

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018  
(UNAUDITED)**

POPULATION LAST CENSUS 8,350  
NET VALUATION TAXABLE 2018 925,038,900  
MUNICODE 1904

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2019  
MUNICIPALITIES - FEBRUARY 10, 2019**

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

Township of Byram, County of Sussex

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature Raymond Sarinelli of Nisivoccia LLP

Title Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I Ashleigh Frueholz, am the Chief Financial Officer, License # N-0912, of the Township of Byram, County of Sussex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Signature

Title

Address

Phone Number

Fax Number

Email

Chief Financial Officer

10 Mansfield Drive, Stanhope, NJ 07874

(973) 347-2500

(973) 347-0502

finance@byramtwp.org

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

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

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

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

NONE

Certified by me

this 2 day of 6, 2019.

  
Raymond Sarinelli

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

Mount Arlington Corporate Center

(Address)

200 Valley Road, Suite 300

(Address)

Mount Arlington, New Jersey 07856-1320

(Address)

973-328-1825

(Phone Number)

rsarinelli@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

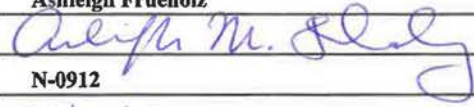
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**  
**BY**  
**CHIEF FINANCIAL OFFICER**

*One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.*

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not** in excess of 3.5%;
2. All emergencies approved for the previous fiscal year **did not exceed** 3% of total appropriations;
3. The tax collection rate **exceeded** 90%;
4. Total deferred charges **did not equal or exceed** 4% of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2019.

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 Byram  
Chief Financial Officer: Ashleigh Frueholz  
Signature:   
Certificate #: N-0912  
Date: 02/06/19

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) #  
of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

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

**22-600-1696**

Fed I.D. #

**Township of Byram**

Municipality

**Sussex**

County

**Report of Federal and State Financial Assistance**

**Expenditure of Awards**

Fiscal Year Ending: 12/31/2018

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>218,051.01</u>	\$ <u>42,100.99</u>	\$ <u>-0-</u>

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

           Single Audit

           Program Specific Audit

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

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

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

  
Signature of Chief Financial Officer

02/06/19  
Date



**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2018 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_  
**N/A** Title **Registered Municipal Accountant**

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

**NOTE:**

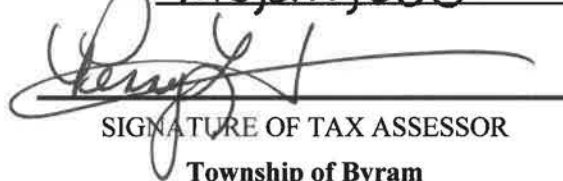
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

---

---

**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 \$ **926,211,000**.

  
SIGNATURE OF TAX ASSESSOR  
**Township of Byram**  
MUNICIPALITY  
**Sussex**  
COUNTY

## AS OF DECEMBER 31, 2018

[illegible]**Sheet 3**

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

**POST CLOSING**

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

AS OF DECEMBER 31, 2018

*Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C" - - Taxes Receivable Must Be Subtotalled*

Title of Account	Debit	Credit
Appropriation Reserves:		
Encumbered		387,323.42
Unencumbered		1,042,412.31
		1,429,735.73
Prepaid Taxes		230,036.75
Tax Overpayments		13,937.87
Due Borough of Netcong - Construction Fees		8,834.50
Due State of New Jersey - Marriage License Fees		250.00
Due State of New Jersey -DCA Training Fees		2,842.00
Due Other Trust Funds		225,788.76
Due to County of Sussex - Added and Omitted Taxes		11,588.22
Reserve for Sale of Municipal Assets		243,581.32
Reserve for Revaluation		700.27
Reserve for Pending Tax Appeals		857,769.99
Appropriated Grant Reserves		765,495.06
Unappropriated Grant Reserves		2,273.95
		3,792,834.42 "C"
Reserve for Receivables		4,656,465.08
Fund Balance		2,726,694.08
		11,175,993.58

(Do not crowd - add additional sheets)

ACCOUNTS #1 AND #2\*  
AS OF DECEMBER 31, 2018

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

Public Welfare, General Assistance Program.



## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2018

[illegible]

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

**POST CLOSING**  
**TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)

AS OF DECEMBER 31, 2018

[illegible]

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)

AS OF DECEMBER 31, 2018

Title of Account	Debit	Credit
<b>Other Trust Funds:</b>		
Cash and Cash Equivalents	3,445,685.48	
Other Receivables	7,222.50	
Due Current Fund	225,788.76	
Master Escrow Deposits		446,182.22
Recreation Escrow		44,452.71
Reserve for:		
State Unemployment Insurance		91,519.75
Public Defender		10,507.50
Drainage		176.48
Open Space		410,341.49
Open Space - Debt Service		265,991.18
Park Project		7,065.04
Housing Rehabilitation		191,032.89
School Diesel Agreement		9,636.12
Cranberry Lake		52,132.27
Municipal Alliance		81.00
Partridge Run		5,600.00
Tax Sale Premiums		349,600.00
Parking Offense Adjudication Act		322.00
Fire Dedicated Penalties		500.00
Self Insurance		256,255.00
Snow Removal		520,844.44
Affordable Housing		112,530.12
Third Party Liens		74,816.53
Accumulated Sick and Vacation		829,110.00
	3,678,696.74	3,678,696.74

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017: ..... (1) \$  
x 25%  
(2) \$ 0.00

Municipal Public Defender Trust Cash Balance December 31, 2018: ..... (3) \$ 10,507.50

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

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

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

Chief Financial Officer: Ashleigh Frueholz

Signature: 

Certificate #:

N-0912

Date:

02/06/19

(1) - Excess amount in Public Defender Account is the result of Municipal Budget contribution, and therefore is Township Funds

## Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2017 per Audit Report	Receipts	Disbursements	Balance Dec. 31, 2018
1.	Master Escrow	461,670.91	62,057.89	77,546.58	446,182.22
2.	Recreation Escrow	50,087.15	10,239.75	15,874.19	44,452.71
3.	State Unemployment Insurance	86,664.61	4,937.64	82.50	91,519.75
4.	Outside Police Services		42,705.00	42,705.00	
5.	Public Defender	10,507.50	200.00	200.00	10,507.50
6.	Drainage	176.48			176.48
7.	Open Space	465,814.47	579,872.56	635,345.54	410,341.49
8.	Open Space - Debt Service	310,323.04		44,331.86	265,991.18
9.	Park Project	7,065.04			7,065.04
10.	Housing Rehabilitation	223,578.99	2,200.00	34,746.10	191,032.89
11.	School Diesel Agreement	21,737.20	23,695.62	35,796.70	9,636.12
12.	Cranberry Lake	52,132.27			52,132.27
13.	Municipal Alliance	81.00			81.00
14.	Partridge Run Detention Basin Escrow	5,600.00			5,600.00
15.	Tax Sale Premiums	434,500.00	89,000	173,900.00	349,600.00
16.	Parking Offense Adjudication Act	316.00	6.00		322.00
17.	Snow Removal	470,844.44	50,000.00		520,844.44
18.	Affordable Housing	99,848.07	12,682.05		112,530.12
19.	Sick and Vacation Leave	763,299.43	87,100.00	21,289.43	829,110.00
20.	Self Insurance	122,280.00	133,975.00		256,255.00
21.	Fire Dedicated Penalties	500.00			500.00
22.	Third Party Liens		74,816.53		74,816.53
23.					
24.					
25.					
26.					
27.					
28.					
	<b>Totals:</b>	<b>3,587,026.60</b>	<b>1,084,488.04</b>	<b>1,081,817.90</b>	<b>3,678,696.74</b>

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

Title of Liability to which Cash and Investments are Pledged	Balance Dec 31, 2017	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget	Miscellaneous	Transfer			
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Loans-								
Improvement for Forest Lakes Club	215,960.49	179,731.42				(53,724.60)	134,230.92	207,736.39
Other Liabilities								
Trust Surplus	86,122.00						9,569.00	76,553.00
Due to Current Fund	-22.51			1,954.54			1,929.98	2.05
Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Due to Forest Lake Club Association						53,724.60		53,724.60
Total	302,059.98	179,731.42		1,954.54			145,729.90	338,016.04



# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
Cash and Cash Equivalents	2,705,437.99	
Due Current Fund		
Deferred Charges to Future Taxation:		
Funded	1,971,765.67	
Unfunded	849,000.00	
Serial Bonds		1,688,000.00
Bond Anticipation Notes Payable		849,000.00
Environmental Loans Payable		41,838.05
Green Acres Loan Payable		241,927.62
Improvement Authorizations:		
Funded		526,878.61
Unfunded		830,699.73
Due Current Fund		121.49
Reserve for:		
Road Resurfacing		67,500.00
Drainage		1,500.00
Field Irrigation		40,000.00
To Pay Debt Service		229,454.58
Capital Improvement Fund		937,592.43
Fund Balance		71,691.15
	5,526,203.66	5,526,203.66

(Do not crowd - add additional sheets)

### CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	22,733.17	6,580,550.63	93,346.40	6,509,937.40
Trust - Animal Control		30,385.88	25.66	30,360.22
Trust - Other		3,447,465.58	1,780.10	3,445,685.48
Assessment Trust		338,016.04		338,016.04
Capital - General		2,705,437.99		2,705,437.99
Sewer - Operating		696,404.95		696,404.95
Sewer - Capital		487,670.10		487,670.10
Total	22,733.17	14,285,931.17	95,152.16	14,213,512.18

\* Include Deposits in Transit

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

### **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2016.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2016.

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

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

Signature: Raymond A. Smith

**Title: Registered Municipal Accountant**

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

<b>Current Fund</b>	
PNC Bank# 80-0123-4091	5,177,296.37
NJCM# 171-000092215	208,247.00
Claims PNC #80-5606-6347	94,350.22
PNC Money Market Fleet	1,100,657.04
Total Current Fund	6,580,550.63
<b>Animal Control Trust Fund:</b>	
PNC Bank# 80-0123-4040	30,385.88
<b>Other Trust Funds:</b>	
PNC Bank# 80-3992-9948	676,332.67
PNC Bank# 80-0123-3734	1,832,811.87
PNC Bank# 80-0123-3777	91,519.75
PNC Bank# 80-0140-8581	52,176.47
PNC Bank# 80-1019-3439	191,210.99
PNC Bank# 80-2739-6582	112,530.12
PNC Bank# 80-3696-5986	44,490.25
TD Bank# 11412	333,376.63
Fulton Bank# 0120011529	113,016.83
Total Other Trust Funds	3,447,465.58
<b>Assessment Trust:</b>	
PNC Bank# 80-9158-9944	338,016.04

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.

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

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 Jan. 1, 2018	2018 Budget Revenue Realized	Received			Balance Dec. 31, 2018
Totals						

Sheet 10  
N/A

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Refund	Expended	Cancelled		Balance Dec. 31, 2018
		Budget	Appropriations By 40A:4-87					
Drunk Driving Enforcement Fund	28,225.23				2,821.46			25,403.77
Stormwater Management Fund	16,936.00							16,936.00
Clean Communities Fund	25,779.61		19,925.69		23,774.50			21,930.80
Body Armor Replacement Fund	1,967.03							1,967.03
Municipal Alliance	5,646.65		11,420.00		3,411.05	86.22		13,569.38
State Forestry Grant								
Recycling Tonnage Grant	29,096.16	15,640.85			776.25			43,960.76
Community Stewardship Incentive Fund								
Sussex Branch Trail Improvements								
OEM Hazard Mitigation	137,500.00				29,081.07			108,418.93
RMP Compliance								
Click it or Ticket			5,250.32		5,250.32			
Highlands Grant	142,600.37				1,356.25			141,244.12
Recycling Bonus Grant								
Recreation Walking Grant	662.13							662.13
No Net Loss Grant	265,251.95				4,390.85			260,861.10
Statewide Insurance Fund Risk Control	3,018.31		2,698.00		3,018.31			2,698.00
PSE&G Grant	116,812.98							116,812.98
NJ Department of Transportation Grant			200,000.00		188,969.94			11,030.06
Totals	773,496.42	15,640.85	239,294.01		262,850.00	86.22		765,495.06



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

Grant	Balance Jan. 1, 2018	Transferred to 2018 Budget Appropriations			Received	Cancelled		Balance Dec. 31, 2018
		Budget	Appropriations By 40A:4-87					
Recycling Tonnage	17,914.80	15,640.85						2,273.95
Totals	17,914.80	15,640.85						2,273.95

### \* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2018		XXXXXXX	XXXXXXX
School Tax Payable #	85001-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85002-00	XXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019		XXXXXXX	
Levy Calendar Year 2018		XXXXXXX	11,920,194.00
Paid		11,920,194.00	XXXXXXX
Balance December 31, 2018		XXXXXXX	XXXXXXX
School Tax Payable #	85003-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85004-00		XXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		11,920,194.00	11,920,194.00
# Must include unpaid requisitions.			

### MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2018	85045-00	XXXXXXX	776,137.51
2018 Levy	85105-00	XXXXXXX	110,634.50
Donations/Grant Funds Received			465,315.83
Interest Earned		XXXXXXX	3,922.23
Expenditures		679,677.40	XXXXXXX
Balance December 31, 2018	85046-00	676,332.67	XXXXXXX
		1,356,010.07	1,356,010.07

## REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXX	XXXXXXX
School Tax Payable # 85031-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85032-00	XXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXX	
Levy Calendar Year 2018	XXXXXXX	
Paid		XXXXXXX
Balance December 31, 2018	XXXXXXX	XXXXXXX
School Tax Payable # 85033-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85034-00		XXXXXXX
# Must include unpaid requisitions.		

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXX	XXXXXXX
School Tax Payable # 85041-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85042-00	XXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXX	
Levy Calendar Year 2018	XXXXXXX	6,470,356.00
Paid	6,470,356.00	XXXXXXX
Balance December 31, 2018	XXXXXXX	XXXXXXX
School Tax Payable # 85043-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85044-00		XXXXXXX
# Must include unpaid requisitions.	6,470,356.00	6,470,356.00

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2018		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	8,236.55
2018 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	5,376,854.47
County Library	80003-04	XXXXXXXX	352,421.20
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	23,059.60
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	11,588.22
Paid		5,760,571.82	XXXXXXXX
Balance December 31, 2018		XXXXXXXX	XXXXXXXX
County Taxes			XXXXXXXX
Due County for Added and Omitted Taxes		11,588.22	XXXXXXXX
		5,772,160.04	5,772,160.04

## SPECIAL DISTRICT TAXES - N/A

		Debit	Credit
Balance January 1, 2018	80003-06	XXXXXXXX	
2018 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXX	XXXXXXXX
Fire -	81108-00	XXXXXXXX	XXXXXXXX
Sewer -	81111-00	XXXXXXXX	XXXXXXXX
Water -	81112-00	XXXXXXXX	XXXXXXXX
Garbage -	81109-00	XXXXXXXX	XXXXXXXX
Open Space-	81105-00	XXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX
Total 2018 Levy	80003-07	XXXXXXXX	
Paid	80003-08		XXXXXXXX
Balance December 31, 2018	80003-09		XXXXXXXX

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

## STATE LIBRARY AID

### RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2018	80004-01	XXXXXXX	
State Library Aid Received in 2018	80004-02	XXXXXXX	
Expended	80004-09		XXXXXXX
Balance December 31, 2018	80004-10		

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

Balance January 1, 2018	80004-03	XXXXXXX	
State Library Aid Received in 2018	80004-04	XXXXXXX	
Expended	80004-11		XXXXXXX
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	XXXXXXX	
State Library Aid Received in 2018	80004-06	XXXXXXX	
Expended	80004-13		XXXXXXX
Balance December 31, 2018	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004-07	XXXXXXX	
State Library Aid Received in 2018	80004-08	XXXXXXX	
Expended	80004-15		XXXXXXX
Balance December 31, 2018	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,470,102.00	1,470,102.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	1,013,104.85	1,123,265.26	110,160.41
Added by N.J.S. 40A:4-87:(List on 17a)	239,294.01	175,176.01	(64,118.00)
Total Miscellaneous Revenue Anticipated 80103-	1,252,398.86	1,298,441.27	46,042.41
Receipts from Delinquent Taxes 80104-	350,000.00	452,955.07	102,955.07
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	8,536,187.40	9,120,599.10	584,411.70
	11,608,688.26	12,342,097.44	733,409.18

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	32,185,707.09
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	11,920,194.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00	6,470,356.00	XXXXXXXX
County Taxes 80111-00	5,752,335.27	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	11,588.22	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00	110,634.50	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	1,200,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	9,120,599.10	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		
	33,385,707.09	33,385,707.09

\* 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.



## (Continued)

Source	Budget	Realized	Excess or Deficit
Business Stimulus Fund			-
Clean Communities	19,925.69	19,925.69	
Municipal Alliance Program	11,420.00		(11,420.00)
Click It or Ticket Grant	5,250.32	5,250.32	-
Risk Control	2,698.00		(2,698.00)
NJ Department of Transportation	200,000.00	150,000.00	(50,000.00)
Total (Sheet 17)	239,294.01	175,176.01	(64,118.00)

CFO Signature:

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	80012-01	11,369,394.25
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	239,294.01
Appropriated for 2018 (Budget Statement Item 9)	80012-03	11,608,688.26
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	11,608,688.26
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	11,608,688.26
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,363,274.18
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,200,000.00
Reserved	80012-10	1,042,412.31
Total Expenditures	80012-11	11,605,686.49
Unexpended Balances Canceled (see footnote)	80012-12	3,001.77

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
**RE: UNEXPENDED BALANCES CANCELED:**  
 Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE) - N/A

2018 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

# RESULTS OF 2018 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXX	46,042.41
Delinquent Tax Collections	80013-02	XXXXXXX	102,955.07
		XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	584,411.70
Unexpended Balances of 2018 Budget Appropriations	80013-04	XXXXXXX	3,001.77
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	158,249.48
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	80013-05	XXXXXXX	727,387.49
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXX	9,355.48
Cancellation of Reserve for Third Party Tax Title Liens		XXXXXXX	
Cancellation of Tax Overpayments		XXXXXXX	
Cancellation of Accounts Payable		XXXXXXX	
Cancellation of Grant Reserves		XXXXXXX	86.22
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2018	80013-07		XXXXXXX
Balance December 31, 2018	80013-08	XXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXX
Interfund Advances Originating in 2018	80013-12	8,577.96	XXXXXXX
Refund of Prior Year Revenue		3,178.76	XXXXXXX
Cancellation of Interfund Receivable from Other Trust			XXXXXXX
			XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,619,732.90	XXXXXXX
		1,631,489.62	1,631,489.62

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
Cable Television Franchise Fee	32,641.00
Insurance Refund	10,745.81
Police Outside Administrative Fee	4,460.00
Other Miscellaneous	30,582.54
Payments In Lieu of Taxes	1,000.00
Senior Citizen and Veteran Administrative Fee	1,293.45
Prior Year Refund	3,456.81
Tax Collector Miscellaneous	3,751.52
Statutory Excess in Animal Control Trust Fund	8,454.42
Prior Year Revenue Accounts Receivable:	
Municipal Alliance Grant 2016	8,295.62
Department of Transportation Grant	42,000.00
Risk Control Grant	3,018.31
No Net Loss Grant	4,800.00
Highlands Grant	3,750.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	158,249.48

**SURPLUS - CURRENT FUND  
YEAR 2018**

		Debit	Credit
1. Balance January 1, 2018	80014-01	XXXXXXX	2,577,063.18
2.		XXXXXXX	
3. Excess Resulting from 2018 Operations	80014-02	XXXXXXX	1,619,732.90
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	1,470,102.00	XXXXXXX
5. Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXX
6.			XXXXXXX
7. Balance December 31, 2018	80014-05	2,726,694.08	XXXXXXX
		4,196,796.08	4,196,796.08

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

Cash	80014-06	6,509,937.40
Investments	80014-07	
Sub Total		6,509,937.40
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,792,834.42
Cash Surplus	80014-09	2,717,102.98
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	9,591.10
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	9,591.10
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS	80014-15	2,726,694.08

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

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to 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	\$	32,792,638.61
	or			
	(Abstract of Ratables)	82113-00	\$	
2.	Amount of Levy Special District Taxes	82102-00	\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	65,864.59
5a.	Subtotal 2018 Levy		\$	32,858,503.20
5b.	Reductions due to tax appeals**		\$	
5c.	Total 2018 Tax Levy	82106-00	\$	32,858,503.20
6.	Transferred to Tax Title Liens	82107-00	\$	105,687.28
7.	Transferred to Foreclosed Property	82108-00	\$	
8.	Remitted, Abated or Canceled	82109-00	\$	27,143.90
9.	Discount Allowed	82110-00	\$	
10.	Collected in Cash: In 2017	82121-00	\$	1,421,930.57
	In 2018 *	82122-00	\$	30,698,634.74
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	65,141.78
		82124-00	\$	
	Total to Line 14	82111-00	\$	32,185,707.09
11.	Total Credits		\$	32,318,538.27
12.	Amount Outstanding December 31, 2018	83120-00	\$	539,964.93
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is			97.95%
		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	\$	32,185,707.09
Less: Reserve for Tax Appeals Pending		
State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	32,185,707.09

**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 Items 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 by 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 2018

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

#### (1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) ..... \$ \_\_\_\_\_

LESS: Proceeds from Accelerated Tax Sale ..... \_\_\_\_\_

**NET Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2018 Tax Levy ..... \$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... %

---

---

#### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) ..... \$ \_\_\_\_\_

LESS: Proceeds from Tax Levy Sale (excluding premium) ..... \_\_\_\_\_

**NET Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2018 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	XXXXXXX	XXXXXXX
Due From State of New Jersey	8,949.32	XXXXXXX
Due To State of New Jersey	XXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	10,750.00	XXXXXXX
3. Veterans Deductions Per Tax Billings	55,500.00	XXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6. Veterans Deductions Disallowed By Tax Collector		2,608.22
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXX	
8. Veterans Deductions Disallowed By Tax Collector - Prior Years	XXXXXXX	3,178.76
9. Received in Cash from State	XXXXXXX	61,321.24
10.		
11.		
12. Balance December 31, 2018	XXXXXXX	XXXXXXX
Due From State of New Jersey	XXXXXXX	9,591.10
Due To State of New Jersey		XXXXXXX
	76,699.32	76,699.32

Calculation of Amount to be included on Sheet 22, Item 10-  
2018 Senior Citizen and Veterans Deductions Allowed

Line 2	10,750.00
Line 3	55,500.00
Line 4 and 5	1,500.00
Sub-Total	67,750.00
Less: Line 6 and 7	2,608.22
To Item 10, Sheet 22	65,141.78



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

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	859,992.15
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Increase in Reserve for Pending Tax Appeals		
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to results of Operations	2,222.16	XXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Balance December 31, 2018		XXXXXXXX
Taxes Pending Appeals*	857,769.99	XXXXXXXX
Interest Earned on Taxes Pending Appeals	.	XXXXXXXX
	859,992.15	859,992.15

\* Includes State Tax Court and County Board of Taxation  
Appeals Not Adjusted by December 31, 2018.

  
Signature of Tax Collector

T-11634  
License #

02/06/19  
Date

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

	YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXX
3. Vocational School Tax - Actual		
Estimate*		XXXXXXX
4. Regional School District Tax - Actual 80025-		
Estimate* 80026-		XXXXXXX
5. Regional High School Tax - Actual 80018-		
School Budget Estimate* 80019-		XXXXXXX
6. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXX
7. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXX
8. Municipal Open Space Actual 80027-		
Estimate* 80028-		
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by % [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)		* May not be stated in an amount less than * Must not be stated in an amount less than 'actual' Tax of Year 2018
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 5 Above)		** 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, 2011 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

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 \_\_\_\_\_ %  
[(2019 Estimated Total Levy - 2018 Total Levy) / 2018 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)

#### 2019 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		1,576,791.69	XXXXXXX
	A. Taxes	83102-00 461,471.87	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83103-00 1,115,319.82	XXXXXXX	XXXXXXX
2.	Canceled:		XXXXXXX	XXXXXXX
	A. Taxes	83105-00	XXXXXXX	820.53
	B. Tax Title Liens	83106-00	XXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes	83108-00	XXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXX	
4.	Added Taxes		83110-00 3,178.76	XXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXX	XXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXX	5,322.02
	B. Tax Title Liens - Transfers from Taxes	83107-00	5,322.02	XXXXXXX
7.	Balance Before Cash Payments		XXXXXXX	1,579,149.92
8.	Totals		1,585,292.47	1,585,292.47
9.	Balance Brought Down		1,579,149.92	XXXXXXX
10.	Collected:		XXXXXXX	452,955.07
	A. Taxes	83116-00 439,741.34	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83117-00 13,213.73	XXXXXXX	XXXXXXX
11.	Interest and Costs - 2018 Tax Sale		83118-00 1,416.43	XXXXXXX
12.	2018 Taxes Transferred to Liens		83119-00 105,687.28	XXXXXXX
13.	2018 Taxes		83123-00 539,964.93	XXXXXXX
14.	Balance December 31, 2018		XXXXXXX	1,773,263.49
	A. Taxes	83121-00 558,731.67	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83122-00 1,214,531.82	XXXXXXX	XXXXXXX
15.	Totals		2,226,218.56	2,226,218.56
16.	Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by item No. 9) is			
			28.67%	
17.	Item No. 14 multiplied by percentage shown above is			
			508,456.26	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	2,268,500.00
2.	Foreclosed or Deeded in 2018	XXXXXXX	XXXXXXX
3.	Tax Title Liens	84103-00	XXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXX
5A.		84102-00	XXXXXXX
5B.		84105-00	
6.	Adjustment to Assessed Valuation	84106-00	XXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXX
8.	Sales	XXXXXXX	XXXXXXX
9.	Cash *	84109-00	XXXXXXX
10.	Contract	84110-00	XXXXXXX
11.	Mortgage	84111-00	XXXXXXX
12.	Loss on Sales	84112-00	XXXXXXX
13.	Gain on Sales	84113-00	XXXXXXX
14.	Balance December 31, 2018	84114-00	XXXXXXX
			2,268,500.00
		2,268,500.00	2,268,500.00

### CONTRACT SALES - N/A

		Debit	Credit
15.	Balance January 1, 2018	84115-00	XXXXXXX
16.	2018 Sales from Foreclosed Property	84116-00	XXXXXXX
17.	Collected *	84117-00	XXXXXXX
18.		84118-00	XXXXXXX
19.	Balance December 31, 2018	84119-00	XXXXXXX

### MORTGAGE SALES - N/A

		Debit	Credit
20.	Balance January 1, 2018	84120-00	XXXXXXX
21.	2018 Sales from Foreclosed Property	84121-00	XXXXXXX
22.	Collected *	84122-00	XXXXXXX
23.		84123-00	XXXXXXX
24.	Balance December 31, 2018	84124-00	XXXXXXX

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

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

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

**DEFERRED CHARGES**  
**-MANDATORY CHARGES ONLY-**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<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. <u>Emergency Authorization - Municipal *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Emergency Authorizations - Schools</u>	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<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 2019</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	REDUCED IN 2017		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
		Totals					
				80025-00	80026-00		

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2018" must be entered here and then raised in the 2019 budget.

**N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD**  
**N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2017	REDUCED IN 2016		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
Totals							
				80027-00	80028-00		

Sheet 30  
N/A

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page.

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2018" must be entered here and then raised in the 2019 budget.



Revised

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS**

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

Source		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXX	1,528,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Matured		200,000.00		
Outstanding, December 31, 2018	80033-04	1,328,000.00	XXXXXXXX	
		1,528,000.00	1,528,000.00	
2019 Bond Maturities - General Capital Bonds			80033-05	200,000.00
2019 Interest on Bonds *	80033-06		30,520.00	
<b>Open Space Bonds</b>				
Outstanding, January 1, 2018	80033-07	XXXXXXXX	420,000.00	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	60,000.00	XXXXXXXX	
Outstanding, December 31, 2018	80033-10	360,000.00	XXXXXXXX	
		420,000.00	420,000.00	
2019 Bond Maturities - Open Space Bonds			80033-11	60,000.00
2019 Interest on Bonds *	80033-12		14,100.00	**
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	44,620.00

**LIST OF BONDS ISSUED DURING 2018 - N/A**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

\*\* - Paid by Open Space Trust

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) Environmental LOAN

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXX	53,266.22	
Issued	80033-02	XXXXXXX		
Paid	80033-03	11,428.17	XXXXXXX	
Outstanding, December 31, 2018	80033-04	41,838.05	XXXXXXX	
		53,266.22	53,266.22	
2019 Loan Maturities	80033-05			11,657.88
2019 Interest on Loans	80033-06		\$	778.76
Total 2019 Debt Service for <u>Environmental</u> <u>Loan</u>	80033-13			12,436.64
<b>GREEN ACRES LOAN</b>				
Outstanding, January 1, 2018	80033-07	XXXXXXX	267,792.06	
Issued	80033-08	XXXXXXX		
Paid	80033-09	25,864.44	XXXXXXX	
Outstanding, December 31, 2018	80033-10	241,927.62	XXXXXXX	
		267,792.06	267,792.06	
2019 Loan Maturities	80033-11			26,384.30
2019 Interest on Loans	80033-12		\$	4,707.30
Total 2019 Debt Service for <u>Green Trust</u> <u>Loan</u>	80033-13			31,091.60

**LIST OF LOANS ISSUED DURING 2018 - N/A**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS**

(COUNTY) (MUNICIPAL) Department of Environmental Protection LOAN

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXX	1,140,962.79	
Issued	80033-02	XXXXXXX		
Paid	80033-03	134,230.92	XXXXXXX	
Outstanding, December 31, 2018	80033-04	1,006,731.87	XXXXXXX	
		1,140,962.79	1,140,962.79	
2019 Loan Maturities	80033-05			116,197.83
2019 Interest on Loans	80033-06		\$	18,033.09
Total 2019 Debt Service for Department of Environmental Protection Loan	80033-13			134,230.92
Outstanding, January 1, 2018	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2018	80033-10		XXXXXXX	
2019 Loan Maturities	80033-11			
2019 Interest on Loans	80033-12		\$	
Total 2019 Debt Service for <u>Green Trust</u> <u>Loan</u>	80033-13			

**LIST OF LOANS ISSUED DURING 2018 - N/A**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2018	80034-03		XXXXXXXX	
2019 Bond Maturities - Term Bonds	80034-04		\$	
2019 Interest on Bonds *	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding, January 1, 2018	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2018	80034-09		XXXXXXXX	
2019 Interest on Bonds*	80034-10		\$	
2019 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	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2018	2019 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. 18-16 Various Capital Improvements	405,000.00	9/22/2016	327,000.00	9/20/2019	2.290%	37,500.00	7,488.30	9/20/2019
2. 09-18 Fire Fighting Equipment	522,000.00	9/20/2018	522,000.00	9/20/2019	2.290%		11,953.80	9/20/2019
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	927,000.00		849,000.00			37,500.00	19,442.10	

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.

Memo: Type 1 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 2016 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.

80051-01

80051-02

(Do not crowd - add additional sheets)

### DEBT SERVICE 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.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								

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

Assessment Notes with an original date of issue of December 31, 2016 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".

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

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

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018		2017 Authorizations					Expended	Authorizations Cancelled	Balance - December 31, 2018	
	Funded	Unfunded	Capital Improvement Fund	Budget Appropriation	Serial Bonds Issued	Deferred Charges to Future Taxation Unfunded	Other Sources			Funded	Unfunded
08-07 Various Capital Improvements	15,291.25									15,291.25	
10-07 Various Capital Improvements	33,996.65									33,996.65	
11-09 Various Capital Improvements											
05-11 Various Capital Improvements	72,316.38									72,316.38	
11-13 Improvements to Tamarack Park	74.01									74.01	
04-14 Improvement for Streets and Roads	1,353.99									1,353.99	
07-14 Improvement for Streets and Roads	9,730.75									9,730.75	
09-14 Various Capital Improvements	45,424.14							3,482.16		41,941.98	
06-15 Various Street Improvements	12,165.11									12,165.11	
07-15 Drainage Improvements	5,300.50									5,300.50	
08-15 Street Improvements	5,252.47							1,711.23		3,541.24	
09-15 Technology Improvements	6,553.31									6,553.31	
15-15 Standby Generator	11,000.00									11,000.00	
16-16 Ambulance Remount	4,399.00									4,399.00	
18-16 Various Capital Improvements	89,212.77	364,500.00						143,102.84			310,609.93
5-17 Drainage Improvements	52,500.00									52,500.00	
6-17 Improvements to Tamarack Park	78,796.75							57,586.50		21,210.25	

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, 2018		2017 Authorizations					Expended	Canceled	Balance - December 31, 2018	
	Funded	Unfunded	Capital Improvement Fund	Budget Appropriation	Serial Bonds Issued	Deferred Charges to Future Taxation Unfunded	Other Sources			Funded	Unfunded
12-17 Improvements to Various Streets	62,053.73							19,481.95		42,571.78	
13-17 Improvements to Various Streets	53,707.73							44,197.58		9,510.15	
14-17 Acquisition of Vehicles of Fire Truck	30,000.00	570,000.00							600,000.00		
16-17 Improvements to Various Streets	49,346.07							38,251.48		11,094.59	
05-18 Acquisition of Senior Van			75,000.00							75,000.00	0.00
06-18 Drainage Improvements							30,000.00	3,857.61		26,142.39	
07-18 Improvements to Various Streets			249,500.00				70,000.00	309,314.72		10,185.28	
08-18 Acquisition of Camera System - PD			45,000.00							45,000.00	
09-18 Acquisition of Fire Fighting Equipment			28,000.00			522,000.00		29,910.20			520,089.80
14-18 Drainage Improvements							16,000.00			16,000.00	
<b>TOTAL</b>	70000-	638,474.61	934,500.00	397,500.00		522,000.00	116,000.00	650,896.27	600,000.00	526,878.61	830,699.73

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

Other Trust Fund - Reserve for Road Resurfacing	100,000.00
Reserve for Drainage	16,000.00
	<u>116,000.00</u>

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

\* The full amount of the 2018 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

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

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

\* The full amount of the 2018 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
05-18 Acquisition of Senior Van	75,000.00		75,000.00	
06-18 Drainage Improvements	30,000.00		30,000.00	
07-18 Improvements to Various Streets	319,500.00		319,500.00	
08-18 Acquisition of Camera System - PD	45,000.00		45,000.00	
09-18 Acquisition of Fire Fighting Equipment	550,000.00	\$522,000.00	28,000.00	
14-18 Drainage Improvements	16,000.00		16,000.00	
<b>Total</b>	80032-00 1,035,500.00	522,000.00	513,500.00	

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.

Capital Improvement Fund	\$	397,500.00
Reserve for Drainage		16,000.00
Other Trust Fund - Reserve for Road Resurfacing		100,000.00
		<u>513,500.00</u>

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2018

		Debit	Credit
Balance January 1, 2018	80029-01	XXXXXXXX	71,691.75
Premium on Sale of Bonds and Notes		XXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXX	
Various Reserve Balances Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
	80029-03		XXXXXXXX
Balance December 31, 2018	80029-04	71,691.75	XXXXXXXX
		71,691.75	71,691.75

### BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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 \_\_\_\_\_
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 2018 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   | \$ | 32,858,503.20 |
| 2. Amount of Item 1 Collected in 2018 (*) | \$ | 32,185,707.09 |
| 3. Seventy (70) percent of Item 1         | \$ | 23,000,952.24 |

(\*) 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 2019 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.

- |  |   |     |
|--|---|-----|
| 1. Cash Deficit 2017                     |   | N/A |
| 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	\$	\$	\$	\$
2. County Taxes	\$	\$	11,588.22	\$ 11,588.22
3. Amounts due Special Districts	\$	\$	\$	\$
4. Amounts due 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 on Sheet 2.

**POST CLOSING**  
**TRIAL BALANCE - SEWER UTILITY FUND**  
AS OF DECEMBER 31, 2018  
**Operating and Capital Sections**  
(Separately Stated)

[illegible]

Sheet 55

**POST CLOSING  
TRIAL BALANCE - SEWER UTILITY FUND**

**Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C"**

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



**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

[illegible]

**Sheet 56**  
**N/A**

**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEDGED 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					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

## SCHEDULE OF SEWER UTILITY BUDGET - 2018

### BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated SEWER 01	40,000.00	40,000.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government SEWER 02			
Rents	264,000.00	322,771.39	58,771.39
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
Subtotal	304,000.00	362,771.39	58,771.39
Deficit (General Budget) ** SEWER			
SEWER	304,000.00	362,771.39	58,771.39

\*\* 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
Adopted Budget	304,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	304,000.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	304,000.00
Deduct Expenditures:	
Paid or Charged	267,553.78
Reserved	33,554.08
Surplus (General Budget) **	
Total Expenditures	301,107.86
Unexpended Balances Canceled (see footnote)	2,892.14

**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".

# 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: - N/A

Revenue Realized:	XXXXXX-XX	
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXX-XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX-XX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 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 2017 for an Anticipated Deficit in the SEWER Utility for 2017:

2017 Appropriation Reserves Canceled in 2018	19,559.35	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		19,559.35

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

### RESULTS OF 2018 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	58,771.39
Unexpended Balances of Appropriations	XXXXXXX	2,892.14
Miscellaneous Revenue Not Anticipated	XXXXXXX	12,017.10
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXX	19,559.35
Sewer Overpayments Cancelled		5.88
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	93,245.86	XXXXXXX
	93,245.86	93,245.86

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

### OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXX	593,617.86
Excess Resulting from 2018 Operations	XXXXXXX	93,245.86
Amount Appropriated in the 2018 Budget - Cash	40,000.00	XXXXXXX
Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXX
		XXXXXXX
Balance December 31, 2018	646,863.72	XXXXXXX
	686,863.72	686,863.72

### ANALYSIS OF BALANCE DECEMBER 31, 2018

#### (FROM SEWER UTILITY - TRIAL BALANCE)

Cash	80014-06	696,404.95
Investments	80014-07	
Interfund Accounts Receivable		-
Sub Total		696,404.95
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	49,541.23
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	646,863.72
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		646,863.72

# MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2019 BUDGET

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017		\$ <u>23,632.98</u>
Increased by:		
Sewer Rents Levied		\$ <u>300,523.20</u>
Decreased by:		
Collections	\$ <u>309,119.73</u>	
Overpayments Applied	\$ _____	
Cancelled	\$ <u>11.89</u>	
Other - Prepaid Sewer Rents Applied	\$ <u>13,651.66</u>	
		\$ <u>322,783.28</u>
Balance December 31, 2018		\$ <u>1,372.90</u>

---

---

## SCHEDULE OF SEWER LIENS

Balance December 31, 2017		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>0</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2018		\$ <u>0</u>

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

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

<u>Caused By</u>	<u>Amount</u> <u>Dec. 31, 2017</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2018</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2018</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2018</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</u> <u>in Budget of</u> <u>Year 2019</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

**SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2018		XXXXXXX	
2019 Bond Maturities - Assessment Bonds			\$
2019 Interest on Bonds *		\$	
<b>UTILITY CAPITAL BONDS"</b>			
Outstanding, January 1, 2018	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Matured			
Outstanding, December 31, 2018		XXXXXXX	
2019 Bond Maturities - Capital Bonds			\$
2019 Interest on Bonds *		\$	

**INTEREST ON BONDS - UTILITY BUDGET**

2019 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2019	\$	
Required Appropriation 2019		\$

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS**

**UTILITY LOAN**

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2018		XXXXXXX	
2019 Loan Maturities			
2019 Interest on Loans *			
<b>WASTEWATER LOANS PAYABLE UTILITY LOAN</b>			
Outstanding, January 1, 2018	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2018		XXXXXXX	
2019 Loan Maturities			\$
2019 Interest on Loans *		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2019 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2019	\$	
Required Appropriation 2019		\$

**LIST OF LOANS ISSUED DURING 2018 - N/A**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

### DEBT SERVICE 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, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 06-12 Sewer Utility Improvements	158,000.00	9/27/2012	38,000.00	9/20/2019	2.29%	20,000.00	870.20	9/20/2019
2. 19-16 Sewer Utility Improvements	100,000.00	9/22/2016	80,000.00	9/20/2019	2.29%	2,000.00	1,832.00	9/20/2019
3. 19-16 Sewer Utility Improvements	50,000.00	9/22/2017	45,000.00	9/20/2019	2.29%		1,030.50	9/20/2019
4.								
5.								
6.								
7.								
8.								
9.								
10.	308,000.00		163,000.00			22,000.00	3,732.70	

**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 2016 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.

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2019 Interest on Notes	\$ 3,732.70
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ 1,036.86
Subtotal	\$ 2,695.84
Add: Interest to be Accrued as of 12/31/2019	\$ 641.20
Required Appropriation - 2019	\$ 3,337.04

(Do not crowd - add additional sheets)

## DEBT SERVICE FOR UTILITY 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.								
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, 2016 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".

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

N/A  
Sheet 65a

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

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018		2018 Authorizations		Paid or Charged	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Revenue			Funded	Unfunded
09-03 Sewer Utility Improvements	144.70						144.70	
06-12 Sewer Utility Improvements		33,988.00			410.35			33,577.65
19-16 Sewer Utility Improvements		464,483.11			1,010.36			463,472.75
<b>Total</b>	70000- 144.70	498,471.11			1,420.71		144.70	497,050.40

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	XXXXXXX	201,375.00
Received from 2018 Budget Appropriation *	XXXXXXX	137,100.00
	XXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXX	XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXX
		XXXXXXX
Balance December 31, 2018	338,475.00	XXXXXXX
	338,475.00	338,475.00

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A**

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

\* The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2018**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Total	0.00	0.00	0.00	0.00

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS - N/A**  
**YEAR - 2018**

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXX
Balance December 31, 2018		XXXXXXXX

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2018

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

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

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

## INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
4. Trial Balance - Public Assistance Fund
5. Trial Balance - Federal and State Funds
- 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax - Municipal Open Space Tax
14. Regional School Tax - Regional High School Tax
15. County Taxes Payable - Special District Taxes
16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2008 Operation - Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2008
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgments - Current
29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
32. Summary Statement of Debt Service Requirements - School - Type I and Current
33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2008
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2008 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2008; Utility Capital Surplus