

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018 (UNAUDITED)

POPULATION LAST CENSUS	54,856
NET VALUATION TAXABLE 2018	\$6,761,719,027.00
MUNICODE	1511

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 _____ Jackson _____ County of _____ Ocean _____

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

	Date	Examined By:
1	4/11/2019	Margaret Saharic
2		Preliminary Check 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: Sharon Pinkava

(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 Sharon Pinkava am the Chief Financial Officer, License #N-0725, of the Township of Jackson, County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Prepared by Chief Financial Officer: Yes

Signature	<u>Sharon Pinkava</u>
Title	<u>Chief Financial Officer</u>
Address	<u>95 W. Veterans Highway</u> <u>Jackson, NJ 08527</u>
	<u>US</u>
Phone Number	<u>732-928-1200</u>
Email	<u>spinkava@jacksonwpnj.net</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 Township of Jackson as of December 31, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

Registered Municipal Accountant

Firm Name

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

Address

Phone Number

jconaty@hfacpas.com

Email

Certified by me
5/7/2019

**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: Jackson
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: 5/16/2019

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: Jackson
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: 5/16/2019

21-6004702

Fed I.D. #

Jackson

Municipality

Ocean

County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$21,615.00	\$239,619.38	\$132,914.87

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

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

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

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Sharon Pinkava

Signature of Chief Financial Officer

3/11/2019

Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature: Sharon Pinkava
Name: Sharon Pinkava
Title: Chief Financial Officer

(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 **\$6,789,618,746**

Toni Nagle-Rowe
SIGNATURE OF TAX ASSESSOR
Jackson
MUNICIPALITY
Ocean
COUNTY

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

	2018	
Cash:		
Cash	18,909,387.56	
Sub Total Cash	<u>18,909,387.56</u>	
Investments:		
Other Receivables		
Due from State: NJ Sr. Citizens and Veterans Deductions	9,517.69	
Sub Total Assets not offset by Reserve for Receivables	<u>9,517.69</u>	
Receivables and Other Assets with Full Reserves		
Delinquent Property Taxes Receivable	1,814,819.70	
Tax Title Liens Receivable	3,357,833.01	
Property Acquired for Taxes (Foreclosed Property)	6,306,200.00	
Revenue Accounts Receivable	32,504.07	
Interfund Receivable - Other Trust	1,189.21	
Sub Total Receivables and Other Assets with Reserves	<u>11,512,545.99</u>	
Deferred Charges		
Total Assets	<u>30,431,451.24</u>	

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

	2018	
Liabilities:		
Reserve for Encumbrances	1,383,951.00	
Appropriation Reserves	2,187,619.08	
Accounts Payable	462,709.36	
Tax Overpayments	31,100.33	
County Taxes Payable	69,159.46	
Prepaid Taxes	811,065.83	
Due to State: Vital Statistics	1,700.00	
Due to State: State UCC Training Fees	18,327.00	
Interfund-Grant Fund	1,084,108.11	
Interfund Payable - Other Trust	421.91	
Reserve for Master Plan	23,106.23	
Reserve for Police Cars	98,183.77	
Reserve for Skate Park	2,118.00	
Reserve-2012 COAH State Plan	915,250.00	
Reserve for Tax Appeals	313,782.95	
Reserve for Garden State Trust Fund	0.95	
Reserve-FEMA Reimbursements	56,727.20	
Reserve-Other	2,117.88	
Reserve for Revaluation Rexpenses	5,743.40	
Total Liabilities	7,467,192.46	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables and Other Assets	11,512,545.99	
Fund Balance	11,451,712.79	
Total Liabilities, Reserves and Fund Balance	30,431,451.24	

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

	2018	
Assets		
Federal and State Grants Receivable	255,199.51	
Interfund-Current	1,084,108.11	
Total Assets Federal and State Grant Fund	1,339,307.62	
 Liabilities		
Reserve for Encumbrances	752,837.38	
Federal and State Appropriated Reserves	568,988.66	
Federal and State Unappropriated Reserves	17,481.58	
Total Liabilities Federal and State Grant Fund	1,339,307.62	

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

	<u>2018</u>	
Assets		
Cash	<u>5,550,019.78</u>	
 Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	<u>6,481,502.50</u>	
Deferred Charges to Future Taxation - Funded	<u>15,726,336.95</u>	
Total Deferred Charges	<u>22,207,839.45</u>	
 Total Assets General Capital Fund	<u>27,757,859.23</u>	
 Liabilities		
Reserve for Encumbrances	<u>1,047,949.11</u>	
Improvement Authorizations-Funded	<u>1,432,747.94</u>	
Improvement Authorizations-Unfunded	<u>3,353,319.76</u>	
Serial Bonds Payable	<u>15,455,000.00</u>	
Bond Anticipation Notes Payable	<u>4,372,000.00</u>	
Environmental Infrastructure Trust Loan Payable	<u>271,336.95</u>	
Reserve for Payment of Debt	<u>1,203,770.57</u>	
Reserve for Fire Damage	<u>3,217.61</u>	
Capital Improvement Fund	<u>426,385.08</u>	
Other Debt Service	<u>78,070.22</u>	
Total Liabilities and Reserves	<u>27,643,797.24</u>	
 Fund Balance		
Fund Balance	<u>114,061.99</u>	
Total General Capital Liabilities	<u>27,757,859.23</u>	

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

2018

Cash:

Investments

Assets not offset by Receivables

Assets offset by the Reserve for Receivables

Deferred Charges

Liabilities and Reserves

Fund Balance

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

	2018	
Animal Control Trust Assets		
Cash- Dog	115,961.64	
Total Dog Trust Assets	<u>115,961.64</u>	
Animal Control Trust Liabilities		
Accounts Payable	16.80	
Reserve - Dog Fund	<u>115,944.84</u>	
Total Dog Trust Reserves	<u>115,961.64</u>	
CDBG Trust Assets		
CDBG Trust Liabilities		
LOSAP Trust Assets		
LOSAP Trust Liabilities		
Open Space Trust Assets		
Cash	4,797,099.11	
Total Open Space Trust Assets	<u>4,797,099.11</u>	
Open Space Trust Liabilities		
Reserve for Open Space, Recreation, Farmland and Historic Preservation Trust	4,797,099.11	
Total Open Space Trust Reserves	<u>4,797,099.11</u>	
Other Trust Assets		
Cash	12,435,342.82	
Due From CDBG	277,890.03	
Total Other Trust Assets	<u>12,713,232.85</u>	
Other Trust Liabilities		
Interfund-Current Fund	767.30	
Total Miscellaneous Trust Reserves (31-287)	<u>7,727,606.90</u>	
Total Trust Escrow Reserves (31-286)	<u>4,984,858.65</u>	
Total Other Trust Reserves and Liabilities	<u>12,713,232.85</u>	

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

	<u>2018</u>	
Assets		
Cash - Public Assistance	<u>27,790.57</u>	
Total Public Assistance Assets	<u>27,790.57</u>	
Liabilities and Reserves		
Reserve - Public Assistance	<u>27,790.57</u>	
Total Public Assistance Reserves and Liabilities	<u>27,790.57</u>	

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
CDBG	\$192,820.35	\$144,000.00	\$109,096.97	\$227,723.38
Police Donations	\$	\$143.00	\$	\$143.00
Clean Communities	\$6.92	\$	\$	\$6.92
Detention Basin	\$593,659.91	\$4,160.64	\$63,187.21	\$534,633.34
Developer Escrow	\$4,537,341.90	\$1,130,863.13	\$1,209,492.37	\$4,458,712.66
Developers Contr SW/Curbs	\$234,884.80	\$38,135.00	\$20,000.00	\$253,019.80
Handicapped Commission	\$13,917.87	\$20,266.22	\$21,589.07	\$12,595.02
Harmony Trust	\$474.00	\$	\$	\$474.00
Management of Feral Cats	\$47.44	\$	\$	\$47.44
Municipal Alliance	\$1,519.27	\$	\$	\$1,519.27
Open	\$	\$	\$	\$0.00
Off Duty Police	\$85,578.69	\$934,272.50	\$857,970.00	\$161,881.19
Parking Offense Adjudication Act	\$2,410.00	\$94.00	\$	\$2,504.00
Public Defender Fees	\$21,888.14	\$25,307.00	\$27,108.05	\$20,087.09
Recreation Trust	\$214,991.70	\$463,891.99	\$487,029.68	\$191,854.01
Recycling Trust	\$372,489.95	\$64,465.63	\$178,376.57	\$258,579.01
Reserve for COAH	\$2,145,920.18	\$471,003.62	\$175,383.79	\$2,441,540.01
Section 125 Flexible Spending	\$165.80	\$1.27	\$	\$167.07
Sick Leave Trust	\$330,939.70	\$200,000.00	\$113,543.63	\$417,396.07
Special Law Enforcement Fund	\$116,340.43	\$48,862.17	\$66,881.75	\$98,320.85
Storm Recovery	\$1,210,154.84	\$313,887.11	\$210,197.43	\$1,313,844.52
Tree Escrow	\$529,394.43	\$42,815.20	\$46,063.64	\$526,145.99
TTL/Premiums/Redemptions	\$1,694,792.17	\$1,803,600.27	\$2,008,282.99	\$1,490,109.45
Unemployment Trust	\$280,187.51	\$27,538.39	\$6,636.31	\$301,089.59
Youth Advisory	\$71.87	\$	\$	\$71.87
Totals	\$12,579,997.87	\$5,733,307.14	\$5,600,839.46	\$12,712,465.55

**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		
Capital - General		5,554,600.78	4,581.00	5,550,019.78
Current	158,223.63	18,855,286.62	104,122.69	18,909,387.56
Federal and State Grant Fund				
Municipal Open Space Trust Fund		4,797,099.11		4,797,099.11
Public Assistance #1**		27,790.57		27,790.57
Trust - Assessment				
Trust - Dog License		116,010.84	49.20	115,961.64
Trust - Other		12,471,587.53	36,244.71	12,435,342.82
Total	158,223.63	41,822,375.45	144,997.60	41,835,601.48

* - 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: Sharon Pinkava Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Animal Trust Fd OF Bank-Account ending in 0062	116,010.84
Capital Fund NJ Cash Mngmnt-Acct ending in 2171	1.49
Capital Fund OF Bank-Account ending in 0021	4,882,610.82
Capital Fund OF Bank-Account ending in 0768	671,988.47
Current Fd-NJ Cash Mngmnt-Acct ending in 7171	58.00
Current Fund OF Bank-Account ending in 0013	18,854,437.43
Current Fund OF Bank-Account ending in 0750	571.19
Current Fund OF Bank-Account ending in 4403	220.00
Open Space Account Ending in 0302	4,797,099.11
Other Trust Fund OF Bank -Account ending in 1535	4,618,821.41
Other Trust Fund OF Bank-Account ending in 0138	13,054.02
Other Trust Fund OF Bank-Account ending in 0047	194,281.55
Other Trust Fund OF Bank-Account ending in 0054	3,692,089.00
Other Trust Fund OF Bank-Account ending in 0088	1,511,233.22
Other Trust Fund OF Bank-Account ending in 2571	642,064.68
Other Trust Fund OF Bank-Account ending in 2589	945,754.74
Other Trust Fund OF Bank-Account ending in 4247	167.07
Other Trust Fund OF Bank-Account ending in 4411	854,121.84
Public Assistance OF Bank-Account ending in 0070	27,790.57
Total	41,822,375.45

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Clean Communities '18		106,770.16	106,770.16			0.00	
Drunk Driving Enforcement Fund '18		13,292.69	13,292.69			0.00	
Bulletproof Vest Partnership '18		7,222.60				7,222.60	
Municipal Alliance on Alcoholism and Drug Abuse '18		33,124.00				33,124.00	
Safe & Secure '18		28,805.00	13,202.09			15,602.91	
Alcohol Education and Rehabilitation '18		4,889.83	4,889.83			0.00	
Handicap Recreational Opportunities Grant '18		15,000.00	15,000.00			0.00	
State Body Armor Grant '18		7,811.40	7,811.40			0.00	
Recycling Tonnage Grant '18		48,115.29	48,115.29			0.00	
OC Office of Senior Services-Info. Assistance Grant '18		24,710.00	24,710.00			0.00	
Cops in Shops Summer/Shore Initiative '18		4,400.00	4,400.00			0.00	
Distracted Driver Crackdown '18		6,600.00	6,600.00			0.00	
NJDOT Municipal Aid-Woodlane/New Central '18		775,000.00	581,250.00			193,750.00	
Drive Sober or Get Pulled Over '18		5,500.00				5,500.00	
966 Emergency Mgmt Grant '17	1,796.84		1,731.41	65.43		0.00	
Cops In Shops/College Fall Initiative '17	4,840.00		4,840.00			0.00	
Drive Sober or Get Pulled Over '17	5,500.00		5,500.00			0.00	
FEMA Hazard Mitigation-Townhall Generator '15	3,943.52			3,943.52		0.00	
Municipal Alliance on Alcoholism and Drug Abuse '17	33,124.00		10,930.67	22,193.33		0.00	
NJDOT Municipal Aid - Wright Debow '14	82,241.75		82,241.75			0.00	
Safe & Secure '17	15,602.91		15,602.91			0.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Total	147,049.02	1,081,240.97	946,888.20	26,202.28	0.00	255,199.51	

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					
966 Emergency Mgmt Grant '17	65.43				65.43		0.00	
Alcohol Ed & Rehabilitation Fund	8,466.57	4,889.83					13,356.40	
Clean Communities '17	27,488.29			32,255.04		4,801.36	34.61	PY RESERVE FOR ENCUMBRANCES
Clean Communities '18			106,770.16	61,840.12			44,930.04	
Cops In Shops Fall Initiative '17	4,840.00			4,840.00			0.00	
Cops in Shops Summer/Shore Initiative '18		4,400.00		4,400.00			0.00	
Distracted Driver Crackdown '18			6,600.00	6,600.00			0.00	
Drive Sober or Get Pulled Over '17	3,025.00			3,025.00			0.00	
Drive Sober or Get Pulled Over '18			5,500.00	2,750.00			2,750.00	
Drunk Driving Enfocement Fund '14	2,988.85			2,875.89			112.96	
Drunk Driving Enfocement Fund '15	9,634.34			7,653.96			1,980.38	
Drunk Driving Enforcement Fund '17	22,417.47						22,417.47	
Drunk Driving Enforcement Fund '18		13,292.69					13,292.69	
Federal Bureau of Justice Bulletproof Vest Partnership Grant			7,222.60				7,222.60	
FEMA Hazard Mitigation-Townhall Generator '15	6,454.07				6,454.07		0.00	
Going Green Sustainable/Small Cities Grant '12	1,000.00						1,000.00	
GREEN COMMUNITIES 08	2,269.48				2,269.48		0.00	
Handicap Recreational Opportunites '18		18,000.00		18,000.00			0.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Mun Alliance Alcohol&Drug '17/FY18	37,147.44			10,859.04	27,741.66	1,453.26	0.00	PY RESERVE FOR ENCUMBRANCES
Municipal Allinance Alcohol&Drug '18/FY19			41,405.00	5,404.27			36,000.73	
NJDOT Municipal Aid-Woodlane/New Central '18			775,000.00	775,000.00			0.00	
OC Office of Senior Svcs-Information Assistance Grant '17	0.66			5,589.34	0.66	5,589.34	0.00	PY RESERVE FOR ENCUMBRANCES
OC Office of Senior Svcs-Information Assistance Grant '18		17,710.00	7,000.00	24,710.00			0.00	
RECYCLING MINI CH159	2,906.35						2,906.35	
RECYCLING TONNAGE '10	44,674.71						44,674.71	
Recycling Tonnage '11	66,707.04						66,707.04	
RECYCLING TONNAGE 2009	34,748.21			25,981.84			8,766.37	
Recycling Tonnage Grant '12	49,031.10						49,031.10	
Recycling Tonnage Grant '13	2,168.87			2,160.00			8.87	
Recycling Tonnage Grant '14	26,388.18			13,761.97			12,626.21	
Recycling Tonnage Grant '15	100,249.26						100,249.26	
Recycling Tonnage Grant '16	76,648.12						76,648.12	
Recycling Tonnage Grant '18		48,115.29					48,115.29	
Safe & Secure '17	15,602.91			15,602.91			0.00	
Safe & Secure '18			28,805.00	13,202.09			15,602.91	
State Body Armor Grant '13	884.75			708.00			176.75	
State Body Armor Grant '17	6.20						6.20	
State Body Armor Grant '18		7,811.40		7,811.40			0.00	
STORMWATER 06	371.60						371.60	
Total	546,184.90	114,219.21	978,302.76	1,045,030.87	36,531.30	11,843.96	568,988.66	

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 and Rehabilitation	4,889.83	4,889.83		4,174.25			4,174.25	
Clean Communities			106,770.16	106,770.16			0.00	
Drunk Driving Enforcement Fund		13,292.69		26,600.02			13,307.33	
NJ Body Armor	7,811.40	7,811.40					0.00	
Recycling Tonnage	48,115.29	48,115.29					0.00	
Total	60,816.52	74,109.21	106,770.16	137,544.43	0.00	0.00	17,481.58	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018		
School Tax Payable #	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxxxx	0.00
Prepaid Beginning Balance		xxxxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxxxx	
Levy Calendar Year 2018	xxxxxxxxxxxx	89,966,447.00
Paid	89,966,447.00	xxxxxxxxxxxx
Balance December 31, 2018		xxxxxxxxxxxx
School Tax Payable #	0.00	xxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	0.00	xxxxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxxxx
	89,966,447.00	89,966,447.00

Amount Deferred during year _____

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018		xxxxxxxxxxxx 4,172,884.03
2018 Levy	xxxxxxxxxxxx	1,352,343.81
Added and Omitted Levy	xxxxxxxxxxxx	3,060.74
Interest Earned	xxxxxxxxxxxx	31,541.12
Expenditures	762,730.59	xxxxxxxxxxxx
Balance December 31, 2018	4,797,099.11	xxxxxxxxxxxx
	5,559,829.70	5,559,829.70

REGIONAL SCHOOL TAX

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

Amount Deferred during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

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

Amount Deferred during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxxxx	xxxxxxxxxxxx
County Taxes	xxxxxxxxxxxx	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxxxx	148,672.62
2018 Levy	xxxxxxxxxxxx	xxxxxxxxxxxx
General County	xxxxxxxxxxxx	25,940,725.55
County Library	xxxxxxxxxxxx	2,830,305.83
County Health	xxxxxxxxxxxx	1,022,000.48
County Open Space Preservation	xxxxxxxxxxxx	896,758.90
Due County for Added and Omitted Taxes	xxxxxxxxxxxx	69,159.47
Paid	30,838,463.39	xxxxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxxxx	xxxxxxxxxxxx
County Taxes	0.00	xxxxxxxxxxxx
Due County for Added and Omitted Taxes	69,159.46	xxxxxxxxxxxx
	30,907,622.85	30,907,622.85

Paid for Regular County Levies	30,689,790.76
Paid for Added and Omitted Taxes	148,672.63

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)		xxxxxxxxxxxx	xxxxxxxxxxxx
FIRE	81108-00	xxxxxxxxxxxx	6,404,942.00
Total 2018 Levy		xxxxxxxxxxxx	6,404,942.00
Paid		6,404,942.00	xxxxxxxxxxxx
Balance December 31, 2018		0.00	xxxxxxxxxxxx
		6,404,942.00	6,404,942.00

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	3,703,000.00	3,703,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	7,016,107.21	8,079,988.95	1,063,881.74
Added by N.J.S.A. 40A:4-87	1,039,381.76	1,039,381.76	0.00
Total Miscellaneous Revenue Anticipated	8,055,488.97	9,119,370.71	1,063,881.74
Receipts from Delinquent Taxes	1,100,000.00	1,571,974.85	471,974.85
Amount to be Raised by Taxation:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes	32,354,549.88	XXXXXXXXXXXX	XXXXXXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXXXXXX	XXXXXXXXXXXX
(c) Minimum Library Tax		XXXXXXXXXXXX	XXXXXXXXXXXX
County Only: Total Raised by Taxation	XXXXXXXXXXXX		XXXXXXXXXXXX
Total Amount to be Raised by Taxation	32,354,549.88	33,154,598.96	800,049.08
	45,213,038.85	47,548,944.52	2,335,905.67

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	XXXXXXXXXXXX	158,928,545.16
Amount to be Raised by Taxation:	XXXXXXXXXXXX	XXXXXXXXXXXX
Local District School Tax	89,966,447.00	XXXXXXXXXXXX
Regional School Tax		XXXXXXXXXXXX
Regional High School Tax		XXXXXXXXXXXX
County Taxes	30,689,790.76	XXXXXXXXXXXX
Due County for Added and Omitted Taxes	69,159.47	XXXXXXXXXXXX
Special District Taxes	6,404,942.00	XXXXXXXXXXXX
Municipal Open Space Tax	1,355,404.55	XXXXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXXXX	2,711,797.58
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXXXX	
Balance for Support of Municipal Budget (or)	33,154,598.96	XXXXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXXXX	
	161,640,342.74	161,640,342.74

* 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)
Drvie Sober or Get Pulled Over '18	5,500.00	5,500.00	0.00
Clean Communities '18	106,770.16	106,770.16	0.00
NJDOT Municipal Aid-Woodlane/New Central '18	775,000.00	775,000.00	0.00
Federal Bureau o fJusctice Bulletproof Vest Partnership '18	7,222.60	7,222.60	0.00
Distracted Driving Crackdown '18	6,600.00	6,600.00	0.00
Mun Alliance Alcohol&Drug '18/FY19	33,124.00	33,124.00	0.00
OC Office of Senior Svcs-Information Assistance Grant '18	7,000.00	7,000.00	0.00
Safe & Secure '18	28,805.00	28,805.00	0.00
Shared Service Agreement-BOE/Police School Resource Officer	69,360.00	69,360.00	0.00
TOTAL	1,039,381.76	1,039,381.76	0.00

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

CFO Signature: _____ Sharon Pinkava _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	44,173,657.09
2018 Budget - Added by N.J.S.A. 40A:4-87	1,039,381.76
Appropriated for 2018 (Budget Statement Item 9)	45,213,038.85
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	45,213,038.85
Total General Appropriations (Budget Statement Item 9)	45,213,038.85
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	45,213,038.85
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	40,313,617.19
Paid or Charged - Reserve for Uncollected Taxes	2,711,797.58
Reserved	2,187,619.08
Total Expenditures	45,213,033.85
Unexpended Balances Cancelled (see footnote)	5.00

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."

SCHEDEULE 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
Cancel Appropriations		36,531.30
Cancelation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)	26,202.28	
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		471,974.85
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		1,063,881.74
Excess of Anticipated Revenues: Required Collection of Current Taxes		800,049.08
Interfund Advances Originating in CY (Debit)		
Miscellaneous Revenue Not Anticipated		916,981.95
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Accounts Payable Cancelled		158,376.70
Prior Years Interfunds Returned in CY (Credit)		16,410.27
PY Senior Allowed		
Refund of Prior Year Revenue (Debit)		
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)	4,669.18	
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		5.00
Unexpended Balances of PY Appropriation Reserves (Credit)		1,945,394.66
Surplus Balance	5,378,734.09	XXXXXXXXXX
Deficit Balance	XXXXXXXXXX	5,409,605.55

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
LAND SALE/AUCTION	138,038.85
2% ADMIN FEE-SR CIT/VET TAX DEDUCTION	9,053.67
ADMINISTRATIVE FEES	326.00
AUCTION PROCEEDS	
BID FEES	550.00
LIBRARY WATER	1,250.00
CLERK	10,774.60
GAS & FUEL REIMBURSEMENT	44,373.42
INSURANCE REIMBURSEMENT	24,861.29
MISCELLANEOUS	2,006.58
MV INSPECTION FINES	2,777.34
NON SUFFICIENT FUNDS FEE	200.00
OCEAN COUNTY RENT OF POLLING PLACES	1,400.00
OCEAN CTY JOINT INS FUND 2018 DIVIDEND	43,375.00
PLANNING & ZONING	1,028.32
POLICE ALARM FINES	2,645.00
RENTAL REGISTRATION	103,800.00
RESOLUTION FEE	4,800.00
RESTITUTION	
SHARED SERVICES	8,771.98
SUBDIVISION FEES	9,798.80
SURCHARGE O/S EMPLOYMENT	167,035.00
TAX COLLECTOR	121,317.05
TELEPHONE REVENUE	37,682.11
TOWER RENTAL	100,355.04
VACANT PROPERTY REGISTRATION	80,500.00
VENDING MACHINES	261.90
Total Amount of Miscellaneous Revenues Not Anticipated	\$916,981.95

SURPLUS – CURRENT FUND
YEAR 2018

	Debit	Credit
Balance January 1, CY (Credit)		9,775,978.70
Amount Appropriated in the CY Budget - Cash	3,703,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		5,378,734.09
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	11,451,712.79	xxxxxxxxxxxx
	15,154,712.79	15,154,712.79

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

Cash	18,909,387.56
Investments	
Sub-Total	18,909,387.56
Deduct Cash Liabilities Marked with "C" on Trial Balance	7,467,192.46
Cash Surplus	11,442,195.10
Deficit in Cash Surplus	
Other Assets Pledged to Surplus	
Due from State of N.J. Senior Citizens and Veterans	
Deduction	9,517.69
Deferred Charges #	0.00
Cash Deficit	0.00
Total Other Assets	9,517.69
	11,451,712.79

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	\$154,370,054.77
or	
(Abstract of Ratables)	\$
2. Amount of Levy Special District Taxes	\$6,461,074.11
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.	\$361,592.58
5a. Subtotal 2018 Levy	<u>\$161,192,721.46</u>
5b. Reductions due to tax appeals **	\$
5c. Total 2018 Tax Levy	\$161,192,721.46
6. Transferred to Tax Title Liens	\$309,648.42
7. Transferred to Foreclosed Property	\$0.00
8. Remitted, Abated or Canceled	\$160,682.12
9. Discount Allowed	\$
10. Collected in Cash: In 2017	\$4,239,842.07
In 2018*	<u>\$154,245,629.80</u>
Homestead Benefit Revenue	\$
State's Share of 2018 Senior Citizens and Veterans	
Deductions Allowed	\$443,073.29
Total to Line 14	<u>\$158,928,545.16</u>
11. Total Credits	\$159,398,875.70
12. Amount Outstanding December 31, 2018	\$1,793,845.76
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	<u>98.5954</u>

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

No

14. Calculation of Current Taxes Realized in Cash:	
Total of Line 10	\$158,928,545.16
Less: Reserve for Tax Appeals Pending	\$0.00
State Division of Tax Appeals	
To Current Taxes Realized in Cash	\$158,928,545.16

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

Where Item 5 shows \$161,192,721.46, and Item 10 shows \$158,928,545.16, the percentage represented by the cash collections would be \$158,928,545.16 / \$161,192,721.46 or 98.5954. The correct percentage to be shown as Item 13 is 98.5954%.

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)	15,297.14	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
2	Sr. Citizens Deductions Per Tax Billings (Debit)	58,500.00	
3	Veterans Deductions Per Tax Billings (Debit)	391,000.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	10,500.00	
5	Sr Citizens/Veterans Deductions Allowed By Tax Collector – Prior Years (Debit)		
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		16,926.71
8	Sr. Citizens/Veterans Deductions Disallowed By Tax Collector PY Taxes (Credit)		4,669.18
9	Received in Cash from State (Credit)		444,183.56
	Balance December 31, 2018		9,517.69
		475,297.14	475,297.14

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

Line 2	58,500.00
Line 3	391,000.00
Line 4	10,500.00
Sub-Total	<u>460,000.00</u>
Less: Line 7	16,926.71
To Item 10	<u>443,073.29</u>

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

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxxxx	313,782.95
Taxes Pending Appeals	313,782.95	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	0.00	xxxxxxxxxxxx	xxxxxxxxxxxx
Contested Amount of 2018 Taxes Collected which are Pending State Appeal		xxxxxxxxxxxx	0.00
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxx	0.00
Budget Appropriation		xxxxxxxxxxxx	0.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	0.00	xxxxxxxxxxxx	
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	0.00	xxxxxxxxxxxx	
Balance December 31, 2018		313,782.95	xxxxxxxxxxxx
Taxes Pending Appeals*	313,782.95	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	0.00	xxxxxxxxxxxx	xxxxxxxxxxxx
		313,782.95	313,782.95

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

Mike Campbell
Signature of Tax Collector
887 5/23/2019
License # Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2018		4,728,450.98	xxxxxxxxxxxx
A. Taxes	1,732,507.60	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	2,995,943.38	xxxxxxxxxxxx	xxxxxxxxxxxx
2. Cancelled			
A. Taxes		xxxxxxxxxxxx	120,461.51
B. Tax Title Liens		xxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			
A. Taxes		xxxxxxxxxxxx	
B. Tax Title Liens		xxxxxxxxxxxx	
4. Added Taxes		9,950.65	xxxxxxxxxxxx
5. Added Tax Title Liens		5,699.87	xxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year)			
A. Taxes - Transfers to Tax Title Liens		xxxxxxxxxxxx	63,721.13
B. Tax Title Liens - Transfers from Taxes		63,721.13	xxxxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxxxx	4,623,639.99
8. Totals		4,807,822.63	4,807,822.63
9. Collected:		xxxxxxxxxxxx	1,571,974.85
A. Taxes	1,537,301.67	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	34,673.18	xxxxxxxxxxxx	xxxxxxxxxxxx
10. Interest and Costs - 2018 Tax Sale		17,493.39	xxxxxxxxxxxx
11. 2018 Taxes Transferred to Liens		309,648.42	xxxxxxxxxxxx
12. 2018 Taxes		1,793,845.76	xxxxxxxxxxxx
13. Balance December 31, 2018		xxxxxxxxxxxx	5,172,652.71
A. Taxes	1,814,819.70	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	3,357,833.01	xxxxxxxxxxxx	xxxxxxxxxxxx
14. Totals		6,744,627.56	6,744,627.56

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 33.9986

16. Item No. 14 multiplied by percentage shown above is 1,758,629.50 and represents the

maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Balance January 1, CY (Debit)	6,306,200.00	
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxxxx	6,306,200.00
	6,306,200.00	6,306,200.00

CONTRACT SALES

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

MORTGAGE SALES

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

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	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
	Dec. 31, 2017 per Audit Report			
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; MUNICI- PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2017	Reduced in 2018		Balance Dec. 31, 2018
					By 2018 Budget	Cancelled by Resolution	
	Totals						

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

Sharon Pinkava
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.

 Sharon Pinkava
 Chief Financial Officer

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

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

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		19,295,000.00	
Cancelled (Debit)			
Issued (Credit)			
Paid (Debit)	3,840,000.00		
Outstanding Dec. 31, 2018	15,455,000.00	xxxxxxxxxx	
	19,295,000.00	19,295,000.00	
2019 Bond Maturities – General Capital Bonds			\$3,485,000.00
2019 Interest on Bonds		438,625.00	

ASSESSMENT SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

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

GREEN ACRES TRUST LOAN

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

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

NJEIT Loan JEtvac Sweeper

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		286,439.78	
Issued			
Paid	15,102.83		
Outstanding December 31, 2018	271,336.95		
2019 Loan Maturities			20,102.83
2019 Interest on Loans			6,035.00
Total 2019 Debt Service for Loan			26,137.83

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

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2018

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

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

Outstanding Dec. 31, 2018	2019 Interest Requirement

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
Capital Ordinance 17-16	2,282,000.00	8/7/2018	2,282,000.00	8/7/2019	2.75		62,755.00	8/2/2019
Capital Ordinance 9-17	2,090,000.00	8/7/2018	2,090,000.00	8/7/2019	2.75		57,475.00	8/2/2019
	4,372,000.00	xxxxxxxxxx	4,372,000.00	xxxxxxxxxx	xxxxxxxxxx	0.00	120,230.00	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
18-18 Sr Ctr Mini-Bus			26,704.00				1,271.64	25,432.36
18-18 Police Vehicles			135,000.00	134,817.29				182.71
18-18 Engineering			110,000.00				5,238.19	104,761.81
18-18 Misc Park Improvements			50,000.00				2,380.99	47,619.01
18-18 Various Building Improvements			50,000.00				2,380.99	47,619.01
18-18 DPW Roads/Claw			70,000.00	16,650.00				53,350.00
18-18 Section 20 Costs-All			66,256.00		810.00		2,345.10	63,100.90
19-18 Roads/Drainage			1,300,000.00					1,300,000.00
19-18 Section 20 Costs-All			325,000.00		570.00			324,430.00
29-08 Various Roadways				31,687.58			31,687.58	
21-15 Roads/Drainage	0.00				133,786.61		0.00	
09-17 Police Equip & Vehicles	0.00	0.00			273,000.00		0.00	0.00
03-12 AMBULANCE	8,522.42	0.00					8,522.42	
03-12 DPW EQUIPMENT	35,154.39	0.00					35,154.39	
03-12 NON-PASSENGER VEHICLES	11,263.48	0.00					11,263.48	
03-12 ROAD IMPROVEMENTS	81,970.35	0.00					81,970.35	
09-07-03 CONSTRUCTION OF PW STORAGE BLDG	1,637.08	0.00					1,637.08	
09-07-04,28-07A ACQ SECURITY/TELECOMM,GPS	32,649.43	0.00					32,649.43	
09-07-06 IMPROV-LIBRARY/MUN FAC	24,828.24	0.00					24,828.24	
09-17 ASSESSOR VEHICLE - CAP PROJECT	1,250.00	23,750.00			24,527.00			473.00

09-17 DPW PROJECTS & REPAIRS - CAP PROJ	0.00	570,002.91			103,561.49			511,938.51
09-17 ROAD/SW/DRAINAGE - CAPITAL PROJECT	0.00	772,990.71		677,450.11	15,641.99			79,898.61
09-17 SECTION 20 COSTS - ALL	13,541.22	272,673.78			23,140.00			263,075.00
17-16 DPW EQUIP/GAS BOY - CAP PROJECT	0.00	81,277.87		52,004.00	246,221.13			69,958.12
17-16 JUSTICE COMPLEX - CAP PROJECT	0.00	84,977.14			30,022.86			84,977.14
17-16 MISC PW PROJ/REPAIRS - CAP PROJECT	0.00	20,000.00		28,332.00	26,236.00			15,432.00
17-16 POL CAD/VEHICLES - CAP PROJECT	0.00	63,389.08						63,389.08
17-16 ROAD/SW/DRAINAGE - CAPITAL PROJECT	0.00	53,308.37			53,308.37			0.00
17-16 SECTION 20 COSTS - ALL	10,276.50	297,682.50			5,391.00		10,276.50	297,682.50
18-13 MOTOR POOL EQUIPMENT	26.15	0.00					26.15	
18-13 RECORD RETENTION/MICROFILMING	127,810.27	0.00					127,810.27	
18-13 SECTION 20 COSTS	84,676.53	0.00			33,170.50		84,676.53	
19-09 20-10 IMPLEMENT TWP RECYCLING CENTER	7,718.54	0.00		7,308.71			409.83	
19-09 20-10 PUBLIC WATER SERVICE INSTALLATION	81,039.70	0.00					81,039.70	
19-09 20-10 PULIC WORKS EQUIPMENT	18,685.78	0.00		13,683.78			5,002.00	
19-09 20-10 SENIOR CENTER PASSENGER BUS	4,861.73	0.00					4,861.73	
20-14 DPW EQUIPMENT	128,785.66	0.00		68,661.00	82,021.51		124.66	
20-14 SECTION 20 COSTS	180,489.50	0.00					180,489.50	
20-14 SENIOR CTR BUS	5,317.70	0.00					5,317.70	
20-14 UCC VEHICLES	3,989.58	0.00					3,989.58	
21-15 COURT EQUIPMENT	38,029.06	0.00					38,029.06	
21-15 DPW EQUIP/RD REPAIR	4,317.91	0.00		652.50	65,863.63		4,317.91	

21-15 POLICE EQUIPMENT	147,222.83	0.00		19,995.40			127,227.43	
21-15 SECTION 20 COSTS	242,970.50	0.00			3,525.00		239,445.50	
21-15 VAR BUILD IMPROV	29,023.77	0.00		27,585.73	14,976.23		1,438.04	
21-15 VAR PARK IMPROVE	34,029.17	0.00			20,754.92		13,274.25	
25-10 DPW EQUIPMENT	71,955.62	0.00		808.59			71,147.03	
25-10 MUNICIPAL CAPITAL IMPROVEMENTS	104,902.58	0.00					104,902.58	
25-10 POLICE DEPT EQUIPMENT	17,471.24	0.00					17,471.24	
25-10 TECHNOLOGY UPGRADES	11,287.93	0.00			3,390.00		11,287.93	
25-10 TOWNSHIP RECYCLING CENTER	27,419.90	0.00					27,419.90	
29-08 TELEPHONE/DATA SYSTEM UPGRADE	63,120.62	0.00			31,687.58		31,433.04	
DOT/JTMUA MUNICIPAL AID 2011 - PATTERSON Rd	4,732.20	0.00			4,337.20	395.00	0.00	
Total	1,660,977.58	2,240,052.36	2,132,960.00	1,079,636.69	1,195,943.02	395.00	1,432,747.94	3,353,319.76

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, CY (Credit)		574.08
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		450,000.00
Appropriated to Finance Improvement Authorizations (Debit)	24,189.00	
Balance December 31, 2018	426,385.08	xxxxxxxxxx
	450,574.08	450,574.08

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Capital Improvements & Acquisitions 18-18	507,960.00	483,771.00	24,189.00	24,189.00
Various Road/Drainage/Sidewalk Improve 19-18 NJEIT Loan-no downpayment required	1,625,000.00	1,625,000.00	0.00	0.00
Total	2,132,960.00	2,108,771.00	24,189.00	24,189.00

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR – 2018

	Debit	Credit
Balance January 1, CY (Credit)		114,061.99
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	114,061.99	xxxxxxxxxx
	114,061.99	114,061.99

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	161,192,721.46
2. Amount of Item 1 Collected in 2018 (*)	<u>158,928,545.16</u>
3. Seventy (70) percent of Item 1	<u>112,834,905.02</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:

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	\$	\$69,159.46	\$69,159.46
3. Amounts due Special Districts	\$0.00	\$0.00	\$0.00
4. Amounts due School Districts for Local School Tax	\$0.00	\$0.00	\$0.00

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year ,
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:

Total Liabilities, Reserves & Fund Balance:

Balance Sheet - Utility Assessment Fund
AS OF DECEMBER 31,

Assets:

Liabilities and Reserves:

Liabilities, Reserves, and Fund Balance:

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31,	Receipts			Disbursements	Balance Dec. 31,
		Assessments and Liens	Operating Budget	Other		
Assessment Serial Bond Issues:						
Assessment Bond Anticipation Notes						
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"						
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	
Budget Appropriation – Surplus (General Budget)	
Balance of "Results of 2017 Operation"	
Remainder= ("Excess in Operations")	
Deficit	
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	

Section 2:

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

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

Results of Operations – Utility

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

Operating Surplus– Utility

	Debit	Credit
Balance December 31,		
Total Operating Surplus		

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

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

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

Schedule of Utility Accounts Receivable

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

Schedule of Utility Liens

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

Deferred Charges
- Mandatory Charges Only -
Utility Fund

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

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

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

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

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

Utility Capital Bonds

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

Interest on Bonds – Utility Budget

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

List of Bonds Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

Interest on Loans – Utility Budget

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

List of Loans Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

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

Debt Service Schedule for Utility Assessment Notes

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

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

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

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

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

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

