

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

POPULATION LAST CENSUS 5,455
NET VALUATION TAXABLE 2018 715,492,300
MUNICODE 1426

**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.

Borough of Mount Arlington, County of Morris

**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 Francis Jones of Nisivoccia LLP
Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared) or (which I have not prepared) [eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I Carolyn Rinaldi, am the Chief Financial Officer, License # N-902, of the Borough of Mount Arlington, County of Morris 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. 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 419 Howard Boulevard, Mt. Arlington, NJ
Phone Number 973-398-6832
Fax Number 973-398-8662
Email crinaldi@mtarlingtonboro.com

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH 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 Mount Arlington 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, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2018 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

Francis Jones

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Certified by me

Mount Arlington, New Jersey 07856

(Address)

this 28th day of February, 2019.

973-328-1825

(Phone Number)

bjones@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

**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 Mount Arlington**
Chief Financial Officer: **Carolyn Rinaldi**
Signature: _____
Certificate #: **N-902**
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 Mount Arlington**
Temporary Chief Financial Officer: **Carolyn Rinaldi**
Signature: _____
Certificate #: **N-902**
Date: _____

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Borough of Mount Arlington, County of Morris during the year 2018 and that sheets 40 to 68 are unnecessary.

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

Name _____
Title Registered Municipal Accountant

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

NOTE:

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



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 \$ 731,304,800.

SIGNATURE OF ASSESSOR
Borough of Mount Arlington

MUNICIPALITY
Morris

COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS OF 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
Appropriation Reserves:		
Encumbered		360,340.29
Unencumbered		938,501.24
		1,298,841.53
Due State of New Jersey:		
Marriage License Fees		300.00
Building Surcharge Fees		2,041.00
Accounts Payable		65,074.00
Prepaid Taxes		113,440.13
Tax Overpayments		25,887.16
Due General Capital Fund		164.63
Due Other Trust Funds		102,185.76
Reserve for:		
Appropriated Grants		1,039,475.49
Unappropriated Grants		13,451.57
Cash Bonds		22,949.00
Water Bonds		1,800.00
Sewer Bonds		2,300.00
Deposit on Sale of Property		2,750.00
Sale of Municipal Assets		60,748.44
Pending Tax Appeals		550,000.00
Litigation		503,038.67
Deferred Pension Liability		300,000.00
		4,104,447.38 "C"
Reserve for Receivables and Other Assets		2,060,317.35
Fund Balance		2,259,946.05
Totals	8,424,710.78	8,424,710.78

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)**

AS OF DECEMBER 31, 2018

Title of Account	Debit	Credit
Animal Control Fund:		
Cash and Cash Equivalents	22,422.34	
Change Fund	75.00	
Due State of New Jersey		0.60
Due Current Fund		7,526.74
Reserve for Animal Control Expenditures		14,970.00
Total Animal Control Fund	22,497.34	22,497.34
Other Trust Funds:		
Cash and Cash Equivalents	2,301,694.44	
Due Current Fund	102,185.76	
Reserve for:		
Special Deposits		604,896.71
Unemployment Compensation		125,780.85
Landfill Escrow		57,068.54
Low Income Sewer Fees		0.00
Water Hook-up Fees		193,200.00
Sewer Connection Fees		711,159.84
Affordable Housing		1,789.28
Recreation Commission		10,744.95
Police Outside Duty		27,321.16
Parking Offense Adjudication Act		481.00
Forfeited Assets		13,912.87
Third Party Tax Title Liens		0.00
Tax Sale Premiums		91,400.00
Public Defender Fees		600.00
Storm Recovery		440,525.00
Accrued Compensated Absences		25,000.00
Self Insurance Deductible		100,000.00
Total Other Trust Funds	2,403,880.20	2,403,880.20

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017:	(1)	\$	0.00
			25%
	(2)	\$	600.00

Municipal Public Defender Trust Cash Balance December 31, 2018:	(3)	\$ *	600.00
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

Amount in excess of the amount expended: 3- (1 + 2) =		\$	600.00
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* - Municipal Share

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:	Carolyn Rinaldi
Signature:	
Certificate #:	N-902
Date:	

Schedule of Trust Fund Reserves

	<u>Purpose</u>	<u>Amount</u> <u>Dec. 31, 2017</u> <u>per Audit</u> <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2018</u>
1.	<u>Special Deposits</u>	\$ 590,350.46	\$ 157,488.02	\$ 142,941.77	\$ 604,896.71
2.	<u>Unemployment</u>	121,925.76	3,855.09		125,780.85
3.	<u>Landfill Escrow</u>	56,799.51	269.03		57,068.54
4.	<u>Low Income Sewer Fees</u>	842.96		842.96	
5.	<u>Water Hook-up Fees</u>	193,200.00			193,200.00
6.	<u>Sewer Connection Fees</u>	730,230.43		19,070.59	711,159.84
7.	<u>Affordable Housing</u>	1,780.85	8.43		1,789.28
8.	<u>Recreation Commission</u>	16,690.40	26,050.02	31,995.47	10,744.95
9.	<u>Police Outside Duty</u>	14,316.16	227,672.50	214,667.50	27,321.16
10.	<u>Parking Offense Adjudication Act</u>	461.00	20.00		481.00
11.	<u>Forfeited Assets</u>	18,000.00	1,822.48	5,909.61	13,912.87
12.	<u>Third Party Tax Title Liens</u>	63,666.01		63,666.01	
13.	<u>Tax Sale Premiums</u>	239,400.00		148,000.00	91,400.00
14.	<u>Public Defender Fees</u>		4,900.00	4,300.00	600.00
15.	<u>Storm Recovery</u>	440,525.00			440,525.00
16.	<u>Accrued Compensated Absences</u>	25,000.00			25,000.00
17.	<u>Self Insurance Deductible</u>	100,000.00			100,000.00
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.					
	Totals:	<u>\$ 2,613,188.54</u>	<u>\$ 422,085.57</u>	<u>\$ 631,393.91</u>	<u>\$ 2,403,880.20</u>

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO LIABILITIES AND SURPLUS

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

Sheet 7
N/A

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS OF DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
Cash and Cash Equivalents	1,357,874.76	
Deferred Charges to Future Taxation:		
Funded	2,265,000.00	
Unfunded	325,292.00	
NJ DOT Grant Receivable	31,637.53	
Due from County of Morris	158,997.19	
NJIB Loan Proceeds Receivable	325,292.00	
Due from NJ Department of Environmental Protection	71,457.21	
Due from Current Fund	164.63	
Bond Anticipation Notes Payable		325,292.00
Serial Bonds Payable		2,265,000.00
Improvement Authorizations:		
Funded		260,503.85
Unfunded		229,694.23
Capital Improvement Fund		826,071.11
Reserve for:		
Capital Projects		4,706.34
Grants Receivable		587,383.93
2018 Water Main		5,385.82
Infrastructure Development		4,584.50
Borough Hall Space Planning		902.50
Payment of Debt Service		150.00
Fund Balance		26,041.04
Totals	4,535,715.32	4,535,715.32

(Do not crowd - add additional sheets)

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
PNC# 81-3182-1411	6,326,700.26
PNC# 81-3182-1331	1,250,273.93
NJCM # 117-110442-171	8,878.00
Subtotal	7,585,852.19
Animal Control Fund:	
PNC# 81-3182-1358	22,422.34
Other Trust Fund:	
PNC# 81-3145-7226	1,610,578.98
PNC# 81-3160-1187	1,789.28
PNC# 81-3160-1208	57,068.54
PNC# 81-3182-1374	13,912.87
BANK OF AMERICA# 9523114016	604,896.71
NJCM# 171-000129925	13,448.06
Subtotal	2,301,694.44
General Capital Fund:	
PNC# 81-3182-1366	1,353,833.27
NJCM # 171-000110450	4,041.49
Subtotal	1,357,874.76
Total All Banks	11,267,843.73

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	Cash Receipts	Transferred From Unappropriated Reserves	Cancelled	Balance Dec. 31, 2018
Recycling Tonnage Grant	6,519.22	14,319.24		14,319.24		6,519.22
Memorial 5k						
Body Armor Replacement Fund		5,029.47		5,029.47		
Drunk Driving Enforcement Fund		38,262.73		38,262.73		
Clean Communities Grant		7,391.01		7,391.01		
Sustainable New Jersey	10,000.00		10,000.00			
Highlands Plan Conformance Grant	25,000.00					25,000.00
Forestry No Net Loss Grant Agreement	108,600.00					108,600.00
Haz Mit Grant Kadel Water Pump Generator	39,995.00		39,995.00			
Haz Mit Grant (4) Generators Project	34,755.02					34,755.02
Click It or Ticket	3,962.20				3,962.20	
Highlands - Plan Conformance	38,663.50					38,663.50
Highlands - Initial Assessment	61.25				61.25	
Bulletproof Vest Partnership Grant	768.05	1,960.00				2,728.05
Distracted Driving Statewide Crackdown Grant	263.56	6,600.00				6,863.56
Drive Sober or Get Pulled Over	5,500.00					5,500.00
NJ Department of Transportation - Kadel Drive	250,000.00		250,000.00			
Assistance to Firefighters Grant Program	229,814.00		229,814.00			
Department of Transportation:						
Seasons Road Resurfacing Grant		290,000.00				290,000.00
Howard Blvd Road Resurfacing Grant		96,452.00				96,452.00
Morris County Community Development Block Grant		296,824.88				296,824.88
Morris County Trails Grant		80,000.00				80,000.00
Totals	753,901.80	836,839.33	529,809.00	65,002.45	4,023.45	991,906.23

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

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations	Cash Disbursed	Cancelled	Balance Dec. 31, 2018
Clean Communities Grant	36,389.68	38,262.73	2,815.82		71,836.59
Drunk Driving Enforcement	2,074.99	7,391.01	802.95		8,663.05
Alcohol Rehabilitation Fund	-				-
Recycling Tonnage Grant		14,319.24	7,567.68		6,751.56
Click It or Ticket	3,962.20			(3,962.20)	-
Body Armor Replacement Fund	1,622.78	5,029.47	1,622.78		5,029.47
Sustainable New Jersey	700.83				700.83
Highlands Plan Conformance Grant	12,846.00				12,846.00
Forestry No Net Loss Grant Agreement	108,600.00		9,725.50		98,874.50
Hazard Mitigation Grant (4) Generators Project	55,905.00				55,905.00
Highlands - Initial Assessment	61.25			(61.25)	-
Walkathon	500.00				500.00
Bulletproof Vest Partnership Grant	768.05	1,960.00			2,728.05
Distracted Driving Statewide Crackdown Grant	263.56	6,600.00			6,863.56
Drive Sober or Get Pulled Over	5,500.00				5,500.00
Assistance to Firefighters Grant Program	229,814.00		229,814.00		-
Assistance to Firefighters Grant Program - Local Match	11,490.00		11,490.00		-
Department of Transportation:					-
Kadel Drive Grant	250,000.00			(250,000.00)	-
Seasons Road Resurfacing Grant		290,000.00			290,000.00
Howard Blvd Road Resurfacing Grant		96,452.00			96,452.00
Morris County Community Development Block Grant		80,000.00			80,000.00
Morris County Trails Grant		296,824.88			296,824.88
Totals	720,498.34	836,839.33	263,838.73	(254,023.45)	1,039,475.49

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

Grant	Balance Jan. 1, 2018	Cash Receipts	Transferred to 2018 Budget Revenue	Balance Dec. 31, 2018
Recycling Tonnage Grant	14,319.24		14,319.24	
Body Armor Replacement Fund	5,029.47		5,029.47	
Drunk Driving Enforcement Fund	38,262.73	11,451.57	38,262.73	11,451.57
Clean Communities	7,391.01	2,000.00	7,391.01	2,000.00
Totals	65,002.45	13,451.57	65,002.45	13,451.57

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2018		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018)	85002-00	XXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019		XXXXXXXX	
Levy Calendar Year 2018		XXXXXXXX	10,638,573.00
Paid		10,638,573.00	XXXXXXXX
Balance December 31, 2018		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		10,638,573.00	10,638,573.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX - N/A

		Debit	Credit
Balance January 1, 2018	85045-00	XXXXXXXX	
2018 Levy	85105-00	XXXXXXXX	
Interest Earned		XXXXXXXX	
Expenditures			XXXXXXXX
Balance December 31, 2018	85046-00		XXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85032-00	XXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXX	
Levy Calendar Year 2018	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85034-00		XXXXXXXX
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XXXXXXXX
County Taxes 80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX	
2018 Levy	XXXXXXXX	XXXXXXXX
General County 80003-03	XXXXXXXX	2,056,993.57
County Library 80003-04	XXXXXXXX	
County Health	XXXXXXXX	
County Open Space Preservation	XXXXXXXX	
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX	34,455.26
Paid	2,091,448.83	XXXXXXXX
Balance December 31, 2018	XXXXXXXX	XXXXXXXX
County Taxes		XXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXX
	2,091,448.83	2,091,448.83

SPECIAL DISTRICT TAXES - N/A

	Debit	Credit
Balance January 1, 2018 80003-06	XXXXXXXX	
2018 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXX	XXXXXXXX
Fire - 81108-00	XXXXXXXX	XXXXXXXX
Sewer - 81111-00	XXXXXXXX	XXXXXXXX
Water - 81112-00	XXXXXXXX	XXXXXXXX
Garbage - 81109-00	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
Total 2018 Levy 80003-07	XXXXXXXX	
Paid 80003-08		XXXXXXXX
Balance December 31, 2018 80003-09		XXXXXXXX

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	XXXXXXXX	
State Library Aid Received in 2018	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2018	80004-10		

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

Balance January 1, 2018	80004-03	XXXXXXXX	
State Library Aid Received in 2018	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
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	XXXXXXXX	
State Library Aid Received in 2018	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2018	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004-07	XXXXXXXX	
State Library Aid Received in 2018	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2018	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,046,500.00	1,046,500.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	3,668,580.91	4,016,481.76	347,900.85
Added by N.J.S. 40A:4-87:(List on 17a)	771,836.88	771,836.88	
See listing on Sheet 17a			
Total Miscellaneous Revenue Anticipated 80103-	4,440,417.79	4,788,318.64	347,900.85
Receipts from Delinquent Taxes 80104-	213,000.00	340,640.73	127,640.73
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	6,111,634.84	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	6,111,634.84	6,553,756.74	442,121.90
	11,811,552.63	12,729,216.11	917,663.48

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	18,875,370.57
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	10,638,573.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	2,056,993.57	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	34,455.26	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	408,408.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	6,553,756.74	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	19,283,778.57	19,283,778.57

* 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	11,039,715.75
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	771,836.88
Appropriated for 2018 (Budget Statement Item 9)	80012-03	11,811,552.63
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	11,811,552.63
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	11,811,552.63
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	10,464,643.39
Paid or Charged - Reserve for Uncollected Taxes	80012-09	408,408.00
Reserved	80012-10	938,501.24
Total Expenditures	80012-11	11,811,552.63
Unexpended Balances Canceled (see footnote)	80012-12	

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 - N/A

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2018 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 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
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	347,900.85
Delinquent Tax Collections	80013-02	XXXXXXXX	127,640.73
Required Collection of Current Taxes	80013-03	XXXXXXXX	442,121.90
Unexpended Balances of 2018 Budget Appropriations	80013-04	XXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	289,779.08
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	80013-05	XXXXXXXX	555,230.47
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXXX	
Prior Year Veterans Allowed by Tax Collector		XXXXXXXX	
Grant Fund Reserves Cancelled		XXXXXXXX	254,023.45
General Capital Fund Grant Reserve Cancelled		XXXXXXXX	123,266.31
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2018	80013-07		XXXXXXXX
Balance December 31, 2018	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2018	80013-12	1,372.95	XXXXXXXX
Refund of Prior Year Revenues			XXXXXXXX
Cancellation of Grant Receivables		4,023.45	XXXXXXXX
Reserve for Litigation		700,000.00	XXXXXXXX
Reserve for Grants Receivable		238,004.43	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,196,561.96	XXXXXXXX
		2,139,962.79	2,139,962.79

**SURPLUS - CURRENT FUND
YEAR 2018**

		Debit	Credit
1.	Balance January 1, 2018	80014-01	XXXXXXXX
			2,109,884.09
2.			XXXXXXXX
3.	Excess Resulting from 2018 Operations	80014-02	XXXXXXXX
			1,196,561.96
4.	Amount Appropriated in the 2018 Budget - Cash	80014-03	1,046,500.00
5.	Amount Appropriated in 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXX
			XXXXXXXX
6.			XXXXXXXX
7.	Balance December 31, 2018	80014-05	2,259,946.05
			XXXXXXXX
		3,306,446.05	3,306,446.05

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

Cash	80014-06	6,332,523.31
Investments	80014-07	
Sub Total		6,332,523.31
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	4,104,447.38
Cash Surplus	80014-09	2,228,075.93
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	31,870.12
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Due from State of N.J. Grants		
Total Other Assets	80014-14	31,870.12
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	2,259,946.05

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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 (sheet 22) \$ _____

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected \$ _____

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) _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2018 Tax Levy \$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____ %

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

	Debit	Credit
1. Balance January 1, 2018	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	31,370.12	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	7,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	47,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector - 2017 Taxes	1,000.00	
6. Sr. Citizens Deductions Disallowed By Tax Collector - 2017 Taxes		250.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	750.00
8. State Audit- Disallowed Seniors and Veterans Deduction	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	54,500.00
10. Vets and Senior Citizen Deductions Allowed - Prior Year Taxes		
11.		
12. Balance December 31, 2018	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	31,870.12
Due To State of New Jersey		XXXXXXXX
	87,370.12	87,370.12

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

2018 Senior Citizen and Veterans Deductions Allowed

Line 2		7,750.00
Line 3		47,000.00
Line 4		250.00
Sub-Total		55,000.00
Less: Line 7		750.00
To Item 10, Sheet 22		54,250.00

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

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XXXXXXXX
Taxes Pending Appeals	XXXXXXXX	550,000.00
Interest Earned on Taxes Pending Appeals	XXXXXXXX	
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Estimated assessment reductions		
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Pending Tax Appeals		
Balance December 31, 2018		XXXXXXXX
Taxes Pending Appeals*	550,000.00	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2018.	550,000.00	550,000.00

Signature of Tax Collector

License #

Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2019 MUNICIPAL BUDGET**

	YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXXX
3. Regional School District Tax - Actual 80025-		
Estimate* 80026-		XXXXXXXX
4. Regional High School Tax - Actual 80018-		
School Budget Estimate* 80019-		XXXXXXXX
5. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXXX
6. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXX
7. Municipal Open Space Tax Actual 80022-		
Estimate* 80023-		XXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2019 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by % [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		* May not be stated in an amount less than 'actual' Tax of Year 2018
Regional School District Tax (Amount Shown on Line 3 Above)		** Must be stated in the amount of the
Regional High School Tax (Amount Shown on Line 4 Above)		proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2019 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
County Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

Note:
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, 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 _____ %
 [(2019 Estimated Total Levy - 2018 Total Levy) / 2018 Total Levy]

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

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

2019 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- | | | |
|---|----|--|
| 1. Subtotal General Appropriations (item 8(L) budget sheet 29 | \$ | |
| 2. Taxes not included in the Budget (AFS 25, items 2 thru 7) | \$ | |
| Total | \$ | |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11) | \$ | |
| 4. Cash Required | \$ | |
| 5. Total Required at _____ % (items 4+6) | \$ | |
| 6. Reserve for Uncollected Taxes (item E above) | \$ | |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2018		396,010.60	XXXXXXXX
	A. Taxes	83102-00 346,004.20	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00 50,006.40	XXXXXXXX	XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00		5,662.01
	B. Tax Title Liens	83106-00	XXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes	83108-00	XXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXX	
4.	Added Taxes		83110-00	XXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXX	5,691.56
	B. Tax Title Liens - Transfers from Taxes	83107-00	5,691.56	XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	390,348.59
8.	Totals		401,702.16	401,702.16
9.	Balance Brought Down		390,348.59	XXXXXXXX
10.	Collected:		XXXXXXXX	340,640.73
	A. Taxes	83116-00 330,916.18	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00 9,724.55	XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2018 Tax Sale		83118-00	1,606.41
12.	2018 Taxes Transferred to Liens		83119-00	8,104.69
13.	2018 Taxes		83123-00	231,283.34
14.	Balance December 31, 2018		XXXXXXXX	290,702.30
	A. Taxes	83121-00 235,017.79	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00 55,684.51	XXXXXXXX	XXXXXXXX
15.	Totals		631,343.03	631,343.03

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by item No. 9) is 87.26%

17. Item No. 14 multiplied by percentage shown above is 253,666.83 and represents the maximum amount that may be anticipated in 2019. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED - N/A

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2019</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
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	Canceled by Resolution	
		Totals					

Sheet 29
N/A

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 2018		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
		Totals					
				80027-00	80028-00		

Sheet 30
N/A

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

Source		Debit	Credit	2019 Debt Service
Outstanding, January 1, 2018	80033-01	XXXXXXXX	3,055,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	790,000.00	XXXXXXXX	
Defeased				
Outstanding, December 31, 2018	80033-04	2,265,000.00	XXXXXXXX	
		3,055,000.00	3,055,000.00	
2019 Bond Maturities - General Capital Bonds			80033-05	530,000.00
2019 Interest on Bonds *		80033-06	90,600.00	
Assessment Serial Bonds - N/A				
Outstanding, January 1, 2018	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2018	80033-10		XXXXXXXX	
2019 Bond Maturities - Assessment Bonds			80033-11	
2019 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	90,600.00

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding, December 31, 2018	80033-04		XXXXXXXX	
2019 Loan Maturities			80033-05	\$ -0-
2019 Interest on Loans			80033-06	\$ -0-
Total 2019 Debt Service for <u> Morris County MUA </u> Loan			80033-13	\$ -0-
____NJ Wastewater Treatment_____ LOAN				
Outstanding, January 1, 2018	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2018	80033-10		XXXXXXXX	
2019 Loan Maturities			80033-11	\$
2019 Interest on Loans			80033-12	\$
Total 2019 Debt Service for <u> NJ Wastewater Treatment </u> Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2018 - N/A

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2018	Date of Issue	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
								For Principal	For Interest **	
1.	Ord 03-18 Water Asset Management Plan	165,836.00	12/18/2018	165,836.00	12/18/2018	12/18/2019	0.00%			12/31/2018
2.	Ord 04-18 Wastewater Asset Management Plan	159,456.00	12/18/2018	159,456.00	12/18/2018	12/18/2019	0.00%			12/31/2018
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
	Total	325,292.00		325,292.00						

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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 issue

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 o 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

80051-01

80051-02

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

1.	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 * *	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		325,292.00		325,292.00					

N/A
Sheet 33a

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School 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

80051-01

80051-02

(Do not crowd - add additional sheets)

DEBT SERVICE 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 * *	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

N/A
Sheet 34

Memo: *See Sheet 33 for clarification of "Original Date of Issue"
 Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 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"

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total	-	-	-

Sheet 34a - N/A

80051-01

80051-02

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2018	80031-01	XXXXXXXX	36,851.11
Received from 2018 Budget Appropriation *	80031-02	XXXXXXXX	1,125,000.00
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
Preliminary Costs Cancelled			
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Funded Preliminary Expenses	80031-04	187,900.00	XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-05	147,880.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2018	80031-06	826,071.11	XXXXXXXX
		1,161,851.11	1,161,851.11

* 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

STATEMENT OF CAPITAL SURPLUS

YEAR - 2018

		Debit	Credit
Balance January 1, 2018	80029-01	XXXXXXXXXX	26,041.04
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Collection of Grant Funds on Fully Funded Ordinance		XXXXXXXXXX	
Premium on Note Sale			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2018 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2018	80029-04	26,041.04	XXXXXXXXXX
		26,041.04	26,041.04

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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 hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2018 appropriation column.

