

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Hamburg 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

William F. Schroeder

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road Suite 300

(Address)

Mount Arlington, NJ 07856-1320

(Address)

973-328-1825

Certified by me

this 31st day of January, 2019.

(Phone Number)

bschroeder@nisivoccia.com

(Email)

973-328-0507

(Fax 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 fiscal year 2018 as required under N.J.A.C. 5:23-4.17.

Printed Name: _____

Signature: _____

Certificate #: _____

Date: _____

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: Borough of Hamburg
Chief Financial Officer: Christine Licata
Signature: _____
Certificate #: N-1631
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-2018534

Fed I.D. #

Borough of Hamburg

Municipality

Sussex

County

Report of Federal and State Financial Assistance

Expenditure of Awards

	Fiscal Year Ending: <u>12/31/2018</u>	
(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 46,720.23	\$ -0-

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

_____ Single Audit

_____ Program Specific Audit

(Federal/State) 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 Title 2 U.S. (CFR) Part 200 *Uniform Administrative Requirements, Costs Principles and Audit Requirements for Federal Awards* and OMB 15-08.
The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 12/31/14.

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

Signature of Chief Financial Officer

Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____ 246,177,300.00 .

SIGNATURE OF ASSESSOR

Borough of Hamburg

MUNICIPALITY

Sussex

COUNTY

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
N/A		
Totals		

(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 - TRUST FUNDS
 (Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Animal Control Fund:		
Cash and Cash Equivalents	2,598.97	
Due State of NJ		2.40
Reserve for Animal Control Expenditures		2,596.57
Total Animal Control Fund	2,598.97	2,598.97
Other Trust Funds:		
Cash and Cash Equivalents	825,584.62	
Due from Current Fund - Open Space Tax Levy		
Reserve for:		
Unemployment		42,860.17
Developers Escrow		275,552.29
Accumulated Absences		21,012.99
Recreation		11,190.68
Open Space Trust		69,166.76
Tax Sale Premium		129,000.00
Public Defender		576.54
Parking Offenses Adjudication Act		180.52
Small Cities Block Grant		208,149.21
Junior Police		5,358.83
LEA Fire Safety		40,536.63
Storm Recovery		22,000.00
Total Other Trust Funds	825,584.62	825,584.62

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017:	(1)	\$	6,200.00
		x	25%
	(2)	\$	1,550.00

Municipal Public Defender Trust Cash Balance December 31, 2018: (3) \$ * 576.54

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

Amount in excess of the amount expended: 3- (1 + 2) = \$ -0-

* - Municipal Share

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

Chief Financial Officer: Christine Licata

Signature: _____

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2017 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2018
1. Unemployment	\$ 39,753.83	\$ 3,366.65	\$ 260.31	\$ 42,860.17
2. Developers Escrow	280,523.56	7,532.33	12,503.60	275,552.29
3. Accumulated Absences	20,601.98	3,000.00	2,588.99	21,012.99
4. Recreation	12,048.38	11,107.70	11,965.40	11,190.68
5. Open Space Trust	78,381.24	7,430.51	16,644.99	69,166.76
6. Tax Sale Premium	151,900.00	102,300.00	125,200.00	129,000.00
7. Public Defender	891.04	1,935.50	2,250.00	576.54
8. Parking Offenses Adjudication Act	162.52	18.00		180.52
8. Small Cities Block Grant	208,149.21			208,149.21
9. Junior Police	4,156.43	1,800.00	597.60	5,358.83
10. LEA Fire Safety	41,945.63		1,409.00	40,536.63
11. Storm Recovery	10,000.00	12,000.00		22,000.00
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
26.				
27.				
28.				
29.				
29.				
Totals:	\$ 848,513.82	\$ 150,490.69	\$ 173,419.89	\$ 825,584.62

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

Title of Liability to which Cash and Investments are Pledged	Balance Jan. 1, 2018	Assessments and Liens	RECEIPTS			Current Budget		Transfers	Disbursements	Balance Dec. 31, 2018
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	
Other Liabilities - Due to Current Fund										
Trust Surplus										
Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	
Property Acquired for Assessments										
Due from Other Trust Fund										
Totals	-0-								-0-	

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	478,550.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	478,550.00
Cash and Cash Equivalents	240,467.17	
NJ Department of Transportation Grants Receivable	18,000.00	
Deferred Charges to Future Taxation:		
Unfunded	478,550.00	
Bond Anticipation Notes Payable		
Improvement Authorizations:		
Funded		129,750.96
Unfunded		446,438.51
Capital Improvement Fund		130,973.77
Fund Balance		29,853.93
Totals	1,215,567.17	1,215,567.17

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	5,923.39	1,868,433.90	72,308.24	1,802,049.05
Trust - Assessment N/A				
Trust - Animal Control		2,604.43	5.46	2,598.97
Trust - Other	600.00	884,061.68	59,077.06	825,584.62
Capital - General		240,991.59	524.42	240,467.17
Water - Operating	2,895.68	2,588,576.33	718.00	2,590,754.01
Water - Capital		868,081.25	1,695.90	866,385.35
Utility Assessment Trust N/A				
Public Assistance **				
Special Garbage District N/A				
Federal and State Grant Fund				
Total	9,419.07	6,452,749.18	134,329.08	6,327,839.17

* Include Deposits in Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____ Title: Registered Municipal Accountant

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:		
Sussex Bank:		
14001845	1,868,383.80	
14001527	50.10	
Total Current Fund	1,868,433.90	
Animal Control Fund:		
Sussex Bank:		
14001934	2,604.43	
Other Trust:		
Lakeland Bank:		
656401767	227,078.18	
Sussex Bank:		
13033377	656,983.50	
Total Other Trust	884,061.68	
General Capital:		
Sussex Bank:		
14001861	240,991.59	

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

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Water Operating:	
Sussex Bank:	
14001853	1,031,421.63
Sussex Bank:	
CD #47135	1,557,154.70
Total Water Operating	2,588,576.33
Water Capital:	
Sussex Bank:	
14001950	868,081.25
Total Cash in Bank	6,452,749.18

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

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

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Transferred to General Capital Fund	Cancelled to Current Fund Operations	Balance Dec. 31, 2018
Clean Communities Program		6,165.17	6,165.17				
Body Armor Fund		1,142.76		1,142.76			
Recycling Tonnage Grant		8,174.29		8,174.29			
Impaired Driving Crackdown Grant		2,500.00	2,500.00				
Distracted Driving Grant		6,600.00	6,391.92			208.08	
Click It or Ticket		5,500.00	4,561.26			938.74	
Totals		30,082.22	19,618.35	9,317.05			1,146.82

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Transferred to General Capital Fund	Expended in Current Fund	Prior Year Expenditure Refunded	Cancelled to Current Fund Operations	Balance Dec. 31, 2018
		Budget	Appropriations By 40A:4-87					
Clean Communities Program	2,706.27		6,165.17		2,486.63			6,384.81
Body Armor Fund	4,862.71	1,142.76			6,005.47			
Recycling Tonnage Grant	19,143.20	8,174.29			25,088.72			2,228.77
Drunk Driving Enforcement Fund	3,304.31	2,500.00			2,186.23			3,618.08
EMS Freeholder Grant	16,957.70				2,000.00			14,957.70
Distracted Driving Grant		6,600.00			6,391.92		208.08	
Click It or Ticket			5,500.00		4,561.26		938.74	
Municipal Stormwater Regulation Program	9,552.39							9,552.39
Over the Limit Under Arrest	599.00							599.00
Totals	57,125.58	18,417.05	11,665.17		48,720.23		1,146.82	37,340.75

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations	Budget Appropriations By 40A:4-87	Expended			Balance Dec. 31, 2018	
Totals								

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

Grant	Balance Jan. 1, 2018	Transferred to 2018		Budget Appropriations By 40A:4-87		Received	Cancelled	Balance Dec. 31, 2018
		Budget Appropriations	Budget					
Body Armor Replacement Fund	1,142.76	1,142.76						
Recycling Tonnage Grant	8,174.29	8,174.29						
EMS Freeholder Grant						2,800.00		2,800.00
Drunk Driving Enforcement Fund						3,500.00		3,500.00
Totals	9,317.05	9,317.05				6,300.00		6,300.00

*** LOCAL DISTRICT SCHOOL TAX**

	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	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	4,502,719.00
Paid	4,502,719.00	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
	4,502,719.00	4,502,719.00

* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018 85045-00	XXXXXXXXXX	78,381.24
2018 Levy 85105-00	XXXXXXXXXX	7,380.03
Interest Earned	XXXXXXXXXX	50.48
Expenditures	16,644.99	XXXXXXXXXX
Balance December 31, 2018 85046-00	69,166.76	XXXXXXXXXX
	85,811.75	85,811.75

REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

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

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85042-00	XXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXX	
Levy Calendar Year 2018	XXXXXXXX	1,556,358.00
Paid	1,556,358.00	XXXXXXXX
Balance December 31, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
	1,556,358.00	1,556,358.00

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	4,007.97
2018 Levy	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	1,453,074.69
County Library	XXXXXXXXXX	95,260.66
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	6,229.49
Due County for Added and Omitted Taxes	XXXXXXXXXX	6,806.17
Paid	1,558,572.81	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	6,806.17	XXXXXXXXXX
	1,565,378.98	1,565,378.98

SPECIAL DISTRICT TAXES N/A

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
2018 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - I 81109-00	XXXXXXXXXX	XXXXXXXXXX
Snow Removal - II	XXXXXXXXXX	XXXXXXXXXX
Paid		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
State Library Aid Received in 2018	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2018		

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

Balance January 1, 2018	XXXXXXXXXX	
State Library Aid Received in 2018	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2018		

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

Balance January 1, 2018	XXXXXXXXXX	
State Library Aid Received in 2018	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2018		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	XXXXXXXXXX	
State Library Aid Received in 2018	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2018		

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	665,000.00	665,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	351,740.05	372,849.26	21,109.21
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
See listing on Sheet 17a	11,665.17	11,665.17	
Total Miscellaneous Revenue Anticipated	363,405.22	384,514.43	21,109.21
Receipts from Delinquent Taxes	154,000.00	128,382.74	(25,617.26)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	2,325,440.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	2,325,440.00	2,509,612.45	184,172.45
	3,507,845.22	3,687,509.62	179,664.40

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	9,737,440.49
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	4,502,719.00	XXXXXXXXXX
Regional School Tax		XXXXXXXXXX
Regional High School Tax	1,556,358.00	XXXXXXXXXX
County Taxes	1,554,564.84	XXXXXXXXXX
Due County for Added and Omitted Taxes	6,806.17	XXXXXXXXXX
Special District Taxes		XXXXXXXXXX
Municipal Open Space Tax	7,380.03	XXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXX	400,000.00
Balance for Support of Municipal Budget (or)	2,509,612.45	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXX	
	10,137,440.49	10,137,440.49

*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
Clean Communities Program	6,165.17	6,165.17	
Click It or Ticket	5,500.00	5,500.00	
Total (Sheet 17)	11,665.17	11,665.17	

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

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	80012-01	3,496,180.05
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	11,665.17
Appropriated for 2018 (Budget Statement Item 9)	80012-03	3,507,845.22
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	3,507,845.22
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	3,507,845.22
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	2,833,754.36
Paid or Charged - Reserve for Uncollected Taxes	80012-09	400,000.00
Reserved	80012-10	274,089.86
Total Expenditures	80012-11	3,507,844.22
Unexpended Balances Canceled (see footnote)	80012-12	1.00

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES - N/A

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Interest on Investments	15,907.67
Land Use Fees	3,400.00
Zoning Fees	
Clerk Fees	1,070.08
Administration Fee - Veterans and Senior Citizens Deductions	554.29
Police Fees	2,915.07
Tax Collector Receipts	3,202.79
Other Miscellaneous	18,713.89
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	45,763.79

**SURPLUS - CURRENT FUND
YEAR 2018**

	Debit	Credit
1. Balance January 1, 2018	XXXXXXXXXX	1,566,566.94
2.	XXXXXXXXXX	
3. Excess Resulting from 2018 Operations	XXXXXXXXXX	391,844.59
4. Amount Appropriated in the 2018 Budget - Cash	665,000.00	XXXXXXXXXX
5. Amount Appropriated in 2018 Budget - with Prior Writ-ten Consent of Director of Local Government Services		XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance December 31, 2018	1,293,411.53	XXXXXXXXXX
	1,958,411.53	1,958,411.53

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

Cash	80014-06	1,802,049.05
Emergency Notes Payable included in item 80014-08		
Sub Total		1,802,049.05
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	522,463.61
Cash Surplus	80014-09	1,279,585.44
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	13,826.09
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	13,826.09
	80014-15	1,293,411.53

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 9,946,486.73
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	\$ 43,262.96
5a.	Subtotal 2018 Levy	\$ 9,989,749.69	
5b.	Reductions due to tax appeals**	\$ _____	
5c.	Total 2018 Tax Levy	82106-00	\$ 9,989,749.69
6.	Transferred to Tax Title Liens	82107-00	\$ 61,411.56
7.	Transferred to Foreclosed Property	82108-00	\$ _____
8.	Remitted, Abated or Canceled	82109-00	\$ 11,416.79
9.	Discount Allowed	82110-00	\$ _____
10.	Collected in Cash:		
	In 2017	82121-00	\$ 159,439.77
	In 2018 *	82122-00	\$ 9,546,869.58
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 28,750.00
	Tax Overpayments Applied	82125-00	\$ 2,381.14
	Total to Line 14	82111-00	\$ 9,737,440.49
11.	Total Credits	\$	9,810,268.84
12.	Amount Outstanding December 31, 2018	83120-00	\$ 179,480.85
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	_____	97.47%
		82112-00	

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

14.	Calculation of Current Taxes Realized in Cash:		
	Total of Line 10	\$	9,737,440.49
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	_____
	To Current Taxes Realized in Cash (Sheet 17)	\$	9,737,440.49

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

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

* Include overpayments applied as part of 2018 collections.

** Tax Appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution by the governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99 - N/A

To Calculate Underlying Tax Collection Rate for 2018

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) \$ _____
LESS: Proceeds from Accelerated Tax Sale _____
NET Cash Collected \$ _____
Line 5c (sheet 22) Total 2018 Tax Levy \$ _____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is % _____



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) \$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium) _____
NET Cash Collected \$ _____
Line 5c (sheet 22) Total 2018 Tax Levy \$ _____

**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	12,724.72	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	6,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	21,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector - 2018 Taxes	500.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector - 2016 Taxes	250.00	XXXXXXXXXX
6. Senior Citizens Deductions Allowed By Tax Collector - 2015 Taxes		XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector 2018 Taxes	XXXXXXXXXX	250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2017 Taxes	XXXXXXXXXX	285.62
9. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	456.85
10. Received in Cash from State	XXXXXXXXXX	26,906.16
11. Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	13,826.09
Due To State of New Jersey		XXXXXXXXXX
	41,724.72	41,724.72

Calculation of Amount to be included on Sheet 22, Item 10-

2018 Senior Citizen and Veterans Deductions Allowed

Line 2	<u>6,500.00</u>
Line 3	<u>21,750.00</u>
Line 4 & 5	<u>750.00</u>
Sub-Total	<u>29,000.00</u>
Less: Line 7	<u>250.00</u>
To Item 10, Sheet 22	<u>28,750.00</u>

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

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
Taxes Pending Appeals	XXXXXXXXXX	
Interest Earned on Taxes Pending Appeals		
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2018.		

_____ Signature of Tax Collector

_____ License # _____ Date

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

N/A

	YEAR 2019	YEAR 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 -		XXXXXXXXXX
Actual 80016-		
Estimate** 80017-		
3. Regional School District Tax -		XXXXXXXXXX
Actual 80025-		
Estimate* 80026-		
4. Regional High School Tax - School Budget		XXXXXXXXXX
Actual 80018-		
Estimate* 80019-		
5. County Tax		XXXXXXXXXX
Actual 80020-		
Estimate* 80021-		
6. Special District Taxes		XXXXXXXXXX
Actual 80022-		
Estimate* 80023-		
7. Municipal Open Space Taxes		XXXXXXXXXX
Actual 80027-		
Estimate* 80028-		
8. Total General Appropriations & Other Taxes	80024-01	
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5)	80024-02	
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	
11. Amount of Item 10 Divided by _____% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)		
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

* Must not be stated in an amount less than 'actual' Tax of Year 2018

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

ACCELERATED TAX SALE - CHAPTER 99 - N/A

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

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

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

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

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2019 Estimated Total Levy - 2018 Total Levy) / 2018 Total Levy]

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

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 (it 0) \$ _____
- 4. Cash Required \$ _____
- 5. Total Required at _____ % (items 4+6) \$ _____
- 6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance January 1, 2018	517,417.39	XXXXXXXXXX
	A. Taxes	166,812.03	XXXXXXXXXX
	B. Tax Title Liens	350,605.36	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX
	B. Tax Title Liens	83106-00	XXXXXXXXXX
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX
	B. Tax Title Liens	83109-00	XXXXXXXXXX
4.	Added Taxes	742.47	XXXXXXXXXX
5.	Added Tax Title Liens		XXXXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	(1) 32,827.39
	B. Tax Title Liens - Transfers from Taxes	83107-00	(1) 32,827.39
7.	Balance Before Cash Payments		518,159.86
8.	Totals	550,987.25	550,987.25
9.	Balance Brought Down	518,159.86	XXXXXXXXXX
10.	Collected:		128,382.74
	A. Taxes	83116-00	XXXXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXXXX
		125,927.02	XXXXXXXXXX
		2,455.72	XXXXXXXXXX
11.	Interest and Costs - 2018 Tax Sale	83118-00	XXXXXXXXXX
12.	2018 Taxes Transferred to Liens	83119-00	XXXXXXXXXX
13.	2018 Taxes	83123-00	XXXXXXXXXX
14.	Balance December 31, 2018		639,411.19
	A. Taxes	83121-00	XXXXXXXXXX
	B. Tax Title Liens	83122-00	XXXXXXXXXX
15.	Totals	767,793.93	767,793.93

16. Percentage of Cash Collections to Adjusted Outstanding

(Item No. 10 divided by Item No 9 is 24.77%)

17. Item No. 14 multiplied by percentage shown above is 158,382.15 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 - N/A

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

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

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	
18.	84118-00	
19. Balance December 31, 2018	84119-00	

MORTGAGE SALES

	Debit	Credit
20. Balance January 1, 2018	84120-00	XXXXXXXXXX
21. 2018 Sales from Foreclosed Property	84121-00	XXXXXXXXXX
24. Balance December 31, 2018	84124-00	

Analysis of Sale of Property: \$ _____

* Total Cash Collected in 2018 (84125-00)

Realized in 2018 Budget _____

To Results of Operation (Sheet 19) _____

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

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ - \$ _____	\$ - \$ _____	\$ - \$ _____	\$ - \$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY -
 TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS
 FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL
 CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	REDUCED IN 2018		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
4/1/2013	Revaluation of Property	250,000.00	50,000.00	50,000.00	50,000.00		
Totals		250,000.00	50,000.00	50,000.00	50,000.00	80025-00	50,000.00
						80026-00	

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

 Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2017	REDCED IN 2018		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
Totals							

80027-00
80028-00

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

Chief Financial Officer

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING - N/A
AND 2019 DEBT SERVICE FOR BONDS**

(MUNICIPAL) GENERAL CAPITAL BONDS

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01 XXXXXXXXXX		
Issued	80033-02 XXXXXXXXXX		
Paid	80033-03	XXXXXXXXXX	
Outstanding, December 31, 2018	80033-04	XXXXXXXXXX	
2019 Bond Maturities - General Capital Bonds			80033-05
2019 Interest on Bonds *			80033-06

Assessment Serial Bonds

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 BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING - N/A
AND 2019 DEBT SERVICE FOR LOANS

(MUNICIPAL) _____ LOAN

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	
2019 Loan Maturities		80033-05	\$
2019 Interest on Loans		80033-06	\$
Total 2019 Debt Service for _____ Loan		80033-13	\$

_____ LOAN

Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	
2019 Loan Maturities		80033-11	\$
2019 Interest on Loans		80033-12	\$
Total 2019 Debt Service for _____ Loan		80033-13	\$

LIST OF LOANS ISSUED DURING 2018

Purpose	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 - N/A

	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	\$	
2019 Interest on Bonds *	80034-05	\$	

TYPE I SCHOOL SERIAL BOND - N/A

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 Bond Maturities - Serial Bonds		80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12	\$

LIST OF BONDS ISSUED DURING 2018 - N/A

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

2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2018	2019 Interest Requirement
1. Emergency Notes	80036- \$	\$
2. Special Emergency Notes	80037- \$	\$
3. Tax Anticipation Notes	80038- \$	\$
4. Interest on Unpaid State and County Taxes	80039- \$	\$
5. _____	\$	\$
6. _____	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	Title or Purpose of Issue				Total			
													Original Amount Issued	Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
																		For Principal	For Interest **	
				80051-01				80051-02				Total								

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

Memo: Type I School Notes should be separately listed and totaled.

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

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

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount Outstanding of Note Dec. 31, 2010	Date of Maturity	Rate of Interest	2011 Budget Requirement	For Principal	For Interest **	Interest Computed to (Insert Date)
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
Total										

80051-01 80051-02

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

Assessment Notes with an original date of issue of 2008 or prior must be appropriated in full in the 2011 Dedicated Assessment Budget or written intent of permanent financing must be submitted with this statement.

** Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

N/A

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.		2018	Expended	Cancelled	Balance - December 31, 2018	
	Funded	Unfunded				Funded	Unfunded
06-03 & 11-07 - Resurfacing of Various Roads							
and the Acquisition of Vehicles and Equipment							
for the Road and Fire Departments	1,686.18				1,686.18		
12-07 - Improvements to Recreation Fields and							
the Purchase of Related Equipment	6,438.51						6,438.51
01-13 - Purchase of an Ambulance	23,878.14				23,878.14		
02-16 Security System and Various Buildings/							
Grounds and Road Improvements	10,980.14					10,980.14	
03-2017 Pavings and Improvements to Oak Street,							
Mulberry Street and Various Other Roads	125,652.26		106,481.44			19,170.82	
06-2018 Purchase of New Fire Engine and Various				400.00			440,000.00
Equipment				540,000.00		99,600.00	
Total	138,318.58	30,316.65	540,000.00	106,881.44	25,564.32	129,750.96	446,438.51

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	230,973.77
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	100,000.00	
Balance December 31, 2018	130,973.77	XXXXXXXXXX
	230,973.77	230,973.77

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

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
06-18 Purchase of				
New Fire Engine				
and Various				
Equipment	540,000.00		540,000.00	100,000.00
Total	540,000.00		540,000.00	100,000.00

Capital Improvement Fund	100,000.00
Future Taxation - Unfunded	440,000.00
	540,000.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" in LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	4,289.61
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	25,564.32
Statewide Insurance Safety Grant	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018	29,853.93	XXXXXXXXXX
	29,853.93	29,853.93

BONDS ISSUED WITH A COVENANT OR COVENANTS N/A

Not Applicable

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2018 _____
2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A) _____
4. Amount of Interest on Bonds with a Covenant - 2019 Requirement _____
5. Total of 3 and 4 - Gross Appropriation _____
6. Less Amount of Special Trust Fund to be Used _____
7. Net Appropriation Required _____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2018 appropriation column.

**MUNICIPALITIES ONLY
IMPORTANT!**

*This Sheet Must Be Completely Filled in or the Statement Will be Considered Incomplete
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211 P.L. 1981)*

- A.
- | | | |
|---|----|---------------------|
| 1. Total Tax Levy for the Year 2018 was | \$ | <u>9,989,749.69</u> |
| 2. Amount of Item 1 Collected in 2018 (*) | \$ | <u>9,737,440.49</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>6,992,824.78</u> |

(*) Including prepayments and overpayments applied.

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

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

- C.
- Does the appropriation required to be included in the 2019 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

- | | | |
|--|---|-------------|
| 1. Cash Deficit 2017 | | <u>NONE</u> |
| 2. 4% of 2017 Tax Levy for all purposes: | | |
| Levy-- \$ | = | \$ |
| 3. Cash deficit 2018 | | <u>NONE</u> |
| 4. 4% of 2018 Tax Levy for all purposes: | | |
| Levy-- \$ | = | \$ |

	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$	_____	_____
2. County Taxes	\$	<u>6,806.17</u>	\$ <u>6,806.17</u>
3. Amounts due Special Districts	\$	_____	\$ _____
4. Amounts due Districts for Local School Tax	\$	_____	\$ _____

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE - Sheets 55 through 68 have been removed as there are no Utilities other than Water

NOTE:

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

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated	870,000.00	870,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government Services			
Rents	1,404,500.00	1,564,153.59	159,653.59
Fire Hydrant Service			
Miscellaneous		67,102.33	67,102.33
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal			
Deficit (General Budget) **			
	2,274,500.00	2,501,255.92	226,755.92

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	2,274,500.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,274,500.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	2,274,500.00
Deduct Expenditures:	
Paid or Charged	1,368,142.38
Reserved	905,396.26
Surplus (General Budget) **	
Total Expenditures	2,273,538.64
Unexpended Balances Canceled (see footnote)	961.36

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

RESULTS OF 2018 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	159,653.59
Unexpended Balances of Appropriations	XXXXXXXXXX	961.36
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	67,102.33
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXXXXX	880,275.43
Cancellation of Prior Year Accrued Interest	XXXXXXXXXX	
Deficit in Anticipated revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	1,107,992.71	XXXXXXXXXX
	1,107,992.71	1,107,992.71

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	1,370,625.18
Excess Resulting from 2018 Operations	XXXXXXXXXX	1,107,992.71
Amount Appropriated in the 2018 Budget - Cash	870,000.00	XXXXXXXXXX
Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Prior Year Fund Balance Anticipated as Current Fund Revenue		XXXXXXXXXX
Balance December 31, 2018	1,608,617.89	XXXXXXXXXX
	2,478,617.89	2,478,617.89

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

Cash	2,590,754.01
Investments	
Interfund Accounts Receivable	
Sub Total	2,590,754.01
Deduct Cash Liabilities Marked with "C" on Trial Balance	982,136.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,608,617.89
Other Assets Pledged to Surplus: *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	1,608,617.89

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2019 BUDGET

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

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2017	\$ 316,346.00
Increased by:	
Water/Sewer Rents Levied	\$ 1,545,872.34
Decreased by:	
Collections	\$ 1,561,908.36
Overpayments Applied	\$ 2,245.23
Transfer to Water/Sewer Liens	\$ _____
Other	\$ _____
Balance December 31, 2018	\$ 1,564,153.59
	\$ 298,064.75

SCHEDULE OF WATER/SEWER UTILITY LIENS

Balance December 31, 2017	\$ 9,943.98
Increased by:	
Transfers from Accounts Receivable	\$ -
Penalties and Costs	\$ _____
Other	\$ _____
Decreased by:	
Collections	\$ _____
Other	\$ _____
Balance December 31, 2018	\$ 9,943.98

**DEFERRED CHARGES - N/A
-MANDATORY CHARGES ONLY-
WATER/SEWER UTILITY FUND**

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

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2017 per Audit Report	<u>Amount in</u> 2018 <u>Budget</u>	<u>Amount</u> Resulting from 2018	<u>Balance</u> as at Dec. 31, 2018
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING - N/A
AND 2019 DEBT SERVICE FOR BONDS**

WATER/SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	

2019 Bond Maturities - Assessment Bonds

2019 Interest on Bonds *

WATER/SEWER UTILITY CAPITAL BONDS

Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	

2019 Bond Maturities - Capital Bonds

2019 Interest on Bonds *

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WATER/SEWER UTILITY NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN

Source	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXXXX	611,416.33	
Issued	XXXXXXXXXX		
Cancelled Obligation		XXXXXXXXXX	
Paid	58,864.40	XXXXXXXXXX	
Outstanding, December 31, 2018	552,551.93	XXXXXXXXXX	
2019 Loan Maturities	611,416.33	611,416.33	\$ 58,864.40
2019 Interest on Loans and Other Fees*		\$ 16,490.00	

WATER/SEWER UTILITY LOAN

Outstanding, January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXXXX	
2019 Loan Maturities			
2019 Interest on Loans *			

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2019 Interest on Loans and Other Fees (*Items)	\$ 16,490.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ 6,811.09
Subtotal	\$ 9,678.91
Add: Interest to be Accrued as of 12/31/2019	\$ 6,191.52
Required Appropriation 2019	\$ 15,870.43

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		
																For Principal	For Interest **	

Sheet 50
N/A

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

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

of 20% of the original amount issued annually.

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

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it

is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted.

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

	2019 Budget Requirement		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2018	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
	For Principal	For Interest						
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Sheet 51

N/A

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

N/A

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.		2018	Expended	Canceled Authorizations	Balance - January 1, 2018	
	Funded	Unfunded				Authorizations	Unfunded
Improvements to Pump Station	229,048.96	410,821.00			639,869.96		
Water Main Replacement	35,879.55				35,879.55		
Water System Asset Management			85,000.00				85,000.00
Total	264,928.51	410,821.00	85,000.00				85,000.00

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

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	700,999.42
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	35,879.55
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2018	736,878.97	XXXXXXXXXX
	736,878.97	736,878.97

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXX	
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.

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Ord. 18-07 Water System				
Asset Management	\$ 85,000.00		\$ 85,000.00	
Totals	85,000.00		85,000.00	

WATER/SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR - 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	6,278.42
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018	6,278.42	XXXXXXXXXX
	6,278.42	6,278.42

SCHEDULE OF UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Surplus Anticipated _____ 01			
Surplus Anticipated with Prior Written Consent of Director of Local Government _____ 02			
Rents			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal			
Deficit (General Budget) ** _____ 07			
_____ 08			

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget) **	
Total Expenditures	
Unexpended Balances Canceled (see footnote)	

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

STATEMENT OF 2018 OPERATION

UTILITY

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

SECTION 1: N/A

Revenue Realized:		XXXXXXXXXXXX
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled *		
(Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:		XXXXXXXXXXXX
Appropriations (Not Including "Surplus (General Budget)")		XXXXXXXXXXXX
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder =	Balance of "Results of 2010 Operation" ("Excess in Operations" - Sheet 60)	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder =	Balance of "Results of 2010 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)	

SECTION 2:

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

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

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

RESULTS OF 2018 OPERATIONS - UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXXXXX	
Deficit in Anticipated revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXX

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - UTILITY

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

**ANALYSIS OF BALANCE DECEMBER 31, 2018
(FROM Water and Sewer UTILITY - TRIAL BALANCE)**

Cash	80014-06
Investments	80014-07
Interfund Accounts Receivable	
Sub Total	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09
* 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 be also pledged to cash liabilities.

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE - N/A

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

SCHEDULE OF Water and Sewer LIENS - N/A

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-
UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2017 per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting from 2018</u>	<u>Balance as at Dec. 31, 2018</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Bond Maturities - Assessment Bonds			\$
2019 Interest on Bonds *			\$

Water/Sewer UTILITY CAPITAL BONDS

Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Bond Maturities - Capital Bonds			\$
2019 Interest on Bonds *			\$

INTEREST ON BONDS - UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

UTILITY LOAN - Capital

	Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Loan Maturities			\$
2019 Interest on Loans *		\$	

UTILITY LOAN

Outstanding, January 1, 2018	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2018		XXXXXXXX	
2019 Loan Maturities			\$
2019 Interest on Loans *		\$	

INTEREST ON LOANS - UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2018-N/A

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

10.	9.	8.	7.	6.	5.	4.	3.	2.	1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement	
																For Principal	For Interest **

Sheet 64

N/A

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

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

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

All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted.

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

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

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

N/A

(Do not crowd - add additional sheets)

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND - N/A

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXXXXXX	
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.

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

UTILITIES ONLY

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

UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR - 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2018 Budget Revenue		XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX