

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

POPULATION LAST CENSUS \_\_\_\_\_  
 NET VALUATION TAXABLE 2018 \_\_\_\_\_  
 MUNICODE \_\_\_\_\_ 1505

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

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

\_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Berkeley \_\_\_\_\_ County of \_\_\_\_\_ Ocean \_\_\_\_\_

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature: FREDERICK C EBENAU

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I FREDERICK EBENAU am the Chief Financial Officer, License #O-0244, of the Township of Berkeley, County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Prepared by Chief Financial Officer: Yes

Signature FREDERICK EBENAU  
 Title \_\_\_\_\_  
 Address 627 Pinewald-Keswick Road  
PO Box B  
Berkeley, NJ 08721  
US  
 Phone Number \_\_\_\_\_  
 Email TREAS@TWP.BERKELEY.NJ.US

**IT IS HEREBY 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. INCUMBENT**

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Berkeley as of December 31, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures came to my attention that caused me to believe that the Annual Financial Statement for the year end December 31, 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures, or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

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Jerry Conaty  
Registered Municipal Accountant

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Firm Name  
680 Hooper Avenue  
Building B, Suite 201  
Toms River, NJ 08753

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Address

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Phone Number  
jconaty@hfacpas.com

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Email

Certified by me  
4/2/2019

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

The undersigned certifies that this municipality has compiled in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:	<u>Berkeley</u>
Chief Financial Officer:	<u>FREDERICK EBENAU</u>
Signature:	<u>FREDERICK EBENAU</u>
Certificate #:	<u></u>
Date:	<u>4/2/2019</u>

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality:	<u>Berkeley</u>
Chief Financial Officer:	<u>FREDERICK EBENAU</u>
Signature:	<u>FREDERICK EBENAU</u>
Certificate #:	<u></u>
Date:	<u>4/2/2019</u>

21-6000084  
 Fed I.D. #  
Berkeley  
 Municipality  
Ocean  
 County

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

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	<u>\$757,032.59</u>	<u>\$415,409.91</u>	<u>\$0.00</u>

Type of Audit required by OMB Uniform  
Guidance and N.J. Circular 15-08-OMB:

Single Audit

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

- (1) Report expenditures from federal pass-through programs received directly from state 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.

FREDERICK EBENAU  
 Signature of Chief Financial Officer

4/2/2019  
 Date

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

**INSTRUCTION**

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

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

**CERTIFICATION**

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

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

Signature: FREDERICK EBENAU  
Name: FREDERICK EBENAU  
Title: \_\_\_\_\_

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



**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of **\$5,175,652,820**

\_\_\_\_\_  
Eric Zanetti  
SIGNATURE OF TAX ASSESSOR  
\_\_\_\_\_  
Berkeley  
MUNICIPALITY  
\_\_\_\_\_  
Ocean  
COUNTY

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

	2018	
Cash:		
Cash	8,817,638.83	
Change Fund	1,600.00	
Sub Total Cash	8,819,238.83	
Investments:		
Other Receivables		
FEMA - "Sandy" Receivable	690,661.49	
Sub Total Assets not offset by Reserve for Receivables	690,661.49	
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	1,404,710.88	
Tax Title Liens	1,177,598.75	
Property Acquired by Taxes	6,179,600.00	
Berkeley MUA Receivable	3,215.48	
Trailer Fees Receivable	890.00	
Revenue Accounts Receivable	9,205.24	
Debris Lien Receivable	46.82	
Berkeley Sewer Authority Receivable	6,351.89	
Due to /from - Grant Fund	576,632.03	
Interfund Receivable - Other Trust	207,388.68	
Interfund Receivable - Payroll Trust	508,952.66	
Sub Total Receivables and Other Assets with Reserves	10,074,592.43	
Deferred Charges		
D/C - Overexpended Appropriation '18	54,721.29	
Emergency Appropriation - Five Years	156,432.09	
Emergency Appropriation - Five Years	48,405.36	
Emergency Appropriation - Five Years	26,762.49	
Sub Total Deferred Charges	286,321.23	
Total Assets	19,870,813.98	

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

	2018	
Liabilities:		
Reserve for Encumbrances	432,479.65	
Appropriation Reserves	1,023,370.50	
Accounts Payable	3,379.41	
Tax Overpayments	112,103.22	
Local District School Tax Payable	100.00	
Due County for Added and Omitted Taxes	148,184.15	
Prepaid Taxes	1,415,757.28	
Reserve in Lieu	42,590.00	
Reserve for Contractual Severance	34,000.31	
Reserve for Found Money	1,816.28	
Reserve for Superstorm Sandy	15,837.16	
Due to State of New Jersey - Senior Citizens & Veterans Deductions	89,642.19	
Due to/From Open Space TF	2,378.75	
Interfund Payable - General Capital	309,777.92	
Total Liabilities	3,631,416.82	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	10,074,592.43	
Fund Balance	6,164,804.73	
Total Liabilities, Reserves and Fund Balance	19,870,813.98	

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

	2018	
<b>Assets</b>		
Federal and State Grants Receivable	2,517,931.24	
Total Assets Federal and State Grant Fund	2,517,931.24	
<b>Liabilities</b>		
Reserve for Encumbrances	488,864.64	
Appropriated Reserves for Federal and State Grants	1,452,434.57	
Interfund - Current Fund	576,632.03	
Total Liabilities Federal and State Grant Fund	2,517,931.24	



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

	2018	
<b>Assets</b>		
Cash	7,694,343.20	
Grant Receivables	292,890.08	
Due to/from Current Fund	309,777.92	
Due to/from - Open space TF	27,500.00	
<b>Deferred Charges</b>		
Deferred Charges to Future Taxation - Unfunded	10,955,031.00	
Deferred Charges to Future Taxation - Funded	44,880,040.43	
Total Deferred Charges	55,835,071.43	
Total Assets General Capital Fund	64,159,582.63	
<b>Liabilities</b>		
Reserve for Encumbrances	3,622,430.39	
Improvement Authorizations - Funded	1,952,751.45	
Improvement Authorizations - Unfunded	2,677,951.84	
General Capital Bonds	42,669,000.00	
Bond Anticipation Notes	10,432,530.00	
Environmental Infrastructure Trust Loan Payable	1,293,670.07	
NJ Environmental Infrastructure Loans Payable	917,370.38	
Reserve for Debt Service	378,362.53	
Capital Improvement Fund	215,515.97	
Total Liabilities and Reserves	64,159,582.63	
<b>Fund Balance</b>		
Total General Capital Liabilities	64,159,582.63	

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

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

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

	2018	
Animal Control Trust Assets		
Cash - Animal Control	7,762.57	
Total Dog Trust Assets	7,762.57	
Animal Control Trust Liabilities		
Due to State - Dog License Fees	565.80	
Reserve - Dog Fund	7,196.77	
Total Dog Trust Reserves	7,762.57	
CDBG Trust Assets		
CDBG Trust Liabilities		
LOSAP Trust Assets		
LOSAP Trust Liabilities		
Open Space Trust Assets		
Cash	756,762.80	
Due to/from Current Fund (Open Space)	2,378.75	
Total Open Space Trust Assets	759,141.55	
Open Space Trust Liabilities		
Due to/from General Capital (Open Space)	27,500.00	
Reserve for Open Space, Recreation, Farmland and Historic Preservation Trust	731,641.55	
Total Open Space Trust Reserves	759,141.55	
Other Trust Assets		
Trust Other - Cash (Payroll & FSA)	404,096.89	
Cash	5,486,017.72	
Due from Regional & Local School Districts	26,811.25	
Payroll TF - Due from Trust Other (OS Employment)	286,879.50	
Total Other Trust Assets	6,203,805.36	
Other Trust Liabilities		
Payroll TF - Due to Current	508,952.66	
Trust Other - Due to Current	207,388.68	
Trust Other - Due to Current (OS Employment)	286,879.50	
Trust Other - Due to State	1,935.00	
Total Miscellaneous Trust Reserves (31-287)	1,501,687.56	
Total Trust Escrow Reserves (31-286)	3,696,961.96	

Total Other Trust Reserves and Liabilities

6,203,805.36

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

	<u>2018</u>	<u>                    </u>
Assets	<u>                    </u>	<u>                    </u>
Liabilities and Reserves	<u>                    </u>	<u>                    </u>

## SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2017 Per Audit Report	Receipts	Disbursements	Balance as of Dec. 31, 2018
Payroll Liabilities	\$169,563.58	\$23,733,961.11	\$23,720,990.56	\$182,534.13
Affordable Housing	\$636,731.55	\$188,772.61	\$106,315.03	\$719,189.13
Allied Risk Management (PMA)	\$21,803.80	\$66,000.00	\$133,176.04	\$-45,372.24
Construction Code	\$47,463.68	\$1,220,213.90	\$1,236,279.21	\$31,398.37
DARE	\$13,508.34	\$3,754.00	\$8,909.04	\$8,353.30
Developer Application Review	\$23,884.50	\$0.00	\$23,884.50	\$0.00
Developers Escrow - "Bookkeeper"	\$2,056,164.65	\$322,949.71	\$382,803.22	\$1,996,311.14
Developers Road Impact	\$143,975.75	\$32,062.50	\$	\$176,038.25
Disposal of Forfeited Property	\$4,082.39	\$	\$	\$4,082.39
Drainage Improvements	\$131,331.62	\$	\$	\$131,331.62
Fire Donations	\$4,050.00	\$606.39	\$606.39	\$4,050.00
Fire Prevention Donations	\$1,774.07	\$	\$531.39	\$1,242.68
Foreclosure	\$11,112.88	\$	\$	\$11,112.88
Founders Day (Special Events Activities)	\$13,425.91	\$68,910.03	\$103,933.37	\$-21,597.43
Inspection Fees - Grading	\$763.89	\$51,300.00	\$30,497.00	\$21,566.89
Inspection Holly Park	\$3,141.84	\$	\$	\$3,141.84
Law Enforcement	\$80,486.27	\$6,063.10	\$7,369.28	\$79,180.09
Municipal Alliance Donation	\$5,961.14	\$	\$	\$5,961.14
Outside Employment - Off Duty Police	\$15,296.35	\$1,227,986.99	\$1,256,310.35	\$-13,027.01
Planning/Zoning Board Escrow	\$158,528.32	\$228,836.22	\$234,090.44	\$153,274.10
POAA	\$198.89	\$32.00	\$	\$230.89
Public Defender	\$2,922.29	\$7,326.90	\$8,135.41	\$2,113.78
Recreation - Open Space	\$39,500.00	\$	\$	\$39,500.00
Recreation Fees Trust	\$26,140.28	\$369,384.54	\$320,682.39	\$74,842.43
Reserve for ABC	\$63.00	\$85.00	\$60.00	\$88.00
Reserve for Berkeley Estates	\$315,672.28	\$282.10	\$315,954.38	\$0.00
Sanitary Landfill	\$12,964.85	\$	\$	\$12,964.85
Snow Removal	\$104,864.25	\$	\$100,000.25	\$4,864.00
Street Openings	\$41,396.75	\$3,347.00	\$1,000.00	\$43,743.75
Tax Map Maintenance	\$3,412.05	\$1,000.00	\$4,350.00	\$62.05
Tax Sale Premiums	\$2,299,750.00	\$1,432,160.04	\$2,358,460.04	\$1,373,450.00

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
Third Party Liens	\$243,726.22	\$2,265,287.20	\$2,335,086.70	\$173,926.72
Tree Inspection Fees	\$6,197.03	\$775.00	\$	\$6,972.03
Tree Planting Donations	\$1,017.02	\$	\$	\$1,017.02
Unemployment Compensation	\$8,604.48	\$27,705.35	\$21,072.21	\$15,237.62
Uniform Fire Safety Act - Penalty Monies	\$2,272.42	\$75.00	\$1,482.31	\$865.11
<b>Totals</b>	<b>\$6,651,752.34</b>	<b>\$31,258,876.69</b>	<b>\$32,711,979.51</b>	<b>\$5,198,649.52</b>

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

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



## CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Payroll Trust Fund (FSA & Op Acct)	168,415.65	281,857.98	46,176.74	404,096.89
Capital - General	0.00	7,842,066.66	147,723.46	7,694,343.20
Current	51,226.15	9,038,337.69	271,925.01	8,817,638.83
Federal and State Grant Fund				
Municipal Open Space Trust Fund	0.00	756,762.80	0.00	756,762.80
Public Assistance #1**				
Public Assistance #2**				
Trust - Assessment				
Trust - Dog License	0.00	8,461.57	699.00	7,762.57
Trust - Other	1,692.07	5,529,599.43	45,273.78	5,486,017.72
<b>Total</b>	<b>221,333.87</b>	<b>23,457,086.13</b>	<b>511,797.99</b>	<b>23,166,622.01</b>

\* - 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: Jerry Conaty Title: Registered Municipal Accountant

## CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

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

Bank	Amount
Payroll - Flex Spending Acct	2,102.97
Payroll TF	279,755.01
Animal Control Trust Fund: OceanFirst: Account 0961	8,461.57
Current Fund: OceanFirst Bank: Cash Management - Account Ending in 1256	26,051.28
Current Fund: OceanFirst Bank: Current - Account Ending in 0813	8,911,909.06
Current Fund: OceanFirst Bank: Golf Course - Account Ending in 0821	4,358.71
Current Fund: OceanFirst Bank: Tax Collector - Account Ending in 0995	96,018.64
General Capital Fund: OceanFirst Bank - Account Ending in 0847	7,842,066.66
Open Space Trust Fund: OceanFirst Bank - Account Ending in 0979	756,762.80
Trust Other Fund: OceanFirst Bank: Affordable Housing - Account Ending in 0854	719,456.23
Trust Other Fund: OceanFirst Bank: Bookkeeper - Account Ending in 00035	10,606.49
Trust Other Fund: OceanFirst Bank: Bookkeeper - Account Ending in 3163	1,994,308.60
Trust Other Fund: OceanFirst Bank: Construction - Account Ending in 0862	11,217.19
Trust Other Fund: OceanFirst Bank: DAR - Account Ending in 0904	0.00
Trust Other Fund: OceanFirst Bank: Lakehurst - Account Ending in 0870	460.00
Trust Other Fund: OceanFirst Bank: Law Enforcement - Account Ending in 0912	79,180.09
Trust Other Fund: OceanFirst Bank: Outside Employment - Account Ending in 00034	0.00
Trust Other Fund: OceanFirst Bank: Outside Employment - Account Ending in 3155	306,944.73
Trust Other Fund: OceanFirst Bank: Pine Beach - Account Ending in 0888	19,323.28
Trust Other Fund: OceanFirst Bank: Planning Board - Account Ending in 00033	6,574.15
Trust Other Fund: OceanFirst Bank: Planning Board - Account Ending in 3148	154,458.93
Trust Other Fund: OceanFirst Bank: PMA - Account Ending in 0920	4,712.93
Trust Other Fund: OceanFirst Bank: Seaside Park - Account Ending in 0896	565.00
Trust Other Fund: OceanFirst Bank: Special Trust - Account Ending in 0938	2,193,016.89
Trust Other Fund: OceanFirst Bank: Tax Map Maintenance - Account Ending in 0946	62.05
Trust Other Fund: OceanFirst Bank: Unemployment - Account Ending in 0953	15,748.02
Trust Other Fund: Wells Fargo: Sanitary Landfill - Account Ending in 9641	12,964.85
<b>Total</b>	<b>23,457,086.13</b>

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

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

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
DOJ - 2014 Bulletproof Vest Partnership	5,367.49					5,367.49	
Green Acres Grant - Veterans Park Improvements	0.00	200,000.00	0.00			200,000.00	
Clean Communities Grant	0.00	121,496.05	121,496.05			0.00	
Distracted Driving Overtime Enforcement Grant	0.00	6,600.00				6,600.00	
Click It or Ticket Grant	0.00	5,500.00				5,500.00	
CDBG - Road and Drainage Improvements - Jamaica Blvd 2018	0.00	34,000.00				34,000.00	
2018 Society of Fire Protection Engineers Grant	0.00	1,000.00				1,000.00	
Municipal Alliance on Alcohol and Drug Abuse	0.00	31,388.00				31,388.00	
FEMA Emergency Generator Project - Police Building		187,328.00				187,328.00	
FEMA Emergency Generator Project - Administration Building	0.00	119,769.00				119,769.00	
DOT Grant FY 2018 - Various Road Improvements	0.00	340,000.00	212,409.85			127,590.15	
NJ OEM Grant - 2018		6,364.80				6,364.80	
FY17 Homeland Security Grant		23,800.00				23,800.00	
FY18 Homeland Security Grant		12,199.70				12,199.70	
Bulletproof Vest Grant Program 2015	7,683.87					7,683.87	
Bulletproof Vest Partnership Grant	4,461.18					4,461.18	
Bulletproof Vest Partnership Grant Act - 2016	4,715.00					4,715.00	
CDBG Grant-Roadway & Drainage Improvements for Various Locations	31,000.00		31,000.00			0.00	
Cops in Crosswalks Grant	150.00	35,200.00				35,350.00	
FY 16 Child Restraint Grant Program	600.00					600.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
FY 16 Homeland Security Grant	26,000.00					26,000.00	
FY2015 Homeland Security Grant	14,000.00		13,567.80			432.20	
Hazard Discharge Site - AT&T Property	30,708.00					30,708.00	
Hazard Mitigation Grant	50,535.00		50,535.00			0.00	
Hazard Mitigation Grant - Federal Portion - Recreation Building	63,500.00					63,500.00	
Hazard Mitigation Grant - Federal Program - Municipal Building	110,926.00					110,926.00	
Hazard Mitigation Grant - Police Building	83,976.00					83,976.00	
HDSRF, Public Entity Grant Program	712,380.00					712,380.00	
Municipal Alliance Grant - 2017	24,492.16					24,492.16	
NJOEM FY 2018 - 966 Grant	26,071.90		22,721.18			3,350.72	
Ocean - Municipal Recycling Grant Program	7,213.00					7,213.00	
Office of the Attorney General - Detective Matthew L. Tarentino Community Grant	9,449.00		9,449.00			0.00	
Post Sandy Planning - Coastal Neighborhood	1,733.63					1,733.63	
Post Sandy Planning - Community Rating System	8,241.96					8,241.96	
Post Sandy Planning - Floodplain Management	2,640.50					2,640.50	
Post Sandy Planning - Master Plan	1,718.83					1,718.83	
Post Sandy Planning - South Seaside Park	620.46					620.46	
Post Sandy Planning Assistance Grant	68,106.03					68,106.03	
U.S. Department of Homeland Security FY 2016 - Elevation Grant	558,174.56					558,174.56	
<b>Total</b>	<b>1,854,464.57</b>	<b>1,124,645.55</b>	<b>461,178.88</b>	<b>0.00</b>	<b>0.00</b>	<b>2,517,931.24</b>	



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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
2016 Body Armor Replacement Fund (BARF) Program Grant	5,793.11						5,793.11	
2016 Bulletproof Vest Partnership Grant Act	4,715.00						4,715.00	
Alcohol Education & Rehabilitation Grant	235.73						235.73	
Body Armor Fund - 2014	2,405.45			2,405.45			0.00	
Body Armor Fund - 2015	10,194.28			8,078.18			2,116.10	
Bonus Grant Abandoned Tire Recycling Grant - Match	11,000.00			10,868.26			131.74	
Bonus Grant Abandoned Tire Recycling Grant	2,685.00			2,643.85			41.15	
Bulletproof Vest Partnership 2015	7,683.87						7,683.87	
Bulletproof Vest Partnership Grant	4,461.18						4,461.18	
Bulletproof Vest Partnership Grant - 2014	3,837.87			3,837.87			0.00	
CDBG Grant-Roadway & Drainage Imp - Jamaica - 2018			34,000.00				34,000.00	
CDBG Grant-Roadway & Drainage Improvements for Various Locations	31,000.00						31,000.00	
Clean Communities Grant - 2014	2,887.96			2,784.62		1,900.00	2,003.34	
Clean Communities Grant - 2015	591.16			443.34			147.82	
Clean Communities Program	5,282.59			5,014.15		3,115.00	3,383.44	
Clean Communities Program	13,224.88			16,035.97		3,302.17	491.08	other is reserve for encumbrances
Clean Communities Program - 2018		121,496.05		61,198.96			60,297.09	
Click It or Ticket Grant-2018		5,500.00					5,500.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Cops in Crosswalks Grant	150.00						150.00	
Cops in Crosswalks Grant - 2018			35,200.00				35,200.00	
County of Ocean-Ocean County Tourism Grant	833.00						833.00	
DDEF FY 2015 Grant	17,841.48			3,481.09			14,360.39	
Distracted Driving Overtime Enforcement Grant-2018		6,600.00					6,600.00	
Division of Criminal Justice 2015 Body Armor Grant	6,056.81						6,056.81	
DOT - Various Road Improvements - 2018			340,000.00				340,000.00	
FY 16 Homeland Security Grant	26,000.00			25,804.15			195.85	
FY15 EMPG EMMA Grant	5,120.00						5,120.00	
FY15 EMPG EMMA Grant - Match	7,000.00						7,000.00	
Hazard Mitigation Grant Program - Police - Federal Share		187,328.00		187,328.00			0.00	
Hazard Mitigation Grant Program - Police - Federal Share	69,830.15			69,830.15			0.00	
Hazard Mitigation Grant Program - Police - Local Share		20,214.00		20,214.00			0.00	
Hazard Mitigation Grant Program - Police - Local Share	274.00			33.20			240.80	
Hazard Mitigation Grant Program - Townhall		13,308.00		13,308.00			0.00	
Hazard Mitigation Grant Program - Townhall - Federal Share		119,769.00		119,769.00			0.00	
Hazard Mitigation Grant Program - Townhall - Federal Share	76,471.61			76,471.61			0.00	
Hazard Mitigation Grant Program - Townhall - Local Share	99.70			99.70			0.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Hazardous Discharge Remediation Grant - AT&T Building	3,319.84			2,127.50			1,192.34	
Hazardous Discharge Site Remediation Municipal Grant Program	3,201.50						3,201.50	
HDSRF, Public Entity Grant Program	350,561.05			238,312.48			112,248.57	
Homeland Security Grant - FY 2015	432.20						432.20	
Homeland Security Grant - FY 2018			23,800.00				23,800.00	
Homeland Security Grant - FY 2018 (2)			12,199.70				12,199.70	
Matthew L. Tarentino Grant				1,049.00		1,049.00	0.00	other is res for encumbrances
Municipal Alliance on Alcohol and Drug Abuse - 2018		31,388.00					31,388.00	
Municipal Alliance on Alcohol and Drug Abuse-Local Match - 2018		7,847.00					7,847.00	
Municipal Alliance on Alcoholism and Drug Abuse (Fiscal Year)	16,168.08			1,240.14		812.74	15,740.68	other is res for encumbrances
Municipal Alliance on Alcoholism and Drug Abuse (Fiscal Year) - Match	3,848.50			213.71			3,634.79	
Municipal Recycling Grant Program - 2014	4,101.66						4,101.66	
NJ Department of Law & Public Safety-Division of State Police-FY2018	26,071.90			22,721.18			3,350.72	
NJ Drunk Driving Enforcement Grant	2,018.91			2,018.91			0.00	



Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
NJ Sandy Recovery - Post Sandy Planning Grant (Community Rating System)	7,583.75					5,549.75	13,133.50	res for encumbrances
NJ Sandy Recovery - Post Sandy Planning Grant (Floodplain MGMT Capital Imp Plan)	1,625.06					2,987.00	4,612.06	res for encumbrance
NJ Sandy Recovery-Post Sandy Planning Grant-Master Plan						2,502.29	2,502.29	
NJ Sandy Recovery-Post Sandy Planning Grant-S. Seaside Pk Neighborhood						2,352.43	2,352.43	
NJOEM FY 2019-966 Grant			6,364.80	5,817.60			547.20	
Post Sandy Planning Assistance Grant	2,684.86					56,709.70	59,394.56	res for encumbrance
Post Sandy Planning-Coastal Neighborhood						4,318.10	4,318.10	
Society of Fire Protection Engineers - 2018			1,000.00				1,000.00	
State of New Jersey 2014 Recycling Tonnage Grant	62,629.29			62,197.63			431.66	
State of NJ - Department of Criminal Justice - FY2017 Body Armor Grant	5,722.43						5,722.43	
State of NJ - Division of Motor Vehicles - Drunk Driving Enforcement Fund	10,445.92			3,360.00			7,085.92	
U.S. Department of Homeland Security-FY 2016 Elevation of Private Structure	558,174.56			3,734.80			554,439.76	
Veterans Park Improvements - Green Acres 2018		200,000.00		200,000.00			0.00	
<b>Total</b>	<b>1,374,264.34</b>	<b>713,450.05</b>	<b>452,564.50</b>	<b>1,172,442.50</b>	<b>0.00</b>	<b>84,598.18</b>	<b>1,452,434.57</b>	



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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
<b>Total</b>	<b>0.00</b>							

## LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	14,219,411.01
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	30,886,277.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	30,467,767.00	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	100.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	14,637,821.01	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	<b>45,105,688.01</b>	<b>45,105,688.01</b>

Amount Deferred during year                     418,410.00

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

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	0.00
2018 Levy	xxxxxxxxxx	513,619.00
Added and Omitted Levy	xxxxxxxxxx	0.00
Interest Earned	xxxxxxxxxx	0.00
Expenditures	513,619.00	xxxxxxxxxx
<b>Balance December 31, 2018</b>	0.00	xxxxxxxxxx
	<b>513,619.00</b>	<b>513,619.00</b>

## REGIONAL SCHOOL TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	10,871,541.87
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	23,952,415.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	23,097,908.28	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	11,726,048.87	xxxxxxxxxx
Prepaid Ending Balance	0.28	xxxxxxxxxx
	34,823,957.15	34,823,957.15

Amount Deferred during Year           854,507.00  
 # Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

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

Amount Deferred during year           \_\_\_\_\_   
 # Must include unpaid requisitions

## COUNTY TAXES PAYABLE

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	101,855.11
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	18,934,184.61
County Library	xxxxxxxxxx	2,065,932.96
County Health	xxxxxxxxxx	745,993.61
County Open Space Preservation	xxxxxxxxxx	654,609.97
Due County for Added and Omitted Taxes	xxxxxxxxxx	148,184.15
Paid	22,502,576.26	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	148,184.15	xxxxxxxxxx
	22,650,760.41	22,650,760.41

Paid for Regular County Levies	22,400,721.15
Paid for Added and Omitted Taxes	101,855.11

## SPECIAL DISTRICT TAXES

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	
Total 2018 Levy	xxxxxxxxxx	
Paid		xxxxxxxxxx
<b>Balance December 31, 2018</b>	0.00	xxxxxxxxxx
	0.00	0.00

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

## STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	2,645,000.00	2,645,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	0.00	0.00	0.00
Adopted Budget	9,303,671.15	9,442,584.49	138,913.34
Added by N.J.S.A. 40A:4-87	112,564.50	112,564.50	0.00
Total Miscellaneous Revenue Anticipated	9,416,235.65	9,555,148.99	138,913.34
Receipts from Delinquent Taxes	1,500,000.00	1,225,666.00	-274,334.00
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	33,155,251.78	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	0.00	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	0.00	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx	0.00	xxxxxxxxxx
Total Amount to be Raised by Taxation	33,155,251.78	34,605,061.98	1,449,810.20
	46,716,487.43	48,030,876.97	1,314,389.54

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	109,953,552.84
<b>Amount to be Raised by Taxation:</b>	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	30,886,277.00	xxxxxxxxxx
Regional School Tax	23,952,415.00	xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	22,400,721.15	xxxxxxxxxx
Due County for Added and Omitted Taxes	148,184.15	xxxxxxxxxx
Special District Taxes		xxxxxxxxxx
Municipal Open Space Tax	513,619.00	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,552,725.44
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	34,605,061.98	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	112,506,278.28	112,506,278.28

\* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

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

Source	Budget	Realized	Excess or (Deficit)
Cops in Crosswalks 2018 Grant	35,200.00	35,200.00	0.00
FY 18 Homeland Security Grant	23,800.00	23,800.00	0.00
FY 19 Homeland Security Grant	6,364.80	6,364.80	0.00
Society of Fire Protection Engineers	1,000.00	1,000.00	0.00
FY 17 Homeland Security Grant	12,199.70	12,199.70	0.00
Body Armor Fund			
Bulletproof Vest Partnership Grant			
CDBG Grant-Roadway and Drainage Improvements for Jamaica Blvd	34,000.00	34,000.00	0.00
Click It Or Ticket (Chapter 159)			
Cops in Shop-College Summer Shore Initiative 2017 Grant			
County of Ocean-Ocean County Tourism Grant			
Drunk Driving Enforcement Grant			
NJDEP-Clean Communities Program			
Office of the Attorney General-2017 Distracted Driving Overtime Enforcement Grant			
Office of the Attorney General-Det. Matthew L. Torentino Community Service Grant			
State of NJ- Dept. of Law and Public Safety-Division of State Police-FY2018 NJ			
U.S. Department of Homeland Security-FY 2016 Elevation of Private Structure			
<b>TOTAL</b>	<b>112,564.50</b>	<b>112,564.50</b>	<b>0.00</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.

CFO Signature: \_\_\_\_\_ **FREDERICK C EBENAU** \_\_\_\_\_



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018**

2018 Budget as Adopted	46,603,922.93
2018 Budget - Added by N.J.S.A. 40A:4-87	112,564.50
Appropriated for 2018 (Budget Statement Item 9)	46,716,487.43
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	46,716,487.43
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	46,716,487.43
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	42,840,192.40
Paid or Charged - Reserve for Uncollected Taxes	2,552,725.44
Reserved	1,023,370.50
Total Expenditures	46,416,288.34
Unexpended Balances Cancelled (see footnote)	300,199.09

**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 Balances Canceled."

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR  
LOCAL DISTRICT SCHOOL PURPOSES  
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

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

**RESULTS OF 2018 OPERATION**  
CURRENT FUND

	Debit	Credit
Cancelation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Cancellation of Interest on Notes		
Deferred School Tax Revenue: Balance December 31, CY		26,363,869.88
Deferred School Tax Revenue: Balance January 1, CY	25,090,952.88	
Deficit in Anticipated Revenues: Delinquent Tax Collections	274,334.00	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Deficit in Anticipated Revenues: Required Collection of Current Taxes		
Excess of Anticipated Revenues: Delinquent Tax Collections		0.00
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		138,913.34
Excess of Anticipated Revenues: Required Collection of Current Taxes		1,449,810.20
Five Year Expired Premiums		
Interfund Advances Originating in CY (Debit)	980,756.09	
Miscellaneous Revenue Not Anticipated		112,772.00
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Year Cancellation of Interest		
Prior Year Cancelled Checks		
Prior Years Interfunds Returned in CY (Credit)		800,577.47
Refund of Prior Year Revenue (Debit)		
Refund of Prior Year Tax Appeals	109,883.06	
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)	91,332.54	
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		300,199.09
Unexpended Balances of PY Appropriation Reserves (Credit)		389,698.55
Surplus Balance	3,008,581.96	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	29,555,840.53	29,555,840.53

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
2015 Recycling Tonnage Grant	
Cancelled DOT Grant	
Court Voided Checks	
DMV Inspections	
Donation - First Aid	
Donation - Recreation Building	
FEMA Reimbursement - Jonas	
Housing Authority In Lieu of Taxes	
JIF Dividend	
Lease for Community Garden	
Miscellaneous	14,487.02
Non-Federal Share Program - FEMA 10%	
Prior Year Refund of Expenses	53,179.35
Proof of Service	
Recycling	18,260.63
Reissue of Uncashed Check	
Restitution	
Revenue Sharing	
Sale of Land	26,800.00
Township Auction	45.00
Vending Machines	
<b>Total Amount of Miscellaneous Revenues Not Anticipated</b>	<b>\$112,772.00</b>

**SURPLUS – CURRENT FUND  
YEAR 2018**

	Debit	Credit
Balance January 1, CY (Credit)		5,801,222.77
Amount Appropriated in the CY Budget - Cash	2,645,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		3,008,581.96
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Surplus Balance - To Surplus		
Balance December 31, 2018	6,164,804.73	xxxxxxxxxx
	8,809,804.73	8,809,804.73

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

Cash		8,819,238.83
Investments		
Sub-Total		8,819,238.83
Deduct Cash Liabilities Marked with “C” on Trial Balance		3,631,416.82
Cash Surplus		5,187,822.01
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	0.00	
Deferred Charges #	286,321.23	
Cash Deficit		
FEMA Receivable	690,661.49	
Total Other Assets		976,982.72
		6,164,804.73

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

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$110,908,283.93
2.	Amount of Levy Special District Taxes	\$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$1,062,155.88
5a.	Subtotal 2018 Levy	\$111,970,439.81
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$111,970,439.81
6.	Transferred to Tax Title Liens	\$195,950.75
7.	Transferred to Foreclosed Property	\$0.00
8.	Remitted, Abated or Canceled	\$445,058.34
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$3,725,970.05
	In 2018*	\$102,490,523.72
	Homestead Benefit Revenue	\$2,346,025.37
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$1,391,033.70
	Total to Line 14	\$109,953,552.84
11.	Total Credits	\$110,594,561.93
12.	Amount Outstanding December 31, 2018	\$1,375,877.88
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	98.1987

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

**No**

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$109,953,552.84
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$109,953,552.84

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

Where Item 5 shows \$111,970,439.81, and Item 10 shows \$109,953,552.84, the percentage represented by the cash collections would be \$109,953,552.84 / \$111,970,439.81 or 98.1987%. The correct percentage to be shown as Item 13 is 98.1987%.

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

\* Include overpayments applied as part of 2018 collections.

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

**ACCELERATED TAX SALE/TAX LEVY SALE – CHAPTER 99**  
**To Calculate Underlying Tax Collection Rate for 2018**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash..... \_\_\_\_\_  
 LESS: Proceeds from Accelerated Tax Sale..... \_\_\_\_\_  
     **NET Cash Collected**..... \_\_\_\_\_  
 Line 5c Total 2018 Tax Levy..... \_\_\_\_\_  
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
 (Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_



**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash..... \_\_\_\_\_  
 LESS: Proceeds from Tax Levy Sale (excluding premium)..... \_\_\_\_\_  
     **NET Cash Collected**..... \_\_\_\_\_  
 Line 5c Total 2018 Tax Levy..... \_\_\_\_\_  
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
 (Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_

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

		Debit	Credit
1	Balance Jan 1, CY: Due From State of New Jersey (Debit)	0.00	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		42,317.18
2	Sr. Citizens Deductions Per Tax Billings (Debit)	427,000.00	
3	Veterans Deductions Per Tax Billings (Debit)	958,000.00	
4	Sr. Citizen Deductions Allowed by Collector (Debit)	29,000.00	
5	Veterans Deductions Allowed/Disallowed By Tax Collector	25,750.00	
7	Sr. Citizen Deductions Disallowed by Collector (Credit)	0.00	22,966.30
8	Veterans Deductions Disallowed by Collector	0.00	10,742.47
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)	0.00	68,366.24
9	Received in Cash from State (Credit)		1,385,000.00
	Balance December 31, 2018	89,642.19	
		1,529,392.19	1,529,392.19

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

Line 2	427,000.00
Line 3	958,000.00
Line 4	29,000.00
Sub-Total	<u>1,414,000.00</u>
Less: Line 7	22,966.30
To Item 10	<u>1,391,033.70</u>





## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
<b>1. Balance January 1, 2018</b>		2,122,126.00	xxxxxxxxxx
A. Taxes	1,030,938.00	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	1,091,188.00	xxxxxxxxxx	xxxxxxxxxx
<b>2. Cancelled</b>			
A. Taxes		xxxxxxxxxx	3,280.00
B. Tax Title Liens		xxxxxxxxxx	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			
A. Taxes		xxxxxxxxxx	
B. Tax Title Liens		xxxxxxxxxx	
<b>4. Added Taxes</b>		102,043.00	xxxxxxxxxx
<b>5. Added Tax Title Liens</b>			xxxxxxxxxx
<b>6. Adjustment between Taxes (Other than current year)</b>			
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxxx	27,808.00
B. Tax Title Liens - Transfers from Taxes		27,808.00	xxxxxxxxxx
<b>7. Balance Before Cash Payments</b>		xxxxxxxxxx	2,220,889.00
<b>8. Totals</b>		2,251,977.00	2,251,977.00
<b>9. Collected:</b>		xxxxxxxxxx	1,225,666.00
A. Taxes	1,073,060.00	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	152,606.00	xxxxxxxxxx	xxxxxxxxxx
<b>10. Interest and Costs - 2018 Tax Sale</b>		15,258.00	xxxxxxxxxx
<b>11. 2018 Taxes Transferred to Liens</b>		195,950.75	xxxxxxxxxx
<b>12. 2018 Taxes</b>		1,375,877.88	xxxxxxxxxx
<b>13. Balance December 31, 2018</b>		xxxxxxxxxx	2,582,309.63
A. Taxes	1,404,710.88	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	1,177,598.75	xxxxxxxxxx	xxxxxxxxxx
<b>14. Totals</b>		3,807,975.63	3,807,975.63

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 55.1881

16. Item No. 14 multiplied by percentage shown above is 1,425,127.62 and represents the maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

	Debit	Credit
Balance January 1, CY (Debit)	6,179,600.00	
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	6,179,600.00
	6,179,600.00	6,179,600.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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

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

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

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
2018 Appropriation Overexpenditure	\$0.00	\$0.00	\$54,721.29	\$54,721.29
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$	\$
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$0.00	\$54,721.29	\$54,721.29
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$0.00	\$0.00	\$54,721.29	\$54,721.29

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT  
SATISFIED**

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	Contractually Required Severance Liabilities	446,948.55	89,389.71	89,389.71	89,389.71		0.00
	Contractually Required Severance Liabilities	242,026.80	48,405.36	96,810.72	48,405.36		48,405.36
	Contractually Required Severance Liabilities	66,906.24	13,381.25	40,143.74	13,381.25		26,762.49
	Contractually Required Severance Liabilities	260,750.15	52,150.03	208,576.12	52,144.03		156,432.09
	<b>Totals</b>	<b>1,016,631.74</b>	<b>203,326.35</b>	<b>434,920.29</b>	<b>203,320.35</b>	<b>0.00</b>	<b>231,599.94</b>

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

\_\_\_\_\_  
 FREDERICK C EBENAU  
 Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	<b>Totals</b>						

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

FREDERICK C EBENAU  
 Chief Financial Officer

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

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

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		26,044,000.00	
Cancelled (Debit)			
Issued (Credit)		19,955,000.00	
Paid (Debit)	3,330,000.00		
Outstanding Dec. 31, 2018	42,669,000.00	xxxxxxxxxx	
	45,999,000.00	45,999,000.00	
2019 Bond Maturities – General Capital Bonds			\$4,465,000.00
2019 Interest on Bonds		1,019,592.50	

**ASSESSMENT SERIAL BONDS**

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

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
18-01 General Obligation Bonds	1,150,000.00	19,955,000.00	5/2/2018	1.80%
<b>Total</b>	<b>1,150,000.00</b>	<b>19,955,000.00</b>		

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

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

**GREEN ACRES TRUST LOAN**

Outstanding January 1, CY (Credit)		556,461.55	
Issued (Credit)		413,005.03	
Paid (Debit)	52,096.20		
Outstanding Dec. 31,2018	917,370.38	xxxxxxxxxxx	
	969,466.58	969,466.58	
2019 Loan Maturities			\$87,261.36
2019 Interest on Loans		\$15,436.80	
Total 2019 Debt Service for Loan			\$102,698.16

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>				

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

**NJ EIT Loan**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		1,479,962.60	
Issued			
Paid	186,292.53		
Outstanding December 31, 2018	1,293,670.07		
2019 Loan Maturities			120,944.35
2019 Interest on Loans			12,480.00
Total 2019 Debt Service for Loan			133,424.35





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

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31, 2018		xxxxxxxxxx	
2019 Bond Maturities – Term Bonds		\$	
2019 Interest on Bonds		\$	

**TYPE I SCHOOL SERIAL BOND**

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

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>Total</b>				

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

	Outstanding Dec. 31, 2018	2019 Interest Requirement
	\$	\$

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
12-14-OA Various Capital Improvements	282,116.00	5/23/2017	282,116.00	5/16/2019	3.00	0.00	8,463.48	5/16/2019
13-26-OA Various Capital Improvements	1,382,027.00	5/23/2017	1,382,027.00	5/16/2019	3.00	0.00	41,460.81	5/16/2019
18-01 Various Capital Improvements	8,568,387.00	5/17/2018	8,568,387.00	5/16/2019	3.00	0.00	257,015.61	5/16/2019
15-01-OA Various Capital Improvements and the Acquisition of Various Capital Equipment	200,000.00	5/23/2017	200,000.00	5/16/2019	3.00	0.00	6,000.00	5/16/2019
16-01-OA Various Improvements and the Acquisition of Various Capital Equipment	0.00	5/18/2017		5/17/2018	2.00			
17-09-OA Various Improvements and the Acquisition of Various Capital	0.00	5/18/2017		5/17/2018	2.00			
	<b>10,432,530.00</b>	<b>xxxxxxxxxx</b>	<b>10,432,530.00</b>	<b>xxxxxxxxxx</b>	<b>xxxxxxxxxx</b>	<b>0.00</b>	<b>312,939.90</b>	<b>xxxxxxxxxx</b>

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

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

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

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

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

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
		XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX			XXXXXXXXXX

Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
<b>Subtotal</b>			
Leases approved by LFB prior to July 1, 2007			
<b>Subtotal</b>			
<b>Total</b>			

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
01-03 Various Capital Improvements	0.00	0.00	0.00	3,627.45	3,627.45		0.00	0.00
09-11, 09-26 Various Capital Improvements	0.00	0.00	0.00	5,882.76	5,882.76		0.00	0.00
10-31 Various Capital Improvements	0.00	0.00	0.00	703.85	703.85		0.00	0.00
18-01 Various Capital Improvements	0.00	0.00	9,019,355.00		6,375,380.77			2,643,974.23
06-31 Various Capital Improvements	98,907.78	0.00					98,907.78	
11-18 Various Capital Improvements	3,740.18	0.00	0.00	14,071.35	17,013.89		797.64	0.00
12-14 Various Capital Improvements	0.00	124,686.69		44,509.07	155,302.32			13,893.44
13-26 Various Capital Improvements	0.00	9,541.24		111,691.45	113,108.72			10,123.97
14-03 Various Capital Improvements	0.00	46,174.71		25,727.89	61,942.40			9,960.20
15-01 Various Capital Improvements	0.00	407,492.33		89,903.60	381,901.89		115,494.04	
16-01 Various Capital Improvements	0.00	792,974.82		114,956.59	591,601.67		316,329.74	
17-09 Various Capital Improvements	0.00	2,324,286.68		3,493,945.62	4,397,010.05		1,421,222.25	
17-21 Turf Fields (Open Space)	27,500.00	522,500.00			550,000.00		0.00	0.00
<b>Total</b>	<b>130,147.96</b>	<b>4,227,656.47</b>	<b>9,019,355.00</b>	<b>3,905,019.63</b>	<b>12,653,475.77</b>	<b>0.00</b>	<b>1,952,751.45</b>	<b>2,677,951.84</b>

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

	Debit	Credit
Balance January 1, CY (Credit)		36,483.97
Appropriated to Finance Improvement Authorizations (Debit)	450,968.00	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		630,000.00
Balance December 31, 2018	215,515.97	xxxxxxxxxx
	666,483.97	666,483.97

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

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

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
18-001 Various Capital Improvements	9,019,355.00	8,568,387.00	450,968.00	450,968.00
<b>Total</b>	<b>9,019,355.00</b>	<b>8,568,387.00</b>	<b>450,968.00</b>	<b>450,968.00</b>

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



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

	Debit	Credit
Balance January 1, CY (Credit)		0.00
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018		XXXXXXXXXX

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

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

**NOTE A** - This amount to be supported by confirmation from bank or banks  
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here to item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2019 appropriation column.

**MUNICIPALITIES ONLY**  
**IMPORTANT!**

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

A.

1. Total Tax Levy for the Year 2018 was		111,970,439.81
2. Amount of Item 1 Collected in 2018 (*)	109,953,552.84	
3. Seventy (70) percent of Item 1		78,379,307.87

(\*) Including prepayments and overpayments applied.

B.

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

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

C.

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

D.

1. Cash Deficit 2017		0.00
2a. 2017 Tax Levy		106,734,982.15
2b. 4% of 2017 Tax Levy for all purposes:		4,269,399.29
3. Cash Deficit 2018		
4. 4% of 2018 Tax Levy for all purposes:		4,478,817.59

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$0.00	\$148,184.15	\$148,184.15
3. Amounts due Special Districts	\$0.00	\$0.00	\$
4. Amounts due School Districts for Local School Tax	\$0.00	\$100.00	\$100.00



UTILITIES ONLY

Note:

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

**Balance Sheet - Utility Operating Fund Assets**  
**AS OF DECEMBER 31,**

Cash:	<hr/>	<hr/>
	<hr/>	<hr/>
Investments:	<hr/>	<hr/>
	<hr/>	<hr/>
Accounts Receivable:	<hr/>	<hr/>
	<hr/>	<hr/>
Interfunds Receivable:	<hr/>	<hr/>
	<hr/>	<hr/>
Deferred Charges	<hr/>	<hr/>
	<hr/>	<hr/>

**Balance Sheet - Utility Operating Fund Liabilities, Reserves & Fund Balance**  
**AS OF DECEMBER 31,**

Liabilities:

Fund Balance:


**Balance Sheet - Utility Capital Fund Assets**  
**AS OF DECEMBER 31,**

Cash:

Accounts Receivable:


**Balance Sheet - Utility Capital Fund Liabilities, Reserves & Fund Balance**  
AS OF DECEMBER 31,

Liabilities:


Total Liabilities, Reserves & Fund Balance:

--	--



**Balance Sheet - Utility Assessment Fund**  
**AS OF DECEMBER 31,**

Assets:


Liabilities and Reserves:


Liabilities, Reserves, and Fund Balance:

--	--

**Analysis of Utility Assessment Trust Cash and Investments  
Pledged to Liabilities and Surplus**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31,	Receipts			Disbursements	Balance Dec. 31,
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"						
<b>Total</b>						

**Schedule of Utility Budget -  
Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated			
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal			
Deficit (General Budget)			

### Statement of Budget Appropriations

Appropriations	
Total Appropriations	
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	
Deduct Expenditures	
Surplus	
Total Surplus	
Total Expenditure & Surplus	
Unexpended Balance Cancelled	

## Statement of Operation Utility

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the budget year 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		
Miscellaneous Revenue Not Anticipated		
Appropriation Reserves Canceled		
Total Revenue Realized		
Expenditures		
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		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")		
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")		

**Section 2:**

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

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

**Results of Operations – Utility**

	Debit	Credit
Operating Excess		
Operating Deficit		
Total Results of Current Year Operations		

**Operating Surplus– Utility**

	Debit	Credit
Balance December 31,		
Total Operating Surplus		

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

Cash	
Investments	
Interfund Accounts Receivable	
Subtotal	
Deduct Cash Liabilities Marked with "C" on Trial Balance	

Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		



**Schedule of Utility Accounts Receivable**

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

**Schedule of Utility Liens**

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

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

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

Caused by	Amount Dec. 31, per Audit Report	Amount in Budget	Amount Resulting from	Balance as at Dec. 31,
Total Operating				
Total Capital				

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

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

Date	Purpose	Amount

**Judgements Entered Against Municipality and Not Satisfied**

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

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

	Debit	Credit	Debt Service
Outstanding December 31,			
Bond Maturities – Assessment Bonds			
Interest on Bonds			

**Utility Capital Bonds**

	Debit	Credit	Debt Service
Outstanding December 31,			
Bond Maturities – Assessment Bonds			
Interest on Bonds			

**Interest on Bonds – Utility Budget**

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

**List of Bonds Issued During**

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

**Schedule of Loans Issued and Outstanding  
and Debt Service for Loans**  
UTILITY LOAN

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

**Interest on Loans – Utility Budget**

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

**List of Loans Issued During**

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31,	Date of Maturity	Rate of Interest	Budget Requirement		Date Interest Computed to
						For Principal	For Interest	

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

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

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

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

**Debt Service Schedule for Utility Assessment Notes**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31,	Date of Maturity	Rate of Interest	Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	

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

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

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

### Schedule of Capital Lease Program Obligations

Purpose	Amount of Obligation Outstanding Dec. 31,	Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
Subtotal			
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total			



**Schedule of Improvement Authorizations (Utility Capital Fund)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1,		Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31,	
	Funded	Unfunded					Funded	Unfunded
<b>Total</b>								

**Utility Capital Surplus**  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance December 31,		

**Utility Capital Surplus**  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance December 31,		

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

**Utility Fund**  
 CAPITAL IMPROVEMENTS AUTHORIZED IN  
 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 or Prior Years

**Utility Capital Fund**  
**Statement of Capital Surplus**  
 YEAR

	Debit	Credit
Balance December 31,		

