

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

POPULATION LAST CENSUS	23,385
NET VALUATION TAXABLE 2018	\$1,415,563,661.00
MUNICODE	1222

**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**

Borough \_\_\_\_\_ of \_\_\_\_\_ South Plainfield \_\_\_\_\_ County of \_\_\_\_\_ Middlesex \_\_\_\_\_

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: Glenn Cullen  
Title: \_\_\_\_\_

(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 Glenn Cullen am the Chief Financial Officer, License #, of the Borough of South Plainfield, County of Middlesex 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	<u>Glenn Cullen</u>
Title	_____
Address	<u>2480 Plainfield Ave</u> <u>South Plainfield, NJ 07080</u>
Phone Number	_____
Email	<u>gcullen@southplainfieldnj.com</u>

**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 Borough of South Plainfield as of December 31, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

Robert W Swisher
Registered Municipal Accountant
Suplee, Clooney and Company
Firm Name
308 East Broad Street
Westfield, NJ 07090
Address
908-789-9300
Phone Number
rswisher@scnco.com
Email

Certified by me  
3/11/2019



22-6002312  
 Fed I.D. #  
South Plainfield  
 Municipality  
Middlesex  
 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	\$	\$195,642.00	\$

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

Financial Statement Audit Performed in  
 Accordance with Government Auditing  
 Standards (Yellow Book)

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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.

Glenn Cullen	3/11/2019
Signature of Chief Financial Officer	Date

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

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Borough of South Plainfield, County of Middlesex 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 \$

\_\_\_\_\_  
Glenn Cullen  
SIGNATURE OF TAX ASSESSOR  
\_\_\_\_\_  
South Plainfield  
MUNICIPALITY  
\_\_\_\_\_  
Middlesex  
COUNTY

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

	2018	
Cash:		
Cash	3,944,839.10	
Change Fund	675.00	
Sub Total Cash	3,945,514.10	
Investments:		
Sub Total Investments		
Other Receivables		
Sub Total Assets not offset by Reserve for Receivables		
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	1,005,257.09	
Tax Title Liens	237,974.58	
Contract Sales Receivable	319,500.00	
Property Acquired by Taxes	4,714,000.00	
Revenue Accounts Receivable	56,015.53	
Interfunds Receivable	20,560.49	
Sub Total Receivables and Other Assets with Reserves	6,353,307.69	
Deferred Charges		
Emergency Appropriation - Five Years	4,600.00	
Sub Total Deferred Charges	4,600.00	
Total Assets	10,303,421.79	

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

	2018	
Liabilities:		
Appropriation Reserves	678,777.06	
Accounts Payable	291,284.62	
Tax Overpayments	29,819.12	
Accounts Payable	652,220.39	
Reserve for LOSAP	58,510.04	
Reserve for Accumulated Absence	16,500.00	
Reserve for Revision of Planning/Zoning Code	4,159.24	
Due to State of NJ - Senior Citizens & Veterans Deductions	10,259.92	
Interfunds Payable	3,566.47	
Total Liabilities	1,745,096.86	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	6,353,307.69	
Fund Balance	2,205,017.24	
Total Liabilities, Reserves and Fund Balance	10,303,421.79	

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

	2018	
<b>Assets</b>		
Cash	212,399.31	
Federal and State Grants Receivable	69,494.64	
Total Assets Federal and State Grant Fund	281,893.95	
 <b>Liabilities</b>		
Accounts Payable	22,143.10	
Appropriated Reserves for Federal and State Grants	196,886.75	
Unappropriated Reserves for Federal and State Grants	62,864.10	
Total Liabilities Federal and State Grant Fund	281,893.95	

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

	2018	
<b>Assets</b>		
Cash	1,846,204.92	
Capital Grants Receivable	344,497.37	
Interfunds Receivable	4,332.00	
<b>Deferred Charges</b>		
Deferred Charges To Future Taxation - Unfunded	8,122,238.04	
Deferred Charges To Future Taxation - Funded	14,617,695.00	
Total Deferred Charges	22,739,933.04	
Total Assets General Capital Fund	24,934,967.33	
<b>Liabilities</b>		
Reserve for Contracts Payable	511,700.96	
Improvement Authorizations - Funded	355,182.14	
Improvement Authorizations - Unfunded	1,069,081.99	
General Capital Bonds	14,617,695.00	
Bond Anticipation Notes	7,806,075.00	
Reserve for Various Projects & Other Reserves	534,408.28	
Capital Improvement Fund	33,606.77	
Interfunds Payable	1,266.95	
Total Liabilities and Reserves	24,929,017.09	
<b>Fund Balance</b>		
Capital Surplus	5,950.24	
Total General Capital Liabilities	24,934,967.33	

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

	2018	
Cash:		
Cash	286.63	
Sub Total Cash	286.63	
Investments		
Sub Total Investments		
Assets not offset by Receivables		
Sub Total Assets not offset by Receivables		
Assets offset by the Reserve for Receivables		
Assets offset by the Reserve for Receivables		
Deferred Charges		
Sub Total Deferred Charges		
Total Assets	286.63	
Liabilities and Reserves		
Total Liabilities and Reserves		
Fund Balance		
Fund Balance	286.63	
Total Liabilities, Reserves, and Fund Balance	286.63	

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

	2018	
Trust Animal Control Assets		
Interfunds Receivable	5,406.93	
Total Dog Trust Assets	5,406.93	
Animal Control Trust Reserves		
Interfunds Payable	1,010.40	
Reserve for Animal Control Expenditures	4,396.53	
Total Dog Trust Reserves	5,406.93	
CDBG Assets		
Total CDBG Trust Assets		
CDBG Reserves		
Total CDBG Trust Reserves and Liabilities		
LOSAP Trust Assets		
Total LOSAP Trust Assets		
LOSAP Trust Reserves		
Total LOSAP Trust Reserves		
Open Space Trust Assets		
Total Open Space Trust Assets		
Open Space Trust Reserves		
Total Open Space Trust Reserves		
Other Trust Assets		
Cash	4,851,782.44	
Interfunds Receivable	3,566.47	
Total Other Trust Assets	4,855,348.91	
Other Trust Reserves		
Interfunds Payable	8,153.76	
Total Miscellaneous Trust Reserves (31-287)	4,847,195.15	
Total Trust Escrow Reserves (31-286)		
Total Other Trust Reserves and Liabilities	4,855,348.91	

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

	2018	
Assets		
Cash Public Assistance	23,707.04	
Total Public Assistance Assets	23,707.04	
Liabilities and Reserves		
Reserve for Public Assistance	23,707.04	
Total Public Assistance Reserves and Liabilities	23,707.04	

## 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>
Donations	\$68,664.11	\$36,125.00	\$38,959.00	\$65,830.11
Reserve For Escrow Funds	\$2,816,084.00	\$829,593.66	\$1,679,151.64	\$1,966,526.02
Reserve For LOSAP	\$	\$25,726.39	\$	\$25,726.39
Uniform Fire Safety Act Penalty Monies (NJSA 52:27D-192 et seq)	\$112,841.88	\$10,724.54	\$25,845.00	\$97,721.42
Payroll	\$142,648.35	\$14,886,542.41	\$14,888,409.14	\$140,781.62
American Heart Association	\$	\$430.00	\$430.00	\$0.00
Affordable Housing	\$441,005.17	\$305,579.84	\$67,290.03	\$679,294.98
Barclays Event	\$28,036.37	\$	\$	\$28,036.37
Business Directory	\$10.00	\$	\$	\$10.00
Compensated Absences	\$254,312.61	\$103,397.34	\$56,399.20	\$301,310.75
Due NJ DCA Construction Code	\$13,334.00	\$55,547.00	\$53,687.00	\$15,194.00
Due NJ Marriage License	\$500.00	\$2,876.00	\$1,975.00	\$1,401.00
Elections	\$1,717.86	\$27,325.10	\$27,525.05	\$1,517.91
Electrical Subcode Inspections	\$11,076.82	\$	\$275.30	\$10,801.52
Environmental Commission	\$640.12	\$	\$	\$640.12
Federal Forfeiture	\$341.53	\$3.23	\$	\$344.76
Health Benefits	\$77,222.54	\$3,982,232.52	\$4,053,424.81	\$6,030.25
Law Enforcement Trust	\$40,033.56	\$5,447.89	\$	\$45,481.45
POAA	\$1,493.96	\$118.00	\$	\$1,611.96
Police Found Property	\$339.22	\$	\$	\$339.22
Police Outside Overtime	\$183,966.90	\$1,169,735.05	\$1,140,883.45	\$212,818.50
Public Defender Fees	\$40,988.87	\$13,979.50	\$16,229.82	\$38,738.55
Recreation	\$4,674.42	\$118,001.10	\$120,042.35	\$2,633.17
Recycling	\$25,150.53	\$5,064.79	\$5,131.01	\$25,084.31
Self Insurance	\$317,867.85	\$50,000.00	\$	\$367,867.85
Senior Center	\$7,069.57	\$76,245.84	\$78,266.05	\$5,049.36
Snow Removal	\$39,241.93	\$45,544.08	\$37,297.59	\$47,488.42
SUI	\$161,990.11	\$28,473.11	\$4,569.41	\$185,893.81
Tax Redemption	\$1,009,416.11	\$1,076,944.93	\$1,522,754.96	\$563,606.08
Women Aware Police	\$6,811.43	\$2,990.00	\$750.00	\$9,051.43

<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>
Zoning Regulation	\$1,763.82	\$2,400.00	\$3,800.00	\$363.82
<b>Totals</b>	<b>\$5,809,243.64</b>	<b>\$22,861,047.32</b>	<b>\$23,823,095.81</b>	<b>\$4,847,195.15</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017	Receipts		Other	Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget			
Assessment Bond Anticipation Note Issues:						
Other Liabilities						
Trust Surplus						
Trust Surplus	286.10			2.70	2.17	286.63
Trust Surplus	0.00					0.00
Less Assets "Unfinanced"						
Totals	286.10				2.17	286.63

## CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Sewer Utility Operating	146,017.17	2,427,559.86		2,573,577.03
Sewer Utility Capital		690,984.42		690,984.42
Swim Pool Operating		20,564.47		20,564.47
Capital - General		1,846,204.92		1,846,204.92
Current	238,637.83	4,182,495.10	476,293.83	3,944,839.10
Federal and State Grant Fund		212,399.31		212,399.31
Public Assistance #1**		23,772.04	65.00	23,707.04
Trust - Assessment		286.63		286.63
Trust - Other	259,922.08	4,826,514.13	234,653.77	4,851,782.44
<b>Total</b>	<b>644,577.08</b>	<b>14,230,780.88</b>	<b>711,012.60</b>	<b>14,164,345.36</b>

\* - Include Deposits In Transit

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

### REQUIRED CERTIFICATION

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

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

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

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

Signature: Glenn Cullen Title: \_\_\_\_\_

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

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

Bank	Amount
Assessment Trust Fund	286.63
Current & Grant Fund	4,394,894.41
General Capital Fund	1,846,204.92
Public Assistance Trust Fund	23,772.04
Trust Other - Affordable Housing Trust	679,207.98
Trust Other - Federal Forfeiture	344.76
Trust Other - Health Benefits Trust	6,030.25
Trust Other - Law Enforcement Trust	45,481.45
Trust Other - Payroll & Flexible Spending	166,851.11
Trust Other - Performance Escrow	308,294.38
Trust Other - Professional Escrow	1,664,019.57
Trust Other - Recreation Trust	2,633.17
Trust Other - SUI Trust	185,893.81
Trust Other - Tax Redemption Trust	766,398.93
Trust Other - Treasurer's Trust	1,001,358.72
<b>Total</b>	<b>11,091,672.13</b>

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

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

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Alcohol Education Grant		3,217.00	3,217.00			0.00	
Senior Information Assistance		10,000.00	10,000.00			0.00	
Recycling		153,020.23	153,020.23			0.00	
Middlesex County Recycling		15,000.00	15,000.00			0.00	
Sustainable NJ		2,000.00	2,000.00			0.00	
Drunk Driving Enforcement		13,132.82	13,132.82			0.00	
Senior Title IIIB		5,000.00	5,000.00			0.00	
Clean Communities		45,915.07	45,915.07			0.00	
Borough Clock	1.30					1.30	
CDBG	4,203.09		4,203.09			0.00	
CDBG - Senior Center Improvements	6,975.92	2,376.00	9,351.92			0.00	
Click It or Ticket	375.00					375.00	
COPS More	38,335.33					38,335.33	
Meals on Wheels Grant	5,059.25		5,059.25			0.00	
Municipal Alliance	6,738.67	20,586.00	20,264.66			7,060.01	
NJ Economic Development	500.00					500.00	
NJ Spill Compensation	17,000.00					17,000.00	
Safe Kids	1,223.00					1,223.00	
Urban Forestry Grant	5,000.00					5,000.00	
<b>Total</b>	<b>85,411.56</b>	<b>270,247.12</b>	<b>286,164.04</b>	<b>0.00</b>	<b>0.00</b>	<b>69,494.64</b>	

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
ADA Compliance Grant	2,925.00						2,925.00	
Alcohol Education Grant	12,564.99	3,217.00		2,319.56			13,462.43	
Benjamin Foundation	0.22						0.22	
Bicycle Grant	755.00						755.00	
Body Armor Grant	9,428.62			9,428.62			0.00	
CDBG	4,371.50			4,371.50			0.00	
CDBG - Downtown Improvements	315.75						315.75	
CDBG - PAL Project	240.00						240.00	
CDBG Handicap Entrance	375.36						375.36	
CDBG Senior Citizen Improvements		2,376.00		2,238.70			137.30	
Clean Communities	48,980.16		45,915.07	55,127.23			39,768.00	
Click It or Ticket	7,325.00						7,325.00	
Computer Equipment	76.68						76.68	
Cultural Arts	1,040.00						1,040.00	
DARE Program	126.51						126.51	
Domestic Violence	2,306.25						2,306.25	
Drive Sober	4,950.00						4,950.00	
Drunk Driving Enforcement	18,160.81	13,132.82		9,711.31			21,582.32	
Improvements to Senior Center	0.32						0.32	
JR Police Academy	39.04						39.04	
Middlesex County Recycling			15,000.00	15,000.00			0.00	
Municipal Alliance	2,059.27	20,586.00		9,392.46			13,252.81	
Municipal Alliance - Match	6,000.00	7,000.00		13,000.00			0.00	
NJ Spill Compensation Fund	16,750.00						16,750.00	
Recycling	9,738.19	153,020.23		112,416.03			50,342.39	
Safe Kids	233.00						233.00	

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					
Senior Citizens Bus	27.97						27.97	
Senior Citizens Coordinator	9,500.19			9,500.00			0.19	
Senior Information Assistance	11,767.45	10,000.00		17,500.00			4,267.45	
Senior Meals on Wheels Vehicle	5,059.25			5,059.25			0.00	
Senior Title IIIB	9,783.00	5,000.00		7,500.00			7,283.00	
Sustainable New Jersey		2,000.00					2,000.00	
Tree Planting Grant	54.76						54.76	
U Drink U Drive U Lose	7,250.00						7,250.00	
<b>Total</b>	<b>192,204.29</b>	<b>216,332.05</b>	<b>60,915.07</b>	<b>272,564.66</b>	<b>0.00</b>	<b>0.00</b>	<b>196,886.75</b>	

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Alcohol Education Grant	3,217.00	3,217.00		3,075.76			3,075.76	
CDBG Handicapped Ramps				15,997.41			15,997.41	
CDBG Senior Citizen Coordinator				12,500.00			12,500.00	
Clean Communities				1,000.00			1,000.00	
Drunk Driving Enforcement	13,132.82	13,132.82		12,372.93			12,372.93	
Recycling	153,020.23	153,020.23					0.00	
Senior Information Assistance	10,000.00	10,000.00		8,400.00			8,400.00	
Senior Title IIIB	5,000.00	5,000.00		9,518.00			9,518.00	
<b>Total</b>	<b>184,370.05</b>	<b>184,370.05</b>	<b>0.00</b>	<b>62,864.10</b>	<b>0.00</b>	<b>0.00</b>	<b>62,864.10</b>	

## LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	0.00
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	0.00
Prepaid Beginning Balance		
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	
Levy Calendar Year 2018	xxxxxxxxxx	49,489,454.00
Paid	49,489,454.00	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	0.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	0.00	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	49,489,454.00	49,489,454.00

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

## REGIONAL SCHOOL TAX

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

Amount Deferred at during Year \_\_\_\_\_  
 # Must include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

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

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

## COUNTY TAXES PAYABLE

	Debit	Credit
<b>Balance January 1, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	0.00
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	13,999,098.28
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,144,024.36
Due County for Added and Omitted Taxes	xxxxxxxxxx	65,774.54
Paid	15,208,897.18	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	0.00	xxxxxxxxxx
	15,208,897.18	15,208,897.18

Paid for Regular County Levies	15,143,122.64
Paid for Added and Omitted Taxes	65,774.54

## SPECIAL DISTRICT TAXES

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

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

**STATEMENT OF GENERAL BUDGET REVENUES 2018**

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	2,185,000.00	2,185,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	7,297,433.93	7,553,819.12	256,385.19
Added by N.J.S.A. 40A:4-87	60,915.07	60,915.07	0.00
Total Miscellaneous Revenue Anticipated	7,358,349.00	7,614,734.19	256,385.19
Receipts from Delinquent Taxes	955,036.73	897,801.15	-57,235.58
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	18,071,101.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,258,896.00	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	19,329,997.00	20,266,513.04	936,516.04
	29,828,382.73	30,964,048.38	1,135,665.65

**ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	83,340,164.22
<b>Amount to be Raised by Taxation:</b>	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	49,489,454.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	15,143,122.64	xxxxxxxxxx
Due County for Added and Omitted Taxes	65,774.54	xxxxxxxxxx
Special District Taxes		xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	1,624,700.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	20,266,513.04	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	84,964,864.22	84,964,864.22

\* 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)
Clean Communities	45,915.07	45,915.07	0.00
Middlesex County Recycling Enhancement	15,000.00	15,000.00	0.00
<b>TOTAL</b>	<b>60,915.07</b>	<b>60,915.07</b>	<b>0.00</b>

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

CFO Signature: \_\_\_\_\_ Glenn Cullen \_\_\_\_\_

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		29,767,467.66
2018 Budget - Added by N.J.S.A. 40A:4-87		60,915.07
Appropriated for 2018 (Budget Statement Item 9)		29,828,382.73
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		29,828,382.73
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		29,828,382.73
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	27,524,254.03	
Paid or Charged - Reserve for Uncollected Taxes	1,624,700.00	
Reserved	678,777.06	
Total Expenditures		29,827,731.09
Unexpended Balances Cancelled (see footnote)		651.64

**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
Accounts Payable Canceled		31,809.53
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	57,235.58	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		0.00
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		256,385.19
Excess of Anticipated Revenues: Required Collection of Current Taxes		936,516.04
Interfund Advances Originating in CY (Debit)		
Miscellaneous Revenue Not Anticipated		276,401.33
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Interfunds Returned in CY (Credit)		6,288.50
Refund of Prior Year Revenue (Debit)		
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		651.64
Unexpended Balances of PY Appropriation Reserves (Credit)		510,284.01
Surplus Balance	1,961,100.66	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	2,018,336.24	2,018,336.24

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Sewer Vehicle Rent CY	34,000.00
Sewer Vehicle Rent PY	34,000.00
Other Miscellaneous Revenue	1,657.25
Auction Scrap	42,444.64
Clerk	734.00
Collector	39,251.60
Court Misc.	27,842.26
Inspection Fines	12,952.00
Pistol Range	15,600.00
Assessor Fees	1,162.00
Pool Appropriation Reserves Lapsed	22,710.86
Tax Sale Premiums Forfeited	32,300.00
Senior Citizen & Veterans Admin Fee	3,607.72
Zoning Admin	360.00
Zumba	7,779.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated</b>	<b>\$276,401.33</b>

**SURPLUS – CURRENT FUND  
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	2,185,000.00	
Balance January 1, CY (Credit)		2,428,916.58
Excess Resulting from CY Operations		1,961,100.66
Balance December 31, 2018	2,205,017.24	xxxxxxxxxx
	4,390,017.24	4,390,017.24

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

Cash		3,945,514.10
Investments		
Sub-Total		3,945,514.10
Deduct Cash Liabilities Marked with “C” on Trial Balance		1,745,096.86
Cash Surplus		2,200,417.24
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction		
Deferred Charges #	4,600.00	
Cash Deficit	0.00	
Total Other Assets		4,600.00
		2,205,017.24

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

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$83,971,236.37
2.	Amount of Levy Special District Taxes	\$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$434,647.17
5a.	Subtotal 2018 Levy	\$84,405,883.54
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$84,405,883.54
6.	Transferred to Tax Title Liens	\$59,960.66
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$1,514.02
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$2,332,515.90
	In 2018*	\$80,046,510.93
	Homestead Benefit Revenue	\$780,932.26
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$180,205.13
	Total to Line 14	\$83,340,164.22
11.	Total Credits	\$83,401,638.90
12.	Amount Outstanding December 31, 2018	\$1,004,244.64
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	98.7374

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

**No**

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$83,340,164.22
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$83,340,164.22

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

Where Item 5 shows \$84,405,883.54, and Item 10 shows \$83,340,164.22, the percentage represented by the cash collections would be \$83,340,164.22 / \$84,405,883.54 or 98.7374. The correct percentage to be shown as Item 13 is 98.7374%.

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

\* Include overpayments applied as part of 2018 collections.

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

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

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

**(1) Utilizing Accelerated Tax Sale**

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



**(2) Utilizing Tax Levy Sale**

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

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

		Debit	Credit
1	Balance Jan 1, CY: Due From State of New Jersey (Debit)	0.00	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		10,079.09
9	Received in Cash from State (Credit)		180,385.96
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	2,375.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		669.87
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
2	Sr. Citizens Deductions Per Tax Billings (Debit)	37,250.00	
3	Veterans Deductions Per Tax Billings (Debit)	141,250.00	
	Balance December 31, 2018	10,259.92	
		191,134.92	191,134.92

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

Line 2	37,250.00
Line 3	<u>141,250.00</u>
Line 4	<u>2,375.00</u>
Sub-Total	<u>180,875.00</u>
Less: Line 7	<u>669.87</u>
To Item 10	<u><u>180,205.13</u></u>

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

		Debit	Credit
<b>Balance January 1, 2018</b>		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
<b>Balance December 31, 2018</b>			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

Glenn Cullen	
Signature of Tax Collector	
N-0612	1/2/2018
License #	Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
<b>1. Balance January 1, 2018</b>		1,067,692.83	XXXXXXXXXX
A. Taxes	945,908.48	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	121,784.35	XXXXXXXXXX	XXXXXXXXXX
<b>2. Cancelled</b>			
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			
A. Taxes		XXXXXXXXXX	
B. Tax Title Liens		XXXXXXXXXX	
<b>4. Added Taxes</b>		28.18	XXXXXXXXXX
<b>5. Added Tax Title Liens</b>			XXXXXXXXXX
<b>6. Adjustment between Taxes (Other than current year)</b>			
A. Taxes - Transfers to Tax Title Liens		XXXXXXXXXX	47,123.06
B. Tax Title Liens - Transfers from Taxes		47,123.06	XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>		XXXXXXXXXX	1,067,721.01
<b>8. Totals</b>		1,114,844.07	1,114,844.07
<b>9. Collected:</b>		XXXXXXXXXX	897,801.15
A. Taxes	897,801.15	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens		XXXXXXXXXX	XXXXXXXXXX
<b>10. Interest and Costs - 2018 Tax Sale</b>		9,106.51	XXXXXXXXXX
<b>11. 2018 Taxes Transferred to Liens</b>		59,960.66	XXXXXXXXXX
<b>12. 2018 Taxes</b>		1,004,244.64	XXXXXXXXXX
<b>13. Balance December 31, 2018</b>		XXXXXXXXXX	1,243,231.67
A. Taxes	1,005,257.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	237,974.58	XXXXXXXXXX	XXXXXXXXXX
<b>14. Totals</b>		2,141,032.82	2,141,032.82

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 84.0857

16. Item No. 14 multiplied by percentage shown above is 1,045,380.05 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)	4,714,000.00	
Balance December 31, 2018	xxxxxxxxxx	4,714,000.00
	4,714,000.00	4,714,000.00

**CONTRACT SALES**

	Debit	Credit
Balance January 1, CY (Debit)	319,500.00	
Balance December 31, 2018	xxxxxxxxxx	319,500.00
	319,500.00	319,500.00

**MORTGAGE SALES**

	Debit	Credit
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	\$	\$0.00	\$0.00
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$	\$0.00	\$0.00
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$0.00	\$	\$0.00	\$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	
	Codification of Planning/Zoning Code	11,500.00	2,300.00	6,900.00	2,300.00		4,600.00
	<b>Totals</b>	<b>11,500.00</b>	<b>2,300.00</b>	<b>6,900.00</b>	<b>2,300.00</b>	<b>0.00</b>	<b>4,600.00</b>

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

Glenn Cullen  
 Chief Financial Officer

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

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

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

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

\_\_\_\_\_  
Glenn Cullen  
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)		5,200,000.00	
Outstanding January 1, CY (Credit)		9,958,070.00	
Paid (Debit)	540,375.00		
Outstanding Dec. 31, 2018	14,617,695.00	xxxxxxxxxx	
	15,158,070.00	15,158,070.00	
2019 Bond Maturities – General Capital Bonds			\$890,375.00
2019 Interest on Bonds		513,563.39	

**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
2018 Serial Bonds	350,000.00	5,200,000.00	3/28/2018	Various
<b>Total</b>	<b>350,000.00</b>	<b>5,200,000.00</b>		

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

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

**GREEN ACRES TRUST LOAN**

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
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
<b>Total</b>				

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

	Debit	Credit	Debt Service
Outstanding January 1,			
Issued			
Paid			
Outstanding December 31,			
Loan Maturities			
Interest on Loans			
Total Debt Service for Loan			



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

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

**TYPE I SCHOOL SERIAL BOND**

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

**LIST OF BONDS ISSUED DURING 2018**

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

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

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
Improvement #2047	1,377,500.00	4/28/2016	539,750.00	4/26/2019	1.96	75,438.12	10,579.10	4/26/2019
Improvement #2048	1,872,500.00	4/28/2016	1,792,500.00	4/26/2019	1.96	99,389.60	35,133.00	4/26/2019
Improvement #2050	380,000.00	4/26/2016	352,182.00	4/26/2019	1.96	20,000.00	6,902.77	4/26/2019
Improvement #2071	265,000.00	4/26/2018	264,878.00	4/26/2019	1.96		5,191.61	4/26/2019
Improvement #2072	264,000.00	4/26/2018	264,000.00	4/26/2019	1.96		5,174.40	4/26/2019
Improvement #2074	900,000.00	4/27/2017	885,190.00	4/26/2019	1.96		17,349.72	4/26/2019
Improvement #2076	449,500.00	4/27/2017	449,500.00	4/26/2019	1.96		8,810.20	4/26/2019
Improvement #2100	485,000.00	4/26/2018	485,000.00	4/26/2019	1.96		9,506.00	4/26/2019
Improvement #2103	945,000.00	4/26/2018	945,000.00	4/26/2019	1.96		18,522.00	4/26/2019
Improvement #2107	389,000.00	8/23/2018	389,000.00	8/23/2019	2.14		8,324.60	8/23/2019
Improvement #2110	530,250.00	8/23/2018	530,250.00	8/23/2019	2.14		11,347.35	8/23/2019
Improvement #2112	799,000.00	8/23/2018	799,000.00	8/23/2019	2.14		17,098.60	8/23/2019
Improvement #2113	559,325.00	8/23/2018	109,825.00	8/23/2019	2.14		2,350.26	8/23/2019
	<b>9,216,075.00</b>	<b>xxxxxxxxxx</b>	<b>7,806,075.00</b>	<b>xxxxxxxxxx</b>	<b>xxxxxxxxxx</b>	<b>194,827.72</b>	<b>156,289.61</b>	<b>xxxxxxxxxx</b>

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

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

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

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

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

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

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

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

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
#2103/2117 Various Road Improvements			995,000.00		950,753.24			44,246.76
#2107 Various Capital Improvements			410,000.00		269,372.88			140,627.12
#2110 Various Road Improvements			870,000.00		859,645.32			10,354.68
#2112 Various Road Improvements			844,000.00		718,795.87			125,204.13
#1494 Underground Storage Tank Removal	0.00	14,051.87						14,051.87
#1624 Veterans Memorial Park Improvements	0.00	518.71						518.71
#1708/1708 A Various Improvements	19,443.19	0.00					19,443.19	
#1756 Various Improvements	631.72	0.00					631.72	
#1799 Various Improvements	323.18	0.00					323.18	
#1837 COPS Technology	6,923.60	0.00					6,923.60	
#1878 Refunding Bond Ordinance	0.00	63,293.00						63,293.00
#1896 Radio Equipment - Fire Department	6,371.82	0.00					6,371.82	
#1943 Various Road Improvements	286,046.28	0.00					286,046.28	
#1944 Acquisition of Ambulance / Sewer Improvements	604.50	0.00					604.50	
#1946 Acquisition of Fire Truck	7,974.89	0.00			5,604.24		2,370.65	
#1966 Various Improvements	0.00	21.00					21.00	
#1974 Various Improvements	0.00	3,875.27			3,875.27			
#1985 Various Capital Improvements	0.00	82,995.93			73,597.50		9,398.43	
#1991 Various Capital Improvements	0.00	101,950.88			6,949.62			95,001.26
#1998 Tax Appeal Refunding Bond	0.35	0.00					0.35	

#2001 Various Improvements	0.00	17,685.03			14,610.00		3,075.03	
#2003 Storm Sewer Grates & Casting	917.08	0.00					917.08	
#2013 Various Road Improvements	0.00	283.33			283.33			
#2023 Acquisition of Various Equipment	0.00	2,512.05			1,277.62		1,234.43	
#2035/2056 Various Capital Improvements	0.00	22,367.93			14,868.41		7,499.52	
#2047 Acquisition of Equipment & Fire Truck	0.00	1,559.78		600.22				2,160.00
#2048 Various Capital Improvements	0.00	102,215.49		36,166.44		58,553.80		79,828.13
#2050/2101/2106 Installation of Traffic Light	0.00	158,356.25			145,218.80			13,137.45
#2054 Acquisition of Computer Equipment	18,290.29	0.00			18,290.29			
#2055 Improvements to Rec Center & Willow Park	9,048.30	0.00					9,048.30	
#2057 Various Capital Improvements	969.21	0.00					969.21	
#2071 Various Capital Improvements	0.00	16,919.62			1,919.62			15,000.00
#2072 Various Capital Improvements	0.00	171,814.62						171,814.62
#2074/2082 Resurfacing Various Roads	0.00	174,526.88		20,097.75		58,600.01		136,024.62
#2076/2113 Various Capital Improvements	0.00	135,405.80	140,000.00		180,052.82			95,352.98
#2092 Acquisition of Fire Breathing Apparatus	303.85	0.00					303.85	
#2100 Acquisition of Various Equipment	0.00	211,955.80			149,489.14			62,466.66
<b>Total</b>	<b>357,848.26</b>	<b>1,282,309.24</b>	<b>3,259,000.00</b>	<b>56,864.41</b>	<b>3,414,603.97</b>	<b>117,153.81</b>	<b>355,182.14</b>	<b>1,069,081.99</b>

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

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	105,925.00	
Balance January 1, CY (Credit)		26,531.77
Received from CY Budget Appropriation * (Credit)		113,000.00
Balance December 31, 2018	33,606.77	xxxxxxxxxx
	139,531.77	139,531.77

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

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

	Debit	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
#2103/2117 Various Road Improvements	995,000.00	945,000.00	50,000.00	50,000.00
#2107 Various Capital Improvements	410,000.00	389,000.00	21,000.00	21,000.00
#2110 Various Capital Improvements	870,000.00	530,250.00	9,750.00	9,750.00
#2112 Various Road Improvements	844,000.00	799,000.00	45,000.00	45,000.00
#2076/2113 Various Capital Improvements	140,000.00	109,825.00	5,175.00	5,175.00
<b>Total</b>	<b>3,259,000.00</b>	<b>2,773,075.00</b>	<b>130,925.00</b>	<b>130,925.00</b>

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

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

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)	5,000.00	
Balance January 1, CY (Credit)		10,950.24
Premium on Sale of Notes		
Balance December 31, 2018	5,950.24	xxxxxxxxxx
	10,950.24	10,950.24

**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		84,405,883.54
2. Amount of Item 1 Collected in 2018 (*)	83,340,164.22	
3. Seventy (70) percent of Item 1		59,084,118.48

(\*) Including prepayments and overpayments applied.

B.

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

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

C.

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

D.

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

E.

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



UTILITIES ONLY

Note:

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

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

	2018	
Cash:		
Cash	2,573,727.03	
Sub Total Cash	2,573,727.03	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Consumer Accounts Receivable	266,841.59	
Liens Receivable	7,625.67	
Sub Total Accounts Receivable	274,467.26	
Interfunds Receivable:		
Due Sewer Capital Fund	1,719.16	
Sub Total Interfunds Receivable	1,719.16	
Deferred Charges		
Sub Total Deferred Charges	0.00	
Total Assets	2,849,913.45	



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

	2018	
Liabilities:		
Appropriation Reserves	367,386.67	
Accounts Payable	22,149.11	
Sewer Rent Overpayments	19,815.62	
Total Liabilities	409,351.40	
Fund Balance:		
Reserve for Consumer Accounts and Lien Receivable	274,467.26	
Fund Balance	2,166,094.79	
Total Utility Fund	2,849,913.45	

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

	2018	
Cash:		
Cash	690,984.42	
Sub Total Cash	690,984.42	
Accounts Receivable:		
Fixed Capital	13,557,821.21	
Fixed Capital & Authorized & Uncompleted	976,200.00	
Sub Total Accounts Receivable	14,534,021.21	
Total Assets	15,225,005.63	

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

	2018	
Liabilities:		
Improvement Authorizations - Funded	120,896.26	
Improvement Authorizations - Unfunded	51,393.00	
Capital Improvement Fund	563,369.00	
Due Sewer Operating	1,719.16	
Reserve for Amortization	13,557,821.21	
Reserve for Deferred Amortization	924,807.00	
Total Liabilities	15,220,005.63	
Fund Balance:		
Capital Surplus	5,000.00	
Total Liabilities, Reserves and Surplus	15,225,005.63	



**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						
Less Assets "Unfinanced"						
<b>Total</b>	<b>0.00</b>					<b>0.00</b>

**Schedule of Sewer Utility Budget - 2018**  
**Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	75,000.00	75,000.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	6,355,000.00	7,630,152.18	1,275,152.18
Miscellaneous Revenue Anticipated	152,500.00	395,251.78	242,751.78
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal	6,582,500.00	8,100,403.96	1,517,903.96
Deficit (General Budget)			
	6,582,500.00	8,100,403.96	1,517,903.96

### Statement of Budget Appropriations

Appropriations	
Adopted Budget	6,582,500.00
Total Appropriations	6,582,500.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	6,582,500.00
Deduct Expenditures	
Paid or Charged	6,215,113.33
Reserved	367,386.67
Surplus	
Total Surplus	
Total Expenditure & Surplus	6,582,500.00
Unexpended Balance Cancelled	0.00

**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	8,100,403.96	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	224,458.72	
Cancelled Accounts Payable	115.00	
Total Revenue Realized		8,324,977.68
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	6,582,500.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,582,500.00
Excess		1,742,477.68
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	1,742,477.68	
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	224,458.72	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input checked="" type="checkbox"/>		
*Excess (Revenue Realized)		224,458.72

**Results of 2018 Operations – Sewer Utility**

	Debit	Credit
Accounts Payable Canceled		115.00
Appropriation Reserves Lapsed		224,458.72
Excess in Anticipated Revenues		1,517,903.96
Operating Excess	1,742,477.68	
Operating Deficit		
Total Results of Current Year Operations	1,742,477.68	1,742,477.68

**Operating Surplus– Sewer Utility**

	Debit	Credit
Amount Appropriated in CY Budget - Cash	75,000.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		1,288,617.11
Current Fund - Anticipated Revenue	790,000.00	
Excess in Results of CY Operations		1,742,477.68
Balance December 31, 2018	2,166,094.79	
Total Operating Surplus	3,031,094.79	3,031,094.79

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

Cash		2,573,727.03
Investments		
Interfund Accounts Receivable		1,719.16
Subtotal		2,575,446.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		409,351.40
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,166,094.79
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		2,166,094.79

### Schedule of Sewer Utility Accounts Receivable

Balance December 31, 2017		221,789.03
Increased by:		
Rents Levied		7,678,702.11
Decreased by:		
Collections	7,613,113.94	
Overpayments applied	17,038.24	
Transfer to Utility Lien	3,497.37	
Other		
		7,633,649.55
Balance December 31, 2018		266,841.59

### Schedule of Sewer Utility Liens

Balance December 31, 2017		4,128.30
Increased by:		
Transfers from Accounts Receivable	3,497.37	
Penalties and Costs		
Other		
		3,497.37
Decreased by:		
Collections		
Other		
Balance December 31, 2018	7,625.67	

**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
Utility Operating Fund	0.00			
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)			
Outstanding January 1, CY (Credit)		0.00	
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)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

**Interest on Bonds – Sewer Utility Budget**

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

**List of Bonds Issued During 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

**Schedule of Loans Issued and Outstanding  
and 2019 Debt Service for Loans**  
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

**Interest on Loans – Sewer Utility Budget**

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

**List of Loans Issued During 2018**

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	

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

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

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

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

### Debt Service Schedule for Utility Assessment Notes

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

### Schedule of Capital Lease Program Obligations

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
2102 - Sewer Utility Truck & Pickup			93,000.00		84,517.40		8,482.60	
2118 - Sewer Equipment & Improvements			75,000.00		50,558.45		24,441.55	
1579A - Study & Review of Sanitary Sewer System	25.82	0.00					25.82	
1651 - Generator Pump Station	30.50	0.00					30.50	
1716 - Storm Sewer & Manhole Renovations	377.00	0.00					377.00	
1803 - Various Sewer Improvements	11,435.76	0.00					11,435.76	
1877 - Refunding Bond Ordinance	7,214.00	51,393.00					7,214.00	51,393.00
1942 - Sewer Jet	164.13	0.00					164.13	
1999 - Sewer Equipment - Hadley Station	2,677.97	0.00					2,677.97	
2053 - Acquisition of Air Compressor	100.00	0.00					100.00	
2091 - Various Sewer Improvements	65,946.93	0.00					65,946.93	
<b>Total</b>	<b>87,972.11</b>	<b>51,393.00</b>	<b>168,000.00</b>	<b>0.00</b>	<b>135,075.85</b>	<b>0.00</b>	<b>120,896.26</b>	<b>51,393.00</b>

**Sewer Utility Capital Fund**  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	168,000.00	
Balance January 1, CY (Credit)		655,369.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		76,000.00
Balance December 31, 2018	563,369.00	
	731,369.00	731,369.00

**Sewer Utility 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		

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Ord 2102 Sewer Utiliyt Truck & Pickup	93,000.00			
Ird 2118 Sewer Equipment & Improvements	75,000.00			
	168,000.00	0.00	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)		5,000.00
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	5,000.00	
	5,000.00	5,000.00



UTILITIES ONLY

Note:

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

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

	2018	
Cash:		
Cash	20,564.47	
Sub Total Cash	20,564.47	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Sub Total Accounts Receivable	0.00	
Interfunds Receivable:		
Sub Total Interfunds Receivable	0.00	
Deferred Charges		
Deferred Charges	13,988.43	
Sub Total Deferred Charges	13,988.43	
Total Assets	34,552.90	

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

	2018	
Liabilities:		
Appropriation Reserves	14,955.41	
Accounts Payable	698.50	
Accrued Interest on Bonds, Loans and Notes	2,362.68	
Due Current Fund	15,536.31	
Total Liabilities	33,552.90	
Fund Balance:		
Fund Balance	1,000.00	
Total Utility Fund	34,552.90	

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

	<u>2018</u>	<u></u>
Cash:		
Sub Total Cash	<u>0.00</u>	
Accounts Receivable:		
Sub Total Accounts Receivable	<u>0.00</u>	
Total Assets	<u>0.00</u>	

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

	<u>2018</u>	<u></u>
Liabilities:		
Total Liabilities	<u>0.00</u>	
Fund Balance:		
Total Liabilities, Reserves and Surplus	<u>0.00</u>	



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

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

**Schedule of Swimming Pool Utility Budget - 2018**  
**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	168,400.00	154,411.57	-13,988.43
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal	168,400.00	154,411.57	-13,988.43
Deficit (General Budget)	124,174.55	124,174.55	0.00
	292,574.55	278,586.12	-13,988.43

### Statement of Budget Appropriations

Appropriations	
Adopted Budget	292,574.55
Total Appropriations	292,574.55
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	292,574.55
Deduct Expenditures	
Paid or Charged	277,619.14
Reserved	14,955.41
Surplus	
Total Surplus	
Total Expenditure & Surplus	292,574.55
Unexpended Balance Cancelled	0.00

**Statement of 2018 Operation  
Swimming Pool Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Swimming Pool Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

**Section 1:**

Revenue Realized	154,411.57	
Miscellaneous Revenue Not Anticipated	0.00	
2017 Appropriation Reserves Canceled	0.00	
Total Revenue Realized		154,411.57
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	292,574.55	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		292,574.55
Excess		
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	0.00	
Deficit		138,162.98
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	13,988.43	

**Section 2:**

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

2017 Appropriation Reserves Canceled in 2018	0.00	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>	126,039.31	
*Excess (Revenue Realized)		0.00

**Results of 2018 Operations – Swimming Pool Utility**

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

**Operating Surplus– Swimming Pool Utility**

	Debit	Credit
Amount Appropriated in CY Budget - Cash		
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		1,000.00
Excess in Results of CY Operations		
Balance December 31, 2018	1,000.00	
Total Operating Surplus	1,000.00	1,000.00

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

Cash	20,564.47
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Investments		
Interfund Accounts Receivable		
Subtotal		20,564.47
Deduct Cash Liabilities Marked with "C" on Trial Balance		33,552.90
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-12,988.43
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		-12,988.43



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

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	0.00		13,988.43	13,988.43
Total Operating	0.00	0.00	13,988.43	13,988.43
Total Capital	0.00			

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

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

Date	Purpose	Amount

**Judgements Entered Against Municipality and Not Satisfied**

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

**Schedule of Bonds Issued and Outstanding  
and 2019 Debt Service for Bonds**  
Swimming Pool UTILITY ASSESSMENT BONDS

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

**Swimming Pool Utility Capital Bonds**

	Debit	Credit	2019 Debt Service
Issued (Credit)		380,000.00	
Outstanding January 1, CY (Credit)		176,930.00	
Paid (Debit)	9,625.00		
Outstanding December 31, 2018	547,305.00		
	556,930.00	556,930.00	
2019 Bond Maturities – Assessment Bonds			29,625.00
2019 Interest on Bonds		17,949.11	

**Interest on Bonds – Swimming Pool Utility Budget**

2019 Interest on Bonds (*Items)	17,949.11	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	2,362.68	
Subtotal	15,586.43	
Add: Interest to be Accrued as of 12/31/2019	3,657.16	
Required Appropriation 2019		19,243.59

**List of Bonds Issued During 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
2018 Improvement Bonds	20,000.00	380,000.00	3/28/2018	Various

**Schedule of Loans Issued and Outstanding  
and 2019 Debt Service for Loans**  
Swimming Pool UTILITY LOAN

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

**Interest on Loans – Swimming Pool Utility Budget**

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

**List of Loans Issued During 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
	0.00	0.00		

**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	
	0.00		0.00			0.00	0.00	

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

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

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

INTERST ON NOTES – Swimming Pool UTILITY BUDGET	
2019 Interest on Notes	0.00
Less: Interest Accrued to 12/31/2018 (Trial Balance)	
Subtotal	0.00
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation - 2019	0.00

**Debt Service Schedule for Utility Assessment Notes**

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

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

Utility Assessment Notes with an original date of issue of December 31, 2016 or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

### Schedule of Capital Lease Program Obligations

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
#1928 - Pool Improvement	605.00	0.00					605.00	
#2011 - Pool Improvements	0.00	547.68					547.68	
#2079 - Pool Improvements	140.00	0.00					140.00	
<b>Total</b>	<b>745.00</b>	<b>547.68</b>					<b>1,292.68</b>	

**Swimming Pool Utility Capital Fund**  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		19,500.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		1,000.00
Balance December 31, 2018	20,500.00	
	20,500.00	20,500.00

**Swimming Pool Utility 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		

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

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

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

**Swimming Pool Utility Capital Fund**  
**Statement of Capital Surplus**  
 YEAR 2018

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

