

ANNUAL FINANCIAL STATEMENT FOR THE CALENDAR YEAR 2018 (UNAUDITED)

POPULATION LAST CENSUS 65,375
NET VALUATION TAXABLE 2018 \$3,488,829,926
MUNI CODE 1209

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

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 OLD BRIDGE, County of MIDDLESEX

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

Table with 4 columns: Index, Date, Examined By, Remarks. Rows include Preliminary Check, Caps, and Examined.

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

Name Himanshu R. Shah
Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared 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, HIMANSHU R. SHAH, am the Chief Financial Officer, License # 0-0562, of the TOWNSHIP of OLD BRIDGE, County of MIDDLESEX 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 Himanshu R. Shah
Title CHIEF FINANCIAL OFFICER
Address One Old Bridge Plaza, Old Bridge, New Jersey 08857
Phone Number (732) 721-5600 (Ext. 2900)
Fax Number \*(732) 607-7900
Email Address himshah@oldbridge.com

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

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ 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 calendar 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:

\_\_\_\_\_  
(Registered Municipal Accountant)

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

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

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

Certified by me  
This \_\_\_\_\_ day of \_\_\_\_\_, 2019

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

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



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

Printed name: Patrick Reardon

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

Certificate #: 004649

Date: 2/14/2019

**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 complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet Item(s)# 7 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Old Bridge Township  
 Chief Financial Officer: Himanshu R. Shah  
 Signature: *Himanshu R. Shah*  
 Certificate #: O-562  
 Date: 2/14/2019

22-6002057  
Fed I.D. #

Old Bridge Township  
Municipality

Middlesex  
County

**Report of Federal and State Financial Assistance**  
**Expenditures of Awards**

Calendar Year Ending: 2018

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>12,567.50</u>	<u>\$ 1,342,135.44</u>	<u>\$ 327,785.18</u>

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

0

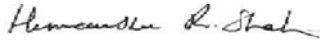
Single Audit  
 Program Specific Audit  
 Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

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

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.



Signature Of Chief Financial Officer

2/14/2019

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 CY 2018 and that sheets 40 to 60 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

When removing the utility sheets, please be sure to refastened 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 \$           \$3,503,697,883          

\_\_\_\_\_  
**SIGNATURE OF TAX ASSESSOR**

\_\_\_\_\_  
Old Bridge  
**MUNICIPALITY**

\_\_\_\_\_  
Middlesex  
**COUNTY**

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2018

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

Title of Account	Debit	Credit
<b>Assets</b>		
Cash	22,217,550.86	
Change Fund		
Investments		
Total Cash and Investments	22,217,550.86	
Due from Family Day Care - Insurance		
<b>Due from State of New Jersey</b>		
Veterans and Senior Citizens Deductions	79,838.63	
<b>Deferred Charges</b>		
Overexpenditure of Appropriation Reserve		
Emergency Appropriation 2007		
Snow Emergency		
Total Deferred Charges		
Total Cash Non-Reserved Receivables and Deferred Charges	22,297,389.49	
<b>Fully Reserved Receivables</b>		
Taxes Receivable	1,489,869.82	
Tax Title Lien Receivable	1,843,622.41	
Total Taxes Receivable	3,333,492.23	
Due from Grant Fund		
Due from Trust Fund - Other		
Due from Dog Fund		
Due from General Capital		
Due from Public Assistance 1		
Due from Arena Utility	124,446.11	
Due from Arena Capital		
Due from		
Due from		
Due from Unemployment		
Due from Public Assistance 2		
Due From Parking Capital		
Due from Bond/Coupon Trust		
Accounts Receivable	38,203.06	
Property Acquired by Tax title Lien Foreclosure	12,549,800.00	
Total Fully Reserved Receivables	16,045,941.40	

(Do Not Crowd - add additional sheets)

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2018

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

Title of Account	Debit	Credit
<b>Assets</b>		
Primary Checking Account	58,971.47	
BCB Community Bank	1,024,789.73	
Columbia Checking	177,732.91	
Cash - Detention Basin	2,765.78	
Investors Savings	216,594.39	
Magyar Bank	53,446.20	
1st Constitution Bank	812,250.79	
Amboy National Bank - Tax	19,870,349.59	
Change Fund	650.00	
Petty Cash		
<b>Total Cash and Investments</b>	<b>22,217,550.86</b>	
<b>Due from State of New Jersey</b>		
Veterans and Senior Citizens Deductions	79,838.63	
<b>Deferred Charges</b>		
Special Emergency Appropriation		
Emergency Appropriation		
Snow Emergency		
<b>Total Deferred Charges</b>		
<b>Total Cash Non-Reserved Receivables and Deferred Charges</b>	<b>22,297,389.49</b>	
<b>Fully Reserved Receivables</b>		
Taxes Receivable	1,489,869.82	
Tax Title Lien Receivable	1,843,622.41	
<b>Total Taxes Receivable</b>	<b>3,333,492.23</b>	
Due from Grant Fund		
Due from Trust Fund - Other		
Due from Dog Fund		
Due from General Capital		
Due from Open Space Trust Fund		
Due from Arena Utility	124,446.11	
Due from Arena Capital		
Due from Parking Utility Operating Fund		
Due from Unemployment		
Due from Family Daycare		
Due From Payroll Deduction		
Solid Waste Receivable	5,262.17	
OBMUA Tax Title Liens	106,516.01	
Accounts Receivable	38,203.06	
Property Acquired by Tax Title Lien Foreclosure	12,549,800.00	
<b>Total Fully Reserved Receivables</b>	<b>16,157,719.58</b>	

(Do Not Crowd - add additional sheets)



CY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2018

Cash Liabilities Must be Subtotaled and Subtotaled Must be Marked with "C" -- Taxes Receivable Must be Subtotaled

Title of Account	Debit	Credit
<b>LIABILITIES</b>		
Appropriation Reserves		1,893,930.91
Encumbrance Payable		2,174,245.72
Accounts Payable - Prior Years Bills		762,836.09
Prepaid Taxes		1,021,861.09
Miscellaneous Payables		368.68
Due to Old Bridge Municipal Utility Authority		
Tax Overpayments		133,501.59
Reserve for State Training fee		15,751.35
Reserve for FEMA Reimbursements		317,950.21
Reserve for Tax Court Judgments		1,051,747.43
Reserve for Municipal Alliance		13,939.53
Reserve for Superstorm Sandy		173,762.24
Reserve Off -Tract Improvements		3,106,313.99
Reserve for Evidence Fund		63,124.00
State of New Jersey Payable - Marriage/Civil Union License		1,750.00
State of New Jersey Payable - Burial Permits		5.00
Reserve for Tax Appeals		1,402,627.98
Reserve for Sale of Assets		87,000.00
Reserve for Outside Lien Payable		153,354.25
Reserve for Shade Trees		24,430.00
<b>Sub-Total Liabilities ("C")</b>		12,398,500.06
Total Fully Reserved Receivables		16,157,719.58
Fund Balance		9,898,889.43
<b>TOTAL</b>	38,455,109.07	38,455,109.07

(Do Not Crowd - add additional sheets)

CY

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

**POST CLOSING  
TRIAL BALANCE - SUMMARY CURRENT FUND AND  
STATE AND FEDERAL GRANTS**

AS AT DECEMBER 31, 2018

Title of Account		Debit	Credit
Cash	85001	22,635,595.19	
Taxes Receivable	85002	1,489,869.82	
Tax Title Liens	85003	1,843,622.41	
Foreclosed Property	85004	12,549,800.00	
Other Receivables	85007	354,265.98	
State and Federal Grants Receivable	85006	647,079.67	
Emergencies and Deferred Charges	85005		
<b>Total Assets</b>	<b>85008</b>	<b>39,520,233.07</b>	
Cash Liabilities	85009		13,463,624.06
Reserve for Receivables	85010		16,157,719.58
Fund Balance	85011		9,898,889.43
<b>Total Liabilities, Reserves and Fund Balance</b>	<b>85012</b>		<b>39,520,233.07</b>
<b>TOTAL</b>		<b>39,520,233.07</b>	<b>39,520,233.07</b>

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNT # 1 AND # 2  
AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Cash Account # 1		
Cash Account # 2		
Due to Current Fund		
Reserve for Expenditure		

(Do not Crowd - add additional sheets)

\* To be prepared in compliance with Department of Human Services Municipal Audit Guide,  
Public Welfare, General Assistance Program

# POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
<b>Assets</b>		
Primary Checking Account	418,044.33	
<b>Total Cash and Investments</b>	418,044.33	
Federal and State Grants Receivable	647,079.67	
Due from Current Fund		
<b>Liabilities</b>		
Reserve - Federal and State Grants		852,206.93
Due to Current Fund		
Encumbrance Payable		212,917.07
Reserve for Unappropriated Grants		
	1,065,124.00	1,065,124.00

(Do not Crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	DEBIT	
<b><u>Animal Control Fund</u></b>		
Cash	8,402.14	
Change Fund	100.00	
Due from/to Current Fund		
Due to State of New Jersey		
Reserve for Expenditure		8,502.14
Encumbrance Payable		
<b>Total Animal Control Fund</b>	<b>8,502.14</b>	<b>8,502.14</b>
<b><u>COAH Fund</u></b>		
Cash	2,690,883.12	
Due from/to Current Fund		
Reserve for COAH		2,690,883.12
<b>Total COAH Trust Fund</b>	<b>2,690,883.12</b>	<b>2,690,883.12</b>
<b><u>Unemployment Trust Fund</u></b>		
Cash	29,100.07	
Reserve for Expenditure		29,100.07
<b>Total Unemployment Trust Fund</b>	<b>29,100.07</b>	<b>29,100.07</b>
<b><u>Community Development Block Grant</u></b>		
Cash	83,103.05	
Due from Program Income		
Due from Housing and Urban Development	265,983.95	
Deferred Charges - O/E of Grant		
Due to/from Current Fund		
Reserve for Community Development Block Grant		349,087.00
Encumbrance Payable		
<b>Total Community Development Block Grant</b>	<b>349,087.00</b>	<b>349,087.00</b>
<b><u>Woodhaven Escrow - Cash</u></b>		
Cash	2,406,923.53	
Investments		
Reserve for Woodhaven Escrows		2,406,923.53
<b>Total Woodhaven Escrow - Cash</b>	<b>2,406,923.53</b>	<b>2,406,923.53</b>
<b><u>Confiscated Funds - Cash</u></b>		
Cash	140,558.45	
Reserve for Confiscated Funds		140,558.45
Encumbrance Payable		
<b>Total Confiscated Funds - Cash</b>	<b>140,558.45</b>	<b>140,558.45</b>

(Do not Crowd - add additional sheets)

CY

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	DEBIT	CREDIT
<b><i>Regular Trust Fund</i></b>		
Primary Checking Account	3,021,967.18	
Detention Basin	201,422.53	
Planning and Escrow	431,635.62	
Inspection Fees	893,464.51	
Multiple Dwelling	160,656.15	
Performance Bonds	3,598,962.41	
1st Constitution	1,138,725.19	
Premium	859,000.00	
Sommers Escrow		
Hartford	123,807.40	
Admiral Insurance	8,298.53	
Newark-Royal	1,235,320.62	
Commercial Union	11,206.72	
Middlesex JIF	20,754.20	
ACE P&C	124,079.13	
PENN National	47,563.82	
USF&G	910,264.84	
American Home Assurance	608,109.04	
Chicago Insurance	4,133.73	
Harleysville Insurance	20,741.25	
NJ Prop Liab Insur	249,051.63	
National Grange	10,277.92	
Workers Comp - Self Insurance	675,787.99	
Workers Comp Trust Fund	9,319.14	
<b>Cash Total</b>	<b>14,364,549.55</b>	
Cultural Arts		763.92
Camp ROBIN		40,505.19
Public Defender		4,673.62
Due to/from Current Fund		
Reserve for Premium Tax Sales		859,000.00
Reserve for Self Insurance Settlements		448,753.44
Reserve for Office on Aging - Donation		2,722.97
Reserve for Sommers Cleanup		3,373,608.83
Reserve for Recycling Containers		13,276.18
Reserve for Senior Activity		4,902.42
Reserve for Senior Trips		8,758.35
Reserve for Storm Recovery		160,560.03
Reserve for Donations		103,211.04
Reserve for Miscellaneous Deposit		154,719.82
Reserve for Inspection Fees		1,293,464.51
Reserve for Multi-Dwelling Escrow		160,656.15
Reserve for Planning and Escrow		631,635.62
Reserve for Off-Duty Employment - Police		176,256.76
Reserve Performance Bond Cash Deposit		3,898,962.41
Reserve for Leaf Bags		1,881.65
Reserve for Recycling Programs		6,351.70
Reserve for DARE		2,487.23
Reserve for Detention Basin Maintenance		201,422.53
Reserve for Road Opening Permit		33,862.50
Reserve for Food Bank		18,706.77
Reserve for Clerk's Office - Bid Bond Escrow		41,888.98
Recreation Trips		58,769.56
Reserve for Abandoned Property Fee		83,236.68
Workers Comp Trust Fund		9,319.14
Workers Comp Self Insurance Fund		727,241.98
Reserve for Tree Removal		458,843.88
Reserve for Recreation Program		29,890.28
Accumulated Absence		1,354,215.41
<b>Total Regular Trust Fund</b>	<b>14,364,549.55</b>	<b>14,364,549.55</b>
<b><i>Municipal Open Space Trust Fund</i></b>		
Cash-Amboy National Bank	1,499,506.14	
Reserve for Municipal Trust Fund		1,499,506.14
Due to Current Fund		
<b>Total Open Space Trust Fund</b>	<b>1,499,506.14</b>	<b>1,499,506.14</b>

(Do not Crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256


Municipal Public Defender Expended Prior Year 2017: .....	(1)		\$14,409.60	
		x	0.25	25%
	(2)		\$3,602.40	
Municipal Public Defender Trust Cash Balance December 31, 2018: .....	(3)		\$4,673.62	

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.

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

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1997, C. 256.

Chief Financial Officer: Himanshu R. Shah

Signature : 

Certificate #: 0-0562

Date: 2/14/2019



**Schedule of Trust Fund Deposits and Reserves**

**CY**

<u>Purpose</u>	<u>Amount</u> December 31, 2017 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at <u>December 31, 2018</u>
1. <u>Cultural Arts</u>	\$ 3,036.41	\$ 6,000.00	\$ 8,272.49	\$ 763.92
2. <u>Camp ROBIN</u>	44,338.98	58,292.00	62,125.79	40,505.19
3. <u>Public Defender</u>	3,354.44	15,728.78	14,409.60	4,673.62
4. <u>Due Current Fund</u>		1,466,335.44	1,466,335.44	
5. <u>Reserve for Premium Tax Sales</u>	619,900.00	944,000.00	704,900.00	859,000.00
6. <u>Reserve for Recycling Program</u>		12,025.70	5,674.00	6,351.70
7. <u>Reserve for Office on Aging - Donation</u>	2,152.97	570.00		2,722.97
8. <u>Reserve for Sommers Cleanup</u>	3,667,363.62	17,683.71	311,438.50	3,373,608.83
9. <u>Reserve for Abandoned Property Fee</u>	12,000.00	75,416.68	4,180.00	83,236.68
10. <u>Reserve for Recycling Containers</u>	14,524.53	2,850.00	4,098.35	13,276.18
11. <u>Reserve for Senior Activity</u>	6,090.94	5,815.00	7,003.52	4,902.42
12. <u>Reserve for Senior Trips</u>	8,241.73	13,807.00	13,290.38	8,758.35
13. <u>Reserve for Donations</u>	100,046.24	10,919.90	7,755.10	103,211.04
14. <u>Reserve for Miscellaneous Deposit</u>	181,090.24	125,730.25	152,100.67	154,719.82
15. <u>Reserve for Engineering Inspection Fees Escrow</u>	1,319,759.99	176,460.07	202,755.55	1,293,464.51
16. <u>Reserve for Multi-Dwelling Escrow</u>	159,855.02	801.13		160,656.15
17. <u>Reserve for Planning and Escrow</u>	755,658.60	416,272.92	540,295.90	631,635.62
18. <u>Reserve for Off-Duty Employment - Police</u>	483,210.37	983,651.59	1,290,605.20	176,256.76
19. <u>Reserve Performance Bond Cash Deposit</u>	4,272,724.60	113,608.84	487,371.03	3,898,962.41
21. <u>Reserve for Leaf Bags</u>	1,881.65			1,881.65
22. <u>Reserve for DARE</u>	3,116.50	2,300.00	2,929.27	2,487.23
23. <u>Reserve for Detention Basin Maintenance</u>	200,710.00	712.53		201,422.53
24. <u>Reserve for Road Opening Permit</u>	74,762.50	19,975.00	60,875.00	33,862.50
25. <u>Reserve for Donation Food Bank</u>	8,488.80	19,822.00	9,604.03	18,706.77
26. <u>Reserve for Clerk's Office - Bid Bond Escrow</u>	57,347.22	31,527.20	46,985.44	41,888.98
27. <u>Recreation Trips</u>	55,233.37	107,955.33	104,419.14	58,769.56
28. <u>Reserve for Storm Recovery</u>	43,295.61	351,413.42	234,149.00	160,560.03
29. <u>Workers Comp Trust Fund</u>	9,319.14			9,319.14
30. <u>Workers Comp Self Insurance Fund</u>	535,512.12	359,427.65	167,697.79	727,241.98
31. <u>Reserve for Tree Removal</u>	445,656.93	58,770.00	45,583.05	458,843.88
32. <u>Reserve for Recreation Program</u>	34,606.44	18,904.25	23,620.41	29,890.28
33. <u>Accumulated Absence</u>	1,317,186.53	450,226.08	413,197.20	1,354,215.41
34. <u>Self Insurance Settlements</u>	527,018.26		78,264.82	448,753.44
<b>Totals:</b>	\$ 14,967,483.75	\$ 5,867,002.47	\$ 6,469,936.67	\$ 14,364,549.55

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

**CY**

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

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	3,180,492.01	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	3,180,492.01
Cash and Investments	6,575,886.73	
State Grant Receivable	1,900,000.00	
Due from State of New Jersey	125,000.00	
Due from CDBG		
Due from Current Fund		
Deferred Charges to Future Taxation:		
Unfunded	11,230,492.01	
Funded	29,854,296.73	
Bond Anticipation Notes Payable		8,050,000.00
General Serial Bonds		27,105,000.00
State of New Jersey Green Trust Fund		30,591.73
Infrastructure Loan		2,718,705.00
Capital Improvement Fund		8,540.00
Reserve for Library Roof Repair		164,000.00
Reserve to Pay ESIP Bonds		2,622.50
Reserve for Premium from Notes/Bonds		90,292.55
Reserve for State Grant		1,900,000.00
Reserve for High Point - Traffic Light		60,000.00
Improvements - Funded		1,418,660.39
Improvements - Unfunded		3,219,736.09
Encumbrance Payable		3,473,038.59
Due to Current Fund		
Fund Balance		1,444,488.62
<b>Total</b>	<b>52,866,167.48</b>	<b>52,866,167.48</b>

(Do not Crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	151,108.70	22,138,231.45	71,789.29	22,217,550.86
Trust - Animal Control Fund	2,374.83	6,127.31		8,502.14
Capital - General	36.74	6,884,230.45	308,380.46	6,575,886.73
Unemployment Trust	3,590.67	25,509.40		29,100.07
Regular Trust	16,268.72	14,482,027.15	133,746.32	14,364,549.55
Grant Trust Fund		470,237.88	52,193.55	418,044.33
Arena & Recreation Utility Operation	4,847.45	239,636.33	758.00	243,725.78
Arena & Recreation Utility Capital		234,270.45	6,157.81	228,112.64
CDBG - Escrow		83,103.05		83,103.05
Confiscated Funds Account		140,558.45		140,558.45
Daycare Trust		1,207,577.11	13,042.24	1,194,534.87
Payroll Deduction		235,440.86	4,615.42	230,825.44
Parking Utility	1,304.66	480,561.92		481,866.58
Municipal Open Space Trust Fund		1,499,506.14		1,499,506.14
Parking Capital		468,338.37	1,164.66	467,173.71
Woodhaven Escrow		2,406,923.53		2,406,923.53
COAH Fund		2,690,883.12		2,690,883.12
<b>Total</b>	<b>179,531.77</b>	<b>53,693,162.97</b>	<b>591,847.75</b>	<b>53,280,846.99</b>

\*Include Deposits In Transit

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

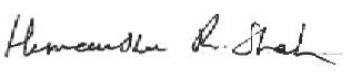
**REQUIRED CERTIFICATION**

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" and "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:  Title: Chief Financial Officer

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

<b><u>Current Fund</u></b>	<b>BankRec</b>
Amboy National Bank 177008	68,815.27
1st Constitution 9760107053	812,250.79
Amboy National - Tax Sweep Account 180033326	19,642,661.44
Amboy National Bank - Tax Account 142603	139,174.94
Columbia Bank 024801894	177,732.91
Amboy National 960900292	2,765.78
BCB Community Bank 2722900004	1,024,789.73
Investors Savings 489900186	216,594.39
Magyar Bank 863597	53,446.20
<b>Total Current Fund</b>	<b>22,138,231.45</b>
<b><u>General Capital Fund</u></b>	
Amboy National Bank 102253	100,000.00
Amboy National Bank 180036220	6,755,173.40
Amboy National Bank - 1991 Bond 148067	29,057.05
<b>Total Capital Fund on Deposit</b>	<b>6,884,230.45</b>
<b><u>Animal Control Fund</u></b>	
Amboy National Bank 140600	6,127.31
<b>Total Animal Control Fund</b>	<b>6,127.31</b>
<b><u>Unemployment Trust Fund</u></b>	
Amboy National Bank 140651	25,509.40
<b>Total Unemployment Trust Fund</b>	<b>25,509.40</b>
<b><u>Parking Utility</u></b>	
Amboy National Bank 180036113	232,233.48
Amboy National Bank 142573	50,000.00
1st Constitution 9760107053	198,328.44
<b>Total Parking Utility</b>	<b>480,561.92</b>
<b><u>Parking Capital</u></b>	
Amboy National Bank 168173	468,338.37
<b>Total Parking Capital Fund</b>	<b>468,338.37</b>
<b><u>COAH</u></b>	
Amboy National Bank 179299	1,588,521.11
Amboy National Bank 180424	1,092,393.95
Amboy National Bank 178136	9,968.06
Amboy National Bank 180036089	0.00
<b>Total COAH Fund</b>	<b>2,690,883.12</b>
	<b>32,693,882.02</b>

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

CY

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

<b><u>Arena &amp; Recreation - Capital</u></b>		
Amboy National Bank	180036055	234,270.45
Amboy National Bank	6145165	
Total Arena & Recreation - Capital		234,270.45
<b><u>Arena &amp; Recreation Utility - Operation</u></b>		
Amboy National Bank	140570	98,782.06
1st Constitution	9760107053	140,854.27
Total Arena & Recreation Utility - Operation		239,636.33
<b><u>Grant Trust Fund</u></b>		
Amboy National Bank	142581	100,000.00
Amboy National Bank	180036022	370,237.88
Total Grant Trust Fund		470,237.88
<b><u>Community Development Block Grant</u></b>		
Amboy National Bank	6128627	83,103.05
Total Community Development Block Grant		83,103.05
<b><u>Confiscated Funds--Dedicated by Rider</u></b>		
Amboy National Bank	180035990	90,558.45
Amboy National Bank	142093	50,000.00
Total Confiscated Funds-Dedicated by Rider		140,558.45
<b><u>Regular Trust</u></b>		
ANB/Investors - Detention Basin	480203995/960900292	201,422.53
ANB - Nat - Regular Trust Account	142654	102,000.00
ANB - Regular Trust Sweep	180036147	3,904,501.08
ANB - Workers Comp Self Insurance	165816	677,386.07
ANB -Performance Escrow	0142263-302	3,599,520.97
ANB - Workers Comp Trust Fund	165840	9,330.94
1st Constitution	9760107053	1,138,725.19
ANB - Developers Escrow	0142638-301	421,225.67
ANB - Sommers	960200428	3,373,608.83
ANB - Multi-Dwelling Escrow	0102008-305	160,656.15
ANB - Inspection Fees	0151173-306	893,649.72
Total Regular Trust		14,482,027.15
<b>TOTAL</b>		<b>15,649,833.31</b>

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



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

Grant	Balance January 1, 2018	2018 Budget Revenue Realized	Received	Cancelled	Transferred from Unappropriated	Balance December 31 2018
Bulletproof Vest Program		7,524.00				7,524.00
Clean Communities		112,124.05	112,124.05			
Click It or Ticket		5,500.00	4,647.50	852.50		
Distracted Driving		6,600.00	6,600.00			
Drive Sober or Get Pulled Over	5,500.00		2,145.00	3,355.00		
Emergency Management Preparedness	9,400.00		9,400.00			
HDSRF	4,213.00					4,213.00
Highway Safety Grant	441,325.21	65,034.00	195,689.21			310,670.00
Information & Assistance	1,500.00	15,000.00	10,500.00			6,000.00
Mental Health	875.00	3,500.00	3,500.00			875.00
Municipal Alliance	36,205.69	46,654.00	36,205.69			46,654.00
NJDCA-Sandy Non-Federal Cost Share	24,451.45					24,451.45
NJDOT Cottrell Rd Pedestrian Safety Impts	28,983.25		28,983.25			
NJDOT Pleasant Valley Road	341,291.00		255,968.25			85,322.75
NJDOT Ticetown Road	331,728.00		227,649.53			104,078.47
Pedestrian Safety		11,000.00	5,637.50	5,362.50		
Physical Fitness	2,000.00	8,000.00	7,000.00			3,000.00
Recycling Tonnage Grant		65,485.00		0.73	65,484.27	
Safe & Secure	49,828.00	60,000.00	60,000.00			49,828.00
Transportation Grant	4,780.00	17,918.00	18,235.00			4,463.00



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

Grant	Balance January 1, 2018	2018 Budget Revenue Realized	Received	Cancelled	Transferred from Unappropriated	Balance December 31 2018
Computer Network Upgrade at Camp Robin Building		7,000.00	7,000.00			
Computer Software Upgrade at Silver Linings Center		10,500.00	10,500.00			
Community Vegetable Garden at Silver Linings Center		2,500.00	2,500.00			
<b>TOTAL</b>	1,282,080.60	444,339.05	1,004,284.98	9,570.73	65,484.27	647,079.67

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

Grant	Balance January 1, 2018	2017 ENC	Transferred from 2018 Budget Appropriations		Expended	Encumbrances	Cancellations	Balance December 31, 2018
			Budget	Appropriation By 40A:4-87				
Body Armor		7,731.06			7,731.06			
Bulletproof Vest Partnership Grant	278.62			7,524.00		6,264.48		1,538.14
Clean Communities	91,860.57	10,233.65		112,124.05	67,699.11	2,483.14		144,036.02
Click It or Ticket It				5,500.00	4,647.50		852.50	
Distracted Driving Grant				6,600.00	6,600.00			
Drive Sober or Get Pulled Over	4,675.00				1,320.00		3,355.00	
Drunk Driving Enforcement Fund	16,099.04				4,594.87			11,504.17
Enhanced 9-1-1	43,097.46	1,766.59			1,487.29	39,357.74		4,019.02
HDSRF Grant	875.55	121,849.22				121,849.22		875.55
Highway Safety Grant	128,162.45	44,457.27	65,034.00		100,393.18	8,405.00		128,855.54
Information & Assistance Grant			6,000.00	9,000.00	15,000.00			
Manino Park Improvement	386,289.90							386,289.90
Mental Health		2,500.00	3,500.00		1,500.00	1,500.00		3,000.00
Municipal Alliance Program	27,445.70	4,797.55	58,318.00		46,828.73	5,421.52		38,311.00
Municipal Court - Alcohol Rehabilitation	1,230.57							1,230.57
NJ DOT Cottrell Rd Ped Safety Impts		51,719.79			48,218.23			3,501.56
NJ DOT Pleasant Valley Road	341,291.00				341,291.00			
NJ DOT Ticetown Road	331,728.00				329,268.70	939.00		1,520.30
Pedestrian Safety Grant				11,000.00	5,637.50		5,362.50	
Physical Fitness Grant	3,500.00	925.00	4,000.00	4,000.00	8,550.00	1,275.00		2,600.00
Recreational Opportunities for Individuals with Disabilities		587.15			587.15			
Recycling Tonnage Grant	77,792.21	9,291.32	65,485.00		82,966.02	6,829.33		62,773.18
Safe & Secure Community Program	61,109.00	79.22	262,021.00		262,464.60	8,292.64		52,451.98
SFSP Fire District Payments			22,053.00		22,053.00			
Transportation Grant			17,918.00		17,918.00			

CY

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

Grant	Balance January 1, 2018	2017 ENC	Transferred from CY 2018 Budget Appropriations		Expended	Encumbrances	Cancellations	Balance December 31, 2018
			Budget	Appropriation By 40A:4-87				
Computer Network Upgrade at Camp Robin Building				7,000.00				7,000.00
Computer Software Upgrade at Silver Linings Center				10,500.00		10,300.00		200.00
Community Vegetable Garden at Silver Linings Center				2,500.00				2,500.00
Total	1,515,435.07	255,937.82	504,329.00	175,748.05	1,376,755.94	212,917.07	9,570.00	852,206.93

Sheet 11a

SCHEDULE OF UNAPPROPRIATED RESERVE FOR  
FEDERAL AND STATE GRANTS

GRANT	BALANCE January 1, 2018	Transferred to 2018 Budget Appropriations			Received	Cancelled/ Transfers		Balance December 31, 2018
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	65,484.27	65,484.27						
Drunk Driving Enforcement Grant								
	65,484.27	65,484.27						

**LOCAL DISTRICT SCHOOL TAX\***

**CY**

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxx	
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2017-2018) 85002-00	xxxxxxxxxx xxxxxxxxxx	
Levy School Year July 1, 2018-June 30, 2019	xxxxxxxxxx	
Levy Calender Year 2018	xxxxxxxxxx	101,251,415.00
Paid	101,251,415.00	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85003-00		xxxxxxxxxx
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2018-2019) 85004-00		xxxxxxxxxx
	101,251,415.00	101,251,415.00

\* Not including Type 1 school debt service, emergency authorizations-school, 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	
2018 LEVY	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	
Expenditures		xxxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2017-2018) 85032-00	XXXXXXXXXX XXXXXXXXXX	
Levy School Year July 1, 2018-June 30, 2019	XXXXXXXXXX	
Levy Calander Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2018-2019) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions		

**REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2017-2018) 85042-00	XXXXXXXXXX XXXXXXXXXX	
Levy School Year July 1, 2018-June 30, 2019	XXXXXXXXXX	
Levy Calander Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (NOT IN EXCESS OF 50% OF LEVY 2018-2019) 85044-00		XXXXXXXXXX
# Must include unpaid requisition		

**COUNTY TAXES PAYABLE**

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2018 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	30,255,232.99
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	2,472,928.01
Due County for Added & Omitted Taxes 80003-05	XXXXXXXXXX	86,356.85
Paid	32,814,517.85	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXX
	32,814,517.85	32,814,517.85

**SPECIAL DISTRICT TAXES**

	Debit	Credit
Balance January 1, 2018 80003-06	XXXXXXXXXX	
CY 2018 Levy:(List Each Type of District Tax Separately - See Footnot	XXXXXXXXXX	XXXXXXXXXX
Fire (4) 81108-00 4,646,084.00	XXXXXXXXXX	XXXXXXXXXX
Sewer 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water 81112-00	XXXXXXXXXX	XXXXXXXXXX
Sanitation	XXXXXXXXXX	XXXXXXXXXX
Cancelled	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2018 Levy: 80003-07	XXXXXXXXXX	4,646,084.00
Paid 80003-08	4,646,084.00	XXXXXXXXXX
Balance Decmber 31, 2018 80003-09		XXXXXXXXXX
Footnote: Please state the number of districts in each instance.	4,646,084.00	4,646,084.00

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

		DEBIT	CREDIT
Balance January 1, 2018	80004-01	XXXXXXXXXX	
State Library Aid Received in 2018	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2018	80004-10		XXXXXXXXXX

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

Balance January 1, 2018	80004-03	XXXXXXXXXX	
State Library Aid Received in 2018	80004-04	XXXXXXXXXX	XXXXXXXXXX
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2018	80004-12		XXXXXXXXXX

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

Balance January 1, 2018	80004-05	XXXXXXXXXX	
State Library Aid Received in 2018	80004-06	XXXXXXXXXX	XXXXXXXXXX
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2018	80004-12		XXXXXXXXXX

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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



**STATEMENT OF GENERAL BUDGET REVENUES CY 2018**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	6,750,000.00	6,750,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	11,592,836.00	12,582,160.58	989,324.58
Added by N.J.S. 40A:4-87(List on Sheet 17(a))	xxxxxxxxxx	xxxxxxxxxx	
Additional Revenue (Sheet 17(a))	541,349.55	541,349.55	
Total Miscellaneous Revenue Anticipated 80103-	12,134,185.55	13,123,510.13	989,324.58
Receipts from Delinquent Taxes 80104-	125,150.00	1,114,545.69	989,395.69
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a)Local Tax for Municipal Purposes 80105-	34,172,808.00	xxxxxxxxxx	xxxxxxxxxx
(b)Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c)MinimumLibraryTax 80121-	2,708,205.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	36,881,013.00	38,420,240.30	1,539,227.30
	55,890,348.55	59,408,296.12	3,517,947.57

**ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 14 or 17 on Sheet 22) 80108-00	xxxxxxxxxx	174,852,257.15
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	101,251,415.00	xxxxxxxxxx
Unbilled FY 1993 School Taxes		
Vocational School District		xxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxx
County Taxes(Including Open Space Tax) 80110-00	32,728,161.00	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	86,356.85	xxxxxxxxxx
Special District Taxes (Fire Districts) 80113-00	4,646,084.00	xxxxxxxxxx
Municipal Open Space Tax 80120.00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	2,280,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	38,420,240.30	xxxxxxxxxx
*Excess Non-Budget Revenue (See Footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (See Footnote) 80118-00	xxxxxxxxxx	
	177,132,257.15	177,132,257.15

\*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

(Continued)

### Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
INFO & ASSISTANCE	9,000.00	9,000.00	
CLEAN COMMUNITIES PROGRA	112,124.05	112,124.05	
CLICK IT OR TICKET	5,500.00	5,500.00	
BULLETPROOF VEST PROG	7,524.00	7,524.00	
PHYSICAL FITNESS GRANT	4,000.00	4,000.00	
PEDESTRIAN SAFETY GRANT	11,000.00	11,000.00	
DISTRACTED DRIVING GRANT	6,600.00	6,600.00	
COMP NETWORK UPGRADE-CAMP ROBIN	7,000.00	7,000.00	
COMP SOFTWARE UPGRADE-SLIVER LININGS	10,500.00	10,500.00	
VEGETABLE GARDEN-SILVER LININGS	2,500.00	2,500.00	
INTERLOCAL - SCHOOL SECURITY	365,601.50	365,601.50	
<b>Total (Sheet 17)</b>	<b>541,349.55</b>	<b>541,349.55</b>	

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.

*Hemant R. Shah*

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

**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018**

2018 Budget as Adopted	80012-01	55,348,999.00
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	541,349.55
Appropriated for 2018 (Budget Statement Item 9)	80012-03	55,890,348.55
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	55,890,348.55
Add: Overexpenditures (See Footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	55,890,348.55
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	51,689,018.55
Paid or Charged-Reserve for Uncollected Taxes	80012-09	2,280,000.00
Reserved	80012-10	1,893,930.91
Total Expenditures	80012-11	55,862,949.46
Unexpended Balances Canceled (See Footnote)	80012-12	27,399.09

**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 Balance Canceled"

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES**

**(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

CY 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:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	989,324.58
Delinquent Tax Collections	80013-02	XXXXXXXXXX	989,395.69
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,539,227.30
Unexpended Balances of 2018 Budget Appropriations	80013-04	XXXXXXXXXX	27,399.09
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	1,707,645.52
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	OVEREXPENDITURE	XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	80013-05	XXXXXXXXXX	1,524,928.19
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXXXXX	92,719.00
Utility Appropriation Reserve Returned		XXXXXXXXXX	98,204.21
Cancellation of Tax Overpayments from Prior Years		XXXXXXXXXX	
Cancellation of Prior Year Accounts Payable		XXXXXXXXXX	201,988.25
Deferred School Tax Revenue: (See School Taxes, Sheet 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2018	80013-07		XXXXXXXXXX
Balance December 31, 2018	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
Miscellaneous Debits			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2018	80013-12	124,446.11	XXXXXXXXXX
NSF			XXXXXXXXXX
			XXXXXXXXXX
Refund of Prior Year Revenue			XXXXXXXXXX
Misc. Result of Operations		10,352.88	XXXXXXXXXX
Deficit Balance-To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance-To Surplus (Sheet 20)	80013-14	7,036,032.84	XXXXXXXXXX
		7,170,831.83	7,170,831.83

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SOURCE	Amount Realized
01- 0900- 1020- 9015 PROCEEDS FROM AUCTION	90,319.44
01- 0900- 1020- 9034 RETURNED CHECK FEE	20.00
01- 0900- 1020- 9057 MAPS	5.00
01- 0900- 1505- 9013 CANCELED O/S CKS	841.00
01- 0900- 1505- 9014 REFUND OF PRIOR YEAR EXP	687,621.69
01- 0900- 1505- 9019 PERS REFUND	117,837.54
01- 0900- 1505- 9034 RETURNED CHECK FEE	40.00
01- 0900- 1505- 9061 MISCELLANEOUS	89,451.44
01- 0900- 1505- 9062 VENDING MACH COMMISSIONS	851.65
01- 0900- 1505- 9085 ELECTRIC UTILITY CHARGES	43,519.18
01- 0900- 1505- 9119 BILLBOARD RENTAL	1,200.00
01- 0900- 1505- 9120 BUS SHELTER FRANCHISE	9,577.26
01- 0900- 1510- 9020 DUPLICATE BILLS	8,735.00
01- 0900- 1510- 9022 MISC TAX RECEIPTS	56,113.60
01- 0900- 1510- 9023 RESEARCH COPIES	160.90
01- 0900- 1510- 9026 LIEN CANCELLATION FEE	3,405.00
01- 0900- 1510- 9027 CERTIFICATE OF REDEMP FE	100.00
01- 0900- 1510- 9028 SEARCHES	10.00
01- 0900- 1510- 9030 SR/VET ADMIN COSTS REIMB	7,865.14
01- 0900- 1510- 9031 PREMIUM ON TAX SALES	3,300.00
01- 0900- 1510- 9034 RETURNED CHECK FEE	2,000.00
01- 0900- 1510- 9099 ONLINE PAYMENT FEE	4,119.00
01- 0900- 1510- 9104 CREDIT CARD FEES	10,473.70
01- 0900- 1510- 9122 VACANT PROPERTY CLEANUP	39,626.64
01- 0900- 1510- 9124 HOMESTEAD REB ADMIN FEE	4,651.80
01- 0900- 1510- 9317 PILOT - PRINCIPAL	145,214.93
01- 0900- 1535- 9017 INSURANCE REFUND	258,633.09
01- 0900- 1535- 9018 DISABILITY REFUNDS	3,070.72
01- 0900- 1535- 9036 INSURANCE REIMB(FIRE/OTH	39,175.11
01- 0900- 2540- 9064 G. BUSH BLDG - HALL RENT	6,000.00
01- 0900- 2540- 9065 SR ID PICTURE FEES	875.00
01- 0900- 2545- 9038 HEALTH - COPIES	15,078.00
01- 0900- 2545- 9106 RETAIL FOOD/BEV LATE PYM	950.00
01- 0900- 3005- 9046 GUN PERMITS	3,711.00
01- 0900- 3005- 9047 ALARM PERMITS	1,040.00
01- 0900- 3005- 9048 POLICE REPORTS	16,875.50
01- 0900- 3005- 9099 ONLINE PAYMENT FEE	41.00
01- 0900- 3005- 9307 FINGERPRINTING	320.00
01- 0900- 3505- 9001 PROPERTY LIST	1,694.25
01- 0900- 3505- 9006 ENGINEERING - MAPS	435.00
01- 0900- 3505- 9044 ROAD OPENINGS	8,700.00
01- 0900- 3505- 9045 ROAD OPENING INSPECT FEE	13,750.00
01- 0900- 3510- 9070 PLANNING & ENG SALARIES	6,549.54
01- 0900- 3530- 9034 RETURNED CHECK FEE	200.00
01- 0900- 3530- 9099 ONLINE PAYMENT FEE	172.00
01- 0900- 4015- 9309 MCUA - TIPPING FEES	1,440.40
01- 0900- 4015- 9311 CLOTHING BIN PERMIT	1,875.00
Total Amount to Miscellaneous Revenues Not Anticipated(Sheet 19)	1,707,645.52

**SURPLUS - CURRENT FUND  
2018**

		Debit	Credit
1. Balance January 1, 2018	80014-01	xxxxxxxxxx	\$ 9,612,856.59
2.		xxxxxxxxxx	
3. Excess Resulting from 2018 Operations	80014-02	xxxxxxxxxx	7,036,032.84
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	6,750,000.00	xxxxxxxxxx
5. Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2018	80014-05	9,898,889.43	xxxxxxxxxx
		16,648,889.43	16,648,889.43

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

Cash	80014-06	22,217,550.86
Investments	80014-07	
Sub-Total		22,217,550.86
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	12,398,500.06
Cash Surplus	80014-09	9,819,050.80
Deficit in Cash Surplus	80014-10	
<b>*Other Assets Pledged to Surplus:</b>		
(1) Due from State of N.J. Senior Citizen and Veterans Deduction	80014-16	79,838.63
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Due From Family Day Care - Insurance		
<b>Total Other Assets</b>	<b>80014-14</b>	<b>79,838.63</b>
<b>* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.</b>	<b>80014-15</b>	<b>9,898,889.43</b>

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 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.A 40A:4-55.1 (Road and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)  
**CURRENT TAXES - 2018 LEVY**

1.	Amount of Levy as per Duplicate(Analysis) or (Abstract Of Ratables)	82101-00	<u>175,545,306.33</u>
		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	<u>461,980.67</u>
5a.	Subtotal 2018 Levy		<u>176,007,287.00</u>
5b.	Reductions due to tax appeals**		_____
5c.	Total 2018 Levy	82106-00	<u>176,007,287.00</u>
6.	Transferred to Tax Title Liens	82107-00	<u>157,892.06</u>
7.	Transferred to Foreclosed Property	82108-00	_____
8.	Remitted, Abated or Canceled	82109-00	<u>(377,202.80)</u>
9.	Discount Allowed	82110-00	_____
10.	Collected in Cash: In 2017	82121-00	<u>5,507,378.00</u>
	In 2018*	82122-00	<u>167,059,323.17</u>
	Homestead Benefit Credit		<u>1,881,332.01</u>
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>404,223.97</u>
	Total to Line 14	82111-00	<u>174,852,257.15</u>
11.	Total Credits		<u>174,632,946.41</u>
12.	Amount Outstanding December 31, 2018	83120-00	<u>1,374,340.59</u>
13.	Percentage of Cash Collections to Total 2018 Levy (Item 10 divided by Item 5) is	82112-00	<u>99.34%</u>

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

14.	<u>Calculation of Current Taxes Realized in Cash:</u>		
	Total of Line 10		<u>174,852,257.15</u>
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		_____
	To Current Tax Realized in Cash (Sheet 17)		<u>174,852,257.15</u>

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

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

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

\*Include overpayments applied as part of 2018 collections.

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

**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**To calculate Underlying Tax Collection Rate For 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)	.....	\$	174,852,257.15
LESS: Proceeds from Accelerated Tax Sale	.....		
<b>NET Cash Collected</b>	.....	\$	174,852,257.15
Line 5c (sheet 22) Total 2018 Tax Levy	.....	\$	176,007,287.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	.....		99.34%



**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	.....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium)	.....		_____
<b>NET Cash Collected</b>	.....	\$	_____
Line 5c (sheet 22) Total 2018 Tax Levy	.....	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by item 5c) is	.....		_____%



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

	Debit	Credit
1. Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	81,922.46	xxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	398,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings		xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	6,500.00	xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	4,750.00	
6. Prior Year Sr. Citizens & Veterans Deductions Allowed by Tax Collector	3,000.00	
7. Prior Year Sr. Citizens & Veterans Deductions Disallowed by Tax Collector	xxxxxxxxxx	16,035.57
8. Received in Cash from State	xxxxxxxxxx	393,272.23
9. Sr. Citizens Deductions Disallowed by Tax Collector		5,026.03
10. Veterans Deduction Disallowed By Tax Collector		
11. Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	79,838.63
Due to State of New Jersey		xxxxxxxxxx
	494,172.46	494,172.46

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

Line 2	<u>398,000.00</u>
Line 3	<u>-</u>
Line 4	<u>6,500.00</u>
Line 5	<u>4,750.00</u>
Sub-Total	<u>409,250.00</u>
Less: Line 7 & Line 10	<u>5,026.03</u>
To Line 10, Sheet 22	<u><u>404,223.97</u></u>

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

		Debit	Credit
Balance January 1, 2018		xxxxxxxx	1,437,573.72
Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
Contested Amount of Liens Collected which are Pending State Appeal (Item 10C, Sheet 26)		xxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxx	
Used in 2018 Budget			
Cash Paid To Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		34,945.74	xxxxxxxx
			xxxxxxxx
Balance December 31, 2018		1,402,627.98	xxxxxxxx
Taxes Pending Appeals*		xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
		1,437,573.72	1,437,573.72

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

Dawn M. Swoboda  
Signature of Tax Collector

T-1607  
License #

March 5, 2019  
Date

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

		2019	2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-		XXXXXXXXXX
2. Local District School Tax- School Budget	Billing 7/1-12/31 80016- Billing 1/1-6/30 80017-		XXXXXXXXXX
3. Vocational School Tax-	Billing 7/1-12/31 80025- Billing 1/1-6/30 80026-		XXXXXXXXXX
4. Regional School District Tax-	Billing 7/1-12/31 80018- Billing 1/1-6/30 80019-		XXXXXXXXXX
5. County Tax	Billing 7/1-12/31 80020- Billing 1/1-6/30 80021-		XXXXXXXXXX
6. Special District Taxes (County Open Space Tax)	Billing 7/1-12/31 80022- Billing 1/1-6/30 80023-		XXXXXXXXXX
7. Municipal Open Space Trust Fund	Billing 7/1-12/31 80027- Billing 1/1-6/30 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01		
9. Less Total Anticipated Revenues from CY 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 ____ % Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	[820024-04]  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 "actual" Tax of year CY 2018
Vocational School Tax (Amount Shown on Line 3 Above)			** Must be stated in the amount of the proposed budget submitted by the
Regional School District Tax (Amount Shown on Line 4 Above)			Local Board of Education to the Commissioner of Education on
County Tax (Amount Shown on Line 5 Above)			January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar
Special District Tax (County Open Space Tax) (Amount Shown on Line 6 Above)			year calculation.
Municipal Open Space Tax Amount Shown on Line 7 Above			
<b>Tax in Local Municipal Budget</b>			
Total Amount (See Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M)) (Item 11, Less Item 10)	80024-06		
<b>Computation of "Tax in Local Municipal Budget"</b>			
Item 1 - Total General Appropriations			NOTE:
Item 12-Appropriation: Reserve for Uncollected Taxes			The amount of
Sub-Total			anticipated revenues
Less: Item 9-Total Anticipated Revenues			(Item 9) may never
Amount to be Raised by Taxation in Municipal Budget	80024-07		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 of 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 8(m) budget sheet 29)** \$ \_\_\_\_\_

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

			Debit	Credit
1 Balance January 1, 2018			2,411,361.25	XXXXXXXXXX
A. Taxes	83102-00	716,824.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,694,536.38	XXXXXXXXXX	XXXXXXXXXX
2. Canceled			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	1,252.22
B. Tax Title Liens		83106-00	XXXXXXXXXX	277.06
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes		83110-00	1,528,808.93	XXXXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXXXX
6. Adjustment between Taxes(Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	26,775.92
B. Tax Title Liens - Transfers from Taxes		83107-00	26,775.92	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	3,938,640.90
8. Totals			3,966,946.10	3,966,946.10
9. Balance Brought Down			3,938,640.90	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	2,142,203.72
A. Taxes	83116-00	2,102,076.43	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	40,127.29	XXXXXXXXXX	XXXXXXXXXX
C. Reserve Pending Appeal				
11. Other Municipal Transfers			4,822.40	XXXXXXXXXX
12. 2018 Taxes Transferred to Tax Title Liens			157,892.06	XXXXXXXXXX
13. 2018 Taxes			1,374,340.59	XXXXXXXXXX
14. Balance December 31, 2018			XXXXXXXXXX	3,333,492.23
A. Taxes	83121-00	1,489,869.82	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	1,843,622.41	XXXXXXXXXX	XXXXXXXXXX
15. Totals			5,475,695.95	5,475,695.95

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9), is 54.39%  
83124-00

17. Item No. 14 multiplied by percentage shown above is 1,813,086.42 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**  
(PROEPRTY ACQUIRED BY TAX TITLE LIEN LIQUDATION)

		Debit	Credit
1.	Balance January 1, 2018 84101-00	12,549,800.00	XXXXXXXXXX
2.	Foreclosed or Deeded in 2018	XXXXXXXXXX	XXXXXXXXXX
3.	Tax Title Liens 84103-00		XXXXXXXXXX
4.	Taxes Receivable 84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6.	Adjustment to Assessed Valuation 84106-00		XXXXXXXXXX
7.	Adjustment to Assessed Valuation 84107-00	XXXXXXXXXX	
8.	Sales:	XXXXXXXXXX	XXXXXXXXXX
9.	Cash * 84109-00	XXXXXXXXXX	
10.	Contract 84110-00	XXXXXXXXXX	
11.	Mortgage 84111-00	XXXXXXXXXX	
12.	Loss on Sales 84112-00	XXXXXXXXXX	
13.	Gain on Sales 84113-00		XXXXXXXXXX
14.	Balance December 31, 2018 84114-00	XXXXXXXXXX	12,549,800.00
		12,549,800.00	12,549,800.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

		Debit	Credit
20	Balance January 1, 2018 84120-00		XXXXXXXXXX
21	2018 Sales from Foreclosed Property 84121-00		XXXXXXXXXX
22	*Collected 84122-00	XXXXXXXXXX	
23	84123-00	XXXXXXXXXX	
24	Balance December 31, 2018 84124-00	XXXXXXXXXX	
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 Sheet Nos. 29 and 30)

<u>Caused By</u>	Amount December 31, 2017 per Audit <u>Report</u>	Amount in CY 2018 <u>Budget</u>	Amount Resulting From CY 2018	Balance as at <u>December 31, 2018</u>
1. Emergency Authorization- Municipal *	\$ 30,000.00	30,000.00		
2.	\$			
3. Public Defender	\$			
4. Over exp of App Reserve	\$			
5. Snow Emergency	\$			
6.	\$			
7.				
8.	\$			
9.	\$			
10.				
11.				
12.	\$			
13.				
14.				
15.				
16.				
17.				
18.				
19.				

\* 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. 40A:2-3 OR N.J.S. 40A:2-51

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>CY 2019</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____

**N.J.S. 40A:4-55 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

**CY**

Date	Purpose	Amount Authorized	*Not Less Than 1/5 of Amount Authorized	Balance December 31, 2017	REDUCED IN CY 2018		Balance December 31, 2018
					By 2018 Budget	Canceled by Resolution	
	<b>NONE</b>						
<b>TOTALS</b>							

Sheet 29

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 December 31, 2018" must be entered here and then raised in the CY 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**

**CY**

Date	Purpose	Amount Authorized	*Not Less Than 1/5 of Amount Authorized	Balance December 31, 2017	REDUCED IN 2018		Balance December 31, 2018
					By 2018 Budget	Canceled by Resolution	
	NONE						
<b>TOTALS</b>					80027-00	80028-00	

Sheet 30

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.A. 40A:4-55.13 et seq. 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 December 31, 2018" must be entered here and then raised in the CY 2019 Budget.

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

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033-01	xxxxxxxxxx	31,230,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	4,125,000.00	xxxxxxxxxx	
Paid by O/S				
Paid through Refunding				
Outstanding, December 31, 2018	80033-04	27,105,000.00	xxxxxxxxxx	
		31,230,000.00	31,230,000.00	
2019 Bond Maturities - General Capital Bonds			80033-05	3,750,000.00
*2019 Interest on Bonds	80033-06		597,881.24	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2018	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2018	80033-10		xxxxxxxxxx	
2019 Bond Maturities - Assessment Bonds			80033-11	
*2019 Interest on Bonds	80033-12			
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	597,881.24

**LIST OF BONDS ISSUED DURING CY 2018**

Purpose	CY 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 BOND  
GREEN TRUST LOANS**

		Debit	Credit	CY 2019 Debt Service
Outstanding January 1, 2018	80033-01	xxxxxxxxxx	80,529.42	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	49,937.69	xxxxxxxxxx	
Paid by O/S				
Outstanding, December 31, 2018	80033-04	30,591.73	xxxxxxxxxx	
		80,529.42	80,529.42	
2019 Loan Maturities			80033-05	30,631.36
*2019 Interest on Loans		80033-06	460.23	
<b>EDA LOAN</b>				
Outstanding January 1, 2018	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2018	80033-10		xxxxxxxxxx	
2019 Loan Maturities			80033-11	
* 2019 Interest on Loans		80033-12		
<b>MCIA LOAN</b>				
Outstanding January 1, 2018	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2018	80033-10		xxxxxxxxxx	
2019 Loan Maturities			80033-11	
* 2019 Interest on Loans		80033-12		
<b>LIST OF LOANS ISSUED DURING 2018</b>				
Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033-01	xxxxxxxxxx	3,227,121.73	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	508,416.73	xxxxxxxxxx	
Outstanding, December 31, 2018	80033-04	2,718,705.00	xxxxxxxxxx	
		3,227,121.73	3,227,121.73	
2019 Infrastructure Loan Maturities			80033-05	519,801.39
*2019 Interest on Infrastructure Loans	80033-06		54,262.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2018	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2018	80033-10		xxxxxxxxxx	
2019 Bond Maturities - Assessment Bonds			80033-11	
*2019 Interest on Bonds	80033-12			
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	

**LIST OF INFRASTRUCTURE LOANS ISSUED DURING 2018**

Purpose	CY 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	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding, December 31, 2018	80034-03		xxxxxxxxxx	
2019 Bond Maturities - Term Bonds	80034-04			Rider to Budget
* 2019 Interest on Bonds	80034-05			
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2018	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding, December 31, 2018	80034-09		xxxxxxxxxx	
2019 Interest on Bonds			80034-10	
* 2019 Bonds 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 December 31, 2018	2019 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Note	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2 Bond Anticipation Notes	1,600,000.00	04/26/2011	420,000.00	04/09/2019	1.75%	25,000.00	7,329.58	
3 Bond Anticipation Notes	3,500,000.00	11/09/2017	3,980,000.00	04/09/2019	1.75%	350,000.00	69,456.53	
4 Bond Anticipation Notes	4,100,000.00	10/18/2018	3,650,000.00	04/09/2019	1.95%	50,000.00	35,192.08	
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
<b>Total</b>			8,050,000.00			425,000.00	111,978.19	

Sheet 33

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

80051-01

80051-02

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

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

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

\*\* If interest on notes is financed by ordinance, designates 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 December 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"

80051-01

80051-02

Assessment Note with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 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)**

CY

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding December 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1 2014 MCIA Lease	61,095.86	61,095.86	1,832.88
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total	61,095.86	61,095.86	1,832.88

80051-01

80051-02

(Do Not Crowd - add additional Sheets)



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018				2018 Authorizations	Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2018		
		Funded	Unfunded	Encumbered						Total	Funded	Unfunded
				Funded	Unfunded							
97-12	Imaging System	195.75							195.75			
00-35	Global Landfill Closure		6,195.44							6,195.44		6,195.44
02-22	Various Recreation Improvements	5,181.61							5,181.61			
17-03	Road Improvements	194,620.00								194,620.00	194,620.00	
08-04	Various Recreation Improvements	8,332.60							8,332.60			
11-04	Various Improvements & Acq of Equipment	33,970.87				8,695.00	11,105.00		3,216.37	10,954.50	10,954.50	
09-05	Various Capital Improvements	146,052.61		18,537.76		56,345.20	31,981.50		29,610.59	46,653.08	46,653.08	0.00
33-05	Park Improvements	334,337.82							84,637.82	249,700.00	249,700.00	0.00
34-05	Building Improvements	112,913.65				25,751.10	12,143.90			75,018.65	75,018.65	0.00
35-05	Road & Drainage	405,724.35							155,724.35	250,000.00	250,000.00	0.00
36-05	Technology	46,960.45	787.30							47,747.75	46,960.45	787.30
56-06,22-07	Building Improvements	81,212.87	3,397.18	34,163.00		9,937.50	24,225.50		1.53	84,608.52	81,212.87	3,395.65
58-06	Technology	65,000.00		45,430.66		45,430.66				65,000.00	65,000.00	
08-09	Various Capital Improvements	26,751.75	209,535.42	39,424.00		8,239.68	40,424.23		303.83	226,743.43	17,511.84	209,231.59
09-13	Various Capital Improvements	10,270.70		15,900.00		15,900.00			10,270.70			
09-19	2009 Various Capital Improvements		399,515.34						399,515.34			
10-21	2010 Various Capital Improvements	26,642.59	252,366.56	4,382.30		3,627.25			40,084.34	239,679.86	27,397.64	212,282.22
12-16	2012 Various Capital Improvements		39,717.76			39,881.03	1,829.31			37,888.45		37,888.45
13-10	2013 Various Capital Improvements	16,837.89	300,525.98	14,550.00					301,913.87	30,000.00	12,529.32	17,470.68

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



# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2018	80031-01	xxxxxxxxxx	10,390.00
Received from 2018 Budget Appropriation *	80031-02	xxxxxxxxxx	250,000.00
Contribution from Board of Education		xxxxxxxxxx	
Improvement Authorizations Canceled (but only where financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
Improvement Authorizations Canceled - Downpayment			
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
County Grant for Manino Park Improvement Down Payment			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	251,850.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2018	80031-05	8,540.00	xxxxxxxxxx
		260,390.00	260,390.00

\* 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.

CY

**GENERAL CAPITAL FUND**  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		DEBIT	CREDIT
Balance January 1, 2018	80030-01		
Received from 2018 Budget Appropriation *	80030-02		
Receieved from 2018 Emergency Appropriation *	80030-03		
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2018	80030-05		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. 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 CY 2018 or Prior Years
2018 Various Capital Improvements	\$4,853,400.00	4,610,300.00	243,100.00	243,100.00
ESIP Improvement Program	\$175,000.00	166,250.00	8,750.00	8,750.00
		-		
		-		
		-		
		-		
		-		
		-		
Total 80032-00	5,028,400.00	4,776,550.00	251,850.00	251,850.00

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.

\* Includes Green Acres Loan. Received Local Finance Board Approval.

**GENERAL CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS  
2018**

		Debit	Credit
Balance January 1, 2018	80029-01	xxxxxxxxxx	1,275,694.65
Accrued Interest on Refunding Bond		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	443,793.97
Premium on Notes			
Refunds/Receipts of previously cancelled Ordinances			
Leasehold Balance			
Appropriated to Finance Preliminary Eng Fees Geick Park Ph 3	80029-02		xxxxxxxxxx
Appropriated to 2018 Budget Revenue	80029-03	275,000.00	xxxxxxxxxx
Balance December 31, 2018	80029-04	1,444,488.62	xxxxxxxxxx
		1,719,488.62	1,719,488.62

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, Chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2018 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note \_\_\_\_\_) \$ \_\_\_\_\_
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 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 2018 was        |                       | <u>176,007,287.00</u> |
| 2. Amount of Item 1 Collected in 2018 (*) | <u>174,852,257.15</u> |                       |
| 3. Seventy (70) Percent of Item 1         |                       | <u>123,205,100.90</u> |

(\*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the 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 B 1 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 exceeds 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                     |   |  |
| 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	\$ _____	\$ _____ -	\$ _____ -
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____ -

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

## **UTILITIES ONLY**

*Note:*

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during calendar year 2018, please observe instructions of Sheet 2.

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

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

*Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"*

Title of Account	Debit	Credit
<b>Assets</b>		
Cash		
Investments		
Due From Golf Capital		
<b>Liabilities</b>		
Encumbrance Payable		
Due to Current		
Appropriation Reserve		
<b>Sub-Total Liabilities ("C")</b>		
Fund Balance		
<b><u>CAPITAL FUND</u></b>		
<b>Assets</b>		
Cash		
Due To Current Fund		
Due From Golf Utility		
Estimated Proceeds Bonds & Notes Auth Not Issued		
Fixed Capital Collected		
<b>Liabilities</b>		
Reserve For Amortization		
Improvement Authorization		

(Do not Crowd - add additional sheets)



**POST CLOSING TRIAL BALANCE -**  
**UTILITY ASSESSMENT TRUST FUNDS**  
*IF MORE THAN ONE UTILITY*  
*EACH ASSESSMENT SECTION MUST BE SEPERATELY STATE*

Title of Account	Debit	Credit

(Do not Crowd - add additional sheets)

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

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

Sheet 43

\*Show as red figure

**SCHEDULE OF WATER UTILITY BUDGET - 2018  
BUDGET REVENUES**

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

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 46.

**STATEMENT OF BUDGET APPROPRIATIONS**

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

FOOTNOTES: -RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2018 OPERATION  
WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 Water 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit(General Budget)")		
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled*		
<b>Total Revenue Realized</b>		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserve		
Total Expenditures		
Less:Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		
Excess		
Budget Appropriation - Surplus(General Budget)**		
Balance of "Result of 2018 Operation"		
Remainder =		
("Excess in Operations" - Sheet 47)		
<b>Deficit</b>		
**Anticipated Revenue - Deficit (General Budget)		
Balance of "Result of 2018 Operation"		
Remainder =		
(Operating Deficit - to Trial Balance" - Sheet 47)		

**SECTION 2:**

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

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

\*\*Item must be shown in same amount on Sheet 45

**RESULT OF 2018 OPERATIONS WATER UTILITY**

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	
Unexpended Balance of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balance of 2010 Appropriation Reserves	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance-To Trial Balance	XXXXXXXXXX	
Excess to Balance-To Surplus		XXXXXXXXXX
See restriction in amount on Sheet-46, Section 2		

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
	XXXXXXXXXX	
Excess Resulting from 2010 Operation	XXXXXXXXXX	
Amount Appropriated in the 2010 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2010 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX

**ANALYSIS OF BALANCE December 31, 2018  
(FROM WATER UTILITY - TRIAL BALANCE)**

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

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2011 BUDGET.

\* In The Case Of A "Deficit In Cash Surplus", "Other Assets" Would Also Be Pledged To Cash Liabilities.

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

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

Increased by:

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

Decreased by:

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

Overpayment applied \$ \_\_\_\_\_

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

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

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

**SCHEDULE OF \_\_\_\_\_ LIENS**

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

Increased by:

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

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

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

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

Decreased by:

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

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

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

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

# DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

## WATER UTILITY FUND

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

	<u>Caused By</u>	Amount December 31, 2009 per Audit Report	Amount in 2018 Budget	Amount Resulting From 2018	Balance as at December 31, 2018
1.	Emergency Authorization- Municipal *	\$ _____	_____	_____	_____
2.	Emergency Authorizations- Schools	\$ _____	_____	_____	_____
3.		\$ _____	_____	_____	_____
4.		_____	_____	_____	_____
5.		\$ _____	_____	_____	_____
6.		_____	_____	_____	_____
7.		_____	_____	_____	_____
8.		\$ _____	_____	_____	_____
9.		_____	_____	_____	_____
10.		_____	_____	_____	_____
11.		_____	_____	_____	_____
12.		_____	_____	_____	_____
13.		_____	_____	_____	_____
14.		_____	_____	_____	_____
15.		_____	_____	_____	_____

\* 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. 40A:2-3 OR N.J.S. 40A:2-51

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>2019</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

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

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

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2019 Interest on Bonds (*Items)			
Less: Interest Accrued to 12/31/18 (Trial Balance)		\$	
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/19		\$	
Required Appropriation 2019		\$	\$

**LIST OF BONDS ISSUES 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 Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2018	Date of Maturity	Rate of Interest	CY 2019		
							Budget Requirement		
							For Principal	For Interest **	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

Sheet 50

INTEREST ON NOTES -		UTILITY BUDGET
2019	Interest on Notes	
	Less: Interest Accrued to December 31, 2018 (Trial Balance)	
	Subtotal	
	Add: Interest to be Accrued as of December 31, 2019	
	Required Appropriation - CY 2019	

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

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

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

All notes with an original date of issue of 1990 or prior required one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in TY 2009 or written intent of permanent financing submitted.

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 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									
16									

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2018 or prior must be appropriated in full in the CY 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".

**CY**

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding December 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total			

80051-01

80051-02

Sheet 51a

**(Do Not Crowd - add additional Sheets)**

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

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018		2018 Authorizations	Encumbered	Expended	Balance - December 31, 2018		
		Funded	Unfunded				Total	Funded	Unfunded

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

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2018	80031-01	xxxxxxxxxx	
*Received from 2018 Budget Appropriation	80031-02	xxxxxxxxxx	
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2018			xxxxxxxxxx

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

**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 SFY 2018or Prior Years

**WATER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS**

2018

		Debit	Credit
Balance January 1, 2018	80029-01	XXXXXXXXXX	
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2010 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2018	80029-04		XXXXXXXXXX

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

## POST CLOSING

### TRIAL BALANCE - ARENA/RECREATION UTILITY FUND

AS AT DECEMBER 31, 2018

Operating and Capital Sections

(Separately Stated)

*Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"*

Title of Account	Debit	Credit
<b><u>OPERATING FUND</u></b>		
<b>Assets</b>		
Cash	242,925.78	
Change Fund	800.00	
Total Cash & Investments	243,725.78	
Emergency Appropriation		
Def. Chg. - Operating Deficit		
<b>Liabilities</b>		
Appropriation Reserves		44,777.01
Accounts Payable - Prior Year		945.35
Sales Tax Payable		19.05
Special Emergency Notes Payable		
Due to Current Fund		124,446.11
Reserve for Accrued Interest		2,600.00
Encumbrances Payable		58,847.24
<b>Sub-Total Liabilities ("C")</b>		231,634.76
Fund Balance		12,091.02
<b>Totals</b>	<b>243,725.78</b>	<b>243,725.78</b>
<b><u>CAPITAL FUND</u></b>		
Est. Proceeds Bonds and Notes Authorized	298,116.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	298,116.00
<b>Assets</b>		
Cash	228,112.64	
Investments		
Fixed Capital Auth & Incompleted	1,456,016.00	
Fixed Capital Completed	2,149,805.94	
<b>Liabilities</b>		
Due to Current Fund		
Reserve for Amortization		2,418,705.94
Deferred Reserve for Amortization		9,000.00
Bond Anticipation Notes		450,000.00
General Serial Bonds		430,000.00
Improvement Authorization - Funded		13,304.97
Improvement Authorization - Unfunded		467,896.01
Encumbrances Payable		574.66
Fund Balance		13,053.71
Capital Improvement Fund		31,399.29
<b>Totals</b>	<b>4,132,050.58</b>	<b>4,132,050.58</b>

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

# POST CLOSING

## TRIAL BALANCE - SOLID WASTE UTILITY FUND

AS AT DECEMBER 31, 2018

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
<b>Assets</b>		
Cash	-	
Investments		
Deferred Charge		
Accounts Receivable - Fully Reserved		
Fees		
<b>Liabilities</b>		
Appropriation Reserve		
<b>Sub-Total Liabilities ("C")</b>		
Reserve for Receivables		
Fees		
Fund Balance		

(Do not Crowd - add additional sheets)



CY

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

**POST CLOSING**

**TRIAL BALANCE - PARKING UTILITY FUND  
AS AT DECEMBER 31, 2018  
Operating and Capital Sections  
(Separately Stated)**

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

Title of Account	Debit	Credit
<b>Assets</b>		
Cash	481,866.58	
Investments		
Due From Parking Capital		
Due from CDBG		
Due from Current Fund		
<b>Liabilities</b>		
Due to Board of Education		140.10
Processing Fees Payable		3,648.75
Encumbrance Payable		22,320.37
Accounts Payable		39,363.82
Appropriation Reserve		40,525.73
<b>Sub-Total Liabilities ("C")</b>		105,998.77
Fund Balance		375,867.81
<b>Totals</b>	481,866.58	481,866.58
<b><u>CAPITAL FUND</u></b>		
<b>Assets</b>		
Cash	467,173.71	
Investments		
Due To Current Fund		
Due From Parking Utility		
Fixed Capital Auth & Incomplete	650,000.00	
Fixed Capital Complete	750,000.00	
<b>Liabilities</b>		
Reserve For Amortization		1,400,000.00
Reserve for Inverness		
Capital Improvement Fund		208,200.00
Encumbrance Payable		
Improvement Authorization		258,973.71
	1,867,173.71	1,867,173.71

(Do not Crowd - add additional sheets)





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

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

\*Show as red figure

**SCHEDULE OF ARENA/RECREATION UTILITY BUDGET - CY 2018  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____02			
Arena Fees	445,000.00	468,235.07	23,235.07
Arena Fees			
Capital Surplus			
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
FEMA reimbursement			
Subtotal	445,000.00	468,235.07	23,235.07
** Deficit(General Budget) _____06	102,650.00	76,408.10	(26,241.90)
_____07	547,650.00	544,643.17	(3,006.83)

\*\*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:		
Adopted Budget		547,650.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		547,650.00
Add:Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		547,650.00
Deduction Expenditures:		
Paid or Charged	502,872.99	
Reserved	44,777.01	
** Surplus(General Budget)		
Total Expenditures		547,650.00
Unexpended Balance Canceled (See Footnote)		

**FOOTNOTES - RE: OVEREXPENDITURES**

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

RE:UNEXPENDED BALANCE CANCELED:

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

CY

**SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2018**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Service _____02			
Service Fees			
Additional Service Fee			
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	-		
** Deficit(General Budget) _____06	-		
_____07	-		

\*\*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 50.

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	
Add:Overexpeditures (See Footnote)	
<b>Total Appropriations and Overpayment</b>	
Deduction Expenditure:	
Paid or Charges	
Reserved	
** Surplus(General Budget)	
<b>Total Expenditures</b>	
Unexpended Balance Canceled (See Footnote)	

**FOOTNOTES - RE:OVEREXPENDITURE**

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

RE:UNEXPENDED BALANCE CANCELED:

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

CY

**SCHEDULE OF PARKING UTILITY BUDGET - 2018**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____01	39,777.00	39,777.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Service _____02			
Parking Meter Fees	128,300.00	141,382.89	13,082.89
Parking Permits	42,700.00	47,213.75	4,513.75
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>Subtotal</b>	<b>210,777.00</b>	<b>228,373.64</b>	<b>17,596.64</b>
** Deficit(General Budget) _____06			
_____07	210,777.00	228,373.64	17,596.64

\*\*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 50.

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	210,777.00
Adopted Budget	
Added by N.J.S. 40A:4-87 Emergency	210,777.00
<b>Total Appropriations</b>	
Add:Overexpeditures (See Footnote)	210,777.00
<b>Total Appropriations and Overpayment</b>	
Deduction Expenditure:	
Paid or Charged	170,251.27
Reserved	40,525.73
** Surplus(General Budget)	
<b>Total Expenditures</b>	<b>210,777.00</b>
Unexpended Balance Canceled (See Footnote)	

**FOOTNOTES - RE:OVEREXPENDITURE**

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

RE:UNEXPENDED BALANCE CANCELED:

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

CY

**SCHEDULE OF GOLF UTILITY BUDGET - 2018**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Service _____ 02			
Rent and Parking Permits			
Added by N.J.S. 40A:4-87 (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Subtotal			
** Deficit(General Budget) _____ 06			
_____ 07			

\*\*Amount in "Received in Cash" column for "Deficit(General Budget)" and amount expanded for "Surplus(General Budget)" must agree with amounts shown for such items on Sheet 50.

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	
Add:Overexpeditures (See Footnote)	
Total Appropriations and Overpayment	
Deduction Expenditure:	
Paid or Charged	
Reserved	
** Surplus(General Budget)	
Total Expenditures	
Unexpended Balance Canceled (See Footnote)	

**FOOTNOTES - RE:OVEREXPENDITURE**

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

RE:UNEXPENDED BALANCE CANCELED:

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



**STATEMENT OF 2018 OPERATION  
ARENA/RECREATION UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the CY 2018 Arena/Recreation 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:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit(General Budget)")	468,235.07	
Miscellaneous Revenue Not Anticipated	3,006.83	
*2017 Appropriation Reserves Canceled (Excess Revenue Realized)		
<b>Total Revenue Realized</b>		<b>471,241.90</b>
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	502,872.99	
Reserved	44,777.01	
Expended Without Appropriation		
Cash Refunded of Prior Year's Revenue		
Result of Operations		
<b>Total Expenditures</b>	<b>547,650.00</b>	
Less:Deferred Charges Included in Above		
<b>Total Expenditures - As Adjusted</b>		<b>547,650.00</b>
Excess		
** Budget Appropriation - Surplus(General Budget)		
Balance of "Result of CY 2018 Operation"		
Remainder =		
("Excess in Operations" - Sheet 60)		
<b>Deficit</b>	<b>76,408.10</b>	
** Anticipated Revenue - Deficit (General Budget)	76,408.10	
Balance of "Result of CY 2018 Operation"		
Remainder =		
(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 Arena/Recreation Utility for 2017

2017 Appropriation Reserves Canceled in 2018	98,204.21
Less:Anticipated Deficit in 2017 Budget-Amount Received and Due from Current Fund - If none, enter "None"	111,755.50
<b>*Excess (Revenue Realized)</b>	

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

**STATEMENT OF CY 2018 OPERATION  
SOLID WASTE UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 SOLID WASTE 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
*2017 Appropriation Reserves Canceled (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refunded of Prior Year's Revenue		
Overexpenditure of Appropriation Reserve		
Total Expenditures		
Less:Deferred Charges Included in Above		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus(General Budget)**		
Balance of "Result of 2018 Operation"		
Remainder = ("Excess in Operations" - Sheet 50)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Result of 2018 Operation"		
Remainder = (Operating Deficit - to Trial Balance" - Sheet 50)		

**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 SOLID WASTE Utility for 2017:

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

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

**STATEMENT OF 2018 OPERATION  
PARKING UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 PARKING 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
* 2017 Appropriation Reserves Canceled (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refunded of Prior Year's Revenue		
Result of Operations		
Total Expenditures		
Less:Deferred Charges Included in Above		
Total Expenditures - As Adjusted		
Excess		
** Budget Appropriation - Surplus(General Budget)		
Balance of "Result of 2018 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit		
** Anticipated Revenue - Deficit (General Budget)		
Balance of "Result of 2018 Operation"		
Remainder = (Operating Deficit - to Trial Balance" - Sheet 60)		

**SECTION 2:**

The following Item of " 2017 Appropriation Reserves Canceled in CY 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 PARKING Utility for 2017:

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

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

**STATEMENT OF 2018 OPERATION  
GOLF UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018  Golf 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:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
* 2017 Appropriation Reserves Canceled (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refunded of Prior Year's Revenue		
Result of Operations		
Total Expenditures		
Less:Deferred Charges Included in Above		
Total Expenditures - As Adjusted		
Excess		
** Budget Appropriation - Surplus(General Budget)		
Balance of "Result of 2018 Operation"		
Remainder = ("Excess in Operations" - Sheet 50)		
Deficit		
**Anticipated Revenue - Deficit (General Budget)		
Balance of "Result of 2018 Operation"		
Remainder = (Operating Deficit - to Trial Balance" - Sheet 50)		

**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 GOLF Utility for 2017:

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

\*\*Items must be shown in same amounts on Sheet 48.

**RESULTS OF 2018 OPERATIONS ARENA/RECREATION UTILITY**

	Debit	Credit
Excess of Anticipated Revenue:	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenues Not Anticipated	xxxxxxxxxx	3,006.83
Unexpended Balances of 2017 Appropriation Reserves	xxxxxxxxxx	
Cancellation of Prior Year Accounts Payable		
Result of Operations		
Deficit in Anticipated Revenue	3,006.83	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxx	
Excess in Operations - To Operating Surplus	0.00	xxxxxxxxxx
	3,006.83	3,006.83

\* See restriction in amount on Sheet-50, Section 2

**OPERATING SURPLUS - ARENA RECREATION UTILITY**

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	12,091.02
Excess in Results from 2018 Operations	xxxxxxxxxx	0.00
Amount Appropriated in the 2018 Budget - Cash		xxxxxxxxxx
Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Amount Anticipated as General Revenue - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2018	12,091.02	xxxxxxxxxx
	12,091.02	12,091.02

**ANALYSIS OF BALANCE - DECEMBER 31, 2018  
(FROM ARENA/RECREATION UTILITY - TRIAL BALANCE)**

Cash	243,725.78
Investments	
Interfund Account Receivable	
Sub-Total	243,725.78
Deduct Cash Liabilities Marked with "C" on Trial Balance	231,634.76
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	12,091.02
*Other Assets Pledged to Surplus:	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET	12,091.02

\* In the case of a "Deficit In Operating Surplus-Cash", "Other Assets" would

**CY**

**RESULTS OF 2018 OPERATIONS SOLID WASTE UTILITY**

	Debit	Credit
Excess of Anticipated Revenue:	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2017 Appropriation Reserves	xxxxxxxxxx	
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxx	
Excess in Operations - To Operating Surplus		xxxxxxxxxx

\* See restriction in amount on Sheet-50, Section 2

**OPERATING SURPLUS - SOLID WASTE UTILITY**

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	
	xxxxxxxxxx	
Excess in Results from 2018 Operations	xxxxxxxxxx	
Transferred to Current Fund - Utility Closed		xxxxxxxxxx
Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Amount Anticipated as General Revenue - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2018		xxxxxxxxxx

**ANALYSIS OF BALANCE - DECEMBER 31, 2018  
(FROM SOLID WASTE - TRIAL BALANCE)**

Cash	1,194,534.87
Investments	
Interfund Account Receivable	
Sub-Total	1,194,534.87
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,194,534.87
*Other Assets Pledged to Surplus:	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET

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

**RESULTS OF 2018 OPERATIONS PARKING UTILITY**

	Debit	Credit
Excess of Anticipated Revenue:	xxxxxxxxxx	17,596.64
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	8,827.24
Unexpended Balances of 2017 Appropriation Reserves	xxxxxxxxxx	17,967.69
Cancellation of Prior Year Accounts Payable		
Result of Operations		
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxx	
Excess in Operations - To Operating Surplus	44,391.57	xxxxxxxxxx
* See restriction in amount on Sheet-50, Section 2	44,391.57	44,391.57

**OPERATING SURPLUS - PARKING UTILITY**

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	371,253.24
	xxxxxxxxxx	
Excess in Results from 2018 Operations	xxxxxxxxxx	44,391.57
Amount Appropriated in the 2018 Budget - Cash	39,777.00	xxxxxxxxxx
Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2018	375,867.81	xxxxxxxxxx
	415,644.81	415,644.81

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

Cash		481,866.58
Investments		
Interfund Recivable		
Sub-Total		481,866.58
Deduct Cash Liabilities Marked with "C" on Trial Balance		105,998.77
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		375,867.81
*Other Assets Pledged to Surplus:		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET		375,867.81

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

CY

**RESULTS OF 2018 OPERATIONS GOLF UTILITY**

	Debit	Credit
Excess of Anticipated Revenue:	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	XXXXXXXXXX	
Result of Operations		
Deficit in Anticipated Revenue		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - To Trial Balance	XXXXXXXXXX	
Excess in Operations - To Operating Surplus		XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet-50, Section 2		

**OPERATING SURPLUS - GOLF UTILITY**

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
	XXXXXXXXXX	
Excess in Results from 2018 Operations	XXXXXXXXXX	
Amount Appropriated in the 2018 Budget - Cash		XXXXXXXXXX
Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX

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

Cash	
Investments	
Due from Current Fund	
Due from Golf Capital	
Sub-Total	
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	
*Other Assets Pledged to Surplus:	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	

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

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



**CY**

**SCHEDULE OF ARENA/RECREATION UTILITY ACCOUNT RECEIVABLE**

Balance December 31, 2017		\$ _____
Increased by:		
Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayment applied	\$ _____	
Transfer to <input type="checkbox"/> Liens	\$ _____	
Other	\$ _____	
Balance December 31, 2018		\$ _____

---

---

**SCHEDULE OF ARENA/RECREATION LIENS**

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

**CY**

**SCHEDULE OF SOLID WASTE UTILITY ACCOUNT RECEIVABLE**

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

Increased by:

Sanitation Rents Levied \$ \_\_\_\_\_

Other - Adjust to Aging Report \$ \_\_\_\_\_

Decreased by:

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

Overpayment applied \$ \_\_\_\_\_

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

Other - Transferred to Current Fund \$ \_\_\_\_\_

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

---

---

**SCHEDULE OF SOLID WASTE LIENS**

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

Increased by:

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

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

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

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

Decreased by:

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

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

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

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

**CY**

**SCHEDULE OF PARKING UTILITY ACCOUNT RECEIVABLE**

Balance December 31, 2017		\$	_____
Increased by:			
Rents Levied		\$	_____
Decreased by:			
Collections	\$	_____	
Overpayment applied	\$	_____	
Transfer to ___ Liens	\$	_____	
Other	\$	_____	
Balance December 31, 2018		\$	_____

---

---

**SCHEDULE OF PARKING LIENS**

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

# DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

## ARENA/RECREATION UTILITY FUNDS

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

	<u>Amount</u> December 31, 2017 Per Audit <u>Report</u>	<u>Amount in</u> 2018 <u>Budget</u>	<u>Amount</u> Resulting From 2018	<u>Balance</u> as at December 31, 2018
<u>Caused By</u>				
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriation				
2. Reserve	\$ _____	\$ _____	\$ _____	\$ _____
3. Expenditure w/o Appropriation	\$ _____	\$ _____	\$ _____	\$ _____
4. Prior Year Bill -	\$ _____	\$ _____	\$ _____	\$ _____
5. Deficit in Operations	\$ _____	_____	_____	_____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

\* 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. 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</u> in Budget of <u>2019</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

## DEFERRED CHARGES

-MANDATORY CHARGES ONLY-  
**SOLID WASTE UTILITY FUNDS**

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

	<u>Caused By</u>	<u>Amount</u> December 31, 2017 Per Audit <u>Report</u>	<u>Amount in</u> 2018 <u>Budget</u>	<u>Amount</u> Resulting From 2018	<u>Balance</u> as at December 31, 2018
1.	<u>Emergency Authorization - *</u> \$	_____ \$	_____ \$	_____ \$	_____
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.A. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated</u> in Budget of <u>2019</u>
1.	_____	_____	_____	_____ \$	_____
2.	_____	_____	_____	_____ \$	_____
3.	_____	_____	_____	_____ \$	_____
4.	_____	_____	_____	_____ \$	_____

**DEFERRED CHARGES**

**-MANDATORY CHARGES ONLY-  
PARKING UTILITY FUNDS**

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

	<u>Caused By</u>	<u>Amount December 31, 2017 Per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting From 2018</u>	<u>Balance as at December 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.A. 40A:4-47 WHICH HAVE BEEN  
FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor Of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated in Budget of 2019</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND CY 2019 DEBT SERVICE FOR BONDS  
ARENA/RECREATION UTILITY ASSESSMENT BONDS**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2018		xxxxxxxxxx	
<b>2019 Bond Maturities - Assessment Bonds</b>			
*2019 Interest on Bonds			
<b>ARENA/RECREATION UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2018	xxxxxxxxxx	480,000.00	
Issued	xxxxxxxxxx		
Paid	50,000.00	xxxxxxxxxx	
Refunded			
Outstanding, December 31, 2018	430,000.00	xxxxxxxxxx	
	480,000.00	480,000.00	
<b>2019 Bond Maturities - Capital Bonds</b>			
			50,000.00
*2019 Interest on Bonds		9,450.00	
<b>Total "Interest on Bonds - Debt Service" (*Items)</b>		80033-13	59,450.00

**INTEREST ON BONDS - ARENA/RECREATION UTILITY BUDGET**

2019 Interest on Bonds(*Items)	\$	9,700.00
Less:Interest Accrued to December 31, 2018 (Trial Balance)	\$	2,550.00
Subtotal	\$	7,150.00
Add:Interest to be Accrued as of December 31, 2019	\$	2,300.00
Required Appropriation 2019		9,450.00

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

**CY**

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

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2018	0.00	xxxxxxxxxx	
	0.00	0.00	
<b>2019 Bond Maturities - Assessment Bond</b>			
*2019 Interest on Bonds			
<b>PARKING UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2018	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2018	0.00	xxxxxxxxxx	
	0.00	0.00	
<b>2019 Bond Maturities - Capital Bonds</b>			
* 2019 Interest on Bonds		0.00	
Total "Interest on Bonds - Debt Service" (*Items)		80033-13	0.00

**INTEREST ON BONDS - PARKING UTILITY BUDGET**

2019 Interest on Bonds(*Items)	\$	
Less:Interest Accrued to December 31, 2018 (Trial Bal:	\$	
Subtotal	\$	0.00
Add:Interest to be Accrued as of December 31, 2019	\$	
Required Appropriation 2019		0.00

**LIST OF BONDS ISSUED DURING 2018**

Purpose	CY 2019 Maturity	Amount Issued	Date of Issue	Interest Rate



CY

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

**GOLF UTILITY ASSEMENT BONDS**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2018	0.00	xxxxxxxxxx	
	0.00	0.00	
<b>2019 Bond Maturities - Assessment Bond</b>			
*2019 Interest on Bonds			
<b><u>GOLF UTILITY CAPITAL BONDS</u></b>			
Outstanding January 1, 2018	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2018	0.00	xxxxxxxxxx	
	0.00	0.00	
<b>2019 Bond Maturities - Capital Bonds</b>			
* 2019 Interest on Bonds		0.00	
Total "Interest on Bonds - Debt Service" (*Items)		80033-13	0.00

**INTEREST ON BONDS - GOLF UTILITY BUDGET**

2019 Interest on Bonds(*Items)	\$	
Less:Interest Accrued to December 31, 2018 (Trial Bal:	\$	
Subtotal	\$	0.00
Add:Interest to be Accrued as of December 31, 2019	\$	
Required Appropriation 2019		0.00

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		
						For Principal	For Interest **	
1 Arena Bond Anticipation Notes	450,000.00	10/18/2018	450,000.00	04/09/2019	1.95%		4,339.00	
2								
3								
4								
5								
6								
7								
8								
9								
10			450,000.00				4,339.00	

Sheet 64

INTEREST ON NOTES -		UTILITY BUDGET
2019	Interest on Notes	4,339.00
	Less: Interest Accrued to December 31, 2018 (Trial Balance)	50.00
	Subtotal	4,289.00
	Add: Interest to be Accrued as of December 31, 2019	
	Required Appropriation - 2019	4,289.00

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 required 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 notes is financed by ordinance, designates same, otherwise an amount must be included in this column.

**(DO NOT CROWD -ADD ADDITIONAL SHEETS)**

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 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									
16									

Sheet 65

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

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

Utility Assessment Notes with an original date of issue of, 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".

CY

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding December 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total		80051-01	80051-02

Sheet 65a

(Do Not Crowd - add additional Sheets)

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

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018			2018 Authorizations	Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2018		
		Funded	Unfunded	Encumbered					Total	Funded	Unfunded
60-06	Arena Improvements		875.00				875.00				
10-13	Arena Improvements		12,213.00	574.66		574.66		373.00	11,840.00		11,840.00
09-14	Arena Improvements		38,986.00					38,986.00			
05-15	Arena Improvements	12,416.81	288,000.00				289,860.80		10,556.01		10,556.01
02-17	Arena Improvements	22,975.00	445,500.00				9,670.03		458,804.97	13,304.97	445,500.00
		35,391.81	785,574.00	574.66		574.66	299,530.83	40,234.00	481,200.98	13,304.97	467,896.01

Sheet 66

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

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

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2018			2018 Authorizations	Encumbered	Expended	Authorizations Canceled	Balance - December 31, 2018		
		Funded	Unfunded	Encumbered					Total	Funded	Unfunded
07-02	Inverness Commuter Lot	23,870.83							23,870.83	23,870.83	
26-16	Improvements to Commuter Lots	235,030.51		72.37					235,102.88	235,102.88	
		258,901.34		72.37					258,973.71	258,973.71	

Sheet 66a

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

# ARENA/RECREATION UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2018	80031-01	xxxxxxxxxx	26,399.29
*Received from 2018 Budget Appropriation	80031-02	xxxxxxxxxx	5,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
Canceled by Resolution			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2018		31,399.29	xxxxxxxxxx
		31,399.29	31,399.29

# ARENA/RECREATION UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2018			-
*Received from 2018 Budget Appropriation			
*Received from 2018 Emergency Appropriation			
Appropriated to Finance Improvement Authorizations			xxxxxxxxxx
			xxxxxxxxxx
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.

CY

**PARKING UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		Debit	Credit
Balance January 1, 2018	80031-01	xxxxxxxxxx	128,200.00
*Received from 2018 Budget Appropriation	80031-02	xxxxxxxxxx	80,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	0.00
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	0.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2018		208,200.00	xxxxxxxxxx
		208,200.00	208,200.00

**PARKING UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2018		
*Received from 2018 Budget Appropriation		
*Received from 2018 Emergency Appropriation		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
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.



CY

# GOLF UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018 <span style="float: right;">80031-01</span>	xxxxxxxxxx	
*Received from 2018 Budget Appropriation <span style="float: right;">80031-02</span>	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) <span style="float: right;">80031-03</span>	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations <span style="float: right;">80031-04</span>		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	0.00	0.00

# GOLF UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2018		
*Received from 2018 Budget Appropriation		
*Received from 2018 Emergency Appropriation		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
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.

CY

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 SFY 2018 or Prior Years

**ARENA/RECREATION UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

2018

		Debit	Credit
Balance January 1, 2018	80029-01	xxxxxxxxxx	13,053.71
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Write-off Balances			
Cancelled Capital Improvement fund			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2018 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2018	80029-04	13,053.71	xxxxxxxxxx
		13,053.71	13,053.71

CY

**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 SFY 2018 or Prior Years

**PARKING UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS**

2018

		Debit	Credit
Balance January 1, 2018	80029-01	xxxxxxxxxx	
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2018 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2018	80029-04		xxxxxxxxxx