

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

POPULATION LAST CENSUS	<u>75,072</u>
NET VALUATION TAXABLE 2018	<u>\$10,303,567,896.00</u>
MUNICODE	<u>1506</u>

**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 _____ Brick _____ County of _____ Ocean _____

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: Charles Fallon
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, 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 Maureen Laffey-Berg am the Chief Financial Officer, License #N-0461, of the Township of Brick, County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S.A. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Prepared by Chief Financial Officer: No

Signature Maureen Laffey-Berg
Title CFO
Address 401 Chambers Bridge Rd
Brick, NJ 08723
Phone Number 732-262-4789
Email mlaffey@twp.brick.nj.us

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Brick as of December 31, 2018 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S.A. 40A:5-12, as amended.

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

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

Charles Fallon

Registered Municipal Accountant
Fallon & Company LLP

Firm Name
1390 Route 36, Suite 102
Hazlet, NJ 07730

Address

Phone Number
chuckfallon@falloncpa.com

Email

Certified by me
3/20/2019

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will **not** apply for Transitional Aid for 2019.

The undersigned certifies that this municipality has compiled in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Brick
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: 3/4/2019

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # Group 3 Ineligible 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: Brick
 Chief Financial Officer: Maureen Laffey-Berg
 Signature: Maureen Laffey-Berg
 Certificate #: N-0461
 Date: 3/6/2019

21-6000379
 Fed I.D. #
Brick
 Municipality
Ocean
 County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2018

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$1,368,966.00	\$250,654.00	\$811,059.00

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

Single Audit

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

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

Maureen Laffey-Berg
 Signature of Chief Financial Officer

3/6/2019
 Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature: Maureen Laffey-Berg
Name: Maureen Laffey-Berg
Title: CFO

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



MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of **\$10,337,857,966**

Michael Kingsbury
SIGNATURE OF TAX ASSESSOR
Brick
MUNICIPALITY
Ocean
COUNTY

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

	2018	
Cash:		
Cash	40,918,470.84	
Sub Total Cash	40,918,470.84	
Investments:		
Sub Total Investments	0.00	
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	8,027.70	
Sub Total Assets not offset by Reserve for Receivables	8,027.70	
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	2,709,491.23	
Tax Title Liens	663,065.64	
Property Acquired by Taxes	8,558,500.00	
Revenue Accounts Receivable	243,700.93	
Non-Federal Cost Share Receivable	52,858.15	
Interfund Account Receivable	517,043.57	
Sub Total Receivables and Other Assets with Reserves	12,744,659.52	
Deferred Charges		
Sub Total Deferred Charges		
Total Assets	53,671,158.06	

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

	2018	
Liabilities:		
Reserve for Encumbrance	2,287,235.39	
Appropriation Reserves	4,598,833.18	
Accounts Payable	85,000.00	
Tax Overpayments	362,048.50	
County Taxes Payable	0.00	
Local District School Tax Payable	6,737,879.93	
Due County for Added and Omitted Taxes	153,750.54	
Prepaid Taxes	1,557,082.61	
Accounts Payable - Hurricane Sandy	2,904,588.80	
Payroll Deductions Payable	324,538.83	
Due to State of New Jersey - Senior Citizens & Veterans Deductions	0.00	
Due State - Marriage License Fees	4,375.00	
Due to State - UCC Training Fees	13,147.00	
Reserve for FEMA	3,536,825.18	
Reserve for Cafeteria Plan	4,525.88	
Burial Permits	20.00	
Reserve for Revaluation	1,601.22	
Total Liabilities	22,571,452.06	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	12,744,659.52	
Fund Balance	18,355,046.48	
Total Liabilities, Reserves and Fund Balance	53,671,158.06	

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

	2018	
Assets		
Cash		
Federal and State Grants Receivable	3,316,452.21	
Total Assets Federal and State Grant Fund	3,316,452.21	
Liabilities		
Reserve for Encumbrances	532,869.76	
Appropriated Reserves for Federal and State Grants	2,266,538.88	
Unappropriated Reserves for Federal and State Grants	0.00	
Due To/From Current	517,043.57	
Total Liabilities Federal and State Grant Fund	3,316,452.21	

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

	<u>2018</u>	
Assets		
Cash	13,116,671.91	
Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	41,767,970.13	
Deferred Charges to Future Taxation - Funded	105,864,143.76	
Total Deferred Charges	147,632,113.89	
Total Assets General Capital Fund	160,748,785.80	
Liabilities		
Reserve for Encumbrances	6,053,485.61	
Improvement Authorizations - Funded	924,783.41	
Improvement Authorizations - Unfunded	21,181,643.32	
General Capital Bonds	103,910,000.00	
Bond Anticipation Notes	21,430,000.00	
Green Trust Loans Payable	810,986.54	
NJEITF Loan	474,044.65	
DCA Loan	57,600.00	
NJDEP Dam Restoration	611,512.57	
Capital Improvement Fund	26,436.05	
Reserve for Debt Service	2,216,880.17	
Total Liabilities and Reserves	157,697,372.32	
Fund Balance		
Capital Surplus	3,051,421.48	
Total General Capital Liabilities	160,748,793.80	

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

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

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

	2018	
Animal Control Trust Assets		
Cash	43,668.11	
Due to State of NJ	5.20	
Total Dog Trust Assets	43,673.31	
Animal Control Trust Liabilities		
Reserve for Animal Control Expenditure	43,673.31	
Total Dog Trust Reserves	43,673.31	
CDBG Trust Assets		
CDBG Grants Reveivable	15,964.56	
Total CDBG Trust Assets	15,964.56	
CDBG Trust Liabilities		
CDBG Encumbrances Payable	15,531.83	
CDBG Spending Reserve	432.73	
Total CDBG Trust Reserves and Liabilities	15,964.56	
LOSAP Trust Assets		
Total LOSAP Trust Assets		
LOSAP Trust Liabilities		
Total LOSAP Trust Reserves		
Open Space Trust Assets		
Cash	231,856.85	
Total Open Space Trust Assets	231,856.85	
Open Space Trust Liabilities		
Reserve for Open Space Expenditures	231,856.85	
Total Open Space Trust Reserves	231,856.85	
Other Trust Assets		
Cash	10,315,179.64	
Total Other Trust Assets	10,315,179.64	
Other Trust Liabilities		
Other Encumbrances Payable	95,480.42	
Total Miscellaneous Trust Reserves (31-287)	7,732,393.98	
Total Trust Escrow Reserves (31-286)	2,487,305.24	
Total Other Trust Reserves and Liabilities	10,315,179.64	

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

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

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	<u>Amount Dec. 31, 2017 Per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of Dec. 31, 2018</u>
Special Law Enforcement Trust Fund	\$	\$70,378.36	\$13,000.00	\$57,378.36
Police Donations	\$	\$18,015.16	\$1,100.26	\$16,914.90
Accumulated Leave	\$945,268.75	\$	\$19,754.16	\$925,514.59
Affordable Housing	\$96,691.04	\$377,891.06	\$325,018.77	\$149,563.33
Cafeteria Plan	\$	\$	\$	\$0.00
Developers Escrow & Performance Bonds	\$2,876,349.17	\$1,821,876.83	\$1,944,748.59	\$2,753,477.41
Elevator Safety - Construction Code	\$64,987.00	\$28,478.00	\$25,538.08	\$67,926.92
Forfeited Assets	\$101,120.19	\$45,765.05	\$136,098.05	\$10,787.19
Historic Preservation	\$3,091.49	\$71.80	\$	\$3,163.29
Hurricane Sandy Donations	\$31,203.32	\$	\$	\$31,203.32
Municipal Alliance Donations on Alcohol & Drug Abuse	\$5,501.19	\$31,314.68	\$32,882.22	\$3,933.65
P.O.A.A.	\$1,304.75	\$260.00	\$1,466.00	\$98.75
Planning/Zoning Board Fees	\$360,394.28	\$426,498.15	\$344,235.92	\$442,656.51
Project D.A.R.E	\$4,234.22	\$3,650.00	\$4,408.07	\$3,476.15
Public Defender	\$7,758.58	\$13,930.00	\$17,490.00	\$4,198.58
Recreation	\$839,263.31	\$939,565.19	\$707,874.94	\$1,070,953.56
Road Job Rider	\$99,395.06	\$610,670.00	\$552,092.00	\$157,973.06
Snow Removal	\$1,850,349.30	\$	\$5,700.10	\$1,844,649.20
Tax Collector's Account	\$2,246,438.42	\$5,116,939.77	\$5,318,729.46	\$2,044,648.73
Tourism Development Commission	\$47,402.89	\$15,644.00	\$21,361.64	\$41,685.25
Unemployment Compensation	\$633,103.04	\$	\$43,606.57	\$589,496.47
Totals	\$10,213,856.00	\$9,520,948.05	\$9,515,104.83	\$10,219,699.22

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

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

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Capital - General		13,130,051.22	13,379.31	13,116,671.91
Current	490,083.53	41,259,801.75	831,414.44	40,918,470.84
Federal and State Grant Fund				
Municipal Open Space Trust Fund	3,590.78	228,266.07		231,856.85
Public Assistance #1**				
Public Assistance #2**				
Trust - Assessment				
Trust - Dog License		43,668.11		43,668.11
Trust - Other	707.00	10,367,307.73	52,835.09	10,315,179.64
Total	494,381.31	65,029,094.88	897,628.84	64,625,847.35

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: Charles Fallon Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
TD Bank #4308907629	57,378.36
TD Bank #4308907463	18,015.16
NJ/ARM #68-16	13,726,038.37
NJ/ARM #68-14	7,013,355.07
NY Community #54560003599	51,820.51
TD Bank #36367087	149,211.33
TD Bank #36436364	24,888,785.81
TD Bank #39526933	6,948.58
TD Bank #4020800001	248,514.89
TD Bank #4020800002	1,724,187.18
TD Bank #4020800003	164,299.92
TD Bank #4020800004	119,701.39
TD Bank #4020800005	152,326.51
TD Bank #4020800006	346,530.43
TD Bank #4020800007	27,630.64
TD Bank #4257656179	3,163.29
TD Bank #4264910089	925,514.59
TD Bank #4281950589	940,563.25
TD Bank #4282132904	228,266.07
TD Bank #6850230352	22,384.43
TD Bank #7859128626	964.75
TD Bank #7865517952	390,375.65
TD Bank #7865517986	4,525.88
TD Bank #7865518000	6,064,875.64
TD Bank #7865518018	
TD Bank #7865518026	43,668.11
TD Bank #7865518042	67,926.92
TD Bank #7865518083	15,315.84
TD Bank #7865518091	18,265.72
TD Bank #7865518109	589,496.47
TD Bank #7865518117	470,795.54
TD Bank #7865518141	157,973.06
TD Bank #7865518158	3,476.15
TD Bank #7865518174	1,093,163.34
TD Bank #7865518182	1,844,649.20
TD Bank #7865518190	31,203.32
TD Bank #7866251486	2,066,585.47
TD Bank #7866251494	1,309,512.79
TD Bank #7867963139	41,685.25
Total	65,029,094.88

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Green Communities Grant		3,000.00				3,000.00	
USDHUD Community Development Block Grant - 2018		296,556.00				296,556.00	
Birchwood Park Roadway Improvements - Phase III		246,633.00	184,974.75			61,658.25	
Cederwood Park East		475,060.00				475,060.00	
NJ Dept. of Law & Public Safety - Cops in Shops - 2017		3,520.00	3,200.00	320.00		0.00	
Federal Highway Safety Grant - 2018		59,998.00	29,287.03			30,710.97	
US Dept of Health & Human Services - Title III B - Senior Citizens Grant		135,100.00	135,100.00			0.00	
Title III E - Senior Citizens Grant		27,500.00	27,500.00			0.00	
Ocean County Pump Out Boat - 2018		40,000.00	40,000.00			0.00	
US Dept of Homeland Security - Emergency Management Assistance - 2018		10,000.00				10,000.00	
Office of Emergency Management Grant Supplement - 2018		6,141.60	6,141.60			0.00	
NJ Dept. of Environmental Protection: Clean Communities Grant - 2018		158,713.34	158,713.34			0.00	
Recycling Tonnage Grant	0.00	109,894.64	0.00	0.00	-109,894.64	0.00	Transfer From Grants Unappropriated
NJ Dept of Law & Public Safety: Safe & Secure Communities Program - 2018		60,000.00	30,000.00			30,000.00	
NJ Dept. of Law & Public Safety: Drunk Driving Enforcement Fund - 2018		12,273.47	12,273.47			0.00	
NJ Dept of Comm Affaires: Recreation for Individuals with Disabilities - 2018		12,800.00				12,800.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
NJ Dept. of State - Pass Through the County of Ocean - Local Arts Block Grant - 2018		1,200.00	960.00			240.00	
Governors Council on Alcoholism: Municipal Alliance Grant - 2018		39,523.00				39,523.00	
County of Ocean Local Arts Block Grant - 2017	625.00		625.00			0.00	
County of Ocean Municipal Alliance Grant - 2017	39,523.00		36,608.48	2,914.52		0.00	
County of Ocean Ocean County Pump Out Boat - 2017	20,455.04			20,455.04		0.00	
NJDCA 2014 Post Sandy Planning Assistance Grant (Phase II)	37,742.83			37,742.83		0.00	
NJDEP Green Acres Program - 2017	1,000,000.00					1,000,000.00	
NJDEP No Net Loss Reforestation Grant	406,620.00		194,700.00	211,920.00		0.00	
NJDEP Recreational Trails Program Grant - 2017	24,000.00					24,000.00	
NJDLPS Emergency Management Assistance - 2016	9,400.00		9,400.00			0.00	
NJDLPS NJ OEM Hazard Mitigation Grant Program - 2015	250,000.00					250,000.00	
NJDLPS NJ OEM Hazard Mitigation Grant Program 2 - 2015	369,005.00					369,005.00	
NJDLPS Pass Through County of Ocean Homeland Security Grant - 2016	34,940.00		34,940.00			0.00	
NJDLPS Safe & Secure Communities Program - 2017	30,000.00		30,000.00			0.00	
NJDOT 2010 Roadway & Drainage Improvements - Laurelton Road	57,171.25		57,171.25			0.00	
NJDOT Airport Tract Bikeway	200,000.00					200,000.00	
NJDOT Lake Riviera Road Improvements	368,694.00		368,694.00			0.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
NJDOT Safe Routes to School 2016	167,906.59		130,299.63	37,606.96		0.00	
USDHUD Community Development Block Grant	208,764.81		54,720.09			154,044.72	
USDHUD Community Development Block Grant - 2016	206,056.40					206,056.40	
USDHUD Community Development Block Grant - 2017	247,077.00		104,441.10			142,635.90	
USDOJ Body Worn Camera Grant	112,500.00		112,456.25			43.75	
USDOJ Bulletproof Vest Partnership Grant - 2016	5,004.95		5,004.95			0.00	
USDOJ Bulletproof Vest Partnership Grant - 2017	25,013.27		13,895.05			11,118.22	
Total	3,820,499.14	1,697,913.05	1,781,105.99	310,959.35	-109,894.64	3,316,452.21	

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Comcast Communications Grant	15,314.45			10,350.00			4,964.45	
County of Oceab - Homeland Security Grant - 2016		29,687.30		29,687.30			0.00	
County of Ocean Municipal Alliance Grant - 2017	22,800.23	13,066.43		33,618.39	2,248.27		0.00	
County of Ocean Ocean County Pump Out Boat - 2017	20,327.16	1,736.88		1,554.00	20,510.04		0.00	
Local Arts Block Grant- 2018			1,200.00	1,200.00			0.00	
Municipal Alliance Grant - 2018	0.00	0.00	39,523.00	5,294.92	0.00	-20,405.60	13,822.48	
NJ Courts Judiciary Alcohol Education & Rehabilitation	13.08						13.08	
NJ Dept. of Community Affairs - Recreational Opportunities for Individuals with Disabilities - 2018	0.00	0.00	12,800.00	11,856.34	0.00	-935.38	8.28	
NJ Dept. of Law and Public Safety - Office of Emergency Management Grant - 2018			6,141.60	6,141.60			0.00	
NJ Dept. of Law and Public Safety - Office of Emergency Management Grant Supplement - 2018			10,000.00				10,000.00	
NJ DOT - Safe Routes to School - 2016		147.50			147.50		0.00	
NJDCA 2014 Post Sandy Planning Assistance Grant (Phase II)	11,382.95	22,279.14		750.00	32,912.09		0.00	
NJDEP Clean Communities Program - 2016	48.00	9.00			57.00		0.00	
NJDEP Clean Communities Program - 2017	165,826.52			36,001.08			129,825.44	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
NJDEP Clean Communities Program - 2018			158,713.34				158,713.34	
NJDEP Green Acres Program - 2017	1,000,000.00	0.00	0.00	729,817.51	0.00	-270,182.49	0.00	Transferred to Reserve for Encumbrance
NJDEP No Net Loss Reforestation Grany	342,184.40	115,592.40		234,453.15	223,323.65		0.00	
NJDEP Recreational Trails Program Grant - 2017	16,335.80			5,420.42			10,915.38	
NJDEP Recycling Bonus Grant			109,894.64	109,894.64			0.00	
NJDLPS Body Armor Replacement Fund	847.76	1,990.00		2,837.76			0.00	
NJDLPS Body Armor Replacement Fund - 2017	11,507.28			11,348.24			159.04	
NJDLPS Drunk Driving Enforcement Fund - 201	6,824.01			6,824.01			0.00	
NJDLPS Drunk Driving Enforcement Fund - 2017	14,572.76			7,779.68			6,793.08	
NJDLPS Drunk Driving Enforcement Fund - 2018			12,273.47				12,273.47	
NJDLPS NJ OEM Hazard Mitigation Grant Program - 2015	229,683.50	105.00					229,788.50	
NJDLPS NJ OEM Hazard Mitigation Grant Program 2 -2015	369,005.00						369,005.00	
NJDLPS Office of Emergency Management Grant - 2016	9,400.00			9,400.00			0.00	
NJDLPS Safe & Secure Communities Program - 2017	30,000.00			30,000.00			0.00	
NJDLPS Safe & Secure Communities Program - 2018			60,000.00	30,000.00			30,000.00	
NJDOT - Cedarwood Park East			475,060.00				475,060.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
NJDOT Airport Tract Bikeway	200,000.00	0.00	0.00	0.00	0.00	-20,000.00	180,000.00	
NJDOT Lake Riviera Road Improvements	368,694.00			368,694.00			0.00	
Ocean County - Ocean Partnership for Children Inc. Teen Center for Brick Grant		4,766.57		4,723.12	43.45		0.00	
Ocean County Joint Insurance Fund - Police Re-Accreditation Grant - 2016	400.00			146.58	253.42		0.00	
State Forest Service: Green Communities Grant	0.00	0.00	3,000.00	0.00	0.00	-3,000.00	0.00	
US Dept. of Health and Human Services - Senior Citizens Grant Title III B			135,100.00	135,100.00			0.00	
US Dept. of Health and Human Services - Senior Citizens Grant Title III E			27,500.00	27,500.00			0.00	
US DOJ - COPS in Shops - 2017			3,520.00	3,200.00	320.00		0.00	
US Fish and Wildlife Services - Ocean County Pump Out Boat - 2018	0.00	0.00	40,000.00	35,546.31	0.00	-4,264.63	189.06	
USDHUD Community Development Block Grant - 2015	208,764.81	0.00	0.00	55,381.39	0.00	-16,890.15	136,493.27	
USDHUD Community Development Block Grant - 2017	247,077.00			104,441.10			142,635.90	
USDHUD Community Development Block Grant - 2018	0.00	0.00	296,556.00	0.00	0.00	-190,835.26	105,720.74	
USDHUD Community Development Grant - 2016	206,056.40						206,056.40	
USDOJ - Birchwood Park Roadway Improvements - Phase III			246,633.00	232,956.00			13,677.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
USDOJ - State and Community Highway Safety - 2018			29,999.00	29,999.00			0.00	
USDOJ - State and Community Highway Safety - 2019			29,999.00				29,999.00	
USDOJ Body Worn Camera Grant - 2016	7,000.00	103,746.30	0.00	104,346.30	0.00	-6,356.25	43.75	
USDOJ Bulletproof Vest Partnership Grant - 2016	5,004.95			4,648.00			356.95	
USDOJ Bulletproof Vest Partnership Grant - 2017	25,013.27			24,988.00			25.27	
Total	3,534,083.33	293,126.52	1,697,913.05	2,445,898.84	279,815.42	-532,869.76	2,266,538.88	

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts	Grants Receivable	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	109,894.64	0.00	0.00	0.00	0.00	-109,894.64	0.00	Receivable
Total	109,894.64	0.00	0.00	0.00	0.00	-109,894.64	0.00	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	4,263,284.43
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	48,101,765.57
Prepaid Beginning Balance		
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	109,679,291.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	107,204,695.50	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	6,737,879.93	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	48,101,765.57	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	162,044,341.00	162,044,341.00

Amount Deferred during year _____

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	226,105.32
2018 Levy	xxxxxxxxxx	1,035,058.83
Added and Omitted Levy	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	2,160.75
Expenditures	1,031,468.05	xxxxxxxxxx
Balance December 31, 2018	231,856.85	xxxxxxxxxx
	1,263,324.90	1,263,324.90

REGIONAL SCHOOL TAX

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

Amount Deferred during Year _____
 # Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

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

Amount Deferred during year _____
 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	178,983.36
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	37,202,612.42
County Library	xxxxxxxxxx	4,059,270.85
County Health	xxxxxxxxxx	1,465,774.86
County Open Space Preservation	xxxxxxxxxx	1,286,232.64
Due County for Added and Omitted Taxes	xxxxxxxxxx	153,750.54
Paid	44,192,874.13	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	153,750.54	xxxxxxxxxx
	44,346,624.67	44,346,624.67

Paid for Regular County Levies	44,013,890.77
Paid for Added and Omitted Taxes	178,983.36

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	0.00
2018 Levy (List Each Type of District Tax Separately – see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Fire	xxxxxxxxxx	5,424,288.00
Total 2018 Levy	xxxxxxxxxx	5,424,288.00
Paid	5,424,288.00	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	5,424,288.00	5,424,288.00

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

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	10,922,620.95	10,922,620.95	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	15,684,322.65	16,488,143.46	803,820.81
Added by N.J.S.A. 40A:4-87	640,706.41	640,706.41	0.00
Total Miscellaneous Revenue Anticipated	16,325,029.06	17,128,849.87	803,820.81
Receipts from Delinquent Taxes	2,300,000.00	2,802,632.14	502,632.14
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	72,615,350.43	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	72,615,350.43	75,028,697.35	2,413,346.92
	102,163,000.44	105,882,800.31	3,719,799.87

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	230,444,976.49
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	109,679,291.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	44,013,890.77	xxxxxxxxxx
Due County for Added and Omitted Taxes	153,750.54	xxxxxxxxxx
Special District Taxes	5,424,288.00	xxxxxxxxxx
Municipal Open Space Tax	1,035,058.83	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	4,890,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	75,028,697.35	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	235,334,976.49	235,334,976.49

* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2018
MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S.A. 40A:4-87

Source	Budget	Realized	Excess or (Deficit)
2018 Community Development Block Grant	296,556.00	296,556.00	0.00
Safe and Secure Communities	60,000.00	60,000.00	0.00
Highway Safety Grant	29,999.00	29,999.00	0.00
Office of Emergency Management Grant	16,141.60	16,141.60	0.00
2017 Community Development Block Grant			
Body Armor Replacement Fund - 2017			
Bulletproof Vest Partnership - 2017			
Bulletproof Vest Partnership Grant - 2015			
Bulletproof Vest Partnership Grant - 2016			
Clean Communities Program	158,713.34	158,713.34	0.00
COPS in Shops - Summer shore Initiative 2017			
County of Ocean Tourism Local Arts Grant			
DCA Recreation for Individuals with Disabilities			
Distracted Driving Statewide Crackdown Grant			
Drunk Driving Enforcement Fund	12,273.47	12,273.47	0.00
Green Acres Program			
Municipal Alliance on Alcoholism and Drug Abuse	39,523.00	39,523.00	0.00
NJDEP - Recreation Trails Program			
Ocean County Pump Out Boat			
Teen Center for Brick Grant			
Title III E Senior Grant	27,500.00	27,500.00	0.00
Title III E Senior Grant			
TOTAL	640,706.41	640,706.41	0.00

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

CFO Signature: _____ Maureen Laffey-Berg

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		101,522,294.03
2018 Budget - Added by N.J.S.A. 40A:4-87		640,706.41
Appropriated for 2018 (Budget Statement Item 9)		102,163,000.44
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		102,163,000.44
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		102,163,000.44
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	92,674,061.95	
Paid or Charged - Reserve for Uncollected Taxes	4,890,000.00	
Reserved	4,598,833.18	
Total Expenditures		102,162,895.13
Unexpended Balances Cancelled (see footnote)		105.31

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled."

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2018 OPERATION
CURRENT FUND

	Debit	Credit
Prior Year Seniors Disallowed	44,257.54	
Miscellaneous Revenues Not Anticipated		2,814,909.99
Amount Appropriated in the CY Budget - Cash		
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		
Cancel Tax Overpayments		500.00
Cancellation of Reserves for Federal and State Grants (Credit)		279,815.42
Cancellation of Federal and State Grants Receivable (Debit)		
Change Fund		
Deferred School Tax Revenue: Balance December 31, CY		48,101,765.57
Deferred School Tax Revenue: Balance January 1, CY	48,101,765.57	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Excess of Anticipated Revenues: Delinquent Tax Collections		502,632.14
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		803,820.81
Excess of Anticipated Revenues: Required Collection of Current Taxes		2,413,346.92
Excess Resulting from CY Operations		
Grants Receivable Canceled	310,959.35	
Interfund Advances Originating in CY (Debit)	517,043.57	
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Other Reserves Liquidated		
Prior Year Tax Revenue Refunded	545,217.08	
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)		
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Surplus Balance - To Surplus		
Unexpended Balances of CY Budget Appropriations		105.31
Unexpended Balances of PY Appropriation Reserves (Credit)		2,023,944.08
Surplus Balance	7,421,597.13	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	56,940,840.24	56,940,840.24

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Sale of Township Property	232,653.49
Reimbursement of Prior Year	37,459.46
Property Registration	346,270.00
Hotel Fee	14,162.76
Solar Energy Reimbursement	35,872.50
Winter Storm Jonas	650,693.73
Herbertsville First Aid Squad	20,000.00
Prior Year Revenue	37,459.46
Property Maintenance Attorney Fee	55,136.76
BTMUA Charges	4,973.03
Canceled Checks	541.04
Concession Bid Revenue	50,933.00
Demolition	
Dividends	339,091.00
Drug Subsidy - CMS - Retiree	
Emergency Management Services	92,662.92
Flood Zone	30.00
Garbage Cans	42,700.00
Hotel Fee	
In Lieu of Taxes	130,030.69
Inspections Fines	
Insurance	232,159.42
Misc. DPW Charges	19,934.09
Miscellaneous	43,793.49
MUA Only - Cost of Ad	
Police	81,324.09
Premium	
Property Search	3,373.25
Recycling Revenue	16,249.93
Rent - Civic Center	60,024.51
Rent - Tower	32,852.07
Sale of Liquor License	
Sale of Mulch	
Scrap Metal	99,144.45
Senior Citizen and Veteran Administrative Fee	17,482.70
Snow Storm	
Solar Energy Reimbursement	
Street Lighting	
Tax Collector Miscellaneous	115,222.15
Water/Sewer	2,680.00
Total Amount of Miscellaneous Revenues Not Anticipated	\$2,814,909.99

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	10,922,620.95	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		21,856,070.30
Cancel Tax Overpayments		
Cancellation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Change Fund		
Deferred School Tax Revenue: Balance December 31, CY		
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated		
Excess of Anticipated Revenues: Delinquent Tax Collections		
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		
Excess Resulting from CY Operations		7,421,597.13
Grants Receivable Canceled		
Miscellaneous Revenue Not Anticipated		
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Other Reserves Liquated		
Prior Year Tax Revenue Refunded		
Prior Years Interfunds Returned in CY (Credit)		
Refund of Prior Year Revenue (Debit)		
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)		
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Surplus Balance - To Surplus		
Unexpended Balances of CY Budget Appropriations		
Unexpended Balances of PY Appropriation Reserves (Credit)		
Balance December 31, 2018	18,355,046.48	xxxxxxxxxx
	29,277,667.43	29,277,667.43

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

Cash	40,918,470.84
Investments	0.00
Sub-Total	40,918,470.84
Deduct Cash Liabilities Marked with "C" on Trial Balance	22,571,452.06
Cash Surplus	18,347,018.78
Deficit in Cash Surplus	
Other Assets Pledged to Surplus	
Due from State of N.J. Senior Citizens and Veterans Deduction	8,027.70

Deferred Charges #	0.00	
Cash Deficit	0.00	
Total Other Assets		8,027.70
		18,355,046.48

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$227,438,783.05
		\$
2.	Amount of Levy Special District Taxes	\$5,470,403.90
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$754,419.83
5a.	Subtotal 2018 Levy	\$233,663,606.78
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$233,663,606.78
6.	Transferred to Tax Title Liens	\$71,664.34
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$498,147.21
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$10,145,260.62
	In 2018*	\$216,491,562.69
	Homestead Benefit Revenue	\$2,906,029.41
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$902,123.77
	Total to Line 14	\$230,444,976.49
11.	Total Credits	\$231,014,788.04
12.	Amount Outstanding December 31, 2018	\$2,648,818.74
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	98.6225

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

No

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$230,444,976.49
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$230,444,976.49

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

Where Item 5 shows \$233,663,606.78, and Item 10 shows \$230,444,976.49, the percentage represented by the cash collections would be \$230,444,976.49 / \$233,663,606.78 or 98.6225. The correct percentage to be shown as Item 13 is 98.6225%.

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

* Include overpayments applied as part of 2018 collections.

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

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

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

(1) Utilizing Accelerated Tax Sale

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



(2) Utilizing Tax Levy Sale

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

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

		Debit	Credit
1	Balance Jan 1, CY: Due From State of New Jersey (Debit)	23,046.68	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
9	Received in Cash from State (Credit)		872,885.21
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	22,500.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		5,626.23
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		44,257.54
2	Sr. Citizens Deductions Per Tax Billings (Debit)	193,000.00	
3	Veterans Deductions Per Tax Billings (Debit)	692,250.00	
	Balance December 31, 2018		8,027.70
		930,796.68	930,796.68

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

Line 2	193,000.00
Line 3	692,250.00
Line 4	22,500.00
Sub-Total	<u>907,750.00</u>
Less: Line 7	5,626.23
To Item 10	<u><u>902,123.77</u></u>

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

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

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

JoAnne Lambusta	
Signature of Tax Collector	
981	3/20/2019
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1.	Balance January 1, 2018	3,466,251.52	xxxxxxxxxx
	A. Taxes	2,757,000.83	xxxxxxxxxx
	B. Tax Title Liens	709,250.69	xxxxxxxxxx
2.	Cancelled		
	A. Taxes	xxxxxxxxxx	500.00
	B. Tax Title Liens	xxxxxxxxxx	
3.	Transferred to Foreclosed Tax Title Liens:		
	A. Taxes	xxxxxxxxxx	
	B. Tax Title Liens	xxxxxxxxxx	110,055.16
4.	Added Taxes	97,474.28	xxxxxxxxxx
5.	Added Tax Title Liens		xxxxxxxxxx
6.	Adjustment between Taxes (Other than current year)		
	A. Taxes - Transfers to Tax Title Liens	xxxxxxxxxx	628.31
	B. Tax Title Liens - Transfers from Taxes	628.31	xxxxxxxxxx
7.	Balance Before Cash Payments	xxxxxxxxxx	3,453,170.64
8.	Totals	3,564,354.11	3,564,354.11
9.	Collected:	xxxxxxxxxx	2,802,632.14
	A. Taxes	2,792,674.31	xxxxxxxxxx
	B. Tax Title Liens	9,957.83	xxxxxxxxxx
10.	Interest and Costs - 2018 Tax Sale	1,535.29	xxxxxxxxxx
11.	2018 Taxes Transferred to Liens	71,664.34	xxxxxxxxxx
12.	2018 Taxes	2,648,818.74	xxxxxxxxxx
13.	Balance December 31, 2018	xxxxxxxxxx	3,372,556.87
	A. Taxes	2,709,491.23	xxxxxxxxxx
	B. Tax Title Liens	663,065.64	xxxxxxxxxx
14.	Totals	6,175,189.01	6,175,189.01

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 81.1611

16. Item No. 14 multiplied by percentage shown above is 2,737,204.25 and represents the

maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)	749,344.84	
Balance January 1, CY (Debit)	7,699,100.00	
Foreclosed or Deeded in CY: Tax Title Liens (Debit)	110,055.16	
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	8,558,500.00
	8,558,500.00	8,558,500.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

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

Caused By	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Animal Control Fund	\$0.00	\$	\$	\$
Capital -	\$0.00	\$	\$	\$
Deficit from Operations	\$0.00	\$	\$0.00	\$0.00
Trust Assessment	\$0.00	\$	\$	\$
Trust Other	\$0.00	\$	\$	\$
Subtotal Current Fund	\$0.00	\$	\$0.00	\$0.00
Subtotal Trust Fund	\$0.00	\$	\$	\$
Subtotal Capital Fund	\$0.00	\$	\$	\$
Total Deferred Charges	\$0.00	\$	\$0.00	\$0.00

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
SATISFIED**

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

N.J.S.A. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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

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

Maureen Laffey-Berg
 Chief Financial Officer

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

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

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

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

Maureen Laffey-Berg
Chief Financial Officer

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

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

	Debit	Credit	2019 Debt Service
Cancelled (Debit)			
Issued (Credit)			
Outstanding January 1, CY (Credit)		114,585,000.00	
Paid (Debit)	10,675,000.00		
Outstanding Dec. 31, 2018	103,910,000.00	xxxxxxxxxx	
	114,585,000.00	114,585,000.00	
2019 Bond Maturities – General Capital Bonds			\$11,105,000.00
2019 Interest on Bonds		3,483,665.02	

ASSESSMENT SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		969,713.50	
Paid (Debit)	158,726.96		
Outstanding Dec. 31,2018	810,986.54	xxxxxxxxxxx	
	969,713.50	969,713.50	
2019 Loan Maturities			\$160,897.54
2019 Interest on Loans			\$4,628.44
Total 2019 Debt Service for Loan			\$165,525.98

GREEN ACRES TRUST LOAN

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

LIST OF LOANS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

DCA Loan

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		87,600.00	
Issued			
Paid	30,000.00		
Outstanding December 31, 2018	57,600.00		
2019 Loan Maturities			30,000.00
2019 Interest on Loans			
Total 2019 Debt Service for Loan			30,000.00

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

NJDEP Dam Restoration Loan

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		644,859.65	
Issued			
Paid	33,347.08		
Outstanding December 31, 2018	611,512.57		
2019 Loan Maturities			34,017.36
2019 Interest on Loans			12,061.02
Total 2019 Debt Service for Loan			46,078.38

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

NJEITF Loan

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		621,619.70	
Issued			
Paid	147,575.05		
Outstanding December 31, 2018	474,044.65		
2019 Loan Maturities			152,885.06
2019 Interest on Loans			13,431.09
Total 2019 Debt Service for Loan			166,316.15

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

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2018

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

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
8-17 Various Capital Improvements for Related Expenses	3,374,174.00	6/29/2018	3,374,174.00	6/28/2019	4.00		134,592.06	6/28/2019
9-17 Various Capital Improvements for Related Expenses	400,001.00	6/29/2018	400,001.00	6/28/2019	4.00		15,955.60	6/28/2019
11-17 Various Capital Improvements for Related Expenses	600,000.00	6/29/2018	600,000.00	6/28/2019	4.00		23,933.33	6/28/2019
10-17 Various Capital Improvements for Related Expenses	237,357.00	6/29/2018	237,357.00	6/28/2019	4.00		9,467.91	6/28/2019
10-15 Various Capital Improvements & Related Expenses	277,619.00	12/14/2016	277,619.00	6/28/2019	4.00	21,355.31	11,073.91	6/28/2019
10-16 Various Capital Improvements & Related Expenses	562,965.00	12/14/2016	562,965.00	6/28/2019	4.00	43,305.00	22,456.05	6/28/2019
11-15 Various Capital Improvements & Related Expenses	35,423.00	12/14/2016	35,423.00	6/28/2019	4.00	1,864.37	1,412.98	6/28/2019
11-16 Various Capital Improvements & Related Expenses	185,929.25	12/14/2016	185,929.25	6/28/2019	4.00	9,785.75	7,416.51	6/28/2019
12-15 Various Capital Improvements & Related Expenses	2,020,000.00	12/14/2016	2,020,000.00	6/28/2019	4.00	69,655.17	80,575.56	6/28/2019
12-15 Various Capital Improvements & Related Expenses	1,359,482.75	7/20/2017	1,359,482.75	6/28/2019	4.00		54,228.26	6/28/2019
12-16 Various Capital Improvements & Related Expenses	1,085,000.00	12/14/2016	1,085,000.00	6/28/2019	4.00	37,413.79	43,279.44	6/28/2019
19-14 Various Capital Improvements and Related Expenses	312,272.00	12/14/2016	312,272.00	6/28/2019	4.00	34,696.89	12,456.18	6/28/2019
20-14 Acquisition of Various Information Technology & Related Expenses	37,775.00	12/14/2016	37,775.00	6/28/2019	4.00	2,905.77	1,506.80	6/28/2019

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
21-14 Various Capital Improvements & Related Expenses	155,000.00	12/14/2016	155,000.00	6/28/2019	4.00	8,157.89	6,182.78	6/28/2019
21-14 Various Capital Improvements & Related Expenses	209,600.00	7/20/2017	209,600.00	6/28/2019	4.00		8,360.71	6/28/2019
22-14 Various Capital Improvements & Related Expenses	800,000.00	12/14/2016	800,000.00	6/28/2019	4.00	27,586.21	31,911.11	6/28/2019
22-14 Various Capital Improvements & Related Expenses	1,571,203.00	7/20/2017	1,571,203.00	6/28/2019	4.00		62,673.54	6/28/2019
9-13 Various Capital Improvements and Related Expenses	1,725,000.00	12/14/2016	1,725,000.00	6/28/2019	4.00	59,482.76	68,808.33	6/28/2019
9-13 Various Capital Improvements and Related Expenses	500,000.00	7/20/2017	500,000.00	6/28/2019	4.00		19,944.44	6/28/2019
9-15 Various Capital Improvements & Related Expenses	2,042,361.25	12/14/2016	2,042,361.25	6/28/2019	4.00	226,929.03	81,467.52	6/28/2019
9-16 Various Capital Improvements & Related Expenses	2,930,000.00	12/14/2016	2,930,000.00	6/28/2019	4.00	325,555.56	116,874.45	6/28/2019
9-16 Various Capital Improvements & Related Expenses	1,008,837.75	7/20/2017	1,008,837.75	6/28/2019	4.00		40,241.42	6/28/2019
	21,430,000.00	XXXXXXXXXX	21,430,000.00	XXXXXXXXXX	XXXXXXXXXX	868,693.50	854,818.89	XXXXXXXXXX

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

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

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

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

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Various Capital Improvements & Other Related Expenses 13-10				27,138.33	17,658.58			
Various Capital Improvements 04- 07/43-07				30,486.13			30,486.13	
Various Capital Improvements & Other Related Expenses 10-15				23,000.00	23,000.00			
Various Capital Improvements & Acquisitions 12-18			1,145,643.00		298,099.50			115,757.53
Various Capital Improvements & Acquisitions 12-13			774,600.00		44,945.62			592,002.80
Various Capital Improvements & Acquisitions 14-18			4,522,500.00		679,490.42			2,804,795.11
Various Capital Improvements & Acquisitions 14-18			2,057,257.00		170,462.52			1,285,165.36
Acquisition of Refuse Containers				3,350.00	3,350.00			
Acquisition of Various Information Technology & Related Expenses 20-14	0.00	282,721.47			238,958.05			
Demolition of Unsafe Buildings & Structures	15,000.00	197,400.00			18,900.00			193,500.00
Financing of Certain Improvements Within a Duly Designated Redevelopment Area 07-12	0.00	433,993.97		111,925.25	111,925.25			433,993.97
Various Capital Improvements & Other Related Expenses 08-17	0.00	3,673,480.56		937,882.45	2,698,069.33			783,513.61
Various Capital Improvements & Other Related Expenses 09-13	0.00	6,968,216.50		568,122.90	38,874.08			7,410,968.39

Various Capital Improvements & Other Related Expenses 09-17	0.00	542,652.17		210,924.99	212,362.84			538,451.16
Various Capital Improvements & Other Related Expenses 10-16	0.00	223,198.00		158,846.55	120,959.98			137,371.52
Various Capital Improvements & Other Related Expenses 10-17	0.00	199,726.93		24,556.50	99,061.20			102,847.48
Various Capital Improvements & Other Related Expenses 11-12	438.73	0.00		621.00	621.00		438.73	
Various Capital Improvements & Other Related Expenses 11-15	0.00	1,395.10		11,460.43	10,378.36			2,477.17
Various Capital Improvements & Other Related Expenses 11-16	0.00	25,819.34			7,269.34			18,550.00
Various Capital Improvements & Other Related Expenses 11-17	0.00	1,920,090.55		40,287.96	433,000.39			1,467,125.45
Various Capital Improvements & Other Related Expenses 12-15	0.00	2,409,217.64		104,095.06	204,717.53			1,007,808.73
Various Capital Improvements & Other Related Expenses 12-16	0.00	3,339,872.61		17,402.00	182,693.10			2,713,252.03
Various Capital Improvements & Other Related Expenses 14-12	9,517.06	0.00		30,346.11	3,983.58		35,879.59	
Various Capital Improvements & Other Related Expenses 19-14	0.00	9,798.22		71,776.85	62,032.92			
Various Capital Improvements & Other Related Expenses 21-14	0.00	242,007.86						242,007.86
Various Capital Improvements & Other Related Expenses 22-14	0.00	290,675.37		108,468.70	82,739.66			306,699.45
Various Capital Improvements & Other Related Expenses 23-09	123,875.14	0.00			5,400.00		118,475.14	
Various Capital Improvements & Other Related Expenses 26-11	698,191.36	0.00		2,500.00	18,844.56		589,946.80	
Various Capital Improvements & Other Related Expenses 27-13	6,715.10	0.00		657.55	7,372.65			
Various Capital Improvements & Other Related Expenses 29-13	23,948.24	0.00		5,352.45	5,352.45		23,948.24	

Various Capital Improvements & Other Related Expenses 30-13	85,900.00	0.00					85,900.00	
Various Capital Improvements & Other Related Expenses 9-15	0.00	281,372.47		101,152.85	100,638.75			281,886.57
Various Capital Improvements & Other Related Expenses 9-16	0.00	521,396.26		727,313.84	353,284.43			743,469.13
Various Capital Improvements 1086-03	46,784.00	0.00			46,784.00			
Various Capital Improvements 1111-04	13,021.71	0.00					13,021.71	
Various Township Wide Road Improvements & Other Related Expenses 08-13	46,319.15	0.00		32,361.10	21,632.08		26,687.07	
Total	1,069,710.49	21,563,035.02	8,500,000.00	3,350,029.00	6,322,862.17	0.00	924,783.41	21,181,643.32

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

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	425,000.00	
Balance January 1, CY (Credit)		26,436.05
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		425,000.00
Balance December 31, 2018	26,436.05	xxxxxxxxxx
	451,436.05	451,436.05

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

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

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years
Various Capital Improvements and Acquisitions 12-18	1,145,643.00	1,088,361.00	57,282.00	57,282.00
Various Capital Improvements and Acquisitions 13-18	774,600.00	735,870.00	38,730.00	38,730.00
Various Capital Improvements and Acquisitions 14-18	4,522,500.00	4,296,375.00	226,125.00	226,125.00
Various Capital Improvements and Acquisitions 15-18	2,057,257.00	1,954,394.00	102,863.00	102,863.00
Total	8,500,000.00	8,075,000.00	425,000.00	425,000.00

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

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

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance Jan 1, CY (Credit)		2,566,674.88
Excess Premium on Sale of Bonds		484,746.60
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of BANs		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	3,051,421.48	xxxxxxxxxx
	3,051,421.48	3,051,421.48

BONDS ISSUED WITH A COVENANT OR COVENANTS

- | | | |
|---|--|--|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2018 | | |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2018(Note A) | | |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2019 | | |
| 4. Amount of Interest on Bonds with a Covenant - 2019 Requirement | | |
| 5. Total of 3 and 4 - Gross Appropriation | | |
| 6. Less Amount of Special Trust Fund to be Used | | |
| 7. Net Appropriation Required | | |

NOTE A - This amount to be supported by confirmation from bank or banks
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached here to item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2019 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT!

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

A.

1. Total Tax Levy for the Year 2018 was		233,663,606.78
2. Amount of Item 1 Collected in 2018 (*)	230,444,976.49	
3. Seventy (70) percent of Item 1		163,564,524.75

(*) Including prepayments and overpayments applied.

B.

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

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

C.

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

D.

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

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$0.00	\$	\$
2. County Taxes	\$	\$153,750.54	\$153,750.54
3. Amounts due Special Districts	\$	\$0.00	\$0.00
4. Amounts due School Districts for Local School Tax	\$54,839,645.50	\$6,737,879.93	\$61,577,525.43

UTILITIES ONLY

Note:

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

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

Cash:	<hr/>	<hr/>
	<hr/>	<hr/>
Investments:	<hr/>	<hr/>
	<hr/>	<hr/>
Accounts Receivable:	<hr/>	<hr/>
	<hr/>	<hr/>
Interfunds Receivable:	<hr/>	<hr/>
	<hr/>	<hr/>
Deferred Charges	<hr/>	<hr/>
	<hr/>	<hr/>

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

Liabilities:

Fund Balance:

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

Cash:

Accounts Receivable:

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

Liabilities:	<hr/>	<hr/>
	<hr/>	<hr/>
Fund Balance:	<hr/>	<hr/>

Balance Sheet - Utility Assessment Fund
AS OF DECEMBER 31,

Assets:

Liabilities and Reserves:

Liabilities, Reserves, and Fund Balance:

--	--

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

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

**Schedule of Utility Budget -
Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated			
Miscellaneous			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues			
Subtotal			
Deficit (General Budget)			

Statement of Budget Appropriations

Appropriations	
Total Appropriations	
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	
Deduct Expenditures	
Surplus	
Total Surplus	
Total Expenditure & Surplus	
Unexpended Balance Cancelled	

Statement of Operation Utility

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

Section 2 should be filled out in every case.

Section 1:

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

Section 2:

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

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

Results of Operations – Utility

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

Operating Surplus– Utility

	Debit	Credit
Balance December 31,		
Total Operating Surplus		

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

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

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

Schedule of Utility Accounts Receivable

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

Schedule of Utility Liens

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

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

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

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

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

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

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

Utility Capital Bonds

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

Interest on Bonds – Utility Budget

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

List of Bonds Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

Interest on Loans – Utility Budget

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

List of Loans Issued During

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

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

Debt Service Schedule for Utility Assessment Notes

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

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

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

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

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

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

Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance December 31,		

Utility Capital Surplus
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance December 31,		

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

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

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

Utility Capital Fund
Statement of Capital Surplus
 YEAR

	Debit	Credit
Balance December 31,		

