

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

POPULATION LAST CENSUS	<u>91,239</u>
NET VALUATION TAXABLE 2018	<u>\$12,934,874,660.00</u>
MUNICODE	<u>1507</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 Toms River 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: Sharon Smith

(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 Sharon Smith am the Chief Financial Officer, License #N-0801, of the Township of Toms River, 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: Yes

Signature	<u>Sharon Smith</u>
Title	<u>Chief Financial Officer</u>
Address	<u>33 Washington Street</u> <u>Toms River, NJ 08753</u> <u>US</u>
Phone Number	<u>732-341-1000 X 8406</u>
Email	<u>sesmith@tomsrivertownship.com</u>

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 Toms River 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 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:

Registered Municipal Accountant

Firm Name
912 Highway 33
Suite 2
Freehold, NJ 07728

Address
732-409-0800

Phone Number
ballison@hfacpas.com

Email

Certified by me
4/10/2019

**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: Toms River
 Chief Financial Officer: Sharon Smith
 Signature: Sharon Smith
 Certificate #: _____
 Date: 4/10/2019

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Toms River
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: 4/10/2019

216000541
 Fed I.D. #
Toms River
 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	\$172,758.99	\$816,155.01	\$157,068.07

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.

Sharon Smith

 Signature of Chief Financial Officer

4/10/2019

 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 Toms River, County of Ocean during the year 2018.

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

Signature: _____
Name: _____
Title: _____

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



MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of **\$12,938,275,698**

Rich Kenny
SIGNATURE OF TAX ASSESSOR

Toms River
MUNICIPALITY

Ocean
COUNTY

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

	2018	
Cash:		
Cash	58,389,320.66	
Sub Total Cash	58,389,320.66	
Investments:		
Sub Total Investments		
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	285.16	
Due From FEMA	804,746.98	
Due From Non-Federal Cost Share (Match) Program	348,726.72	
Sub Total Assets not offset by Reserve for Receivables	1,153,758.86	
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	5,148,181.49	
Tax Title Liens	353,622.88	
Property Acquired by Taxes	3,725,230.00	
Disability Insurance Receivable	5,759.25	
Installment Plan Receivable	30,988.81	
Revenue Accounts Receivable	69,462.60	
Due From Bond & Interest	4,999.99	
Due From General Capital		
Interfund Account Receivable	626.98	
Interfund Receivable - Other Trust	1,194.57	
Sub Total Receivables and Other Assets with Reserves	9,340,066.57	
Deferred Charges		
Sub Total Deferred Charges	0.00	
Total Assets	68,883,146.09	

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

	2018	
Liabilities:		
Encumbrances Payable	5,844,174.59	
Appropriation Reserves	4,665,012.94	
Accounts Payable	1,645,625.91	
Tax Overpayments	296,928.79	
Regional School Tax Payable	3,251,519.92	
County Taxes Payable	0.00	
County Taxes Payable -Add & Ommitted	337,675.71	
Prepaid Taxes	2,423,326.12	
Payroll Payable	507,859.96	
Burial Fees Payable	10.00	
Fire Construction Fees Payable	39,112.00	
RX Insurance Payable	47,521.07	
EMS Billing Payable	86,290.31	
Health Insurance Payable	164,017.62	
NJ Marriage Fee Payable	2,750.00	
NJ Construction Code Fees Payable	30,065.71	
Due To Grant Fund	893,888.38	
Reserve For Tax Map	110,994.00	
Reserve for Recreation Element Master Plan	143,038.80	
Reserve For Land Use Education Fees	34,459.00	
Reserve for Special Emergency-Hurricane SANDY	3,057,896.74	
Reserve for Tax Appeals	3,100,000.00	
Reserve Due To FEMA	1,077,919.25	
Reserve for Revaluation Rexpenses	127,506.74	
Reserve for Sale of Municipal Assets	802,107.36	
Total Liabilities	28,689,700.92	
Total Liabilities, Reserves and Fund Balance:		
Special Emergency Note Payable	0.00	
Reserve for Receivables	9,340,066.57	
Fund Balance	30,853,378.60	
Total Liabilities, Reserves and Fund Balance	68,883,146.09	

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

	2018	
Assets		
Federal and State Grants Receivable	1,983,327.61	
Due From Current Fund	893,888.38	
Total Assets Federal and State Grant Fund	2,877,215.99	
Liabilities		
Reserve for Encumbrances	300,788.51	
Appropriated Reserves for Federal and State Grants	2,576,427.48	
Unappropriated Reserves for Federal and State Grants	0.00	
Total Liabilities Federal and State Grant Fund	2,877,215.99	

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

	<u>2018</u>	
Assets		
Cash	21,564,505.20	
Due From Open Space Trust Fund	0.00	
Deferred Charges		
Deferred Charges To Future Taxation-Unfunded	75,970,734.00	
Deferred Charges To Future Taxation- Funded	80,075,563.60	
Total Deferred Charges	156,046,297.60	
Total Assets General Capital Fund	177,610,802.80	
Liabilities		
Reserve for Encumbrances	21,954,450.95	
Improvement Authorizations - Funded	4,332,510.88	
Improvement Authorizations - Unfunded	35,862,955.11	
General Capital Serial Bonds Payable	79,902,000.00	
Bond Anticipation Notes	29,145,255.00	
Environmental Infrastructure Trust Loan Payable	173,563.60	
General Capital Reserves	120,170.35	
Capital Improvement Fund	504,564.45	
General Capital Reserves	4,518,530.76	
Due To Current Fund	0.00	
Total Liabilities and Reserves	176,514,001.10	
Fund Balance		
Capital Surplus- Fund Balance	1,096,801.70	
Total General Capital Liabilities	177,610,802.80	

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	340,310.19	
Total Dog Trust Assets	340,310.19	
Animal Control Trust Liabilities		
Due To State of New Jersey	10.80	
Reserve for Animal Control	340,299.39	
Total Dog Trust Reserves	340,310.19	
CDBG Trust Assets		
Total CDBG Trust Assets		
CDBG Trust Liabilities		
Total CDBG Trust Reserves and Liabilities	0.00	
LOSAP Trust Assets		
Total LOSAP Trust Assets		
LOSAP Trust Liabilities		
Total LOSAP Trust Reserves		
Open Space Trust Assets		
Open Space Cash	727,593.21	
Due from Current Fund	0.00	
Total Open Space Trust Assets	727,593.21	
Open Space Trust Liabilities		
Due to General Capital Fund	0.00	
Reserve for Open Space, Recreation, Farmland and Historic	727,593.21	
Preservation Trust		
Total Open Space Trust Reserves	727,593.21	
Other Trust Assets		
Cash- Trust	26,797,542.19	
Cash	0.00	
Due From HUD	516,272.52	
Non-Cash Guaranteed Deposits	8,433,388.11	
Due From HOPWA	199.70	
Total Other Trust Assets	35,747,402.52	
Other Trust Liabilities		
Bond & Interest Fund: Due To Current	4,999.99	
Due To General Capital Fund	0.00	
Due To Current Fund	1,821.55	
Reserve for Trust Fund Deposits	35,740,580.98	
Total Miscellaneous Trust Reserves (31-287)		
Total Trust Escrow Reserves (31-286)		

Total Other Trust Reserves and Liabilities

35,747,402.52

**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

Purpose	Amount Dec. 31, 2017 Per Audit Report	Receipts	Disbursements	Balance as of Dec. 31, 2018
Accumulated Absences	\$1,093,812.39	\$1,712,227.72	\$842,671.32	\$1,963,368.79
Basin Maintenance	\$89,250.00	\$	\$	\$89,250.00
BID Guarantee-Pool Concession-Snug Harbor	\$800.00	\$	\$	\$800.00
BOFC Commodity Sale	\$1,713.19	\$22,126.36	\$21,371.11	\$2,468.44
Camp Discovery Donations	\$5.03	\$37,466.85	\$7,440.49	\$30,031.39
Developers Escrow Fund	\$16,366,196.50	\$1,799,449.14	\$2,277,648.76	\$15,887,996.88
Developers Fees-Housing Trust Fund	\$1,353,659.08	\$911,714.29	\$84,267.46	\$2,181,105.91
Disposal of Forfeited Property	\$111,367.74	\$56,704.45	\$88,400.33	\$79,671.86
Donations By Friends of Amanda	\$250.00	\$	\$	\$250.00
Donations of Memorial Type Capital Items	\$1,960.00	\$12,580.00	\$6,850.00	\$7,690.00
Emergency Management Donations	\$337.23	\$	\$	\$337.23
Environmental Learning Center Donations	\$10,000.00	\$	\$	\$10,000.00
Federal Asset Forfeiture Funds	\$804,613.23	\$105,386.44	\$217,834.90	\$692,164.77
Housing and Community Development-HUD	\$413,355.44	\$364,015.00	\$265,041.83	\$512,328.61
HUD Program Income	\$12,317.01	\$	\$	\$12,317.01
Interest Due HUD	\$1,428.14	\$78.24	\$	\$1,506.38
Self Insurance Trust	\$918,381.37	\$493,106.31	\$155,739.60	\$1,255,748.08
Municipal Alliance -Program Income	\$18,283.34	\$8,850.00	\$7,303.02	\$19,830.32
Municipal Public Defender	\$118,697.73	\$48,817.50	\$95,560.98	\$71,954.25
Outside Employment of Off-Duty Police	\$305,075.70	\$1,460,223.50	\$1,487,546.97	\$277,752.23
Parking Offenses Adjudication Act	\$7,162.53	\$1,486.00	\$	\$8,648.53
Potentially Dangerous Dog Act	\$2,250.00	\$1,400.00	\$	\$3,650.00
Recreation Trust Fund	\$93,289.62	\$237,227.43	\$235,417.31	\$95,099.74
Reserve for Compost Lease Fee	\$1,460.00	\$	\$	\$1,460.00
Reserve for Penny Drive for Trees	\$10.00	\$	\$	\$10.00
Reserve for Sidewalk Improvements	\$3,000.00	\$	\$	\$3,000.00
Reserve for Vending Machine&Concession				
Security Deposits	\$1,300.00	\$1,300.00	\$	\$2,600.00
Storm Recovery Reserve	\$4,553,455.88	\$2,692,539.71	\$366,280.61	\$6,879,714.98
Special Recreation Trust	\$29,245.48	\$118.64	\$	\$29,364.12
Street Opening Deposits	\$551,974.12	\$219,180.00	\$191,450.00	\$579,704.12

<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>
Tax Sale Premiums	\$4,431,100.00	\$2,204,400.00	\$2,822,300.00	\$3,813,200.00
TR Regional Schools Commodity Resale	\$126,996.36	\$410,000.00	\$463,925.78	\$73,070.58
TTL Redemptions	\$344,233.44	\$2,913,645.78	\$3,074,872.85	\$183,006.37
Unemployment	\$753,886.04	\$212,634.37	\$35,287.86	\$931,232.55
Youth Service Recreation Program	\$2,177.54	\$102,505.25	\$64,434.95	\$40,247.84
Totals	\$32,523,044.13	\$16,029,182.98	\$12,811,646.13	\$35,740,580.98

**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		
Open Space Trust		1,005,102.01	277,508.80	727,593.21
Capital - General	640,276.00	24,514,688.24	3,590,459.04	21,564,505.20
Current	3,941,446.30	59,079,419.59	4,631,545.23	58,389,320.66
Golf - Capital		212,865.68	114.80	212,750.88
Golf - Operating	3,835.24	461,521.44	83,788.62	381,568.06
Other Utility Assessment Trust				
Other Utility Capital		60,000.00		60,000.00
Other Utility Operating	37,114.00	463,362.31	88,324.23	412,152.08
Trust - Dog License		391,193.39	50,883.20	340,310.19
Trust - Other	18,232.79	27,210,436.39	431,126.99	26,797,542.19
Total	4,640,904.33	113,398,589.05	9,153,750.91	108,885,742.47

* - 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: Sharon Smith Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Bond & Interest Ac	4,999.99
Capital: Capital Checking ac	24,394,517.89
Capital: Capital/Affordable Hsg Trust Debt Ac	120,170.35
Current: Clearing Checking Ac	51,211,535.40
Current: Current Investmt Ac	325,678.70
Current: FEMA Reimbursement Ac	1,077,919.25
Current: Payroll Ac	3,312,722.94
Current: Payroll Agency Ac	93,666.56
Current: SENs Proceeds Ac	3,057,896.74
Golf Cap: Bey Lea Capital Investment Ac	7,172.55
Golf Cap: Bey Lea Checking Ac	205,693.13
Golf Op: Bey Lea Checking Ac	461,521.44
Ice Rink Cap: Winding River Ice Rink Capital Ac	60,000.00
Ice Rink Op: Winding River Operating Ac	463,362.31
Trust Other: Affordable Housing Trust Ac	2,151,059.77
Trust Other: CDBG Ac	32,901.02
Trust Other: Dev Master Escrow Ac	4,314,263.81
Trust Other: Developer Escrow Ac	78,159.23
Trust Other: Drainage Assessment Fees Ac	89,250.00
Trust Other: Engineering Inspection Fee Escrow	12,846.59
Trust Other: Federal Asset Forfeiture Fund Ac	711,570.77
Trust Other: Land Use & Dev Escrow	22,035.92
Trust Other: Master Engineering Insp Escrow Ac	592,630.31
Trust Other: Master Land Use Escrow	692,814.64
Trust Other: Open Space Trust	1,005,102.01
Trust Other: Pedestrian Safety Fund Ac	635,836.67
Trust Other: Self Insurance Ac	1,291,239.54
Trust Other: Lakeland Trust Cking	1,001,194.57
Trust Other: Special Recreation Trust Ac	29,364.12
Trust- Other: Trust Checking Ac	10,517,317.11
Trust Other: TTL redemption Ac	4,101,719.78
Trust Other: Unemployment Trust Ac	931,232.55
Trust: Animal Control Ac	391,193.39
Total	113,398,589.05

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
2018 Senior Center/Caregiver Grant		162,421.00	162,421.00			0.00	
2018 OC Senior Transportation Grant		2,000.00	2,000.00			0.00	
FY17 Homeland Security Grant		15,000.00	15,000.00			0.00	
FY18 Homeland Security Grant		35,000.00				35,000.00	
DDACTS FFY18		25,000.00	25,000.00			0.00	
DDEF FY19		30,004.47	30,004.47			0.00	
Safe & Secure FY19		60,000.00	15,000.00			45,000.00	
Municipal Alliance FY19		55,162.00				55,162.00	
Clean Communities Grant-2018		209,273.13	209,273.13			0.00	
Recycling Tonnage Grant		152,337.06			-152,337.06	0.00	Transferred from Reserve for Grants Unappropriated
NJDOT- Elevation of 6th Terrace Harborside		475,000.00				475,000.00	
Toms River Police Dept STEP Grant FFY9/30/19		78,580.00				78,580.00	
State of NJ MVC "LEASE" Program - 7/1/18-6/30/19		94,085.00	47,042.52			47,042.48	
DDACTS FFY19 PT-19-03-08-001		25,000.00				25,000.00	
2016 Susteen Community Outreach Mobile Forensic Grt	4,700.00			4,700.00		0.00	
Edward Byrne JAG-2014	10,062.00			10,062.00		0.00	
Emergency Management Agency Asst Grant (EMAA FY16)	9,400.00		9,400.00			0.00	
Emergency Management Agency Asst Grnat (EMAA FY17)	10,000.00					10,000.00	
Municipal Alliance Grant FY17	0.23			0.23		0.00	
Municipal Alliance Grant FY2018	44,512.78		44,073.69	439.09		0.00	
NJ Sustainable Small Grant-2017	10,000.00					10,000.00	
NJDEP Emergency Dune Replacement (Increase)	726,121.60		85,845.60	640,276.00		0.00	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
NJDOT Elevation of Washington Avenue	81,250.00		81,250.00			0.00	
NJDOT FY17 Muni Aid Prog-Elevation of Bay Breeze & Sea Breeze	263,000.00					263,000.00	
NJDOT Transportation Alternatives Program (TA-2016)	939,000.00					939,000.00	
Safe & Secure FY2018	60,000.00		60,000.00			0.00	
School Zone Pedestrian Safety Grant 7/1/17-5/31/18	55,850.00		55,489.00	361.00		0.00	
State of NJ MVC "LEASE" Program-7/1/17-6/30/18	47,042.48		47,042.48			0.00	
STEP Grant FFY 9/30/17 & Amendment	34,451.89		32,722.24	1,729.65		0.00	
Sustainable & Resilient Coastal Communities Program CP-16-012	34,179.78		20,963.17	13,216.61		0.00	
Toms River Police Dept STEP Grant FFY 9/30/18	87,190.00		86,646.87			543.13	
Total	2,416,760.76	1,418,862.66	1,029,174.17	670,784.58	-152,337.06	1,983,327.61	

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					
2016 Susteen Comm Outreach Mobile Forensic- Match	4,684.00				4,684.00		0.00	
2016 Susteen Communication Outreach Mobile Forensic	16.00				16.00		0.00	
2018 Caregivers Grant-Additional Funds-O/E			7,500.00	5,175.03		-1,557.77	767.20	CY E/P
2018 Senior Center Grant- Additional Funds- S&W & O/E			20,000.00	14,560.73		-629.02	4,810.25	CY E/P
Body Armor Grant 2017	12,195.22			6,960.00		-386.26	4,848.96	PY E/P 1160.00 less CY E/P 1,546.26
Body Armor Grant-2016				6,495.19		6,495.19	0.00	PY E/P
Caregiver Match Fringe-2016	65,342.40				65,342.40		0.00	
Caregiver Participation-2016	800.00				800.00		0.00	
Caregivers Match & Fringe-2018		50,353.00		32,272.04			18,080.96	
Caregivers Participation-2018		1,200.00					1,200.00	
Caregivers S&W-2018		58,940.00		58,940.00			0.00	
Clean Communities- 2015	8.35			8.35			0.00	
Clean Communities Grant -2016	0.17			0.17			0.00	
Clean Communities Grant FY18			209,273.13	145,013.77		-43,814.98	20,444.38	CY E/P
Clean Communities Grant-2017	48,321.39			35,019.30		-13,302.09	0.00	PY E/P 1,157.06 Less CY E/P 14,459.15
Comcast of NJ LLC Technology Grant	26,918.55						26,918.55	
DDACTS FY18		25,000.00		25,000.00			0.00	
DDACTS FY19- PT-19-03-08-01			25,000.00				25,000.00	
DDEF FY19			30,004.47				30,004.47	
DDEF FY2018	31,124.84			28,954.21			2,170.63	

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					
Edward Byrne JAG-2014					10,062.00	10,062.00	0.00	negative expenditure
Fy16 Emergency Management Agency Asst Grant	9,400.00			9,400.00			0.00	
FY16 Emergency Management Agency Asst Grant MATCH	9,400.00			9,400.00			0.00	
FY17 Emergency Management Agency Asst Grant	10,000.00			10,000.00			0.00	
FY17 Emergency Management Agency Asst Grant MATCH	10,000.00			10,000.00			0.00	
Homeland Security Grant FY17 & FY18		15,000.00	35,000.00	19,208.95		-27,178.95	3,612.10	CY E/P 27178.95
Master Plan REXM/Update CH348 LUR CDBG 000345				2,411.31		2,411.31	0.00	PY E/P
Municipal Alliance Grant FY19		55,162.00		25,224.68		-16,367.12	13,570.20	CY E/P
Municipal Alliance Grant FY2017	0.23				0.23		0.00	
Municipal Alliance Grant FY2017	20,856.36			33,517.27	439.09	13,100.00	0.00	PY E/P
Municipal Alliance Grant Match FY19		13,790.50		228.00			13,562.50	
Municipal Alliance Grant Match FY2017	0.56				0.56		0.00	
Municipal Alliance Grant Match FY2017	13,790.50			13,785.96	4.54		0.00	
New Jersey Sustainable Small Grant-2017	20,000.00			10,000.00		-8,509.29	1,490.71	CY E/P
NJ Sustainable Small Grant						0.00	0.00	PY E/P 380.00 CY E/P 380.00
NJDEP Forrestry Svcs-No Net Loss Grant-2014				87,334.07		87,334.07	0.00	PY E/P 236,180.04 Less CY E/P 148,845.97

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 Municipal Stormwater Program WQ05-437	10,309.00						10,309.00	
NJDOT Elevation of 6th Terrace Harborside		475,000.00					475,000.00	
NJDOT FY17 Muni Aid Program- Elevation of Bay Breeze & Sea Breeze	263,000.00						263,000.00	
NJDOT Transportation Alternatives Program (TA-2016)	939,000.00						939,000.00	
Recycling Tonnage Grant	240,509.77						240,509.77	
Recycling Tonnage Grant (2014)	174,085.48			96,067.38			78,018.10	
Recycling Tonnage Grant (2015)		152,337.06					152,337.06	
Recycling Tonnage Grant-2013	174,524.62			174,524.62			0.00	
Safe & Secure FY19- 18-1507		60,000.00		30,000.00			30,000.00	
Safe & Secure FY2018 (6/26/17- 6/25/18)	45,000.00			45,000.00			0.00	
School Zone Pedestrian Safety Grant (7/1/17-5/31/18)	3,056.00			2,695.00	361.00		0.00	
Senior Caregiver Match&Fringe- 2017	2,520.32				2,520.32		0.00	
Senior Caregivers Participation-2017	1,000.00				1,000.00		0.00	
Senior Center Match Fringe-2017	65,525.64				65,525.64		0.00	
Senior Center Match Fringe-2018		145,707.00		115,392.90			30,314.10	
Senior Center Match O/E-2017	22,361.38			5,741.11	17,074.06	453.79	0.00	PY E/P
Senior Center Match O/E-2018		51,500.00		42,226.43			9,273.57	
Senior Center Match S&W-2018		305,382.00		265,482.58			39,899.42	
Senior Center -Participation O/E- 2017	361.04				361.04		0.00	
Senior Center Participation O/E- 2018		3,200.00		2,962.65			237.35	

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					
Senior Center S&W-2018		75,981.00		75,981.00			0.00	
Senior Center-Match S&W 2017	13,355.89				14,911.61	1,555.72	0.00	Negative expenditure
Senior Grant-Match Fringe 2016	13,470.99				13,470.99		0.00	
Senior Grant-Match O/E-2016	23,874.07				23,874.07		0.00	
Senior Participation -2016	1,934.98				1,934.98		0.00	
Senior Transportation Grant-2017	2,000.00			2,000.00			0.00	
Senior Transportation Grant-2018			2,000.00	2,000.00			0.00	
State of NJ MVC "LEASE" Program (7/1/17-6/30/18)	51,849.50			52,462.00		612.50	0.00	PY E/P
State of NJ MVC "LEASE" Program FY19			94,085.00	42,879.00			51,206.00	
Stormwater Management WQ05-437	10,310.00						10,310.00	
Sustainable & Resilient Coastal Communities	33,428.83			20,212.22	13,216.61		0.00	
Toms River Police Dept STEP Grant FFY 9/30/17					1,729.65	1,729.65	0.00	negative expenditure
Toms River Police Dept STEP Grant FY9/30/19			78,580.00	3,590.93			74,989.07	
TR Police Dept STEP Grant FFY9/30/2018	85,890.02			85,346.89			543.13	
US Tennis Association	5,000.00						5,000.00	
Total	2,465,226.10	1,488,552.56	501,442.60	1,653,473.74	237,328.79	12,008.75	2,576,427.48	

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 (2015)	152,337.06	152,337.06					0.00	
Total	152,337.06	152,337.06	0.00	0.00	0.00	0.00	0.00	

LOCAL DISTRICT 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 _____

* 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	1,042,365.73
2018 Levy	xxxxxxxxxx	1,940,231.20
Added and Omitted Levy	xxxxxxxxxx	10,271.61
Interest Earned	xxxxxxxxxx	7,221.35
Expenditures	2,272,496.68	xxxxxxxxxx
Balance December 31, 2018	727,593.21	xxxxxxxxxx
	3,000,089.89	3,000,089.89

REGIONAL SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	xxxxxxxxxx	1,605,931.88
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	33,448,809.09
Prepaid Beginning Balance		xxxxxxxxxx
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	148,007,789.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	146,362,200.96	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable	3,251,519.92	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2018 -2019)	33,448,809.09	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	183,062,529.97	183,062,529.97

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	0.00
Due County for Added and Omitted Taxes	xxxxxxxxxx	411,521.50
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	53,796,369.92
County Library	xxxxxxxxxx	5,869,883.96
County Health	xxxxxxxxxx	2,119,543.84
County Open Space Preservation	xxxxxxxxxx	1,859,890.96
Due County for Added and Omitted Taxes	xxxxxxxxxx	337,675.71
Paid	64,057,210.18	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	337,675.71	xxxxxxxxxx
	64,394,885.89	64,394,885.89

Paid for Regular County Levies	63,645,688.68	
Paid for Added and Omitted Taxes	411,521.50	

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 District #1	xxxxxxxxxx	5,422,530.23
Fire District #2	xxxxxxxxxx	3,070,008.10
Special Improvement	xxxxxxxxxx	270,000.00
Total 2018 Levy	xxxxxxxxxx	8,762,538.33
Paid	8,762,538.33	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	8,762,538.33	8,762,538.33

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	17,000,000.00	17,000,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	20,978,656.25	22,591,714.03	1,613,057.78
Added by N.J.S.A. 40A:4-87	527,442.60	527,442.60	0.00
Total Miscellaneous Revenue Anticipated	21,506,098.85	23,119,156.63	1,613,057.78
Receipts from Delinquent Taxes	4,800,000.00	5,250,674.78	450,674.78
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	82,089,203.09	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	82,089,203.09	87,726,943.81	5,637,740.72
	125,395,301.94	133,096,775.22	7,701,473.28

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	299,604,169.30
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax		xxxxxxxxxx
Regional School Tax	148,007,789.00	xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	63,645,688.68	xxxxxxxxxx
Due County for Added and Omitted Taxes	337,675.71	xxxxxxxxxx
Special District Taxes	8,762,538.33	xxxxxxxxxx
Municipal Open Space Tax	1,950,502.81	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	10,826,969.04
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	87,726,943.81	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	310,431,138.34	310,431,138.34

* 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)
Senior/Caregiver Grant Amendment	27,500.00	27,500.00	0.00
FY18 Homeland Security Grant	35,000.00	35,000.00	0.00
DDACTS	25,000.00	25,000.00	0.00
Shared Svc: South Toms River Construction Office	16,000.00	16,000.00	0.00
Shared Svc: Island Hts Construction Office	10,000.00	10,000.00	0.00
Clean Communities	209,273.13	209,273.13	0.00
DDEF	30,004.47	30,004.47	0.00
NJ Div of Purchase& Property-MVC "LEASE" Prog	94,085.00	94,085.00	0.00
Senior Transportation Grant	2,000.00	2,000.00	0.00
TR Police Dept STEP Grant	78,580.00	78,580.00	0.00
TOTAL	527,442.60	527,442.60	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: _____ Sharon Smith

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	124,867,859.34
2018 Budget - Added by N.J.S.A. 40A:4-87	527,442.60
Appropriated for 2018 (Budget Statement Item 9)	125,395,301.94
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	
Total General Appropriations (Budget Statement Item 9)	125,395,301.94
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	125,395,301.94
Deduct Expenditures:	
Paid or Charged [Budget Statement Item (L)]	109,902,708.21
Paid or Charged - Reserve for Uncollected Taxes	10,826,969.04
Reserved	4,665,012.94
Total Expenditures	125,394,690.19
Unexpended Balances Cancelled (see footnote)	611.75

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 Checks Cancelled		10.00
Accounts Payable Cancelled/ Reduced		2,206,984.29
Cancellation of Various Reserves		13,636.98
Cancellation of Reserves for Federal and State Grants (Credit)		237,328.79
Cancellation of Anticipated Revenue by Resolution		
Cancellation of Federal and State Grants Receivable (Debit)	670,784.58	
Change Fund		300.00
Deferred School Tax Revenue: Balance December 31, CY		33,448,809.09
Deferred School Tax Revenue: Balance January 1, CY	33,448,809.09	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		450,674.78
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		1,613,057.78
Excess of Anticipated Revenues: Required Collection of Current Taxes		5,637,740.72
Interfund Advances Originating in CY (Debit)	12,580.79	
Miscellaneous Revenue Not Anticipated		2,294,733.47
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Prior Years Interfunds Returned in CY (Credit)		10,573.93
Refund of Prior Year Revenue (Debit)		
Refund of PY Taxes & Revenue	1,175,047.27	
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)	28,936.29	
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		611.75
Unexpended Balances of PY Appropriation Reserves (Credit)		4,952,594.25
Surplus Balance	15,530,897.81	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	50,867,055.83	50,867,055.83

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Administrative Fee- Senior Citizens/Veterans	17,660.13
Auction Proceeds	175.00
Bad Check Fees	752.00
Castle Park Concession	5,257.00
Cat Licenses	1,507.00
CMS Retiree Drug Subsidy	117,104.83
Copy Fees	178.75
Cost of Advertising	122,677.43
DMV Inspection	1,347.34
DumpsterRental/Non Profit Solid Waste	34,799.38
Group Health Insurance Premium Contributions	191,089.68
JIF Safety Award Incentive & Dividend	172,854.00
Landfill Cost Reimbursement/Insurance	66,872.40
Legal/Certificate of Redemption Fees	8,475.00
Miscellaneous	3,577.50
Municipal Court Unclaimed Bail	1,161.00
NJ Turnpike Authority EMS Pick Up	1,000.00
Cancellation of Various Trust Reserves	19,730.00
Office Lease-Congressman MacArthur	2,400.00
Polling Place Rent	2,000.00
Senior Center Participation Contribution	4,900.00
Refunds and Reimbursements	24,693.77
Restitution	1,089.00
Sale of Containers	114,100.00
Vacant Property Registration	237,875.00
Snug Harbor Pool Concession	2,560.00
Special Duty Administration Fee	163,079.00
Stale Checks	704.00
Street Vacation-Clerk	250.00
Tax Collector Miscellaneous	53,340.22
Tower Rental	135,024.43
TR Girls Softball League Concession	3,200.00
TR Parking Authority-Phone/Internet	2,700.00
Jonas PW809 Snow Storm Reimbursement	535,022.42
Various Rentals	28,210.52
Vending Machine Commissions	8,623.44
Waste Material/Scrap Metal	76,372.11
Youth Program Fees	132,371.12
Total Amount of Miscellaneous Revenues Not Anticipated	\$2,294,733.47

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Balance January 1, CY (Credit)		32,322,480.79
Amount Appropriated in the CY Budget - Cash	17,000,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Excess Resulting from CY Operations		15,530,897.81
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	30,853,378.60	xxxxxxxxxx
	47,853,378.60	47,853,378.60

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

Cash		58,389,320.66
Investments		
Sub-Total		58,389,320.66
Deduct Cash Liabilities Marked with “C” on Trial Balance		28,689,700.92
Cash Surplus		29,699,619.74
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	285.16	
Deferred Charges #	0.00	
Cash Deficit	0.00	
Due From FEMA	804,746.98	
Due From Non-Federal Cost Share (Match) Program	348,726.72	
Total Other Assets		1,153,758.86
		30,853,378.60

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$304,554,433.41
2.	Amount of Levy Special District Taxes	\$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	\$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	\$1,611,639.97
5a.	Subtotal 2018 Levy	\$306,166,073.38
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$306,166,073.38
6.	Transferred to Tax Title Liens	\$54,226.21
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$1,410,762.95
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$10,491,397.11
	In 2018*	\$288,213,928.35
	Homestead Benefit Revenue	\$
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$898,843.84
	Total to Line 14	\$299,604,169.30
11.	Total Credits	\$301,069,158.46
12.	Amount Outstanding December 31, 2018	\$5,096,914.92
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	97.8568

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

No

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$299,604,169.30
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$299,604,169.30

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

Where Item 5 shows \$306,166,073.38, and Item 10 shows \$299,604,169.30, the percentage represented by the cash collections would be \$299,604,169.30 / \$306,166,073.38 or 97.8568. The correct percentage to be shown as Item 13 is 97.8568%.

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)	13,383.99	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
2	Sr. Citizens Deductions Per Tax Billings (Debit)	170,750.00	
3	Veterans Deductions Per Tax Billings (Debit)	728,421.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	23,253.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		23,580.16
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		28,936.29
9	Received in Cash from State (Credit)		883,006.38
	Balance December 31, 2018		285.16
		935,807.99	935,807.99

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

Line 2	170,750.00
Line 3	728,421.00
Line 4	23,253.00
Sub-Total	<u>922,424.00</u>
Less: Line 7	23,580.16
To Item 10	<u><u>898,843.84</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	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		0.00	xxxxxxxxxx
Taxes Pending Appeals*	0.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
		0.00	0.00

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

Carl Dileo	
_____ Signature of Tax Collector	
T-1573	3/29/2019
_____ License #	_____ Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2018	5,533,816.04	XXXXXXXXXX
A. Taxes	5,236,520.49	XXXXXXXXXX
B. Tax Title Liens	297,295.55	XXXXXXXXXX
2. Cancelled		
A. Taxes	XXXXXXXXXX	1,142,026.29
B. Tax Title Liens	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		
A. Taxes	XXXXXXXXXX	
B. Tax Title Liens	XXXXXXXXXX	
4. Added Taxes	1,207,284.13	XXXXXXXXXX
5. Added Tax Title Liens	487.60	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)		
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	803.75
B. Tax Title Liens - Transfers from Taxes	803.75	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	5,599,561.48
8. Totals	6,742,391.52	6,742,391.52
9. Collected:	XXXXXXXXXX	5,250,674.78
A. Taxes	5,249,708.01	XXXXXXXXXX
B. Tax Title Liens	966.77	XXXXXXXXXX
10. Interest and Costs - 2018 Tax Sale	1,776.54	XXXXXXXXXX
11. 2018 Taxes Transferred to Liens	54,226.21	XXXXXXXXXX
12. 2018 Taxes	5,096,914.92	XXXXXXXXXX
13. Balance December 31, 2018	XXXXXXXXXX	5,501,804.37
A. Taxes	5,148,181.49	XXXXXXXXXX
B. Tax Title Liens	353,622.88	XXXXXXXXXX
14. Totals	10,752,479.15	10,752,479.15

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 93.7694

16. Item No. 14 multiplied by percentage shown above is 5,159,008.95 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
Balance January 1, CY (Debit)	3,725,230.00	
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Foreclosed or Deeded in CY: Tax Title Liens (Debit)		
Foreclosed or Deeded in CY: Taxes Receivable (Debit)		
Sales: Cash* (Credit)		
Sales: Contract (Credit)		
Sales: Gain on Sales (Debit)		
Sales: Loss on Sales (Credit)		
Sales: Mortgage (Credit)		
Balance December 31, 2018	xxxxxxxxxx	3,725,230.00
	3,725,230.00	3,725,230.00

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	
4/23/2013	Additional Expenses Resulting from Super Storm SANDY	21,000,000.00	175,000.00	525,000.00	525,000.00		0.00
11/12/2013	Severance Liabilities-Terminal Leave	3,000,000.00	600,000.00	600,000.00	600,000.00		0.00
Totals		24,000,000.00	775,000.00	1,125,000.00	1,125,000.00	0.00	0.00

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

Sharon Smith
 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.

Sharon Smith
Chief Financial Officer

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

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

	Debit	Credit	2019 Debt Service
Outstanding January 1, CY (Credit)		91,842,000.00	
Cancelled (Debit)			
Issued (Credit)			
Paid (Debit)	11,940,000.00		
Outstanding Dec. 31, 2018	79,902,000.00	xxxxxxxxxx	
	91,842,000.00	91,842,000.00	
2019 Bond Maturities – General Capital Bonds			\$12,155,000.00
2019 Interest on Bonds		2,875,968.75	

ASSESSMENT SERIAL BONDS

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
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
Outstanding January 1, CY (Credit)		219,052.21	
Issued (Credit)			
Paid (Debit)	45,488.61		
Outstanding Dec. 31,2018	173,563.60	xxxxxxxxxxxx	
	219,052.21	219,052.21	
2019 Loan Maturities			\$44,673.63
2019 Interest on Loans			\$5,175.00
Total 2019 Debt Service for Loan			\$49,848.63

GREEN ACRES TRUST LOAN

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
Paid (Debit)			
Outstanding Dec. 31,2018		xxxxxxxxxxxx	
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**

	Debit	Credit	Debt Service
Outstanding January 1,			
Issued			
Paid			
Outstanding December 31,			
Loan Maturities			
Interest on Loans			
Total Debt Service for Loan			

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

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

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, CY (Credit)		0.00	
Issued (Credit)			
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	
ORD 4463-14 Various Capital Improvements	155,000.00	6/19/2018	155,000.00	6/19/2019	3.00		4,650.00	6/19/2019
ORD 4464-14 Variuos Paving, Drainage & Bulkhead Impr	175,000.00	6/19/2018	175,000.00	6/19/2019	3.00		5,250.00	6/19/2019
ORD 4564-17 Purch & replacemt of Various Equipmt & Vehicles for Twp Depts	1,505,000.00	6/19/2018	1,505,000.00	6/19/2019	3.00		45,150.00	6/19/2019
ORD 4565-17 Various Capital Improvements	1,300,000.00	6/19/2018	1,300,000.00	6/19/2019	3.00		39,000.00	6/19/2019
ORD 4572-18 Acquisition & Preparation Site located at 2 W Water Street	3,300,000.00	6/19/2018	3,300,000.00	6/19/2019	3.00		99,000.00	6/19/2019
Ord 4398-13 Various Capital Improvements	3,000,000.00	6/20/2017	3,000,000.00	6/19/2019	3.00		90,000.00	6/19/2019
Ord 4398-13 Various Capital Improvements	17,000,000.00	6/26/2013	8,675,255.00	6/19/2019	3.00	460,719.84	260,257.65	6/19/2019
Ord 4398-13 Various Capital Improvements	3,750,000.00	6/21/2016	3,750,000.00	6/19/2019	3.00	101,629.38	112,500.00	6/19/2019
Ord 4507-16 Acq of Property and Other Related Expenses	9,785,000.00	6/21/2016	7,285,000.00	6/19/2019	3.00	123,860.76	218,550.00	6/19/2019
	39,970,000.00	xxxxxxxxxx	29,145,255.00	xxxxxxxxxx	xxxxxxxxxx	686,209.98	874,357.65	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 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
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
Ord 3555-00 General Improvements				1,440.00		1,440.00		
Ord 3641-01 Various Improvements				38,056.06		38,056.06		
Ord 3718-02 Acquisition Of Property				13,075.45	13,075.45			
Ord 3785-03 Various Improvements				553.75		553.75		
Ord 4572-18 Acquisition & Preparation of Site located at 2 WWater Street & Related Exp			4,800,000.00	0.00	3,446,931.37			1,353,068.63
Ord 3875-04 General Improvements				6,662.23	6,662.23			
Ord 4135-08 Various Improvements				1,214.17	1,214.17			
Ord 4188-09 Various Capital Improvements				173,743.31	173,640.34	102.97		
Ord 4420-13 Road Paving & Drainage Costs				55,730.04	55,730.04			
Ord 4499-15 Twp wide Bulkhead Replacement & Impr & Related Exp				75,000.00	75,000.00			
Ord 4611-18 Various Capital Improvements			1,862,500.00		586.70		92,538.30	1,769,375.00
Ord 4612-18 Purchase & Replacement of Various Equipment & Vehicles			1,832,000.00		591.10		91,008.90	1,740,400.00
Ord 4613-18 Various Paving & Roadway Improvements			5,000,000.00		580.10		249,419.90	4,750,000.00
Ord 4615-18 Reappropriating Proceed To Provide Funding for the Acquisition of Land				460,711.50			460,711.50	
Ord 4616-18 Acquisition of Land For Open Space Purposes			1,169,989.71				1,169,989.71	

Ord 3640-01 Open Space Acquisition	1,082.00	0.00			1,082.00			
Ord 3736-02 Open Space Acquisition	876.60	0.00			876.60			
Ord 3838-03 General Improvements	99,079.22	0.00			43,640.84	9,563.79	45,874.59	
Ord 3979-05 Construction Of Ice Rink	174.05	0.00		125.04		299.09		
Ord 3989-06 Various Improvements	52,966.28	0.00		36,579.50	49,788.46	16,040.17	23,717.15	
Ord 4019-06 Various Improvements	3,071.60	0.00		13,930.47	13,930.47		3,071.60	
Ord 4073-07 Various Improvements	1,439.37	0.00			1,439.37			
Ord 4282-10 Various Capital Improvements	53,663.04	0.00		13,118.20	32,911.28	448.48	33,421.48	
Ord 4246-10 Various Improvements	61.81	0.00		16,200.00	16,251.51		10.30	
Ord 4281-10 Construction of Softball Fields	18,333.43	0.00		17,695.35	17,695.35		18,333.43	
Ord 4283-10 Various Capital Improvements	128,708.53	0.00		409,637.70	436,038.23		102,308.00	
Ord 4284-10 Water Line Extension Project	98,234.74	0.00		6,789.53			105,024.27	
Ord 4321-11 Various Drainage And Bulkhead Improvements	170,827.25	0.00		228,429.75	239,624.06		159,632.94	
Ord 4322-11 Acquisition of Various Equipment	21,797.24	0.00		25,300.00	45,228.33		1,868.91	
Ord 4323-11/4336-11 Various Capital Improvements	56,543.07	0.00		816,624.87	842,811.75		30,356.19	
Ord 4324-11 Various Improvements to Twp Parks and Recreation Areas	7,216.35	0.00		148,767.29	155,983.64			
Ord 4337-11 Various Wasterwater Improvements	28,994.09	0.00					28,994.09	
Ord 4364-12 Various Capital Improvements	12,337.44	0.00		131,885.00	144,222.44			
Ord 4369-12 Various Bulkhead Improvements	622,603.06	0.00		460,803.92	450,038.15		633,368.83	
Ord 4370-12 Various Capital Improvements	321,040.55	0.00		450,048.69	488,058.45		283,030.79	
Ord 4371-12 Acquisition of Various Equipment and Related Expenses	18,398.56	0.00		120,747.62	136,153.91		2,992.27	

Ord 4398-13/4418-13/4515-16 Various Capital Equipment	0.00	17,501,104.92		5,302,728.37	6,399,418.17			16,404,415.12
Ord 4419-13 Various Capital Improvements	0.00	595.51		1,606,314.03	1,599,306.83			7,602.71
Ord 4421-13 Acquisition of Various Equipment and Related Expenses	0.00	139,434.60		114,789.00	188,424.17			65,799.43
Ord 4439-14 Acquisition of Land & Other Related Expenses	222,473.35	0.00		-222,473.35				
Ord 4463-14 Various Capital Improvements	0.00	2,317,816.53		844,537.00	873,894.99			2,288,458.54
Ord 4464-14 Various Paving, Drainage & Bulkhead Improvements	0.00	1,109,416.50		99,237.87	456,241.38			752,412.99
Ord 4465-14 Acquisition of Land & Other Related Expenses	138,238.15	0.00		-138,238.15				
Ord 4466-14 Acquisition of Various Equipment	0.00	288,416.74		238,000.00	315,926.37			210,490.37
Ord 4486-15 Acquisition of Various Computer Program Equipment & Related Expenses	12,061.87	0.00		50,421.00	50,421.00		12,061.87	
Ord 4487-15 Acquisition of Various Computer Equipment & Related Expenses	27,572.40	0.00		59,200.00	65,909.47		20,862.93	
Ord 4497-15 Various Paving, Drainage & roadway Improvements and Related Expenses	2,884,826.01	2,075,000.00		365,241.70	4,788,629.76			536,437.95
Ord 4498-15 Design, Construction & Reconstruction of Twp Buildings & Related Expenses	35,403.70	0.00		328,635.00	362,332.17		1,706.53	
Ord 4500-15 Various Capital Improvements & Related Expenses	1,338,205.95	770.00		2,384,988.72	3,055,655.82		667,538.85	770.00
Ord 4507-16/4522-16 Acquisition of Property & Other Related Expenses	0.00	2,565,188.32		85,891.50	1,226,079.82			1,425,000.00
Ord 4519-16 Acquisition of Land	887,474.00	0.00		5,139.25	836,338.60		56,274.65	
Ord 4555-17 Reappropriation Ordinance	1,712,516.08	0.00		759,943.18	2,466,066.36		6,392.90	

Ord 4564-17 Purchase & Replacement of Various Equipment & Vehicles	172,272.00	3,273,168.00			3,198,054.84			247,385.16
Ord 4565-17 Various Capital Improvements	377,388.00	7,170,362.00			3,953,410.79			3,594,339.21
Ord 4566-17 Various Paving & Roadway Improvements	180,000.00	3,420,000.00			3,500,500.00			99,500.00
Ord 4567-17 Various Drainage Improvements	32,500.00	617,500.00			500.00		32,000.00	617,500.00
Total	9,738,379.79	40,478,773.12	14,664,489.71	15,607,224.56	40,226,896.88	66,504.31	4,332,510.88	35,862,955.11

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

	Debit	Credit
Balance January 1, CY (Credit)		539,289.45
Appropriated to Finance Improvement Authorizations (Debit)	434,725.00	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		400,000.00
Balance December 31, 2018	504,564.45	xxxxxxxxxx
	939,289.45	939,289.45

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

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

	Debit	Credit
Balance January 1, CY (Credit)		0.00
Appropriated to Finance Improvement Authorizations (Debit)		
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
Ord 4572-18 Acquisition & Preparation of Site located at 2 W Water Street & Related expenses	4,800,000.00	4,560,000.00	240,000.00	
Ord 4611-18 Various Capital Improvements	1,862,500.00	1,769,375.00	93,125.00	93,125.00
Ord 4612-18 Purchase & Replacement of Various Equipment & Vehicles	1,832,000.00	1,740,400.00	91,600.00	91,600.00
Ord 4613-18 Various Pavinf & Roadway Improvements	5,000,000.00	4,750,000.00	250,000.00	250,000.00
Ord 4616-18 Acquisition of Land for Open SPace Purposes	1,169,989.71		1,169,989.71	
Total	14,664,489.71	12,819,775.00	1,844,714.71	434,725.00

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
Balance January 1, CY (Credit)		1,240,063.78
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)	500,000.00	
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		356,737.92
Balance December 31, 2018	1,096,801.70	xxxxxxxxxx
	1,596,801.70	1,596,801.70

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		306,166,073.38
2. Amount of Item 1 Collected in 2018 (*)	299,604,169.30	
3. Seventy (70) percent of Item 1		214,316,251.37

(*) 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	\$	\$337,675.71	\$337,675.71
3. Amounts due Special Districts	\$0.00	\$0.00	\$0.00
4. Amounts due School Districts for Local School Tax	\$0.00	\$0.00	\$

UTILITIES ONLY

Note:

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

Balance Sheet - Golf Course Utility Operating Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	381,568.06	
Sub Total Cash	381,568.06	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Sub Total Accounts Receivable	0.00	
Interfunds Receivable:		
Sub Total Interfunds Receivable	0.00	
Deferred Charges		
Sub Total Deferred Charges	0.00	
Total Assets	381,568.06	

Balance Sheet - Golf Course Utility Operating Fund Liabilities, Reserves & Fund Balance
AS OF DECEMBER 31, 2018

	2018	
Liabilities:		
Encumbrances Payable	13,848.76	
Appropriation Reserves	27,058.66	
Accounts Payable		
Accrued Interest on Bonds, Loans and Notes	2,455.73	
Sales Tax Payable	484.39	
Total Liabilities	43,847.54	
Fund Balance:		
Fund Balance	337,720.52	
Total Utility Fund	381,568.06	

Balance Sheet - Golf Course Utility Capital Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	212,750.88	
Sub Total Cash	212,750.88	
Accounts Receivable:		
Fixed Capital	3,976,343.89	
Fixed Capital Authorized & Uncomplete	3,003,200.00	
Sub Total Accounts Receivable	6,979,543.89	
Total Assets	7,192,294.77	

Balance Sheet - Golf Course Utility Capital Fund Liabilities, Reserves & Fund Balance
AS OF DECEMBER 31, 2018

	2018	
Liabilities:		
Improvement Authorizations - Funded	1,946.65	
Improvement Authorizations - Unfunded	96.21	
Serial Bonds Payable	1,030,000.00	
Reserve for Encumbrances	407,902.92	
Capital Improvement Fund	30,540.00	
Reserve for Amortization	5,546,343.89	
Deferred Reserve for Amortization	132,660.00	
Total Liabilities	7,149,489.67	
Total Liabilities, Reserves & Fund Balance:		
Capital Surplus	42,805.10	
Total Liabilities, Reserves and Surplus	7,192,294.77	

Balance Sheet - Golf Course Utility Assessment Fund
AS OF DECEMBER 31, 2018

	2018	
Assets:		
Liabilities and Reserves:		
Liabilities, Reserves, and Fund Balance:		

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

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

Schedule of Golf Course Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	267,390.00	267,390.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			
Miscellaneous Revenue Anticipated	500.00	262.36	-237.64
Miscellaneous			
Concession Income	90,000.00	96,793.00	6,793.00
Greens Fees	1,100,000.00	1,041,701.31	-58,298.69
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	1,190,000.00	1,138,494.31	-51,505.69
Subtotal	1,457,890.00	1,406,146.67	-51,743.33
Deficit (General Budget)			
	1,457,890.00	1,406,146.67	-51,743.33

Statement of Budget Appropriations

Appropriations	
Adopted Budget	1,457,890.00
Total Appropriations	1,457,890.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	1,457,890.00
Deduct Expenditures	
Paid or Charged	1,327,740.93
Reserved	27,058.66
Surplus	
Total Surplus	
Total Expenditure & Surplus	1,354,799.59
Unexpended Balance Cancelled	103,090.41

**Statement of 2018 Operation
Golf Course Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Golf Course 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	1,406,146.67	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	97,088.75	
Total Revenue Realized		1,503,235.42
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,354,799.59	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,354,799.59
Excess		148,435.83
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	148,435.83	
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

Section 2:

The following Item of 2017 Appropriation Reserves Canceled in 2018 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the Golf Course Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	97,088.75	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>	0.00	
*Excess (Revenue Realized)		97,088.75

Results of 2018 Operations – Golf Course Utility

	Debit	Credit
Cancellation of Accounts Payable		23,042.56
Deficit in Anticipated Revenue	51,743.33	
Excess in Anticipated Revenues		
Excess in Operations - to Operating Surplus		
Miscellaneous Revenue Not Anticipated		
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		103,090.41
Unexpended Balances of PY Appropriation Reserves *		97,088.75
Operating Excess	171,478.39	
Operating Deficit		
Total Results of Current Year Operations	223,221.72	223,221.72

Operating Surplus– Golf Course Utility

	Debit	Credit
Amount Appropriated in CY Budget - Cash	267,390.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		433,632.13
Excess in Results of CY Operations		171,478.39
Balance December 31, 2018	337,720.52	
Total Operating Surplus	605,110.52	605,110.52

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

Cash		381,568.06
Investments		
Interfund Accounts Receivable		
Subtotal		381,568.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		43,847.54
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		337,720.52
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		337,720.52

Schedule of Golf Course Utility Accounts Receivable

Balance December 31, 2017		0.00
Increased by:		
Rents Levied		
Decreased by:		
Collections		
Overpayments applied		
Transfer to Utility Lien		
Other		
Balance December 31, 2018		0.00

Schedule of Golf Course Utility Liens

Balance December 31, 2017		0.00
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
Decreased by:		
Collections		
Other		
Balance December 31, 2018		0.00

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

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	0.00		0.00	0.00
Total Operating	0.00		0.00	0.00
Total Capital	0.00			

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

**Schedule of Bonds Issued and Outstanding
and 2019 Debt Service for Bonds**
Golf Course UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

Golf Course Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		1,365,000.00	
Paid (Debit)	335,000.00		
Outstanding December 31, 2018	1,030,000.00		
	1,365,000.00	1,365,000.00	
2019 Bond Maturities – Assessment Bonds			335,000.00
2019 Interest on Bonds		30,237.50	

Interest on Bonds – Golf Course Utility Budget

2019 Interest on Bonds (*Items)	30,237.50	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	2,455.73	
Subtotal	27,781.77	
Add: Interest to be Accrued as of 12/31/2019	1,989.06	
Required Appropriation 2019		29,770.83

List of Bonds Issued During 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

**Schedule of Loans Issued and Outstanding
and 2019 Debt Service for Loans**
Golf Course UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans

Interest on Loans – Golf Course Utility Budget

2019 Interest on Loans (*Items)	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation 2019	

List of Loans Issued During 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

INTERST ON NOTES – Golf Course UTILITY BUDGET	
2019 Interest on Notes	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	0.00
Subtotal	0.00
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation - 2019	0.00

Debt Service Schedule for Utility Assessment Notes

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

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

Utility Assessment Notes with an original date of issue of December 31, or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
ORD 4319-11: Various Golf Course Utility Capital Improvements				350,000.00	350,000.00			
Ord 3494-99 Various Golf Course Utility Capital Improvements	904.17	0.00			130.00	774.17		
Ord 3554-00 Bey Lea Improvements	65.24	0.00			65.24			
Ord 3605-01 Various Golf Course Utility Capital Improvements	3,634.53	0.00			1,959.98	1,674.55		
Ord 3642-01 Various Golf Course Utility Capital Improvements	2,862.63	0.00			2,859.49	3.14		
Ord 3671-02 Various Golf Course Utility Capital Improvements	295.56	0.00			295.56			
Ord 3737-02 Various Golf Course Utility Capital Improvements	2,747.46	1,950.00		593.05	3,340.51	1,950.00		
Ord 3990-06 Various Golf Course Utility Capital Improvements	8,864.73	0.00		16,000.00	22,918.08		1,946.65	
Ord 4124-07 Golf Course Utility Capital Irrigation Improvements	52,587.81	20,000.00		24,631.86	97,123.46			96.21
Total	71,962.13	21,950.00	0.00	391,224.91	478,692.32	4,401.86	1,946.65	96.21

Golf Course Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		29,540.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		1,000.00
Balance December 31, 2018	30,540.00	
	30,540.00	30,540.00

Golf Course Utility Capital Surplus
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		

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

Utility Fund
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
 AND
 DOWN PAYMENTS (N.J.S. 40A:2-11)
 UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years

Golf Course Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		40,353.24
Funded Improvement Authorizations Canceled (Credit)		2,451.86
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	42,805.10	
	42,805.10	42,805.10

UTILITIES ONLY

Note:

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

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

	2018	
Cash:		
Cash	412,152.08	
Sub Total Cash	412,152.08	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Sub Total Accounts Receivable	0.00	
Interfunds Receivable:		
Sub Total Interfunds Receivable	0.00	
Deferred Charges		
Sub Total Deferred Charges	0.00	
Total Assets	412,152.08	

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

	2018	
Liabilities:		
Encumbrances Payable	59,592.28	
Appropriation Reserves	48,389.25	
Accounts Payable	0.00	
Accrued Interest on Bonds, Loans and Notes		
Sales Tax Payable	17.26	
Total Liabilities	107,998.79	
Fund Balance:		
Fund Balance	304,153.29	
Total Utility Fund	412,152.08	

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

	<u>2018</u>	<u></u>
Cash:		
Cash	60,000.00	
Sub Total Cash	<u>60,000.00</u>	
Accounts Receivable:		
Fixed Capital Authorized & Uncomplete	450,000.00	
Sub Total Accounts Receivable	<u>450,000.00</u>	
Total Assets	<u>510,000.00</u>	

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

	2018	
Liabilities:		
Improvement Authorizations - Funded	0.00	
Improvement Authorizations - Unfunded	450,000.00	
Serial Bonds Payable	0.00	
Bond Anticipation Notes Payable		
Capital Improvement Fund	60,000.00	
Total Liabilities	510,000.00	
Total Liabilities, Reserves & Fund Balance:		
Capital Surplus	0.00	
Total Liabilities, Reserves and Surplus	510,000.00	

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

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

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

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

**Schedule of Other Utility Budget - 2018
Budget Revenues**

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated	183,570.00	183,570.00	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents			0.00
Miscellaneous Revenue Anticipated	5,000.00	6,115.52	1,115.52
Miscellaneous			
Ice Rink Fees	920,000.00	896,679.37	-23,320.63
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	920,000.00	896,679.37	-23,320.63
Subtotal	1,108,570.00	1,086,364.89	-22,205.11
Deficit (General Budget)			
	1,108,570.00	1,086,364.89	-22,205.11

Statement of Budget Appropriations

Appropriations	
Adopted Budget	1,108,570.00
Total Appropriations	1,108,570.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	1,108,570.00
Deduct Expenditures	
Paid or Charged	960,180.75
Reserved	48,389.25
Surplus	
Total Surplus	
Total Expenditure & Surplus	1,008,570.00
Unexpended Balance Cancelled	100,000.00

**Statement of 2018 Operation
Other Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Other 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	1,086,364.89	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	66,936.49	
Cancellation of Account Payable	29,776.85	
Total Revenue Realized		1,183,078.23
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,008,570.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,008,570.00
Excess		174,508.23
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	174,508.23	
Deficit		
Balance of "Results of 2017 Operation" Remainder= ("Operating Deficit - to Trial Balance")	0.00	

Section 2:

The following Item of 2017 Appropriation Reserves Canceled in 2018 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the Other Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	66,936.49	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		66,936.49

Results of 2018 Operations – Other Utility

	Debit	Credit
Deficit in Anticipated Revenue	22,205.11	
Excess in Anticipated Revenues		
Miscellaneous Revenue Not Anticipated		
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		100,000.00
Unexpended Balances of PY Appropriation Reserves *		66,936.49
Operating Excess	144,731.38	
Operating Deficit		
Total Results of Current Year Operations	166,936.49	166,936.49

Operating Surplus– Other Utility

	Debit	Credit
Cancellation of Account Payable		29,776.85
Amount Appropriated in CY Budget - Cash	183,570.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		313,215.06
Excess in Results of CY Operations		144,731.38
Balance December 31, 2018	304,153.29	
Total Operating Surplus	487,723.29	487,723.29

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

Cash		412,152.08
Investments		
Interfund Accounts Receivable		
Subtotal		412,152.08
Deduct Cash Liabilities Marked with "C" on Trial Balance		107,998.79
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		304,153.29
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		304,153.29

Schedule of Other Utility Accounts Receivable

Balance December 31, 2017	<u>0.00</u>
Increased by:	
Rents Levied	<u> </u>
Decreased by:	
Collections	<u> </u>
Overpayments applied	<u> </u>
Transfer to Utility Lien	<u> </u>
Other	<u> </u>
Balance December 31, 2018	<u>0.00</u>

Schedule of Other Utility Liens

Balance December 31, 2017	<u>0.00</u>
Increased by:	
Transfers from Accounts Receivable	<u> </u>
Penalties and Costs	<u> </u>
Other	<u> </u>
Decreased by:	
Collections	<u> </u>
Other	<u> </u>
Balance December 31, 2018	<u>0.00</u>

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

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

Caused by	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
Utility Operating Fund	0.00		0.00	0.00
Total Operating	0.00		0.00	0.00
Total Capital	0.00			

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

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

Date	Purpose	Amount

Judgements Entered Against Municipality and Not Satisfied

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

**Schedule of Bonds Issued and Outstanding
and 2019 Debt Service for Bonds**
Other UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

Other Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
Paid (Debit)			
Outstanding December 31, 2018			
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds			

Interest on Bonds – Other Utility Budget

2019 Interest on Bonds (*Items)		
Less: Interest Accrued to 12/31/2018 (Trial Balance)		
Subtotal		
Add: Interest to be Accrued as of 12/31/2019		
Required Appropriation 2019		

List of Bonds Issued During 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

**Schedule of Loans Issued and Outstanding
and 2019 Debt Service for Loans**
Other UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans

Interest on Loans – Other Utility Budget

2019 Interest on Loans (*Items)	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation 2019	

List of Loans Issued During 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

INTERST ON NOTES – Other UTILITY BUDGET	
2019 Interest on Notes	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2019	
Required Appropriation - 2019	

Debt Service Schedule for Utility Assessment Notes

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

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

Utility Assessment Notes with an original date of issue of December 31, or prior require one legally payable installment to be budgeted in the 2019 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2019 or written intent of permanent financing submitted with statement.

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

Schedule of Capital Lease Program Obligations

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

Schedule of Improvement Authorizations (Utility Capital Fund)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance - January 1, 2018		2018 Authorizations	Refunds, Transfers and Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
Ord 4320-11 Improvements to Winding River Skating Rink	0.00	450,000.00						450,000.00
Total	0.00	450,000.00						450,000.00

Other Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		59,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		1,000.00
Balance December 31, 2018	60,000.00	
	60,000.00	60,000.00

Other Utility Capital Surplus
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		

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

Utility Fund
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2018
 AND
 DOWN PAYMENTS (N.J.S. 40A:2-11)
 UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2018 or Prior Years

Other Utility Capital Fund
Statement of Capital Surplus
 YEAR 2018

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)		
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		0.00
Funded Improvement Authorizations Canceled (Credit)		
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018		

