

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

POPULATION LAST CENSUS	3,601
NET VALUATION TAXABLE 2018	422,265,000
MUNICODE	1908

**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 GREEN \_\_\_\_\_, County of SUSSEX \_\_\_\_\_

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

	Date	Examined By:	Remarks
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_

Title **AUDITOR**

**(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, (~~which I have prepared~~) or (which I have not prepared) [eliminate one] 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, LINDA PADULA, am the Chief Financial Officer, License N-0586, of the TOWNSHIP of GREEN, County of SUSSEX and that the statements annexed hereto and made 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. 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.

Signature \_\_\_\_\_

Title CHIEF FINANCIAL OFFICER

Address PO BOX 65, 150 KENNEDY ROAD, TRANQUILITY, NEW JERSEY 07879

Phone Number 908-852-9333

Fax Number 908-852-1972

Email CFO@GREENTWP.COM

**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 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 Statements from the books of account and records made available to me by the TOWNSHIP of GREEN 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. 40A:5-12, as amended.

Because the agreed - upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing statements, 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, (~~except for circumstances as set forth below, no matters~~) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statements for the year ended 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)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA  
(Firm Name)

100B Main Street  
(address)

Newton, New Jersey 07860  
(address)

(973) 579-3212  
(Phone Number)

TOMCPARMA@VERIZON.NET  
(Email)

(973) 579-7128  
(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 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 an appropriation or levy "CAP Waiver".
10. The municipality has not applied for Transitional Aid for 2019.

The undersigned certifies that this municipality has complied in full 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: \_\_\_\_\_ TOWNSHIP OF GREEN \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_ LINDA PADULA \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

**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: \_\_\_\_\_

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

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

22-6002148

Fed I.D. #

Township of Green

Municipality

Sussex

County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: 2018

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>19,470.14</u>	\$ _____

Type of Audit required by US Uniform Guidance and NJ OMB 15-08:

Single Audit

Program Specific Audit

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 US Uniform Guidance and NJ OMB 15-08. 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 the state government. 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 governments or indirectly from pass-through entities. **Exclude state aid (i.e., CMPRTA, 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 government.

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

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

**INSTRUCTION**

The following certification is to be used ONLY in the event there is NO municipally 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 GREEN, County of SUSSEX during the year 2018 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title Registered Municipal Accountant

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

**NOTE:**

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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**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 \$ 424,380,200.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
**Township of Green**  
MUNICIPALITY

\_\_\_\_\_  
**Sussex**  
COUNTY

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2018**

*Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" - - Taxes Receivable Must Be Subtotaled*

Title of Account	Debit	Credit
CASH	2,092,952.71	
DUE FROM ST OF NJ SENIOR CITIZENS AND VETS	6,866.97	
	<b>2,099,819.68</b>	
RECEIVABLES WITH FULL RESERVES		
DELINQUENT TAXES RECEIVABLE	184,952.92	
TAX TITLE LIENS RECEIVABLE	1,333.64	
PROP. AQUIRED FOR TAXES - ASSESSED VALUE	265,600.00	
Total Receivables with Full Reserves	<b>451,886.56</b>	
DUE TO STATE OF N.J.-MARRIAGE		
INTERFUND - FEDERAL AND STATE GRANT FUND		33,143.75
APPROPRIATION RESERVES		233,277.77
RESERVE FOR ENCUMBRANCES		206,589.83
ACCOUNTS PAYABLE		14,700.00
PREPAID TAXES		109,862.70
RESERVE FOR		
SALE OF MUNICIPAL ASSETS		33,588.71
REFUND OF TAX APPEALS		75,000.00
		<b>706,162.76 "C"</b>
RESERVE FOR RECEIVABLE		451,886.56
FUND BALANCE		1,393,656.92
	<b>2,551,706.24</b>	<b>2,551,706.24</b>

(DO NOT CROWD - ADD ADDITIONAL SHEETS)









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Accounts	Debit	Credit
<b><u>ANIMAL CONTROL TRUST FUND</u></b>		
CASH	10,260.72	
RESERVE FOR ANIMAL CONTROL EXPENDITURES		10,011.72
RESERVE FOR ENCUMBRANCES		249.00
	10,260.72	10,260.72
<b><u>OTHER TRUST FUND</u></b>		
CASH	4,336,443.56	
RESERVE FOR:		
ENCUMBRANCES		26,262.71
OPEN SPACE TRUST		1,631,768.10
HOUSING REHABILITATION		371,546.32
RECREATION		11,243.42
SNOW REMOVAL/STORM RECOVERY		83,081.52
DEVELOPER'S ESCROW		2,130,175.78
TAX SALE PREMIUM		100.00
FIRE SAFETY		23,160.35
ACCUMULATED SICK		27,854.94
PAYROLL DEDUCTION PAYABLE		80.66
SUI		31,169.76
	4,336,443.56	4,336,443.56
<b><u>EMERGENCY SERVICES VOLUNTEER LENGTH OF SERVICES AWARD PROGRAM</u></b>		
CASH	267,352.50	
NET ASSETS AVAILABLE FOR BENEFITS		267,352.50
	267,352.50	267,352.50

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017	(1) \$	
	<b>x</b>	<b>25%</b>
	(2) \$	-

Municipal Public Defender Trust Cash Balance December 31, 2018	(3) \$	\$ -
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

Amount in excess of the amount expended: $3 - (1 + 2) = \dots\dots\dots$	\$	<u><b>(1)</b></u>
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The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

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

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

**(1)** - Township no longer has Public Defender due to a shared service with Town of Newton

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2017 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2018</u>
1 <u>POAA</u>	2.00	0.00	2.00	\$ -
2 <u>Open Space Trust</u>	1,620,638.34	76,480.32	65,350.56	1,631,768.10
3 <u>Housing Rehabilitation</u>	335,569.77	37,482.05	1,505.50	371,546.32
4 <u>Recreation</u>	13,188.35	2,125.00	4,069.93	11,243.42
5 <u>Snow Removal/Storm Recovery</u>	97,502.87	14,439.00	28,860.35	83,081.52
6 <u>SUI</u>	30,985.12	184.64	0.00	31,169.76
7 <u>Developer's Escrow</u>	2,137,903.17	54,529.13	62,256.52	2,130,175.78
8 <u>Payroll</u>	456.84	830,529.95	830,906.13	80.66
9 <u>Fire Safety</u>	21,664.35	3,770.00	2,274.00	23,160.35
10 <u>Accum Sick</u>	23,854.94	4,000.00	0.00	27,854.94
11 <u>Tax Sale Premium</u>	0.00	100.00	0.00	100.00
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
###				
###				
###				
###				
###				
<b>Totals:</b>	<b>\$ 4,281,765.75</b>	<b>\$ 1,023,640.09</b>	<b>\$ 995,224.99</b>	<b>\$ 4,310,180.85</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				Transfer	Disbursements	Balance Dec. 31, 2018
		Assessment and Liens	Current Budget	Other				
<b>Assessment Serial Bond Issues:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
				N/A				-
								-
								-
<b>Assessment Bond Anticipation Notes Issues:</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
<b>Interfund - Current Fund</b>								-
<b>Other Liabilities</b>								-
<b>Trust Surplus</b>								-
<b>*Less Assets "Unfinanced"</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

\* Show as red figure





# CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.)

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

<b><u>CURRENT FUND</u></b>	
SUSSEX BANK #14001748	179,022.82
SUSSEX BANK #83012017	1,415,412.83
NEW JERSERY CASH MANAGEMENT FUND #117-77267-171	616,835.25
	<b>2,211,270.90</b>
<b><u>ANIMAL CONTROL TRUST FUND</u></b>	
SUSSEX BANK #14001764	11,903.18
	<b>11,903.18</b>
<b><u>TRUST - OTHER</u></b>	
SUSSEX BANK #14003201	264,683.21
SUSSEX BANK #14001780	1,134,175.03
NEW JERSERY CASH MANAGEMENT FUND #000151688-171	504,226.02
SUSSEX BANK #14001802	31,169.76
SUSSEX BANK #14002248	50.40
SUSSEX BANK #14002574	284,515.83
SUSSEX BANK #14001772	37.28
SUSSEX BANK # 14002779	2,135,513.45
	<b>4,354,370.98</b>
<b><u>CAPITAL - GENERAL</u></b>	
SUSSEX # 14001756	63,081.07
NJ CASH MANAGEMENT FUND # 117-77969-171	411,370.69
	<b>474,451.76</b>
<b><u>EMERGENCY SERVICES VOLUNTEER LENGTH OF SERVICES AWARD PROGRAM</u></b>	
AIG VALIC	267,352.50
<b>GRAND TOTALS</b>	<b>7,319,349.32</b>

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law 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	Transferred from Unappropriated Reserves	Canceled		Balance Dec. 31, 2018
<b>State of New Jersey:</b>							-
							-
RECYCLING TONNAGE GRANT		7,387.85		7,387.85			-
CLEAN COMMUNITIES		12,127.25		12,127.25			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Subtotals</b>	-	19,515.10	-	19,515.10	-		-

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

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Canceled		Balance Dec. 31, 2018
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>TOTAL</b>	-	19,515.10	-	19,515.10	-		-

Sheet 10a



## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations			Expended			Balance Dec. 31, 2018
		Budget	Appropriations By 40a:4-87					
								-
								-
								-
								-
								-
								-
	-							-
	-							-
	-							-
	-							-
	-							-
	-							-
	-							-
	-							-
	-							-
	-							-
	-							-
<b>Totals</b>	<b>12,648.63</b>	<b>19,515.10</b>	-	-	<b>19,470.14</b>	-	-	<b>12,693.59</b>

Sheet 11a

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred to 2018 Budget Appropriations				Received	Canceled		Balance Dec.31, 2018
		Budget	Appropriations By 40a:4-87						
RECYCLING TONNAGE GRANT	7,387.85	7,387.85				8,845.01			8,845.01
CLEAN COMMUNITIES	12,127.25	12,127.25				11,605.15			11,605.15
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
									-
<b>Totals</b>	<b>19,515.10</b>	<b>19,515.10</b>	-	-		<b>20,450.16</b>	-	-	<b>20,450.16</b>

**\*LOCAL DISTRICT SCHOOL TAX**

		<b>DEBIT</b>	<b>CREDIT</b>
<b>Balance January 1, 2018</b>		xxxxxxxxxx	xxxxxxxxxx
<b>School Tax Payable #</b>	<b>85001- 00</b>	xxxxxxxxxx	-
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2017 - 2018)	<b>85002- 00</b>	xxxxxxxxxx	-
<b>Levy School Year July 1, 2018 - June 30, 2019</b>		xxxxxxxxxx	
<b>Levy Calendar Year 2018</b>		xxxxxxxxxx	<b>10,136,474.00</b>
<b>Paid</b>		<b>10,136,474.00</b>	
<b>Balance December 31, 2018</b>		xxxxxxxxxx	xxxxxxxxxx
<b>School Tax Payable #</b>	<b>85003- 00</b>	-	xxxxxxxxxx
<b>School Tax Deferred</b> (Not in excess of 50% of Levy - 2018 - 2019)	<b>85004- 00</b>	-	xxxxxxxxxx
<b>*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools</b>		<b>10,136,474.00</b>	<b>10,136,474.00</b>

# Must Include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

		<b>DEBIT</b>	<b>CREDIT</b>
<b>Balance January 1, 2018</b>	<b>85045-00</b>	xxxxxxxxxx	<b>1,620,638.34</b>
<b>2018 Levy</b>	<b>81105-00</b>	xxxxxxxxxx	<b>63,339.75</b>
<b>Added and Omitted Taxes</b>			<b>375.23</b>
<b>Interest Income</b>		xxxxxxxxxx	<b>12,765.34</b>
<b>Contribution Match</b>			
<b>Expenditures</b>		<b>65,350.56</b>	xxxxxxxxxx
<b>Balance December 31, 2018</b>	<b>85046-00</b>	<b>1,631,768.10</b>	xxxxxxxxxx
		<b>1,697,118.66</b>	<b>1,697,118.66</b>

# Must include unpaid requisitions

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	DEBIT	CREDIT
<b>Balance January 1, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85031- 00</span>	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) <span style="float: right;">85032- 00</span>	XXXXXXXXXX	
<b>Levy School Year July 1, 2018 - June 30, 2019</b>	XXXXXXXXXX	
<b>Levy Calendar Year 2018</b>	N/A	
<b>Paid</b>		
<b>Balance December 31, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85033- 00</span>		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) <span style="float: right;">85034- 00</span>		XXXXXXXXXX
	-	-

# Must Include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
<b>Balance January 1, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85041- 00</span>	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) <span style="float: right;">85042- 00</span>	XXXXXXXXXX	
<b>Levy School Year July 1, 2018 - June 30, 2019</b>	XXXXXXXXXX	
<b>Levy Calendar Year 2018</b>	XXXXXXXXXX	
<b>Paid</b>	N/A	XXXXXXXXXX
<b>Balance December 31, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # <span style="float: right;">85043- 00</span>		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) <span style="float: right;">85044- 00</span>		XXXXXXXXXX
	-	-

# Must include unpaid requisitions



## COUNTY TAXES PAYABLE

	DEBIT	CREDIT
<b>Balance January 1, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
<b>County Taxes</b> <span style="float: right;">80003- 01</span>	XXXXXXXXXX	
<b>Due County for Added and Omitted Taxes</b> <span style="float: right;">80003- 02</span>	XXXXXXXXXX	
<b>2018 Levy:</b>	XXXXXXXXXX	XXXXXXXXXX
<b>General County</b> <span style="float: right;">80003- 03</span>	XXXXXXXXXX	2,510,183.70
<b>County Library</b> <span style="float: right;">80003- 04</span>	XXXXXXXXXX	164,525.66
<b>County Health</b>	XXXXXXXXXX	
<b>County Open Space Preservation</b>	XXXXXXXXXX	10,768.75
<b>Due County for Added and Omitted Taxes</b> <span style="float: right;">80003- 05</span>	XXXXXXXXXX	15,926.66
<b>Paid</b>	2,701,404.77	XXXXXXXXXX
<b>Balance December 31, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
<b>County Taxes</b>		XXXXXXXXXX
<b>Due County for Added and Omitted Taxes</b>	-	XXXXXXXXXX
	2,701,404.77	2,701,404.77

## SPECIAL DISTRICT TAXES

	DEBIT	CREDIT
<b>Balance January 1, 2018</b> <span style="float: right;">80003 - 06</span>	XXXXXXXXXX	N/A
<b>2018 Levy: (List Each Type of District Tax Separately - see Footnote)</b>	XXXXXXXXXX	XXXXXXXXXX
<b>Fire -</b> <span style="float: right;">81108 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
<b>Sewer -</b> <span style="float: right;">81111 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
<b>Water -</b> <span style="float: right;">81112 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
<b>Garbage -</b> <span style="float: right;">81109 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
<b>Open Space -</b> <span style="float: right;">81105 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
<b>N/A</b>	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
<b>Total 2018 Levy</b> <span style="float: right;">80003 - 07</span>	XXXXXXXXXX	-
<b>Paid</b> <span style="float: right;">80003 - 08</span>		XXXXXXXXXX
<b>Balance December 31, 2018</b> <span style="float: right;">80003 - 09</span>	-	XXXXXXXXXX
	-	

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

## STATE LIBRARY AID

### RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		DEBIT	CREDIT
Balance January 1, 2018	80004 - 01	XXXXXXXXXX	
State Library Aid Received in 2018	80004 - 02	XXXXXXXXXX	XXXXXXXXXX
		N/A	
Expended	80004 - 09		XXXXXXXXXX
Balance December 31, 2018	80004 - 10		
		-	-

### RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2018	80004 - 03	XXXXXXXXXX	XXXXXXXXXX
State Library Aid Received in 2018	80004 - 04	XXXXXXXXXX	
		N/A	
Expended	80004 - 11		XXXXXXXXXX
Balance December 31, 2018	80004 - 12		
		-	-

### RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A.40:54-35)

Balance January 1, 2018	80004 - 05	XXXXXXXXXX	
State Library Aid Received in 2018	80004 - 06	XXXXXXXXXX	XXXXXXXXXX
		N/A	
Expended	80004 - 13		XXXXXXXXXX
Balance December 31, 2018	80004 - 14		
		-	-

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004 - 07	XXXXXXXXXX	
State Library Aid Received in 2018	80004 - 08	XXXXXXXXXX	XXXXXXXXXX
		N/A	
Expended	80004 - 15		XXXXXXXXXX
Balance December 31, 2018	80004 - 16		
		-	-

# STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit * -03
<b>Surplus Anticipated</b> 80101-	549,000.00	549,000.00	-
<b>Surplus Anticipated with Prior Written Consent of Director of Local Government</b> 80102-			-
<b>Miscellaneous Revenue Anticipated:</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>Adopted Budget</b>	351,185.49	413,139.82	61,954.33
<b>Added by N.J.S. 40A:4-87: (List on 17a)</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
<b>Total Miscellaneous Revenue Anticipated</b> 80103-	351,185.49	413,139.82	61,954.33
<b>Receipts from Delinquent Taxes</b> 80104-	103,700.00	160,930.09	57,230.09
			-
<b>Amount to be Raised by Taxation:</b>	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
<b>(a) Local Tax for Municipal Purposes</b> 80105-	2,511,805.49	xxxxxxxxxx	xxxxxxxxxx
<b>(b) Addition to Local District School Tax</b> 80106-		xxxxxxxxxx	xxxxxxxxxx
<b>(c) Minimum Library Tax</b>			
<b>Total Amount to be Raised by Taxation</b> 80107-	2,511,805.49	2,561,673.25	49,867.76
	3,515,690.98	3,684,743.16	169,052.18

## ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
<b>Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)</b> 80108 - 00		xxxxxxxxxx	15,258,404.00
<b>Amount to be Raised by Taxation</b>		xxxxxxxxxx	xxxxxxxxxx
<b>Local District School Tax</b> 80109 - 00		10,136,474.00	xxxxxxxxxx
<b>Regional School Tax</b> 80119 - 00		-	xxxxxxxxxx
<b>Regional High School Tax</b> 80110 - 00		-	xxxxxxxxxx
<b>County Tax</b> 80111 - 00		2,685,478.11	xxxxxxxxxx
<b>Due County for Added and Omitted Taxes</b> 80112 - 00		15,926.66	xxxxxxxxxx
<b>Special District Taxes</b> 80113 - 00			xxxxxxxxxx
<b>Municipal Open Space Tax</b> 80120 - 00		63,714.98	xxxxxxxxxx
<b>Reserve for Uncollected Taxes</b> 80114 - 00		xxxxxxxxxx	204,863.00
<b>Deficit in Required Collection of Current Taxes (or)</b> 80115 - 00		xxxxxxxxxx	-
<b>Balance for Support of Municipal Budget (or)</b> 80116 - 00		2,561,673.25	xxxxxxxxxx
<b>*Excess Non-Budget Revenue (see footnote)</b> 80117 - 00			xxxxxxxxxx
<b>*Deficit Non-Budget Revenue (see footnote)</b> 80118 - 00		xxxxxxxxxx	
		15,463,267.00	15,463,267.00

\*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 allocated would apply to "Non - Budget Revenue" only.



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

<b>2018 Budget as Adopted</b>	80012-01	<b>3,515,690.98</b>
<b>2018 Budget - Added by N.J.S. 40A:4-87</b>	80012-02	-
<b>Appropriated for 2018 (Budget Statement Item 9)</b>	80012-03	<b>3,515,690.98</b>
<b>Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)</b>	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>3,515,690.98</b>
<b>Add: Overexpenditures (see footnote)</b>	80012-06	
<b>Total Appropriations and Overexpenditures</b>	80012-07	<b>3,515,690.98</b>
<b>Deduct Expenditures:</b>		
<b>Paid or Charged [Budget Statement Item (L)]</b>	80012-08	<b>3,077,542.39</b>
<b>Paid or Charged - Reserve for Uncollected Taxes</b>	80012-09	<b>204,863.00</b>
<b>Reserved</b>	80012-10	<b>233,277.77</b>
<b>Total Expenditures</b>	80012-11	<b>3,515,683.16</b>
<b>Unexpended Balances Canceled (see footnote)</b>	80012-12	<b>7.82</b>

**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)

<b>2018 Authorizations</b>		
<b>N.J.S. 40A:4-46 (After adoption of budget)</b>		
<b>N.J.S. 40A:4-20 (Prior to adoption of budget)</b>		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
<b>Paid or Charged</b>	N/A	
<b>Reserved</b>		
<b>Total Expenditures</b>		





**SURPLUS - CURRENT FUND  
YEAR 2018**

		Debit	Credit
1. Balance January 1, 2018	80014 - 01	XXXXXXXXXX	1,432,655.40
2.		XXXXXXXXXX	
3. Excess Resulting from 2018 Operations	80014 - 02	XXXXXXXXXX	510,001.52
4. Amount Appropriated in the 2018 Budget - Cash	80014 - 03	549,000.00	XXXXXXXXXX
5. Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2018	80014 - 05	1,393,656.92	XXXXXXXXXX
		1,942,656.92	1,942,656.92

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

<b>Cash</b>		80014 - 06	2,092,952.71
<b>Investments</b>		80014 - 07	
<b>Change Fund</b>			
<b>Sub Total</b>			2,092,952.71
<b>Deduct Cash Liabilities Marked with "C" on Trial Balance</b>		80014 - 08	706,162.76
<b>Cash Surplus</b>		80014 - 09	1,386,789.95
<b>Deficit in Cash Surplus</b>		80014 - 10	-
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014 - 16	6,866.97	
Deferred Charges #	80014 - 12	-	
Cash Deficit #	80014 - 13		
<b>Total Other Assets</b>		80014 - 14	6,866.97
<b>* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS</b>		80014 - 15	1,393,656.92

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON - CASH SURPLUS IN 2019 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.



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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 15,400,009.95
or		
(Abstract of Ratables)	82113-00	
2. Amount of Levy Special District Taxes	82102-00	\$ -
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 88,014.34
5a. Subtotal 2018 Levy		\$ 15,488,024.29
5b. Reductions due to tax appeals**		\$
5c. Total 2018 Tax Levy	82106-00	\$ 15,488,024.29
6. Transferred to Tax Title Liens	82107-00	\$ 335.52
7. Transferred to Foreclosed Property	82108-00	\$ -
8. Remitted, Abated or Canceled	82109-00	\$ 44,331.85
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2017	82121-00	\$ 898,034.96
In 2018 *	82122-00	\$ 14,185,740.75
Homestead Benefit Credit	82124-00	\$ 149,878.29
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 24,750.00
Total To Line 14	82111-00	\$ 15,258,404.00
11. Total Credits		\$ 15,303,071.37
12. Amount Outstanding December 31, 2018	82120-00	\$ 184,952.92
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5) is $\frac{98.51\%}{82112-00}$		

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here \_\_\_ & complete sheet 22a

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$ 15,258,404.00
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	\$ 15,258,404.00

**Note A: In showing the above percentage the following should be noted:**  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000.00 or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

# 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** **NOT APPLICABLE**

Total of Line 10 Collected in Cash (sheet 22).....	\$	
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....		
<b>NET Cash Collected</b> .....	<b>\$</b>	
Line 5c (sheet 22) 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** **NOT APPLICABLE**

Total of Line 10 Collected in Cash (sheet 22).....	\$	
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....		
<b>NET Cash Collected</b> .....	<b>\$</b>	
Line 5c (sheet 22) 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
<b>1. Balance January 1, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
<b>Due From State of New Jersey</b>	8,046.78	XXXXXXXXXX
<b>Due To State of New Jersey</b>	XXXXXXXXXX	
<b>2. Sr. Citizens Deductions Per Tax Billings</b>	3,750.00	XXXXXXXXXX
<b>3. Veterans Deductions Per Tax Billings</b>	20,750.00	XXXXXXXXXX
<b>4. Sr. Citizens Deductions Allowed By Tax Collector</b>		XXXXXXXXXX
<b>5. Veterans Deductions Allowed By Tax Collector</b>	250.00	
<b>6. Veterans Deductions Disallowed By Tax Collector</b>		
<b>7. Sr. Citizens Deductions Disallowed By Tax Collector</b>		
<b>8. Sr. Citizens Deductions Disallowed By Tax Collector 2017 Taxes</b>	XXXXXXXXXX	684.61
<b>9. Received in Cash from State</b>	XXXXXXXXXX	25,245.20
<b>10.</b>		
<b>11.</b>		
<b>12. Balance December 31, 2018</b>	XXXXXXXXXX	XXXXXXXXXX
<b>Due From State of New Jersey</b>	XXXXXXXXXX	6,866.97
<b>Due To State of New Jersey</b>	-	XXXXXXXXXX
	<b>32,796.78</b>	<b>32,796.78</b>

Calculation of Amount to be included on Sheet 22, Item 10-

2018 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>3,750.00</u>
Line 3	<u>20,750.00</u>
Line 4 & 5	<u>250.00</u>
Sub - Total	<u>24,750.00</u>
Less: Line 6 & 7	<u>-</u>
To Item 10, Sheet 22	<u><u>24,750.00</u></u>

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

		Debit	Credit
<b>Balance January 1, 2018</b>		XXXXXXXXXX	75,000.00
<b>Taxes Pending Appeals</b>	75,000.00	XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)</b>		XXXXXXXXXX	
<b>Interest Earned on Taxes Pending State Appeals</b>		XXXXXXXXXX	
<b>Budget Appropriation</b>			
<b>Cash Paid to Appellants (Including 5% Interest from Date of Payment)</b>			XXXXXXXXXX
<b>Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)</b>			XXXXXXXXXX
<b>Balance December 31, 2018</b>		75,000.00	XXXXXXXXXX
<b>Taxes Pending Appeals *</b>	75,000.00	XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
		75,000.00	75,000.00

\* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2018

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

# ACCELERATED TAX SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:

Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of  
collection (Item 16) \$ \_\_\_\_\_

C. *TIMES*: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[( 2019 Estimated Total Levy - 2018 Total Levy) / 2018 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
[(B x C) + B]

E. Net Reserve for Uncollected Taxes  
Appropriation in Current Budget \$ \_\_\_\_\_  
(A - D)

### 2019 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues ( item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes ( item E above) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
<b>1. Balance January 1, 2018</b>			161,928.21	XXXXXXXXXX
A. Taxes	83102 - 00	160,930.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	998.12	XXXXXXXXXX	XXXXXXXXXX
<b>2. Canceled:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105 - 00	XXXXXXXXXX	
B. Tax Title Liens		83106 - 00	XXXXXXXXXX	-
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108 - 00	XXXXXXXXXX	-
B. Tax Title Liens		83109 - 00	XXXXXXXXXX	-
<b>4. Added Taxes</b>				XXXXXXXXXX
			83110 - 00	
<b>5. Added Tax Title Liens</b>				XXXXXXXXXX
			83111 - 00	
<b>6. Adjustment between Taxes (Other than current year) and Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104 - 00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107 - 00	(1) -	XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>			XXXXXXXXXX	161,928.21
<b>8. Totals</b>			161,928.21	
<b>9. Balance Brought Down</b>			161,928.21	XXXXXXXXXX
<b>10. Collected:</b>			XXXXXXXXXX	160,930.09
A. Taxes	83116 - 00	160,930.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00	-	XXXXXXXXXX	XXXXXXXXXX
<b>11. Interest and Costs - 2018 Tax Sale</b>				XXXXXXXXXX
			83118 - 00	
<b>12. 2018 Taxes Transferred to Liens</b>			335.52	XXXXXXXXXX
			83119 - 00	
<b>13. 2018 Taxes</b>			184,952.92	XXXXXXXXXX
			83123 - 00	
<b>14. Balance December 31, 2018</b>			XXXXXXXXXX	186,286.56
A. Taxes	83121 - 00	184,952.92	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00	1,333.64	XXXXXXXXXX	XXXXXXXXXX
<b>15. Totals</b>			347,216.65	347,216.65

**16. Percentage of Cash Collections to Adjusted Amount Outstanding**

(Item No.10 divided by Item No. 9 is 99.38%)

**17. Item No. 14 multiplied by percentage shown above is** \$ 185,131.58 **and represents the**  
**maximum amount that may be anticipated in 2019.** 83125 - 00

(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
1. Balance January 1, 2018	84101 - 00	265,600.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2018		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103 - 00	-	XXXXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXXXX
5A.	84102 - 00		XXXXXXXXXX
5B. Audit Adjustment	84105 - 00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109 - 00	XXXXXXXXXX	
10. Contract	84110 - 00	XXXXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXXXX
14. Balance December 31, 2018	84114 - 00	XXXXXXXXXX	265,600.00
		265,600.00	265,600.00

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2018	84115 - 00		XXXXXXXXXX
16. 2018 Sales from Foreclosed Property	84116 - 00	N/A	XXXXXXXXXX
17. Collected *	84117 - 00	XXXXXXXXXX	
18.	84118 - 00	XXXXXXXXXX	
19. Balance December 31, 2018	84119 - 00	XXXXXXXXXX	
		-	-

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2018	84120 - 00	N/A	XXXXXXXXXX
21. 2018 Sales from Foreclosed Property	84121 - 00		XXXXXXXXXX
22. Collected *	84122 - 00		
23.	84123 - 00	XXXXXXXXXX	
24. Balance December 31, 2018	84124 - 00	XXXXXXXXXX	
		-	-

Analysis of Sale of Property:  
**Total Cash Collected in 2018**  
  
Realized in 2018 Budget  
To Reserve for sale of property  
To Results of Operation (Sheet 19)

-  


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(84125 - 00)  


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

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2017 per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting from 2018</u>	<u>Balance as at Dec. 31, 2018</u>
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3. _____				\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	N/A	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2019</u>
1. _____	_____	N/A	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____







**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033 - 01	XXXXXXXXXX	998,000.00	
Issued	80033 - 02	XXXXXXXXXX		
Paid	80033 - 03	175,000.00	XXXXXXXXXX	
Outstanding, December 31, 2018	80033 - 04	823,000.00	XXXXXXXXXX	
		998,000.00	998,000.00	
<b>2019 Bond Maturities - General Capital Bonds</b>				<b>\$ 175,000.00</b>
<b>2019 Interest on Bonds *</b>		<b>80033 - 06</b>	<b>\$ 37,998.76</b>	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2018	80033 - 07	XXXXXXXXXX		
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09		XXXXXXXXXX	
Outstanding, December 31, 2018	80033 - 10	-	XXXXXXXXXX	
		-	-	
<b>2019 Bond Maturities - Assessment Bonds</b>				<b>80033 - 11</b>
<b>2019 Interest on Bonds *</b>		<b>80033 - 12</b>		
<b>Total "Interest on Bonds - Debt Service " (*Items)</b>				<b>\$ 37,998.76</b>

**LIST OF BONDS ISSUED DURING 2018**

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

80033 - 14                      80033 - 15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL LOANS**

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033 - 01	XXXXXXXXXX		
Issued	80033 - 02	XXXXXXXXXX		
Paid	80033 - 03		XXXXXXXXXX	
Outstanding December 31, 2018	80033 - 04	-	XXXXXXXXXX	
		-	-	
<b>2019 Loan Maturities</b>			<b>80033 - 05</b>	
<b>2019 Interest on Loans</b>			<b>80033 - 06</b>	
<b>Total 2019 Debt Service for _____ Loan</b>			<b>80033 - 13</b>	
<b>NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION LOAN</b>				
Outstanding January 1, 2018	80033 - 07	XXXXXXXXXX	767,470.66	
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09	50,947.21	XXXXXXXXXX	
Outstanding December 31, 2018	80033 - 10	716,523.45	XXXXXXXXXX	
		767,470.66	767,470.66	
<b>2019 Loan Maturities</b>			<b>80033 - 11</b>	<b>\$ 51,971.25</b>
<b>2019 Interest on Loans</b>			<b>80033 - 12</b>	<b>\$ 14,071.90</b>
<b>Total 2019 Debt Service for New Jersey Economic Resource Loan</b>			<b>80033 - 13</b>	<b>\$ 66,043.15</b>

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>	\$ -	\$ -		
	80033 - 14	80033 - 15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
TYPE 1 SCHOOL TERM BONDS**

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80034 - 01	XXXXXXXX		
Paid	80034 - 02		XXXXXXXX	
		N/A		
Outstanding, December 31, 2018	80034 - 03	-	XXXXXXXX	
		-	-	
2019 Bond Maturities - Term Bonds		80034 - 04		
2019 Interest on Bonds *		80034 - 05		
<b>TYPE 1 SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2018	80034 - 06	XXXXXXXX		
Issued	80034 - 07	XXXXXXXX		
Paid	80034 - 08		XXXXXXXX	
		N/A		
Outstanding, December 31, 2018	80034 - 09	-	XXXXXXXX	
		-	-	
2019 Interest on Bonds *		80034 - 10		
2019 Bond Maturities - Serial Bonds			80034 - 11	
Total "Interest on Bonds - Type 1 School Debt Service" (*Items)			80034 - 12	\$ -

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
		N/A		
<b>Total</b>	<b>80035 -</b>	<b>-</b>	<b>-</b>	

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

		Outstanding Dec. 31, 2018	2019 Interest Requirement
1. Emergency Notes	80036 -	_____	_____
2. Special Emergency Notes	80037 -	_____	_____
3. Tax Anticipation Notes	80038 -	_____	_____
4. Interest on Unpaid State and County Taxes	80039 -	_____	_____
5.		_____	_____
6.		_____	_____

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.							-	
4.								
5.							-	
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Totals</b>	-		-			-	-	

Sheet 33

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

80051 - 01

80051 - 02

Memo: Refunding Bond Anticipation Notes 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 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 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.

**(Do not crowd - add additional sheets)**

## DEBT SERVICE FOR NOTES FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirements		Interest Computed to (Insert Date
						For Principal	For Interest **	
1.								
2.								
3.							-	
4.								
5.							-	
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Totals</b>	-		-			-	-	

Sheet 34

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"

**80051 - 01**

**80051 - 02**

Assessment Notes with an original date of issue of December 31, 2014 or prior require one legally payable installment to be budgeted in the 2017 Assessment Budget if it is contemplated that such notes will be renewed in 2017 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 Lease Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>		-	

sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ( GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2018		2018 Authorizations	Encumbrances Cancelled	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
14-07 Improvements to Municipal Property	11,750.00						11,750.00	-
16-14 Purchase of Alarm & Security System	38,900.00				38,698.27		201.73	
17-07 Purchase of Over-the-Rail Mower	13,636.50						13,636.50	
18-05 Improvements to Mackerley Road			290,000.00		214,872.81		75,127.19	
18-06 Improvement to Municipal Property			70,000.00		56,625.57		13,374.43	
18-08 Purchase of Backhoe			90,000.00		81,596.39		8,403.61	
							-	
							-	-

Sheet 35

Place an \* before each item of "Improvement " which represents a funding or refunding of an emergency authorization.





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

		Debit	Credit
Balance - January 1, 2018	80030 -01	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	80030 -02	XXXXXXXXXX	
Received from 2018 Emergency Appropriations *	80030 -03	XXXXXXXXXX	
		N/A	
Appropriated to Finance Improvement Authorizations	80030 -04		XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2018	80030 -05	-	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. 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
Improvements to Mackerley Road	(1)	290,000.00		290,000.00	
Improvement to Municipal Property	(2)	70,000.00		70,000.00	
Purchase of Backhoe		90,000.00			90,000.00
<b>Total 80032 -00</b>		<b>450,000.00</b>	<b>-</b>	<b>360,000.00</b>	<b>90,000.00</b>

(1)- \$240,000.00 from DOT & \$50,000.00 from Reserve for Road Imp.

(1)- \$60,000.00 from Reserve for Imp. To Municipal Property & \$10,000.00 from General Capital Fund Balance

**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, 2018	80029 -01	XXXXXXXXXX	116,778.08
Premium on Sale of Bonds		XXXXXXXXXX	
Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029 -02	10,000.00	XXXXXXXXXX
Appropriated to 2018 Budget Revenue	80029 -03		XXXXXXXXXX
Balance - December 31, 2018	80029 -04	106,778.08	XXXXXXXXXX
		116,778.08	116,778.08

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

<b>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</b>	\$	
<b>2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A)</b>	\$	
<b>3. Amount of Bonds Issued Under Item 1</b>		
Maturing in 2019	\$	
<b>4. Amount of Interest on Bonds with a  Covenant - 2019 Requirement</b>	\$	
<b>5. Total of 3 and 4 - Gross Appropriation</b>	\$	
<b>6. Less Amount of Special Trust Fund to be Used</b>	\$	
<b>7. Net Appropriation Required</b>	\$	

**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 hereto.

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 2018 appropriation column.

**MUNICIPALITIES ONLY  
IMPORTANT !!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*  
(N.J.S.A 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

**A.**

1. Total Tax Levy for the Year 2018 was	<u>\$ 15,488,024.29</u>
2. Amount of Item 1 Collected in 2018 (*)	<u>\$ 15,258,404.00</u>
3. Seventy (70) percent of Item 1	<u>\$ 10,841,617.00</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			\$ <u>                    </u>
2. 4% of 2017 Tax Levy for all purposes:			
Levy -- <u>                    </u>	=		\$ <u>                    -</u>
3. Cash Deficit 2018			\$ <u>                    </u>
4. 4% of 2018 Tax Levy for all purposes:			
Levy -- <u>                    </u>	=		\$ <u>                    -</u>

**E.**

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