued to 12/31/2018 Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2019	\$
Required Appropriation - 2019	\$

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 2014 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2.	<b>NOT APPLICABLE</b>								
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2019 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. NOT APPLICABLE			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)



# SENIOR HOUSING UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2018	XXXXXXX	XX	244,035.75	
Received from 2018 Budget Appropriation *	XXXXXXX	XX		
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2018	244,035.75		XXXXXXX	XX
	244,035.75		244,035.75	

# SENIOR HOUSING UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2018	XXXXXXX	XX		
Received from 2018 Budget Appropriation *	XXXXXXX	XX		
Received from 2018 Emergency Appropriation *	XXXXXXX	XX		
<b>NOT APPLICABLE</b>				
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2018			XXXXXXX	XX

\*The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



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

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2018

### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit	
<b>OPERATING FUND:</b>			
Cash and Investments	9,329,346.28		
Change Fund	100.00		
Sewer Lien Receivable	-		
Sewer Charges Receivables	826,833.14		
Interfund: Sewer Utility Capital fund			
Appropriation Reserves		1,085,262.59	c
Reserve for Encumbrance		1,542,506.13	c
Prepaid Sewer Charges		27,301.13	c
Accounts Payable		277,221.23	c
Accrued Interest on Bonds		19,157.81	c
Sewer Overpayments		-	c
			c
<b>Sub Total "C" Items</b>		<b>2,951,448.89</b>	<b>c</b>
Reserve for Receivables		826,833.14	
Fund Balance		6,377,997.39	
	<b>10,156,279.42</b>	<b>10,156,279.42</b>	
		-	
<b>CAPITAL FUND:</b>			
Cash and Investments	5,371,302.50		
Fixed Capital	14,992,561.49		
Fixed Capital Authorized and Uncompleted	14,655,000.00		
Serial Bonds Payable		2,280,000.00	
Improvement Authorizations:			
Funded		4,553,967.89	
Unfunded		-	
Reserve for:			
Encumbrances		816,644.64	
Amortization		19,534,061.49	
Deferred Amortization		7,833,500.00	
Interfund: Sewer Utility Operating Fund		-	
Interfund: Capital Fund	-		
Fund Balance		689.97	
Estimated Proceeds Bonds & Notes Authorized but not issued	-		
Proceeds Bonds & Notes Authorized but not issued		-	
	<b>35,018,863.99</b>	<b>35,018,863.99</b>	
		-	

(Do not crowd - add additional sheets)





# ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017		RECEIPTS						Disbursements		Balance Dec. 31, 2018			
			Assessments and Liens		Operating Budget		XX						XX	
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX		
<b>NOT APPLICABLE</b>														
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX		
Other Liabilities														
Trust Surplus														
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX		

# SCHEDULE OF SEWER UTILITY BUDGET - 2018

## BUDGET REVENUES

Source	Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated 01	1,000,000.00		1,000,000.00		-	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02					-	
SEWER SERVICE CHARGE	11,000,000.00		11,477,651.98		477,651.98	
SEWER CONNECTION FEES & PERMITS	50,000.00		439,380.00		389,380.00	
MISCELLANEOUS: Interest	1,000.00		60,172.92		59,172.92	
INTEREST ON DELINQUENCES	49,000.00		53,706.21		4,706.21	
					-	
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					-	
					-	
					-	
Subtotal	12,100,000.00		13,030,911.11		930,911.11	
Deficit (General Budget) ** 07						
08	12,100,000.00		13,030,911.11		930,911.11	

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX	XX
Adopted Budget	12,100,000.00		
Added by N.J.S. 40A:4-87	-		
Emergency	-		
Total Appropriations	12,100,000.00		
Add: Overexpenditures (See Footnote)	-		
Total Appropriations and Overexpenditures	12,100,000.00		
Deduct Expenditures:			
Paid or Charged	11,012,129.07		
Reserved	1,085,262.59		
Surplus (General Budget) **	-		
Total Expenditures	12,097,391.66		
Unexpended Balance Canceled (See Footnote)	2,608.34		

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

# STATEMENT OF 2018 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
 Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	13,030,911.11		
Miscellaneous Revenue Not Anticipated	69,300.60		
2017 Appropriation Reserves Canceled * (Excess Revenue Realized)	1,182,980.58		
<b>Total Revenue Realized</b>			<b>14,283,192.29</b>
Expenditures:	XXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	XX	
Paid or Charged	11,012,218.37		
Reserved	1,085,173.29		
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Accrued Interest			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>	<b>12,097,391.66</b>		
Less: Deferred Charges Included In Above "Total Expenditures"			
<b>Total Expenditures - As Adjusted</b>			<b>12,097,391.66</b>
Excess			2,185,800.63
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2016 Operation" ( "Excess in Operations" - Sheet 60)	2,185,800.63		
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2018 Operation" ( "Operating Deficit - to Trial Balance" - Sheet 60)			

**SECTION 2:**

The following Item of "2018 Appropriation Reserves Canceled in 2018" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2018 for an Anticipated Deficit in the SEWER                      Utility for 2018:

2017 Appropriation Reserves Canceled in 2018			
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-		
<b>* Excess (Revenue Realized)</b>			-

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

**RESULTS OF 2018 OPERATIONS**

**SEWER**

**UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX	930,911.11	
Unexpended Balances of Appropriations	XXXXXXX	XX	2,608.34	
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX	69,300.60	
Unexpended Balances of 2017 Appropriation Reserves*	XXXXXXX	XX	1,182,980.58	
Accrued Interest				
Accounts Payable Canceled				
Deficit in Anticipated Revenue			XXXXXXX	XX
Refund of Prior Year Revenue			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus	2,185,800.63		XXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	<b>2,185,800.63</b>		<b>2,185,800.63</b>	

**OPERATING SURPLUS - SEWER UTILITY**

	Debit		Credit	
Balance January 1, 2018	XXXXXXX	XX	5,192,196.76	
Excess in Results of 2018 Operations	XXXXXXX	XX	2,185,800.63	
Amount Appropriated in 2018 Budget - Cash	1,000,000.00		XXXXXXX	XX
Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Appropriation by Ordinance for Improvements				
Balance December 31, 2018	6,377,997.39		XXXXXXX	XX
	<b>7,377,997.39</b>		<b>7,377,997.39</b>	

**ANALYSIS OF BALANCE DECEMBER 31, 2018  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash		9,329,346.28	
Change Fund		100.00	
Interfund Accounts Receivable		-	
Subtotal		<b>9,329,446.28</b>	
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,951,448.89	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		<b>6,377,997.39</b>	
*Other Assets Pledged to Operating Surplus		-	
Deferred Charges #			
Operating Deficit #			
Total Other Assets			
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET		<b>6,377,997.39</b>	

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2017		\$	<u>1,079,589.80</u>
Increased by:			
<u>SEWER</u> Rents Levied		\$	<u>11,224,895.32</u>
Decreased by:			
Collections		\$	<u>11,464,169.12</u>
Prepaid applied		\$	<u>13,482.86</u>
Transfer to <u>Sewer</u> Liens		\$	<u>                    </u>
Other		\$	<u>                    </u>
		\$	<u>11,477,651.98</u>
Balance December 31, 2018		\$	<u>826,833.14</u>

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2017		\$	<u>                    </u>
Increased by:			
Transfers from Accounts Receivable		\$	<u>                    </u>
Penalties and Costs		\$	<u>                    </u>
Other		\$	<u>                    </u>
		\$	<u>                    </u>
Decreased by:			
Collections		\$	<u>                    </u>
Other		\$	<u>                    </u>
		\$	<u>                    </u>
Balance December 31, 2018		\$	<u>                    </u>

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## SEWERUTILITY FUND

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

<u>Caused by</u>	<u>Amount Dec. 31, 2017 per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting from 2018</u>	<u>Balance as at Dec. 31, 2018</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <b>NOT APPLICABLE</b>	\$ _____	\$ _____	\$ _____	\$ _____
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. <b>NOT APPLICABLE</b>	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. <b>NOT APPLICABLE</b>	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BONDS

SEWER                      UTILITY ASSESSMENT BONDS

	Debit		Credit		2016 Debt Service
Outstanding January 1, 2018	XXXXXX	XX			
Issued	XXXXXX	XX			
<b>NOT APPLICABLE</b>					
Paid			XXXXXX	XX	
Outstanding December 31, 2018			XXXXXX	XX	
2019 Bond Maturities - Assessment Bonds					\$
2019 Interest on Bonds *					\$
<b>SEWER                      UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2018	XXXXXX	XX	2,520,000.00		
Issued	XXXXXX	XX	-		
Paid	240,000.00		XXXXXX	XX	
Outstanding December 31, 2018	2,280,000.00		XXXXXX	XX	
	<b>2,520,000.00</b>		<b>2,520,000.00</b>		
2019 Bond Maturities - Capital Bonds					\$
2019 Interest on Bonds *					\$ 240,000.00
					\$ 74,537.55

## INTEREST ON BONDS - SEWER                      UTILITY BUDGET

2018 Interest on Bonds (*Items)	\$	74,537.55
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	19,157.81
Subtotal	\$	55,379.74
Add: Interest to be Accrued as of 12/31/2018	\$	16,174.48
Required Appropriation 2018	\$	71,554.22

### LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate



# DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2017	Date of Maturity	Rate of Interest	2018 Budget Requirement	
							For Principal	For Interest **
1.								
2.	<b>NOT APPLICABLE</b>							
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**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 2053 or prior require one legal 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 note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

INTEREST ON NOTES -	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	\$

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

15.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2018 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.	<b>NOT APPLICABLE</b>								
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

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, 2017 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount of Obligation Outstanding Dec. 31, 2017	2018 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.	<b>NOT APPLICABLE</b>			
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
<b>Total</b>			80051-01	80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SEWER UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2017		2018 Authorizations	Encumbrance Jan. 1, 2018	Encumbrance Dec 31, 2018	Expended	Authorizations Cancelled	Balance - December 31, 2018	
	Funded	Unfunded						Funded	Unfunded
	ORD 05-42 Freedom Avenue Improvements	118,734.72							
ORD 06-05 Various Sewer Projects	44,372.70			5,312.20				44,372.70	
ORD 06-49 Various Sewer Improvements	818,168.96			62,857.01	91,591.14	48,397.36		741,037.47	
ORD 09-05 Various Sewer Improvements	285,115.74			69,853.87	92,510.52	31,297.46		231,161.63	
ORD 11-23 Construction & Rehab Sewer Facilities	290,222.09			307,504.42	192,265.25	179,489.17		225,972.09	
ORD 13-04 Sewer Garage Facilities	13,492.39			2,484.25	15.25	9,305.32		6,656.07	
ORD 14-02 Various Sewer Improvements	827,103.35			41,376.00	298,767.49	217,059.73		352,652.13	
ORD 14-23 Various Improvements - Sewer Utility	1,074,080.65			58,369.10	55,264.87	25,827.02		1,051,357.86	
ORD 16-42 Various Sewer Vehicles & Equipment	7,503.00					7,503.00			
ORD 17-30 Various Sewer Capital	2,000,000.00				80,917.92	467,058.86		1,452,023.22	
ORD 18-27 Sewer Utility Improvement			330,000.00					330,000.00	
<b>Total</b>	<b>5,478,793.60</b>	<b>-</b>	<b>330,000.00</b>	<b>547,756.85</b>	<b>816,644.64</b>	<b>985,937.92</b>	<b>-</b>	<b>4,553,967.89</b>	<b>-</b>

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

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit		Credit	
Balance JANUARY 1, 2018	XXXXXX	XX		
Received from 2018 Budget Appropriation *	XXXXXX	XX	330,000.00	
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations	330,000.00		XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2018	-		XXXXXX	XX
	<b>330,000.00</b>		<b>330,000.00</b>	

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit		Credit	
Balance January 1, 2018	XXXXXX	XX		
Received from 2018 Budget Appropriation *	XXXXXX	XX		
Received from 2018 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2018	-		XXXXXX	XX
	-		-	

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

