

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

POPULATION LAST CENSUS	88,464
NET VALUATION TAXABLE 2018	\$8,489,887,260.00
MUNICODE	1103

**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 Hamilton (Mercer) County of Mercer

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: _____

(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 Philip DeTurco am the Chief Financial Officer, License #O-0222, of the Township of Hamilton (Mercer), County of Mercer 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 _____
 Title _____
 Address _____
 Phone Number _____
 Email _____

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 Hamilton (Mercer) 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:

Registered Municipal Accountant

Firm Name

Address

Phone Number

Email

Certified by me
2/17/2019

**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: Hamilton (Mercer)
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: 2/17/2019

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Hamilton (Mercer)
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: 3/25/2019

21-6000691
 Fed I.D. #
Hamilton (Mercer)
 Municipality
Mercer
 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	\$	\$597,213.02	\$

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.

Signature of Chief Financial Officer	3/25/2019 Date
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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 Hamilton (Mercer), County of Mercer 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 **\$8,605,171,510**

SIGNATURE OF TAX ASSESSOR
Hamilton (Mercer)

MUNICIPALITY
Mercer

COUNTY

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

	2018	
Cash:		
Cash	17,421,513.04	
Change Fund	3,281.00	
Sub Total Cash	17,424,794.04	
Investments:		
Sub Total Investments		
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	259,577.25	
Prepaid School Tax	1,035,070.02	
Sub Total Assets not offset by Reserve for Receivables		
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	21,206.09	
Tax Title Liens	3,110,849.78	
Property Acquired by Taxes	367,045.00	
Other Accounts Receivable "Defined by user"	67,188.67	
Due from Library	624.65	
Interfund Receivable - Other Trust	7,341.48	
Sub Total Receivables and Other Assets with Reserves	3,574,255.67	
Deferred Charges		
Deferred Charges	440,000.00	
Sub Total Deferred Charges	440,000.00	
Total Assets	22,733,696.98	

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

	2018	
Liabilities:		
Reserve For Encumbrances	1,291,523.86	
Appropriation Reserves	4,292,337.06	
Accounts Payable	15,477.03	
Tax Overpayments	65,296.78	
County Taxes Payable	-2,709.01	
Due County for Added and Omitted Taxes	585,261.38	
Prepaid Taxes	2,590,737.18	
Due To State Of NJ Marriage License Fees	2,975.00	
Due To State Of NJ UCC Fees	23,459.00	
Pilot Payable	50,471.50	
Due To General Capital Fund	177,712.25	
Reserve For 2014 Revaluation Expenses	378,057.40	
Total Liabilities	9,470,599.43	
 Total Liabilities, Reserves and Fund Balance:		
Special Emergency Notes Payable	440,000.00	
Reserve for Receivables	3,574,255.67	
Fund Balance	9,248,841.88	
Total Liabilities, Reserves and Fund Balance	22,733,696.98	

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

	2018	
Assets		
Cash	1,019,587.05	
Federal and State Grants Receivable	1,708,921.52	
Total Assets Federal and State Grant Fund	2,728,508.57	
Liabilities		
Reserve For Encumbrances	344,452.32	
Appropriated Reserves for Federal and State Grants	2,384,056.25	
Total Liabilities Federal and State Grant Fund	2,728,508.57	

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

	2018	
Assets		
Cash	19,763,838.47	
Interfund "Defined by user" Receivable	494,581.78	
Interfund "Defined by user" Receivable	157,500.00	
Interfund "Defined by user" Receivable	177,712.25	
Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	37,513,848.40	
Deferred Charges to Future Taxation - Funded	59,257,233.75	
Total Deferred Charges	96,771,082.15	
Total Assets General Capital Fund	117,364,714.65	
Liabilities		
Reserve for Encumbrances	1,956,714.48	
Improvement Authorizations - Funded	7,829,689.90	
Improvement Authorizations - Unfunded	21,854,151.01	
General Capital Bonds	57,015,000.00	
Bond Anticipation Notes	15,641,000.00	
Loans Payable	177,298.63	
New Jersey Infrastructure Loan	2,064,935.12	
Other "Defined by User"	125,000.00	
Other "Defined by User"	195,855.94	
Capital Improvement Fund	98,008.74	
Interfund "Defined by user" Payable	4,025,539.86	
Interfund "Defined by user" Payable	6,379,048.00	
Total Liabilities and Reserves	117,362,241.68	
Fund Balance		
Capital Surplus	2,472.97	
Total General Capital Liabilities	117,364,714.65	

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

	2018	
Cash:		
Cash-Assessment Trust	382,957.95	
Sub Total Cash	382,957.95	
Investments		
Sub Total Investments		
Assets not offset by Receivables		
Assessments Receivable	828,331.88	
Assessment Liens (including Interest and Costs)	899.49	
Prospective Assessments Funded	2,267,073.50	
Sub Total Assets not offset by Receivables	3,096,304.87	
Assets offset by the Reserve for Receivables		
Assets offset by the Reserve for Receivables	0.00	
Deferred Charges		
Sub Total Deferred Charges		
Total Assets	3,479,262.82	
Liabilities and Reserves		
(Assessment) Serial Bonds Payable	753,000.00	
Total Liabilities and Reserves	3,479,260.82	
Fund Balance		
Fund Balance	2.00	
Total Liabilities, Reserves, and Fund Balance	3,479,262.82	

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

	<u>2018</u>	
Animal Control Trust Assets		
Cash	96,883.40	
Interfund "Defined by User" Receivable	10.60	
Total Dog Trust Assets	96,894.00	
Animal Control Trust Liabilities		
Encumbrances Payable	22,891.22	
Due to Current Fund	5,937.00	
Reserve - Dog Fund	68,065.78	
Total Dog Trust Reserves	96,894.00	
CDBG Trust Assets		
Cash	86,098.72	
Other Accounts Receivable "Defined by User"	948,154.82	
Total CDBG Trust Assets	1,034,253.54	
CDBG Trust Liabilities		
Reserve for Community Development Block Grant	1,034,253.54	
Total CDBG Trust Reserves and Liabilities	1,034,253.54	
LOSAP Trust Assets		
Total LOSAP Trust Assets		
LOSAP Trust Liabilities		
Total LOSAP Trust Reserves		
Open Space Trust Assets		
Total Open Space Trust Assets	0.00	
Open Space Trust Liabilities		
Total Open Space Trust Reserves		
Other Trust Assets		
Cash - HUD Housing Voucher	403,439.41	
Cash - Self Insurance	23,379.65	
Cash	21,836,622.36	
Total Other Trust Assets	22,263,441.42	
Other Trust Liabilities		
Total Miscellaneous Trust Reserves (31-287)	10,412,099.82	
Total Trust Escrow Reserves (31-286)	11,851,341.60	
Total Other Trust Reserves and Liabilities	22,263,441.42	

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

	<u>2018</u>	<u> </u>
Assets		
Total Public Assistance Assets	<u> </u>	<u> </u>
Liabilities and Reserves		
Total Public Assistance Reserves and Liabilities	<u> </u>	<u> </u>

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
Outside Employment of Police	\$1,010,768.32	\$2,299,942.27	\$1,837,673.84	\$1,473,036.75
Reserve for Green Trust	\$0.00	\$100.00	\$0.00	\$100.00
Storm Recovery Trust	\$413,451.98	\$268,535.68	\$413,383.02	\$268,604.64
Self Insurance	\$7,720.12	\$25,164.72	\$9,505.19	\$23,379.65
Reserve for HUD Housing Voucher	\$349,268.30	\$2,018,449.45	\$1,965,731.34	\$401,986.41
HUD Accounts Payable	\$1,453.00	\$0.00	\$0.00	\$1,453.00
Unemployment Trust	\$92,974.75	\$71,531.63	\$64,363.30	\$100,143.08
Utilities Trust Reserve	\$40,195.69	\$2,809,149.57	\$2,641,079.62	\$208,265.64
Insurance Trust Reserve	\$1,843,681.31	\$23,286,517.69	\$24,313,314.70	\$816,884.30
Payroll Deductions Payable	\$486,403.03	\$13,895,612.34	\$13,876,262.87	\$505,752.50
Deposits Tax Sale Redemptions	\$3,838,765.44	\$13,481,577.82	\$13,967,328.84	\$3,353,014.42
Performance Guarantees	\$1,305,235.05	\$0.00	\$0.00	\$1,305,235.05
Other Escrow Funds	\$7,456,800.50	\$1,708,264.75	\$1,971,973.12	\$7,193,092.13
Due to Current Fund	\$0.00	\$7,341.48	\$0.00	\$7,341.48
Developers Escrow	\$1,130,024.58	\$367,345.61	\$379,380.71	\$1,117,989.48
Dedicated Law Enforcement	\$52,426.57	\$9,166.48	\$43,528.38	\$18,064.67
Flexible Spending Account	\$25,917.13	\$30,382.04	\$31,730.52	\$24,568.65
Affordable Housing	\$6,148,724.44	\$296,102.52	\$1,248,335.61	\$5,196,491.35
Reserve for Encumbrances	\$305,760.96	\$248,038.22	\$305,760.96	\$248,038.22
Totals	\$24,509,571.17	\$60,823,222.27	\$63,069,352.02	\$22,263,441.42

**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			
Serial Bond	863,000.00			-110,000.00		753,000.00
Assessment Bond Anticipation Note Issues:						
Other Liabilities						
Prepaid Assessments	9,332.15					9,332.15
Other	2,606,928.67			110,000.00		2,716,928.67
Trust Surplus						
Surplus	2.00					2.00
Trust Surplus	0.00					0.00
Less Assets "Unfinanced"						
Totals	3,479,262.82	0.00	0.00		0.00	3,479,262.82

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Trust - Housing Voucher	5,596.75	279,884.62	5,047.00	280,434.37
Trust - Housing Admin	444.17	122,675.35	114.48	123,005.04
Trust - Utilities	807.77	244,413.94		245,221.71
Trust - Green Acres		100.00		100.00
Trust - Workers Comp		23,379.65		23,379.65
Trust - Flexible Spending	1.00	24,567.65		24,568.65
Trust - Community Development		181,358.92	95,260.20	86,098.72
Trust - Payroll		133,505.98	133,505.98	0.00
Trust - Affordable Housing		6,221,062.11	1,011,570.76	5,209,491.35
Trust - Developers Escrow	2,705.75	1,122,625.21		1,125,330.96
Trust - Law Enforcement		18,064.67		18,064.67
Capital - General	749,940.35	19,812,935.68	799,037.56	19,763,838.47
Current	1,970,218.98	15,726,442.83	275,148.77	17,421,513.04
Federal and State Grant Fund				0.00
Grant		1,042,950.37	23,363.32	1,019,587.05
Municipal Open Space Trust Fund				
Public Assistance #1**				
Public Assistance #2**				
Sewer Utility Assessment Trust		467.10		467.10
Sewer Utility Assessment Trust				
Sewer Utility Capital	2,975,068.13	15,976,460.61	9,489.50	18,942,039.24
Sewer Utility Capital				
Sewer Utility Operating	411.30	4,119,612.89	2,709,313.41	1,410,710.78
Sewer Utility Operating				
Trust - Assessment		382,957.95		382,957.95
Trust - Dog License	221.00	96,670.20	7.80	96,883.40
Trust - Other		17,559,825.79	2,345,980.77	15,213,845.02
Total	5,705,415.20	83,089,961.52	7,407,839.55	81,387,537.17

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____ Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Green Acres PNC #4567	100.00
Affordable Housing 1st Bank #5049	5,513,720.81
Current Inv. First Bank #3812	
Federal Stimulus Acct. PNC Bank #9062	5,238.25
General Capital Inv. Customer's Bank #7073	6,015,059.65
General Capital Inv. First Bank #7694	
General Capital Inv. Grand Bank #7694	
General Capital PNC #9193	13,797,876.03
Grant PNC Bank #3525	1,042,950.37
PNC Bank CDBG #9257	181,358.92
PNC Bank Trust Affordable Housing #9249	707,341.30
PNC Current #7973	15,647,601.89
Sewer Assessment PNC Bank #9185	467.10
Sewer Capital Inv. Berkshire #9476	10,024,931.87
Sewer Capital PNC Bank #9038	5,951,528.74
Sewer Online PNC Bank #8288	6,298.24
Sewer Operating PNC Bank #9214	4,113,314.65
Tax Online PNC Bank #8296	63,174.78
Trust Assessment PNC Bank #9046	382,957.95
Trust Developer's Escrow PNC Bank #9302	1,122,625.21
Trust Dog #9206	96,670.20
Trust Housing Admin PNC Bank #8238	122,675.35
Trust Housing Voucher PNC Bank #9265	279,884.62
Trust Inspections Online PNC Bank #8261	9,045.43
Trust Law Enforcement PNC Bank #9281	18,064.67
Trust OCA Benefit Services PNC Bank #9273	24,567.65
Trust Payroll PNC Bank #2906	133,505.98
Trust Recreation PNC Bank #5277	1,382.48
Trust Regular Inv. Berkshire #9301	5,112,715.26
Trust Regular Inv. Grand Bank #8747	1,102,209.28
Trust Regular PNC Bank #9222	11,344,901.25
Trust Workers' Compensation PNC Bank #9054	23,379.65
Utilities Trust PNC Bank #9011	244,413.94
Total	83,089,961.52

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
NJDOT Speed Humps	1,879.49					1,879.49	
Klockner Rd	14,070.38					14,070.38	
Smart Future Grant	25,000.00					25,000.00	
FY2006: College of NJ E. State Corr Revit	26,328.43					26,328.43	
FY2006: Wildlife Hab Incent Program	7,650.00					7,650.00	
FY2008: Klockner Road FY07 (R33 to E. State)	1,555.56					1,555.56	
FY2010: NJ Health Officer Mini Grant	2,500.00					2,500.00	
FY2010: Paris Grant	16,625.00					16,625.00	
FY2010: CDBG Recovery Grant	0.01					0.01	
TY2010: Over the Limit Under Arrest	600.00					600.00	
CY2011: Child Passenger Safety	3,100.00					3,100.00	
CY2011: Regional Trails	4,000.00					4,000.00	
CY2011: Bulletproof Vest	16,087.50		12,523.50			3,564.00	
CY2011: Over the Limit Under Arrest	600.00					600.00	
CY2011: Child Passenger Safety	2,200.00					2,200.00	
CY2012: Municipal Alliance	17,200.70					17,200.70	
CY2012: Recreational Trails	7,013.00					7,013.00	
CY2012: NJ Turnpike Phase II - Ch159	87.06					87.06	
CY2013: Safe Streets to Roads	50,000.00		50,000.00			0.00	
CY2013: Safe Routes to Schools	118,589.55		102,605.40			15,984.15	
CY2013: NNL Turnpike Phase III	38.00					38.00	
CY2014: Municipal Alliance	15,792.14		5,769.35			10,022.79	
CY2014: NJDOT Roadway Improv S. Olden	70,875.00		70,875.00			0.00	
CY2014: Bulletproof Vest	19,134.91					19,134.91	
CY2015: Distracted Driving	50.00					50.00	
CY2015: Municipal Alliance	316.10		316.10			0.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
CY2015: State DOT Whitehorse Ham Sq Rd	75,000.00		75,000.00			0.00	
CY2015: Bulletproof Vest Program	11,169.18					11,169.18	
CY2016: Recreational Trails	24,000.00					24,000.00	
CY2016: Municipal Alliance	1,928.61		1,928.61			0.00	
CY2016: NJDOT Whitehorse Ham Square	275,000.00					275,000.00	
CY2016: NJDOT Safe Streets to Schools	47,250.00					47,250.00	
CY2016: Bulletproof Vest Partnership	12,233.65					12,233.65	
CY2017: NJACCHO Mini Grant	1,500.00					1,500.00	
CY2017: NJDOT Whitehorse Ham Sq Rd	275,000.00					275,000.00	
CY2017: Emergency Mgmt Assist	9,400.00		9,400.00			0.00	
CY2017: NJDOT Muni Aid Hughes Drive	305,000.00					305,000.00	
CY2017: Municipal Alliance	21,250.08		21,250.08			0.00	
CY2017: Distracted Driving	5,500.00					5,500.00	
CY2017: Drunk Driving	10,400.38					10,400.38	
CY2017: Drive Sober	5,500.00		5,335.00			165.00	
CY2018: Municipal Alliance		78,832.00	49,359.17			29,472.83	
CY2018: NJDHSS Lead Abatement		46,386.00	46,386.00			0.00	
CY2018: NJDOT Yardville Ham Sq Rd		505,300.00				505,300.00	
CY2018: Recycling Tonnage		124,189.17	124,189.17			0.00	
CY2018: Dept of Justice		4,956.90	4,956.90			0.00	
CY2018: Div of Law & Public Safety		4,700.00	4,700.00			0.00	
CY2018: Clean Communities		177,004.13	177,004.13			0.00	
CY2018: Distracted Driving		6,600.00	6,600.00			0.00	
CY2018: Justice Assistance		16,792.00	16,698.00			94.00	
CY2018: Click it or Ticket		5,500.00	5,500.00			0.00	
CY2018: Drunk Driving		8,048.51	8,048.51			0.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
CY2018: Justice Assistance		15,288.00				15,288.00	
Transportation Trust	12,345.00					12,345.00	
Total	1,513,769.73	993,596.71	798,444.92	0.00	0.00	1,708,921.52	

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					
CY2011: 2010 Smart Growth Planning	500.00						500.00	
CY2011: Alcohol Ed & Rehab	1,854.84			1,854.84			0.00	
CY2011: Child Passenger Safety	3,100.00						3,100.00	
CY2011: Child Passenger Safety	2,200.00						2,200.00	
CY2011: Drunk Driving Enforcement	6,517.87			6,517.87			0.00	
CY2011: H!N! Corrective Actions	0.89						0.89	
CY2011: Justice Assist Recovery Act	12,444.80						12,444.80	
CY2011: Municipal Alliance	1,255.96						1,255.96	
CY2011: Regional Trails	4,000.00						4,000.00	
CY2011: Safe & Secure Communities	4,585.00						4,585.00	
CY2012: 2012 Sustainable Land Use Planning	2,500.00						2,500.00	
CY2012: Alcohol Ed & Rehab	11,548.09			2,645.16			8,902.93	
CY2012: Drive Sober GPO	4,400.00			4,400.00			0.00	
CY2012: Emergency Mgmt Performance	2,215.23					1,970.00	4,185.23	Encumbered
CY2012: Justice Assist I	18,799.00						18,799.00	
CY2012: Municipal Alliance	456.64						456.64	
CY2012: Recreation Trails Program	7,012.99						7,012.99	
CY2012: Recycling Tonnage	9.34			9.34			0.00	
CY2012: Turnpike Phase II	249,390.58						249,390.58	
CY2013: Alcohol Ed Rehab	12,613.15						12,613.15	
CY2013: Clean Communities						1,180.58	1,180.58	Encumbered

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					
CY2013: Click it or Ticket	4,000.00			4,000.00			0.00	
CY2013: Drive Sober GPO	4,400.00			4,400.00			0.00	
CY2013: Drunk Driving Enforcement	2,832.73			3,123.01		290.28	0.00	Encumbered
CY2013: Municipal Alliance	687.16						687.16	
CY2013: NNL Turnpike Phase III	266,008.31						266,008.31	
CY2013: Safe Routes to Schools	0.06						0.06	
CY2013: Safe Streets to Schools	717.60						717.60	
CY2014: Alcohol Ed Rehab	11,638.78						11,638.78	
CY2014: ANJEC Vernal Pool Cert	2,500.00						2,500.00	
CY2014: Click it or Ticket	4,000.00			4,000.00			0.00	
CY2014: Drive Sober GPO	4,400.00			4,400.00			0.00	
CY2014: Drunk Driving Enforcement	31,734.93			31,734.93			0.00	
CY2014: Drunk Driving Enforcement	13,770.92			13,770.92			0.00	
CY2014: Emergency Management Assist	10,000.00						10,000.00	
CY2014: Municipal Alliance	973.11						973.11	
CY2014: Municipal Alliance	145.36						145.36	
CY2014: Recycling Tonnage	438.80			438.80			0.00	
CY2014: Small Grants	5,000.00						5,000.00	
CY2014: Sustainable Energy	5,000.00						5,000.00	
CY2015: Alcohol Ed Rehab	729.36						729.36	
CY2015: Click it or Ticket	4,000.00			4,000.00			0.00	
CY2015: Distracted Driving	5,000.00			4,950.00			50.00	
CY2015: Drive Sober GPO	7,500.00			7,500.00			0.00	
CY2015: Drive Sober GPO	5,000.00			5,000.00			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					
CY2015: Drunk Driving Enforcement	14,252.82			14,252.82			0.00	
CY2015: Municipal Alliance	1,335.70						1,335.70	
CY2016: Alcohol Ed & Rehab	3,722.78			1,007.96			2,714.82	
CY2016: Body Armor				2,096.85		2,096.85	0.00	Encumbered
CY2016: Bulletproof Vest Partnership	4,580.53			13,903.45		9,322.92	0.00	Encumbered
CY2016: Clean Communities						236.92	236.92	Encumbered
CY2016: Click it or Ticket	5,000.00			5,000.00			0.00	
CY2016: Drive Sober GPO	5,000.00			5,000.00			0.00	
CY2016: Drunk Driving Enforcement	13,234.55			13,234.55			0.00	
CY2016: Edward Byrne JAG 2016	16,208.00						16,208.00	
CY2016: Emergency Mgmt Assist	11,417.20						11,417.20	
CY2016: Municipal Alliance	465.59			950.00		950.00	465.59	Encumbered
CY2016: NJDOT Safe Streets to Schools						15,038.40	15,038.40	Encumbered
CY2016: NJDOT Whitehorse-Ham Sq	275,000.00						275,000.00	
CY2016: Recreation Trails	24,000.00			24,000.00			0.00	
CY2016: Recycling Tonnage	5,319.22			4,031.20		711.98	2,000.00	Encumbered
CY2017: Alcohol Ed Rehab	12,739.25						12,739.25	
CY2017: Clean Communities	127,377.60			136,095.53		8,717.93	0.00	Encumbered
CY2017: Click it or Ticket	5,500.00			5,500.00			0.00	
CY2017: Distracted Driving	5,500.00						5,500.00	
CY2017: Div of Highway Traffic Safety	5,000.00			5,000.00			0.00	
CY2017: Drive Sober GPO	5,500.00			5,500.00			0.00	
CY2017: Drive Sober GPO	5,500.00			5,500.00			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					
CY2017: Drive Sober GPO	5,500.00			5,335.00			165.00	
CY2017: Drunk Driving Enforcement	10,400.38			5,047.25			5,353.13	
CY2017: Drunk Driving Enforcement	10,400.38					-179.00	10,221.38	Encumbered
CY2017: Emergency Mgmt Assist	9,400.00						9,400.00	
CY2017: Municipal Alliance	15,034.27			69,940.45		56,719.77	1,813.59	Encumbered
CY2017: NJACCHO Health	2,320.00						2,320.00	
CY2017: NJACCHO Mini Grant	1,500.00						1,500.00	
CY2017: NJDOT Muni Aid Hughes Drive	305,000.00						305,000.00	
CY2017: NJDOT Whitehorse Ham Sq Rd	275,000.00					-275,000.00	0.00	Encumbered
CY2017: Recycling Tonnage	127,602.30			75,977.30		-3,352.15	48,272.85	Encumbered
CY2017: State Body Armor	14,078.32			14,078.32			0.00	
CY2018: Alcohol Ed Rehab			13,474.84				13,474.84	
CY2018: Clean Communities			177,004.13	61,361.10		-8,841.66	106,801.37	Encumbered
CY2018: Click it or Ticket			5,500.00				5,500.00	
CY2018: Dept of Justice		4,956.90					4,956.90	
CY2018: Distracted Driving			6,600.00	6,600.00			0.00	
CY2018: Drunk Driving Enforcement			8,048.51				8,048.51	
CY2018: Justice Assistance			16,792.00				16,792.00	
CY2018: Justice Assistance			15,288.00				15,288.00	
CY2018: Municipal Alliance		98,540.00		30,094.77		-51,579.51	16,865.72	Encumbered
CY2018: NJ Div Law & Public Safety		4,700.00					4,700.00	
CY2018: NJDHSS Lead Abatement		46,386.00					46,386.00	
CY2018: NJDOT Yardville Ham Sq Rd		505,300.00					505,300.00	

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					
CY2018: Recycling Tonnage		124,189.17					124,189.17	
FY2005: Klockner Road	15,625.94						15,625.94	
FY2005: Smart Grant	25,000.00						25,000.00	
FY2007: Wildlife Habitat Incentive Program	7,650.00						7,650.00	
FY2008: Alcohol Ed & Rehab	204.46						204.46	
FY2008: Public Health Priority	29,117.00						29,117.00	
FY2010: Alcohol Ed & Rehab	8,627.25						8,627.25	
FY2010: Municipal Alliance	2,230.08						2,230.08	
FY2010: NJ Forestry Service Stimulus ARRA	7,000.00						7,000.00	
FY2010: NJ Health Officer Mini Grant	2,500.00						2,500.00	
NJDOT Livable Comm Anchor Thread Park	8,347.00						8,347.00	
NJDOT Quakerbridge & Young Road	22,295.00						22,295.00	
Parking Adjudication	330.00						330.00	
TY2010: Hepatitis B Innoculation	1,400.00						1,400.00	
TY2010: OEM Exercise Mgmt Program	9,547.69						9,547.69	
TY2010: Over the Limit Under Arrest	600.00						600.00	
TY2010: Regional Fugitive Task Force	12,000.00						12,000.00	
Total	2,211,244.81	784,072.07	242,707.48	612,251.42	0.00	-241,716.69	2,384,056.25	

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					
DOJ	4,956.90	4,956.90					0.00	
NJ Division Of Law And Public Safety	4,700.00	4,700.00					0.00	
Recycling Tonnage	124,189.17	124,189.17					0.00	
Total	133,846.07	133,846.07	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		211,898.50
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	115,534,757.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	116,357,928.52	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	0.00	xxxxxxxxxx
Prepaid Ending Balance	1,035,070.02	xxxxxxxxxx
	116,569,827.02	116,569,827.02

Amount Deferred at 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 at 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 at 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	318,005.06
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	52,160,628.42
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	2,200,169.79
Due County for Added and Omitted Taxes	xxxxxxxxxx	585,261.38
Paid	54,681,512.28	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	-2,709.01	xxxxxxxxxx
Due County for Added and Omitted Taxes	585,261.38	xxxxxxxxxx
	55,264,064.65	55,264,064.65

Paid for Regular County Levies	54,363,507.22	
Paid for Added and Omitted Taxes	318,005.06	

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Fire 81108-00	xxxxxxxxxx	25,979,746.00
Total 2018 Levy	xxxxxxxxxx	25,979,746.00
Paid	25,979,746.00	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	25,979,746.00	25,979,746.00

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	5,100,000.00	5,100,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	29,698,142.32	30,531,381.08	833,238.76
Added by N.J.S.A. 40A:4-87	242,707.48	242,707.48	0.00
Total Miscellaneous Revenue Anticipated	29,940,849.80	30,774,088.56	833,238.76
Receipts from Delinquent Taxes	180,000.00	271,874.91	91,874.91
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	67,162,160.42	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	2,922,941.00	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	70,085,101.42	72,442,915.58	2,357,814.16
	105,305,951.22	108,588,879.05	3,282,927.83

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	268,016,808.83
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	115,534,757.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	54,360,798.21	xxxxxxxxxx
Due County for Added and Omitted Taxes	585,261.38	xxxxxxxxxx
Special District Taxes	25,979,746.00	xxxxxxxxxx
Municipal Open Space Tax	0.00	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	886,669.34
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	72,442,915.58	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	268,903,478.17	268,903,478.17

* 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)
Justice Assistance	15,288.00	15,288.00	0.00
Justice Assistance	16,792.00	16,792.00	0.00
Alcohol Educaiton And Rehab	13,474.84	13,474.84	0.00
Clean Communities	177,004.13	177,004.13	0.00
Click It Or Ticket	5,500.00	5,500.00	0.00
Distracted Driver Enforcement	6,600.00	6,600.00	0.00
Division Of Highway Safety			
Drive Sober Get Pulled Over			
Drive Sober Get Pulled Over			
Drive Sober Get Pulled Over			
Drunk Driving Enforcement	8,048.51	8,048.51	0.00
Drunk Driving Enforcement			
Municipal Alliance			
NJACCO Health			
NJDOT Muni Aid Hughes Drive			
State Body Armor			
TOTAL	242,707.48	242,707.48	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: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		105,063,243.74
2018 Budget - Added by N.J.S.A. 40A:4-87		242,707.48
Appropriated for 2018 (Budget Statement Item 9)		105,305,951.22
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		105,305,951.22
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		105,305,951.22
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	100,118,851.57	
Paid or Charged - Reserve for Uncollected Taxes	886,669.34	
Reserved	4,292,337.06	
Total Expenditures		105,297,857.97
Unexpended Balances Cancelled (see footnote)		8,093.25

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
Other Refunds (Debit)	103,451.61	
Cancellation 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		
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated	0.00	
Deficit in Anticipated Revenues: Required Collection of Current Taxes		
Excess of Anticipated Revenues: Delinquent Tax Collections		91,874.91
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		833,238.76
Excess of Anticipated Revenues: Required Collection of Current Taxes		2,357,814.16
Interfund Advances Originating in CY (Debit)		
Miscellaneous Revenue Not Anticipated		599,413.51
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)	353,726.17	
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)	5,000.00	
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		8,093.25
Unexpended Balances of PY Appropriation Reserves (Credit)		2,703,343.95
Surplus Balance	6,131,600.76	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	6,593,778.54	6,593,778.54

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Cellular Tower Rentals	72,296.72
Golf Center	
Homestead Rebate Admin Fee	9,472.80
Hotel Fees	
Interlocal Agreements	
NSF Bad Check Fees	1,940.00
Other	262,689.99
Plans Specifications	3,054.09
Recycling	5,056.00
Restitution	1,418.62
Sale Of Municipal Surplus Equipment	118,146.50
Sayen House & Gardens	
Senior & Veteran's Administrative Fee	
Special Event Reimbursements	6,648.96
Tax Office	102,439.83
Wedding Ceromonies	16,250.00
Total Amount of Miscellaneous Revenues Not Anticipated	\$599,413.51

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Balance January 1, CY (Credit)		8,217,241.12
Amount Appropriated in the CY Budget - Cash	5,100,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		6,131,600.76
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Surplus Balance - To Surplus		
Balance December 31, 2018	9,248,841.88	XXXXXXXXXX
	14,348,841.88	14,348,841.88

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

Cash		17,424,794.04
Investments		
Prepaid School Tax		1,035,070.02
Sub-Total		18,459,864.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		9,910,599.43
Cash Surplus		8,549,264.63
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	259,577.25	
Deferred Charges #	440,000.00	
Cash Deficit		
Total Other Assets		699,577.25
		9,248,841.88

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$240,010,506.17
		\$
2.	Amount of Levy Special District Taxes	\$25,876,700.79
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.	\$2,799,298.51
5a.	Subtotal 2018 Levy	\$268,686,505.47
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$268,686,505.47
6.	Transferred to Tax Title Liens	\$377,285.72
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$277,576.25
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$7,279,203.53
	In 2018*	\$256,340,261.29
	Homestead Benefit Revenue	\$3,457,283.33
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$940,060.68
	Total to Line 14	\$268,016,808.83
11.	Total Credits	\$268,671,670.80
12.	Amount Outstanding December 31, 2018	\$14,834.67
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	99.7508

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

Yes

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$268,016,808.83
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$268,016,808.83

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

Where Item 5 shows \$268,686,505.47, and Item 10 shows \$268,016,808.83, the percentage represented by the cash collections would be \$268,016,808.83 / \$268,686,505.47 or 99.7508. The correct percentage to be shown as Item 13 is 99.7508%.

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.....	268,016,808.83
LESS: Proceeds from Accelerated Tax Sale.....	
NET Cash Collected.....	268,016,808.83
Line 5c Total 2018 Tax Levy.....	268,686,505.47
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	99.75



(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)	282,907.12	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
2	Sr. Citizens Deductions Per Tax Billings (Debit)	160,500.00	
3	Veterans Deductions Per Tax Billings (Debit)	768,500.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	23,250.00	
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		12,189.32
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
9	Received in Cash from State (Credit)		963,390.55
	Balance December 31, 2018		259,577.25
		1,235,157.12	1,235,157.12

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

Line 2	160,500.00
Line 3	<u>768,500.00</u>
Line 4	<u>23,250.00</u>
Sub-Total	<u>952,250.00</u>
Less: Line 7	<u>12,189.32</u>
To Item 10	<u><u>940,060.68</u></u>

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2018		3,002,737.92	XXXXXXXXXX
A. Taxes	63,064.58	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	2,939,673.34	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled			
A. Taxes		XXXXXXXXXX	448.82
B. Tax Title Liens		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
4. Added Taxes		9,521.29	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	3,011,810.39
8. Totals		3,012,259.21	3,012,259.21
9. Collected:		XXXXXXXXXX	271,874.91
A. Taxes	65,765.63	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	206,109.28	XXXXXXXXXX	XXXXXXXXXX
10. Interest and Costs - 2018 Tax Sale			XXXXXXXXXX
11. 2018 Taxes Transferred to Liens		377,285.72	XXXXXXXXXX
12. 2018 Taxes		14,834.67	XXXXXXXXXX
13. Balance December 31, 2018		XXXXXXXXXX	3,132,055.87
A. Taxes	21,206.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	3,110,849.78	XXXXXXXXXX	XXXXXXXXXX
14. Totals		3,403,930.78	3,403,930.78

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 9.0270

16. Item No. 14 multiplied by percentage shown above is 282,730.68 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)	367,045.00	
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 367,045.00	367,045.00 367,045.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

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

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

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
SATISFIED**

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	Revaluation Of Township Properties	2,200,000.00	440,000.00	880,000.00	440,000.00		440,000.00
	Totals	2,200,000.00	440,000.00	880,000.00	440,000.00	0.00	440,000.00

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

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.

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)		64,183,000.00	
Cancelled (Debit)			
Issued (Credit)			
Paid (Debit)	7,168,000.00		
Outstanding Dec. 31, 2018	57,015,000.00	xxxxxxxxxx	
	64,183,000.00	64,183,000.00	
2019 Bond Maturities – General Capital Bonds			\$7,340,000.00
2019 Interest on Bonds		2,053,418.20	

ASSESSMENT SERIAL BONDS

Outstanding January 1, CY (Credit)		863,000.00	
Issued (Credit)			
Paid (Debit)	110,000.00		
Outstanding Dec. 31, 2018	753,000.00	xxxxxxxxxx	
	863,000.00	863,000.00	
2019 Bond Maturities – General Capital Bonds			\$110,000.00
2019 Interest on Bonds		23,121.25	

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**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)		225,473.88	
Issued (Credit)			
Paid (Debit)	48,175.25		
Outstanding Dec. 31,2018	177,298.63	xxxxxxxxxxxx	
	225,473.88	225,473.88	
2019 Loan Maturities			\$49,143.55
2019 Interest on Loans			\$3,282.85
Total 2019 Debt Service for Loan			\$52,426.40

GREEN ACRES TRUST LOAN

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxxx	
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 Infrastructure Loan

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		2,351,424.25	
Issued			
Paid	286,489.13		
Outstanding December 31, 2018	2,064,935.12		
2019 Loan Maturities			294,420.32
2019 Interest on Loans			29,312.50
Total 2019 Debt Service for Loan			323,732.82

**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		xxxxxxxxxxx	
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		xxxxxxxxxxx	
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	
16-022 Various Capital Improvements	7,702,000.00	5/22/2018	7,702,000.00	5/21/2019	3.00		236,905.95	
05-049 Various Capital Improvements	317,030.00	6/11/2016	317,030.00	5/21/2019	2.88	16,686.00	9,345.22	
09-031 Various Capital Improvements	870.00	6/11/2016	870.00	5/21/2019	2.88	870.00	25.65	
10-032 Various Capital Improvements	21,100.00	6/11/2016	21,100.00	5/21/2019	2.88	1,111.00	621.97	
15-020 Various Capital Improvements	7,600,000.00	6/11/2016	7,600,000.00	5/21/2019	3.00		233,768.53	
	15,641,000.00	XXXXXXXXXX	15,641,000.00	XXXXXXXXXX	XXXXXXXXXX	18,667.00	480,667.32	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 2015 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, 2015 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
5135: Various Capital Improvements	15,894.70	1,389.00					15,894.72	1,389.00
5137: Various Capital Improvements	455.93						455.93	
04-037: Various Road Improvements	20,119.31	63.00					20,119.31	63.00
05-002: Braghelli Tract Purchase		51,057.23						51,057.23
05-049: Various Capital Improvements		2,500.29						2,500.29
07-009: Reconst. of Various Roads	546.03						546.03	
07-020: Various Capital Improvements	24,650.82			-2,332.50			26,983.32	
08-004: Various Capital Improvements	35.73						35.73	
08-065: Various Capital Improvements	4,924.59						4,924.59	
09-004: Various Capital Improvements	1,692.82			-181,084.15			182,776.97	
09-031: Various Capital Improvements	998,886.70	870.00		-22,519.12	17,973.25		1,003,432.57	870.00
10-032: Various Capital Improvements	1,121,069.38	21,296.00		-27,316.29	190,726.95		957,658.72	21,296.00
11-016: Animal Shelter	0.67						0.67	
11-017: Various Capital Improvements	1,130,917.61	21.00		-575,261.97	569,176.91		1,137,002.67	21.00
12-031: Various Capital Improvements	1,785,194.71			230,403.37	464,454.86		1,090,336.48	
13-046: Various Capital Improvements	1,556,934.28			-18,893.15	347,020.99		1,228,806.44	
14-031: Various Capital Improvements	2,013,907.77			-113,070.92	832,821.22		1,294,157.47	
15-020: Various Capital Improvements		2,307,226.37		-86,136.91	151,372.58			2,241,990.70
16-022: Various Capital Improvements		4,103,002.18		-753,262.12	1,737,459.92			3,118,804.38
17-015: Open Space Acquisitions	450,000.00	8,550,000.00					450,000.00	8,550,000.00
17-016: Various Capital Improvements		4,623,872.40		-1,486,061.97	3,943,774.96			2,166,159.41
18-032: Various Capital Improvements			6,305,000.00	221,216.84	156,752.04		227,031.12	5,700,000.00
04-036: Special Assessment	183,113.56						183,113.56	
5129: Various Capital Improvements	6,413.60						6,413.60	
Total	9,314,758.21	19,661,297.47	6,305,000.00	-2,814,318.89	8,411,533.68	0.00	7,829,689.90	21,854,151.01

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

	Debit	Credit
Balance January 1, CY (Credit)		73,008.74
Appropriated to Finance Improvement Authorizations (Debit)	300,000.00	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		325,000.00
Balance December 31, 2018	98,008.74	xxxxxxxxxx
	398,008.74	398,008.74

* 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		xxxxxxxxxxx

*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
18-032 Various Capital Improvements	6,305,000.00	5,700,000.00	300,000.00	
Total	6,305,000.00	5,700,000.00	300,000.00	0.00

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)		2,472.97
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	2,472.97	XXXXXXXXXX
	2,472.97	2,472.97

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		268,686,505.47
2. Amount of Item 1 Collected in 2018 (*)	268,016,808.83	
3. Seventy (70) percent of Item 1		188,080,553.83

(*) 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: No
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2018?
Answer YES or NO: No
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	268,469,531.07	
2b. 4% of 2017 Tax Levy for all purposes:	10,738,781.24	
3. Cash Deficit 2018		
4. 4% of 2018 Tax Levy for all purposes:		10,747,460.22

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$318,005.06	\$582,552.37	\$900,557.43
3. Amounts due Special Districts	\$0.00	\$0.00	\$0.00
4. Amounts due School Districts for Local School Tax	\$0.00	\$	\$0.00

UTILITIES ONLY

Note:

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

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

	2018	
Cash:		
Cash	1,410,710.78	
Sub Total Cash	1,410,710.78	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Consumer Accounts Receivable	1,150,471.94	
Liens Receivable	101,970.14	
Sub Total Accounts Receivable	1,252,442.08	
Interfunds Receivable:		
Interfund Account Receivable	4,025,539.86	
Sub Total Interfunds Receivable	4,025,539.86	
Deferred Charges		
Sub Total Deferred Charges	0.00	
Total Assets	6,688,692.72	

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

	2018	
Liabilities:		
Reserve for Encumbrances	356,958.91	
Appropriation Reserves	1,482,615.25	
Accounts Payable	781,137.41	
Utility Over Payments	33,756.66	
Accrued Interest on Bonds, Loans and Notes	1,271,223.27	
Prepaid Utility Charges	169,052.78	
Total Liabilities	4,094,744.28	
 Fund Balance:		
Reserve for Consumer Accounts and Lien Receivable	1,252,442.08	
Fund Balance	1,341,506.36	
Total Utility Fund	6,688,692.72	

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

	2018	
Cash:		
Cash	18,942,039.24	
Sub Total Cash	18,942,039.24	
Accounts Receivable:		
Fixed Capital	134,215,182.90	
Fixed Capital - Authorized and Uncompleted	72,291,393.82	
Interfund Account Receivable	6,379,048.00	
Interfund Account Receivable	8,650.65	
Sub Total Accounts Receivable	212,894,275.37	
Total Assets	231,836,314.61	

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

	2018	
Liabilities:		
Improvement Authorizations - Funded	13,310,809.28	
Improvement Authorizations - Unfunded	21,095,694.00	
Serial Bonds Payable	55,039,000.00	
Bond Anticipation Notes Payable	22,157,000.00	
EIT	290,520.84	
Capital Improvement Fund	192,775.00	
Reserve for Amortization	116,011,082.21	
Reserve for Retainage Due Contractors	3,738,726.90	
Total Liabilities	231,835,608.23	
Fund Balance:		
Capital Surplus	706.38	
Total Liabilities, Reserves and Surplus	231,836,314.61	

Balance Sheet - Sewer Utility Assessment Fund
AS OF DECEMBER 31, 2018

	2018	
Assets:		
Cash	467.10	
Total Assets	467.10	
Liabilities and Reserves:		
Total Liabilities and Reserves	0.00	
Liabilities, Reserves, and Fund Balance:		
Fund Balance	467.10	
Total Liabilities, Reserves, and Fund Balance	467.10	

**Analysis of Sewer 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	467.10					467.10
Trust Surplus						
Less Assets "Unfinanced"						
Total	467.10	0.00	0.00		0.00	467.10

Schedule of Sewer Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	3,000,000.00	3,000,000.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	15,728,905.44	15,407,731.97	-321,173.47
Miscellaneous Revenue Anticipated			
Miscellaneous			
Connection Fees	300,000.00	493,394.18	193,394.18
Other	100,000.00	152,737.12	52,737.12
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	400,000.00	646,131.30	246,131.30
Subtotal	19,128,905.44	19,053,863.27	-75,042.17
Deficit (General Budget)			
	19,128,905.44	19,053,863.27	-75,042.17

Statement of Budget Appropriations

Appropriations	
Budgeted Appropriations	19,128,905.44
Total Appropriations	19,128,905.44
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	19,128,905.44
Deduct Expenditures	
Paid or Charged	17,646,289.53
Reserved	1,482,615.25
Surplus	
Total Surplus	
Total Expenditure & Surplus	19,128,904.78
Unexpended Balance Cancelled	0.66

**Statement of 2018 Operation
Sewer Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Sewer 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	19,053,863.27	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	882,280.63	
Total Revenue Realized		19,936,143.90
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	19,128,904.78	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		19,128,904.78
Excess		807,239.12
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	807,239.12	
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 Sewer Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	882,280.63	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input checked="" type="checkbox"/>		
*Excess (Revenue Realized)		882,280.63

Results of 2018 Operations – Sewer Utility

	Debit	Credit
Deficit in Anticipated Revenues	0.00	
Deficit in Anticipated Revenue	75,042.17	
Excess in Anticipated Revenues		0.00
Miscellaneous Revenue Not Anticipated		0.00
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		0.66
Unexpended Balances of PY Appropriation Reserves *		882,280.63
Operating Excess	807,239.12	
Operating Deficit		
Total Results of Current Year Operations	882,281.29	882,281.29

Operating Surplus– Sewer Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	3,000,000.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		3,534,267.24
Excess in Results of CY Operations		807,239.12
Balance December 31, 2018	1,341,506.36	
Total Operating Surplus	4,341,506.36	4,341,506.36

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

Cash		1,410,710.78
Investments		
Interfund Accounts Receivable		4,025,539.86
Subtotal		5,436,250.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,094,744.28
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,341,506.36
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		1,341,506.36

Schedule of Sewer Utility Accounts Receivable

Balance December 31, 2017		624.00
Increased by:		
Rents Levied		16,722,467.78
Decreased by:		
Collections	14,822,089.54	
Overpayments applied	750,530.30	
Transfer to Utility Lien		
Other		
		15,572,619.84
Balance December 31, 2018		1,150,471.94

Schedule of Sewer Utility Liens

Balance December 31, 2017		72,334.28
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs	29,635.86	
Other		
		29,635.86
Decreased by:		
Collections		
Other		
Balance December 31, 2018	101,970.14	

**Deferred Charges
- Mandatory Charges Only -
Sewer 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
Total Operating	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**
Sewer UTILITY ASSESSMENT BONDS

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

Sewer Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		58,049,000.00	
Paid (Debit)	3,010,000.00		
Outstanding December 31, 2018	55,039,000.00		
	58,049,000.00	58,049,000.00	
2019 Bond Maturities – Assessment Bonds			3,105,000.00
2019 Interest on Bonds		2,007,609.88	

Interest on Bonds – Sewer Utility Budget

2019 Interest on Bonds (*Items)	2,007,609.88	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	870,309.54	
Subtotal	1,137,300.34	
Add: Interest to be Accrued as of 12/31/2019	824,827.76	
Required Appropriation 2019		1,962,128.10

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**
Sewer UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans
EIT	315,587.10		25,066.26				290,520.84	25,232.56	2,994.72

Interest on Loans – Sewer Utility Budget

2019 Interest on Loans (*Items)	2,994.72	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	750.51	
Subtotal	2,244.21	
Add: Interest to be Accrued as of 12/31/2019	685.33	
Required Appropriation 2019		2,929.54

List of Loans Issued During 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of the Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Date Interest Computed to
						For Principal	For Interest	
16-023: Various Capital Improvements	6,379,048.00	5/22/2018	6,379,048.00	5/21/2019	3.00		190,839.85	
10-031 Various Capital Improvements	3,200,000.00	8/28/2014	3,112,000.00	5/21/2019	2.88		89,221.47	
14-030 Various Capital Improvements	6,900,000.00	8/21/2014	6,708,952.00	5/21/2019	3.00		200,709.48	
15-019 Various Capital Improvements	5,957,000.00	6/8/2016	5,957,000.00	5/21/2019	3.00	76,967.00	178,213.58	
	22,436,048.00		22,157,000.00			76,967.00	658,984.38	

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

All notes with an original date of issue of 2015 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 – Sewer UTILITY BUDGET	
2019 Interest on Notes	658,984.38
Less: Interest Accrued to 12/31/2018 (Trial Balance)	400,163.22
Subtotal	258,821.16
Add: Interest to be Accrued as of 12/31/2019	400,163.22
Required Appropriation - 2019	658,984.38

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, 2015 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
6652: Various Capital Improvements	14,297.60						14,297.60	
6667: Various Capital Improvements	3,782.48						3,782.48	
03-006: Wastewater Util Cap Program	88,750.83			-1,522.75			90,273.58	
04-038/04-044: Klockner Pump Station	110,235.80						110,235.80	
04-038/04-044: Pond Run Pump Station	8,943.10						8,943.10	
04-038/04-044: Pump Station Alarm Radio	185,089.24						185,089.24	
04-038/04-044: Runyon Court Sewer	400.00						400.00	
04-038/04-044: Support Sanitary Sewer	0.80						0.80	
05-050: Equipment Control	88,277.59			-13,210.66			101,488.25	
05-050: Sewer & Road Improvements	56,673.21						56,673.21	
05-050: Utility Trucks	0.36						0.36	
08-069: Various Capital Improvements	94,473.64	275.00		-55,722.30			150,195.94	275.00
10-011: Various Capital Improvements	862,238.33			-281,697.77	810,859.84		333,076.26	
10-031: Various Capital Improvements		2,138,883.49		1,647,868.51	217,407.40			273,607.58
11-015: Various Capital Improvements	1,321,738.63			-156,270.28	65.00		1,477,943.91	

12-030: Various Capital Improvements	2,383,598.64			-15,287.77	213,703.54		2,154,607.33	
13-021: Various Capital Improvements	4,612,746.09			757,676.49	51,840.76		3,803,228.84	
14-030: Various Capital Improvements		4,884,735.05		532.10	66,994.57		4,818,272.58	
15-019: Various Capital Improvements		4,597,247.56		-19,383.76	324,925.20			4,291,706.12
16-023: Various Capital Improvements		5,115,652.88		-314,558.14	540,090.48			4,890,120.54
17-021: Various Capital Improvements		5,549,472.99		221,622.10	279,294.99			5,048,555.90
18-031: Various Capital Improvements			6,800,000.00	200,985.00	7,586.14			6,591,428.86
6646: Improv to San Sewer System	2,300.00						2,300.00	
Total	9,833,546.34	22,286,266.97	6,800,000.00	1,971,030.77	2,512,767.92	0.00	13,310,809.28	21,095,694.00

Sewer Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		192,775.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		
Balance December 31, 2018	192,775.00	
	192,775.00	192,775.00

Sewer 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
18-031 Various Sewer Capital Improvements	6,800,000.00	6,800,000.00		
	6,800,000.00	6,800,000.00	0.00	0.00

Sewer 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)		706.38
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	706.38	
	706.38	706.38

