

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018
(UNAUDITED)

POPULATION LAST CENSUS	61,018
NET VALUATION TAXABLE 2018	\$1,811,399,500.00
MUNICODE	0709

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 _____ Irvington _____ County of _____ Essex _____

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 Faheem Ra'Oof am the Chief Financial Officer, License #N-714, of the Township of Irvington, County of Essex 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: No

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 Irvington 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
Samuel Klein And Company
Firm Name
Address
Phone Number
Email

Certified by me
9/25/2019

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: Irvington
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: 2/18/2019

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: Irvington
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: 9/25/2019

226002005
Fed I.D. #
Irvington
Municipality
Essex
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	\$1,312,888.61	\$564,303.46	\$

Type of Audit required by OMB Uniform Guidance and N.J. Circular 15-08-OMB:	Single Audit
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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	9/25/2019 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 Irvington, County of Essex 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 **\$1,813,326,742**

SIGNATURE OF TAX ASSESSOR
Irvington

MUNICIPALITY
Essex

COUNTY

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

	<u>2018</u>
Cash:	
Cash Held by State of New Jersey	4,750,413.06
Cash	11,330,960.04
Change Fund	478.00
Petty Cash	0.00
Sub Total Cash	<u>16,081,851.10</u>
Investments:	
Investments	
Sub Total Investments	
Other Receivables:	
Due from the State of New Jersey: Tax Exemptions (Ch. 20, P. L. 1971)	0.00
Due from State of NJ - Senior Citizens & Veterans Deductions	31,275.75
Prepaid Debt Service	31,781.06
Sub Total Assets not offset by Reserve for Receivables	<u>63,056.81</u>
Receivables and Other Assets with Full Reserves:	
Delinquent Taxes	1,478,709.96
Tax Title Liens	15,563,543.76
Mortgage Sales Receivable	0.00
Property Acquired by Taxes	2,877,300.00
Contract Sales Receivable	0.00
Sewer User Charges	724,867.29
Sewer User Liens	1,143,000.50
Other Receivables	636,405.78
Other Municipal Liens Receivable	64,507.43
Tax Overpayments Refunded Receivable	31,372.01
Revenue Accounts Receivable	454,872.49
Interfund Receivable - Grant Fund	0.00
Due to CDBG Trust	12,049.36
Interfund Receivable - General Capital Fund	0.00
Interfund Receivable - Other Trust	1,793,702.66
Sub Total Receivables and Other Assets with Reserves	<u>24,780,331.24</u>
Deferred Charges:	
Deferred Charges: Overexpenditure of Appropriations	0.00
Overexpended Current Appropriations	419,376.05
Deferred Charges: Overexpenditure of Appropriation Reserves	0.00
Overexpended Appropriation Reserves	146,842.67
Emergency Appropriation - One Year	2,494,336.66
Deferred Charges: Special Emergency Authorization	0.00
Emergency Appropriation - Five Years	162,614.32
Emergency Appropriation - Five Years	495,200.00
Emergency Appropriation - Five Years	660,059.89
Emergency Appropriation - Five Years	4,428.00
Emergency Appropriation - Five Years	899,314.60
Emergency Appropriation - Five Years	651,832.97
Sub Total Deferred Charges	<u>5,934,005.16</u>
Total Assets	<u>46,859,244.31</u>

Federal and State Grant Fund

Assets:

Cash	
Federal and State Grants Receivable	<u>4,045,578.29</u>
Deferred Charges: Expenditures without Appropriations	<u>444,785.63</u>
Due from Current Fund	<u>29,381.25</u>
Total Assets Federal and State Grant Fund	<u>4,519,745.17</u>
Total Current Fund Assets	<u>51,378,989.48</u>

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

	<u>2018</u>
Liabilities:	
Appropriation Reserves: Encumbered	1,078,664.22
Appropriation Reserves	0.00
Appropriation Reserves	1,107,086.68
Accounts Payable	308,071.82
Due to County - PILOT	1,281.70
Tax Overpayments	1,640,920.88
Regional High School Tax Payable	0.00
Regional School Tax Payable	0.00
Local District School Tax Payable	0.00
County Taxes Payable	0.00
Due County for Added and Omitted Taxes	50,176.52
Due to Special Improvement District	0.00
Special District Taxes Payable	679,551.53
Prepaid Taxes	352,226.69
Sewer Rents Overpayments	10,530.52
Special Improvement District Tax Overpayments	0.00
Tax Abatement Overpayments	0.00
Codification of Ordinances	8,856.00
Tax Anticipation Note	4,500,000.00
Due to State of New Jersey - Senior Citizens & Veterans Deductions	0.00
Interfunds Payable - Federal and State Grant Fund	29,381.25
Interfund Payable - General Capital	871,823.03
Interfund Payable - Animal Control Trust	105.00
Reserve for Prepaid Revenue - FEMA	0.00
Reserve for Terminal Payout	660,059.89 ✖
Reserve for Revaluation	5,155.33
Total Liabilities	<u>11,303,891.06</u>
Total Liabilities, Reserves and Fund Balance:	
Special Emergency Notes	2,602,392.00 ✖
Reserve for Receivables	24,780,331.24 ✖
Fund Balance	8,142,334.56
Total Liabilities, Reserves and Fund Balance	<u>46,828,948.86</u>
 Federal and State Grant Fund	
Liabilities:	
Federal and State Appropriated Reserves	1,362,641.94
Unappropriated Reserves for Federal and State Grants	760,264.43
Due to General Capital Fund	2,396,838.80
Total Liabilities Federal and State Grant Fund	<u>4,519,745.17</u>
 Total Current Fund Liabilities	<u>51,348,694.03</u>

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

	<u>2018</u>
Assets:	
Cash	325,035.90
Grants Receivable	474,905.66
Loans Receivable	204,715.92
Interfunds Receivable-Federal and State Grants	2,396,838.80
Due from Current Fund	871,823.03
Deferred Charges:	
Deferred Charges to Future Taxation: Unfunded	7,407,796.88
Deferred Charges to Future Taxation: Funded	82,647,037.40
Total Deferred Charges	90,054,834.28
 Total Assets General Capital Fund	 <u>94,328,153.59</u>
Liabilities:	
Improvement Authorizations - Funded	2,255,801.56
Improvement Authorizations - Unfunded	1,613,866.04
General Capital Bonds	48,715,000.00
Bonds Payable: School	29,770,096.50
Bond Anticipation Notes	3,476,927.00
Loans Payable	516,314.99
Loans Payable	0.00
NJ EIT Trust Loan	2,491,681.91
Demolition Loan Payable	600,000.00
Demolition Loan	553,944.00
Assessment Serial Bonds	
Assessment Notes	
Capital Improvement Fund	225,269.30
Down Payments on Improvements	0.00
Due to General Trust Fund	3,735,401.33
Total Liabilities and Reserves	<u>93,954,302.63</u>
Fund Balance:	
Capital Surplus	373,850.96
Total General Capital Liabilities	<u>94,328,153.59</u>

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

	<u>2018</u>
Cash:	
Cash	
Sub Total Cash	<u> </u>
Investments:	
Sub Total Investments	<u> </u>
Assets not offset by Receivables:	
Sub Total Assets not offset by Receivables	<u> </u>
Assets offset by the Reserve for Receivables:	
Assets offset by the Reserve for Receivables	<u> </u>
Deferred Charges:	
Sub Total Deferred Charges	<u> </u>
Total Assets	<u> </u>
Liabilities and Reserves:	
Assessment Bonds	<u>0.00</u>
Assessment Notes	<u> </u>
Total Liabilities and Reserves	<u> </u>
Fund Balance:	
Fund Balance	<u> </u>
Total Liabilities, Reserves, and Fund Balance	<u> </u>

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

	2018
Animal Control Trust Assets:	
Cash	5,604.40
Interfunds - Current Fund	105.00
Interfunds - General Trust	4,421.40
Total Dog Trust Assets	10,130.80
Animal Control Trust Liabilities:	
Due to State: Dog License Fees	100.20
Reserve - Dog Fund	10,030.60
Total Dog Trust Reserves	10,130.80
CDBG Trust Assets:	
Cash	1,099,773.67
HUD HOME Grants Receivable	1,099,447.98
UDAG Low Interest Loans Receivable	68,325.28
Home Investment Partnership Loan Receivable	456,768.01
Other Receivables	467,612.03
CDBG Grants Receivable	2,527,447.05
Total CDBG Trust Assets	5,719,374.02
CDBG Trust Liabilities:	
Due to Housing and Urban Development	19,838.85
Due to Trust Other	738,238.28
Due to Current Fund	12,049.36
Reserve for Community Development Block Grant	2,757,777.81
Reserve for UDAG Expenditures	64,802.84
Reserve for HOME Income	186,422.69
Reserve for UDAG Loan Receivable	68,325.28
Reserve for HOME Investment Partnership Loan Receivable	456,768.01
U.S. Housing and Urban Development Home Investment Partnership	1,415,150.90
Total CDBG Trust Reserves and Liabilities	5,719,374.02
LOSAP Trust Assets:	
Total LOSAP Trust Assets	0.00
LOSAP Trust Liabilities:	
Total LOSAP Trust Reserves	
Open Space Trust Assets:	
Cash	
Total Open Space Trust Assets	
Open Space Trust Liabilities:	
Total Open Space Trust Reserves	
Other Trust Assets:	
Cash	1,810,843.22
Due from General Capital Fund	3,735,401.33
Due from CDBG Trust Fund	738,238.28

Total Other Trust Assets	<u>6,284,482.83</u>
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Other Trust Liabilities:

Due to the State of New Jersey - SUI	<u>0.00</u>
Due to Department of Housing and Urban Development	<u>0.00</u>
Due to the State of New Jersey - DCA Training Fees	<u>15,417.60</u>
Due to the State of New Jersey - Marriage Fees	<u>25,748.00</u>
Due to the State of New Jersey - Burial Fees	<u>331.00</u>
Due to Animal Trust Fund	<u>4,421.40</u>
Due to Current Fund	<u>1,793,702.66</u>
Total Miscellaneous Trust Reserves (31-287)	<u>2,405,970.00</u>
Total Trust Escrow Reserves (31-286)	<u>2,038,892.17</u>

Total Other Trust Reserves and Liabilities	<u>6,284,482.83</u>
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**PUBLIC ASSISTANCE FUND
BALANCE SHEET – REGULATORY BASIS
AS OF DECEMBER 31, 2018**

	<u>2018</u>
Assets:	
Cash Public Assistance #1	
Cash Public Assistance #2	
Total Public Assistance Assets	
Liabilities and Reserves:	
Total Public Assistance Reserves and Liabilities	

LA

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>
Public Defender	\$27,702.90	\$7,798.52	\$9,800.00	\$25,701.42
Lien Redemption	\$1,538,469.07	\$6,416,181.01	\$7,122,996.62	\$831,653.46
Performance Bonds	\$23,700.00	\$	\$	\$23,700.00
Recycling Program	\$62,838.24	\$6,658.64	\$65,000.00	\$4,496.88
Security Deposits	\$18,566.89	\$	\$	\$18,566.89
Essex County Confiscated Funds	\$44,564.71	\$29,386.39	\$29,834.36	\$44,116.74
Parking Offenses Adjudication Act	\$142,901.72	\$33,050.00	\$	\$175,951.72
Recreation Activities	\$24,570.57	\$64,187.85	\$71,077.41	\$17,681.01
Federal Forfeiture Funds	\$7,048.38	\$19,697.54	\$19,477.10	\$7,268.82
Escrow Deposits	\$66,267.74	\$364,535.94	\$30,202.12	\$400,601.56
Premium on Tax Sale	\$3,743,237.15	\$346,800.00	\$3,307,100.00	\$782,937.15
Senior Citizen Fund Raising - Donations	\$7,746.06	\$	\$	\$7,746.06
Fire Department FIRSTEC	\$7,500.00	\$	\$	\$7,500.00
Municipal Court DWI	\$3,576.98	\$1,684.35	\$561.00	\$4,700.33
Economic Development	\$1,917.39	\$100.00	\$1,752.32	\$265.07
Police Armor Vest Donation	\$633.00	\$	\$	\$633.00
Police Donations	\$4,117.73	\$	\$3,052.50	\$1,065.23
Municipal Court Bail Forfeitures	\$4,962.06	\$4,870.95	\$	\$9,833.01
Irvington Day Donations	\$2,554.23	\$4,699.00	\$7,076.66	\$176.57
Drug Enforcement Agency	\$26,851.85	\$	\$	\$26,851.85
Miscellaneous	\$1,918.51	\$	\$	\$1,918.51
Donations INIC	\$	\$1,454.00	\$	\$1,454.00
Street Opening Deposits	\$	\$6,397.00	\$800.00	\$5,597.00
Reserve - Payroll Agency Payable	\$145,202.30	\$29,011,751.44	\$28,071,384.49	\$1,085,569.25
Reserve for SUJ Expenditures	\$221,095.34	\$108,959.47	\$108,208.16	\$221,846.65
Reserve for Net Payroll	\$9,217.21	\$29,434,704.80	\$29,443,922.01	\$0.00
Reserve for Developer's Escrow (Mill Road)	\$35,347.70	\$	\$	\$35,347.70
Reserve for Health Benefits	\$1,140,790.81	\$16,505,609.59	\$17,641,570.77	\$4,829.63
Reserve for Worker's Compensation	\$564,817.66	\$1,446,637.83	\$1,704,217.22	\$307,238.27
Reserve for General Liability	\$30,353.36	\$1,133,583.84	\$774,322.81	\$389,614.39
Totals	\$7,908,469.56	\$84,948,748.16	\$88,412,355.55	\$4,444,862.17

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		
CDBG Trust		1,249,044.75	149,271.08	1,099,773.67
Capital - General		349,753.78	24,717.88	325,035.90
Current	2,056,028.22	13,325,124.83	4,050,193.01	11,330,960.04
Federal and State Grant Fund				
Municipal Open Space Trust Fund				
Public Assistance #1**				
Public Assistance #2**				
Trust - Assessment				
Trust - Dog License		5,896.60	292.20	5,604.40
Trust - Other	964,849.20	5,601,960.36	4,755,966.34	1,810,843.22
Total	3,020,877.42	20,531,780.32	8,980,440.51	14,572,217.23

* - 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
Wells Fargo Bank: Account# 2000009710616	5,199,029.67
Wells Fargo Bank: Account# 2000012989104	68,594.00
Wells Fargo Bank: Account# 2011500121764	705,274.21
Wells Fargo Bank: Account# 2030006928918	439,028.33
Wells Fargo Bank: Account# 2000011650515	25,640.96
Wells Fargo Bank: Account# 2000004567615	79,101.25
Bank of America: Account# 3815-161050	448,909.95
State Cash Management Fund: Account# 171-000098966	4,682.08
PNC Bank: Account# 8103795893	693,420.26
City National Bank: Account# 1506617	3,608.68
Valley National Bank: Account# 41327764	215,242.71
Valley National Bank: Account# 41327772	22,630.00
Investors Saving Bank: Account# 149902743	349,753.78
Investors Savings Bank: Account# 149902751	7,792,404.64
Investors Savings Bank: Account# 129900524	510,149.97
Investors Savings Bank: Account# 129900152	651,722.90
Investors Savings Bank: Account# 149902984	11,164.66
Investors Savings Bank: Account# 149902735	5,896.60
Investors Savings Bank: Account# 149902727	1,960,349.27
Investors Savings Bank: Account# 149902818	758,992.29
Investors Savings Bank: Account# 149902719	0.00
Investors Savings Bank: Account# 129901664	32,848.93
Investors Savings Bank: Account# 149903816	252,891.38
Investors Savings Bank: Account# 149904260	3,914.38
Investors Savings Bank: Account# 149903361	28,794.11
Investors Savings Bank: Account# 1000382773	267,735.31
Total	20,531,780.32

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
Children's Summer Food Service Program	79,369.18		79,369.18			0.00	
Clean Communities						0.00	
COPS Hiring Recovery Program						0.00	
Essex County: Open Space	120,394.56					120,394.56	
Essex County: SSH/TANF	12,427.90	115,000.00	119,120.60			8,307.30	
Essex County: SSBG	38,682.00	30,000.00	68,682.00			0.00	
Essex County: CSBG-2017						0.00	
Essex County: SSH Block Grant for Homeless 2015/2016						0.00	
FEMA Emergency Food and Shelter	12,500.00		12,500.00			0.00	
FEMA Safer Grant - Fire Department	942,832.50		466,453.20			476,379.30	
FEMA Safer Grant - Fire Department Improvements	24,281.97					24,281.97	
Housing Opportunities for People with AIDS	16,954.47		16,954.47			0.00	
Housing Opportunities for People with AIDS	178,191.77	308,720.00	344,399.32			142,512.45	
HUD Transitional Housing	18,084.00					18,084.00	
Hurricane Sandy Temporary Worker	19,254.62					19,254.62	
Hurricane Sandy Temporary Worker (2013/2014)	507.72					507.72	
Irrington Youth Violent Prevention Initiative	110,087.00					110,087.00	
Office of Juvenile Justice Delinquent Prevention	58,434.52					58,434.52	
Law and Public Safety Grant	11,000.00		11,000.00			0.00	
Newark - JAG Police Grant						0.00	
Newark - JAG Police Grant -2016						0.00	
Local Disasters Preparedness	200,000.00					200,000.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Essex County: Municipal Alliance on Alcoholism and Drug Abuse	12,636.50		12,636.50			0.00	
Essex County: Municipal Alliance on Alcoholism and Drug Abuse	41,434.54	41,580.00	83,014.54			0.00	
New Jersey Department of Environmental Protection: Forestry Grant	20,000.00		16,698.00			3,302.00	
New Jersey Department of Environmental Protection: Green Communities Grant	3,000.00					3,000.00	
New Jersey Health Officers' Association: ACCHO	17,904.00					17,904.00	
New Jersey Health Officers' Association: Shaping Grant	12,000.00					12,000.00	
New Jersey Transportation Trust Fund Authority: 38th Street (FY2004)	65,000.00					65,000.00	
New Jersey Transportation Trust Fund Authority: Clinton Avenue (FY2000)	179,343.77					179,343.77	
New Jersey Transportation Trust Fund Authority: Columbia Avenue (FY2002)	83,541.77					83,541.77	
New Jersey Transportation Trust Fund Authority: Eastern Parkway (FY 2007)	89,738.00					89,738.00	
New Jersey Transportation Trust Fund Authority: Grove Street (FY 2000)	26,000.00					26,000.00	
New Jersey Transportation Trust Fund Authority: Smith Street (FY 2001)	49,911.89					49,911.89	
New Jersey Transportation Trust Fund Authority: Nye Avenue (CY 2013)	74,475.00					74,475.00	
New Jersey Transportation Trust Fund Authority: Washington and Clinton Avenues (FY 2004)	85,000.00					85,000.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
New Jersey Transportation Trust Fund Authority: Civic West (FY 2010)	1,579.29					1,579.29	
New Jersey Transportation Trust Fund Authority: Paine Avenue (FY 2011)	149,890.72					149,890.72	
New Jersey Transportation Trust Fund Authority: Park Place (CY 2015)	137,146.38					137,146.38	
Obey the Signs	3,750.00					3,750.00	
Body Armor Fund						0.00	
Police Institute of Rutgers University - Rutgets: Cease Fire	286,853.40					286,853.40	
Robert Wood Johnson Foundation Grant	150,000.00		150,000.00			0.00	
Department of Health Assistance - Health Coalition	10,000.00					10,000.00	
State of New Jersey - CLPP Grant (2016/2017)		551,591.00	551,591.00			0.00	
Statewide Livable Communities: Local Library Aid	9,203.75					9,203.75	
Statewide Livable Communities: Capital Improvements	144,364.00					144,364.00	
Urban Enterprise Zone Authority	1,435,330.88					1,435,330.88	
Total	4,931,106.10	1,046,891.00	1,932,418.81	0.00	0.00	4,045,578.29	

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					
Body Armor Fund	63,047.06			12,712.46			50,334.60	
Children's Summer Food Service	16,053.48			16,053.48			0.00	
Clean Communities							0.00	
COPS Universal Hiring (9/1/14 to 8/1/17)							0.00	
Department of Health Assistance - Health Coalition							0.00	
Essex County: County Community Service Block Grant - 2017		30,000.00		30,000.00			0.00	
Essex County: Open Space	143,428.05						143,428.05	
Essex County: SSBG							0.00	
Essex County: SSH Block Grant for Homeless 2015/2016	2,890.70			2,890.70			0.00	
Essex County: SSH/TANF		115,000.00		115,000.00			0.00	
FEMA Firefighters Assistance: Federal Aid							0.00	
FEMA Safer Grant - Fire Department	646,501.14			201,687.74			444,813.40	
FEMA Safer Grant - Fire Department: Local Match - Equipment							0.00	
Green Acres Playground Improvements	51,622.53						51,622.53	
Housing Opportunities for People with AIDS	3,414.32	308,720.00		312,134.32			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					
Housing Opportunities for People with AIDS - January 1, 2016 to December 31, 2016							0.00	
Law and Public Safety Grant	1,722.56						1,722.56	
Law and Public Safety Grant	16,000.00						16,000.00	
Municipal Alliance Grant 2017-2018	0.00	41,580.00		41,580.00			0.00	
Municipal Alliance Grant 2017-2018 Cash Match	0.00	10,395.00		10,395.00			0.00	
New Jersey Department of Environmental Protection: Forestry Grant	6,490.00						6,490.00	
New Jersey Department of Environmental Protection: Green Communities Grant	3,000.00						3,000.00	
New Jersey Department of Transportation: 38th Street	9,641.37						9,641.37	
New Jersey Department of Transportation: Civic West	2,000.00						2,000.00	
New Jersey Department of Transportation: Clinton Avenue	12,456.18						12,456.18	
New Jersey Department of Transportation: Columbia Avenue	113,900.72						113,900.72	
New Jersey Department of Transportation: Cordier Street	1,398.50						1,398.50	
New Jersey Department of Transportation: Eastern Parkway	29,269.05						29,269.05	
New Jersey Department of Transportation: Grove Street	100,000.00						100,000.00	
New Jersey Department of Transportation: Nye Avenue							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					
New Jersey Department of Transportation: Paine Avenue (FY 11)	120,535.04						120,535.04	
New Jersey Department of Transportation: Park Place (CY 2015)	92,714.63			40,457.04			52,257.59	
New Jersey Department of Transportation: Smith Street (FY 01)	324.42						324.42	
New Jersey Department of Transportation: Smith Street (FY 08)	5,372.98						5,372.98	
Newark - JAG Police Grant 2016	69,849.75			3,836.00			66,013.75	
Police Institute of Rutgers University: Cease Fire Partnership	33,114.33						33,114.33	
Robert Wood Johnson Foundation	1,479.74			1,344.85			134.89	
State of New Jersey: CLPP Grant (2016/2017)		551,591.00		551,591.00			0.00	
Statewide Livable Communities: Local Library Aid	4,347.71						4,347.71	
Urban Enterprise Zone Authority	94,464.27						94,464.27	
Total	1,645,038.53	1,057,286.00	0.00	1,339,682.59	0.00	0.00	1,362,641.94	

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS



Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriations 40A,4-87					
Body Armor Replacement	12,712.46						12,712.46	
Children's Summer Food Program				55,320.33			55,320.33	
Clean Communities				82,472.53			82,472.53	
Click It or Ticket				5,236.70			5,236.70	
CLPP Grant				227,242.00			227,242.00	
County of Essex: Community Service SSH Grant (7/1/2016 - 6/30/2017)	8,180.57						8,180.57	
County of Essex: CSBG Block Grant - 2016/2017	20,244.66						20,244.66	
EMAC Pride Deployment				15,026.00			15,026.00	
HIV/AIDS Grant				26,143.06			26,143.06	
Housing Opportunities for People with AIDS	171,664.14						171,664.14	
Law and Safety Grant				8,122.64			8,122.64	
Newark JAG Police Grant	93,649.34						93,649.34	
State of New Jersey Health - CLPP Program	34,250.00						34,250.00	
Total	340,701.17	0.00	0.00	419,563.26	0.00	0.00	760,264.43	

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		
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	17,459,529.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	17,459,529.00	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
	17,459,529.00	17,459,529.00

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	49,227.06
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	9,464,694.02
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	295,873.94
Due County for Added and Omitted Taxes	xxxxxxxxxx	50,176.52
Paid	9,809,795.02	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	50,176.52	xxxxxxxxxx
	9,859,971.54	9,859,971.54

Paid for Regular County Levies	9,760,567.96
Paid for Added and Omitted Taxes	49,227.06

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	499,972.05
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Camptown	xxxxxxxxxx	453,850.48
Total 2018 Levy	xxxxxxxxxx	453,850.48
Paid	274,271.00	xxxxxxxxxx
Balance December 31, 2018	679,551.53	xxxxxxxxxx
	953,822.53	953,822.53

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	2,990,000.00	2,990,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	28,328,815.93	29,339,886.38	1,011,070.45
Added by N.J.S.A. 40A:4-87			
Total Miscellaneous Revenue Anticipated	28,328,815.93	29,339,886.38	1,011,070.45
Receipts from Delinquent Taxes	3,028,681.22	4,440,511.68	1,411,830.46
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	72,644,617.85	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	2,739,599.35	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	657,616.95	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	76,041,834.15	76,080,554.74	38,720.59
	110,389,331.30	112,850,952.80	2,461,621.50

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	98,588,643.53
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	17,459,529.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	9,760,567.96	xxxxxxxxxx
Due County for Added and Omitted Taxes	50,176.52	xxxxxxxxxx
Special District Taxes	453,850.48	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	5,216,035.17
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	76,080,554.74	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	103,804,678.70	103,804,678.70

* 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)
TOTAL			

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		110,389,331.30
2018 Budget - Added by N.J.S.A. 40A:4-87		
Appropriated for 2018 (Budget Statement Item 9)		110,389,331.30
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		3,154,396.55
Total General Appropriations (Budget Statement Item 9)		113,543,727.85
Add: Overexpenditures (see footnote)		46,293.05
Total Appropriations and Overexpenditures		113,590,020.90
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	106,726,898.62	
Paid or Charged - Reserve for Uncollected Taxes	5,216,035.17	
Reserved	1,107,086.68	
Total Expenditures		113,050,020.47
Unexpended Balances Cancelled (see footnote)		540,000.43

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
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	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		1,411,830.46
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		1,011,070.45
Excess of Anticipated Revenues: Required Collection of Current Taxes		38,720.59
Interfund Advances Originating in CY (Debit)		
Miscellaneous Revenue Not Anticipated		869,705.06
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Interfunds Returned in CY (Credit)		449,371.22
Refund of Prior Year Revenue (Debit)	685,097.31	
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		540,000.43
Unexpended Balances of PY Appropriation Reserves (Credit)		358,481.12
Surplus Balance	3,994,082.02	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	4,679,179.33	4,679,179.33

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Interest	131,890.63
Other	181,037.65
Inspection Fees	2,526.33
Shared Services	52,416.62
Board Elections	88,883.25
Reimbursement for Security	23,523.21
Jobs in Blue Administration Fee	103,150.68
Jobs in Blue Vehicle Usage	154,513.48
Sale of Assets	11,753.94
FEMA	120,009.27
Total Amount of Miscellaneous Revenues Not Anticipated	\$869,705.06

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	2,990,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		7,138,252.54
Excess Resulting from CY Operations		3,994,082.02
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Surplus Balance - To Surplus		
Balance December 31, 2018	8,142,334.56	XXXXXXXXXX
	11,132,334.56	11,132,334.56

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

Cash		11,330,960.04
Investments		
Change Fund & Cash Held by State		4,750,891.06
Sub-Total		16,081,851.10
Deduct Cash Liabilities Marked with "C" on Trial Balance		6,124,339.53
Cash Surplus		9,957,511.57
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	31,275.75	
Deferred Charges #	4,428.00	
Cash Deficit		
Prepaid State Aid Debt Service	31,781.06	
Deferred Charges	3,327,185.16	
Total Other Assets		3,394,669.97
		13,352,181.54

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		\$103,267,889.91
	or		
	(Abstract of Ratables)		\$
2.	Amount of Levy Special District Taxes		\$453,850.48
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.		\$552,018.89
5a.	Subtotal 2018 Levy	\$104,273,759.28	
5b.	Reductions due to tax appeals **	\$	
5c.	Total 2018 Tax Levy		\$104,273,759.28
6.	Transferred to Tax Title Liens		\$4,373,804.11
7.	Transferred to Foreclosed Property		\$
8.	Remitted, Abated or Canceled		\$529,049.27
9.	Discount Allowed		\$
10.	Collected in Cash: In 2017	\$594,741.48	
	In 2018*	\$97,376,230.11	
	Homestead Benefit Revenue	\$500,979.81	
	State's Share of 2018 Senior Citizens and Veterans		
	Deductions Allowed	\$116,692.13	
	Total to Line 14	\$98,588,643.53	
11.	Total Credits		\$103,491,496.91
12.	Amount Outstanding December 31, 2018		\$782,262.37
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	94.5479	

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

Yes

14.	Calculation of Current Taxes Realized in Cash:		
	Total of Line 10		\$98,588,643.53
	Less: Reserve for Tax Appeals Pending		\$
	State Division of Tax Appeals		
	To Current Taxes Realized in Cash		\$98,588,643.53

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

Where Item 5 shows \$104,273,759.28, and Item 10 shows \$98,588,643.53, the percentage represented by the cash collections would be \$98,588,643.53 / \$104,273,759.28 or 94.5479. The correct percentage to be shown as Item 13 is 94.5479%.

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.....	98,588,643.53
LESS: Proceeds from Accelerated Tax Sale.....	2,303,804.76
NET Cash Collected.....	96,284,838.77
Line 5c Total 2018 Tax Levy.....	104,273,759.28
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	92.34

(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)	13,129.51	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
9	Received in Cash from State (Credit)		98,545.89
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	16,692.13	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		250.00
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
2	Sr. Citizens Deductions Per Tax Billings (Debit)	36,250.00	
3	Veterans Deductions Per Tax Billings (Debit)	64,000.00	
	Balance December 31, 2018		31,275.75
		130,071.64	130,071.64

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

Line 2	36,250.00
Line 3	64,000.00
Line 4	16,692.13
Sub-Total	116,942.13
Less: Line 7	250.00
To Item 10	116,692.13

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

Signature of Tax Collector

License #Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance January 1, 2018	23,387,438.19	XXXXXXXXXX
	A. Taxes	882,684.00	XXXXXXXXXX
	B. Tax Title Liens	22,504,754.19	XXXXXXXXXX
2.	Cancelled		
	A. Taxes	XXXXXXXXXX	763.47
	B. Tax Title Liens	XXXXXXXXXX	7,305,168.39
3.	Transferred to Foreclosed Tax Title Liens:		
	A. Taxes	XXXXXXXXXX	
	B. Tax Title Liens	XXXXXXXXXX	
4.	Added Taxes		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	16,081,506.33
8.	Totals	23,387,438.19	23,387,438.19
9.	Collected:	XXXXXXXXXX	4,440,511.68
	A. Taxes	185,472.94	XXXXXXXXXX
	B. Tax Title Liens	4,255,038.74	XXXXXXXXXX
10.	Interest and Costs - 2018 Tax Sale	245,192.59	XXXXXXXXXX
11.	2018 Taxes Transferred to Liens	4,373,804.11	XXXXXXXXXX
12.	2018 Taxes	782,262.37	XXXXXXXXXX
13.	Balance December 31, 2018	XXXXXXXXXX	17,042,253.72
	A. Taxes	1,478,709.96	XXXXXXXXXX
	B. Tax Title Liens	15,563,543.76	XXXXXXXXXX
14.	Totals	21,482,765.40	21,482,765.40

15. Percentage of Cash Collections to
Adjusted Amount Outstanding

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

27.6125

16. Item No. 14 multiplied by percentage
shown above is

4,705,792.31

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
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Balance January 1, CY (Debit)	2,877,300.00	
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	2,877,300.00
	2,877,300.00	2,877,300.00

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
Emergency Authorization - Municipal	\$1,753,500.00	\$1,753,500.00	\$2,494,336.66	\$2,494,336.66
Overexpenditure of Appropriation Reserves	\$146,842.67	\$	\$	\$146,842.67
Overexpenditure of Current Appropriations	\$373,083.00	\$	\$46,293.05	\$419,376.05
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$	\$
Deficit from Operations	\$0.00	\$	\$	\$
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$2,273,425.67	\$1,753,500.00	\$2,540,629.71	\$3,060,555.38
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$2,273,425.67	\$1,753,500.00	\$2,540,629.71	\$3,060,555.38

**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	
12/18/2018	Severance Liabilities	660,059.89	132,011.98				660,059.89
10/14/2014	Codification of Ordinance	22,140.00	4,428.00	8,856.00	4,428.00		4,428.00
12/9/2014	Terminal Payout	813,098.60	162,619.72	325,234.04	162,619.72		162,614.32
4/4/2015	Severance	1,238,000.00	247,600.00	742,800.00	247,600.00		495,200.00
11/9/2017	Terminal Payout	1,124,141.00	224,828.20	1,124,141.00	224,826.40		899,314.60
12/27/2017	Terminal Payout	651,832.97	130,366.60	651,832.97			651,832.97
Totals		4,509,272.46	901,854.50	2,852,864.01	639,474.12	0.00	2,873,449.78

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
Cancelled (Debit)			
Issued (Credit)		9,360,000.00	
Outstanding January 1, CY (Credit)		42,417,187.50	
Paid (Debit)	3,062,187.50		
Outstanding Dec. 31, 2018	48,715,000.00	xxxxxxxxxx	
	51,777,187.50	51,777,187.50	
2019 Bond Maturities – General Capital Bonds			\$2,300,000.00
2019 Interest on Bonds		2,060,533.00	

ASSESSMENT SERIAL BONDS

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
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
General Improvement Bonds (Series 2018)	810,000.00	9,360,000.00	6/1/2018	Various
Total	810,000.00	9,360,000.00		

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

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		571,083.61	
Paid (Debit)	54,768.62		
Outstanding Dec. 31,2018	516,314.99	xxxxxxxxxxx	
	571,083.61	571,083.61	
2019 Loan Maturities			\$55,560.24
2019 Interest on Loans			\$6,587.76
Total 2019 Debt Service for Loan			\$62,148.00

GREEN ACRES TRUST LOAN

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxx	
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**

Demolition Loan			
	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXXXXXX		
Issued	XXXXXXXXXX	600,000.00	
Paid		XXXXXXXXXX	
Outstanding December 31, 2018	600,000.00	XXXXXXXXXX	
2019 Loan Maturities			\$120,000.00
2019 Interest on Loans			\$
Total 2019 Debt Service for Loan			120,000.00

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

Demolition Loan			
	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXXXXXX	646,268.00	
Issued	XXXXXXXXXX		
Paid	92,324.00	XXXXXXXXXX	
Outstanding December 31, 2018	553,944.00	XXXXXXXXXX	
2019 Loan Maturities			\$92,324.00
2019 Interest on Loans			\$3,692.96
Total 2019 Debt Service for Loan			96,016.96

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

NJ EIT Trust Loan			
	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXXXXXX	2,718,780.14	
Issued	XXXXXXXXXX		
Paid	227,098.23	XXXXXXXXXX	
Outstanding December 31, 2018	2,491,681.91	XXXXXXXXXX	
2019 Loan Maturities			\$239,150.44
2019 Interest on Loans			\$41,637.50
Total 2019 Debt Service for Loan			280,787.94

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)		15,460,000.00	
Paid (Debit)	530,000.00		
Outstanding Dec. 31, 2018	14,930,000.00	xxxxxxxxxx	
	15,460,000.00	15,460,000.00	
2019 Bond Maturities – Term Bonds		\$1,699,837.50	
2019 Interest on Bonds		\$2,050,163.00	

TYPE I SCHOOL SERIAL BOND

Issued (Credit)			
Outstanding January 1, CY (Credit)		16,611,348.60	
Paid (Debit)	1,771,252.10		
Outstanding Dec. 31, 2018	14,840,096.50	xxxxxxxxxx	
	16,611,348.60	16,611,348.60	
2019 Interest on Bonds		538,706.00	
2019 Bond Maturities – Serial Bonds			530,000.00
Total “Interest on Bonds – Type 1 School Debt Service”			2,588,869.00

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
Special Emergency Note		\$2,602,392.00	\$96,288.50
Tax Anticipation Notes		\$4,500,000.00	\$109,118.75

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	
Redevelopment Activities #3463	150,000.00	6/16/2016	150,000.00	5/22/2019	5.00	5,173.00	7,500.00	5/22/2019
Redevelopment Activities #3501	150,000.00	6/20/2014	139,627.00	5/22/2019	5.00	5,173.00	7,500.00	5/22/2019
Tax Appeals #3506	2,436,500.00	6/20/2014	487,300.00	5/22/2019	3.70	487,300.00	90,150.50	5/22/2019
Tax Appeals # 3630	2,700,000.00	5/22/2018	2,700,000.00	5/22/2019	3.70	540,000.00	99,900.00	5/22/2019
	5,436,500.00	xxxxxxxxxx	3,476,927.00	xxxxxxxxxx	xxxxxxxxxx	1,037,646.00	205,050.50	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 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, 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
Various Capital Improvements		160.00						160.00
Various Redevelopment Plan Activities		5,581.80						5,581.80
Joint Sewer Capital Assessment								
Replacement of 911 Telephone System		269.89					269.89	
Court-Ordered Judgement	237,515.10						237,515.10	
Emergency Operations Center - Fire								
Fire Pumper	19,286.55						19,286.55	
Communication Radio System and Equipment		133,225.10						133,225.10
Redevelopment Activities		1,815.49						1,815.49
Demolition of Unsafe Buildings	12,349.27						12,349.27	
Revaluation of Real Property		90,513.00					90,513.00	
Playground Improvements	194,798.82						194,798.82	
Refunding 2013	41.35						41.35	
Refunding Bonds								
Redevelopment Activities	4,108.01	144,800.00					9,281.01	139,627.00
Various Capital Improvements		106,508.48					106,508.48	
Tax Appeals		3,583.72						3,583.72
Joint Sewer Capital Assessment								
Various Capital Improvements		202,920.86			41,738.16		21,569.70	139,613.00
Various Capital Improvements		1,624,573.49			401,732.61		1,222,840.88	
40th Street Park Improvements		204,825.00			159,370.00		45,455.00	
Refunding Bonds		465,000.00						465,000.00
Demolition of Unsafe Bridges		295,372.51					295,372.51	
Refunding of Tax Appeals		1,116,102.51			390,842.58			725,259.93

Total		468,099.10	4,395,251.85	0.00	0.00	993,683.35	0.00	2,255,801.56	1,613,866.04
-------	--	------------	--------------	------	------	------------	------	--------------	--------------

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		269.30
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		225,000.00
Balance December 31, 2018	225,269.30	xxxxxxxxxx
	225,269.30	225,269.30

* 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)		
Balance January 1, CY (Credit)		0.00
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
Total				

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
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		373,850.96
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	373,850.96	xxxxxxxxxx
	373,850.96	373,850.96

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		<u>104,273,759.28</u>
2. Amount of Item 1 Collected in 2018 (*)	<u>98,588,643.53</u>	
3. Seventy (70) percent of Item 1		<u>72,991,631.50</u>
(*) Including prepayments and overpayments applied.		

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

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

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

D.		
1. Cash Deficit 2017		<u>0.00</u>
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:		<u>0.00</u>

E.				
	<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes		\$0.00	\$	\$
2. County Taxes		\$0.00	\$50,176.52	\$50,176.52
3. Amounts due Special Districts		\$	\$679,551.53	\$679,551.53
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 ,
please observe instructions of Sheet 2.

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

Cash:	
Investments:	
Accounts Receivable:	
Interfunds Receivable:	
Deferred Charges	

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

Liabilities:

Fund Balance:

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

Cash:

Accounts Receivable:

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

Liabilities:

Fund Balance:

Balance Sheet - Utility Assessment Fund
AS OF DECEMBER 31,

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

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

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

**Schedule of Utility Budget -
Budget Revenues**

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

Statement of Budget Appropriations

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

Statement of Operation

Utility

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

Section 1:	
Revenue Realized	
Miscellaneous Revenue Not Anticipated	
Appropriation Reserves Canceled	
Total Revenue Realized	
Expenditures	
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures	
Less: Deferred Charges Included in Above "Total Expenditures"	
Total Expenditures - As Adjusted	
Excess	
Balance of "Results of 2017 Operation"	
Remainder= ("Excess in Operations")	
Deficit	
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	

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

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

Results of Operations – Utility

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

Operating Surplus– Utility

	Debit	Credit
Balance December 31,		
Total Operating Surplus		

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

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

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

Schedule of Utility Accounts Receivable

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

Schedule of Utility Liens

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

Deferred Charges
- Mandatory Charges Only -
Utility Fund

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

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

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

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

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

Utility Capital Bonds

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

Interest on Bonds – Utility Budget

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

List of Bonds Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

Interest on Loans – Utility Budget

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

List of Loans Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

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

Debt Service Schedule for Utility Assessment Notes

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

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

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

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

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

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

Utility Capital Surplus

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance December 31,		

Utility Capital Surplus

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance December 31,		

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

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

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

Utility Capital Fund
Statement of Capital Surplus
YEAR

	Debit	Credit
Balance December 31,		

