

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

POPULATION LAST CENSUS	<u>60,724</u>
NET VALUATION TAXABLE 2018	<u>\$3,822,095,000.00</u>
MUNICODE	<u>0614</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

City _____ of _____ Vineland _____ County of _____ Cumberland _____

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

	Date	Examined By:	
1			Preliminary Check
2	3/15/2019	John Decristofano	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: Susan Baldosaro

(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 Susan Baldosaro am the Chief Financial Officer, License #N-1580, of the City of Vineland, County of Cumberland 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>Susan Baldosaro</u>
Title	<u>Chief Financial Officer</u>
Address	<u>P.O. Box 1508</u> <u>640 East Wood Street</u> <u>Vineland, NJ 08362-1508</u>
Phone Number	<u>856-794-4000 ext 4271</u>
Email	<u>sbaldosaro@vinelandcity.org</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 City of Vineland 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

1535 Haven Avenue
Ocean City, New Jersey 08226
US

Address

609-399-6333

Phone Number

lcostello@ford-scott.com

Email

Certified by me
3/20/2019

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

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

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # 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: Vineland
Chief Financial Officer: Susan Baldosaro
Signature: Susan Baldosaro
Certificate #: N-1580
Date: 3/20/2019

21-6001670
 Fed I.D. #
Vineland
 Municipality
Cumberland
 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	\$3,120,604.24	\$4,198,622.96	\$

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.

Susan Baldosaro

 Signature of Chief Financial Officer

3/4/2019

 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 City of Vineland, County of Cumberland 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 **\$3,838,226,800**

Brian Conover
SIGNATURE OF TAX ASSESSOR

Vineland
MUNICIPALITY

Cumberland
COUNTY

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

	2018	
Cash:		
Cash	15,163,143.61	
Sub Total Cash	15,163,143.61	
Investments:		
Sub Total Investments		
Other Receivables		
Due from State of NJ - Senior Citizens & Veterans Deductions	30,869.80	
Sub Total Assets not offset by Reserve for Receivables		
Receivables and Other Assets with Full Reserves		
Delinquent Taxes	2,797,631.75	
Tax Title Liens	2,027,308.40	
Property Acquired by Taxes	1,342,880.00	
Disallowed SC Deductions from State Audit	500.00	
Other Receivables: Protested Checks	1,801.16	
Revenue Accounts Receivable	4,334,793.48	
Due from Grant Fund	29,888.17	
Interfund Receivable: Trust Other Fund	5.72	
Sub Total Receivables and Other Assets with Reserves	10,534,808.68	
Deferred Charges		
Sub Total Deferred Charges		
Total Assets	25,728,822.09	

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

	2018	
Liabilities:		
Encumbrances Payable	1,852,928.57	
Appropriation Reserves	3,090,047.08	
Accounts Payable	171,152.88	
Overpaid Taxes	421,822.58	
Local District School Tax Payable	3,502,361.53	
County Taxes Payable	0.00	
Due County for Added and Omitted Taxes	133,740.88	
Prepaid Taxes	1,112,564.01	
Due to State: Marriage License Fees	2,425.00	
Due to State: Uniform Construction Code State Training Fees	39,959.00	
Due to State: Burial Permit Fees	35.00	
Reserve for Donations	697.61	
Reserve for Overpayments - Other City Dept	3,750.00	
Reserve for Political Signs	1,500.00	
Reserve for Purchase of Land	33,371.81	
Reserve for Tax Appeals	10,686.68	
Reserve for Liquidation TTL	7,000.00	
Reserve for Cumberland County Code Blue	5,000.00	
Deposits on Sale of City Property	1,600.00	
Deposits on Sale of Foreclosed Property	1,260.00	
Total Liabilities	10,391,902.63	
Total Liabilities, Reserves and Fund Balance:		
Reserve for Receivables	10,534,808.68	
Fund Balance	4,802,110.78	
Total Liabilities, Reserves and Fund Balance	25,728,822.09	

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

	2018	
Assets		
Cash		
Cash Grant		
Federal and State Grants Receivable	10,034,948.81	
Due From VDID		
Total Assets Federal and State Grant Fund	10,034,948.81	
Liabilities		
Encumbrances Payable	2,411,466.02	
Appropriated Reserves for Federal and State Grants	7,019,878.14	
Unappropriated Reserves for Federal and State Grants	573,716.48	
Due to Current Fund	29,888.17	
Total Liabilities Federal and State Grant Fund	10,034,948.81	

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

	2018	
Assets		
Cash	8,010,971.07	
Grants Receivable	725,625.00	
Deferred Charges		
Deferred Charges to Future Taxation - Unfunded	26,114,755.41	
Deferred Charges to Future Taxation - Funded	17,038,379.09	
Total Deferred Charges	43,153,134.50	
Total Assets General Capital Fund	51,889,730.57	
Liabilities		
Improvement Authorizations - Funded	2,946,457.11	
Improvement Authorizations - Unfunded	12,112,020.99	
General Capital Bonds	16,785,000.00	
Bond Anticipation Notes	12,900,000.00	
Green Trust Loans Payable	703,379.09	
Capital Lease Payable	3,362,880.41	
Capital Improvement Fund	1,172.49	
Demolition Bond Loan Program	50,000.00	
Contracts Payable	2,806,262.13	
Reserve for Payment of Bonds and Notes	154,673.00	
Reserve for Preliminary Expenses	962.53	
Total Liabilities and Reserves	51,822,807.75	
Fund Balance		
Capital Surplus	66,922.82	
Total General Capital Liabilities	51,889,730.57	

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

	2018	
Cash:		
Cash	164,750.28	
Sub Total Cash	164,750.28	
Investments		
Sub Total Investments		
Assets not offset by Receivables		
Assessments Receivable	102,436.15	
Assessment Liens (including Interest and Costs)	133,109.43	
Sub Total Assets not offset by Receivables	235,545.58	
Assets offset by the Reserve for Receivables		
Assets offset by the Reserve for Receivables		
Deferred Charges		
Sub Total Deferred Charges		
Total Assets	400,295.86	
Liabilities and Reserves		
Total Liabilities and Reserves	235,545.58	
Fund Balance		
Fund Balance	164,750.28	
Total Liabilities, Reserves, and Fund Balance	400,295.86	

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

	2018	
Animal Control Trust Assets		
Cash- Dog	120,438.41	
Protested Checks	126.00	
Total Dog Trust Assets	120,564.41	
Animal Control Trust Liabilities		
Reserve - Dog Fund	120,564.41	
Total Dog Trust Reserves	120,564.41	
CDBG Trust Assets		
Cash - Community Development Block Fund	552,010.49	
CDBG - Community Development Grants Receivable	554,907.25	
CDBG - Mortgages Receivable	6,126,390.23	
CDBG - US Dept of Housing & Urban Development - Receivable	1,389,465.15	
Total CDBG Trust Assets	8,622,773.12	
CDBG Trust Liabilities		
CDBG - Reserve for Community Development Block Grant	610,799.27	
CDBG - Reserve for Economic Development Revolving Loan	350,761.88	
Fund		
CDBG - Reserve for Rehabilitation Escrow Deposits	40.68	
CDBG - Reserve for Rehabilitation Revolving Fund	85,097.56	
CDBG - Reserve for Revolving Fund for Home Investment Fund	112,573.25	
CDBG - Reserve for Mortgages Receivable	6,126,390.23	
CDBG - Reserve for US Housing & Urban Development Home	1,337,110.25	
Investment Program		
Total CDBG Trust Reserves and Liabilities	8,622,773.12	
LOSAP Trust Assets		
Total LOSAP Trust Assets		
LOSAP Trust Liabilities		
Total LOSAP Trust Reserves		
Open Space Trust Assets		
Total Open Space Trust Assets		
Open Space Trust Liabilities		
Total Open Space Trust Reserves		
Other Trust Assets		
Cash	72.73	
Cash Trust Other	13,756,384.58	
Cash-Downtown Improvement District	0.00	
Protested Checks	60.00	
Due From Employee	6,145.56	
Total Other Trust Assets	13,762,662.87	
Other Trust Liabilities		

Payroll Deduction Payable	486,175.81	
Due To Current Fund	5.72	
Total Miscellaneous Trust Reserves (31-287)	12,544,667.54	
Total Trust Escrow Reserves (31-286)	731,813.80	
Total Other Trust Reserves and Liabilities	13,762,662.87	

**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
Reserve for Developers Surety Deposits Principal	\$1,185,290.43	\$1,143,662.90	\$1,597,501.83	\$731,451.50
Holiday Lighting	\$	\$1,000.00	\$1,000.00	\$0.00
Landfill Closure	\$1,038,824.78	\$11,648.04	\$36,922.49	\$1,013,550.33
Reserve for Accumulated Absenses B-20	\$141,061.15	\$329,546.21	\$157,513.44	\$313,093.92
Reserve for Burnt Mill Lake Restoration Project B-20	\$4,215.71	\$	\$	\$4,215.71
Reserve for Confiscated Funds B-20	\$8,945.64	\$11,771.05	\$5,584.64	\$15,132.05
Reserve for Council of Affordable Housing B-20	\$1,003,820.17	\$439,005.61	\$304,273.08	\$1,138,552.70
Reserve for Deposits Payroll B-21	\$5,000.00	\$	\$5,000.00	\$0.00
Reserve for Developers Contribution - Reforestation B-20	\$38,500.00	\$1,500.00	\$	\$40,000.00
Reserve for Developer's Surety Deposits - Developer's Fees B-20	\$9,203.56	\$2,600.00	\$2,500.00	\$9,303.56
Reserve for Developers Surety Deposits Interest B-21	\$20,139.55	\$9,594.46	\$29,371.71	\$362.30
Reserve for Donation - Health Promotion B-20	\$275.26	\$1,000.00	\$	\$1,275.26
Reserve for Donation 1966 Ford Galaxy B-20	\$62.00	\$	\$	\$62.00
Reserve for Donations - General B-20	\$101,000.00	\$1,000.00	\$1,000.00	\$101,000.00
Reserve for Donations - Police Department B-20	\$17,025.34	\$16,864.07	\$15,044.47	\$18,844.94
Reserve for Donations EMS B-20	\$432.70	\$	\$	\$432.70
Reserve for Donations Garton Memorial B-20	\$300.00	\$	\$	\$300.00
Reserve for Environmental Quality & Enforcement Funds B-20	\$25,096.81	\$	\$2,175.00	\$22,921.81
Reserve for Fire Dept Donations B-20	\$5,417.22	\$247.00	\$	\$5,664.22
Reserve for Forfeited Property B-20	\$3,729.64	\$	\$	\$3,729.64
Reserve for Parking Offenses Adjudication Act B-20	\$4,652.78	\$166.00	\$	\$4,818.78
Reserve for Planning Board Legal B-20	\$5,710.00	\$23,479.00	\$16,674.00	\$12,515.00
Reserve for Police Extra Duty B-20	\$14,725.75	\$100,912.35	\$101,018.60	\$14,619.50
Reserve for Recreation Comm. PILOT B-20	\$1,321.30	\$	\$	\$1,321.30

<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>
Reserve for Recreation Commission Expenditures B-20	\$25,256.09	\$4,265.00	\$4,317.64	\$25,203.45
Reserve for Recreation Field Fees B-20	\$48,359.82	\$30,190.00	\$8,538.75	\$70,011.07
Reserve for Restricted Donations - All Abilities Playground B-20	\$7,500.00	\$	\$	\$7,500.00
Reserve for Self Insurance (R.S.40:51-7) B-20	\$3,282,111.17	\$2,761,983.23	\$576,915.07	\$5,467,179.33
Reserve for Storm Recovery B-20	\$219,936.10	\$50,053.78	\$69,722.68	\$200,267.20
Reserve for Tax Sale Premiums B-21	\$1,279,800.00	\$2,300.00	\$732,300.00	\$549,800.00
Reserve for Tax Title Lien Redemptions	\$124,610.40	\$2,193,674.15	\$2,122,444.52	\$195,840.03
Reserve for Unemployment Compensation B-20	\$754,561.32	\$167,467.10	\$148,050.84	\$773,977.58
Reserve for Uniform Fire Safety Act B-20	\$104,424.30	\$23,840.00	\$29,980.77	\$98,283.53
Reserve for Workers' Compensation B-20	\$2,102,284.96	\$1,599,689.37	\$1,266,722.40	\$2,435,251.93
Totals	\$11,583,593.95	\$8,927,459.32	\$7,234,571.93	\$13,276,481.34

**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	134,547.83	90,202.45		-60,000.00		164,750.28
Less Assets "Unfinanced"						
Totals	134,547.83	90,202.45	0.00		0.00	164,750.28

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Water Utility Capital		3,072,348.41	2,295.82	3,070,052.59
Capital - General		9,590,496.25	1,579,525.18	8,010,971.07
Cash Grant				
CDP	106.07	551,904.42		552,010.49
Downtown Improvement District				
Electric Utility Assessment Trust				
Electric Utility Capital		11,681,061.76	6,887.46	11,674,174.30
Electric Utility Operating	96,127.02	25,958,090.95	500.82	26,053,717.15
Municipal Open Space Trust Fund				
Operating - Current Fund	1,583,464.27	15,161,268.76	1,581,589.42	15,163,143.61
Solid Waste Utility Assessment Trust				
Solid Waste Utility Capital		30,500.00		30,500.00
Solid Waste Utility Operating		1,235,124.61		1,235,124.61
Trust - Assessment		164,750.28		164,750.28
Trust - Dog License		120,438.41		120,438.41
Trust Other	715.00	13,303,095.39	27,383.33	13,276,427.06
Trust Special Payroll		484,668.65	4,638.40	480,030.25
Utility Online Payments				
Water Utility Assessment Trust		246,957.62		246,957.62
Water Utility Operating	2,495.82	3,081,388.17	5,420.00	3,078,463.99
Total	1,682,908.18	84,682,093.68	3,208,240.43	83,156,761.43

* - 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: Susan Baldosaro Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2018 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank	Amount
Ocean First CM Water Assessment	200,000.00
Ocean First CM General Capital	13,014,922.84
Cert. of Deposit 1M	1,000,000.00
Animal Control	120,438.41
AP Disbursing	1,577,998.96
Assessment Trust	100,952.04
Capital General	8,579,915.70
CDP	3,537.12
CDP Escrow	40.68
CDP Jobs Bill	350,655.81
CDP Rehab Revolving	85,097.56
Council on Affordable Housing	1,138,552.70
Developers Escrow Surety	693,229.52
General - Improvement Bond Proc 2007	479,089.73
General Improvement Bond Proceeds 2015	2,006,062.50
General Improvement Bond Proc. 2012	294,415.65
General Operating	32,571,522.96
Home Investment Trust	112,573.25
Payroll	484,668.65
Police Unclaimed Property	15,412.05
Self Insurance Trust	5,462,753.96
Tax Title Lein Redemption Trust	222,223.36
Trust Fund	1,204,758.58
Unemployment Trust	728,532.91
BBT Utility Online Payments	
Water Assessment Trust	46,957.62
Workers Comp Trust	2,434,820.66
Downtown Improvement District	
Ocean First CM Assessment Trust	63,798.24
Ocean First CM Electric Operating	5,106,573.66
Ocean First CM General Operating	3,639,772.99
Ocean First CM Sanitary Landfill	1,013,550.33
Ocean First CM Self Insurance Trust	4,425.37
Ocean First CM Trust Fund	338,960.01
Ocean First CM Unemployment Trust	45,444.67
Ocean First CM Water Operating	1,540,003.92
Ocean First C M Workers Comp Trust	431.27
Total	84,682,093.68

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
BVP 2016	16,931.89		16,931.89			0.00	
BVP 2017	0.00	22,670.55	2,270.81			20,399.74	
BVP 2018	0.00	16,698.00	0.00			16,698.00	
JAG FY14	124.11					124.11	
JAG FY15	28,480.00		28,480.00			0.00	
JAG FY16	51,835.00		49,745.64			2,089.36	
JAG FY17	0.00	82,904.00				82,904.00	
JAG FY18	0.00	83,767.00				83,767.00	
Vineland Community School Project	381.00					381.00	
Adult Training Center	150,757.00					150,757.00	
NJDOT Landis Avenue Resurfacing Ph 1 (Myrtle to Blvd)	779,660.84	293,296.63	278,643.48			794,313.99	
NJDOT Safe Routes to School (Sabater)	578,977.00		117,175.75			461,801.25	
NJDOT Blackwater Branch Culvert Replacement	222,752.85	228,640.00	66,596.58			384,796.27	
NJDOT Landis Avenue Ph IV Design (Orchard to Moyer)	9,264.84		9,264.48			0.36	
NJDOT Landis Avenue Traffic Signal Upgrades Ph. 1	907,986.66	52,998.00	956,548.46			4,436.20	
NJDOT Garden Road & Mill Road Traffic Signals	60,733.09		45,230.84			15,502.25	
NJDOT Landis Avenue Ph 3 (Coney to West)	664,320.00		458,173.27			206,146.73	
NJDOT Landis Avenue Ph 2 (West to Blvds)	2,450,506.00		387,217.75			2,063,288.25	
NJDOT Landis Avenue Ph IV Resurf (Orchard to Moyer)	869,465.00	123,091.00				992,556.00	
NJDOT Landis Avenue Ph V Design (Mill to Orchard)	87,893.00		42,478.03			45,414.97	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
NJDOT Landis Avenue Traffic Signal Upgrades Ph 2	873,361.00	264,211.00				1,137,572.00	
NJDOT Resurf of West Avenue (Landis to Chestnut)		1,155,548.00				1,155,548.00	
NJDOT Landis Avenue Ph VI Design (Mill to NJ Route 55)		78,450.00				78,450.00	
FDA Regional Seminar 2018		3,000.00	2,770.49			229.51	
FDA Taking Care of Vineland 9/10/15-6/30/19	73,527.85	48,638.00	64,255.11			57,910.74	
NACCHO - Voluntary National Retail Food Program - Mentorship		17,759.00				17,759.00	
FEMA Hazard Mitigation-PW Generator Project	25,000.00		25,000.00			0.00	
UEZ 2nd Gen-Downtown Marketing 2014	9,202.44		5,437.07			3,765.37	
UEZ 2nd Gen-Corp Employee 2014	1,192.81					1,192.81	
UEZ 2nd Gen-Econ Development Office 2014	37,300.58		7,483.02			29,817.56	
UEZ 2nd Gen-Corp Employee 2013	6,499.10					6,499.10	
UEZ 2nd Gen-Demo Of Prop 627-629 E. Elmer St.	56,259.70					56,259.70	
UEZ 2nd Gen-Acq. of Property, Block 1101, L16	140,000.00					140,000.00	
UEZ 2nd Gen-Acq. of Property, Block 1101, L15	250,000.00					250,000.00	
UEZ 2nd Gen - Downtown Marketing 2015	5,306.96					5,306.96	
UEZ 2nd Gen - Downtown Marketing 2016/2017	170,996.24		77,259.65			93,736.59	
UEZ 2nd Gen - Econ Development Office 2016	8,746.29		1,850.00			6,896.29	
UEZ 2nd Gen - Corp Employee 2016	531.98					531.98	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
UEZ 2nd Gen - VDID	3,336.85		3,003.26			333.59	
UEZ 2nd Gen - Econ Development Office 2017	76,276.64		69,993.79			6,282.85	
UEZ 2nd Gen - Corp Employee 2017	7,599.68		6,991.37			608.31	
UEZ 2nd Gen - VDID 2017	29,404.12		1,800.39			27,603.73	
UEZ 2nd Gen - Downtown Marketing 2018		150,000.00	18,145.69			131,854.31	
UEZ 2nd Gen - Econ Development Office 2018		757,598.00	620,240.67			137,357.33	
UEZ 2nd Gen - VDID 2018		115,000.00	52,209.83			62,790.17	
UEZ 2nd Gen - Redevelopment of Properties 2017	146,386.88		105,874.09			40,512.79	
UEZ 2nd Gen - Redevelopment of Properties 2018		200,000.00	13,029.00			186,971.00	
UEZ 2nd Gen - Payment to CCIA for Assign of Sales		1,675,000.00	1,675,000.00			0.00	
Safe & Secure Communitis		90,000.00	90,000.00			0.00	
Municipal Alliance - 2015	35.86					35.86	
Municipal Alliance - 2017	49,242.34		48,010.76			1,231.58	
Municipal Alliance 2018		52,358.00				52,358.00	
Hazardous Discharge Remediation - Cedar Drive Landfill	63,678.75					63,678.75	
Hazardous Discharge Remediation - Vineland Glass	9,396.85					9,396.85	
Hazardous Discharge Remediation - Blk 597 Project Various Sites	17,498.50					17,498.50	
Hazardous Discharge Remediation - W. Oak Road	25,804.00					25,804.00	
Hazardous Discharge Remediation - U-Pull It Recyclers Inc.	13,310.00					13,310.00	
Click It or Ticket 2017	287.13					287.13	
Click It or Ticket 2018		5,500.00	5,444.40			55.60	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Drive Sober or Get Pulled Over Yr End 2017	5,500.00		5,257.27			242.73	
HTS - Safe Corridor Act	53,183.94		53,183.94			0.00	
Distracted Driving Crackdown	325.76					325.76	
Pedestrian Safety Enforcement & Education 2018		15,015.00				15,015.00	
EMAA 2017 Allocation		10,000.00				10,000.00	
Municipal Aid - Resurf of Washington Avenue	53,322.00		53,322.00			0.00	
Municipal Aid - Resurf of Panther Road FY2016	224,288.00		168,216.00			56,072.00	
Municipal Aid - Resurf of Panther Road FY2018		395,570.00				395,570.00	
CEZ Center City Block Initiative	9,500.00					9,500.00	
Cumb Co Cultural & Heritage Commission CY2017	375.00		375.00			0.00	
Cumb Co Cultural & Heritage Commission CY2018		1,500.00	1,125.00			375.00	
SNJ Perinatal Cooperative (PREP) 2018	32,000.00		32,000.00			0.00	
SNJ Perinatal Cooperative (PREP) 10/1/18 - 6/30/19		38,000.00				38,000.00	
Cumb Co DOH County Campaign	28,223.12		21,293.34			6,929.78	
Cumb Co DOH Child Lead Poison Prevention		139,848.00	136,676.00			3,172.00	
Cumb Co DOH Child Lead Poison Prevention 7/1/18 - 6/30/19		143,980.00	14,141.20			129,838.80	
Cumb Co DOH Live Healthy 1/1-12/31/18		69,421.00	31,176.85			38,244.15	
Cumb Cape Atlantic YMCA - CDC (PICH) 10/1/16-9/30/17	69,717.23		64,281.00			5,436.23	
Cumb Cape Atlantic YMCA - Live Healthy 1/1-3/31/18		35,225.00	25,769.96			9,455.04	

Grant	Balance Jan. 1, 2018	2018 Budget Revenue Realized	Received	Canceled	Other	Balance Dec. 31, 2018	Other Grant Receivable Description
Cumb Cape Atlantic YMCA - Live Healthy 4/1-9/30/18		13,770.00	13,770.00			0.00	
Cumb Cape Atlantic YMCA - Worksite Wellness Campaign		6,000.00				6,000.00	
VDC - Econ Development Staff 2017	1,586.41		1,586.41			0.00	
VDC - Econ Development Staff 2018		16,500.00	4,500.00			12,000.00	
The Recycling Partnership		136,392.00				136,392.00	
UEZ 2nd Gen - Corp Employee 2018		66,864.00	49,306.12			17,557.88	
Total	9,458,272.29	6,605,212.18	6,028,535.66	0.00	0.00	10,034,948.81	

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					
Adult Training Center Project	150,757.00						150,757.00	
Body Armor Replacement Program	12,859.99			12,106.05			753.94	
CEZ Center City Block Initiative	12,000.00						12,000.00	
Clean Communities Grant	144,167.88		123,965.29	150,941.06			117,192.11	
Click It or Ticket 2017	287.13						287.13	
Click It or Ticket 2018			5,500.00	5,444.40			55.60	
Cumb Cape Atlantic YMCA - CDC (PICH) 10/1/16-9/30/17	5,436.23						5,436.23	
Cumb Cape Atlantic YMCA - Live Healthy 1/1-3/31/18		35,225.00		30,538.44			4,686.56	
Cumb Cape Atlantic YMCA - Live Healthy 4/1 - 9/30/18		13,770.00		13,770.00			0.00	
Cumb Cape Atlantic YMCA - Worksite Wellness			6,000.00	5,112.11			887.89	
Cumb Co DOH Child Lead Poison Prevention 7/1/18 - 6/30/19			143,980.00	48,349.84			95,630.16	
Cumb Co DOH County Campaign	6,929.78						6,929.78	
Cumb Co DOH County Campaign 2018		139,848.00		136,692.01			3,155.99	
Cumb Co DOH Live Healthy 1/1- 12/31/2018		69,421.00		43,321.62			26,099.38	
Cumberland County Cultural & Heritage Commission	0.45						0.45	
Cumberland County Cultural & Heritage Commission 2018		3,000.00		3,000.00			0.00	
DCA - Livable Communities - Library Program	6,976.31						6,976.31	

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					
DEP Hazardous Discharge Remediation - 119 SE Blvd. SJ Truck & Spring	-0.06						-0.06	
DEP Hazardous Discharge Remediation - 508 Washington Ave	2,327.65						2,327.65	
DEP Hazardous Discharge Remediation - 811 E Oxford	2,685.00						2,685.00	
DEP Hazardous Discharge Remediation - Blk 597 Various Sites	17,498.50			954.48			16,544.02	
DEP Hazardous Discharge Remediation - Cedarwood Drive Landfill	59,779.23			38,656.76			21,122.47	
DEP Hazardous Discharge Remediation - Rossi Oil/14 NW Blvd	2,233.02						2,233.02	
DEP Hazardous Discharge Remediation - U-Pull It Recycles	11,801.51						11,801.51	
DEP Hazardous Discharge Remediation - Vineland Glass	9,339.50			2,104.00			7,235.50	
DEP Hazardous Discharge Remediation - W. Oak Road	25,831.00			19,561.00			6,270.00	
DHTS - Distracted Driving Crackdown	325.76						325.76	
Drive Sober or Get Pulled Over Yr End 2017	1,404.18			1,161.45			242.73	
Drunk Driving Enforcement Fund	33,023.81			33,011.69			12.12	
Edward Bryne JAG FY14	124.11						124.11	
Edward Bryne JAG FY15	28,480.00			28,480.00			0.00	
Edward Bryne JAG FY16	51,835.00			51,835.00			0.00	
Edward Bryne JAG FY17			82,904.00	57,939.56			24,964.44	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
Edward Bryne JAG FY18			83,767.00				83,767.00	
Emergency Management Agency Assistance (EMAA) FY16			9,400.00	9,400.00			0.00	
Emergency Management Agency Assistance (EMAA) FY17			10,000.00				10,000.00	
Empowerment Zone - Downpayment Assistance	10,288.20			10,265.00			23.20	
FDA - Central Region Conference 2018		3,000.00		2,770.49			229.51	
FDA - Taking Care of Vineland	65,032.70		48,638.00	68,774.28			44,896.42	
FEMA Hazard Mitigation Grant-PW Generator Project	4,844.44			4,844.44			0.00	
HSF - Safe Corridor Act Grant	49,773.94			49,773.94			0.00	
Landis Sewerage Authority - Master Plan Prescription Grant	4,127.38						4,127.38	
Municipal Aid - Resurf of Panther Ave FY16	224,288.00			224,288.00			0.00	
Municipal Aid - Resurf of Panther Ave FY18			395,570.00				395,570.00	
Municipal Aid - Resurf of Washington Avenue	213,288.00			213,288.00			0.00	
Municipal Alliance 2010	651.74						651.74	
Municipal Alliance 2015	35.86						35.86	
Municipal Alliance 2017	43,189.08			41,957.50			1,231.58	
Municipal Alliance 2018			52,358.00	23,444.18			28,913.82	
Municipal Court Administration Reimbursement Fund	87,192.77		8,641.43	1,449.65			94,384.55	
NACCHO - FDA Mentorship Program 2018			17,759.00				17,759.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
NJ Partnership for Healthy Kids- Healthy Corner Store Initiative	1,259.01			1,259.01			0.00	
NJDOT Blackwater Branch Culvert Replacement	39,101.39	150,460.00	78,180.00	165,752.09			101,989.30	
NJDOT Garden & Mill Road Traffic Signals	51,889.02			51,888.62			0.40	
NJDOT Landis Ave Ph 2 (West Ave to Blvds)	2,450,506.00			471,746.31			1,978,759.69	
NJDOT Landis Ave Ph 3 (Coney to West)	664,320.00			578,820.31			85,499.69	
NJDOT Landis Ave Ph IV Design (Orchard to Moyer)	3,719.60			3,719.24			0.36	
NJDOT Landis Ave Ph IV Resurf (Orchard to Moyer)	869,465.00		123,091.00	747,712.00			244,844.00	
NJDOT Landis Ave Ph V Design (Mill to Orchard)	87,893.00			87,893.00			0.00	
NJDOT Landis Ave Ph VI Design (Mill to NJ Route 55)			78,450.00				78,450.00	
NJDOT Landis Ave Resurfacing (Myrtle to Blvd) Ph 1	778,824.05		293,296.63	722,000.00			350,120.68	
NJDOT Landis Ave Traffic Signal Upgrades, Ph 1	868,559.33		52,998.00	917,121.13			4,436.20	
NJDOT Landis Ave Traffic Signal Upgrades, Ph 2	873,361.00		264,211.00	873,361.00			264,211.00	
NJDOT Resurf of West Avenue (Landis to Chestnut)			1,155,548.00				1,155,548.00	
NJDOT Safe Routes to School (Sabater)	576,084.05			215,693.31			360,390.74	
NJDOT SE Ave (Chestnut to Landis)	-90.00						-90.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
No Net Loss Forestry Restoration	26,491.03						26,491.03	
Pedestrian Safety Enforcement Grant 2018			15,015.00	4,165.39			10,849.61	
Recycling Tonnage Grant	253,131.83	306,681.52		316,056.82			243,756.53	
Safe & Secure Communities		90,000.00		90,000.00			0.00	
SNJ Perinatal COOP (PREP) 10/1/18 - 6/30/19			38,000.00	12,013.74			25,986.26	
SNJ Perinatal COOP (PREP) 2017	609.55			609.55			0.00	
SNJ Perinatal COOP (PREP) 2018	25,091.02			25,091.02			0.00	
The Recycling Partnership			136,392.00	119,343.00			17,049.00	
The Wawa Foundation			9,000.00				9,000.00	
UEZ 07-44 Facade Improvement Program	3,107.73			300.00			2,807.73	
UEZ 1st Gen - Downtown Marketing Project 2013	6,499.19						6,499.19	
UEZ 1st Gen - Landis Senior Housing			250,000.00	250,000.00			0.00	
UEZ 2nd Gen - Acquisition of Property B1101, L15	250,000.00						250,000.00	
UEZ 2nd Gen - Acquisition of Property B1101, L16	140,000.00						140,000.00	
UEZ 2nd Gen - Corp Employee 2016	531.98						531.98	
UEZ 2nd Gen - Corp Employee 2017	2,040.24			1,431.93			608.31	
UEZ 2nd Gen - Corp Employee 2018		66,864.00		65,983.35			880.65	
UEZ 2nd Gen - Demo of Property 627-629 E. Elmer Street	56,259.70						56,259.70	

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					
UEZ 2nd Gen - Downtown Marketing Project 2014	3,765.37						3,765.37	
UEZ 2nd Gen - Downtown Marketing Project 2015	11,186.80			10,379.80			807.00	
UEZ 2nd Gen - Downtown Marketing Project 2016	88,817.25			88,727.98			89.27	
UEZ 2nd Gen - Downtown Marketing Project 2017	57,154.01			30,141.50			27,012.51	
UEZ 2nd Gen - Downtown Marketing Project 2018		150,000.00		127,309.00			22,691.00	
UEZ 2nd Gen - Economic Development Office 2014	29,817.56						29,817.56	
UEZ 2nd Gen - Economic Development Office 2016	8,746.29			1,850.00			6,896.29	
UEZ 2nd Gen - Economic Development Office 2017	52,280.16			24,731.98			27,548.18	
UEZ 2nd Gen - Economic Development Office 2018		757,598.00		700,985.35			56,612.65	
UEZ 2nd Gen - Payment of CCIA- Assign of Sales			1,675,000.00	1,675,000.00			0.00	
UEZ 2nd Gen - Redevelopment of Properties 2017	146,386.88			146,386.88			0.00	
UEZ 2nd Gen - Redevelopment of Properties 2018		200,000.00		64,432.60			135,567.40	
UEZ 2nd Gen - VDID 2016	333.59						333.59	
UEZ 2nd Gen - VDID 2017	28,624.44			1,020.71			27,603.73	
UEZ 2nd Gen - VDID 2018		115,000.00		106,280.99			8,719.01	
UEZ Corp Employee 2014	1,192.84						1,192.84	
US Dept of Commerce-Industrial Park Expansion (Oak & Garden)	11,912.00						11,912.00	

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Cancelled	Other	Balance Dec. 31 2018	Other Grant Receivable Description
		Budget	Appropriation by 40A:4-87					
USDOJ BVP	1,606.16						1,606.16	
USDOJ BVP 2010	0.54						0.54	
USDOJ BVP 2016	1,903.69			1,903.69			0.00	
USDOJ BVP 2017		22,670.55		15,629.22			7,041.33	
USDOJ BVP 2018			16,698.00				16,698.00	
VDC - Econ Development Staff 2018		16,500.00		6,125.00			10,375.00	
Vineland Community School Project	381.80						381.80	
Total	9,761,578.19	2,140,038.07	5,174,362.35	10,056,100.47	0.00	0.00	7,019,878.14	

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					
Alcohol Education & Rehabilitation Fund	0.00		8,641.43	8,641.43			0.00	
Clean Communities Program	0.00		123,965.29	123,965.29			0.00	
Drunk Driving Enforcement Fund	0.00			14,128.32			14,128.32	
Office of Emergency Management	0.00		9,400.00	9,400.00			0.00	
Recycling Tonnage Grant	306,681.52		306,681.52				0.00	
The WAWA Foundation	0.00		9,000.00	9,000.00			0.00	
UEZ 1st Generation Projects	809,588.16		250,000.00				559,588.16	
Total	1,116,269.68	0.00	707,688.24	165,135.04	0.00	0.00	573,716.48	

LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	xxxxxxxxxx	3,170,274.49
School Tax Deferred (Not in excess of 50% of Levy - 2017 -2018)	xxxxxxxxxx	7,899,282.43
Prepaid Beginning Balance		
Levy School Year July 1, 2018- June 30, 2019	xxxxxxxxxx	23,753,425.00
Levy Calendar Year 2018	xxxxxxxxxx	
Paid	23,421,337.96	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	3,502,361.53	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy -2018 -2019)	7,899,282.43	xxxxxxxxxx
Prepaid Ending Balance		xxxxxxxxxx
	34,822,981.92	34,822,981.92

Amount Deferred at 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	0.00
2018 Levy	xxxxxxxxxx	
Added and Omitted Levy	xxxxxxxxxx	
Interest Earned	xxxxxxxxxx	
Expenditures		xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	0.00	0.00

REGIONAL SCHOOL TAX

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

Amount Deferred at 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 at 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	242,661.05
2018 Levy	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	45,641,815.29
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	413,441.19
Due County for Added and Omitted Taxes	xxxxxxxxxx	133,740.88
Paid	46,297,917.53	xxxxxxxxxx
Balance December 31, 2018	xxxxxxxxxx	xxxxxxxxxx
County Taxes	0.00	xxxxxxxxxx
Due County for Added and Omitted Taxes	133,740.88	xxxxxxxxxx
	46,431,658.41	46,431,658.41

Paid for Regular County Levies	46,055,256.48	
Paid for Added and Omitted Taxes	242,661.05	

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
Special Improvement District	xxxxxxxxxx	51,700.00
Total 2018 Levy	xxxxxxxxxx	51,700.00
Paid	51,700.00	xxxxxxxxxx
Balance December 31, 2018	0.00	xxxxxxxxxx
	51,700.00	51,700.00

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

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit -03
Surplus Anticipated	3,100,000.00	3,100,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Adopted Budget	21,612,050.30	22,549,185.28	937,134.98
Added by N.J.S.A. 40A:4-87	5,174,362.35	5,174,362.35	0.00
Total Miscellaneous Revenue Anticipated	26,786,412.65	27,723,547.63	937,134.98
Receipts from Delinquent Taxes	2,307,000.00	1,948,233.98	-358,766.02
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	36,172,793.67	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	1,375,349.00	xxxxxxxxxx	xxxxxxxxxx
County Only: Total Raised by Taxation	xxxxxxxxxx		xxxxxxxxxx
Total Amount to be Raised by Taxation	37,548,142.67	37,630,108.11	81,965.44
	69,741,555.32	70,401,889.72	660,334.40

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash	xxxxxxxxxx	104,411,235.19
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	23,753,425.00	xxxxxxxxxx
Regional School Tax		xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	46,055,256.48	xxxxxxxxxx
Due County for Added and Omitted Taxes	133,740.88	xxxxxxxxxx
Special District Taxes	51,700.00	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	3,212,995.28
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	37,630,108.11	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
	107,624,230.47	107,624,230.47

* 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)
UEZ Second Generation Funds	1,675,000.00	1,675,000.00	0.00
UEZ First Generation Funds	250,000.00	250,000.00	0.00
Click it or Ticket	5,500.00	5,500.00	0.00
Recycling Partnership Grant	136,392.00	136,392.00	0.00
Cumberland Cape Atlantic YMCA	6,000.00	6,000.00	0.00
Pedestrian Safety, Education & Enf	15,015.00	15,015.00	0.00
Edward Byrne Memorial Justice Asst	166,671.00	166,671.00	0.00
Bulletproof Vest Partnership	16,698.00	16,698.00	0.00
WAWA Foundation Grant	9,000.00	9,000.00	0.00
Office of Emergency Mgmt-EMMA	19,400.00	19,400.00	0.00
Alcohol & Education Rehab	8,641.43	8,641.43	0.00
Clean Communities Grant	123,965.29	123,965.29	0.00
Cumberland County Department of Health	143,980.00	143,980.00	0.00
FDA Grants	48,638.00	48,638.00	0.00
Municipal Alliance on Alcoholism & Drug Abuse	52,358.00	52,358.00	0.00
National Association of County & City Health Officials (NACCHO)	17,759.00	17,759.00	0.00
NJDOT Federal Projects	2,045,774.63	2,045,774.63	0.00
NJDOT Municipal Aid Programs	395,570.00	395,570.00	0.00
Southern NJ Perinatal Cooperative	38,000.00	38,000.00	0.00
TOTAL	5,174,362.35	5,174,362.35	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: _____ Susan Baldosaro

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted		64,567,192.97
2018 Budget - Added by N.J.S.A. 40A:4-87		5,174,362.35
Appropriated for 2018 (Budget Statement Item 9)		69,741,555.32
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)		
Total General Appropriations (Budget Statement Item 9)		69,741,555.32
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		69,741,555.32
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	63,143,512.93	
Paid or Charged - Reserve for Uncollected Taxes	3,212,995.28	
Reserved	3,090,047.08	
Total Expenditures		69,446,555.29
Unexpended Balances Cancelled (see footnote)		295,000.03

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
Accounts Payable Cancelled		1,828.50
Cancellation of Reserves for Federal and State Grants (Credit)		
Cancellation of Federal and State Grants Receivable (Debit)		
Deferred School Tax Revenue: Balance December 31, CY		7,899,282.43
Deferred School Tax Revenue: Balance January 1, CY	7,899,282.43	
Deficit in Anticipated Revenues: Delinquent Tax Collections	358,766.02	
Deficit in Anticipated Revenues: Miscellaneous Revenues Anticipated	0.00	
Deficit in Anticipated Revenues: Required Collection of Current Taxes	0.00	
Excess of Anticipated Revenues: Delinquent Tax Collections		
Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated		937,134.98
Excess of Anticipated Revenues: Required Collection of Current Taxes		81,965.44
Interfund Advances Originating in CY (Debit)	30,072.76	
Interfund Returned		350.18
Miscellaneous Revenue Not Anticipated		1,399,638.52
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property		
Refund of Prior Year Revenue (Debit)		
Refund of Prior Year Revenue-Other	202,296.33	
Refund of Tax Overpayments		
Reserve for Protested Check	1,801.16	
Sale of Municipal Assets (Credit)		
Senior Citizen Deductions Disallowed - Prior Year Taxes (Debit)	26,310.28	
Statutory Excess in Reserve for Dog Fund Expenditures (Credit)		
Unexpended Balances of CY Budget Appropriations		295,000.03
Unexpended Balances of PY Appropriation Reserves (Credit)		1,103,668.60
Surplus Balance	3,200,339.70	xxxxxxxxxx
Deficit Balance	xxxxxxxxxx	
	11,718,868.68	11,718,868.68

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Sale of Maps	10.00
Sale of City Owned Property	758,525.86
Restitution	2,777.00
Losap	62,729.77
Tax Coll. PY State Audit	4,750.00
Child Support Wages	479.01
City Auction	252,964.80
Discovery Fees	444.35
Elections (Runoff etc)	900.00
Licnese and Inspection Fees	16,380.00
Miscellaneous	740.09
Municipal Court Escheated Checks	13,065.57
Payroll Items - Miscellaneous	7,679.53
Photo Copies	487.77
Police Extra Duty	27,101.13
Police Misc	5,708.16
Political Sign Forfeiture	
Public Assitance Fund Closure	
Recycling	8,749.00
Refunds	171,175.25
Second Hand Dealers	10,500.00
Tax Collector - Miscellaneous	23,115.03
Tax Collector Duplicate Tax Bills	7,028.00
Tax Collector Return Check Fees	850.00
UCC Penalties	350.00
Vineland Fire Department Rescue Billing	8,598.20
Vineland Police Firearms Training - Range Fees	14,530.00
Wage Levy Fees	
Total Amount of Miscellaneous Revenues Not Anticipated	\$1,399,638.52

**SURPLUS – CURRENT FUND
YEAR 2018**

	Debit	Credit
Amount Appropriated in the CY Budget - Cash	3,100,000.00	
Amount Appropriated in the CY Budget - with Prior Written Consent of Director of Local Government Services		
Balance January 1, CY (Credit)		4,701,771.08
Excess Resulting from CY Operations		3,200,339.70
Miscellaneous Revenue Not Anticipated: Payments in Lieu of Taxes on Real Property (Credit)		
Balance December 31, 2018	4,802,110.78	xxxxxxxxxx
	7,902,110.78	7,902,110.78

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

Cash		15,163,143.61
Investments		
Sub-Total		15,163,143.61
Deduct Cash Liabilities Marked with “C” on Trial Balance		10,391,902.63
Cash Surplus		4,771,240.98
Deficit in Cash Surplus		
Other Assets Pledged to Surplus		
Due from State of N.J. Senior Citizens and Veterans Deduction	30,869.80	
Deferred Charges #	0.00	
Cash Deficit	0.00	
Total Other Assets		30,869.80
		4,802,110.78

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES – 2018 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	\$107,750,937.43
2.	Amount of Levy Special District Taxes	\$51,700.00
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.	\$36,180.69
5a.	Subtotal 2018 Levy	\$107,838,818.12
5b.	Reductions due to tax appeals **	\$
5c.	Total 2018 Tax Levy	\$107,838,818.12
6.	Transferred to Tax Title Liens	\$469,051.71
7.	Transferred to Foreclosed Property	\$
8.	Remitted, Abated or Canceled	\$244,466.43
9.	Discount Allowed	\$
10.	Collected in Cash: In 2017	\$2,370,835.68
	In 2018*	\$100,220,012.62
	Homestead Benefit Revenue	\$1,384,654.92
	State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	\$435,731.97
	Total to Line 14	\$104,411,235.19
11.	Total Credits	\$105,124,753.33
12.	Amount Outstanding December 31, 2018	\$2,714,064.79
13.	Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	96.8216

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

No

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$104,411,235.19
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
	To Current Taxes Realized in Cash	\$104,411,235.19

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

Where Item 5 shows \$107,838,818.12, and Item 10 shows \$104,411,235.19, the percentage represented by the cash collections would be \$104,411,235.19 / \$107,838,818.12 or 96.8216%. The correct percentage to be shown as Item 13 is 96.8216%.

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)	22,677.91	
1	Balance Jan 1, CY: Due To State of New Jersey (Credit)		0.00
9	Received in Cash from State (Credit)		408,229.80
5	Sr Citizens Deductions Allowed By Tax Collector – Prior Years (Debit)	7,000.00	
4	Sr. Citizen & Veterans Deductions Allowed by Collector (Debit)	15,000.00	
7	Sr. Citizen & Veterans Deductions Disallowed by Collector (Credit)		11,018.03
8	Sr. Citizens Deductions Disallowed By Tax Collector PY Taxes (Credit)		26,310.28
2	Sr. Citizens Deductions Per Tax Billings (Debit)	175,000.00	
3	Veterans Deductions Per Tax Billings (Debit)	256,750.00	
	Balance December 31, 2018		30,869.80
		476,427.91	476,427.91

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

Line 2	175,000.00
Line 3	<u>256,750.00</u>
Line 4	<u>15,000.00</u>
Sub-Total	<u>446,750.00</u>
Less: Line 7	<u>11,018.03</u>
To Item 10	<u><u>435,731.97</u></u>

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

		Debit	Credit
Balance January 1, 2018		xxxxxxxxxx	8,186.68
Taxes Pending Appeals	8,186.68	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	2,500.00
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		10,686.68	xxxxxxxxxx
Taxes Pending Appeals*	10,686.68	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
		10,686.68	10,686.68

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

Carmen DiGiorgio	
Signature of Tax Collector	
T1362	3/20/2019
License #	Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2018	3,948,158.77	xxxxxxxxxx
A. Taxes	2,229,815.83	xxxxxxxxxx
B. Tax Title Liens	1,718,342.94	xxxxxxxxxx
2. Cancelled		
A. Taxes	xxxxxxxxxx	
B. Tax Title Liens	xxxxxxxxxx	491,970.65
3. Transferred to Foreclosed Tax Title Liens:		
A. Taxes	xxxxxxxxxx	
B. Tax Title Liens	xxxxxxxxxx	
4. Added Taxes	33,657.90	xxxxxxxxxx
5. Added Tax Title Liens		xxxxxxxxxx
6. Adjustment between Taxes (Other than current year)		
A. Taxes - Transfers to Tax Title Liens	xxxxxxxxxx	278,945.16
B. Tax Title Liens - Transfers from Taxes	278,945.16	xxxxxxxxxx
7. Balance Before Cash Payments	xxxxxxxxxx	3,489,846.02
8. Totals	4,260,761.83	4,260,761.83
9. Collected:	xxxxxxxxxx	1,948,233.98
A. Taxes	1,900,961.61	xxxxxxxxxx
B. Tax Title Liens	47,272.37	xxxxxxxxxx
10. Interest and Costs - 2018 Tax Sale	100,211.61	xxxxxxxxxx
11. 2018 Taxes Transferred to Liens	469,051.71	xxxxxxxxxx
12. 2018 Taxes	2,714,064.79	xxxxxxxxxx
13. Balance December 31, 2018	xxxxxxxxxx	4,824,940.15
A. Taxes	2,797,631.75	xxxxxxxxxx
B. Tax Title Liens	2,027,308.40	xxxxxxxxxx
14. Totals	6,773,174.13	6,773,174.13

15. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 9 divided by Item No. 7) is 55.8258

16. Item No. 14 multiplied by percentage shown above is 2,693,561.44 and represents the

maximum amount that may be anticipated in 2019.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
Adjustment to Assessed Valuation (Credit)		
Adjustment to Assessed Valuation (Debit)		
Balance January 1, CY (Debit)	1,342,880.00	
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	1,342,880.00
	1,342,880.00	1,342,880.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

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

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

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

Date	Purpose	Amount
		\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT
SATISFIED**

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

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

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

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

Susan Baldosaro
 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.

Susan Baldosaro
Chief Financial Officer

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

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

	Debit	Credit	2019 Debt Service
Cancelled (Debit)			
Issued (Credit)			
Outstanding January 1, CY (Credit)		20,185,000.00	
Paid (Debit)	3,400,000.00		
Outstanding Dec. 31, 2018	16,785,000.00	xxxxxxxxxx	
	20,185,000.00	20,185,000.00	
2019 Bond Maturities – General Capital Bonds			\$3,680,000.00
2019 Interest on Bonds		492,050.00	

ASSESSMENT SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		841,534.13	
Paid (Debit)	138,155.04		
Outstanding Dec. 31,2018	703,379.09	xxxxxxxxxxxx	
	841,534.13	841,534.13	
2019 Loan Maturities			\$109,801.83
2019 Interest on Loans			\$4,864.69
Total 2019 Debt Service for Loan			\$114,666.52

GREEN ACRES TRUST LOAN

Issued (Credit)			
Outstanding January 1, CY (Credit)		0.00	
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**

Demolition Bond Loan Program

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018		60,000.00	
Issued			
Paid	10,000.00		
Outstanding December 31, 2018	50,000.00		
2019 Loan Maturities			10,000.00
2019 Interest on Loans			
Total 2019 Debt Service for Loan			10,000.00

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

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2018

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

2019 INTEREST REQUIREMENT – CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest	
Various Capital Improvement Authorizations	12,900,000.00	11/14/2018	12,900,000.00	11/14/2019	3.50	500,000.00	451,500.00	
	12,900,000.00	xxxxxxxxxx	12,900,000.00	xxxxxxxxxx	xxxxxxxxxx	500,000.00	451,500.00	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			
Lease of Property Known as 57 W. Park Avenue	3,362,880.41	171,239.38	163,465.02
Subtotal	3,362,880.41	171,239.38	163,465.02
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total	3,362,880.41	171,239.38	163,465.02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number	Balance – January 1, 2018		2018 Authorizations	Refunds, Transfers, & Encumbrances	Expended	Authorizations Canceled	Balance – December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
18-74 Various Department Improvements			5,000,000.00				250,000.00	4,750,000.00
12-28;13-27	67,175.85	0.00			48,403.44		18,772.41	
09-59 Road Improvements	10,745.46	0.00			10,745.46		0.00	
12-40 Various Capital Improvements	27,648.41	0.00			27,648.41		0.00	
14-11 Improvements to Fire Station #6	60,555.00	0.00			60,555.00		0.00	
14-23 Clean up Public Works & Well 13	2,689,464.88	0.00			1,082,685.56		1,606,779.32	
14-31 Various Capital Improvements	552,518.07	0.00			489,897.77	62,620.30	0.00	
14-50 Sidewalk Improvements	237,351.37	0.00			222,198.78		15,152.59	
14-59 Various buildings	398,819.12	0.00					398,819.12	
16-38 Various Capital Improvements	0.00	2,631,673.91			1,935,092.89			696,581.02
17-29 Green Acres Multipark 0614-14-014	0.00	206,666.47			112,432.00			94,234.47
17-31 Demolition of Unsafe Buildings	0.00	503,490.64			54,116.41			449,374.23
17-53 Construction of EMS Building with Equipment	0.00	2,499,359.58						2,499,359.58
17-54 Improvement to Various Roads & Related Drainage	0.00	4,137,724.95			3,302,200.95			835,524.00
17-61 Burnt Mill Improvements & Historic Bridge	559,946.74	286,875.00			0.00		559,946.74	286,875.00
17-64 Various Department Improvements	231,669.40	4,750,000.00			2,481,596.71			2,500,072.69
2012-90 Various Capital Improvements-Dams	39,718.89	0.00			170.00		39,548.89	

89-16; 06-62 Closure of Sanitary Landfill	57,372.60	0.00		-65.44			57,438.04	
Total	4,932,985.79	15,015,790.55	5,000,000.00	-65.44	9,827,743.38	62,620.30	2,946,457.11	12,112,020.99

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

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	250,000.00	
Balance January 1, CY (Credit)		1,172.49
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		250,000.00
Balance December 31, 2018	1,172.49	xxxxxxxxxx
	251,172.49	251,172.49

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

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

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

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

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

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

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

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

	Debit	Credit
Appropriated to CY Budget Revenue (Debit)	40,000.00	
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		44,302.52
Funded Improvement Authorizations Canceled (Credit)		62,620.30
Miscellaneous - Premium on Sale of Serial Bonds (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	66,922.82	xxxxxxxxxx
	106,922.82	106,922.82

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		107,838,818.12
2. Amount of Item 1 Collected in 2018 (*)	104,411,235.19	
3. Seventy (70) percent of Item 1		75,487,172.68

(*) 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	\$	\$133,740.88	\$133,740.88
3. Amounts due Special Districts	\$0.00	\$0.00	\$0.00
4. Amounts due School Districts for Local School Tax	\$	\$3,502,361.53	\$3,502,361.53

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 - Electric Utility Operating Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	26,053,717.15	
Sub Total Cash	26,053,717.15	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Consumer Accounts Receivable	8,710,351.43	
FTR Collateral	134,882.94	
Protested Checks	670.40	
Inventory	2,301,924.19	
Sub Total Accounts Receivable	11,147,828.96	
Interfunds Receivable:		
Sub Total Interfunds Receivable	0.00	
Deferred Charges		
Sub Total Deferred Charges	0.00	
 Total Assets	 37,201,546.11	

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

	2018	
Liabilities:		
Reserve for Encumbrances	2,022,238.99	
Appropriation Reserves	3,851,141.01	
Accounts Payable	5,528,664.58	
Reserve for Inventory - Credit Line	1,814,978.35	
Accrued Interest on Bonds, Loans and Notes	2,044,937.86	
Accrued Interest on Consumer Accounts	49,623.32	
Consumer Deposits	855,023.12	
Customer Advances for Construction	22,799.00	
Prepaid Consumer Accounts	610,558.74	
Renewable Energy Deposit	20,000.00	
Reserve for Donations - School Counts	2,927.94	
Total Liabilities	16,822,892.91	
 Fund Balance:		
Reserve for Consumer Accounts and Lien Receivable	8,710,351.43	
Reserve for FTR Collateral	134,882.94	
Reserve for Inventory	2,301,924.19	
Reserve for Protested Checks	670.40	
Fund Balance	9,230,824.24	
Total Utility Fund	37,201,546.11	

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

	2018	
Cash:		
Cash	11,674,174.30	
Cash		
Sub Total Cash	11,674,174.30	
Accounts Receivable:		
Fixed Capital: Completed	331,536,833.34	
Fixed Capital: Authorized and Uncompleted	6,382,700.00	
Sub Total Accounts Receivable	337,919,533.34	
Total Assets	349,593,707.64	

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

	2018	
Liabilities:		
Improvement Authorizations - Funded	3,861,264.00	
Serial Bonds Payable	153,985,000.00	
Capital Lease Payable	656,536.02	
Reserve for Payment of Bonds & Notes	1,526,686.00	
Capital Improvement Fund	698,646.70	
Reserve for Preliminary Improvement Costs	88,575.08	
Reserve for Amortization	175,025,310.32	
Reserve for Deferred Amortization	8,252,687.00	
Contracts Payable	43,893.20	
Total Liabilities	344,138,598.32	
 Fund Balance:		
Capital Surplus	5,455,109.32	
Total Liabilities, Reserves and Surplus	349,593,707.64	

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

	<u>2018</u>	<u></u>
Assets:		
Total Assets	<u>0.00</u>	
Liabilities and Reserves:		
Total Liabilities and Reserves	<u>0.00</u>	
Liabilities, Reserves, and Fund Balance:		
Total Liabilities, Reserves, and Fund Balance	<u>0.00</u>	

**Analysis of Electric 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 Electric Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	98,000,000.00	97,962,328.92	-37,671.08
Miscellaneous Revenue Anticipated	804,442.00	1,203,798.54	399,356.54
Miscellaneous			
ANTICIPATED INTEREST SUBSIDY	835,763.00	920,775.05	85,012.05
RESERVE TO PAY DEBT	763,344.00	763,344.00	0.00
SUPPLIES & JOBBING REVENUE	24,500.00	222,660.65	198,160.65
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	1,623,607.00	1,906,779.70	283,172.70
Subtotal	100,428,049.00	101,072,907.16	644,858.16
Deficit (General Budget)			
	100,428,049.00	101,072,907.16	644,858.16

Statement of Budget Appropriations

Appropriations	
Total Appropriations	100,428,049.00
Total Appropriations	100,428,049.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	100,428,049.00
Deduct Expenditures	
Encumbered	2,022,238.99
Paid & Charged	89,054,184.59
Reserved	3,851,141.01
Surplus	
Total Surplus	
Total Expenditure & Surplus	94,927,564.59
Unexpended Balance Cancelled	5,500,484.41

**Statement of 2018 Operation
Electric Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Electric 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	101,072,907.16	
Miscellaneous Revenue Not Anticipated	72,363.09	
2017 Appropriation Reserves Canceled	796,230.41	
Liquidated Reserve for Protested Checks	1,928.07	
Total Revenue Realized		101,943,428.73
Expenditures		
Expended Without Appropriation	670.40	
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	94,928,234.99	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		94,928,234.99
Excess		7,015,193.74
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	7,015,193.74	
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 Electric Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	796,230.41	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		796,230.41

Results of 2018 Operations – Electric Utility

	Debit	Credit
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		644,858.16
Liquidation of Protested Checks	670.40	1,928.07
Miscellaneous Revenue Not Anticipated		72,363.09
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		5,500,484.41
Unexpended Balances of PY Appropriation Reserves *		796,230.41
Operating Excess	7,015,193.74	
Operating Deficit		
Total Results of Current Year Operations	7,015,864.14	7,015,864.14

Operating Surplus– Electric Utility

	Debit	Credit
Amount Appropriated in Current Fund Budget	3,400,000.00	
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		5,615,630.50
Excess in Results of CY Operations		7,015,193.74
Balance December 31, 2018	9,230,824.24	
Total Operating Surplus	12,630,824.24	12,630,824.24

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

Cash		26,053,717.15
Investments		
Interfund Accounts Receivable		
Subtotal		26,053,717.15
Deduct Cash Liabilities Marked with "C" on Trial Balance		16,822,892.91
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		9,230,824.24
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		9,230,824.24

Schedule of Electric Utility Accounts Receivable

Balance December 31, 2017		7,670,841.28
Increased by:		
Rents Levied		99,001,839.07
Decreased by:		
Collections	97,379,202.97	
Overpayments applied	583,125.95	
Transfer to Utility Lien		
Other		
		97,962,328.92
Balance December 31, 2018		8,710,351.43

Schedule of Electric 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 -
Electric 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			
Total Operating	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**
Electric 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			

Electric Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		158,155,000.00	
Paid (Debit)	4,170,000.00		
Outstanding December 31, 2018	153,985,000.00		
	158,155,000.00	158,155,000.00	
2019 Bond Maturities – Assessment Bonds			5,490,000.00
2019 Interest on Bonds		6,797,578.54	

Interest on Bonds – Electric Utility Budget

2019 Interest on Bonds (*Items)	6,797,578.54	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	2,044,937.86	
Subtotal	4,752,640.68	
Add: Interest to be Accrued as of 12/31/2019	1,987,360.77	
Required Appropriation 2019		6,740,001.45

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**
Electric 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 – Electric 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 – Electric 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			
Lease of Property Known as 57 W. Park Avenue - Res. 2017-586	656,536.02	31,361.57	31,922.35
Subtotal	656,536.02	31,361.57	31,922.35
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total	656,536.02	31,361.57	31,922.35

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
17-98 Acquisition of 625 E. Plum St, 610 E. Plum St., and Lot 20 from Board of Education			550,000.00		452,751.83		97,248.17	
18-36 Construction of Administrative Office and Control Room			4,000,000.00		240,373.46		3,759,626.54	
09-60 Generation, Distribution, and Transmission/ Facility Improvements	47,624.04	0.00			11,612.00	36,012.04	0.00	
10-28 Preliminary Engineering Serv for West Vld CT and new 60 MW SCCT	7,835.39	0.00				7,835.39	0.00	
11-46 Construction of 63 Megawatt S C Turbine Gen	234,995.22	0.00		4,966,420.00	3,070,878.55	2,130,536.67		
12-36 Construction, Improvements and Upgrades to West Substation, Simple Cycle CT & West Substation	3,163,709.07	0.00				3,163,709.07		
13-47 Purchase and Implement Customer Care Billing Software for Electric, Water, and Solid Waste Utilities	5,989.29	0.00			1,600.00		4,389.29	
Total	3,460,153.01	0.00	4,550,000.00	4,966,420.00	3,777,215.84	5,338,093.17	3,861,264.00	0.00

Electric Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)	4,550,000.00	
Balance January 1, CY (Credit)		4,954,799.27
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		43,847.43
Received from CY Budget Appropriation * (Credit)		250,000.00
Balance December 31, 2018	698,646.70	
	5,248,646.70	5,248,646.70

Electric 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

Electric 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)		160,863.58
Funded Improvement Authorizations Canceled (Credit)		5,294,245.74
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	5,455,109.32	
	5,455,109.32	5,455,109.32

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 - Solid Waste Utility Operating Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	1,235,124.61	
Sub Total Cash	1,235,124.61	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Consumer Accounts Receivable	410,634.91	
Sub Total Accounts Receivable	410,634.91	
Interfunds Receivable:		
Sub Total Interfunds Receivable	0.00	
Deferred Charges		
Sub Total Deferred Charges	0.00	
 Total Assets	 1,645,759.52	

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

	2018	
Liabilities:		
Reserve for Encumbrances	270,515.92	
Appropriation Reserves	81,969.05	
Total Liabilities	352,484.97	
 Fund Balance:		
Reserve for Consumer Accounts and Lien Receivable	410,634.91	
Fund Balance	882,639.64	
Total Utility Fund	1,645,759.52	

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

	2018	
Cash:		
Cash	30,500.00	
Sub Total Cash	30,500.00	
Accounts Receivable:		
Fixed Capital: Completed	607,239.28	
Fixed Capital - Authorized and Uncompleted	2,000,000.00	
Sub Total Accounts Receivable	2,607,239.28	
Total Assets	2,637,739.28	

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

	2018	
Liabilities:		
Improvement Authorizations - Unfunded	455,212.00	
Capital Lease Payable Solid Waste Utility	1,544,788.00	
Capital Improvement Fund	30,500.00	
Reserve for Amortization	607,239.28	
Total Liabilities	2,637,739.28	
Fund Balance:		
Total Liabilities, Reserves and Surplus	2,637,739.28	

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

	<u>2018</u>	<u></u>
Assets:		
Total Assets	<u>0.00</u>	
Liabilities and Reserves:		
Total Liabilities and Reserves	<u>0.00</u>	
Liabilities, Reserves, and Fund Balance:		
Total Liabilities, Reserves, and Fund Balance	<u>0.00</u>	

**Analysis of Solid Waste 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 Solid Waste Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	3,691,656.00	3,783,994.40	92,338.40
Miscellaneous Revenue Anticipated	22,947.00	27,299.00	4,352.00
Miscellaneous			
Interest on Investments and Deposits	5,401.00	12,750.21	7,349.21
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	5,401.00	12,750.21	7,349.21
Subtotal	3,720,004.00	3,824,043.61	104,039.61
Deficit (General Budget)			
	3,720,004.00	3,824,043.61	104,039.61

Statement of Budget Appropriations

Appropriations	
Total Appropriations	3,720,004.00
Total Appropriations	3,720,004.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	3,720,004.00
Deduct Expenditures	
Paid or Charged	3,340,034.95
Reserved	81,969.05
Surplus	
Total Surplus	
Total Expenditure & Surplus	3,422,004.00
Unexpended Balance Cancelled	298,000.00

**Statement of 2018 Operation
Solid Waste Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Solid Waste 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	3,824,043.61	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled	164,359.65	
Total Revenue Realized		3,988,403.26
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	3,422,004.00	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		3,422,004.00
Excess		566,399.26
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	566,399.26	
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 Solid Waste Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	164,359.65	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input checked="" type="checkbox"/>		
*Excess (Revenue Realized)		164,359.65

Results of 2018 Operations – Solid Waste Utility

	Debit	Credit
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		104,039.61
Miscellaneous Revenue Not Anticipated		
Operating Deficit - to Trial Balance		
Unexpended Balances of Appropriations		298,000.00
Unexpended Balances of PY Appropriation Reserves *		164,359.65
Operating Excess	566,399.26	
Operating Deficit		
Total Results of Current Year Operations	566,399.26	566,399.26

Operating Surplus– Solid Waste Utility

	Debit	Credit
Amount Appropriated in Current Fund Budget	250,000.00	
Amount Appropriated in CY Budget - Cash		
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		566,240.38
Excess in Results of CY Operations		566,399.26
Balance December 31, 2018	882,639.64	
Total Operating Surplus	1,132,639.64	1,132,639.64

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

Cash		1,235,124.61
Investments		
Interfund Accounts Receivable		
Subtotal		1,235,124.61
Deduct Cash Liabilities Marked with "C" on Trial Balance		352,484.97
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		882,639.64
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		882,639.64

Schedule of Solid Waste Utility Accounts Receivable

Balance December 31, 2017		436,966.36
Increased by:		
Rents Levied		3,757,662.95
Decreased by:		
Collections	3,783,994.40	
Overpayments applied		
Transfer to Utility Lien		
Other		
		3,783,994.40
Balance December 31, 2018		410,634.91

Schedule of Solid Waste 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 -
Solid Waste 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**
Solid Waste 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			

Solid Waste 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 – Solid Waste 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**
Solid Waste 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 – Solid Waste 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 – Solid Waste 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			
Acquisition of Trash Toters - Ord No. 2018-49	1,544,788.00	348,755.00	55,351.00
Subtotal	1,544,788.00		55,351.00
Leases approved by LFB prior to July 1, 2007			
Subtotal			
Total	1,544,788.00	348,755.00	55,351.00

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
Acquisition of Trash Toters - Ord. No. 2018-49			2,000,000.00		1,544,788.00			455,212.00
Total	0.00	0.00	2,000,000.00	0.00	1,544,788.00	0.00	0.00	455,212.00

Solid Waste Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		30,400.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		
Received from CY Budget Appropriation * (Credit)		100.00
Balance December 31, 2018	30,500.00	
	30,500.00	30,500.00

Solid Waste 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

Solid Waste 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		

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 - Water Utility Operating Fund Assets
AS OF DECEMBER 31, 2018

	2018	
Cash:		
Cash	3,078,463.99	
Sub Total Cash	3,078,463.99	
Investments:		
Sub Total Investments	0.00	
Accounts Receivable:		
Utility Consumer Account Receivable	788,727.10	
Inventory	355,452.51	
Reserve for Consumer Accounts and Lien Receivable	0.00	
Sub Total Accounts Receivable	1,144,179.61	
Interfunds Receivable:		
Sub Total Interfunds Receivable	0.00	
Deferred Charges		
Sub Total Deferred Charges	0.00	
Total Assets	4,222,643.60	

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

	2018	
Liabilities:		
Encumbrances Payable	153,826.13	
Appropriation Reserves	746,611.44	
Accounts Payable	1,396.29	
Accrued Interest on Bonds, Loans and Notes	92,128.65	
Total Liabilities	993,962.51	
 Fund Balance:		
Reserve for Consumer Accounts Receivable	788,727.10	
Reserve for Inventory	355,452.51	
Fund Balance	2,084,501.48	
Total Utility Fund	4,222,643.60	

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

	2018	
Cash:		
Cash	3,070,052.59	
Sub Total Cash	3,070,052.59	
Accounts Receivable:		
Fixed Capital: Completed	67,302,489.98	
Fixed Capital: Authorized and Uncompleted	200,000.00	
Due From Water & Sewer Utility Assessment Fund	2,791.68	
Sub Total Accounts Receivable	67,505,281.66	
Total Assets	70,575,334.25	

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

	2018	
Liabilities:		
Improvement Authorizations - Funded	77,443.77	
Improvement Authorizations - Unfunded	0.00	
Serial Bonds Payable	4,315,000.00	
Water Utility Capital Loans	5,259,648.52	
Contracts Payable	60,433.00	
Reserve for EDA Grant	158,783.50	
Capital Improvement Fund	316,137.47	
Reserve for Amortization	52,786,235.55	
Reserve for Deferred Amortization	4,911,612.33	
Total Liabilities	67,885,294.14	
 Fund Balance:		
Water Capital Fund Balance	2,690,040.11	
Total Liabilities, Reserves and Surplus	70,575,334.25	

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

	2018	
Assets:		
Cash	246,957.62	
Assessments Receivable	138,605.31	
Total Assets	385,562.93	
Liabilities and Reserves:		
Due to Water & Sewer Utility Capital	2,791.68	
Reserve for Assessments Receivable	0.00	
Reserve for Deferred Farmland Assessments	135,813.63	
Total Liabilities and Reserves	138,605.31	
Liabilities, Reserves, and Fund Balance:		
Fund Balance	246,957.62	
Total Liabilities, Reserves, and Fund Balance	385,562.93	

**Analysis of Water 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						
Other Liabilities						
Trust Surplus						
Trust Surplus	227,482.57	19,475.05				246,957.62
Less Assets "Unfinanced"						
Total	233,844.53	19,475.05	0.00		0.00	253,319.58

Schedule of Water Utility Budget - 2018
Budget Revenues

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	7,700,000.00	7,751,135.18	51,135.18
Miscellaneous Revenue Anticipated	332,728.00	579,416.51	246,688.51
Miscellaneous			
DEP WELL 4 FUNDING			
INTEREST ON WATER MAIN ASSESSMENTS	3,243.00	594.69	-2,648.31
WATER UTILITY CAPITAL FUND BALANCE ANTICIPATED			
Added by N.J.S.A. 40A:4-87: (List)			
Subtotal Additional Miscellaneous Revenues	3,243.00	594.69	-2,648.31
Subtotal	8,035,971.00	8,331,146.38	295,175.38
Deficit (General Budget)			
	8,035,971.00	8,331,146.38	295,175.38

Statement of Budget Appropriations

Appropriations	
Total Appropriations	8,035,971.00
Total Appropriations	8,035,971.00
Add: Overexpenditures	
Total Overexpenditures	
Total Appropriations & Overexpenditures	8,035,971.00
Deduct Expenditures	
Paid or Charged	7,287,749.97
Reserved	746,611.44
Surplus	
Total Surplus	
Total Expenditure & Surplus	8,034,361.41
Unexpended Balance Cancelled	1,609.59

**Statement of 2018 Operation
Water Utility**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 budget year Water 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	8,331,146.38	
Miscellaneous Revenue Not Anticipated	2,447.50	
2017 Appropriation Reserves Canceled	502,792.38	
Total Revenue Realized		8,836,386.26
Expenditures		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,034,361.41	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,034,361.41
Excess		802,024.85
Balance of "Results of 2017 Operation" Remainder= ("Excess in Operations")	802,024.85	
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 Water Utility for: 2017

2017 Appropriation Reserves Canceled in 2018	502,792.38	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, check "None" <input type="checkbox"/>		
*Excess (Revenue Realized)		502,792.38

Results of 2018 Operations – Water Utility

	Debit	Credit
Deficit in Anticipated Revenue		
Excess in Anticipated Revenues		295,175.38
Miscellaneous Revenue Not Anticipated		2,447.50
Operating Deficit - to Trial Balance		
Refund of Prior Year Revenue		
Unexpended Balances of Appropriations		1,609.59
Unexpended Balances of PY Appropriation Reserves *		502,792.38
Operating Excess	802,024.85	
Operating Deficit		
Total Results of Current Year Operations	802,024.85	802,024.85

Operating Surplus– Water Utility

	Debit	Credit
Amount Appropriated in Current Fund Budget	450,000.00	
Amount Appropriated in CY Budget - Cash		
Amount Appropriated in CY Budget with Prior Written Consent of Director of Local Government Services (Debit)		
Balance January 1, CY (Credit)		1,732,476.63
Excess in Results of CY Operations		802,024.85
Balance December 31, 2018	2,084,501.48	
Total Operating Surplus	2,534,501.48	2,534,501.48

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

Cash		3,078,463.99
Investments		
Interfund Accounts Receivable		
Subtotal		3,078,463.99
Deduct Cash Liabilities Marked with "C" on Trial Balance		993,962.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,084,501.48
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0.00	
Total Other Assets		0.00
		2,084,501.48

Schedule of Water Utility Accounts Receivable

Balance December 31, 2017		721,026.24
Increased by:		
Rents Levied		7,818,836.04
Decreased by:		
Collections	7,751,135.18	
Overpayments applied		
Transfer to Utility Lien		
Other		
		7,751,135.18
Balance December 31, 2018		788,727.10

Schedule of Water 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 -
Water 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			
Total Operating	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**
Water UTILITY ASSESSMENT BONDS

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

Water Utility Capital Bonds

	Debit	Credit	2019 Debt Service
Issued (Credit)			
Outstanding January 1, CY (Credit)		5,255,000.00	
Paid (Debit)	940,000.00		
Outstanding December 31, 2018	4,315,000.00		
	5,255,000.00	5,255,000.00	
2019 Bond Maturities – Assessment Bonds			
2019 Interest on Bonds		186,100.00	

Interest on Bonds – Water Utility Budget

2019 Interest on Bonds (*Items)	186,100.00	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	57,683.33	
Subtotal	128,416.67	
Add: Interest to be Accrued as of 12/31/2019	47,483.33	
Required Appropriation 2019		175,900.00

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**
Water UTILITY LOAN

Loan	Outstanding January 1, 2018	Issued	Paid	Other Description	Other Debit	Other Credit	Outstanding December 31, 2018	Loan Maturities	Interest on Loans
Water Utility Capital Loans	5,615,524.76		355,876.24				5,259,648.52	360,876.24	

Interest on Loans – Water Utility Budget

2019 Interest on Loans (*Items)	82,668.76	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	34,445.32	
Subtotal	48,223.44	
Add: Interest to be Accrued as of 12/31/2019	32,070.32	
Required Appropriation 2019		80,293.76

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 – Water 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
09-74 New Well	2,292,984.73	229,993.58		38,791.11	10,846.25	2,550,923.17		
11-12 Filter Media Replace Wells 10,12,13	52,055.77	0.00				52,055.77		
11-53 Repair/Replacement Various Well Equip.	13,483.85	0.00			11,160.00	2,323.85		
12-56 Engineering Costs to Retro-Fit Well 12	77,596.95	0.00			8,455.00	69,141.95		
17-46 Miscellaneous Water Distribution Projects	156,000.00	0.00		194,000.00	346,185.00	3,815.00		
17-74 Various Water Distribution Proj and Heavy Equip	137,876.77	0.00		35,860.00	96,293.00		77,443.77	
Total	2,729,998.07	229,993.58		268,651.11	472,939.25	2,678,259.74	77,443.77	

Water Utility Capital Surplus
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Appropriated to Finance Improvement Authorizations (Debit)		
Balance January 1, CY (Credit)		211,757.85
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) (Credit)		54,379.62
Received from CY Budget Appropriation * (Credit)		50,000.00
Balance December 31, 2018	316,137.47	
	316,137.47	316,137.47

Water 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

Water 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)		66,159.99
Funded Improvement Authorizations Canceled (Credit)		2,623,880.12
Miscellaneous (Credit)		
Premium on Sale of Bonds (Credit)		
Balance December 31, 2018	2,690,040.11	
	2,690,040.11	2,690,040.11

