ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018
(UNAUDITED)

POPULATION LAST CENSUS	22,625
NET VALUATION TAXABLE 2018	$1,655,417,405.00
MUNICODE	2003

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 Cranford County of Union

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: Lavona Patterson

(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 Lavona Patterson am the Chief Financial Officer, License #N-873, of the Township of Cranford, County of Union 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	Lavona Patterson
Title	Chief Financial Officer
Address	8 Springfield Avenue Cranford Cranford, NJ 07016 US
Phone Number	908 709-7250
Email	L-Patterson@cranfordnj.org

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures no matters came to my attention that caused me to believe that the Annual Financial Statement for the year end December 31, 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures, or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

Registered Municipal Accountant

Firm Name

Address

Phone Number

Email

Certified by me
3/15/2019

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:	Cranford
Chief Financial Officer:	Lavona Patterson
Signature:	Lavona Patterson
Certificate #:	N-873
Date:	3/15/2019

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:	Cranford
Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	3/15/2019

2260017369
Fed I.D. #
Cranford
Municipality
Union
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	$10,840.50	$113,131.61	$

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

Lavona Patterson	5/6/2019
Signature of Chief Financial Officer	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 Cranford, County of Union during the year 2018.

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

Signature: ____________________
Name: ____________________
Title: ____________________

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

☒ Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $**1,663,106,811**

Peter Barnett
SIGNATURE OF TAX ASSESSOR

Cranford
MUNICIPALITY

Union
COUNTY

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

	2018	
Cash:		
Cash	11,015,989.89	
CHANGE FUND	930.00	
Sub Total Cash	11,016,919.89	
Investments:		
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	12,313.70	
Federal and State Grants Receivable	53,963.77	
Sub Total Assets not offset by Reserve for Receivables	66,277.47	
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	554,201.40	
Tax Title Liens	73,294.92	
Property Acquired by Taxes	3,765,400.00	
Sewer Charges Receivable - Prior Year/Delinquent	39,561.95	
Sewer Liens Receivable	289.44	
Revenue Accounts Receivable	23,418.46	
Certificate of Deposit Receivable	17,754,427.77	
Sub Total Receivables and Other Assets with Reserves	22,210,593.94	
Deferred Charges		
Deferred Charges	425,000.00	
Sub Total Deferred Charges	425,000.00	
Total Assets	33,718,791.30	

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

	2018	
Liabilities:		
ENCUMBRANCES	749,648.61	
Appropriation Reserves	1,701,152.17	
ACCOUNTS PAYABLE	1,873.40	
Tax Overpayments	1,374.48	
Due County for Added and Omitted Taxes	96,308.06	
PREPAID TAXES	572,987.34	
Appropriated Reserves for Federal and State Grants	407,606.97	
MARRIAGE DUE STATE	2,900.00	
DCA FEES DUE STATE OF NEW JERSEY	17,529.00	
Library State Aid	10,046.02	
LIBRARY- STATE INCOME TAX DONATIONS	9.00	
Reserve for Library Prior Years	3,094.52	
Library State Aid - Additional	1,737.63	
Reserve for Tax Appeals	374,346.23	
Reserve for Third Party (Outside) Liens	1,545.63	
Reserve for Sale of Municipal Assets	268,000.00	
Total Liabilities	4,210,159.06	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables and Other Assets	22,210,593.94	
Fund Balance	7,298,038.30	
Total Liabilities, Reserves and Fund Balance	33,718,791.30	

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

	2018	
Assets		
Liabilities		

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

	2018	
Assets		
Cash	2,253,162.39	
HAZARD MITIGATION GRANT RECEIVABLE (FEMA)	209,867.47	
DUE FROM CRANFORD BOE	24,153.00	
DUE FROM HOMEOWNERS	181,164.01	
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE GRANT RECEIVABLE	4,038,568.00	
GRANTS RECEIVABLE	1,228,148.77	
Deferred Charges		
DEFERRED CHARGES - UNFUNDED	41,501,184.65	
DEFERRED CHARGES - FUNDED	24,154,010.94	
Total Deferred Charges	65,655,195.59	
Total Assets General Capital Fund	73,590,259.23	
Liabilities		
CONTRACTS PAYABLE	4,075,625.92	
Improvement Authorizations - Funded	2,167,942.39	
Improvement Authorizations - Unfunded	7,369,823.39	
General Capital Bonds	16,908,000.00	
Bond Anticipation Notes	35,481,000.00	
Green Trust Loans Payable	108,867.40	
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOANS PAYABLE	7,137,143.54	
RESERVE FOR PAYMENT OF DEBT SERVICE	6,061.67	
Capital Improvement Fund	40,000.00	
Total Liabilities and Reserves	73,294,464.31	
Fund Balance		
Capital Surplus	295,794.92	
Total General Capital Liabilities	73,590,259.23	

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- Dog	72,832.47	
Total Dog Trust Assets	72,832.47	
Animal Control Trust Liabilities		
DUE TO THE STATE OF NEW JERSEY	460.20	
RESERVE FOR EXPENDITURES FOR ANIMAL CONTROL	72,372.27	
Total Dog Trust Reserves	72,832.47	
CDBG Trust Assets		
Community Development Block Grant Receivable	23,000.00	
Total CDBG Trust Assets	23,000.00	
CDBG Trust Liabilities		
Reserve for Community Development Block Grant	23,000.00	
Total CDBG Trust Reserves and Liabilities	23,000.00	
LOSAP Trust Assets		
LOSAP Trust Liabilities		
Open Space Trust Assets		
Open Space Trust Liabilities		
Other Trust Assets		
Cash	3,091,831.74	
Total Other Trust Assets	3,091,831.74	
Other Trust Liabilities		
Total Miscellaneous Trust Reserves (31-287)	3,091,831.74	
Total Other Trust Reserves and Liabilities	3,091,831.74	

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

	2018	
Assets		
Liabilities and Reserves		

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2017 Per Audit Report	Receipts	Disbursements	Balance as of Dec. 31, 2018
Fire Donations	$	$3,301.48	$3,301.48	$0.00
Police Donations	$	$10,000.00	$5,724.93	$4,275.07
Payroll Account	$	$17,328,057.85	$17,328,057.85	$0.00
ALLIANCE	$2,217.88	$414.67	$200.00	$2,432.55
BODY ARMOR	$1,839.26	$4,100.00	$848.10	$5,091.16
CABLE TV DONATIONS	$3,306.65	$1,955.00	$	$5,261.65
COAH	$95,165.92	$24,843.56	$14,042.50	$105,966.98
DEVELOPERS DEPOSITS	$49,175.68	$113.54	$30,301.53	$18,987.69
DMC DONATIONS	$1,971.00	$900.00	$900.00	$1,971.00
ENRICHMENT	$244,313.79	$234,240.18	$215,118.09	$263,435.88
ESCROW DEPOSITS	$696,424.61	$445,615.27	$102,660.51	$1,039,379.37
FIRE PENALTIES	$763.51	$500.00	$	$1,263.51
FORFEITURE ACCOUNT	$18,469.35	$31,084.60	$5,032.13	$44,521.82
HAZARD MITIGATION ESCROW -FEMA	$4,418.98	$	$4,418.98	$0.00
LOSAP	$28,192.48	$4,128.97	$17,250.00	$15,071.45
MEDICAL REIMBURSEMENT	$8,912.60	$7,691.76	$8,621.49	$7,982.87
MISCELLANEOUS (SURVEYS)	$1,200.00	$	$1,200.00	$0.00
PARKING FINES (POAA)	$8,803.45	$2,762.00	$8,500.00	$3,065.45
PAYROLL AGENCY	$116,669.78	$6,571,320.30	$6,560,895.53	$127,094.55
POLICE OUTSIDE OVERTIME	$10,503.30	$518,991.50	$529,494.80	$0.00
POST OFFICE DONATIONS	$36,906.14	$	$	$36,906.14
PUBLIC DEFENDER	$42,167.19	$11,658.00	$12,059.97	$41,765.22
RECYCLING	$3,841.76	$12,254.87	$11,433.70	$4,662.93
SIGN FUND	$436.30	$	$	$436.30
SNOW REMOVAL	$195,432.22	$115,000.00	$111,515.41	$198,916.81
SPECIAL IMPROVEMENT DISTRICT	$59,691.87	$190,202.13	$201,643.04	$48,250.96
STATE UNEMPLOYMENT INSURANCE	$370,935.27	$5,257.11	$	$376,192.38
TAX SALE PREMIUMS	$660,600.00	$523,000.00	$444,700.00	$738,900.00
Totals	**$2,662,358.99**	**$26,047,392.79**	**$25,617,920.04**	**$3,091,831.74**

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		
Certificate of Deposit		17,754,427.77		17,754,427.77
Capital - General	370,000.00	1,883,681.14	518.75	2,253,162.39
Current	114,607.80	11,392,551.88	491,169.79	11,015,989.89
SWIM POOL CAPITAL				
SWIM POOL OPERATING				
Swimming Pool Utility Assessment Trust				
Swimming Pool Utility Capital		303,991.66	3,045.00	300,946.66
Swimming Pool Utility Operating	516.00	104,718.28	15,569.16	89,665.12
Trust - Dog License	579.00	72,253.47		72,832.47
Trust - Other	10,450.77	3,189,305.91	107,924.94	3,091,831.74
Total	**496,153.57**	**34,700,930.11**	**618,227.64**	**34,578,856.04**

* - 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: Lavona Patterson Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
INVESTORS BANK - PAYROLL ACCT TRUST - XXXXX6637	24,557.81
INVESTORS BANK - CERTIFICATE OF DEPOSIT - XXXXX9183	17,754,427.77
INVESTORS BANK - ANIMAL CONTROL TRUST - XXXXXX6722	72,253.47
INVESTORS BANK - BLOCK GRANT TRUST (CDBG) - XXXXXX6703	
INVESTORS BANK - CURRENT - EMS - XXXXXX6760	185,064.12
INVESTORS BANK - CURRENT FUND - XXXXXX6581	11,086,882.19
INVESTORS BANK - FEDERAL FORFEITURE ASSETS JUSTICE TRUST - XXXXXX6680	0.18
INVESTORS BANK - FEDERAL TREASURY FORFEITURE TRUST - XXXXXX6699	0.02
INVESTORS BANK - FORFEITURE STATE TRUST - XXXXXX6675	44,521.62
INVESTORS BANK - GENERAL CAPITAL FUND - XXXXXX6604	1,883,681.14
INVESTORS BANK - GENERAL DISBURSEMENT - CURRENT - XXXXXX6595	120,605.57
INVESTORS BANK - GENERAL TRUST FUNDS - XXXXXX6642	2,409,880.29
INVESTORS BANK - MEDICAL REIMBURSEMENT TRUST - XXXXXX6717	7,982.87
INVESTORS BANK - PAYROLL AGENCY TRUST - XXXXXX6736	148,734.96
INVESTORS BANK - SPECIAL IMPROVEMENT DISTRICT TRUST - XXXXXX6656	48,664.28
INVESTORS BANK - SWIM POOL CAPITAL - XXXXXX6623	303,991.66
INVESTORS BANK - SWIM POOL OPERATING - XXXXXX6618	104,718.28
INVESTORS BANK - UNEMPLOYMENT TRUST - XXXXXX6661	376,173.24
TD BANK - COAH ACCOUNT - XXX-XXX2391	106,379.48
TD BANK - CURRENT (EMS) - XXX-XXX1070	
TD BANK - DEVELOPER ESCROW - XXX-XXX8428	5,779.90
TD BANK - GARDEN HOMES ESCROW - XXXXXX1227	13,207.79
TD BANK - HAZARD MITIGATION ESCROW - XXX-XXX8410	3,423.47
Total	**34,700,930.11**

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
Clean Communities		41,668.71	41,668.71			0.00	
Alcohol Education Rehabilitation Fund		3,441.93	3,441.93			0.00	
Drunk Driving Enforcement Fund		8,255.60	8,255.60			0.00	
Recycling Tonnage Grant		43,350.06	43,350.06			0.00	
U TEXT U DRIVE U PAY		6,600.00	6,600.00			0.00	
Union County Level the Playing Field		25,470.00	25,470.00			0.00	
Union County Greening Grant		4,500.00	4,500.00			0.00	
BODY ARMOR REPLACEMENT FUND	480.11			480.11		0.00	
COUNTY OF UNION RIVER CLEANING	100,000.00			100,000.00		0.00	
DRIVE SOBER OR GET PULLED OVER	5,500.00		5,500.00			0.00	
FEDERAL BULLET PROOF VEST PROGRAM	1,354.65	8,481.00	2,626.80			7,208.85	
MUNICIPAL ALLIANCE	24,676.57	18,614.00	21,623.83			21,666.74	
UNION COUNTY GREENING GRANT	22,000.00	3,000.00				25,000.00	
UNION COUNTY KIDS REC GRANT/MEMORIAL FIELD	60,000.00		60,000.00			0.00	
UNION COUNTY SENIOR FOCUS GRANT	18,462.00		18,373.82			88.18	
USDA RIVER CLEAN UP	8,418.81			8,418.81		0.00	
Total	**240,892.14**	**163,381.30**	**241,410.75**	**108,898.92**	**0.00**	**53,963.77**	

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					
ALCOHOL EDUCATION REHABILITATION FUND	5,016.62		3,441.93	1,900.00			6,558.55	
BODY ARMOR REPLACEMENT FUND	9,908.59				480.11		9,428.48	
CLEAN COMMUNITIES PROGRAM	108,719.50		41,668.71	95,587.61			54,800.60	
COUNTY OF UNION RIVER CLEANING	90,155.00				90,155.00		0.00	
DOT SOUTH UNION AVENUE PAVING	2,561.82						2,561.82	
DRIVE SOBER OR GET PULLED OVER	5,500.00			5,500.00			0.00	
DRUNK DRIVING ENFORCEMENT FUND	4,000.00		8,255.60	8,144.00			4,111.60	
FEDERAL BULLET PROOF VEST PROGRAM	6,395.40		8,481.00	4,240.50			10,635.90	
FITNESS EQUIPMENT GRANT - MIDDLESEX COUNTY	2,500.00						2,500.00	
MEMORIAL FIELD	29,065.06			29,065.06		20,262.50	20,262.50	Prior Year Encumbrance Canceled
MUNICIPAL ALLIANCE	13,802.94	18,614.00		22,534.22	69.84		9,812.88	
MUNICIPAL ALLIANCE MATCH	2,626.11	4,653.00		1,925.66			5,353.45	
PEG TECHNOLOGY GRANT	5,694.72						5,694.72	
RECYCLE TONNAGE GRANT	60,479.45	35,850.06	7,500.00	2,000.00			101,829.51	
SAFETY GRANT	7,456.02						7,456.02	
SUSTAINABLE NJ GRANT	10,000.00						10,000.00	
U TEXT U DRIVE U PAY			6,600.00	6,600.00			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					
UC 2016/2017 KIDS REC GRANT/MEMORIAL TURF FIELD	60,000.00						60,000.00	
UNION COUNTY GREEN COMMUNITIES	18,936.39		4,500.00	5,355.00	4,500.00		13,581.39	
Union County Greening Grant			3,000.00				3,000.00	
UNION COUNTY KIDS RECREATION	28,133.88						28,133.88	
Union County Level the Playing Field			25,470.00				25,470.00	
UNION COUNTY SENIOR FOCUS GRANT	9,155.00			9,066.82		136.28	224.46	Prior Year Encumbrance Canceled
USDA RIVER CLEAN UP	44,455.01				18,263.81		26,191.20	
YOUTH ACADEMY KIDS GRANT	0.01						0.01	
Total	**524,561.52**	**59,117.06**	**108,917.24**	**191,918.87**	**113,468.76**	**20,398.78**	**407,606.97**	

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					
RECYCLING TONNAGE	35,850.06	35,850.06					0.00	
Total	**35,850.06**	**35,850.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	0.00
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	
Levy Calendar Year 2018	xxxxxxxxxx	57,337,589.00
Paid	57,337,589.00	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	0.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	0.00	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	57,337,589.00	57,337,589.00

Amount Deferred during year ______________________

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.00
2018 Levy	xxxxxxxxxx	
Added and Omitted Levy	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	
Expenditures		xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	0.00	0.00

REGIONAL SCHOOL TAX

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

Amount Deferred during Year ______________________
Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

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

Amount Deferred during year ______________________
Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	89,574.35
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	23,388,701.04
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	683,946.50
Due County for Added and Omitted Taxes	xxxxxxxxxx	96,308.06
Paid	24,162,221.89	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	96,308.06	xxxxxxxxxx
	24,258,529.95	24,258,529.95

Paid for Regular County Levies	24,072,647.54
Paid for Added and Omitted Taxes	89,574.35

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.00
2018Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Special Improvement District	xxxxxxxxxx	175,798.14
Total 2018 Levy	xxxxxxxxxx	175,798.14
Paid	175,798.14	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	175,798.14	175,798.14

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	2,850,000.00	2,850,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	9,679,699.06	10,379,914.10	700,215.04
Added by N.J.S.A. 40A:4-87	108,917.24	108,917.24	0.00
Total Miscellaneous Revenue Anticipated	9,788,616.30	10,488,831.34	700,215.04
Receipts from Delinquent Taxes	784,020.00	800,793.19	16,773.19
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	23,044,163.77	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,514,107.00	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	24,558,270.77	25,483,263.49	924,992.72
	37,980,907.07	39,622,888.02	1,641,980.95

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	105,725,606.23
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	57,337,589.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	24,072,647.54	xxxxxxxxxx
Due County for Added and Omitted Taxes	96,308.06	xxxxxxxxxx
Special District Taxes	175,798.14	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,440,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	25,483,263.49	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	107,165,606.23	107,165,606.23

* 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)
Recycling Tonnage Grant	43,350.06	43,350.06	0.00
Union County Green Communities	4,500.00	4,500.00	0.00
Union County Level the Playing Field	25,470.00	25,470.00	0.00
Alcohol Ed Rehabilition & Enforcement	3,441.93	3,441.93	0.00
Clean Communties	5,818.65	5,818.65	0.00
Drunk Driving Enforcement Fund Surcharge	8,255.60	8,255.60	0.00
Federal Police Bullet Proof Vest	8,481.00	8,481.00	0.00
U DRIVE U TEXT U PAY	6,600.00	6,600.00	0.00
Union County Greening Grant	3,000.00	3,000.00	0.00
TOTAL	**108,917.24**	**108,917.24**	**0.00**

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

CFO Signature: Lavona Patterson

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		37,871,989.83
2018 Budget - Added by N.J.S.A. 40A:4-87		108,917.24
Appropriated for 2018 (Budget Statement Item 9)		37,980,907.07
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		425,000.00
Total General Appropriations (Budget Statement Item 9)		38,405,907.07
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		38,405,907.07
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	35,115,033.24	
Paid or Charged - Reserve for Uncollected Taxes	1,440,000.00	
Reserved	1,701,152.17	
Total Expenditures		38,256,185.41
Unexpended Balances Cancelled (see footnote)		149,721.66

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)		
Deferred School Tax Revenue: Balance December 31, CY		0.00
Deferred School Tax Revenue: Balance January 1, CY	0.00	
Deficit in Anticipated Revenues: Delinquent Tax Collections	0.00	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated	0.00	
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		16,773.19
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		700,215.04
Excess of Anticipated Revenues: Required Collection of Current Taxes		924,992.72
Expended (Debit)		
Interfund Advances Originating in CY (Debit)		
Miscellaneous Revenue Not Anticipated		832,233.84
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)	22,695.92	
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		149,721.66
Unexpended Balances of PY Appropriation Reserves (Credit)		1,585,460.09
Surplus Balance	4,186,700.62	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	4,209,396.54	4,209,396.54

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Fees and Permits: Tax Search	10.00
Licenses - Body Art	300.00
Prior Year Municipal Lien	0.00
Returned Check Fees	350.00
Prior Year Void Checks	104.00
Chamber of Commerce Rent	6,000.00
Homestead Homeowner Rebate	1,667.40
Excess Accrued Interest/Costs from Bonds	12,043.77
Excess of Acquired Property Sold	565,450.00
Bulk Waste Fees	57,480.00
2017 County PILOT Payment Returned	2,450.70
Mayor Ceremony Fees	550.00
Winfield Township Shared Construction Services	5,000.00
Tree Planting Preservation Fund	1,500.00
ADMINISTRATIVE FEES/EXCESS POLICE OUTSIDE DUTY	120,582.00
DUPLICATE TAX BILLS	600.00
MISCELLANEOUS	14,545.17
PRIOR YEAR REIMBURSEMENTS	10,730.71
SENIORS & VETS ADMINISTRATIVE FEE	3,173.69
UNION COUNTY TONNAGE REBATE	29,696.40
Total Amount of Miscellaneous Revenues Not Anticipated	**$832,233.84**

SURPLUS – CURRENT FUND
YEAR 2018

	Debit	Credit
Balance January 1, CY (Credit)		5,961,337.68
Amount Appropriated in the CY Budget - Cash	2,850,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		4,186,700.62
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	7,298,038.30	xxxxxxxxxx
	10,148,038.30	10,148,038.30

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

Cash		11,016,919.89
Investments		
Cash Liability: Federal & State Programs - Appropriated Grants		-407,606.97
Sub-Total		10,609,312.92
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,802,552.09
Cash Surplus		6,806,760.83
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	12,313.70	
Deferred Charges #	425,000.00	
Cash Deficit	0.00	
Federal and State Grants Receivable	53,963.77	
Total Other Assets		491,277.47
		7,298,038.30

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		$105,979,822.56
	or		
	(Abstract of Ratables)		$
2.	Amount of Levy Special District Taxes		$175,798.14
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.		$436,656.33
5a.	Subtotal 2018 Levy	$106,592,277.03	
5b.	Reductions due to tax appeals **	$	
5c.	Total 2018 Tax Levy		$106,592,277.03
6.	Transferred to Tax Title Liens		$29,174.64
7.	Transferred to Foreclosed Property		$
8.	Remitted, Abated or Canceled		$283,294.76
9.	Discount Allowed		$
10.	Collected in Cash: In 2017	$7,438,540.46	
	In 2018*	$97,260,942.16	
	Homestead Benefit Revenue	$864,948.27	
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	$161,175.34	
	Total to Line 14	$105,725,606.23	
11.	Total Credits		$106,038,075.63
12.	Amount Outstanding December 31, 2018		$554,201.40
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is 99.1869		

Note: Did Municipality Conduct Accelerated Tax Sale or Tax Levy Sale? **No**

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	$105,725,606.23
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
	To Current Taxes Realized in Cash	$105,725,606.23

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows $106,592,277.03, and Item 10 shows $105,725,606.23, the percentage represented by the cash collections would be $105,725,606.23 / $106,592,277.03 or 99.1869. The correct percentage to be shown as Item 13 is 99.1869%.

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)	9,072.61	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
2	Sr. Citizens Deductions Per Tax Billings (Debit)	18,000.00	
3	Veterans Deductions Per Tax Billings (Debit)	141,500.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	2,750.00	
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		1,074.66
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
9	Received in Cash from State (Credit)		157,934.25
	Balance December 31, 2018		12,313.70
		171,322.61	171,322.61

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

Line 2	18,000.00
Line 3	141,500.00
Line 4	2,750.00
Sub-Total	162,250.00
Less: Line 7	1,074.66
To Item 10	161,175.34

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

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

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

Mary Testori
Signature of Tax Collector

T-1208 10/26/2018
License # Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	**Balance January 1, 2018**		838,789.46	xxxxxxxxxx
	A. Taxes	795,472.09	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	43,317.37	xxxxxxxxxx	xxxxxxxxxx
2.	Cancelled			
	A. Taxes		xxxxxxxxxx	0.66
	B. Tax Title Liens		xxxxxxxxxx	
3.	Transferred to Foreclosed Tax Title Liens:			
	A. Taxes		xxxxxxxxxx	
	B. Tax Title Liens		xxxxxxxxxx	
4.	Added Taxes		4,263.60	xxxxxxxxxx
5.	Added Tax Title Liens			xxxxxxxxxx
6.	Adjustment between Taxes (Other than current year)			
	A. Taxes - Transfers to Tax Title Liens		xxxxxxxxxx	
	B. Tax Title Liens - Transfers from Taxes			xxxxxxxxxx
7.	Balance Before Cash Payments		xxxxxxxxxx	843,052.40
8.	Totals		843,053.06	843,053.06
9.	Collected:		xxxxxxxxxx	800,793.19
	A. Taxes	799,735.03	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	1,058.16	xxxxxxxxxx	xxxxxxxxxx
10.	Interest and Costs - 2018 Tax Sale		1,861.07	xxxxxxxxxx
11.	2018 Taxes Transferred to Liens		29,174.64	xxxxxxxxxx
12.	2018 Taxes		554,201.40	xxxxxxxxxx
13.	**Balance December 31, 2018**		xxxxxxxxxx	627,496.32
	A. Taxes	554,201.40	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	73,294.92	xxxxxxxxxx	xxxxxxxxxx
14.	Totals		1,428,289.51	1,428,289.51
15.	Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 9 divided by Item No. 7) is	94.9874		
16.	Item No. 14 multiplied by percentage shown above is		596,042.44	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)	3,765,400.00	
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	3,765,400.00
	3,765,400.00	3,765,400.00

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)		
Miscellaneous Revenue Not Anticipated		
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
Current Fund Emergency Appropriations	$	$	$425,000.00	$425,000.00
Animal Control Fund	$0.00	$	$	$
Capital -	$0.00	$	$	$
Deficit from Operations	$0.00	$	$0.00	$0.00
Trust Assessment	$0.00	$	$	$
Trust Other	$0.00	$	$	$
Subtotal Current Fund	$0.00	$0.00	$425,000.00	$425,000.00
Subtotal Trust Fund	$0.00	$	$	$
Subtotal Capital Fund	$0.00	$	$	$
Total Deferred Charges	$0.00	$0.00	$425,000.00	$425,000.00

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

Date	Purpose	Amount
		$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

Lavona Patterson
Chief Financial Officer

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

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

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

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

Lavona Patterson
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)		9,380,000.00	
Cancelled (Debit)			
Issued (Credit)		14,570,000.00	
Paid (Debit)	7,042,000.00		
Outstanding Dec. 31, 2018	16,908,000.00	xxxxxxxxxx	
	23,950,000.00	23,950,000.00	
2019 Bond Maturities – General Capital Bonds			$1,660,000.00
2019 Interest on Bonds		519,317.00	

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
Series 2018	970,000.00	9,700,000.00	1/15/2018	Various
Refunding Bond Series 2018	140,000.00	4,870,000.00	8/15/2018	Various
Total	**1,110,000.00**	**14,570,000.00**		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2019 DEBT SERVICE FOR LOANS

MUNICIPAL GREEN ACRES TRUST LOAN

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		120,506.39	
Issued (Credit)			
Paid (Debit)	11,638.99		
Outstanding Dec. 31,2018	108,867.40	xxxxxxxxxxx	
	120,506.39	120,506.39	
2019 Loan Maturities			$11,872.95
2019 Interest on Loans			$2,118.27
Total 2019 Debt Service for Loan			$13,991.22

GREEN ACRES TRUST LOAN

Outstanding Dec. 31,2018		xxxxxxxxxx	
2019 Loan Maturities			$
2019 Interest on Loans		$	
Total 2019 Debt Service for Loan			$

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOANS

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		4,088,046.97	
Issued		3,500,000.00	
Paid	450,903.43		
Outstanding December 31, 2018	7,137,143.54		
2019 Loan Maturities			453,168.40
2019 Interest on Loans			78,901.38
Total 2019 Debt Service for Loan			532,069.78

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2019 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2018

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

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2018	2019 Interest Requirement
		$	$

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	
17-05 Various Improvements	1,145,224.00	5/23/2017	1,145,224.00	5/17/2019	3.00	0.00	34,262.59	5/17/2019
17-05 Multi Purpose	292,656.00	5/23/2017	292,656.00	6/28/2019	3.00	0.00	8,755.63	6/28/2019
12-15 RECONSTRUCTION OF LOWER LEVEL	2,000,000.00	5/23/2013	1,697,607.00	5/17/2019	3.00	68,966.00	50,788.68	5/17/2019
12-19 VARIOUS IMPROVEMENTS	518,000.00	5/23/2013	209,653.00	5/17/2019	3.00	27,264.00	6,272.36	5/17/2019
12-21 MULTI-PURPOSE	1,200,000.00	5/23/2013	916,709.00	5/17/2019	3.00	34,663.00	27,425.92	5/17/2019
13-03 ACQUISITION OF COMPUTER EQUIPMENT	66,000.00	5/23/2014	51,329.00	5/17/2019	3.00	7,333.00	1,535.65	5/17/2019
13-15 VARIOUS IMPROVEMENTS	599,500.00	5/23/2014	505,238.00	5/17/2019	3.00	47,131.00	15,115.61	5/17/2019
13-16 MULTI-PURPOSE	1,238,000.00	5/23/2014	1,130,720.00	5/17/2019	3.00	53,640.00	33,828.66	5/17/2019
14-06 VARIOUS PUBLIC IMPROVEMENTS	738,000.00	5/23/2014	679,980.00	5/17/2019	3.00	29,010.00	20,343.51	5/17/2019
14-14 VARIOUS PUBLIC IMPROVEMENTS	2,336,000.00	5/22/2015	1,864,640.00	5/17/2019	3.00	122,561.00	55,785.94	5/17/2019
14-14 VARIOUS PUBLIC IMPROVEMENTS	1,000,000.00	11/30/2015	947,534.00	6/28/2019	3.00	52,466.00	28,348.14	6/28/2019
15-24 MULTI-PURPOSE	530,893.00	5/20/2016	530,893.00	5/17/2019	3.00	27,366.00	15,883.15	5/17/2019
15-24 MULTI-PURPOSE	1,000,000.00	6/30/2016	1,000,000.00	6/28/2019	3.00	51,547.00	29,917.81	6/28/2019
15-24 MULTI-PURPOSE	566,732.00	5/20/2017	566,732.00	5/17/2019	3.00	0.00	16,955.38	5/17/2019
15-27 VARIOUS IMPR/SEWER/PEPPER/FIRE	1,266,000.00	12/8/2016	1,266,000.00	6/28/2019	3.00	44,235.00	37,875.95	6/28/2019
15-31 ACQUISITION OF REAL PROPERTY	1,200,000.00	11/30/2015	1,184,810.00	6/28/2019	3.00	15,190.00	35,446.92	6/28/2019
16-12 MULIT-PURPOSE	3,000,000.00	12/8/2016	3,000,000.00	6/28/2019	3.00	153,689.00	89,753.42	6/28/2019
16-12 MULTI-PURPOSE	66,725.00	6/30/2017	66,725.00	6/28/2019	3.00	0.00	1,996.27	6/28/2019
16-12 VARIOUS IMPROVEMENTS	201,275.00	5/20/2017	201,275.00	5/17/2019	3.00	0.00	6,021.71	5/17/2019

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	
16-13 TURF FIELD	285,700.00	6/30/2017	285,700.00	6/28/2019	3.00	0.00	8,547.52	6/28/2019
16-28 BIRCHWOOD	17,615,000.00	2/7/2017	17,615,000.00	2/7/2019	2.50	0.00	440,375.00	2/7/2019
17-05 MULTI-PURPOSE	322,575.00	6/30/2017	322,575.00	6/28/2019	3.00	0.00	9,650.74	6/28/2019
	37,188,280.00	**xxxxxxxxxx**	**35,481,000.00**	**xxxxxxxxxx**	**xxxxxxxxxx**	**735,061.00**	**974,886.56**	**xxxxxxxxxx**

Memo: Type I School Notes should be separately listed and totaled.
Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.
* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.
** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.
**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".
(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
18-191 Multi Purpose			4,565,500.00		2,022,517.41			2,542,982.59
00-13 TECHNOLOGY	19,086.00	0.00					19,086.00	
01-02 VARIOUS IMPROVEMENTS	4,078.06	0.00					4,078.06	
01-38/03-27/05-37/06-28/07-35/11-31 CONSTRUCTION OF MUNICIPAL PARKING GARAGE	0.00	40,912.00						40,912.00
02-04 STORM DRAINAGE AND FLOOD MANAGEMENT IMPROVEMENTS	0.00	255,560.39			1.00			255,559.39
02-09 VARIOUS PUBLIC IMPROVEMENTS	23,107.30	0.00					23,107.30	
03-03 VARIOUS CAPITAL IMPROVEMENTS	0.00	10,007.36			10,007.36			
04-15 VARIOUS CAPITAL IMPROVEMENTS	2,824.00	0.00					2,824.00	
05-12 VARIOUS CAPITAL IMPROVEMENTS	0.04	79,620.90		3,676.25			83,297.19	
06-11 SIDEWALK IMPROVEMENTS CENTENNIAL AVENUE	0.00	4,554.76			4,554.76			
06-24 MULTI-PURPOSE	0.00	2,765.24			2,765.24			
07-07 VARIOUS PUBLIC IMPROVEMENTS	0.00	191,021.38						191,021.38
07-16 RECONSTRUCTION OF HIGH STREET FOOTBRIDGE	0.00	122,379.50						122,379.50
08-18 VARIOUS PUBLIC IMPROVEMENTS	0.00	56,364.64		14,750.00	42,233.82			28,880.82

09-11 INSTALLATION OF TURF FIELD	0.00	16,523.93						16,523.93
09-34 VARIOUS PUBLIC IMPROVEMENTS	155,804.07	0.00					155,804.07	
09-36 RECONSTRUCTION OF CRANE PLACE	0.00	5,388.02			5,388.02			
09-37 VARIOUS SEWER PROJECTS	169,285.89	37,090.00		2,565.00			171,850.89	37,090.00
10-30 ACQUISITION OF PROPERTY FOR RECREATION	0.00	6,047.05			6,047.05			
10-42 HILLSIDE AVENUE TUNNEL	37,327.20	0.00					37,327.20	
10-43 VARIOUS IMPROVEMENTS	0.00	146,099.37						146,099.37
11-10 REFUNDING	3,765.34	0.00					3,765.34	
11-30 VARIOUS PUBLIC IMPROVEMENTS/REPLACE EQUIPMENT	0.00	22,165.28			3.68			22,161.60
12-01 REFUNDING	9,067.12	0.00					9,067.12	
12-13 ELEVATION OF HOMES	321,929.70	0.00			9,118.06		312,811.64	
12-15 RECONSTRUCTION OF LOWER LEVEL	0.00	457,619.22			456.69			457,162.53
12-19 VARIOUS IMPROVEMENTS	0.00	62,559.98			456.69			62,103.29
12-21 MULTI-PURPOSE	0.00	315,862.15		4,838.74	13,391.93			307,308.96
12-37 VARIOUS IMPROVEMENTS DUE TO SANDY	0.00	379,271.74						379,271.74
13-15 VARIOUS IMPROVEMENTS AND ACQUISITIONS	0.00	1,235.47			913.38			322.09
13-16 MULTI-PURPOSE	0.00	227,787.12			39,220.83			188,566.29
14-06 VARIOUS PUBLIC IMPROVEMENTS	0.00	675.83			456.69			219.14
14-14 VARIOUS PUBLIC IMPROVEMENTS	0.00	146,100.46		393,087.06	1,025.98			538,161.54
14-16 VARIOUS IMPROVEMENTS TO MUNICIPAL BUILDING	146,144.24	0.00			39,600.00		106,544.24	
15-24 VARIOUS PUBLIC IMPROVEMENTS	0.00	552,227.60		41,679.71	14,475.98			579,431.33

15-27 VARIOUS PUBLIC IMPROVEMENTS	0.00	32,362.74		2,274.44	569.29			34,067.89
15-31 ACQUISITION OF REAL PROPERTY	0.00	14,158.93			569.29			13,589.64
16-12 MULTI-PURPOSE	0.00	352,144.31		155,528.41	18,234.94			489,437.78
16-13 TURFIELD	0.00	2.93		8,286.24				8,289.17
16-18 STORM DRAIN AND FLOOD MANAGEMENT (NJEIT)	0.00	3,309,789.64			2,189,093.00		1,120,696.64	
16-28 ACQUISITION OF REAL PROPERTY	0.00	240,135.29		529.82	188,295.87			52,369.24
17-05 MULTI-PURPOSE	0.00	1,464,504.91		50,888.00	659,480.73			855,912.18
91-26 DMC AND HANSEN PARK	2,454.43	0.00					2,454.43	
97-08 VARIOUS IMPROVEMENTS	74,569.28	0.00					74,569.28	
98-02 Various Improvements - Community Center	40,658.99	0.00					40,658.99	
Total	**1,010,101.66**	**8,552,938.14**	**4,565,500.00**	**678,103.67**	**5,268,877.69**	**0.00**	**2,167,942.39**	**7,369,823.39**

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, CY (Credit)		21,500.00
Appropriated to Finance Improvement Authorizations (Debit)	181,500.00	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		200,000.00
Balance December 31, 2018	40,000.00	xxxxxxxxxx
	221,500.00	221,500.00

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
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
Ord. 18-191 Multi Purpose	4,565,500.00	3,619,000.00	181,500.00	181,500.00
Total	**4,565,500.00**	**3,619,000.00**	**181,500.00**	**181,500.00**

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR – 2018

	Debit	Credit
Balance January 1, CY (Credit)		136,697.36
Appropriated to CY Budget Revenue (Debit)	110,000.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		269,097.56
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	295,794.92	xxxxxxxxxx
	405,794.92	405,794.92

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		106,592,277.03
2. Amount of Item 1 Collected in 2018 (*)	105,725,606.23	
3. Seventy (70) percent of Item 1		74,614,593.92
(*) Including prepayments and overpayments applied.		

B.

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

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

C.

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

D.	
1. Cash Deficit 2017	0.00
2a. 2017 Tax Levy	
2b. 4% of 2017 Tax Levy for all purposes:	
3. Cash Deficit 2018	
4. 4% of 2018 Tax Levy for all purposes:	0.00

E.

Unpaid	2017	2018	Total
1. State Taxes	$0.00	$	$
2. County Taxes	$0.00	$96,308.06	$96,308.06
3. Amounts due Special Districts	$0.00	$0.00	$0.00
4. Amounts due School Districts for Local School Tax	$0.00	$0.00	$0.00

UTILITIES ONLY

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

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

	2018	
Cash:		
Cash	89,665.12	
Sub Total Cash	89,665.12	
Investments:		
Accounts Receivable:		
Interfunds Receivable:		
CHANGE FUND	150.00	
Sub Total Interfunds Receivable	150.00	
Deferred Charges		
Total Assets	89,815.12	

Balance Sheet - Swimming Pool Utility Operating Fund Liabilities, Reserves & Fund Balance

AS OF DECEMBER 31, 2018

	2018	
Liabilities:		
ENCUMBRANCES PAYABLE	19,630.16	
Appropriation Reserves	12,326.27	
Accrued Interest on Bonds, Loans and Notes	10,230.37	
Total Liabilities	42,186.80	
Fund Balance:		
Fund Balance	47,628.32	
Total Utility Fund	89,815.12	

Balance Sheet - Swimming Pool Utility Capital Fund Assets

AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	300,946.66	
Sub Total Cash	300,946.66	
Accounts Receivable:		
FIXED CAPITAL	5,297,928.34	
FIXED CAPITAL AUTHORIZED AND UNCOMPLETED	1,670,000.00	
Sub Total Accounts Receivable	6,967,928.34	
Total Assets	7,268,875.00	

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

	2018	
Liabilities:		
Improvement Authorizations - Unfunded	259,526.26	
Bond Anticipation Notes Payable	1,334,000.00	
CONTRACTS PAYABLE	34,580.40	
Capital Improvement Fund	6,840.00	
RESERVE FOR AMORTIZATION	4,973,928.34	
RESERVE FOR DEFERRED AMORTIZATION	660,000.00	
Total Liabilities	7,268,875.00	
Total Liabilities, Reserves & Fund Balance:		
Total Liabilities, Reserves and Surplus	7,268,875.00	

Balance Sheet - Swimming Pool Utility Assessment Fund

AS OF DECEMBER 31, 2018

	2018	
Assets:		
Liabilities and Reserves:		
Liabilities, Reserves, and Fund Balance:		

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts			Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Trust Surplus	0.00					0.00
Other Liabilities						
Trust Surplus						
Less Assets “Unfinanced”						
Total	0.00					0.00

Schedule of Swimming Pool Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	75,839.05	75,839.05	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	1,209,200.00	1,193,691.30	-15,508.70
Miscellaneous Revenue Anticipated	432,594.00	480,138.27	47,544.27
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal	1,717,633.05	1,749,668.62	32,035.57
Deficit (General Budget)			
	1,717,633.05	1,749,668.62	32,035.57

Statement of Budget Appropriations

Appropriations	
TOTAL APPROPRIATIONS	1,717,633.05
Total Appropriations	1,717,633.05
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	1,717,633.05
Deduct Expenditures	
EXPENDITURES	1,705,306.78
Reserved	12,326.27
Surplus	
Total Surplus	
Total Expenditure & Surplus	1,717,633.05
Unexpended Balance Cancelled	0.00

Statement of 2018 Operation
Swimming Pool Utility

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

Section 1:

Revenue Realized	1,749,668.62	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	5,859.51	
Total Revenue Realized		1,755,528.13
Expenditures	1,717,633.05	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,717,633.05	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,717,633.05
Excess		37,895.08
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	37,895.08	
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

Section 2:
The following Item of 2017 Appropriation Reserves Canceled in 2018 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the Swimming Pool Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	5,859.51	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" ☒		
*Excess (Revenue Realized)		5,859.51

Results of 2018 Operations – Swimming Pool Utility

	Debit	Credit
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		32,035.57
Miscellaneous Revenue Not Anticipated		
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		0.00
Unexpended Balances of PY Appropriation Reserves *		5,859.51
Operating Excess	37,895.08	
Operating Deficit		
Total Results of Current Year Operations	37,895.08	37,895.08

Operating Surplus– Swimming Pool Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	75,839.05	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
ANTICIPATED IN CURRENT		
Balance January 1, CY (Credit)		85,572.29
DEFICIT IN RESULTS OF CY OPERATIONS		
Excess in Results of CY Operations		37,895.08
Balance December 31, 2018	47,628.32	
Total Operating Surplus	123,467.37	123,467.37

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

Cash		89,665.12
Investments		
Interfund Accounts Receivable		150.00
Subtotal		89,815.12
Deduct Cash Liabilities Marked with "C" on Trial Balance		42,186.80
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		47,628.32
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		47,628.32

Schedule of Swimming Pool Utility Accounts Receivable

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

Schedule of Swimming Pool Utility Liens

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

Deferred Charges
- Mandatory Charges Only -
Swimming Pool Utility Fund

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	63,839.05	63,839.05	0.00	0.00
Total Operating	63,839.05	63,839.05	0.00	0.00
Total Capital	0.00			

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

Schedule of Bonds Issued and Outstanding
and 2019 Debt Service for Bonds

Swimming Pool UTILITY ASSESSMENT BONDS

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

Swimming Pool Utility Capital Bonds

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

Interest on Bonds – Swimming Pool 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

Swimming Pool UTILITY LOAN

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

Interest on Loans – Swimming Pool Utility Budget

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

List of Loans Issued During 2018

Purpose	2019Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
15-26 VARIOUS POOL IMPROVEMENTS ORANGE/CENTENNIAL	883,000.00	12/8/2016	866,756.00	6/28/2019	3.00	30,449.00	25,931.44	6/28/2019
16-17 VARIOUS POOL IMPROVEMENTS ORANGE/CENTENNIAL	476,000.00	12/8/2016	467,244.00	6/28/2019	3.00	16,414.00	13,978.92	6/28/2019
	1,359,000.00		1,334,000.00			46,863.00	39,910.36	

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

All notes with an original date of issue of 2016 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted.
** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTERST ON NOTES – Swimming Pool UTILITY BUDGET	
2019 Interest on Notes	39,910.36
Less: Interest Accrued to 12/31/2018 (Trial Balance)	10,230.37
Subtotal	29,679.99
Add: Interest to be Accrued as of 12/31/2019	10,230.37
Required Appropriation - 2019	39,910.36

Debt Service Schedule for Utility Assessment Notes

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

Important: If there is more than one utility in the municipality, identify each note.
Utility Assessment Notes with an original date of issue of December 31, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.
** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
ORD 10-15 VARIOUS POOL IMPROVEMENTS	13,767.23	0.00			13,767.23		0.00	
ORD 15-26 IMPROVEMENTS TO POOL	0.00	31,373.10		31,384.80	4,289.46			58,468.44
ORD 16-17 IMPROVEMENTS TO POOL	0.00	428,052.11			226,994.29			201,057.82
Total	13,767.23	459,425.21		31,384.80	245,050.98		0.00	259,526.26

Swimming Pool Utility Capital Surplus

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		6,840.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	6,840.00	
	6,840.00	6,840.00

Swimming Pool Utility Capital Surplus

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

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

Swimming Pool Utility Capital Fund
Statement of Capital Surplus
YEAR 2018

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