

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 _____ Chief Financial Officer of _____ the Borough of Hasbrouck Heights as of December 31, 20 18 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, or (no matters) came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2018 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:

Prepared by CFO

Certified by me

This _____ day of _____, 2015

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

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

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

Printed Name: Nick Melfi

Signature: _____

Certificate #: 004844

Date: _____

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.

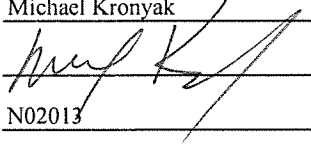
CERTIFICATION OF QUALIFYING MUNICIPALITY

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 an appropriation or "CAP" wavier.
10. The municipality will not apply for Transitional Aid for 2019.

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

Municipality: Borough of Hasbrouck Heights

Chief Financial Officer: Michael Kronyak

Signature: 

Certificate #: N02013

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Borough of Hasbrouck Heights

Chief Financial Officer: Michael Kronyak

Signature: _____

Certificate #: N02013

Date: _____

22-6001968

Fed I.D. #

Hasbrouck Heights

Municipality

Bergen

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2018

(1)	(2)	(3)
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended

TOTAL \$ _____ \$ 48,410.36 grant fund 132,587.36 capital fund

Type of Audit required by OMB A-133 and OMB 04-04:

_____ Single Audit

_____ Program Specific Audit

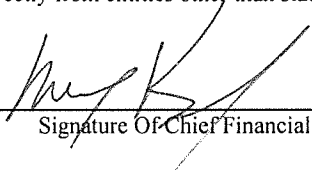
X Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$750,000 beginning with fiscal year ending 12/31/15. Expenditures are defined in Section 205 of OMB A-133.

(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.



Signature Of Chief Financial Officer

2/11/2019

Date

Sheet 1d

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 "water utility fund" on the books of account and there was no water utility owned and operated by the Borough of Hasbrouck Heights, County of Bergen during the year 2018 and that sheets 41 to 54 are unnecessary.

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

Name _____

Title CFO/Administrator

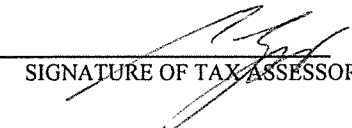
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,767,208,570


SIGNATURE OF TAX ASSESSOR

Borough of Hasbrouck Heights
MUNICIPALITY

Bergen
COUNTY
Sheet 2

#1551

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

7

Sheet 3

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

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

As At December 31, 2018

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Appropriation Reserves		411,108.90 \
Reserve for Encumbrances		97,983.18 }
Prepaid Taxes		379,739.67 \
Due to State- Senior & Veterans Deductions		6,505.34 \
Due to County- Added Taxes		6,438.77 \
Due to State of New Jersey:		
Marriage License/Domestic Partner		1,983.00 \
Building Surcharge Fees		4,913.00 \
Burial Permits		1,795.00 \
Tax Overpayments		31,402.89 }
Accounts Payable		9,355.92 \
Due to Capital Fund		
Due to Trust Fund		
Reserve for:		
Library State Aid		700.06 \
FEMA Reimbursement		
Revaluation of Real Property		1,900.00 \
Tax Appeals		455,019.76 \
Sale of Municipal Assets		55,000.00 \
Terminal Pay		150,000.00 \
Traffic Safety Towing Fees		8,725.00 \
		1,622,570.49 "C"
Reserve for Receivables		998,769.35 \
Fund Balance		1,926,517.09 \
Totals	4,547,856.93	4,547,856.93

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND
STATE AND FEDERAL GRANTS**

Title of Account	Debit	Credit
Cash 85001	3,659,346.42	
Change Fund	275.00	
Taxes Receivable 85002	407,012.36	
Tax Title Liens 85003	286,483.95	
Foreclosed Property 85004	543.04	
Other Receivables 85007	304,730.00	
State and Federal Grants Receivable 85006		
Emergencies and Deferred Charges 85005	-	
Interfunds Receivable		
Total Assets 85008	4,658,390.77	
Cash Liabilities 85009		1,733,104.33
Reserve for Receivables 85010		998,769.35
Fund Balance 85011		1,926,517.09
Total Liabilities, Reserves and Fund Balances 85012		4,658,390.77
Totals	4,658,390.77	4,658,390.77

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Accounts #1 and #2*
As At December 31, 2018

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* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

As At December 31, 2018

[illegible]

(Do not crowd - add additional sheets)

(Assessment Section Must be Separately Stated)

[illegible]

Sheet 6

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

As At December 31, 2018

Title of Account	Debit	Credit
Other Trust:		
Cash -Other Trust	1,074,613.95	✓
Cash-Deferred Compensation Plan	5,390,125.68	✓
Police Overtime Exchange Receivable 117	16,000.03	✓
Due From/To Current Fund		
Deposits Payable		300,975.93 ✓
Reserves:		
Police Overtime Exchange		87,736.91
Recreation		19,897.73
Library Book Fund		42,849.57
Unemployment		77,708.55
Tax Title Liens		383.58
Bench Sponsorship Program		1,645.06
Parking Offenses Adjudication Act		53,408.56
Uniform Fire Penalty Monies		34,557.10
Recycling		208.18
Street Fair Sponsorships		5,159.48
Feintuch Memorial Fund		5,696.22
Tax Sale Premiums		210,900.00
Drug Alliance		5,096.88
Veteran's Memorial		4,748.00
Veteran's Park Maintenance		9,790.05
Firemen's Walk of Honor		1,098.80
Port Authority Donations to Fire Dept		872.05
FEMA Reimbursement		8,679.84
Library Multicultural Grant		
Library Insurance Reimbursement		5,616.20
Towing Application Fee		2,676.94
Katrina Relief Fund		227.09
Library BCCLS Rebate-Res. For Technology		27,098.00
Payroll Deductions Payable		176,282.61 ✓
Deferred Compensation		5,390,125.68
Fund Balance		7,300.65
Subtotals	6,480,739.66	6,480,739.66

(Do not crowd - add additional sheets)

0.00

606,054.79

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2018: (1) \$ _____
x 25%
(2) \$ _____

Municipal Public Defender Trust Cash Balance December 31, 2018: (3) \$ _____

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ _____ -

The undersigned certifies that the municipality has complied
with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Michael Kronyak

Signature: _____

Certificate #: N0213

Date: _____

N/A

No Municipal Public Defender Trust Fund

Schedule of Trust Fund Reserves

		Amount Dec. 31, 2017 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2018
Purpose					
1. <u>Police Overtime Exchange</u>	\$	<u>43,907.44</u>	<u>384,655.43</u>	<u>340,825.96</u>	<u>87,736.91</u> ^
2. <u>Recreation</u>		<u>19,292.81</u>	<u>82,786.00</u>	<u>82,181.08</u>	<u>19,897.73</u> ^
3. <u>Library Book Fund</u>		<u>54,218.27</u>	<u>21,860.20</u>	<u>33,228.90</u>	<u>42,849.57</u> ^
4. <u>Unemployment</u>		<u>63,058.15</u>	<u>37,500.00</u>	<u>22,849.60</u>	<u>77,708.55</u> ^
5. <u>Library Multicultural Grant</u>		<u>2,050.00</u>		<u>2,050.00</u>	<u>0.00</u> ^
6. <u>200 Club</u>		<u>0.00</u>			<u>0.00</u>
7. <u>Bench Sponsorship Program</u>		<u>1,404.56</u>	<u>350.00</u>	<u>109.50</u>	<u>1,645.06</u> ^
8. <u>Parking Offenses Adjudication Act</u>		<u>50,892.56</u>	<u>2,516.00</u>		<u>53,408.56</u> ^
9. <u>Police Exam Fees</u>		<u>0.00</u>			<u>0.00</u>
10. <u>Uniform Fire Penalty Monies</u>		<u>34,517.10</u>	<u>40.00</u>		<u>34,557.10</u> ^
11. <u>Recycling</u>		<u>3,159.48</u>	<u>5,141.50</u>	<u>8,092.80</u>	<u>208.18</u> ^
12. <u>Street Fair Sponsorships</u>		<u>5,159.48</u>			<u>5,159.48</u> ^
13. <u>Feintuch Memorial Fund</u>		<u>5,694.03</u>	<u>2.19</u>		<u>5,696.22</u> ^
14. <u>Tax Sale Premiums</u>		<u>260,200.00</u>	<u>140,100.00</u>	<u>189,400.00</u>	<u>210,900.00</u> ^
15. <u>Drug Alliance</u>		<u>5,096.88</u>			<u>5,096.88</u> ^
16. <u>Veteran's Memorial</u>		<u>4,748.00</u>			<u>4,748.00</u> ^
17. <u>Veteran's Park Maintenance</u>		<u>8,684.05</u>	<u>1,106.00</u>		<u>9,790.05</u> ^
18. <u>Firemen's Walk of Honor</u>		<u>269.44</u>	<u>829.36</u>		<u>1,098.80</u> ^
19. <u>Katrina Relief Fund</u>		<u>226.96</u>	<u>0.13</u>		<u>227.09</u> ^
20. <u>911 Memorial Fund</u>		<u>0.00</u>			<u>0.00</u>
21. <u>Port Authority Donations to Fire Dep</u>		<u>872.05</u>			<u>872.05</u> ^
22. <u>FEMA Reimbursement</u>		<u>8,679.84</u>			<u>8,679.84</u> ^
23. <u>Tax Title Liens</u>		<u>383.58</u>			<u>383.58</u> ^
24. <u>Board of Health 5K Run</u>		<u>0.00</u>			<u>0.00</u>
25. <u>Library Insurance Reimbursement</u>		<u>5,616.20</u>			<u>5,616.20</u> ^
26. <u>Towing Application Fees</u>		<u>2,676.94</u>			<u>2,676.94</u> ^
27. <u>BCCLS Rebate-Res. for Technology</u>		<u>17,750.00</u>	<u>12,848.00</u>	<u>3,500.00</u>	<u>27,098.00</u> ^
28. _____		<u>0.00</u>			<u>0.00</u>
29. _____		<u>0.00</u>			<u>0.00</u>
Totals:	\$	<u>598,557.82</u>	\$ <u>689,734.81</u>	\$ <u>682,237.84</u>	\$ <u>606,054.79</u>

7

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

[illegible]

***Show as a red figure**

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

As At December 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,001,998.36	^ XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	1,001,998.36 ^
Cash	1,229,604.33	^
Due from State of NJ:		
Department of Transportation 117	488,600.13	^
Safe Routes to Schools 118	156,568.00	^
Due from County of Bergen:		
Community Development 119	184,766.35	^
Open Space 120	7,977.30	^
Due From FEMA 121	45,000.00	^
Due From Current Fund		
Deferred Charges:		
Funded	1,720,000.00	^
Unfunded	6,926,498.36	^
General Serial Bonds		1,720,000.00 ^
Bond Anticipation Notes		5,924,500.00 ^
Capital Improvement Fund		226,800.17 ^
Reserve for Repair of Garrison Ave 223		7,800.86 ^
Reserve to Pay Bond Anticipation Notes 224		59,725.00 ^
Reserve for Pump Station Upgrade - BRIAD 225		47,685.00
Improvement Authorizations:		
Funded		522,739.88 ^
Unfunded		2,242,908.61 ^
Fund Balance		6,854.95 ^
	11,761,012.83	11,761,012.83

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2018

			Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current (includes Grant Fun	4,572.47	3,787,517.99	132,744.04	3,659,346.42
Trust - Assessment		1,838.67		1,838.67
Trust - Dog License	(71.78)	28,976.78		28,905.00
Trust - Other	(2,675.09)	6,504,991.50	37,576.78	6,464,739.63
Capital - General	(2,613.88)	1,321,656.10	89,456.01	1,229,586.21
Community Development	(0.80)	18.92		18.12
Water - Operating				-
Water - Capital				-
Public Assistance**	(57.65)	28,666.53		28,608.88
				-
				-
Total	(846.73)	11,673,666.49	259,776.83	11,413,042.93

* - 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 1a

Signature:

**CASH RECONCILIATION DECEMBER 31, 2018 (cont'd.
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

[illegible]

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

MUNICIPALITIES AND COUNTIES

[illegible]

BOROUGH OF HASBROUCK HEIGHTS, N.J.
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

D-2

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

<u>GRANT</u>	Balance Dec.31,2017	2018 Budget Revenue Realized	Cash Received	Applied From Unap- propriated	Applied From Operations	Cancelled	Balance Dec.31,2018
Clean Communities Act		\$21,447.19		\$21,447.19			
Recycling Tonnage Grant		17,351.04		17,351.04			
Body Armor Fund		2,910.35		2,910.35			
Drunk Driving Enforcement Fund		5,093.28	5,093.28				
Governor's Council on Alcoholism and Drug Abuse		1,608.50		1,608.50			
Alcohol Education and Rehabilitation Fund							
Assistance to Firefighters Grant							
Bergen County Municipal Alliance Special Project							
Ref	---	\$48,410.36	\$5,093.28	\$43,317.08	---	---	---
	D	A-2,D-3	Below	D-4		D-3	D
Cash Received			5,093.28				
Realized from Budget Operations							
				<u>5,093.28</u>			
				D-1			

[illegible]

BOROUGH OF HASBROUCK HEIGHTS, N.J.
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

D-3

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Transferred from 2018 Budget Appropriations					Balance Dec. 31, 2018
	Balance Dec. 31, 2017	Budget	40A-4-87	Adjustments	Expended	Cancelled
Clean Communities Act Street Cleaning	\$17,447.80	\$21,447.19			\$19,781.55	\$19,113.44 ^
Division of Criminal Justice Body Armor Fund	2,539.38	2,910.35			4,240.50	1,209.23 ^
Recycling Tonnage Grant	17,190.30	17,351.04			16,348.95	18,192.39 ^
Drunk Driving Enforcement Fund Police	39,493.79	5,093.28				44,587.07 ^
Alcohol Education and Rehabilitation Fund	4,535.55	1,608.50				6,144.05 ^
Governor's Council on Alcoholism and Drug Abuse						
Assistance to Firefighters Grant						
Matching Funds for Grants Cops More	324.50					324.50 ^
TOTALS	\$81,531.32	\$48,410.36	---		\$40,371.00	\$89,570.68 ^
Ref	D	D-3	Below		D-1	A-1 D
TRANSFERRED TO STATE GRANT FUND						
Grant Funds - Current Receipts		5,093.28		Ref		
Grant Funds - from Unappropriated		43,317.08		D-2		
Total		\$48,410.36	---	Above, D-2		

D-4

Grant	Balance Dec.31,2017	Cash Received in 2018	Transferred to 2018 Budget Appropriations		Balance Dec.31,2018
			Budget	40A:4-87	
Drunk Driving Enforcement Fund		\$5,093.28	\$5,093.28		
Alcohol Education and Rehabilitation	1,608.50	439.39	1,608.50		439.39
Clean Communities Grant Funds	21,447.19	20,523.77	21,447.19		20,523.77
Tonnage Grant	17,351.04		17,351.04		
Body Armor Fund	2,910.35		2,910.35		

	\$43,317.08	\$26,056.44	\$48,410.36		\$20,963.16
Ref	D	D-1	D-2	D-2	D

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85002-00	XXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXX	
Levy Calendar Year 2018	XXXXXXXX	29,306,120.00
Paid	29,306,120.00	XXXXXXXX
Balance December 31, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85004-00		XXXXXXXX
	29,306,120.00	29,306,120.00

* Not including Type I 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, 2014 85045-00	XXXXXXXX	
2014 Levy 85105-00	XXXXXXXX	
Interest Earned	XXXXXXXX	
N/A		
Expenditures		XXXXXXXX
Balance December 31, 2014 85046-00		XXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85032-00	XXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXX	
Levy Calendar Year	XXXXXXXX	
Paid N/A		XXXXXXXX
Balance December 31, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85034-00		XXXXXXXX
# Must include unpaid requisitions		

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85042-00	XXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXX	
Levy Calendar Year	XXXXXXXX	
Paid N/A		XXXXXXXX
Balance December 31, 2018	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85044-00		XXXXXXXX
# Must include unpaid requisitions		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	4,523.62
2018 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,199,383.31
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	178,873.00
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	6,438.77
Paid	4,382,779.93	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	6,438.77	XXXXXXXXXX
	4,389,218.70	4,389,218.70

SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2018	80004-01	XXXXXXXX	XX	988.56	
State Library Aid Received 2018	80004-02	XXXXXXXX	XX	5,183.00	
Receipts					
Expended	80004-09	5,471.50		XXXXXXXX	XX
Balance December 31, 2018	80004-10	700.06			
		6,171.56		6,171.56	

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

Balance January 1, 2018	80004-03	XXXXXXXX	XX		
State Library Aid Received 2018	80004-04	XXXXXXXX	XX		
Expended	N/A 80004-11			XXXXXXXX	XX
Balance December 31, 2018	80004-12				

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2018	80004-05	XXXXXXXX	XX		
State Library Aid Received 2018	80004-06	XXXXXXXX	XX		
Expended	N/A 80004-13			XXXXXXXX	XX
Balance December 31, 2018	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004-07	XXXXXXXX	XX		
State Library Aid Received 2018	80004-08	XXXXXXXX	XX		
Expended	N/A 80004-15			XXXXXXXX	XX
Balance December 31, 2018	80004-16				

STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,275,000.00	1,275,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	2,915,600.14	3,174,722.16	259,122.02
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assistance to Firefighters Grant			-
Total Miscellaneous Revenue Anticipated 80103-	2,915,600.14	3,174,722.16	259,122.02
Receipts from Delinquent Taxes 80104-	395,000.00	416,896.69	21,896.69
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	14,707,729.62	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
(c) Minimum Library Tax	616,094.38	XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	15,323,824.00	15,943,488.41	619,664.41
	19,909,424.14	20,810,107.26	900,683.12

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	48,641,295.36
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	29,306,120.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	4,378,256.31	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	6,438.77	XXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	993,008.13
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	15,943,488.41	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	49,634,303.49	49,634,303.49

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

(Continued)

Source	Budget		Realized		Excess or Deficit	
N/A						
Total (Sheet 17)						

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2017 Budget as Adopted	80012-01	19,909,424.14
2017 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2017 (Budget Statement Item 9)	80012-03	19,909,424.14
Appropriated for 2017 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	19,909,424.14
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	19,909,424.14
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	18,505,307.11
Paid or Charged - Reserve for Uncollected Taxes	80012-09	993,008.13
Reserved	80012-10	411,108.90
Total Expenditures	80012-11	19,909,424.14
Unexpended Balances Canceled (see footnote)	80012-12	-

FOOTNOTES - RE: OVEREXPENDITURES

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

RESULTS OF 2018 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	259,122.02 ^
Delinquent Tax Collections	80013-02	XXXXXXXXXX	21,896.69 ^
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	619,664.41 ^
Unexpended Balances of 2018 Budget Appropriations	80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	83,281.99 ^
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2017 Appropriation Reserves	80013-05	XXXXXXXXXX	277,338.59 ^
Prior Years Interfunds Returned in 2018	80013-06	XXXXXXXXXX	
Miscellaneous Credits/Debits		XXXXXXXXXX	
Statutory Excess in Dog Fund		XXXXXXXXXX	
Cancellation of Taxes Overpaid		XXXXXXXXXX	3,924.63 ^
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016	80013-07		XXXXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2016	80013-12		XXXXXXXXXX
Prior Year Senior & Veterans Disallowed		859.20	
Miscellaneous Refunds		375.09	XXXXXXXXXX
Refunds Due to Tax Appeals			XXXXXXXXXX
Revenue Accounts Receivable			XXXXXXXXXX
Cancellation of Grant Receivable			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,263,994.04	XXXXXXXXXX
		1,265,228.33	1,265,228.33
			(0.00)

5

83,281.99
0.00

SURPLUS - CURRENT FUND YEAR 2018

		Debit	Credit
1. Balance January 1, 2018	80014-01	XXXXXXXX	1,937,523.05
2.		XXXXXXXX	
3. Excess Resulting from 2018 Operations	80014-02	XXXXXXXX	1,263,994.04
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	1,275,000.00	XXXXXXXX
5. Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2018	80014-05	1,926,517.09	XXXXXXXX
		3,201,517.09	3,201,517.09

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

Cash	80014-06	3,549,087.58
Investments	80014-07	
Sub Total		3,549,087.58
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,622,570.49
Cash Surplus	80014-09	1,926,517.09
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Cafeteria Plan		
Total Other Assets	80014-14	-
* IN CASE OF A "DEFECIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	1,926,517.09

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2018 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>49,008,617.07</u>
or			
(Abstract of Ratables)	82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>71,921.56</u>
5a. Subtotal 2018 Levy		\$	<u>49,080,538.63</u>
5b. Reductions due to tax appeals **		\$	<u> </u>
5c. Total 2018 Tax Levy	82106-00	\$	<u>49,080,538.63</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>15,012.93</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>17,217.98</u>
9. Discount Allowed	82110-00	\$	<u> </u>
10. Collected in Cash: In 2017	82121-00	\$	<u>1,750,936.29</u>
In 2018	82122-00	\$	<u>46,809,359.07</u>
R.E.A.P. Revenue		\$	<u> </u>
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>81,000.00</u>
Total to Line 14	82111-00	\$	<u>48,641,295.36</u>
11. Total Credits		\$	<u>48,673,526.27</u>
12. Amount Outstanding December 31, 2018	83120-00	\$	<u>407,012.36</u>
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is			<u>99.11%</u>
	82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>48,641,295.36</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>48,641,295.36</u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 2017 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget.

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

Not Applicable

Total of Line 10 Collected in Cash (sheet 22).....\$

LESS: Proceeds from Accelerated Tax Sale.....

NET Cash Collected\$

Line 5c (sheet 22) Total 2016 Tax Levy.....\$

Percentage of Collection Excluding Accelerated Tax Sale Proceeds

(Net Cash Collected divided by Item 5c) is.....

%

N/A

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....\$

LESS: Proceeds from Tax Levy Sale (excluding premium).....

NET Cash Collected\$

Line 5c (sheet 22) Total 2016 Tax Levy.....\$

Percentage of Collection Excluding Accelerated Tax Sale Proceeds

(Net Cash Collected divided by Item 5c) is.....

%

N/A

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

	Debit	Credit
1. Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	5,787.68
2. Sr. Citizens Deductions Per Tax Billings	9,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	70,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	750.00	
6.		
7. Sr. Citizens Deductions/ Veterans Disallowed By Tax Collector	XXXXXXXXXX	
8. Prior Year Sr. Deductions Disallowed Collected in 2018		859.20
9. Sr. Citizens Deductions Disallowed By Tax Collector 2017 Taxes	XXXXXXXXXX	
10. Received in Cash from State	XXXXXXXXXX	80,858.46
11. Received in Cash from Tax Payers - Income Audit		
12. Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		
Due To State of New Jersey	6,505.34	XXXXXXXXXX
	87,505.34	87,505.34

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

Line 2	<u>9,750.00</u>
Line 3	<u>70,500.00</u>
Line 4 & 5	<u>750.00</u>
Sub-Total	<u>81,000.00</u>
Less: Line 7	<u>-</u>
To Item 10, Sheet 22	<u>81,000.00</u>

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

		Debit	Credit
Balance January 1, 2017		XXXXXXXXXX	406,504.56
Taxes Pending Appeals	406,504.56	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2017 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Transferred from 2017 Appropriation Reserves			
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		11,484.80	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Transferred from 2017 Appropriations			60,000.00
Balance December 31, 2018		455,019.76	XXXXXXXXXX
Taxes Pending Appeals*	455,019.76	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		466,504.56	466,504.56

* Includes State Tax Court and County Board of Taxation
Appeals Not Adjusted by December 31, 2017

Signature of Tax Collector

1551

License #

2/4/19

Date

Signature Chief Financial Officer

N0213

License #

2/4/19

Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

B. Reserve for Uncollected Taxes Exclusion
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of _____
Collection (Item 16)

N/A

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2019 Estimated Total Levy - 2018 Total Levy)/2018 Total Levy]

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

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

2018 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

Sheet 25a

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit	Credit
1.	Balance January 1, 2018			687,509.11	XXXXXXXXXX
	A. Taxes	83102-00	416,300.13	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00	271,208.98	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:			XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00		XXXXXXXXXX	
	B. Tax Title Liens	83106-00		XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00		XXXXXXXXXX	
	B. Tax Title Liens	83109-00		XXXXXXXXXX	
4.	Added Taxes	83110-00		859.20	XXXXXXXXXX
5.	Added Tax Title Liens	83111-00			XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	(1) 262.04
	B. Tax Title Liens - Transfers from Taxes	83107-00		(1) 262.04	XXXXXXXXXX
7.	Balance Before Cash Payments			XXXXXXXXXX	688,368.31
8.	Totals			688,630.35	688,630.35
9.	Balance Brought Down			688,368.31	XXXXXXXXXX
10.	Collected:			XXXXXXXXXX	416,897.29
	A. Taxes	83116-00	416,897.29	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2018 Tax Sale	83118-00			XXXXXXXXXX
12.	2018 Taxes Transferred to Liens	83119-00		15,012.93	XXXXXXXXXX
13.	2018 Taxes	83123-00		407,012.36	XXXXXXXXXX
14.	Balance December 31, 2018			XXXXXXXXXX	693,496.31
	A. Taxes	83121-00	407,012.36	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00	286,483.95	XXXXXXXXXX	XXXXXXXXXX
15.	Totals			1,110,393.60	1,110,393.60

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 60.56%

17. Item No. 14 multiplied by percentage shown above is 420,002.97 and represents the maximum amount that may be anticipated in CY 2017. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2018	84101-00	304,730.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2018		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2018	84114-00	XXXXXXXXXX	304,730.00
		304,730.00	304,730.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2018	84115-00		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	N/A	XXXXXXXXXX	
18.		XXXXXXXXXX	
19. Balance December 31, 2018	84119-00	XXXXXXXXXX	

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2018	84120-00		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	N/A	XXXXXXXXXX	
24. Balance December 31, 2018		XXXXXXXXXX	

Analysis of Sale of Property: \$ 0

* Total Cash Collected in 2015 (84125-00)

Realized in 2016 Budget 0

To Results of Operation (Sheet 19)

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2017 per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting from 2018</u>	<u>Balance as at Dec. 31, 2018</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ 0
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Over-expenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. N/A	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2018</u>
1. _____	_____	_____	\$ _____	_____
2. N/A	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

7

Sheet 29

* 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.

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

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2018	80033-01	XXXXXXXXXX	XX	2,070,000.00		
Issued	80033-02	XXXXXXXXXX	XX			
Paid by Budget Appropriation	80033-03	350,000.00		XXXXXXXXXX	XX	
Paid by Refunding Issue						
Outstanding December 31, 2019	80033-04	1,720,000.00		XXXXXXXXXX	XX	350,000.00
		2,070,000.00		2,070,000.00		
2019 Bond Maturities - General Capital Bonds				80033-05	\$	
2019 Interest on Bonds *		80033-06	\$	68,800.00		
ASSESSMENT SERIAL BONDS						
Outstanding January 1, 2018	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Outstanding December 31, 2019	80033-10			XXXXXXXXXX	XX	
2016 Bond Maturities - Assessment Bonds				80033-11	\$	
2019 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	

LIST OF BONDS ISSUED DURING 2018

Purpose	2017 Maturity		Amount Issued		Date of Issue	Interest Rate
Total						

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2019 DEBT SERVICE FOR LOANS**
(MUNICIPAL) _____ LOAN

		Debit		Credit		2017 Debt Service
Outstanding January 1, 2018	80033-01	XXXXXXXXXX	XX			N/A
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03			XXXXXXXXXX	XX	
Outstanding December 31, 2018	80033-04			XXXXXXXXXX	XX	
2019 Loan Maturities				80033-05	\$	
2019 Interest on Loans				80033-06	\$	
Total 2018 Debt Service for		Loan		80033-13	\$	
N/A						
LOAN						
Outstanding January 1, 2018	80033-07	XXXXXXXXXX	XX			N/A
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Outstanding December 31, 2018	80033-10			XXXXXXXXXX	XX	
2019 Loan Maturities				80033-11	\$	
2019 Interest on Loans				80033-12	\$	
Total 2019 Debt Service for		Loan		80033-13	\$	

LIST OF LOANS ISSUED DURING 2018

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

80033-14

80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit		Credit		2018 Debt Service	
Outstanding January 1, 2018	80034-01	XXXXXXXXXX	XX			N/A	
Paid	80034-02			XXXXXXXXXX	XX		
Outstanding December 31, 2018	80034-03		0	XXXXXXXXXX	XX		
			0		0		
2019 Bond Maturities - Term Bonds	80034-04	\$					
2019 Interest on Bonds *	80034-05	\$					
TYPE I SCHOOL SERIAL BOND							
Outstanding January 1, 2018	80034-06	XXXXXXXXXX	XX				
Issued	80034-07	XXXXXXXXXX	XX				
Paid	80034-08			XXXXXXXXXX	XX		
Outstanding December 31, 2018	80034-09		0	XXXXXXXXXX	XX		
			0		0		
2019 Interest on Bonds *	80034-10	\$					
2019 Bond Maturities - Serial Bonds	80034-11	\$					
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$			0		

LIST OF BONDS ISSUED DURING 2018

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

SFY 2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6. See Attached Schedule C-10								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			80051-01	80051-02	

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

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

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

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

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

(Do not crowd - add additional sheets)

7

GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018
SCHEDULE OF BOND ANTICIPATION NOTES

C-10

Ordinance Number	IMPROVEMENT DESCRIPTION	Original Amount Issued	Date of Issue of Original Note	Date of Maturity	Interest Rate	Balance Dec.31.2017	Increased	Decreased	Balance Dec.31.2018	Note #	Life Years	2019		Minimum Principal
												(Memo) Interest	X	
General Improvements														
1989	Acquisition of a New Garbage Truck	190,000.00	4/4/08			18,000.00		18,000.00		1	5			
1991	Rehabilitation of Sanitary Sewers	47,500.00	4/4/08							1	40			
2058	Acquisition of Turnout Gear and Equipment for the Fire Dept.	40,000.00	4/4/08			5,000.00		5,000.00		1	15			
2089	Acquisition of Two New 4 Wheel Drive Vehicles for the Fire Department and Fire Prevention Department	80,000.00	4/4/08			8,000.00		8,000.00		1	5			
2134	Computer Upgrades	51,950.00	4/4/08			3,950.00		3,950.00		1	15			
2159	Acquisition of Gear and Equipment for the Fire Dept.	180,000.00	4/4/08			20,000.00		20,000.00		1	15			
2184	2008 Road Resurfacing Program	237,500.00	10/25/08							1	5			
1908	Resurfacing of Ottawa Ave from Burton Ave to Route 17	64,250.00	4/3/10	3/23/18	2.750%	19,250.00		7,500.00	11,750.00	1	5	322.23		7,138.89
1941	Resurfacing of Kipp Ave from the Boulevard to Terrace Ave	40,000.00	4/3/10	3/23/18	2.750%	10,000.00		5,000.00	5,000.00	1	5	137.12		4,444.44
1942	Resurfacing of LaSalle Ave from the Boulevard to Oak Grove Ave and Paterson Ave from Terrace Ave to Burton Ave	43,000.00	4/3/10	3/23/18	2.750%	13,000.00		5,000.00	8,000.00	1	5	219.39		4,777.78
1990	Acquisition of Gear and Equipment for the Fire Department	23,750.00	4/3/10	3/23/18	2.750%	9,375.00		2,500.00	6,875.00	1	15	188.54		818.97
2189	Renovations to DPW Building	50,000.00	4/3/10	3/23/18	2.750%	18,000.00		6,000.00	12,000.00	1	15	329.08		1,724.14
2208	Acquisition of an Ambulance	80,000.00	4/3/10	3/23/18	2.750%	30,000.00		10,000.00	20,000.00	1	5	548.47		8,888.89
2210	Resurfacing of Jefferson Ave from Burton Ave to Woodside Ave	137,500.00	4/3/10	3/23/18	2.750%	52,500.00		17,000.00	35,500.00	1	5	973.54		15,277.78
2211	Improvement to Miers Park	110,000.00	4/3/10	3/23/18	2.750%	45,000.00		15,000.00	30,000.00	1	15	822.71		3,793.10
2219	2009 Road Resurfacing Program	237,500.00	4/3/10	3/23/18	2.750%	90,000.00		30,000.00	60,000.00	1	5	1,645.42		26,388.89
2183/2270	Acquisition of a Garbage Truck and Dump Truck with Salt Spreader	298,750.00	4/1/11	3/23/18	2.750%	132,500.00		33,250.00	99,250.00	1	5	2,721.79		33,194.44
2233	Environmental Remediation at Department of Public Works	80,000.00	4/1/11	3/23/18	2.750%	36,000.00		9,000.00	27,000.00	1	10	740.44		4,210.53
2253	Resurfacing of Burton Avenue and Collins Avenue	85,000.00	3/30/12	3/23/18	2.750%	40,000.00		10,000.00	30,000.00	1	15	822.71		2,931.03
2254	2010 Road Resurfacing Program	119,000.00	3/30/12	3/23/18	2.750%	52,500.00		13,500.00	39,000.00	1	5	1,069.52		13,222.22
2262	Reconstruct Certain Damaged Portions of the Sanitary Sewer System	285,000.00	3/30/12	3/23/18	2.750%	129,875.00		32,000.00	97,875.00	1	5	2,684.09		31,666.67
2271	Reconstruct of a New Pavilion in Woodland Park	70,000.00	3/30/12	3/23/18	2.750%	35,000.00		7,000.00	28,000.00	1	40	767.86		886.08
2255/2294	Construction of a New Pavilion in Woodland Park	108,000.00	3/28/13	3/23/18	2.750%	37,500.00		8,500.00	29,000.00	1	5	795.28		8,333.33
2282	2001/2012 Road Resurfacing Program	402,500.00	3/28/13	3/23/18	2.750%	40,400.00		6,700.00	33,700.00	1	15	924.18		3,724.14
2285	Reconstruction of Coolidge Avenue	400,000.00	3/28/13	3/23/18	2.750%	270,000.00		45,000.00	225,000.00	1	5	6,170.31		44,722.22
2286	Acquisition of In Car Video System for the Police Department	70,000.00	3/28/13	3/23/18	2.750%	242,500.00		40,500.00	202,000.00	1	10	5,539.57		21,052.63
2288	Repair and/or Reconstruction of Sanitary Sewer System	95,000.00	3/28/13	3/23/18	2.750%	45,000.00		7,500.00	37,500.00	1	15	1,028.39		2,413.79
2290	Acquisition of Gear and Equipment for the Fire Dept.	71,000.00	3/28/13	3/23/18	2.750%	62,500.00		10,500.00	52,000.00	1	40	1,426.03		1,202.53
2292	Acq. of Radio Equipment for the Police, Fire and Public Works	52,000.00	3/28/13	3/23/18	2.750%	46,000.00		8,000.00	38,000.00	1	15	1,042.10		2,448.28
2303/2346	Repairs to Veterans Memorial Park	31,000.00	6/19/14	3/23/18	2.750%	34,175.00		5,600.00	28,575.00	1	15	783.63		1,793.10
2308	Repair and/or Reconstruction of Sanitary Sewer System	95,000.00	6/19/14	3/23/18	2.750%	24,800.00		3,100.00	21,700.00	1	15	595.09		1,068.97
2312	Acquisition of a New Street Sweeper	180,000.00	6/19/14	3/23/18	2.750%	76,000.00		9,500.00	66,500.00	1	40	1,823.67		1,202.53
						142,000.00		20,000.00	122,000.00	1	5	3,345.68		20,000.00

GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018
SCHEDULE OF BOND ANTICIPATION NOTES

C-10

Ordinance Number	IMPROVEMENT DESCRIPTION	Original Amount Issued	Date of Issue of Original Note	Date of Maturity	Interest Rate	Balance Dec.31.2017	Increased	Decreased	Balance Dec.31.2018	Note #	Life Years	2019 (Memo) Interest	Minimum Principal
General Improvements													
2313	Acquisition of a 4 Wheel Drive vehicle for the Police Department	38,000.00	6/19/14	3/23/18	2.750%	29,950.00		4,250.00	25,700.00	1	5	704.79	4,222.22
2314	2013 Road Resurfacing Program	285,000.00	6/19/14	3/23/18	2.750%	224,800.00		31,700.00	193,100.00	1	5	5,295.50	31,666.67
2321	New Synthetic turf at Hitchcock Field	570,000.00	6/19/14	3/23/18	2.750%	399,000.00		57,000.00	342,000.00	1	15	9,378.88	19,655.17
2326	Acquisition of Equipment for the Free Public Library	23,000.00	3/27/15	3/23/18	2.750%	18,700.00		2,400.00	16,300.00	1	15	447.00	793.10
2327	Acquisition of two Trucks and Appurtenances for the DPW	190,000.00	3/27/15	3/23/18	2.750%	163,125.00		21,500.00	141,625.00	1	5	3,883.87	21,111.11
2328	Acquisition of a Quint Ladder Truck for the Fire Department	95,000.00	3/27/15	3/23/18	2.750%	85,500.00		9,500.00	76,000.00	1	10	20,841.94	50,000.00
2329	Additional Funding for Phases III & IV of Boulevard Streetscape	95,000.00	3/27/15	3/23/18	2.750%	76,000.00		9,500.00	66,500.00	1	10	1,823.67	5,000.00
2324	Repairs and Improvements to Polly Park	34,000.00	3/24/16	3/23/18	2.750%	30,600.00		3,400.00	27,200.00	1	15	745.92	1,172.41
2337	Boulevard Street Scape Phase VII & VIII	95,000.00	3/24/16	3/23/18	2.750%	85,500.00		9,500.00	76,000.00	1	10	2,084.19	5,000.00
2338/2410	2014/2015 Road Resurfacing Program	570,000.00	3/24/16	3/23/18	2.750%	545,000.00		15,000.00	530,000.00	1	5	14,534.51	63,333.33
2339	Curb and Sidewalk Replacement Program	142,500.00	3/24/16	3/23/18	2.750%	128,250.00		9,400.00	118,850.00	1	10	3,259.30	7,500.00
2340	Improvements to Woodland Park Playground	142,500.00	3/24/16	3/23/18	2.750%	128,250.00		8,250.00	120,000.00	1	15	3,290.83	4,913.79
2351	Improvements to Stanley Avenue	220,000.00	3/24/16	3/23/18	2.750%	208,000.00		12,000.00	196,000.00	1	5	5,375.03	24,444.44
2351	Improvements to Playground Surfaces-Miers Park & Central Ave Park	60,000.00	3/24/16	3/23/18	2.750%	54,000.00		6,000.00	48,000.00	1	15	1,316.33	2,068.97
2366	Improvements to Woodland Park Playground	95,000.00	3/24/17	3/23/18	2.750%	95,000.00		9,500.00	85,500.00	1	15	2,344.72	
2358	2016 Road Resurfacing Program	380,000.00	3/24/17	3/23/18	2.750%	380,000.00			380,000.00	1	5	10,420.97	
2361	Repair and/or Reconstruction of Sanitary Sewer System	95,000.00	3/24/17	3/23/18	2.750%	95,000.00		3,500.00	91,500.00	1	40	2,509.26	
2370	Improvements to Playground Surfaces at Depken Field	41,000.00	3/24/17	3/23/18	2.750%	41,000.00		4,100.00	36,900.00	1	15	1,011.93	
2371	Boulevard Streetscape Improvement Phase IX	78,000.00	3/24/17	3/23/18	2.750%	78,000.00		7,800.00	70,200.00	1	10	1,925.14	
2372	Resurfacing Portions of Cleveland Ave, Webb Place and Lincoln Street	44,000.00	3/24/17	3/23/18	2.750%	44,000.00		4,000.00	40,000.00	1	5	1,096.94	
2373	Acquisition of a Garbage Truck	213,000.00	3/24/17	3/23/18	2.750%	213,000.00		21,000.00	192,000.00	1	5	5,265.33	
2374	Acquisition of Finger Printing and Mug Shot Equipment	26,000.00	3/24/17	3/23/18	2.750%	26,000.00		2,600.00	23,400.00	1	15	641.71	
2238	Continuation of Boulevard Streetscape Improvement	25,000.00	3/23/18	3/23/18	2.750%		25,000.00		25,000.00	1	10	685.59	
2252	Boulevard Streetscape Improvement Phase IV	20,000.00	3/23/18	3/23/18	2.750%		20,000.00		20,000.00	1	10	548.47	
2294	Construction of a New Pavilion in Woodland Park	45,000.00	3/23/18	3/23/18	2.750%		45,000.00		45,000.00	1	10	1,234.06	
2289	Boulevard Streetscape Improvement Phase V	25,000.00	3/23/18	3/23/18	2.750%		25,000.00		25,000.00	1	15	685.59	
2304/2320	Construction of Barrier Free Curb Ramps	20,000.00	3/23/18	3/23/18	2.750%		20,000.00		20,000.00	1	10	548.47	
2307	Boulevard Streetscape Improvement Phase VI	20,000.00	3/23/18	3/23/18	2.750%		20,000.00		20,000.00	1	10	548.47	
2391	2017 Road Resurfacing Program	285,000.00	3/23/18	3/23/18	2.750%		285,000.00		285,000.00	1	5	7,815.73	
2392	Upgrade of Radio Equipment for Police, Fire and DPW	95,000.00	3/23/18	3/23/18	2.750%		95,000.00		95,000.00	1	15	2,605.24	
2393	Acquisition and Upgrade of Computers and Technology Systems	45,000.00	3/23/18	3/23/18	2.750%		45,000.00		45,000.00	1	15	1,234.06	
2394	Acquisition of a Generator for the DPW	70,000.00	3/23/18	3/23/18	2.750%		70,000.00		70,000.00	1	15	1,919.65	
2397	Upgrade and Improvements to Municipal Buildings	117,500.00	3/23/18	3/23/18	2.750%		117,500.00		117,500.00	1	5	3,222.27	
2398	Acquisition of Heavy Equipment for the DPW	210,000.00	3/23/18	3/23/18	2.750%		210,000.00		210,000.00	1	5	5,758.96	
		<u>\$9,484,700.00</u>											
		\$5,707,000.00				\$977,500.00	\$760,000.00	\$5,924,500.00					
												\$162,471.18	\$508,206.60

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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 **	
1.								
2.								
3.								
4.								
5.								
6.								
7.	N/A							
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								

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

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

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

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.		-	
3.			
4.	N/A		
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total		-	-
		80051-01	80051-02

C-8

C-8

C-8

BOROUGH OF HASBROUCK HEIGHTS, N.J.
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

C-8

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	IMPROVEMENT DESCRIPTION	Ordinance Date	Amount	Balance December 31, 2017		2018 Authorizations	Paid or Charged	Cancelled & Adjustments *	Balance December 31, 2018	
				Funded	Unfunded				Funded	Unfunded
2188	General Improvements:									
2189	Acquisition of a New Alcohol Breath Testing System	9-9-08	15,000.00	617.75					617.75	1,195.44
2208	Renovations of the Department of Public Works Department	9-9-08	55,000.00		1,195.44					1,719.78
2210	Acquisition of a New Ambulance	5-12-09	175,000.00		1,719.78					35,500.00
2211	Resurfacing of Jefferson Avenue	5-12-09	237,500.00	53,292.53	52,500.00				70,292.53	
2221	Improvement of Miers Park and Woodland Park	5-12-09	250,000.00		3,091.32		3,091.32			
2221	Pedestrian Safety Infrastructure Improvements	12-15-09	175,000.00	155,330.59					155,330.59	
2222	Pedestrian Safety Encouragement Improvements	12-15-09	25,000.00	9,996.95					9,996.95	
2233	Rehabilitation and Environmental Remediation at DPW	4-13-10	100,000.00		172.45					172.45
2234	Curb and Sidewalk Reconstruction along Portions of Terrace Ave and The Boulevard - County Road Program	4-13-10	100,000.00	1,268.24					1,268.24	
2238	Continuation of Boulevard Street Scope Improvement	5-11-10	175,000.00		13,971.17		4,927.01			9,044.16
2246	Curb and Sidewalk Reconstruction along Portions of Passaic Ave and the Boulevard	9-28-10, 9-23-14	155,000.00	17,346.41					17,346.41	
2252	Continuation of Boulevard Street Scope Improvement Phase IV	3-8-11	175,000.00		16,446.75		2,861.18			13,585.57
2253	Resurfacing of Burton Ave and Collins Ave-Williams Ave to Rt 46	3-8-11	215,000.00	18,834.00	52,500.00				32,334.00	39,000.00
2254	2010 Road Resurfacing Program	3-8-11	300,000.00		1,019.85		1,019.85			
2271	Refurbishment of the Hook and Ladder Truck	10-25-11	80,000.00		14,715.87					14,715.87
2282	2011/2012 Road Resurfacing Program	6-12-12	425,000.00		41,033.97		41,033.97			
2285	Reconstruction of Coolidge Avenue	7-24-12	425,000.00		34,838.52					34,838.52
2286	Acquisition of In Car Video System for the Police Department	7-24-12	75,000.00		4,494.59					4,494.59
2289	Boulevard Streetscape Improvement Phase V	9-11-12	175,000.00		23,361.18					23,361.18
2304/2320	Construction of Barrier Free Curb Ramps	5-28-13, 12-10-13	202,180.00	63,195.73	20,000.00				63,195.73	20,000.00
2307	Boulevard Streetscape Improvement Phase VI	6-11-13	170,000.00	5,754.38	20,000.00				1,508.50	20,000.00
2312	Acquisition of a New Street Sweeper	9-10-13	190,000.00		1,680.70		4,245.88			1,680.70
2313	Acquisition of a 4WD Vehicle for the police Department	9-10-13	40,000.00		6,115.40					6,115.40
2314	2013 Road Resurfacing Program	9-10-13	300,000.00		5,334.47		5,334.47			
2316	Bond refunding	12-10-13	166,000.00	6,260.11					6,260.11	
2321	Installation of a New Synthetic Turf Field at Hitchcock Field	3-11-14	600,000.00		126,679.88					126,679.88
2324	Repairs and Improvements to Polify Park	5-27-14	60,000.00		89,584.89		6,388.15			83,196.74
2326	Acquisition of Equipment for the Free Public Library	8-12-14	25,000.00		10,446.91					10,446.91
2327	Acquisition of Two Trucks with Apparatuses for the DPW	8-12-14	200,000.00		3,096.80					3,096.80
2328	Acquisition of a "Quint" Combination Ladder Truck	8-12-14	1,000,000.00		15,276.84		12,600.00			2,676.84
2329	Provide for the Additional Funding for Boulevard Streetscape	8-12-14	100,000.00		20,806.93					20,806.93
2337	Boulevard Streetscape Improvement Phase VII & VIII	5-12-15	400,000.00		39,730.41		6,050.75			33,679.66
					77,062.29		62,515.23			14,547.06

BOROUGH OF HASBROUCK HEIGHTS, N.J.
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

C-8

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	IMPROVEMENT DESCRIPTION	Ordinance Date	Amount	Balance December 31, 2017			2018 Authorizations	Paid or Charged	Cancelled & Adjustments*	Balance December 31, 2018	
				Funded	Unfunded					Funded	Unfunded
2338/2410	General Improvements:										
2339	2014/2015 Road Resurfacing Program	5-12-15	600,000.00		239,719.49			237,277.15			2,442.34
2340/2366	Curb and Sidewalk Replacement Program	5-12-15	150,000.00		128,250.00			3,545.00		5,948.00	118,850.00
2350	Improvements to Woodland Park Playground	5-12-15, 8-23-16	350,000.00	93.00	64,032.78			64,032.78			
2351	Improvements to Stanley Avenue Roadway, Curbs and Sidewalks	9-22-15	385,000.00		129,901.66						129,901.66
2358	Improvements to Playground Surfaces	9-22-15	115,000.00		1,579.77			1,579.77			
2361	2016 Road Resurfacing Program	6-14-16	400,000.00		12,773.32						12,773.32
2370	Reconstruction of Sanitary Sewer and Storm Water Facilities	7-26-16	100,000.00		33,862.67			33,862.67			
2371	Playground Surfaces at Depken Field	11-29-16	70,000.00		1,292.35			1,292.35			
2372	Boulevard Streetscape Improvement Phase IX	11-29-16	200,000.00	15,219.50	78,000.00			47,304.62			45,914.88
2373	Resurfacing Portions of Cleveland, Webb and Lincoln Street	11-29-16	125,000.00	77,362.44	44,000.00			93,537.13			27,825.31
2374	Acquisition of a New Garbage Truck	11-29-16	225,000.00	11,851.20	213,000.00			224,851.20			
2391	Acquisition of Finger Printing and Mug Shot Equipment	11-29-16	30,000.00		6,619.98						6,619.98
2392	2017 Road Resurfacing Program	8-8-17	300,000.00	14,844.90	285,000.00			42,104.74			257,740.16
2393	Upgrade of Radio Equipment for Police, Fire and DPW	8-8-17	100,000.00	1,566.80	95,000.00			21,794.60			74,772.20
2394	Acquisition and Upgrade of Computers and Technology Systems	8-8-17	50,000.00		37,762.75			2,621.00			35,141.75
2397	Acquisition of a Generator for the DPW	8-8-17	120,000.00	49,630.15	70,000.00					49,630.15	70,000.00
2398	Upgrade and Improvements to Municipal Buildings	11-28-17	125,000.00	7,178.25	117,500.00			37,597.05			87,081.20
2408	Acquisition of Heavy Equipment for the DPW	11-28-17	225,000.00	14,670.00	210,000.00			176,633.11			48,036.89
2409	Reconstruction of Portions of the Sanitary and Storm Water Drainage System	6-26-18	100,000.00				100,000.00				93,551.39
2411	Acquisition of a Sewer Inspection Camera	6-26-18	75,000.00				75,000.00				852.26
2412	Acquisition of an Ambulance and a 4-Wheel Drive Vehicle for the Fire Department	8-14-18	300,000.00				300,000.00				269,991.75
2413	Acquisition of Equipment for the Fire Department	8-14-18	150,000.00				150,000.00				140,236.50
	Rehabilitation and Environmental Remediation at the DPW	8-14-18	100,000.00				100,000.00			4,704.50	95,000.00
Reference				C	C	C	Below	C-2, C-3		C	C
				\$637,987.19 \$2,711,635.40			\$725,000.00	\$1,308,974.10	---	\$522,739.88	\$2,242,908.61
				C			Ref				

							C-7				
							C-6				
							C-2,3				
							C-5				
							C-				
							C-				
							C-				
							C-				
							C-				
							Above				
							\$725,000.00				

Capital Improvement Fund
Deferred Charges Unfunded
Disbursed
Due from County - Open Space Grant
Due from County - Community Development Grant
Due from State of NJ - DOT
Due From Insurance Proceeds
Due From FEMA

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2018	80031-01	XXXXXXXXX	188,800.17
Received from 2018 Budget Appropriation	80031-02	XXXXXXXXX	50,000.00
Received from 2017 Budget Appropriation Reserves		XXXXXXXXX	25,500.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXX	
Cancellation of Reserve Balance			
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	37,500.00	XXXXXXXXX
			XXXXXXXXX
Balance December 31, 2018	80031-05	226,800.17	XXXXXXXXX
		264,300.17	264,300.17

* 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.

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

GENERAL CAPITAL FUND ONLY

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.

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

GENERAL CAPITAL FUND ONLY

ORD. NO.	IMPROVEMENT DESCRIPTION	AMOUNT APPROPRIATED	OTHER FUNDING AND TOTAL OBLIGATIONS AUTHORIZED		DOWN PAYMENT PROVIDED BY ORD.	AMOUNT OF DOWN PAYMENT IN BUDGET OF 2018 OR PRIOR YEAR
2408	Reconstruction of Sanitary and Storm Watre Facilities	100,000.00	95,000.00	8	5,000.00	9
2409	Acquisitio0n of a Sewer Inspection Camera	75,000.00	70,000.00	8	5,000.00	9
2410	Acquisition of a New Ambulance	300,000.00	285,000.00	8	15,000.00	9
2412	Acquisition of Equipment for the Fire Department	150,000.00	142,500.00	8	7,500.00	9
2413	Rehabilitation and Environmental Remediation at DPW	100,000.00	95,000.00	8	5,000.00	9
				8		9

725,000.00

687,500.00

37,500.00

- (1) New Jersey DOT
- (2) Community Development Block Grant Funds
- (3) Contribution from Port Authority
- (4) Insurance Claim Proceeds
- (5) Capital Surplus
- (6) County Open Space Grant Funds
- (7) FEMA
- (8) Bonds and Notes Authorized
- (9) Capital Improvement Fund

687,500.00

37,500.00

687,500.00

37,500.00

1

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2018

		Debit	Credit
Balance January 1, 2018	80029-01	XXXXXXXXXX	6,854.95
Premium on Sale of Bond Anticipation Notes		XXXXXXXXXX	
Fund Improvement Authorizations Canceled		XXXXXXXXXX	
Grants Receivable Canceled			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2018 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2018	80029-04	6,854.95	XXXXXXXXXX
		6,854.95	6,854.95

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, 2017 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1
Maturing in 2019 \$ _____
4. Amount of Interest on Bonds with a
Covenant - 2019 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 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 \$ 49,080,538.63
2. Amount of Item 1 Collected in 2018 (*) \$ 48,641,295.36
3. Seventy (70) percent of Item 1 \$ 34,356,377.04

(*) 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
2. 4% of SFY 2017 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____
3. Cash Deficit 2018 \$ 0
4. 4% of 2018 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____

E.	<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	
2. County Taxes	\$ _____	\$ <u>6,438.77</u>	\$ <u>6,438.77</u>	
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>Sheet 39</u>	\$ _____	