

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

POPULATION LAST CENSUS	65,378
NET VALUATION TAXABLE 2018	\$2,451,223,100.00
MUNICODE	0705

**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**

City \_\_\_\_\_ of \_\_\_\_\_ East Orange \_\_\_\_\_ County of \_\_\_\_\_ Essex \_\_\_\_\_

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

	Date	Examined By:
1		Preliminary Check
2		Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature: \_\_\_\_\_  
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 Juan B. Uribe am the Chief Financial Officer, License #N-0838, of the City of East Orange, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Prepared by Chief Financial Officer:     No    

Signature \_\_\_\_\_  
Title \_\_\_\_\_  
Address \_\_\_\_\_  
Phone Number \_\_\_\_\_  
Email \_\_\_\_\_

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the City of East Orange 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:

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Registered Municipal Accountant

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Firm Name

---

Address

---

Phone Number

---

Email

Certified by me  
3/14/2019

**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: East Orange  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: 3/18/2019

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: East Orange  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: 2/17/2019

22-6011769  
 Fed I.D. #  
East Orange  
 Municipality  
Essex  
 County

## Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$4,097,952.25	\$1,009,745.04	\$2,330,288.95

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

Single Audit

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

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

Signature of Chief Financial Officer

3/18/2019  
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 City of East Orange, County of Essex during the year 2018.

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

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

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



**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of **\$2,451,223,100**

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
East Orange  
\_\_\_\_\_  
MUNICIPALITY  
Essex  
\_\_\_\_\_  
COUNTY

CITY OF EAST ORANGE  
CURRENT FUND

A  
Sheet # 1

COMPARATIVE BALANCE SHEETS  
REGULATORY BASIS  
DECEMBER 31, 2018 AND 2017

ASSETS AND DEFERRED CHARGES

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>CURRENT FUND</u>			
Cash - Checking Accounts	A-4, A-5	\$ 25,802,295.74	\$ 37,208,545.77
Cash - Change Funds	A-6	450.00	300.00
Investments	A-13	10,000,000.00	-
		<u>35,802,745.74</u>	<u>37,208,845.77</u>
Due from State of New Jersey	A-7a	<u>3,107,818.08</u>	<u>3,107,818.08</u>
Receivables and Other Assets with Full Reserves			
Delinquent Property Taxes	A-8	6,219,888.26	8,292,026.53
Tax Title Liens	A-9	1,949,672.96	3,362,988.37
Property Acquired for Taxes - Assessed Valuation	A-10	16,733,360.00	16,733,360.00
Due from Board of Education	A-11	-	261,743.00
Revenue Accounts Receivable	A-12	298,036.29	581,605.85
Due From East Orange Pulic Library	A-14	1,995.00	1,995.00
Interfunds Receivable	A-15	3,493,014.68	3,184,576.38
Due From Open Space	A-25	-	4,873.52
Due from Central Avenue Improvement District	A-21	101,216.35	41,216.35
Prepaid School Taxes	A-31	246,682.96	246,683.00
		<u>29,043,866.50</u>	<u>32,711,068.00</u>
Deferred Charges			
Emergency Authorization	A-16	-	98,500.00
Overexpenditure of Budget Appropriations	A-16	-	567,775.00
		<u>-</u>	<u>666,275.00</u>
		<u>67,954,430.32</u>	<u>73,694,006.85</u>
<u>STATE AND FEDERAL GRANT FUND</u>			
Cash	A-4	280,640.25	329,943.51
Grants Receivable	A-18	25,489,058.12	21,027,707.12
Overexpenditure of Appropriation Reserve	A-36	120,505.50	-
		<u>25,890,203.87</u>	<u>21,357,650.63</u>
		<u>\$ 93,844,634.19</u>	<u>\$ 95,051,657.48</u>

See accompanying notes to financial statements.

CITY OF EAST ORANGE  
CURRENT FUND

A  
Sheet # 2

COMPARATIVE BALANCE SHEETS  
REGULATORY BASIS  
DECEMBER 31, 2018 AND 2017

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves			
Encumbered	A-3, A-17	\$ 3,708,746.28	\$ 3,229,473.58
Unencumbered	A-3, A-19	4,522,016.93	5,256,326.90
Accounts Payable	A-20	818,870.16	965,763.87
Due to State of New Jersey	A-7	36,840.72	27,983.57
Tax Overpayments	A-22	928,314.81	928,314.81
Reserve for Revaluations	A-27	18,731.00	18,731.00
Reserve for Sale of City Property	A-23	60,920.00	1,660,920.00
Reserve for Tax Appeals	A-28	91,460.00	91,460.00
Interfunds Payable	A-15	636,462.56	3,556,501.52
Prepaid Taxes	A-32	1,633,525.24	2,345,743.37
Reserve for Hurricane Irene	A-33	35,067.00	35,067.00
Local School Taxes Payable	A-31	(0.04)	
County Taxes Payable	A-30	0.46	89,005.07
Accrued Salary & Wages	A	3,939.00	3,939.00
Special Reserves	A-24	231,023.66	192,906.65
		<u>12,725,917.78</u>	<u>18,402,136.34</u>
Reserve for Receivables		29,043,866.50	32,711,068.00
Fund Balance	A-1	26,184,646.04	22,587,303.51
		<u>67,954,430.32</u>	<u>73,700,507.85</u>
<u>STATE AND FEDERAL GRANT FUND</u>			
Due to Current	A-34	3,137,608.77	3,137,608.00
Unappropriated Reserves	A-29	-	109,931.37
Reserve for Grant Expenditures - Encumbered	A-35	2,045,804.85	1,690,242.13
Reserve for Grant Expenditures	A-35	20,706,790.25	16,419,869.13
		<u>25,890,203.87</u>	<u>21,357,650.63</u>
		<u>\$ 93,844,634.19</u>	<u>\$ 95,058,158.48</u>

See accompanying notes to financial statements.

THE CITY OF EAST ORANGE  
TRUST FUND

COMPARATIVE BALANCE SHEETS  
REGULATORY BASIS  
DECEMBER 31, 2018 AND 2017

B

		<u>2018</u>	<u>2017</u>
<b>ASSETS</b>			
<b>ANIMAL CONTROL FUND:</b>			
Cash	B-1	\$ 5,290.00	\$ 5,990.63
		<u>5,290.00</u>	<u>5,990.63</u>
<b>TAX REDEMPTION FUND</b>			
Cash	B-1	1,406,591.32	\$ 992,411.51
		<u>1,406,591.32</u>	<u>992,411.51</u>
<b>GENERAL TRUST FUND:</b>			
Cash	B-1	15,818,101.01	15,089,934.08
Interfund Receivable	B-5	-	4,873.52
		<u>15,818,101.01</u>	<u>15,094,807.60</u>
<b>COMMUNITY DEVELOPMENT TRUST FUND:</b>			
Cash	B-1	2,705.51	\$ 2,098.60
Due from H.U.D.	B-8	1,896,433.03	1,896,433.03
Interfunds Receivable	B-5	95,201.00	95,201.00
		<u>1,994,339.54</u>	<u>1,993,732.63</u>
<b>SELF INSURANCE FUND</b>			
Cash	B-1	800,321.50	854,100.13
		<u>800,321.50</u>	<u>854,100.13</u>
<b>HOME LOAN PRIGRAM FUND</b>			
Cash	B-1	201,833.18	160,017.91
Due from H.U.D.	B-6	786,265.34	786,265.34
Other Loans Receivable	B-7	4,907,643.00	4,907,643.00
Construction Loan Receivable	B-9	339,485.00	339,485.00
		<u>6,235,226.52</u>	<u>6,193,411.25</u>
<b>TOTAL ASSETS</b>		<u>\$ 26,259,869.89</u>	<u>\$ 25,134,453.75</u>

See accompanying notes to financial statements.

THE CITY OF EAST ORANGE  
TRUST FUND

COMPARATIVE BALANCE SHEETS  
REGULATORY BASIS  
DECEMBER 31, 2018 AND 2017

LIABILITIES, RESERVES AND FUND BALANCE

ANIMAL CONTROL FUND:

Reserve for Expenditures	B-4	\$ 4,431.20	\$ 4,431.20
Interfunds Payable	B-5	-	1,551.03
Due to State of New Jersey	B-3	858.80	8.40
		<u>5,290.00</u>	<u>5,990.63</u>

TAX REDEMPTION FUND

Reserve for Expenditures	B-11	1,406,591.32	\$ 992,411.51
		<u>1,406,591.32</u>	<u>992,411.51</u>

GENERAL TRUST FUND:

Interfunds Payable	B-5	-	397,358.35
Reserve for:			
Other Reserves	B-10	14,246,014.91	13,508,464.12
Salary Account	B-12	54,853.75	109,106.16
Payroll and Deductions	B-12	1,517,232.35	1,079,878.97
		<u>15,818,101.01</u>	<u>15,094,807.60</u>

COMMUNITY DEVELOPMENT TRUST FUND:

Interfund Accounts Payable	B-5	-	\$ -
Reserve for Community Development	B-13	1,994,339.54	\$ 1,993,732.63
		<u>1,994,339.54</u>	<u>1,993,732.63</u>

SELF INSURANCE FUND

Reserve for:			
Workers Compensation	B-18	513,927.05	560,016.73
Auto/General Liability	B-19	256,912.56	264,783.70
AFLAC Flex Plus	B-20	29,481.89	29,299.70
		<u>800,321.50</u>	<u>854,100.13</u>

HOME LOAN PROGRAM FUND

Reserve for:			
Interfunds Payable	B-5	95,201.00	95,201.00
Program Expenditures	B-14	810,521.17	768,706.25
Loans Receivable	B-15	4,907,643.00	4,907,643.00
UDAG Expenditures	B-16	82,376.35	82,376.00
Construction Loan Receivable	B-17	339,485.00	339,485.00
		<u>6,235,226.52</u>	<u>6,193,411.25</u>

TOTAL LIABILITIES AND RESERVES

	\$ <u>26,259,869.89</u>	\$ <u>25,134,453.75</u>
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See accompanying notes to financial statements.

CITY OF EAST ORANGE  
GENERAL CAPITAL FUND

C

COMPARATIVE BALANCE SHEETS  
REGULATORY BASIS  
DECEMBER 31, 2018 AND 2017

ASSETS	Ref.	2018	2017
Cash	C-2	\$ 7,168,697.19	\$ 5,088,210.00
Loans Receivable	C-4	11,500.00	11,500.00
Grant Receivable	C-8	120,000.00	-
Interfund Receivable	C-14	636,462.56	3,931,628.00
Deferred Charges			
Overexpenditure of Capital Improvement Fund	C-11	21,445.00	-
Overexpenditure of Improvement Authorization	C-11	-	27,462.56
Deferred Charges to Future Taxation:			
Funded	C-6	24,323,001.00	29,816,496.00
Unfunded	C-7	27,942,070.00	23,668,392.00
		\$ 60,223,175.75	\$ 62,543,688.56
<b>LIABILITIES AND FUND BALANCE</b>			
Serial Bonds Payable	C-18	\$ 23,970,937.00	\$ 29,440,937.00
Bond Anticipation Notes	C-19	20,409,254.00	22,387,991.00
Green Acres Trust Loan Payable:			
General	C-16	352,064.00	375,559.00
Lease Purchase Agreement Payable	C-15		-
Improvement Authorizations:			
Funded	C-8	18,069.65	376,593.00
Unfunded	C-8	12,284,567.55	7,901,001.18
Contracts Payable	C-13	2,654,464.61	1,369,171.38
Encumbrances Payable	C-12	28,598.94	37,216.00
Capital Improvement Fund	C-9	-	150,000.00
Reserves for:			
Future Improvements	C-10	106,569.00	106,569.00
Down Payment on Improvements	C-17	109,653.00	109,653.00
Fund Balance	C-1	288,998.00	288,998.00
		\$ 60,223,175.75	\$ 62,543,688.56
Bonds and Notes Authorized But Not Issued	C-5	\$ 7,532,816.00	\$ 1,280,401.00

See accompanying notes to financial statements.

CITY OF EAST ORANGE  
WATER UTILITY FUND

COMPARATIVE BALANCE SHEETS  
REGULATORY BASIS  
DECEMBER 31, 2018 AND 2017

D  
Sheet # 1

<u>Assets</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Operating Fund:			
Cash - Checking	D-5	\$ 13,925,493.75	\$ 11,077,694.97
		<u>13,925,493.75</u>	<u>11,077,694.97</u>
Receivables with Full Reserves:			
Consumer Accounts Receivable	D-11	5,185,075.94	5,207,525.66
Water Liens	D-12	32,090.87	100,468.33
Inventory - Materials & Supplies	D-10a	433,714.30	361,056.28
		<u>5,650,881.11</u>	<u>5,669,050.27</u>
Interfund Receivable	D-9	655,470.11	276,486.59
		<u>655,470.11</u>	<u>276,486.59</u>
Total Operating Fund		<u>20,231,844.97</u>	<u>17,023,231.83</u>
Capital Fund:			
Cash - Checking	D-5,D-8	4,231,642.67	4,464,059.87
Fixed Capital	D-14	61,331,134.00	61,331,134.00
Fixed Capital Authorized and Uncompleted	D-15	49,341,040.00	49,341,040.00
NJEIT Loans Receivable	D-13	1,216,685.00	2,029,254.00
Total Capital Fund		<u>116,120,501.67</u>	<u>117,165,487.87</u>
Total Assets		<u>\$ 136,352,346.64</u>	<u>\$ 134,188,719.70</u>

See accompanying notes to financial statements.

CITY OF EAST ORANGE  
WATER UTILITY FUND

COMPARATIVE BALANCE SHEETS  
REGULATORY BASIS  
DECEMBER 31, 2018 AND 2017

D  
Sheet # 2

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
Operating Fund:			
Appropriation Reserves:			
Encumbered	D-4,D-16	\$ 1,443,399.25	\$ 3,746,806.72
Unencumbered	D-4,D-16	286,309.78	3,376,993.01
Accounts Payable	D-18	3,992,683.17	216,127.27
Due to ILSA East Newark	D-17	221,615.76	18,013.83
Accrued Interest on Bonds	D-19	447,358.87	511,811.96
Reserve for Retirement	D-20	585,400.00	135,400.00
Reserve for Healthcare	D-26	15,000.00	15,000.00
Interfunds Payable	D-9	28,059.00	28,059.00
		<u>7,019,825.83</u>	<u>8,048,211.79</u>
Reserve for Receivables		5,650,881.11	5,669,050.27
Fund Balance	D-1	7,561,138.03	3,305,969.77
		<u>20,231,844.97</u>	<u>17,023,231.83</u>
Capital Fund:			
Serial Bonds Payable	D-25	13,580,000.00	15,010,000.00
N.J. Environmental Trust Fund	D-24	12,232,590.00	12,848,677.00
Bond Anticipation Notes	D-29	4,165,327.00	4,829,860.00
Improvement Authorizations:			
Funded	D-21	993,505.25	1,005,939.00
Unfunded	D-21	23,430,678.77	24,491,291.47
Contracts Payable	D-27	2,141,132.04	3,442,055.31
Capital Improvement Fund	D-6	3,422,235.50	2,472,235.50
Interfund Payables	D-10	655,470.11	276,486.59
Reserve for Capital Improvements	D-31	238,485.00	238,485.00
Reserve for Amortization	D-22	40,111,745.00	37,401,125.00
Deferred Reserve for Amortization	D-23	15,140,690.00	15,140,690.00
Reserve for Payment of Debt	D-28	4,804.00	4,804.00
Fund Balance	D-2	3,839.00	3,839.00
		<u>116,120,501.67</u>	<u>117,165,487.87</u>
Total Liabilities, Reserves and Fund Balances		<u>\$ 136,352,346.64</u>	<u>\$ 134,188,719.70</u>
Bonds and Notes Authorized but Not Issued	D-32	<u>\$ 25,441,822.00</u>	<u>\$ 25,441,822.00</u>

See accompanying notes to financial statements.

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

	2018	
Cash:		
Sub Total Cash		
Investments:		
Sub Total Investments		
Other Receivables		
Sub Total Assets not offset by Reserve for Receivables		
Receivables and Other Assets with Full Reserves		
Sub Total Receivables and Other Assets with Reserves		
Deferred Charges		
Sub Total Deferred Charges		
Total Assets		

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

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



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

	2018	
Assets		
Deferred Charges		
Total Deferred Charges		
Total Assets General Capital Fund		
Liabilities		
Total Liabilities and Reserves		
Fund Balance		
Total General Capital Liabilities		

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

	2018	
Cash:		
Sub Total Cash		
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		
Liabilities and Reserves		
Total Liabilities and Reserves		
Fund Balance		
Total Liabilities, Reserves, and Fund Balance		

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

	2018	
Trust Animal Control Assets		
Total Dog Trust Assets		
Animal Control Trust Reserves		
Total Dog Trust Reserves		
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		
Total Other Trust Assets	0.00	
Other Trust Reserves		
Total Miscellaneous Trust Reserves (31-287)		
Total Trust Escrow Reserves (31-286)		
Total Other Trust Reserves and Liabilities		

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

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

## 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>
Police Off-Duty II	\$32,126.78	\$	\$	\$32,126.78
Donations Mayor	\$	\$1,605.00	\$	\$1,605.00
ACCUMULATED SICK/VACATION	\$16,330.12	\$	\$16,260.53	\$69.59
AUCTION ESCROW	\$2,733,263.00	\$2,988,202.55	\$2,063,594.65	\$3,657,870.90
BID BOND DEPOSITS	\$17,578.70	\$1.17	\$	\$17,579.87
CENTRAL AVE IMP. DISTRICT	\$575.96	\$60,042.38	\$60,130.43	\$487.91
COMMUNITY PARKS	\$50,000.00	\$	\$	\$50,000.00
DEATH AND BURIAL	\$94,651.44	\$13,547.51	\$	\$108,198.95
DEMOLITION	\$10,943.00	\$	\$	\$10,943.00
DEVELOPERS ESCROW	\$17,728.00	\$	\$0.43	\$17,727.57
DEVELOPERS ESCROW II	\$416,572.04	\$441,926.60	\$381,389.55	\$477,109.09
DRUG ABUSE FEES	\$648,044.31	\$721,757.56	\$291,117.73	\$1,078,684.14
DUI TRUST	\$10,532.00	\$	\$	\$10,532.00
FOURTH WARD	\$2,686.00	\$	\$2,545.50	\$140.50
Franklin Land Memeorial	\$5,435.00	\$0.34	\$	\$5,435.34
GENERAL TRUST RESERVES	\$107,735.00	\$	\$7,681.79	\$100,053.21
HEALTH - SPECIAL PROJECTS	\$633.00	\$	\$	\$633.00
LAW ENFORCEMENT TRUST	\$3,615.00	\$	\$0.26	\$3,614.74
LITIGATION SETTLEMENTS	\$275,878.00	\$0.12	\$	\$275,878.12
MUNICIPAL ENFORCEMENT AGENCIES	\$6,344.89	\$	\$	\$6,344.89
NORTH WALNUT REALTY	\$75,000.00	\$	\$	\$75,000.00
PERFORMANCE ART SCHOOL	\$3,335.76	\$	\$0.15	\$3,335.61
PERFORMANCE BOND I	\$20,057.00	\$37,682.00	\$	\$57,739.00
PERMIT DEPOSITS	\$128,086.00	\$59,262.75	\$22,185.61	\$165,163.14
POAA	\$205,097.00	\$34,696.13	\$	\$239,793.13
POLICE DEA EXPENSES	\$516,038.00	\$257,254.46	\$339,655.55	\$433,636.91
POLICE FORF. PROPERTY	\$194,232.00	\$60,564.12	\$144,065.38	\$110,730.74
POLICE -OFF DUTY	\$407,228.59	\$865,572.97	\$832,303.94	\$440,497.62
POLICE US CUSTOMS	\$99,914.48	\$22,383.39	\$	\$122,297.87
RECREATION TRUST	\$216,835.38	\$169,315.44	\$207,949.50	\$178,201.32
RECYCLING FUND	\$5,708.78	\$	\$	\$5,708.78

<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>
Relocation Reserves	\$10,666.00	\$	\$	\$10,666.00
SENIOR CITIZENS	\$49,919.81	\$51,491.80	\$67,172.75	\$34,238.86
SENIOR CITIZENS BRICK CAMPAIGN	\$6,842.55	\$	\$	\$6,842.55
SNOW AND ICE REMOVAL	\$123,429.00	\$	\$	\$123,429.00
STATE UNEMPLOYMENT	\$248,885.00	\$82,480.06	\$174,452.62	\$156,912.44
TAX ESCROW	\$5,379,884.68	\$9,041,084.82	\$9,422,790.74	\$4,998,178.76
UEZ ASSISTANCE	\$115,646.55	\$33,332.71	\$51,609.06	\$97,370.20
UNIFORM CONSTRUCTION CODE	\$8,453.63	\$42.33	\$1,978.36	\$6,517.60
UNIFORM FIRE CODE PENALTIES	\$550.00	\$	\$	\$550.00
UPSALA WOOLDLANDS ESCROW	\$216,739.51	\$	\$	\$216,739.51
<b>Totals</b>	<b>\$12,483,221.96</b>	<b>\$14,942,246.21</b>	<b>\$14,086,884.53</b>	<b>\$13,338,583.64</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	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		
Tax Redemption- Trust		1,608,457.51	201,866.19	1,406,591.32
CDBG - Trust Fund		41,804.85	39,099.34	2,705.51
Home Loan - Trust Fund		209,773.76	7,940.58	201,833.18
Self Insurance - Trust Fund		963,262.48	162,940.98	800,321.50
Capital - General	3,931,628.00	3,276,063.25	38,994.06	7,168,697.19
Current	1,877,548.17	39,544,716.45	5,619,518.88	35,802,745.74
Federal and State Grant Fund	0.77	280,639.48		280,640.25
Municipal Open Space Trust Fund	494,207.43	797,018.71	383,794.87	907,431.27
Public Assistance #1**				
Public Assistance #2**				
Trust - Assessment				
Trust - Dog License		6,872.83	1,582.83	5,290.00
Trust - Other	399,970.81	15,217,748.16	707,049.23	14,910,669.74
Water Utility Assessment Trust				
Water Utility Assessment Trust				
Water Utility Capital	0.00	4,242,411.79	10,769.12	4,231,642.67
Water Utility Operating-Revenue Account	132,119.67	15,111,482.09	1,318,108.01	13,925,493.75
<b>Total</b>	<b>6,835,474.85</b>	<b>81,300,251.36</b>	<b>8,491,664.09</b>	<b>79,644,062.12</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: \_\_\_\_\_ Title: \_\_\_\_\_

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

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

Bank	Amount
Provident Bank 9988	10,040,234.37
Water Capital	4,242,411.79
WATER PNC General Operating	1,757,366.02
WATER PNC Operating East Newark	194,421.60
WATER PNC Operating South Orange	210,276.24
CITY NATIONAL CABID- Gen Trust	446.54
CITY NATIONAL SR CITIZEN TRUST Gen Trust	35,092.51
PNC UCC- Gen Trust	6,517.60
CITY NATIONAL UEZ ASSISTANCE-Gen Trust	97,370.20
INVESTOR CURRENT	164,172.52
INVESTORS CAPITAL	781,196.88
INVESTORS GENERAL TRUST	148,857.88
PNC GENERAL TRUST	2,448,219.07
PNC ACH DEATH & BURIAL- Gen Trust	106,773.95
PNC AFLAC FLEX PLUS - Self Ins Trust	29,481.89
PNC ANIMAL LICENSE	6,872.83
PNC AUCTION ESCROW- Gen Trust	3,657,861.03
PNC CAPITAL	1,958,507.11
PNC CDBG	41,804.85
PNC CURRENT	29,620,949.04
PNC DEA- Gen Trust	415,752.70
PNC DEVELOPERS ESCROW- Gen Trust	500,556.42
PNC FORFEIT PROPERTY Gen Trust	220,076.36
PNC GREEN TRUST - General Capital	536,359.26
PNC HOME LOAN PROGRAM	209,773.76
PNC LAW ENFORCEMENT-Gen Trust	3,641.65
PNC LIABILITY CLAIMS - Self Ins. Trust	275,297.89
PNC OPEN SPACE RECREATION Gen Trust	797,018.71
PNC PAYROLL - GEN TRUST	194,945.84
PNC PAYROLL AGENCY - Gen Trust	1,584,068.28
PNC PERFORMANCE ART-Gen Trust	3,360.47
PNC POLICE OFF-DUTY ASSIGNMENT- Gen Trust	426,008.38
PNC RECREATION-Gen Trust	36,984.18
PNC SR CITIZEN BRICK CAMPAIGN- Gen Trust	6,877.15
PNC TAX ESCROW-Gen Trust	5,184,978.76
PNC TAX REDEMPTION	1,608,457.51
PNC US CUSTOMS PROCEEDS	139,349.32
PNC WORKERS COMPENSATION- Self Ins Trust	658,482.70
WATER PNC operating - Revenue	11,708,447.32
WATER PNC water operating - South Orange CIP	1,240,980.78
<b>Total</b>	<b>81,300,251.36</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
Emergency Management ASSI EMMA		7,000.00	7,000.00			0.00	
SAFER		44,043.00	44,043.00			0.00	
East Orange Municipal Alliance	103,875.00	49,750.00	40,772.19			112,852.81	
Municipal Alliance	12,500.00					12,500.00	
Municipal Alliance	17,266.00					17,266.00	
Municipal Alliance - Match	2,266.00					2,266.00	
Municipal Alliance	25,000.00					25,000.00	
Balanced Housing	106,389.00					106,389.00	
Justice Assitance Grant	74,752.00					74,752.00	
Justice Assitance Grant	50,474.00					50,474.00	
Green Acres Multi Parjs Project	443,322.00					443,322.00	
Economic Development Initiative	346,500.00					346,500.00	
Clean Communities 2018		103,014.00	103,014.00			0.00	
Distracted Driving Crackdown Grant	990.00					990.00	
Pandemic Flu	9,602.00					9,602.00	
WIC - Supplemental Food Program for Women Infants and Children	92,108.00					92,108.00	
WIC - Supplemental Food Program	50,046.00					50,046.00	
WIC - Supplemental Food Program	1,156,476.12					1,156,476.12	
WIC- Supplemental Food Program for Women, Infants and Children -2018		1,053,437.00	1,038,778.00			14,659.00	
County of Essex Home Friends	111,675.24	288,000.00	295,299.58			104,375.66	
Childhood Lead - Based paint Poising Grant	58,427.00					58,427.00	
Childhood Lead - Based paint Poising Grant	178,645.00					178,645.00	
Childhood Lead - Based paint Poising Grant	95,858.00					95,858.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Childhood Lead - Based paint Poising Grant	466,383.00					466,383.00	
Childhood Lead - Based paint Poising Grant		777,000.00	545,186.00			231,814.00	
Urban Enterprise Zone	662,359.00					662,359.00	
Alcohol and Drug Abuse	331,708.00					331,708.00	
Alcohol and Drug Abuse Treatment/Rehabilitation	186,214.00					186,214.00	
Alcohol and Drug Abuse Treatment/Rehabilitation	31,434.00		31,434.00			0.00	
Alcohol and Drug Abuse Treatment/Rehabilitation - 2018		21,590.00				21,590.00	
Winter Food Service Program 2017	352,003.24					352,003.24	
Child and Adult Care Food Services Program (Winter Food)	787,396.00					787,396.00	
Child and Adult Care Food Services Program (Winter Food)	2,679,560.00					2,679,560.00	
Child and Adult Care Food Services Program (Winter Food)	1,700,010.00					1,700,010.00	
Child and Adult Care Food Services Program (Winter Food) 2018		2,594,218.15	1,399,390.80			1,194,827.35	
Summer Food Services Program	846,284.00					846,284.00	
Summer Food Services Program	507,343.00					507,343.00	
Summer Food Services Program	207,973.00					207,973.00	
Summer Food Services Program	377,723.00					377,723.00	
Summer Food Services Program	430,656.00					430,656.00	
Summer Food Services Program	109,142.58					109,142.58	
Summer Food Services Program - 2018		774,154.00	424,710.77			349,443.23	
Healthy Out of School	25,000.00					25,000.00	
HIV Counseling and testing II	14,774.00					14,774.00	
HIV Counseling and testing	2,984.00					2,984.00	
HIV Counseling and testing	10,390.00					10,390.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
HIV Counseling & Testing - 2017	140,588.00					140,588.00	
HIV Counseling & Testing - 2018		210,882.00	136,725.00			74,157.00	
Urban Gateway Enhancement Program	35,300.00					35,300.00	
Urban Gateway Enhancement Program - 2018		32,000.00				32,000.00	
Community Development Block Grant - 2018		1,428,127.00	1,428,127.00			0.00	
NJEDA - Stronger NJ NEIGHBORHOOD		1,428,127.00				1,428,127.00	
Home Program - 2018		541,019.00	541,019.00			0.00	
Tobacco Enforcement Program	7,890.00					7,890.00	
FEMA Grant - 2018		75,000.00				75,000.00	
NJ Transportation Trust Fund	2,083,251.00					2,083,251.00	
NJDOT Transportation Trust	46,661.00					46,661.00	
New Jersey Transportation Fund	448,898.00					448,898.00	
New Jersey Transportation Fund - 2018		1,156,860.00	829,700.00			327,160.00	
NJDOT Various Streets	412,350.00					412,350.00	
NJDOT Various Streets	417,350.00					417,350.00	
Click It or Ticket It Seat Belt Campaign	4,000.00					4,000.00	
Click It or Ticket It Seat Bealt Campaign	5,000.00					5,000.00	
Pedestrian Safety Program	15,000.00					15,000.00	
Pedestrian Safety Program	14,000.00					14,000.00	
COPS Technology Program	22,380.00					22,380.00	
NJ Relocation Assistance	8,225.00					8,225.00	
HUD Economic Development Initiative	213,750.00					213,750.00	
E.O Hazardous Material Incidsents & Waste Management	21,020.00					21,020.00	
EOWC - Homeland Initiative - 2018		150,000.00				150,000.00	
HHS/EMP & Training - Summer Expansion		20,000.00				20,000.00	
Hurricane Sandy Diaster	12,435.00					12,435.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
SAFER (UA Reserve)	44,043.00					44,043.00	
SAFER	2,813,690.00					2,813,690.00	
Safety Lead Screening	4,589.00					4,589.00	
Assistance to Firefighters	12,642.00	42,286.00				54,928.00	
DEP & Garden State Preservation Program	990,000.00					990,000.00	
NJDEP - DPW Green Communities - 2018		3,000.00				3,000.00	
NJDEP -DPW Non-Road Equipment Replacement-2018		88,191.90				88,191.90	
Project Hope	109,195.00	258,200.00	268,200.00			99,195.00	
Afterschool Meals Program	190,585.00					190,585.00	
Afterschool Meals - 2017	151,727.27					151,727.27	
Afterschool Meals - 2018		1,027,930.82	472,077.53			555,853.29	
Essex County Local Arts Program Grant	2,020.00					2,020.00	
Medication Assisted Treatment	107,002.00		107,002.00			0.00	
Recycling Tonnage Grant (UA Reserve)	7,605.67					7,605.67	
Cops Hiring Recovery Grant	1.00					1.00	
Recreation Trail Program - Soveral Park	21,000.00					21,000.00	
Home Program	1.00					1.00	
<b>Total</b>	<b>21,027,707.12</b>	<b>12,173,829.87</b>	<b>7,712,478.87</b>	<b>0.00</b>	<b>0.00</b>	<b>25,489,058.12</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					
see attached	18,110,111.26	3,036,300.25	9,196,418.39	9,756,545.15		120,505.50	20,706,790.25	Overexpenditure
<b>Total</b>	<b>18,110,111.26</b>	<b>3,036,300.25</b>	<b>9,196,418.39</b>	<b>9,756,545.15</b>	<b>0.00</b>	<b>120,505.50</b>	<b>20,706,790.25</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					
Emergency Management Agency Assistance (EMMA)	7,000.00	7,000.00					0.00	
Recycling Tonnage Grant	58,888.37	58,888.37					0.00	
Safer Grant	44,043.00	44,043.00					0.00	
<b>Total</b>	<b>109,931.37</b>	<b>109,931.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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		246,683.00
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	23,674,476.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	23,674,475.96	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	0.00	xxxxxxxxxx
Prepaid Ending Balance	246,682.96	xxxxxxxxxx
	23,921,158.96	23,921,158.96

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	4,873.52
2018 Levy	xxxxxxxxxx	489,333.91
Added and Omitted Levy	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	
Expenditures	494,207.43	xxxxxxxxxx
<b>Balance December 31, 2018</b>	0.00	xxxxxxxxxx
	494,207.43	494,207.43

## 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	0.48
Due County for Added and Omitted Taxes	xxxxxxxxxx	89,004.59
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	14,364,639.01
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	448,700.39
Paid	14,902,344.01	xxxxxxxxxx
<b>Balance December 31, 2018</b>	xxxxxxxxxx	xxxxxxxxxx
County Taxes	-89,004.59	xxxxxxxxxx
Due County for Added and Omitted Taxes	89,005.05	xxxxxxxxxx
	14,902,344.47	14,902,344.47

Paid for Regular County Levies	14,453,644.08
Paid for Added and Omitted Taxes	448,699.93

## 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	7,300,000.00	7,300,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	40,714,196.20	43,615,095.79	2,900,899.59
Added by N.J.S.A. 40A:4-87	9,196,418.39	9,196,418.39	0.00
Total Miscellaneous Revenue Anticipated	49,910,614.59	52,811,514.18	2,900,899.59
Receipts from Delinquent Taxes	7,500,000.00	8,144,423.85	644,423.85
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	90,769,882.19	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	998,037.51	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	91,767,919.70	94,923,823.43	3,155,903.73
	156,478,534.29	163,179,761.46	6,701,227.17

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	125,297,283.12
<b>Amount to be Raised by Taxation:</b>	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	23,674,476.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	14,364,639.01	xxxxxxxxxx
Due County for Added and Omitted Taxes	448,700.39	xxxxxxxxxx
Special District Taxes		xxxxxxxxxx
Municipal Open Space Tax	489,333.91	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	8,603,689.62
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	94,923,823.43	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	133,900,972.74	133,900,972.74

\* 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)
Grants revenue	9,196,418.39	9,196,418.39	0.00
<b>TOTAL</b>	<b>9,196,418.39</b>	<b>9,196,418.39</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: \_\_\_\_\_

**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018**

2018 Budget as Adopted	147,282,115.90
2018 Budget - Added by N.J.S.A. 40A:4-87	9,196,418.39
Appropriated for 2018 (Budget Statement Item 9)	156,478,534.29
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	156,478,534.29
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	156,478,534.29
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	143,187,930.65
Paid or Charged - Reserve for Uncollected Taxes	8,603,689.62
Reserved	4,522,016.93
Total Expenditures	156,313,637.20
Unexpended Balances Cancelled (see footnote)	164,897.09

**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
Adjustment to Special Reserves		
Cancellation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Deferred Charges charged to Fund balance		
Deferred School Tax Revenue: Balance December 31, CY		0.00
Deferred School Tax Revenue: Balance January 1, CY	0.00	
Deficit in Anticipated Revenues: Delinquent Tax Collections	0.00	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated	0.00	
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		644,423.85
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		2,900,899.59
Excess of Anticipated Revenues: Required Collection of Current Taxes		3,155,903.73
General Capital Overexpenditure		
Interfund Advances Originating in CY (Debit)	368,438.30	
Miscellaneous Revenue Not Anticipated		1,374,088.04
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Other AR realized		261,743.00
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)	550,211.53	
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		164,897.09
Unexpended Balances of PY Appropriation Reserves (Credit)		3,314,037.06
Surplus Balance	10,897,342.53	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	11,815,992.36	11,815,992.36

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
misc revenue	1,374,088.04
<b>Total Amount of Miscellaneous Revenues Not Anticipated</b>	<b>\$1,374,088.04</b>

**SURPLUS – CURRENT FUND  
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	7,300,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		22,587,303.51
Excess Resulting from CY Operations		10,897,342.53
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Surplus Balance - To Surplus		
Balance December 31, 2018	26,184,646.04	xxxxxxxxxx
	33,484,646.04	33,484,646.04

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

Cash		35,802,745.74
Investments		10,000,000.00
Due from State of New Jersey		3,107,818.08
Sub-Total		48,910,563.82
Deduct Cash Liabilities Marked with "C" on Trial Balance		12,725,917.82
Cash Surplus		36,184,646.00
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	0.00	
Deferred Charges #	0.00	
Cash Deficit	0.00	
Total Other Assets		0.00
		36,184,646.00

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

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$130,827,253.23
		\$
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.	\$
5a.	Subtotal 2018 Levy	\$130,827,253.23
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$130,827,253.23
6.	Transferred to Tax Title Liens	\$414,593.68
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$870,999.94
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$2,345,743.37
	In 2018*	\$122,843,432.21
	Homestead Benefit Revenue	\$
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$108,107.54
	Total to Line 14	\$125,297,283.12
11.	Total Credits	\$126,582,876.74
12.	Amount Outstanding December 31, 2018	\$4,244,376.49
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	95.7731

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

**No**

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$125,297,283.12
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$125,297,283.12

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

Where Item 5 shows \$130,827,253.23, and Item 10 shows \$125,297,283.12, the percentage represented by the cash collections would be \$125,297,283.12 / \$130,827,253.23 or 95.7731. The correct percentage to be shown as Item 13 is 95.7731%.

# 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)		27,983.57
9	Received in Cash from State (Credit)		116,964.69
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)		
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	2,000.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		6,892.46
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		
2	Sr. Citizens Deductions Per Tax Billings (Debit)	27,750.00	
3	Veterans Deductions Per Tax Billings (Debit)	85,250.00	
	Balance December 31, 2018	39,382.04	
		154,382.04	154,382.04

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

Line 2	27,750.00
Line 3	85,250.00
Line 4	2,000.00
Sub-Total	115,000.00
Less: Line 7	6,892.46
To Item 10	108,107.54



## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
<b>1. Balance January 1, 2018</b>	11,655,014.90	XXXXXXXXXX
A. Taxes	8,292,026.53	XXXXXXXXXX
B. Tax Title Liens	3,362,988.37	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>		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	
B. Tax Title Liens - Transfers from Taxes		XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>	XXXXXXXXXX	11,655,014.90
<b>8. Totals</b>	11,655,014.90	11,655,014.90
<b>9. Collected:</b>	XXXXXXXXXX	8,144,423.85
A. Taxes	6,316,514.76	XXXXXXXXXX
B. Tax Title Liens	1,827,909.09	XXXXXXXXXX
<b>10. Interest and Costs - 2018 Tax Sale</b>		XXXXXXXXXX
<b>11. 2018 Taxes Transferred to Liens</b>	414,593.68	XXXXXXXXXX
<b>12. 2018 Taxes</b>	4,244,376.49	XXXXXXXXXX
<b>13. Balance December 31, 2018</b>	XXXXXXXXXX	8,169,561.22
A. Taxes	6,219,888.26	XXXXXXXXXX
B. Tax Title Liens	1,949,672.96	XXXXXXXXXX
<b>14. Totals</b>	16,313,985.07	16,313,985.07

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 69.8791

16. Item No. 14 multiplied by percentage shown above is 5,708,815.85 and represents the

maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Balance January 1, CY (Debit)	16,733,360.00	
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	16,733,360.00
	16,733,360.00	16,733,360.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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

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

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

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$27,462.56	\$27,462.56	\$21,445.00	\$21,445.00
Current Fund	\$567,775.00	\$567,775.00	\$	\$0.00
Deficit from Operations	\$0.00	\$	\$0.00	\$0.00
Emergency Appropriation	\$98,500.00	\$98,500.00	\$	\$0.00
Overexpenditure - Grant Fund	\$0.00	\$	\$	\$
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
 Subtotal Current Fund	 \$666,275.00	 \$666,275.00	 \$0.00	 \$0.00
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$27,462.56	\$27,462.56	\$21,445.00	\$21,445.00
 Total Deferred Charges	 \$666,275.00	 \$666,275.00	 \$0.00	 \$21,445.00

**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	
	<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:4-53 et seq. and are recorded on this page.

\_\_\_\_\_  
Chief Financial Officer

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

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

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

\_\_\_\_\_  
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)			
Outstanding January 1, CY (Credit)		29,440,937.00	
Paid (Debit)	5,470,000.00		
Outstanding Dec. 31, 2018	23,970,937.00	xxxxxxxxxx	
	29,440,937.00	29,440,937.00	
2019 Bond Maturities – General Capital Bonds			\$5,280,000.00
2019 Interest on Bonds		1,309,607.35	

**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
<b>Total</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)		375,559.00	
Paid (Debit)	23,495.00		
Outstanding Dec. 31,2018	352,064.00	xxxxxxxxxxx	
	375,559.00	375,559.00	
2019 Loan Maturities			\$23,967.00
2019 Interest on Loans			\$6,922.04
<b>Total 2019 Debt Service for Loan</b>			<b>\$30,889.04</b>

**GREEN ACRES TRUST LOAN**

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

**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	
Tax Appeal Refunding	1,216,000.00	6/1/2018	1,216,000.00	3/22/2019	2.00	609,000.00	19,568.67	3/22/2019
Various Capital Imp.	10,181,285.00	3/31/2015	10,181,285.00	3/22/2019	3.00		304,590.11	3/22/2019
Aqu. of Phone Equipment	646,425.00	9/22/2015	596,700.00	3/22/2019	3.00		10,840.05	3/22/2019
Tax Appeal Refunding	2,505,000.00	3/31/2015	845,000.00	3/29/2018	3.00	845,000.00	25,279.58	3/22/2019
Tax Appeal Refunding	2,450,000.00	8/15/2017	1,225,000.00	3/22/2019	3.00	1,225,000.00	22,254.17	3/22/2019
Tax Appeal refunding	2,100,000.00	3/26/2017	1,400,000.00	3/22/2019	3.00	700,000.00	41,883.33	3/22/2019
Various capital Aquisitions	4,307,000.00	3/26/2017	4,307,000.00	3/22/2019	3.00		128,851.08	3/22/2019
Various repairs and Imp.	655,066.00	9/22/2015	638,269.00	3/22/2019	3.00		11,595.22	3/22/2019
	<b>24,060,776.00</b>	<b>xxxxxxxxxx</b>	<b>20,409,254.00</b>	<b>xxxxxxxxxx</b>	<b>xxxxxxxxxx</b>	<b>3,379,000.00</b>	<b>564,862.21</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 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			
<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
27-16 Impr. to City owned Golf Course and road improvements		50,036.51		150,000.00	200,036.51			
42-16 Tax Lien Refunding		1,103,321.00			1,103,321.00			
Various Capital Improvements 05-02	650.00						650.00	
Capital Improvements - Police Facility 18-02	30,098.00				13,876.88		16,221.12	
Acquisition of Office Furniture & Related Fixtures 02-07	1.00						1.00	
Capital Improvements 02-09/12-09/31- 05	138,116.00				138,116.00			
Refunding Tax Appeals 13-09/18-09	52,212.00				52,212.00			
Refunding Tax Appeals 23-10	3,957.00				3,957.00			
Various Capital Improvements 12-11	9,182.00				7,984.47		1,197.53	
Various Repairs & Improvements - Municipal Co 39-11		74,868.00			19,723.67			55,135.33
Refunding Bond Ordinance Pension 01- 13		215,000.00						215,000.00
Refunding Bond Ordinance Pension Refunding 02-13		5,000.00						5,000.00
Tax Appeal Refunds 09-13	142,377.00				142,377.00			
Refunding Bond Ordinance - Tax Appeals 29-14		314,929.00			19,212.54			295,716.46
Various Capital Acquisition & Improvements 30-14		2,102,590.46			464,115.67			1,638,474.79
Refunding Bond Ordinance 12-15		630,000.00						630,000.00

Tax Appeal 13-18			1,970,000.00		1,155,584.46			814,415.54
Various Capital Improvements and Acquisitions 45-18			6,548,860.00					6,548,860.00
Various Capital Improvements 09-17		388,457.84			107,673.05			280,784.79
Tax Appeal Refunding 01-17		69,214.22			9,714.22			59,500.00
Various Capital Improvements 59-16		2,947,584.15			1,205,903.51			1,741,680.64
<b>Total</b>	<b>376,593.00</b>	<b>7,901,001.18</b>	<b>8,518,860.00</b>	<b>150,000.00</b>	<b>4,643,807.98</b>	<b>0.00</b>	<b>18,069.65</b>	<b>12,284,567.55</b>

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

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	300,000.00	
Balance January 1, CY (Credit)		150,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		150,000.00
Balance December 31, 2018	0.00	xxxxxxxxxx
	300,000.00	300,000.00

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

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

	Debit	Credit
Balance January 1, CY (Credit)		216,222.00
Received from CY Budget Appropriation * (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018	216,222.00	xxxxxxxxxx
	216,222.00	216,222.00

\*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
Various Improvements	6,548,860.00	6,107,415.00		300,000.00
Tax Appeals	1,970,000.00	1,970,000.00		
<b>Total</b>	<b>8,518,860.00</b>	<b>8,077,415.00</b>	<b>0.00</b>	<b>300,000.00</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)		
Balance January 1, CY (Credit)		288,998.00
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	288,998.00	xxxxxxxxxx
	288,998.00	288,998.00

**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		130,827,253.23
2. Amount of Item 1 Collected in 2018 (*)	125,297,283.12	
3. Seventy (70) percent of Item 1		91,579,077.26

(\*) Including prepayments and overpayments applied.

B.

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

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

C.

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

D.

1. Cash Deficit 2017		0.00
2a. 2017 Tax Levy		
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	\$89,005.07	\$0.46	\$89,005.53
3. Amounts due Special Districts	\$0.00	\$0.00	\$
4. Amounts due School Districts for Local School Tax	\$0.00	\$	\$0.00



UTILITIES ONLY

Note:

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

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

	<u>2018</u>	<u></u>
Cash:		
Investments:		
Accounts Receivable:		
Interfunds Receivable:		
Deferred Charges		

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

	<u>2018</u>	<u></u>
Liabilities:		
Fund Balance:		

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

	<u>2018</u>	<u></u>
Cash:		
Accounts Receivable:		

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

	<u>2018</u>	<u></u>
Liabilities:		
Fund Balance:		

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

	<u>2018</u>	<u></u>
Assets:		
Liabilities and Reserves:		
Liabilities, Reserves, and Fund Balance:		

**Analysis of Water 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 Water Utility Budget - 2018**  
**Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	2,300,000.00	2,300,000.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	21,200,000.00	23,247,368.40	2,047,368.40
Miscellaneous Revenue Anticipated			0.00
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal	23,500,000.00	25,547,368.40	2,047,368.40
Deficit (General Budget)			
	23,500,000.00	25,547,368.40	2,047,368.40

### Statement of Budget Appropriations

Appropriations	
Adopted Budget	23,500,000.00
Total Appropriations	23,500,000.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	23,500,000.00
Deduct Expenditures	
Paid or Charged	22,876,719.41
Reserved	275,937.93
Surplus	
Total Surplus	
Total Expenditure & Surplus	23,152,657.34
Unexpended Balance Cancelled	347,342.66

**Statement of 2018 Operation  
Water Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Water 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	25,547,368.40	
Miscellaneous Revenue Not Anticipated	45,653.56	
2017 Appropriation Reserves Canceled	3,768,941.93	
Total Revenue Realized		29,361,963.89
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	23,152,657.34	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		23,152,657.34
Excess		6,209,306.55
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	6,209,306.55	
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 Water Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	3,768,941.93	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		3,768,941.93

**Results of 2018 Operations – Water Utility**

	Debit	Credit
Cancellation of Accounts Payable and Accrued Interest		345,861.71
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		2,047,368.40
Miscellaneous Revenue Not Anticipated		45,653.56
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		347,342.66
Unexpended Balances of PY Appropriation Reserves *		3,768,941.93
Operating Excess	6,555,168.26	
Operating Deficit		
Total Results of Current Year Operations	6,555,168.26	6,555,168.26

**Operating Surplus– Water Utility**

	Debit	Credit
Amount Appropriated in CY Budget - Cash	2,300,000.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		3,305,969.77
Excess in Results of CY Operations		6,555,168.26
Balance December 31, 2018	7,561,138.03	
Total Operating Surplus	9,861,138.03	9,861,138.03

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

Cash		13,925,493.75
Investments		
Interfund Accounts Receivable		655,470.11
Subtotal		14,580,963.86
Deduct Cash Liabilities Marked with "C" on Trial Balance		7,019,825.83
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		7,561,138.03
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		7,561,138.03

### Schedule of Water Utility Accounts Receivable

Balance December 31, 2017		5,207,525.66
Increased by:		
Rents Levied		23,224,918.68
Decreased by:		
Collections	23,247,368.40	
Overpayments applied		
Transfer to Utility Lien		
Other		
		23,247,368.40
Balance December 31, 2018		5,185,075.94

### Schedule of Water Utility Liens

Balance December 31, 2017		100,468.33
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
Decreased by:		
Collections		
Other	68,377.46	
		68,377.46
Balance December 31, 2018	32,090.87	

**Deferred Charges  
- Mandatory Charges Only -  
Water 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			
OVEREXPENDITURE	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**  
Water UTILITY ASSESSMENT BONDS

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

**Water Utility Capital Bonds**

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		15,010,000.00	
Paid (Debit)	1,430,000.00		
Outstanding December 31, 2018	13,580,000.00		
	15,010,000.00	15,010,000.00	
2019 Bond Maturities – Assessment Bonds			1,595,000.00
2019 Interest on Bonds		674,913.76	

**Interest on Bonds – Water Utility Budget**

2019 Interest on Bonds (*Items)	674,913.76	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	315,675.10	
Subtotal	359,238.66	
Add: Interest to be Accrued as of 12/31/2019	288,822.77	
Required Appropriation 2019		648,061.43

**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**  
Water UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans
NJEIT Loans Payable	12,848,677.00		616,087.00				12,232,590.00	624,087.00	254,122.50

**Interest on Loans – Water Utility Budget**

2019 Interest on Loans (*Items)	254,122.50
Less: Interest Accrued to 12/31/2018 (Trial Balance)	112,147.90
Subtotal	141,974.60
Add: Interest to be Accrued as of 12/31/2019	107,296.17
Required Appropriation 2019	<u>249,270.77</u>

**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	
Billing and Customer software	500,000.00	8/18/2016	500,000.00	3/22/2019	3.00		9,083.33	3/22/2019
Various Capital Imp.	1,038,000.00	9/24/2014	1,011,720.00	3/22/2019	3.00		18,379.58	3/22/2019
Various Capital Imp.	1,935,000.00	9/24/2014	665,000.00	3/22/2019	3.00	665,000.00	12,080.83	3/22/2019
Various Capital Imp.	1,100,000.00	8/18/2016	1,100,000.00	3/22/2019	0.00		19,983.33	3/22/2019
Water Treatment	900,000.00	9/22/2015	888,607.00	3/22/2019	3.00		16,143.03	3/22/2019
	5,473,000.00		4,165,327.00			665,000.00	75,670.10	

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 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 – Water UTILITY BUDGET	
2019 Interest on Notes	75,670.10
Less: Interest Accrued to 12/31/2018 (Trial Balance)	67,148.43
Subtotal	8,521.67
Add: Interest to be Accrued as of 12/31/2019	51,239.94
Required Appropriation - 2019	59,761.61

**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, 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
Well Field Training and Improvements	62,001.00						62,001.00	
Customer Billing Software		500,000.00			500,000.00			
ACQUISITION OF TELEPHONE EQUIP	0.00	177,955.00						177,955.00
HOMELAND SECURITY EQUIP	10.00	0.00					10.00	
HURRICANE SANDY	167.00	0.00					167.00	
MASTER PLAN PHASE II	2,792.00	0.00					2,792.00	
PSEG PROJECT	4,407.00	0.00					4,407.00	
REFUNDING BOND	0.00	753,524.73						753,524.73
ROWLEY PARK	1,109.00	0.00					1,109.00	
SECURITY SERVICES	4,100.00	0.00					4,100.00	
SOLAR PROJECT	30,947.00	0.00					30,947.00	
TREATMENT PLANT IMP.	516,443.00	0.00			12,433.75		504,009.25	
UPGRADES	221,041.00	0.00					221,041.00	
VARIOUS WATER IMP.	0.00	20,865,627.24		-491,200.00				21,356,827.24
WATER DIST. IMP. AND EQUIP. AQU.	0.00	1,100,000.00			734,958.67			365,041.33
WATER STORAGE	29,947.00	0.00					29,947.00	
WATER TREATMENT AND SUPPLY	0.00	1,094,184.50			316,854.03			777,330.47
WORPS REMODELING	132,975.00	0.00					132,975.00	
Total	1,005,939.00	24,491,291.47	0.00	-491,200.00	1,564,246.45	0.00	993,505.25	23,430,678.77

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

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		2,472,235.50
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		950,000.00
Balance December 31, 2018	3,422,235.50	
	3,422,235.50	3,422,235.50

**Water Utility Capital Fund**  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		238,485.00
Received from CY Budget Appropriation (Credit)		
Received from CY Emergency Appropriation * (Credit)		
Balance December 31, 2018	238,485.00	
	238,485.00	238,485.00

\*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

**Water 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)		3,839.00
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	3,839.00	
	3,839.00	3,839.00

