

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

POPULATION LAST CENSUS	23,868
NET VALUATION TAXABLE 2018	\$3,845,588,183.00
MUNICODE	0711

**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 _____ Maplewood _____ County of _____ Essex _____

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature: Joseph Kolodziej

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, 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 Joseph Kolodziej am the Chief Financial Officer, License #N-1613, of the Township of Maplewood, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 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.

Prepared by Chief Financial Officer: No

Signature	<u>Joseph Kolodziej</u>
Title	_____
Address	<u>574 Valley Street</u> <u>Maplewood, NJ 07040</u> <u>US</u>
Phone Number	<u>973-762-8120 ext 2500</u>
Email	<u>jkolodziej@twp.maplewood.nj.us</u>

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 Maplewood 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.A. 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 no matters came to my attention that caused me to believe that the Annual Financial Statement for the year end December 31, 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:

Joseph Faccone
Registered Municipal Accountant
Samuel Klein and Company
Firm Name
550 Broad Street
Suite 1100
Newark, NJ 07102
Address
973-624-6100
Phone Number
jfaccone@sklein-cpa.com
Email

Certified by me
5/2/2019

**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 a levy or appropriation "CAP" referendum.
10. The municipality will **not** apply for Transitional Aid for 2019.

The undersigned certifies that this municipality has compiled 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:	<u>Maplewood</u>
Chief Financial Officer:	<u>Joseph Kolodziej</u>
Signature:	<u>Joseph Kolodziej</u>
Certificate #:	_____
Date:	<u>5/1/2019</u>

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:	<u>Maplewood</u>
Chief Financial Officer:	_____
Signature:	_____
Certificate #:	_____
Date:	<u>5/1/2019</u>

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 Township of Maplewood, County of Essex during the year 2018.

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

Signature: _____
Name: _____
Title: _____

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



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 **\$3,867,886,657**

Edward Galante
SIGNATURE OF TAX ASSESSOR

Maplewood
MUNICIPALITY

Essex
COUNTY

CURRENT FUND ASSETS
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	5,942,064.39	
Change Funds	500.00	
Sub Total Cash	5,942,564.39	
Investments:		
Other Receivables		
Receivables and Other Assets with Full Reserves		
Delinquent Taxes Receivable	1,139,938.21	
Tax Title Liens	271,674.84	
Property Acquired by Taxes	322,500.00	
Sewer User Charges Receivable	150,050.73	
Sewer Liens Receivable	3,477.28	
Other Liens Receivable	25.11	
Due from Federal and State Grant Fund	133,702.74	
Interfund Receivable - General Capital Fund	318,026.71	
Due from Animal Control Trust Fund	37.09	
Due from Swimming Pool Operating Fund	140,884.20	
Due from Payroll Fund	3,663.68	
Sub Total Receivables and Other Assets with Reserves	2,483,980.59	
Deferred Charges		
Emergency Appropriation - Five Years	246,600.00	
Sub Total Deferred Charges	246,600.00	
Total Assets	8,673,144.98	

**CURRENT FUND LIABILITIES, RESERVES AND FUND BALANCE
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018**

	2018	
Liabilities:		
Encumbrances Payable	503,114.64	
Appropriation Reserves	1,817,994.19	
Accounts Payable	226,133.84	
Tax Overpayments	269,347.21	
Regional School Tax Payable	0.50	
Due County for Added and Omitted Taxes	125,592.12	
Special District Taxes Payable	92,953.10	
Prepaid Taxes	603,718.99	
Prepaid Revenue	97,500.00	
Sewer Overpayments	3,327.12	
Due to State of New Jersey - Senior Citizens & Veterans Deductions	68,772.33	
Due to State of NJ - Marriage Licenses	450.00	
Due to State of NJ - State Training Fees	11,866.00	
Due to General Trust Fund	373,859.35	
Total Liabilities	4,194,629.39	
Total Liabilities, Reserves and Fund Balance:		
Special Emergency Notes	246,600.00	
Reserve for Receivables and Other Assets	2,483,980.59	
Fund Balance	1,747,935.00	
Total Liabilities, Reserves and Fund Balance	8,673,144.98	

FEDERAL AND STATE GRANT FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	2018	
Assets		
Cash	211,679.32	
Federal and State Grants Receivable	62,261.49	
Due from General Trust Fund	7,100.00	
Due from General Capital Fund	552,265.60	
Total Assets Federal and State Grant Fund	833,306.41	
Liabilities		
Appropriated Reserves for Federal and State Grants	629,967.00	
Unappropriated Reserves for Federal and State Grants	69,636.67	
Due to Current Fund	133,702.74	
Total Liabilities Federal and State Grant Fund	833,306.41	

CAPITAL FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	<u>2018</u>	
Assets		
Cash	2,948,487.84	
Grants Receivable	1,617,749.03	
Due from General Trust Fund	15,000.00	
Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	3,373,776.00	
Deferred Charges to Future Taxation - Funded	36,962,527.32	
Overexpenditures of Ordinance Appropriation	7,000.00	
Total Deferred Charges	40,343,303.32	
Total Assets General Capital Fund	44,924,540.19	
Liabilities		
Improvement Authorizations - Funded	805,213.13	
Improvement Authorizations - Unfunded	5,702,548.35	
General Capital Bonds	36,316,000.00	
Green Acres Trust Loan Payable	622,351.02	
N.J. Environmental Infrastructure Trust Loan	24,176.30	
Capital Improvement Fund	21,131.57	
Reserve for Debt Service	159,309.56	
Due to Current Fund	318,026.71	
Due to Federal and State Grant Fund	552,265.60	
Total Liabilities and Reserves	44,521,022.24	
Fund Balance		
Fund Balance	403,517.95	
Total General Capital Liabilities	44,924,540.19	

**TRUST ASSESSMENT FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018**

	2018	
Cash:		
Investments		
Assets not offset by Receivables		
Assets offset by the Reserve for Receivables		
Deferred Charges		
Liabilities and Reserves		
Fund Balance		

OTHER TRUST FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018

	2018	
Animal Control Trust Assets		
Cash	18,264.71	
Total Dog Trust Assets	18,264.71	
Animal Control Trust Liabilities		
Due to State of New Jersey	201.60	
Due to Current Fund	37.09	
Reserve for Animal Control Trust Fund Expenditures	14,759.02	
Prepaid Licenses	3,267.00	
Total Dog Trust Reserves	18,264.71	
CDBG Trust Assets		
CDBG Trust Liabilities		
LOSAP Trust Assets		
LOSAP Trust Liabilities		
Open Space Trust Assets		
Open Space Trust Liabilities		
Other Trust Assets		
Cash	3,727,256.70	
Due from Municipal Court	376.00	
Other Accounts Receivable	3,716.79	
Due from Current Fund	373,859.35	
Due from Payroll Fund	15,553.46	
Total Other Trust Assets	4,120,762.30	
Other Trust Liabilities		
Due to Federal and State Grant Fund	7,100.00	
Due to General Capital Fund	15,000.00	
Due to Swimming Pool Operating Fund	70.00	
Municipal Open Space Trust Fund	595,814.17	
Security Deposits	46,519.75	
Premiums on Tax Sale	993,725.00	
Reserve for Self-Loss Insurance Trust Fund Expenditures	186.34	
Reserve for State Unemployment Trust Fund Expenditures	152,889.64	
Total Miscellaneous Trust Reserves (31-287)	1,127,564.06	
Total Trust Escrow Reserves (31-286)	1,181,893.34	

Total Other Trust Reserves and Liabilities

4,120,762.30

**PUBLIC ASSISTANCE FUND
COMPARATIVE BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018**

	2018	
Assets		
Cash Public Assistance #1	16,615.80	
Cash Public Assistance #2	54,109.20	
Total Public Assistance Assets	70,725.00	
 Liabilities and Reserves		
Due to State of New Jersey	54,109.20	
Reserve for Expenditures	9,801.56	
Reserve for Contributions	6,814.24	
Total Public Assistance Reserves and Liabilities	70,725.00	

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
Affordable Housing	\$640,294.73	\$88,718.35	\$72,998.91	\$656,014.17
Arts - Maplewood	\$4,584.24	\$	\$	\$4,584.24
Builders' Escrow	\$173,098.38	\$82,837.00	\$100,521.53	\$155,413.85
Donations	\$26,118.19	\$2,576.20	\$4,765.61	\$23,928.78
Escrows	\$1,138,956.21	\$19,877.86	\$273,445.21	\$885,388.86
Fire Prevention Penalties	\$19,013.35	\$6,962.87	\$5,316.12	\$20,660.10
Forfeited Property	\$17,249.56	\$1,767.25	\$	\$19,016.81
Mural Donation	\$1,200.00	\$	\$	\$1,200.00
Outside Employment of Police	\$115,034.59	\$1,090,478.27	\$1,205,512.86	\$0.00
Parking Offenses Adjudication Act	\$19,720.55	\$4,798.12	\$12,101.00	\$12,417.67
Recreation	\$164,269.38	\$177,746.29	\$133,848.60	\$208,167.07
Recycling Trust	\$22,182.05	\$4,862.48	\$26,110.41	\$934.12
Redemption of Tax Title Liens	\$241,668.22	\$965,717.03	\$1,153,406.05	\$53,979.20
Redevelopment Escrows	\$95,054.20	\$13,473.13	\$21,415.90	\$87,111.43
Storm Recovery Trust Fund	\$152,800.98	\$177,854.30	\$150,014.18	\$180,641.10
Totals	\$2,831,244.63	\$2,637,669.15	\$3,159,456.38	\$2,309,457.40

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts		Other	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget			
Assessment Bond Anticipation Note Issues:						
Other Liabilities						
Trust Surplus						
Trust Surplus	0.00					0.00
Less Assets "Unfinanced"						
Totals	0.00					0.00

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Capital - General	10,797.51	2,942,284.32	4,593.99	2,948,487.84
Current	62,308.95	6,098,835.52	219,080.08	5,942,064.39
Federal and State Grant Fund	24,220.85	276,642.85	89,184.38	211,679.32
Municipal Open Space Trust Fund				
Public Assistance #1**		16,615.80		16,615.80
Public Assistance #2**		54,187.20	78.00	54,109.20
Swimming Pool Capital		26,462.70	52.29	26,410.41
Swimming Pool Operating	52.29	192,974.95	425.00	192,602.24
Swimming Pool Utility Assessment Trust				
Trust - Assessment				
Trust - Dog License	2,508.00	15,787.87	31.16	18,264.71
Trust - Other	15,690.69	3,723,230.65	11,664.64	3,727,256.70
Total	115,578.29	13,347,021.86	325,109.54	13,137,490.61

* - 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: Joseph Faccone Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Trust Fund - Affordable Housing - Valley National Bank #41174275	656,014.17
Trust Fund - Animal Control - Valley National Bank #41001508	15,787.87
Trust Fund - Arts Maplewood - Valley National Bank #41174445	4,593.32
Trust Fund - Builder's Escrow - Valley National Bank #41121767	154,991.35
Current Fund - Valley National Bank #41001362	5,894,958.39
Current Fund - Clearing Account - Valley National Bank #41175174	203,877.13
Trust Fund - Escrow - Valley National Bank #41174488	115,398.36
Trust Fund - General Escrow - Valley National Bank #41497961	937,165.04
Federal and State Grant - Valley National Bank #41001567	276,642.85
General Capital - BCB Community Bank #2014000893	300,000.00
General Capital - Valley National Bank #41001397	2,642,284.32
Trust Fund - General Trust - Valley National Bank #41001451	141,758.27
Public Assistance - Holiday Account - Valley National Bank #41001575	6,914.91
Trust Fund - Municipal Forfeiture - Valley National Bank #41000897	19,016.81
Trust Fund - Open Space - Valley National Bank #41219724	207,126.69
Public Assistance I - Valley National Bank #41001524	9,700.89
Public Assistance II - Valley National Bank #41001079	54,187.20
Trust Fund - Recreation - Valley National Bank #41001478	210,297.87
Trust Fund - Recycling - Valley National Bank #41174437	824.88
Trust Fund - Redemption and Premium - Valley National Bank #41001583	1,124,636.51
Trust Fund - Self-Loss Insurance - Valley National Bank #41174461	186.34
Swimming Pool Capital - Valley National Bank #41174453	26,462.70
Swimming Pool Operating - Valley National Bank #41001486	192,974.95
Trust Fund - Unemployment - Valley National Bank #41001443	151,221.04
Total	13,347,021.86

Note: Sections N.J.S.A. 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	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Body Armor Grant		5,401.00	5,401.00			0.00	
Clean Communities		38,205.58	38,205.58			0.00	
Drunk Driving Enforcement Fund		15,104.02	15,104.02			0.00	
Hazardous Discharge Site Remediation	751,179.60		748,600.00	2,579.60		0.00	
Municipal Alliance Grant	30,376.40	52,103.00	26,872.51	3,905.40		51,701.49	
Historic Preservation Office	15,000.00	15,000.00	15,000.00	15,000.00		0.00	
NJ Transportation Trust Fund		600,000.00		600,000.00		0.00	
Pedestrian Safety Grant		10,560.00				10,560.00	
Recycling Tonnage Grant		54,455.00	54,455.00			0.00	
Street Smart Pilot Program	3,900.00			3,900.00		0.00	
Bulletproof Vest Program		2,638.00	2,638.00			0.00	
Community Development Block Grant		168,204.00		168,204.00		0.00	
COPS Law Enforcement Technology	241.00			241.00		0.00	
Healthy Neighborhood	5,190.00			5,190.00		0.00	
Historic Preservation	300.00			300.00		0.00	
Sustainable Jersey Small Grant		5,000.00	5,000.00			0.00	
Total	806,187.00	966,670.60	911,276.11	799,320.00	0.00	62,261.49	

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Body Armor Replacement	21,689.57	5,401.00		2,544.30			24,546.27	
Bulletproof Vest Program	168.49	2,638.00					2,806.49	
Clean Communities	27,794.45		38,205.58	31,791.92			34,208.11	
Community Development Block Grant		168,204.00			168,204.00		0.00	
COPS Law Enforcement Technology	239.78				239.78		0.00	
Drunk Driving Enforcement	1,490.48		15,104.02	9,616.00			6,978.50	
Green Communities	3,000.00			3,000.00			0.00	
Hazard ous Discharge Site Remediation	752,038.77			313,163.21	2,579.60		436,295.96	
Healthy Neighborhood	5,190.00				5,190.00		0.00	
Historic Preservation	15,000.00		15,000.00	15,000.00	15,000.00		0.00	
Historic Preservation	2,709.00			2,409.00	300.00		0.00	
Municipal Alliance Grant	57,286.21	36,680.00	27,423.00	59,189.07	3,905.40		58,294.74	
NJ Transportation Trust		600,000.00			600,000.00		0.00	
Pedestrian Safety			10,560.00				10,560.00	
Recycling Grant	107,563.05	54,455.00		152,515.55			9,502.50	
Safe and Secure Communities	39,013.00						39,013.00	
Street Smart Pilot Program	2,386.22				2,386.22		0.00	
Sustainable Jersey Small Grant	6,567.30	5,000.00		3,805.87			7,761.43	
Total	1,042,136.32	872,378.00	106,292.60	593,034.92	797,805.00	0.00	629,967.00	

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Body Armor Grant	5,401.05	5,401.00					0.05	
Bulletproof Vest Program	2,638.35	2,638.00					0.35	
Recycling Tonnage Grant	54,455.47	54,455.00		24,220.85			24,221.32	
Safe ans Secure Grant				39,013.00			39,013.00	
Sustainable Jersey Small Grant				6,401.95			6,401.95	
Total	62,494.87	62,494.00	0.00	69,635.80	0.00	0.00	69,636.67	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	0.00
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	
Levy Calendar Year 2018	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	0.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	0.00	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	0.00	0.00

Amount Deferred during year _____

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	508,349.70
2018 Levy	xxxxxxxxxx	384,575.00
Added and Omitted Levy	xxxxxxxxxx	2,392.29
Interest Earned	xxxxxxxxxx	6,321.91
Expenditures	305,824.73	xxxxxxxxxx
Balance December 31, 2018	595,814.17	xxxxxxxxxx
	901,638.90	901,638.90

REGIONAL SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	0.00
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	
Levy Calendar Year 2018	xxxxxxxxxx	70,099,420.00
Paid	70,099,419.50	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	0.50	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	0.00	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	70,099,420.00	70,099,420.00

Amount Deferred during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	xxxxxxxxxx	0.00
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	
Levy Calendar Year 2018	xxxxxxxxxx	
Paid		xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	0.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	0.00	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	0.00	0.00

Amount Deferred during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	40,655.84
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	19,553,681.48
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	610,932.45
Due County for Added and Omitted Taxes	xxxxxxxxxx	125,592.12
Paid	20,205,269.77	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	125,592.12	xxxxxxxxxx
	20,330,861.89	20,330,861.89

Paid for Regular County Levies	20,164,613.93	
Paid for Added and Omitted Taxes	40,655.84	

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Special Improvement District	xxxxxxxxxx	283,534.80
Total 2018 Levy	xxxxxxxxxx	283,534.80
Paid	190,581.70	xxxxxxxxxx
Balance December 31, 2018	92,953.10	xxxxxxxxxx
	283,534.80	283,534.80

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

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	3,300,000.00	3,300,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	10,556,699.00	10,241,838.89	-314,860.11
Added by N.J.S.A. 40A:4-87	106,292.60	106,292.60	0.00
Total Miscellaneous Revenue Anticipated	10,662,991.60	10,348,131.49	-314,860.11
Receipts from Delinquent Taxes	969,184.00	937,248.06	-31,935.94
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	28,844,234.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,336,766.00	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	30,181,000.00	30,981,764.89	800,764.89
	45,113,175.60	45,567,144.44	453,968.84

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	120,545,599.03
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax		xxxxxxxxxx
Regional School Tax	70,099,420.00	xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	20,164,613.93	xxxxxxxxxx
Due County for Added and Omitted Taxes	125,592.12	xxxxxxxxxx
Special District Taxes	283,534.80	xxxxxxxxxx
Municipal Open Space Tax	386,967.29	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,496,294.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	30,981,764.89	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	122,041,893.03	122,041,893.03

* 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 REVENUES 2018
MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or (Deficit)
Historic Preservation Grant	15,000.00	15,000.00	0.00
Drunk Driving Enforcement Fund	15,104.02	15,104.02	0.00
Pedestrian Safety, education and Enforcement Fund	10,560.00	10,560.00	0.00
Clean Communities Program	38,205.58	38,205.58	0.00
Municipal Alliance on Alcoholism and Drug Abuse	27,423.00	27,423.00	0.00
TOTAL	106,292.60	106,292.60	0.00

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: _____ Joseph Kolodziej _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		45,006,883.00
2018 Budget - Added by N.J.S.A. 40A:4-87		106,292.60
Appropriated for 2018 (Budget Statement Item 9)		45,113,175.60
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		45,113,175.60
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		45,113,175.60
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	41,415,686.89	
Paid or Charged - Reserve for Uncollected Taxes	1,496,294.00	
Reserved	1,817,994.19	
Total Expenditures		44,729,975.08
Unexpended Balances Cancelled (see footnote)		383,200.52

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.A. 40A:4-46 (After adoption of Budget)		
N.J.S.A. 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
Accounts Receivable Cancelled	57,094.90	
Accounts Payable Cancelled		
Cancellation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)	1,515.00	
Deferred School Tax Revenue: Balance December 31, CY		0.00
Deferred School Tax Revenue: Balance January 1, CY	0.00	
Deficit in Anticipated Revenues: Delinquent Tax Collections	31,935.94	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated	314,860.11	
Deficit in Anticipated Revenues: Required Collection of Current Taxes		
Excess of Anticipated Revenues: Delinquent Tax Collections		0.00
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		
Excess of Anticipated Revenues: Required Collection of Current Taxes		800,764.89
Interfund Advances Originating in CY (Debit)	493,344.59	
Miscellaneous Revenue Not Anticipated		134,166.49
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Year Paid Taxes Cancelled	219,121.38	
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)	183.95	
Reserve for Other Liens Receivable Realized		
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)	2,500.00	
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Tax Overpayments Cancelled		3,597.94
Unexpended Balances of CY Budget Appropriations		383,200.52
Unexpended Balances of PY Appropriation Reserves (Credit)		705,065.29
Surplus Balance	906,239.26	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	2,026,795.13	2,026,795.13

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Appropriation Refund	55.44
Administration	4,424.99
Administration Fees - Senior Citizens and Veterans Deductions	1,174.21
Building Department	1,240.00
Certificate of Redemption	1,550.00
Clerk's Office	20.00
Finance Department	4,146.55
Engineering Department	378.00
Fire Department	20.00
Health Department	20.00
Hotel Tax	1,064.29
Insurance Settlement	1,000.00
Miscellaneous	6,448.01
Payment in Lieu of Taxes	10,395.33
Police Department	865.30
Prior Year Appropriation Refund	93,328.31
Public Defender Fees	300.00
Public Works	554.00
Recreation Department	20.00
Restitution	195.00
Return Check Fee	440.00
Right of Way Fees	6,507.06
Sale of Municipal Property	20.00
Total Amount of Miscellaneous Revenues Not Anticipated	\$134,166.49

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Balance January 1, CY (Credit)		4,141,695.74
Amount Appropriated in the CY Budget - Cash	3,300,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		906,239.26
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Surplus Balance - To Surplus		
Balance December 31, 2018	1,747,935.00	xxxxxxxxxx
	5,047,935.00	5,047,935.00

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

Cash		5,942,564.39
Investments		
Sub-Total		5,942,564.39
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,194,629.39
Cash Surplus		1,747,935.00
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction		
Deferred Charges #	0.00	
Cash Deficit		
Total Other Assets		0.00
		1,747,935.00

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$120,866,840.42
		\$
2.	Amount of Levy Special District Taxes	\$279,482.80
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$755,930.54
5a.	Subtotal 2018 Levy	\$121,902,253.76
5b.	Reductions due to tax appeals **	\$226,987.19
5c.	Total 2018 Tax Levy	\$121,675,266.57
6.	Transferred to Tax Title Liens	\$23,096.46
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$11,055,192.98
	In 2018*	\$108,909,228.34
	Homestead Benefit Revenue	\$520,557.17
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$60,620.54
	Total to Line 14	\$120,545,599.03
11.	Total Credits	\$120,568,695.49
12.	Amount Outstanding December 31, 2018	\$1,106,571.08
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	99.0716

Note: Did Municipality Conduct Accelerated Tax Sale or Tax Levy Sale?

No

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$120,545,599.03
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$120,545,599.03

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$121,675,266.57, and Item 10 shows \$120,545,599.03, the percentage represented by the cash collections would be \$120,545,599.03 / \$121,675,266.57 or 99.0716. The correct percentage to be shown as Item 13 is 99.0716%.

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 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..... _____
 LESS: Proceeds from Accelerated Tax Sale..... _____
 NET Cash Collected..... _____
 Line 5c 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..... _____
 LESS: Proceeds from Tax Levy Sale (excluding premium)..... _____
 NET Cash Collected..... _____
 Line 5c 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 Jan 1, CY: Due From State of New Jersey (Debit)	0.00	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		68,932.59
2	Sr. Citizens Deductions Per Tax Billings (Debit)	8,000.00	
3	Veterans Deductions Per Tax Billings (Debit)	52,500.00	
4	Sr. Citizens Deductions Allowed By Tax Collector (Debit)	500.00	
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
7	Sr. Citizens Deductions Disallowed By Tax Collector (Credit)		379.46
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		2,500.00
9	Received in Cash from State (Credit)		57,960.28
	Balance December 31, 2018	68,772.33	
		129,772.33	129,772.33

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

Line 2	8,000.00
Line 3	<u>52,500.00</u>
Line 4	<u>500.00</u>
Sub-Total	<u>61,000.00</u>
Less: Line 7	<u>379.46</u>
To Item 10	<u><u>60,620.54</u></u>

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

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxx	0.00
Taxes Pending Appeals	0.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals	0.00	xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2018 Taxes Collected which are Pending State Appeal		xxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	
Budget Appropriation		xxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxxx
Balance December 31, 2018			xxxxxxxxxx
Taxes Pending Appeals*		xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx

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

Aderonke Zaccheus	
Signature of Tax Collector	
T-1566	4/22/2019
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2018	1,214,200.56	xxxxxxxxxx
A. Taxes	977,152.03	xxxxxxxxxx
B. Tax Title Liens	237,048.53	xxxxxxxxxx
2. Cancelled		
A. Taxes	xxxxxxxxxx	
B. Tax Title Liens	xxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		
A. Taxes	xxxxxxxxxx	9,036.84
B. Tax Title Liens	xxxxxxxxxx	
4. Added Taxes	2,500.00	xxxxxxxxxx
5. Added Tax Title Liens		xxxxxxxxxx
6. Adjustment between Taxes (Other than current year)		
A. Taxes - Transfers to Tax Title Liens	xxxxxxxxxx	
B. Tax Title Liens - Transfers from Taxes	9,036.84	xxxxxxxxxx
7. Balance Before Cash Payments	xxxxxxxxxx	1,216,700.56
8. Totals	1,225,737.40	1,225,737.40
9. Collected:	xxxxxxxxxx	937,248.06
A. Taxes	937,248.06	xxxxxxxxxx
B. Tax Title Liens	xxxxxxxxxx	xxxxxxxxxx
10. Interest and Costs - 2018 Tax Sale	2,493.01	xxxxxxxxxx
11. 2018 Taxes Transferred to Liens	23,096.46	xxxxxxxxxx
12. 2018 Taxes	1,106,571.08	xxxxxxxxxx
13. Balance December 31, 2018	xxxxxxxxxx	1,411,613.05
A. Taxes	1,139,938.21	xxxxxxxxxx
B. Tax Title Liens	271,674.84	xxxxxxxxxx
14. Totals	2,348,861.11	2,348,861.11

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 77.0319

16. Item No. 14 multiplied by percentage shown above is 1,087,392.35 and represents the

maximum amount that may be anticipated in 2019.

(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
Balance January 1, CY (Debit)	322,500.00	
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	322,500.00
	322,500.00	322,500.00

CONTRACT SALES

	Debit	Credit
Balance January 1, CY (Debit)	0.00	
Collected * (Credit)		
CY Sales from Foreclosed Property (Debit)		
Balance December 31, 2018	xxxxxxxxxx	

MORTGAGE SALES

	Debit	Credit
Balance January 1, CY (Debit)	0.00	
Collected * (Credit)		
CY Sales from Foreclosed Property (Debit)		
Balance December 31, 2018	xxxxxxxxxx	

Analysis of Sale of Property: _____ \$0.00
 *Total Cash Collected in 2018
 Realized in 2018 Budget _____
 To Results of Operation _____ 0.00

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$7,000.00	\$7,000.00
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$	\$	\$
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$7,000.00	\$7,000.00
Total Deferred Charges	\$0.00	\$	\$0.00	\$7,000.00

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
SATISFIED**

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019
			\$	

N.J.S.A. 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 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
5/3/2016	Extraordinary Expenses Incurred by a Reassessment of All Properties	411,000.00	82,200.00	328,800.00	82,200.00		246,600.00
	Totals	411,000.00	82,200.00	328,800.00	82,200.00	0.00	246,600.00

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

Joseph Kolodziej
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.A. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS/BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S.A. 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 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	Totals						

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S.A. 40A:4-55 et seq. and N.J.S.A 40A:4-55.13 et seq. are recorded on this page.

Joseph Kolodziej
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.

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

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		24,166,000.00	
Bonds Defeased			
Cancelled (Debit)			
Issued (Credit)		16,245,000.00	
Paid (Debit)	4,095,000.00		
Outstanding Dec. 31, 2018	36,316,000.00	xxxxxxxxxxx	
	40,411,000.00	40,411,000.00	
2019 Bond Maturities – General Capital Bonds			\$5,010,000.00
2019 Interest on Bonds		1,597,760.42	

ASSESSMENT SERIAL BONDS

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxxx	
2019 Bond Maturities – General Capital Bonds			\$
2019 Interest on Bonds			

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	825,000.00	16,245,000.00	6/20/2018	Various
Total	825,000.00	16,245,000.00		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR LOANS
MUNICIPAL GREEN ACRES TRUST LOAN**

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		663,883.65	
Issued (Credit)			
Paid (Debit)	41,532.63		
Outstanding Dec. 31,2018	622,351.02	xxxxxxxxxxx	
	663,883.65	663,883.65	
2019 Loan Maturities			\$42,367.44
2019 Interest on Loans			\$12,236.24
Total 2019 Debt Service for Loan			\$54,603.68

GREEN ACRES TRUST LOAN

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxx	
2019 Loan Maturities			\$
2019 Interest on Loans			\$
Total 2019 Debt Service for Loan			\$

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N.J. Environmental Infrastructure Trust Loan

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		48,884.21	
Issued			
Paid	24,707.91		
Outstanding December 31, 2018	24,176.30		
2019 Loan Maturities			24,176.30
2019 Interest on Loans			855.00
Total 2019 Debt Service for Loan			25,031.30

**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, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxx	
2019 Bond Maturities – Term Bonds		\$	
2019 Interest on Bonds		\$	

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxx	
2019 Interest on Bonds			
2019 Bond Maturities – Serial Bonds			
Total “Interest on Bonds – Type 1 School Debt Service”			

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total				

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2018	2019 Interest Requirement
<u>Special Emergency Note</u>	<u>\$246,600.00</u>	<u>\$5,795.10</u>

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	
	0.00	XXXXXXXXXX	0.00	XXXXXXXXXX	XXXXXXXXXX	0.00	0.00	XXXXXXXXXX

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 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.

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	
		XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX

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".

(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
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

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		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Acquisition of Library Furniture - Ord.#2136-00	0.29						0.29	
Various Capital Improvements - Ord.#2297-05	4,854.66						4,854.66	
Various Capital Improvements - Ord.#2545-08	20,960.15						20,960.15	
Multipurpose - Ord.#2585-09	30.23						30.23	
Multipurpose - Ord.#2666-11	769,869.60				963.15		768,906.45	
Environmental Improvements - Ord.#2681-11	34.35						34.35	
Multipurpose - Ord.#2718-13		17,334.98			17,334.98			
Multipurpose - Ord.#2744-14		101,264.55		16.52	23,820.82			77,460.25
Multipurpose - Ord.#2780-15		204,650.25			97,248.55			107,401.70
Multipurpose - Ord.#2808-16	12,756.00	1,448,267.83			718,516.47			742,507.36
Multipurpose - Ord.#2857-17	12,873.00	2,181,379.31			1,136,933.48		3,802.00	1,053,516.83
Multipurpose - Ord.#2902-18			4,490,973.00		762,685.79		6,625.00	3,721,662.21
Total	821,378.28	3,952,896.92	4,490,973.00	16.52	2,757,503.24	0.00	805,213.13	5,702,548.35

**GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, CY (Credit)		27,053.57
Appropriated to Finance Improvement Authorizations (Debit)	177,356.00	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		171,434.00
Balance December 31, 2018	21,131.57	xxxxxxxxxx
	198,487.57	198,487.57

* 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 PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, CY (Credit)		0.00
Appropriated to Finance Improvement Authorizations (Debit)		
Received from CY Budget Appropriation * (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018		XXXXXXXXXX

*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.A. 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
Multi-Purpose	4,490,973.00	3,373,776.00	1,117,197.00	177,356.00
Total	4,490,973.00	3,373,776.00	1,117,197.00	177,356.00

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, CY (Credit)		179,549.80
Appropriated to CY Budget Revenue (Debit)	179,000.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		402,968.15
Premium on Sale of Notes		
Balance December 31, 2018	403,517.95	xxxxxxxxxx
	582,517.95	582,517.95

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 | _____ |
| 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 here to 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		121,675,266.57
2. Amount of Item 1 Collected in 2018 (*)	120,545,599.03	
3. Seventy (70) percent of Item 1		85,172,686.60

(*) 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		0.00
2a. 2017 Tax Levy		
2b. 4% of 2017 Tax Levy for all purposes:		
3. Cash Deficit 2018		
4. 4% of 2018 Tax Levy for all purposes:		0.00

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$	\$125,592.12	\$125,592.12
3. Amounts due Special Districts	\$	\$92,953.10	\$92,953.10
4. Amounts due School Districts for Local School Tax	\$0.00	\$0.00	\$

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.

Balance Sheet - Swimming Pool Utility Operating Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Change Fund	100.00	
Cash	192,602.24	
Sub Total Cash	192,702.24	
Investments:		
Accounts Receivable:		
Interfunds Receivable:		
Due from General Trust Fund	70.00	
Due from Swimming Pool Capital Fund	1,256.00	
Sub Total Interfunds Receivable	1,326.00	
Deferred Charges		
Total Assets	194,028.24	

Balance Sheet - Swimming Pool Utility Operating Fund Liabilities, Reserves & Fund Balance
AS OF DECEMBER 31, 2018

	2018	
Liabilities:		
Encumbrances Payable	5,813.94	
Appropriation Reserves	42,236.75	
Accrued Interest on Bonds, Loans and Notes	5,093.35	
Due to Current Fund	140,884.20	
Total Liabilities	194,028.24	
Fund Balance:		
Total Utility Fund	194,028.24	

Balance Sheet - Swimming Pool Utility Capital Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	26,410.41	
Sub Total Cash	26,410.41	
Accounts Receivable:		
Fixed Capital	2,440,421.44	
Fixed Capital Authorized and Uncompleted	1,590,872.50	
Sub Total Accounts Receivable	4,031,293.94	
Total Assets	4,057,704.35	

Balance Sheet - Swimming Pool Utility Capital Fund Liabilities, Reserves & Fund Balance
AS OF DECEMBER 31, 2018

	2018	
Liabilities:		
Improvement Authorizations - Unfunded	20,026.83	
Serial Bonds Payable	537,000.00	
Bond Anticipation Notes Payable	180,952.00	
Capital Improvement Fund	5,000.00	
Due to Swimming Pool Operating Fund	1,256.00	
Reserve for Amortization	2,384,421.44	
Deferred Reserve for Amortization	929,048.00	
Total Liabilities	4,057,704.27	
Total Liabilities, Reserves & Fund Balance:		
Fund Balance	0.08	
Total Liabilities, Reserves and Surplus	4,057,704.35	

**Analysis of Swimming Pool 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	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Trust Surplus	0.00					0.00
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"						
Total	0.00					0.00

**Schedule of Swimming Pool Utility Budget - 2018
Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated		0.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated	100,819.00	129,994.52	29,175.52
Miscellaneous			
Capital Surplus	1,256.00	1,256.00	0.00
Membership Fees	714,259.00	763,314.75	49,055.75
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	715,515.00	764,570.75	49,055.75
Subtotal	816,334.00	894,565.27	78,231.27
Deficit (General Budget)	103,070.00		-103,070.00
	919,404.00	894,565.27	-24,838.73

Statement of Budget Appropriations

Appropriations	
Adopted Budget	919,404.00
Total Appropriations	919,404.00
Add: Overexpenditures	
Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	919,404.00
Deduct Expenditures	
Paid or Charged	869,202.04
Reserved	42,236.75
Surplus	
Total Surplus	
Total Expenditure & Surplus	911,438.79
Unexpended Balance Cancelled	7,965.21

**Statement of 2018 Operation
Swimming Pool Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Swimming Pool 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	894,565.27	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	16,873.52	
Total Revenue Realized		911,438.79
Expenditures	911,438.79	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	911,438.79	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		911,438.79
Excess		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	0.00	
Deficit		0.00
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

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 Swimming Pool Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	16,873.52	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		16,873.52

Results of 2018 Operations – Swimming Pool Utility

	Debit	Credit
Deficit in Anticipated Revenue	24,838.73	
Excess in Anticipated Revenues		0.00
Miscellaneous Revenue Not Anticipated		
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		7,965.21
Unexpended Balances of PY Appropriation Reserves *		16,873.52
Operating Excess		
Operating Deficit		
Total Results of Current Year Operations	24,838.73	24,838.73

Operating Surplus– Swimming Pool Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash		
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)	0.00	0.00
Excess in Results of CY Operations		0.00
Balance December 31, 2018		
Total Operating Surplus		

Analysis of Balance December 31, 2018
(From Utility – Trial Balance)

Cash		192,702.24
Investments		
Interfund Accounts Receivable		1,326.00
Subtotal		194,028.24
Deduct Cash Liabilities Marked with "C" on Trial Balance		194,028.24
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		0.00
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		0.00

Schedule of Swimming Pool Utility Accounts Receivable

Balance December 31, 2017	0.00
Increased by:	
Rents Levied	
Decreased by:	
Collections	
Overpayments applied	
Transfer to Utility Lien	
Other	
Balance December 31, 2018	0.00

Schedule of Swimming Pool Utility Liens

Balance December 31, 2017	0.00
Increased by:	
Transfers from Accounts Receivable	
Penalties and Costs	
Other	
Decreased by:	
Collections	
Other	
Balance December 31, 2018	0.00

**Deferred Charges
- Mandatory Charges Only -
Swimming Pool Utility Fund**

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	18,320.79	18,320.79		0.00
Total Operating	18,320.79	18,320.79		0.00
Total Capital	0.00			

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

**Emergency Authorizations Under N.J.S.A. 40A:4-47 Which Have Been
Funded or Refunded Under N.J.S.A. 40A:2-3 OR N.J.S.A. 40A:2-51**

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

In Favor Of	On Account Of	Date Entered	Amount	Appropriated for in Budget of Year 2019

**Schedule of Bonds Issued and Outstanding
and 2019 Debt Service for Bonds**
Swimming Pool UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

Swimming Pool Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		667,000.00	
Paid (Debit)	130,000.00		
Outstanding December 31, 2018	537,000.00		
	667,000.00	667,000.00	
2019 Bond Maturities – Assessment Bonds			130,000.00
2019 Interest on Bonds		20,010.00	

Interest on Bonds – Swimming Pool Utility Budget

2019 Interest on Bonds (*Items)	20,010.00	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	5,002.50	
Subtotal	15,007.50	
Add: Interest to be Accrued as of 12/31/2019	3,377.50	
Required Appropriation 2019		18,385.00

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**
Swimming Pool UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans

Interest on Loans – Swimming Pool 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

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

Debt Service Schedule for Utility Notes (Other than Utility Assessment Notes)

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
Renovations to the Community Pool Complex - Ord. #2665-11	180,952.00	12/22/2016	180,952.00	12/22/2019	3.15	9,600.00	5,699.99	12/20/2019
	180,952.00		180,952.00			9,600.00	5,699.99	

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

All notes with an original date of issue of 2016 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.

INTERST ON NOTES – Swimming Pool UTILITY BUDGET	
2019 Interest on Notes	5,699.99
Less: Interest Accrued to 12/31/2018 (Trial Balance)	90.85
Subtotal	5,609.14
Add: Interest to be Accrued as of 12/31/2019	149.93
Required Appropriation - 2019	5,759.07

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, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

** 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
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			

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	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Ord. #2665-11/2688-12 Renovations to the Community Pool Complex	0.00	26,306.99			6,280.16			20,026.83
Total	0.00	26,306.99			6,280.16			20,026.83

Swimming Pool Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		5,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	5,000.00	
	5,000.00	5,000.00

Swimming Pool Utility Capital Surplus
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Received from CY Budget Appropriation (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018		

*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

Swimming Pool Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)	1,256.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		1,256.08
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	0.08	
	1,256.08	1,256.08

