

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

POPULATION LAST CENSUS: 8,724  
NET VALUATION TAXABLE 2018: \$2,059,761,422  
MUNICODE: 0236

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - March 11, 2019  
MUNICIPALITIES - March 11, 2019**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

**Borough of Montvale, County of Bergen**

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: Registered Municipal Accountant

(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 not prepared 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, Kenneth Sesholtz, am the Chief Financial Officer, License #N0167 of the Borough of Montvale, County of Bergen and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of 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: 12 Mercedes Drive, Montvale, NJ

Phone Number: (201) - 391-5700

Fax Number: (201) - 391-9317

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 Borough of Montvale 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 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 ended 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, 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

Lerch, Vinci, and Higgins, LLP

17-17 Route 208 North

Fair Lawn, New Jersey 07410

Phone (201) 791-7100

Email [jbliss@lvhcpa.com](mailto:jbliss@lvhcpa.com)

Fax (201) 791-3035

Certified by me

this 21<sup>st</sup> day of February, 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 complied 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: Borough of Montvale

Chief Financial Officer: Kenneth Sesholtz

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

N/A

Certificate #: N0167

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: Borough of Montvale

Chief Financial Officer: Kenneth Sesholtz

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

N/A

Certificate#: N0167

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

22-6002101

Fed. I.D. #

Borough of Montvale

Municipality

Bergen

County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2018

	(1)	(2)	(3)
	Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	<u>\$205,737</u>	<u>\$178,932</u>	<u>\$3,338</u>

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

                     Single Audit

                     Program Specific Audit

                     x 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 the 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 the 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 government.

  
Signature of Chief Financial Officer

                     2/26/19  
Date

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2018 as required under N.J.A.C. 5:23-4.17.

Printed name: Jeffrey Fette

Signature:



Certificate #: 7636

Date:

2/19/19

# 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 Borough of Montvale, County of Bergen 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: Chief Financial Officer

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

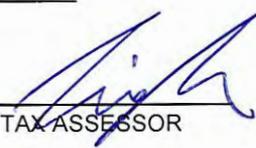
### NOTE:

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 \$ 2,043,681,222

   
SIGNATURE OF TAX ASSESSOR

Borough of Montvale  
(MUNICIPALITY)

Bergen  
(COUNTY)

Note: The Bergen County Board of Taxation has not provided the net valuation of taxable property as of the date of this filing. The certification will be submitted as soon as the information is provided by the Bergen County Board of Taxation.

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2018

*Cash Liabilities Must be Subtotalled and Subtotal Must be Marked with "C" -- Taxes Receivable Must be Subtotalled*

Title of Account		Debit	Credit
Cash		\$ 9,266,186	
Cash-Change Fund		400	
Sub-Total		9,266,586	
Delinquent Property Taxes Receivable		241,187	
2018	\$ 241,187		
Tax Title Liens Receivable		20,196	
Foreclosed Property		29,400	
Revenue Accounts Receivable		54,075	
Due from Animal Control Fund		3,017	
Due from Other Trust Fund		27,052	
		374,927	
Grants Receivable		668,000	
Deferred Charges - Emergency Authorizations		33,000	
Appropriation Reserves			\$ 1,097,083
Encumbrances Payable			922,522
Accounts Payable			246,052
Added County Taxes Payable			16,905
Prepaid Taxes			432,277
Due to the State of New Jersey-Sr. Cit. & Vets.			7,775
Prepaid Revenues- Marriot Sewer Fees			26,772
Fees Payable:			
Marriage Licenses			150
Training Fees			6,666
Reserve for Tax Appeals			951,875
Miscellaneous Reserves:			
Arbitrage			60,000
Security Deposits			3,966
Sale of Assets			320,326
Appropriated Grant Reserves			498,055
Unappropriated Grant Reserves			19,912
			4,610,336 C"
Reserve for Receivables			374,927
Fund Balance			5,357,250
		10,342,513	10,342,513

(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 Account	Debit	Credit
<b>ANIMAL CONTROL FUND</b>		
Cash	\$ 16,284	
Due to Current Fund		\$ 3,017
Due to State of New Jersey		18
Reserve for Expenditures		13,249
	16,284	16,284
<b>OTHER TRUST FUND</b>		
Cash	3,374,660	
Due to Current Fund (Other Trust)		27,052
Escrow Deposits		1,724,531
Reserve for Planning Board Deposits		20,944
Reserve for P.O.A.A. Fees		479
Reserve for Affordable Housing Trust Fees		1,058,785
Reserve for Celebration Public Events Donations		83
Reserve for Engineering Fee Deposits		26,931
Reserve for Public Defender Fees		868
Reserve for Historical Preservation Donations		1,621
Reserve for Retirement Dinner Deposits		1,121
Reserve for DARE Program Donations		1,202
Reserve for Uniform Fire Safety Penalty Monies		18,726
Reserve for Fire Training/Equipment - UFSA		3,863
Reserve for Premiums on Tax Sale		168,600
Reserve for Flex Spending Account Deposits		3,101
Reserve for Bond Deposits		42,159
Payroll Deductions Payable		57,313
Reserve for Vision Benefit Deposits		5,702
Reserve for Police Outside Duty Fees		93,373
Reserve for North / South Park Donations		12,867
Reserve for Self-Insurance		50,000
Reserve for Recreation		55,339
	3,374,660	3,374,660
Sub - Total	3,390,944	3,390,944

(Do not crowd - add additional sheets)



**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2017:..... (1)	\$	7,250
	x	<u>25%</u>
(2)		1,813
Municipal Public Defender Trust Cash Balance December 31, 2018:..... (3)		868

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:  $3 - (1 + 2) =$  ..... \$ 0

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: Kenneth Sesholtz

Signature: 

Certificate #: NO167

Date: 2/26/19

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2017 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2018
1. <u>Reserve for Escrow</u>	\$ 2,187,742	\$ 893,533	\$ 1,356,744	\$ 1,724,531
3. <u>Reserve for Celebration Public Events</u>	783	1,020	1,720	83
4. <u>Reserve for Police Outside Duty Fees</u>	194,216	530,163	631,006	93,373
5. <u>Payroll Deductions Payable</u>	48,788	3,193,702	3,185,177	57,313
6. <u>Reserve for North/South Park Don.</u>	12,867	-	-	12,867
7. <u>Reserve for Planning Board Deposits</u>	20,944	-	-	20,944
8. <u>Reserve for POAA Fees</u>	643	308	472	479
9. <u>Reserve for Affordable Housing Trust</u>	1,090,763	90,217	122,195	1,058,785
10. <u>Reserve for Engineer Fee Deposits</u>	26,064	6,040	5,173	26,931
12. <u>Reserve for Public Defender Fees</u>	643	225	-	868
13. <u>Reserve for Historical Preservation Don.</u>	1,621	-	-	1,621
14. <u>Reserve for Tax Sale Premium</u>	100,000	80,200	11,600	168,600
15. <u>Reserve for Tax Title Liens</u>	-	97,758	97,758	-
16. <u>Reserve for Bond Deposits</u>	39,162	5,397	2,400	42,159
17. <u>Reserve for DARE Program Donations</u>	1,202	-	-	1,202
18. <u>Reserve for Uniform Fire Safety</u>	18,726	-	-	18,726
21. <u>Reserve for Fire Training/Equipment</u>	3,863	-	-	3,863
22. <u>Reserve for Retirement Dinner Deposits</u>	172	949	-	1,121
23. <u>Reserve for Flex Spending Account</u>	2,972	9,585	9,456	3,101
24. <u>Reserve for Vision Benefit Deposits</u>	3,081	9,725	7,104	5,702
25. <u>Reserve for Recreation</u>	26,220	124,774	95,655	55,339
26. <u>Reserve for Self-Insurance</u>	-	50,000	-	50,000
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals:</b>	\$ 3,780,472	\$ 5,093,596	\$ 5,526,460	\$ 3,347,608

# 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					Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
				N/A				
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX

\*Show as red figure





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

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

<b>Wells Fargo</b>		
Current #2030700347976	\$	9,246,568
Current Claims #2030700065957		256,910
Current - Rent Security #3000042742912		3,966
Animal Control #2030700063658		16,284
Health Savings Account #2020050896381		-
Housing Trust #2030006508244		1,058,785
CDBG Account #2030006513352		-
Trust #2030700699174		296,892
P/R Salary (Agency) #2030700026459		81,280
Historic Preservation #2000011651679		1,621
Payroll #2030700023559		21,221
Public Defender #2000011651666		868
Police - Outside Detail Trust Fund #2000004659811		93,373
Vision Benefit Account #4039754098		5,984
Celebration of Public Events #2000011241063		83
Open Space Trust #2000011651682		116,950
Self Insurance Trust Fund #4335907952		50,000
Flex Spending Account #4125502245		8,101
Recreation Tust Account #4343826194		57,259
General Capital #2030700698573		3,372,649
Unemployment Trust #2030700711476		275,161
Public Assistance # I 20800700266277		35
Public Assistance # II 2080070045602		6,327
<b>Sub-Total Wells Fargo Bank</b>		<b>14,970,317</b>
<b>TD Bank</b>		
Developer's Escrow #00000000014372		1,745,829
<b>Subtotal- TD Bank</b>		<b>1,745,829</b>
<b>Grand Total - All Banks</b>	<b>\$</b>	<b>16,716,146</b>

Note: Sections N.J.S. 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	Cancelled		Balance December 31, 2018
NJ Department of Transportation - Safe Route to School	\$ 450,000					\$ 450,000
NJ Department of Transportation - Various Streets		\$ 218,000				\$ 218,000
FEMA - Gabion	199,458		\$ 150,577	\$ 48,881		-
FEMA - Generator	100,000		100,000			-
County of Bergen - Huff Park	21,093		21,093			-
Municipal Alliance	-	3,804	3,804			-
	-					-
Police Donations - Wegmans		1,615	1,615			-
Senior Citizen Activities		3,338	3,338			-
<b>Totals</b>	<b>\$ 770,551</b>	<b>\$ 226,757</b>	<b>\$ 280,427</b>	<b>\$ 48,881</b>	<b>\$ -</b>	<b>\$ 668,000</b>

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

Grant	Balance January 1, 2018	Transferred from Budget Appropriations		Transfer from 2017 Appropriation Reserves	Expended	Cancelled		Balance Dec. 31, 2018
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	\$ 4,804				\$ 179			\$ 4,625
Alcohol Education Grant	3,244			\$ 1,089	441			3,892
Clean Communities Grant	1,607			17,689				19,296
Donation Police - KPMG				10,000				10,000
Donation Police - Wegmans				7,680				7,680
FEMA - Gabion	199,458					\$ 199,458		-
NJDOT - Safe Route to Schools	450,000							450,000
Recycling Tonnage				2,562				2,562
<b>Totals</b>	<b>\$ 659,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,020</b>	<b>\$ 620</b>	<b>\$ 199,458</b>	<b>\$ -</b>	<b>\$ 498,055</b>

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

Grant	Balance January 1, 2018	Transferred to 2018 Budget Appropriations		Received			Balance Dec. 31, 2018
		Budget	Appropriation By 40A:4-87				
Alcohol Ed	\$ 772	\$ 772		\$ 1,391			\$ 1,391
Body Armor Fund	2,428	2,428					-
Clean Community				16,921			16,921
Police Vests				1,600			1,600
Recycling Tonnage	9,898	9,898					
<b>Totals</b>	\$ 13,098	\$ 13,098	\$ -	\$ 19,912		\$ -	\$ 19,912

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85002-00	xxxxxxxxxxx	
Levy School Year July 1, 2018 - June 30, 2019	xxxxxxxxxxx	
Levy Calendar Year 2018	xxxxxxxxxxx	\$ 16,349,965
Paid	\$ 16,349,965	xxxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85003-00	-	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85004-00		xxxxxxxxxxx
* Not including Type I school debt service, emergency authorizations- schools, transfer to Board of Education for use of local schools.	\$ 16,349,965	\$ 16,349,965

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018 85045-00	xxxxxxxxxxx	\$ 109,167
2018 Levy 81105-00	xxxxxxxxxxx	102,988
2018 Added Levy		307
Interest Earned	xxxxxxxxxxx	
Expenditures	96,200	xxxxxxxxxxx
Balance December 31, 2018 85046-00	\$ 116,262	xxxxxxxxxxx
	\$ 212,462	\$ 212,462

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2017 - June 30, 2018	XXXXXXXXXX	
Levy Calendar Year 2017	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2017	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85034-00		XXXXXXXXXX
#Must include unpaid requisitions.	\$0	\$0

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	\$ 13,637,934
Paid	\$ 13,637,934	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85044-00		XXXXXXXXXX
#Must include unpaid requisitions.	\$ 13,637,934	\$ 13,637,934

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	\$ 82,969
2018 Levy:	XXXXXXXXXX	
General County 80003-03	XXXXXXXXXX	5,456,789
County Library 80003-04	XXXXXXXXXX	XXXXXXXXXX
County Health	XXXXXXXXXX	XXXXXXXXXX
County Open Space Preservation	XXXXXXXXXX	232,104
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	16,905
Paid	\$ 5,771,862	XXXXXXXXXX
Balance December 31, 2018		XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	16,905	XXXXXXXXXX
	\$ 5,788,767	\$ 5,788,767

## SPECIAL DISTRICT TAXES

NOT APPLICABLE	Debit	Credit
Balance January 1, 2018 80003-06	XXXXXXXXXX	XXXXXXXXXX
2018 Levy: (List Each Type of District Tax Separately -see Footnote)	XXXXXXXXXX	
Fire - 81108-00	XXXXXXXXXX	
Sewer - 81111-00	XXXXXXXXXX	
Water - 81112-00	XXXXXXXXXX	
Garbage - 81109-00		XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2018 Levy 80003-07		XXXXXXXXXX
Paid 80003-08		
Balance December 31, 2018 80003-09		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	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2018	80004-02	xxxxxxxxxxx	
			xxxxxxxxxxx
EXPENDED	80004-09	N/A	
BALANCE DECEMBER 31, 2018	80004-10		

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

BALANCE JANUARY 1, 2018	80004-03	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2018	80004-04	xxxxxxxxxxx	xxxxxxxxxxx
EXPENDED	80004-11	N/A	xxxxxxxxxxx
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	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2018	80004-06	xxxxxxxxxxx	xxxxxxxxxxx
EXPENDED	80004-13	N/A	xxxxxxxxxxx
BALANCE DECEMBER 31, 2018	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

BALANCE JANUARY 1, 2018	80004-07	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2018	80004-08	xxxxxxxxxxx	xxxxxxxxxxx
EXPENDED	80004-15	N/A	xxxxxxxxxxx
BALANCE DECEMBER 31, 2018	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	\$ 4,175,000	\$ 4,175,000	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Adopted Budget	3,398,820	3,112,279	\$ (286,541)
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Attached	17,803	17,803	
Total Miscellaneous Revenue Anticipated 80103-	3,416,623	3,130,082	(286,541)
Receipts from Delinquent Taxes 80104-	215,000	623,961	408,961
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	11,522,622	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(c) Minimum Library Tax 80121-	763,851	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	12,286,473	13,926,357	1,639,884
	\$ 20,093,096	\$ 21,855,400	\$ 1,762,304

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxx	\$ 48,040,440
Amount to be Raised by Taxation	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Local District School Tax 80109-00	\$ 16,349,965	xxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxx
Regional High School Tax 80110-00	13,637,934	xxxxxxxxxxxxxx
County Taxes 80111-00	5,688,893	xxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	16,905	xxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00	103,295	
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxx	1,682,909
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	13,926,357	xxxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxx	
	\$ 49,723,349	\$ 49,723,349

\*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 APPROPRIATIONS 2018

2018 Budget as Adopted	80012-01	20,075,293
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	17,803
Appropriated for 2018 (Budget Statement Item 9)	80012-03	20,093,096
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	33,000
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>20,126,096</b>
Add Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>20,126,096</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	17,332,888
Paid or Charged - Reserve for Uncollected Tax	80012-09	1,682,909
Reserved	80012-10	1,097,083
<b>Total Expenditures</b>	<b>80012-11</b>	<b>20,112,880</b>
Unexpended Balances Canceled (see footnote)	80012-12	13,216

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

# RESULTS OF 2018 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	408,961
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03		1,639,884
Unexpended Balances of 2018 Budget Appropriations	80013-04	XXXXXXXXXXXX	13,216
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	1,111,619
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	80013-05	XXXXXXXXXXXX	719,522
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXXXXXXX	13,076
		XXXXXXXXXXXX	
Accounts Payable Cancelled		XXXXXXXXXXXX	20,568
Appropriated Grant Reserves Cancelled			150,577
		XXXXXXXXXXXX	
Statutory Excess Animal Control Fund		XXXXXXXXXXXX	3,017
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance - January 1, 2018	80013-07		XXXXXXXXXXXX
Balance - December 31, 2018	80013-08	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	286,541	XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
Interfund Advance Originating in 2018	80013-12	\$ 30,069	XXXXXXXXXXXX
			XXXXXXXXXXXX
Prior Year Sr. Cit. Deductions Disallowed		100	XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,763,730	XXXXXXXXXXXX
		\$ 4,080,440	\$ 4,080,440



# SURPLUS - CURRENT FUND

## YEAR 2018

		Debit	Credit
1. Balance - January 1, 2018	80014-01	xxxxxxxxxxxxxx	\$ 5,768,520
2.		xxxxxxxxxxxxxx	
3. Excess Resulting from 2018 Operations	80014-02	xxxxxxxxxxxxxx	3,763,730
4. Amount Appropriated in the 2018 Budget-Cash	80014-03	\$ 4,175,000	xxxxxxxxxxxxxx
5. Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxxx xxxxxxxxxxxxxx
6.			xxxxxxxxxxxxxx
7. Balance - December 31, 2018	80014-05	5,357,250	xxxxxxxxxxxxxx
		\$9,532,250	\$9,532,250

### ANALYSIS OF BALANCE - DECEMBER 31, 2017 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		\$9,266,586
Investments	80014-07		
			0
Sub-Total			9,266,586
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		4,610,336
Cash Surplus	80014-09		4,656,250
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus:*			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges	80014-12	33,000	
Cash Deficit #	80014-13		
State/Federal Grants Receivable		668,000	
Total Other Assets	80014-14		701,000
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		\$5,357,250

# 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.A. 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	\$	48,074,832
	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	\$	92,740
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	143,086
5a.	Subtotal 2018 Levy		\$	48,310,658
5b.	Reductions due to tax appeals**		\$	
5.	Total 2018 Levy	82106-00	\$	48,310,658
6.	Transferred to Tax Title Liens	82107-00	\$	1,251
7.	Transferred to Foreclosed Property	82108-00	\$	
8.	Remitted, Abated or Canceled	82109-00	\$	27,780
9.	Discount Allowed	82110-00	\$	
10.	Collected in Cash: In 2017	82121-00	\$	4,437,192
	In 2018 *	82122-00	\$	43,261,440
	State's Share of 2018 Senior Citizens and Veterans Deductions allowed	82123-00	\$	42,500
	Homestead Benefit Credit	82124-00	\$	299,308
	Total To Line 14	82111-00	\$	48,040,440
11.	Total Credits		\$	48,069,471
12.	Amount Outstanding - December 31, 2018	83120-00	\$	\$241,187
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is			99.44%
		82112-00		

**Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ] ] & complete sheet 22a**

<b>14. Calculation of Current Taxes Realized in Cash:</b>			
Total of Line 10		\$	48,040,440
Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals			
To Current Taxes Realized in Cash (Sheet 17)		\$	48,040,440

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, 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 Veteran Deductions.

\* Include overpayments applied as part of 2017 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/TAXLEVY 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(sheet 22).....	\$	_____
LESS: proceeds from Accelerated Tax Sale.....		_____
<b>NET Cash Collected.....</b>	<b>\$</b>	<b>_____ N/A</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

Total of Line 10 Collected in Cash ( Sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale ( excluding premium).....		_____
<b>Net Cash Collected.....</b>	<b>\$</b>	<b>_____ N/A</b>
Line 5c (sheet 22) Total 2018 Tax Levy.....	\$	_____
Percentage of Collection Excluding Tax Levy 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 - January 1, 2018	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXX	\$6,525
2. Sr. Citizens Deductions Per Tax Billings	\$2,000	XXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	41,500	XXXXXXXXXXXXX
4. Veteran Deductions Allowed By Tax Collector	750	XXXXXXXXXXXXX
5. Senior Citizens Deductions Allowed By Tax Collector		
6. Vet Deductions Disallowed By Tax Collector		1,750
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2017 Taxes	XXXXXXXXXXXXX	100
9. Received in Cash from State	XXXXXXXXXXXXX	43,650
10.		
11.		
12. Balance - December 31, 2018	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXX	
Due To State of New Jersey	7,775	XXXXXXXXXXXXX
	\$52,025	\$52,025

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

Line 2		\$2,000
Line 3		41,500
Line 4 / 5		750
Sub - Total		44,250
Less: Line 6 / 7		1,750
To Line 10, Sheet 22		\$42,500

Sheet 23

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - N. J. DIVISION OF TAX APPEALS (NJSA 54:3-27)

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxxxx	882,629
Taxes Pending Appeals	882,629	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxx
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxx	
Budget Appropriations - 2018			600,000
Cash paid to Appellants (Including 5% Interest from Date of Payment)		530,754	xxxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)			xxxxxxxxxxxx
Realized to Current Fund Budget			
Balance December 31, 2018		951,875	xxxxxxxxxxxx
Taxes Pending Appeals*	951,875	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxx
		1,482,629	1,482,629

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

Juan Acorda  
Signature of Tax Collector

T-8274

License #

2/20/19  
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 and accelerated tax sale for the first time in the current year.

**A. Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ \_\_\_\_\_

**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 \_\_\_\_\_ % N/A  
 [(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)

**2018 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
1.	BALANCE JANUARY 1, 2018		\$ 506,653	XXXXXXXXXXXX
	A. Taxes	83102-00 \$487,708	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83103-00 18,945	XXXXXXXXXXXX	XXXXXXXXXXXX
2.	CANCELLED:		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXXXX	\$ 10
	B. Tax Title Liens	83106-00	XXXXXXXXXXXX	
3.	TRANSFERRED TO FORECLOSED TAX TITLE LIENS:		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXXXX	
4.	ADDED TAXES	83110-00	136,263	XXXXXXXXXXXX
5.	ADDED TAX TITLE LIENS	83111-00		XXXXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXX	
	B. Tax Title Liens - Transfers from Taxes	83107-00		XXXXXXXXXXXX
7.	BALANCE BEFORE CASH PAYMENTS		XXXXXXXXXXXX	\$ 642,906
8.	TOTALS		642,916	642,916
9.	BALANCE BROUGHT DOWN		642,906	XXXXXXXXXXXX
10.	COLLECTED:		XXXXXXXXXXXX	623,961
	A. Taxes	83116-00 \$623,961	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXXXXXX	XXXXXXXXXXXX
11.	Interest & Costs - 2018 Tax Sale	83118-00		XXXXXXXXXXXX
12.	2018 TAXES TRANSFERRED TO LIENS	83119-00	1,251	XXXXXXXXXXXX
13.	2018 TAXES	83123-00	241,187	XXXXXXXXXXXX
14.	BALANCE, DECEMBER 31, 2018		XXXXXXXXXXXX	261,383
	A. Taxes	83121-00 241,187	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83122-00 20,196	XXXXXXXXXXXX	XXXXXXXXXXXX
15.	TOTALS		\$885,344	\$885,344

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 97.05%

17. Item No. 14 multiplied by percentage shown above is 253,672 and represents  
the maximum amount that can 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	\$ 29,400	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2018		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00		XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		
5A.	84102-00		
5B.	84105-00		
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00		
8. SALES			
9. CASH *	84109-00		
10. CONTRACT	84110-00		
11. MORTGAGE	84111-00		
12. LOSS ON SALES	84112-00		
13. GAIN ON SALES	84113-00		
14. BALANCE, DECEMBER 31, 2018	84114-00	XXXXXXXXXXXXXX	\$ 29,400
		\$ 29,400	\$ 29,400

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. BALANCE, JANUARY 1, 2018	84115-00		XXXXXXXXXXXXXX
16. 2017 SALES FROM FORECLOSED PROPERTY	84116-00		XXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXX	
19. BALANCE DECEMBER 31, 2018	84119-00	XXXXXXXXXXXXXX	

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. BALANCE JANUARY 1, 2018	84120-00		XXXXXXXXXXXXXX
21. 2017 SALES FROM FORECLOSED PROPERTY	84121-00		XXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXX	
24. BALANCE, DECEMBER 31, 2018	84124-00	XXXXXXXXXXXXXX	

Analysis of Sale of Property: \$ -  
 \* Total Cash Collected in 2018 (84125-00)  
 Realized in 2018 Budget -  
 To Results of Operation (Sheet 19) -

**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>	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as of Dec. 31, 2018
1. Emergency Authorization -- Municipal*	\$425,000	\$425,000	\$33,000	\$33,000
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 RE FUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**N.J.S. 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>NOT APPLICABLE</b>						\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

80025-00                      80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 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. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD**  
**N.J.S. 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 2017		Balance Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
	Not Applicable						
	Totals	NONE					

80027-00                      80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and 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
OUTSTANDING JANUARY 1, 2018	80033-01	xxxxxxxxxxxxx	\$ 3,355,000	
ISSUED	80033-02	xxxxxxxxxxxxx	9,305,000	
PAID	80033-03	\$1,625,000	xxxxxxxxxxxxx	
CANCELLED AT ISSUANCE				
OUTSTANDING DECEMBER 31, 2018	80033-04	11,035,000	xxxxxxxxxxxxx	
		\$12,660,000	\$12,660,000	
2019 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	\$1,415,000
2019 INTEREST ON BONDS*	80033-06		\$ 361,820	
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2018	80033-07	xxxxxxxxxxxxx	0	
ISSUED	80033-08	xxxxxxxxxxxxx		
PAID	80033-09	0	xxxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2018	80033-10	\$0	xxxxxxxxxxxxx	
		\$0	\$0	
2019 BOND MATURITIES - ASSESSMENT BONDS			80033-11	0
2019 INTEREST ON BONDS*	80033-12			
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	\$361,820

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	\$ 540,000	\$ 9,305,000	8/23/2018	3.00% to 3.75%
Total	\$ 540,000	\$ 9,305,000		

80033-14                      80033-15

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL)

LOAN

		Debit	Credit	2019 Debt Service
OUTSTANDING JANUARY 1, 2018	80033-01	XXXXXXXXXXXX		
ISSUED	80033-02	XXXXXXXXXXXX		
PAID	80033-03		XXXXXXXXXXXX	
		N/A		
OUTSTANDING DECEMBER 31, 2018	80033-04		XXXXXXXXXXXX	
2019 LOAN MATURITIES			80033-05	\$
2019 INTEREST ON LOANS			80033-06	\$
TOTAL 2019 DEBT SERVICE FOR	LOAN		80033-13	\$

## LOAN

OUTSTANDING JANUARY 1, 2018	80033-07	XXXXXXXXXXXX		
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09		XXXXXXXXXXXX	
		N/A		
OUTSTANDING DECEMBER 31, 2018	80033-10		XXXXXXXXXXXX	
2019 LOAN MATURITIES			80033-11	\$
2019 INTEREST ON LOANS			80033-12	\$
TOTAL 2019 DEBT SERVICE FOR	LOAN		80033-13	\$

## LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
		N/A		
Total				

80033-14

80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BOND

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2019 Debt Service
OUTSTANDING JANUARY 1, 2018	80034-01	xxxxxxxxxxxxx		
PAID	80034-02		xxxxxxxxxxxxx	
		<b>N/A</b>		
OUTSTANDING DECEMBER 31, 2018	80034-03		xxxxxxxxxxxxx	
2019 BOND MATURITIES - TERM BONDS		80034-04		
2019 INTEREST ON BONDS*		80034-05		

## TYPE I SCHOOL SERIAL BOND

OUTSTANDING JANUARY 1, 2018	80034-06			
ISSUED	80034-07	xxxxxxxxxxxxx		
PAID	80034-08		xxxxxxxxxxxxx	
		<b>N/A</b>		
OUTSTANDING DECEMBER 31, 2018	80034-09		xxxxxxxxxxxxx	
2019 INTEREST ON BONDS*		80034-10		
2019 BOND MATURITIES - SERIAL BONDS			80034-11	
<b>TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)</b>			<b>80034-12</b>	

## LIST OF BONDS ISSUED DURING 2018

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

## 2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 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-	<b>N/A</b>	_____
5. _____		_____	_____
6. _____		_____	_____

## 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 Requirements		Interest Computed To
						For Principal	For Interest **	(Insert Date)
1.								
2.								
3.	NOT							
4.	APPLICABLE							
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
<b>Total</b>	0		0			0	0	

80051-01                      80051-02

MEMO: Type 1 School Notes should be separately listed and totaled.

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

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

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

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

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

## 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 Requirements		Interest Computed To
						For Principal	For Interest **	(Insert Date)
1.								
2.								
3.	NOT							
4.	APPLICABLE							
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2019 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 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	
1.						
2.						
3.						
4.						
5.						
6.	N/A					
7.						
8.						
9.						
10.						
11.						
12.						
13.						
Total						

80051-01

80051-02

## 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	Appropriation Reallocated	Encumbrances Canceled	Reimbursement	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded							Funded	Unfunded
<b>General Improvements</b>										
1405/09 - Construction of Fire House		\$ 253,086					218,627		\$ 34,459	
1413 - Various Capital Improvements		551,260					364,244		187,016	
1425 - Various Capital Improvements		187,366					95,248		92,118	
1430 - Acquisition of Property	1,250	665,000					52,264		613,986	
1447- Various Capital Improvements			\$ 1,750,000				885,690		864,310	
<b>Totals</b>	\$ 1,250	\$ 1,656,712	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 1,616,073	\$ -	\$ 1,791,889	\$ -

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	xxxxxxxxxxxxxx	
Received from 2018 Budget Appropriation*	80030-02	xxxxxxxxxxxxxx	
Received from 2018 Emergency Appropriation*	80030-03	xxxxxxxxxxxxxx	
			N/A
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxx
			xxxxxxxxxxxxxx
Balance December 31, 2018	80030-05		xxxxxxxxxxxxxx

\*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
1447 - Various Capital Improvements	1,750,000	1,662,500	87,500	87,500
Total 80032-00	1,750,000	1,662,500	87,500	87,500

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	xxxxxxxxxxx	149,117
Premium on Sale of Bonds		xxxxxxxxxxx	667
Funded Improvement Authorizations Cancelled		xxxxxxxxxxx	
Premium on Sale of Notes			
Unexpended Bond Issue Costs			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2018 Budget Revenue	80029-03		xxxxxxxxxxx
Balance December 31, 2018	80029-04	149,784	xxxxxxxxxxx
		149,784	149,784

### 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 N/A  
\$ \_\_\_\_\_
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 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 2019 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!**

THIS SHEET MUST BE COMPLETELY FILLED IN OR THE STATEMENT WILL BE CONSIDERED INCOMPLETE

(N.J.S.A.52:27BB-55 AS AMENDED BY CHAP. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2018 was		\$	<u>48,310,658</u>
2. Amount of Item 1 Collected in 2017 (*)	\$	<u>48,040,440</u>	
3. Seventy (70) percent of Item 1		\$	<u>33,817,461</u>

(\*) Including prepayments and overpayments applied

B.

- Did any maturities of bonded obligations or notes fall due during the year 2018 ?  
 Answer YES or NO                      Yes
- 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			None
2. 4% of 2017 Tax Levy for all purposes:			
Levy -- \$	<u>47,695,925</u>	\$	<u>1,907,837</u>
3. Cash Deficit - Year 2018		\$	<u>None</u>
4. 4% of 2018 Tax Levy for all purposes:			
Levy -- \$	<u>48,310,658</u>	\$	<u>1,932,426</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>16,905</u>	\$ <u>16,905</u>
3. Amounts due Special Districts	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>-</u>	\$ <u>-</u>

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2018

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

### INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, & 3a. Trial Balance - Current Fund
- 4. Trial Balance - Public Assistance Fund
- 5. Trial Balance - Federal and State Funds
- 6. & 6b. Trial Balance - Trust Funds/Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
- 10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax - Municipal Open Space Tax
- 14. Regional School Tax - Regional High School Tax
- 15. County Taxes Payable - Special District Taxes
- 16. Reserves for State and Federal Aid for Library Services
- 17. & 17a. General Budget Revenues
- 17. Allocation of Current Tax Collections
- 18. General Budget Appropriations
- 18. Emergency Appropriations for Local District School Purposes
- 19. Results of 2018 Operation - Current Fund
- 20. Schedule of Miscellaneous Revenues Not Anticipated
- 21. Surplus Account and Analysis of Balance
- 22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2018
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending - (N.J.S.A. 54:3-37)
- 25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments - Current
- 29. Emergency - Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31. & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
- 32. Summary Statement of Debt Service Requirements - School - Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34. & 34a. Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2018
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

### UTILITIES ONLY

- 40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2018 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2018; Utility Capital Surplus