

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

POPULATION LAST CENSUS 2,076  
 NET VALUATION TAXABLE 2018 185,098,378  
 MUNICICODE 1206

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2019  
 MUNICIPALITIES - MARCH 11, 2019**

**ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.**

Borough \_\_\_\_\_ of \_\_\_\_\_ Helmetta \_\_\_\_\_, County of \_\_\_\_\_ Middlesex \_\_\_\_\_

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

Date	Examined By:
1	Preliminary Check
2	Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature \_\_\_\_\_



Gerard Stankiewicz, CPA

Title Auditor RMA #431

(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, which I have not prepared 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, Denise Marabello, am the Chief Financial Officer, License # N-0527, of the Borough, County of Middlesex of Helmetta and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2018, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2018.

Signature \_\_\_\_\_  
 Title Chief Financial Officer  
 Address 51 Main St, Helmetta, NJ 08828  
 Phone Number (732) 521-4946  
 Fax Number (732) 521-1263  
 Email d.marabello@helmettaboro.com

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/18 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, 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:

  
Gerard Stankiewicz

(Registered Municipal Accountant)  
Samuel Klein and Company

(Firm Name)  
36 West Main Street, Suite 303

(Address)  
Freehold, NJ 07728

(Address)  
(732) 780-2600

(Phone Number)

gstank@sklein-cpa.com

(Email)

(732) 780-1030

(Fax Number)

Certified by me

This 2<sup>ND</sup> day of April, 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 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.

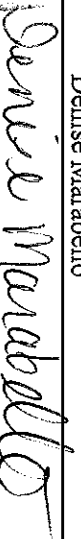
Municipality:

Borough of Helmetra

Chief Financial Officer:

Denise Maraballo

Signature:



Certificate #:

N-0527

Date:

4/4/2019

**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:

Chief Financial Officer:

Signature:

Certificate #:

Date:

22-6001976

Fed ID. #

Borough of Helmetta  
Municipality

Middlesex  
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 \$ 20,118.00 \$ 15,674.63 \$ NONE

Type of Audit required by the Uniform Guidance and NJ OMB 15-08:

- Single Audit
- Program Specific Audit
- 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 the Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the 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.

*Denise Marshall*  
Signature Of Chief Financial Officer 4/4/2017  
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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2016 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_  
Title \_\_\_\_\_

(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.

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### 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 \$ \_\_\_\_\_ 185,605,278.00 .

Ken Pacera  
SIGNATURE OF TAX ASSESSOR

Borough of Helmetta  
MUNICIPALITY  
Middlesex  
COUNTY

**BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY**

**NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET  
POST CLOSING**

**TRIAL BALANCE - CURRENT FUND**

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
Cash	1,722,886.86	
Receivables with Full Reserves:		
Taxes Receivable	100,663.74	
Tax Title Liens	9,784.89	
Foreclosed Property	8,800.00	
Revenue Accounts Receivable	56,471.84	
Due from Trust Other Fund	3.76	
Due from Payroll Fund	8,713.43	
Due from General Capital Fund	827.61	
	185,265.27	
Deferred Local School Taxes	945,000.00	
Appropriation Reserves		167,817.94
Reserve for Encumbrances		75,318.86
Prepaid Taxes		42,495.40
Tax Overpayments		38,125.04
Regional District School Tax Payable		767,776.98
Due to Grant Fund		41,758.00
Due to County - PILOT for Lofts at Helmetta		4,344.54
Due to Spotswood BOE - PILOT for Lofts at Helmetta		41,273.08
Due St of NJ - Marriage Licenses		770.00
Reserve for Municipal Building Upgrades, Appropriated		1,222.58
Reserve for HPD Repairs		876.88
Reserve for COAH Preparation		3,167.50
Deferred School Taxes Payable		1,184,946.80
Reserve for Receivables		945,000.00
		185,265.27
Fund Balance	2,853,152.13	537,940.06
	2,853,152.13	2,853,152.13

(Do not crowd - add additional sheets)

**BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY**

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

Title of Account	Debit	Credit
Deferred Local School Taxes Payable		
Reserve for Receivables		
Fund Balance	2,853,152.13	2,853,152.13

(Do not crowd - add additional sheets)







# POST CLOSING

## TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
<b>Animal Control Trust Fund:</b>		
Cash	4,795.30	
Due from State of New Jersey	157.10	
Reserve for Animal Control Trust Fund Expenditures		4,952.40
	4,952.40	4,952.40
<b>Payroll Fund:</b>		
Cash	8,713.43	
Due to Current Fund		8,713.43
	8,713.43	8,713.43
<b>Trust Other Fund:</b>		
Cash	101,451.53	
Due from Municipal Court	400.00	
Due to Current Fund		3.76
Various Reserves		101,847.77
	101,851.53	101,851.53

(Do not crowd - add additional sheets)



### Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2017 per Audit Report			Balance as at Dec. 31, 2018	
	Report	Receipts	Disbursements	Dec. 31, 2018	Dec. 31, 2018
1. Heather Glen	\$ 300.00			\$ 300.00	
2. Performance Bond	1,586.59	468.33		2,054.92	
3. Developers Deposits and Reserves	21,734.73	1,983.87	2,445.68	21,272.92	
4. Off Duty Police	17,147.71	330.40	3,280.00	14,198.11	
5. Recycling					240.00
6. Municipal Alliance Donations	240.00				240.00
7. Public Defender Fees		400.00			400.00
8. Street Opening Deposits	5,787.00				5,787.00
9. Recreation	1,581.88	9,090.54	9,089.85	1,582.57	
10. Accumulated Sick Leave Reserve	14,435.78	3,000.00	14,435.78	3,000.00	
11. Parking Offense Adjudication Account	84.00				84.00
12. Tax Sale Premium					
13. Tax Title Lien Redemption	90,157.75	13,400.00	80,005.28	23,552.47	
14. Uniform Fire Safety Penalty Act	1,784.00			1,784.00	
15. COAH	9,042.23	32.40		9,074.63	
16. Snowflake Fund					
17. Animal Shelter Donations	7,998.32			7,998.32	
18. Animal Control Restitution	6,029.46			6,029.46	
19. Municipal Forfeiture	442.65			442.65	
20. Miscellaneous	1,978.45			1,978.45	
23. NJUCC	1,825.30		171.03	1,654.27	
24. Operation Heartbeat		414.00			414.00
25. _____					
26. _____					
27. _____					
28. _____					
29. _____					
30. _____					
Totals:	\$ 182,155.85	29,119.54	109,427.62	\$ 101,847.77	

# 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										Disbursements		Balance Dec. 31, 2018	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY

## POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2018

Title of Account	Debit	Credit
Cash	278,378.77	
Intergovernmental Accounts Receivable:		
Due from NJDOT	290,000.00	
Deferred Charges to Future Taxation - Unfunded	1,300,000.00	
Due to Current Fund		827.61
Bond Anticipation Notes		1,300,000.00
Improvement Authorizations:		
Funded		17,261.20
Unfunded		381,326.65
Capital Improvement Fund		30,065.43
Reserve for Affordable Housing		24,000.00
Reserve for Detention Basin/Sutton Place		3,082.64
Reserve for Helmetta Blvd		2,500.00
Reserve for HPD Lower House Repairs		106,475.00
Reserve for Encumbrances		1,854.95
Bonds and Notes Authorized but Not Issued	0.00	
Est Proceeds from Bonds and Notes		0.00
Fund Balance		985.29
	1,868,378.77	1,868,378.77

(Do not crowd - add additional sheets)

BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY

CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	16,069.09	1,750,516.23	43,698.46	1,722,886.86
Trust - Animal Control		4,795.30		4,795.30
Trust - Other		101,451.56	0.03	101,451.53
Capital - General		278,378.77		278,378.77
Water - Operating	7,946.30	68,030.71	19,681.18	56,295.83
Water - Capital		665,790.16		665,790.16
Sewer - Operating	14,253.67	191,781.13	2,175.87	203,858.93
Sewer - Capital		100,705.46		100,705.46
Payroll		6,674.01		6,674.01
Total	38,269.06	3,168,123.33	65,555.54	3,140,836.85

\* - 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: \_\_\_\_\_



Title: RMA #431

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

Current Fund:		
PNC #8043483977		1,702,953.97
PNC #8043483555		47,562.26
PNC #8043483969		
		1,750,516.23
Animal Control Trust Fund		
PNC #8043483301		4,795.30
Trust Other Fund		
PNC #8043483328		65,644.22
PNC #8043483336		442.65
PNC #8043483723		414.27
PNC #8043483715		9,079.78
PNC #8043483731		23,552.50
Wach #20000025070398		2,318.14
		101,451.56
Payroll Fund		
PNC #8043483969		6,674.01
General Capital Fund		
PNC #8043483985		278,378.77
Water Utility Operating Fund		
PNC #8043483993		68,030.71
Water Utility Capital Fund		
PNC #8043484013		665,790.16
Sewer Utility Operating Fund		
PNC #8043484021		191,781.13
Sewer Utility Capital Fund		
PNC #8043484005		100,705.46
Grand Total		3,168,123.33

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



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2017		2018 Budget Revenue Realized		Received		Transfer from Unappropriated Reserves		Cancelled		Balance Dec. 31, 2018		
<b>State:</b>													
Alcohol Education and Rehabilitation			366	16	366	16							
Clean Communities			4,279	59	4,279	59							
Recycling Tonnage Grant			1,361	40			1,361	40					
<b>Federal:</b>													
Community Development Block Grant													
2017			21,399	00	20,118	00					1,281	00	
2016		39	00							39	00		
2015		1,448	00							1,448	00		
<b>Totals</b>		1,487	00	27,406	15	24,763	75	1,361	40	1,487	00	1,281	00

Sheet 10

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL, STATE, AND LOCAL GRANTS

Grant	Balance Jan. 1, 2018		Transferred from 2018 Budget Appropriations				Expended		Reserve for Encumbrances		Cancelled		Balance Dec. 31, 2018	
			Budget		Appropriation By 40A:4-87									
<b>Local:</b>														
Sam's Club Foundation	1,000	00											1,000	00
<b>State:</b>														
Municipal Alcohol Education and Rehab														
2006	247	79											247	79
2007	169	34											169	34
2009	92	82											92	82
2010	301	64											301	64
2011	269	67											269	67
2013	377	74											377	74
2014	791	62											791	62
2015	236	32											236	32
2016	471	47											471	47
2017	3,051	04											3,051	04
2018			366	16									366	16

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Reserve for Encumbrances	Cancelled	Balance Dec. 31, 2018
		Budget	Appropriation By 40A:4-87				
Clean Communities Program:							
2016	3,906 22			3,906 22			
2017	9,736 86			428 37			9,308 49
2018		4,279 59					4,279 59
Body Armor Replacement Fund:							
2017	901 73			901 73			
Police Car Camera Grant	4,100 00			4,100 00			
Forest Services Volunteer Fire Assistance							
2015	1,820 24						1,820 24
2016	3,075 00						3,075 00
Community Wildfire Protection Plan	4,825 00			688 00			4,137 00
Recycling Tonnage Grant							
2012	178 82			178 82			
2013	2,479 41			2,479 41			
2014	2,418 15			2,418 15			

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Expended	Reserve for Encumbrances	Cancelled	Balance Dec. 31, 2018
		Budget	Appropriation By 40A:4-87				
<b>Recycling Tonnage Grant (Continued)</b>							
2015	2,209 25			2,209 25			
2016	2,245 24				650 00		1,595 24
2017	1,976 65						1,976 65
2018		1,361 40					1,361 40
<b>Stormwater Management</b>							
2008	2,922 00						2,922 00
<b>Drunk Driving Enforcement Fund</b>							
2016	4,268 14			4,268	-85 19		85 19
<b>Federal:</b>							
<b>Community Development Block Grant</b>							
2016	1,448 00					1,448 00	
2017	39 00					39 00	
2018		21,399 00		20,118 00			1,281 00

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018		Transferred from 2018 Budget Appropriations				Expended		Balance Dec. 31, 2018	
			Budget		Appropriation By 40A:4-87					
State:										
Body Armor Replacement Fund										
Recycling Tonnage Grant	1,361	40					1,361	40		
Alcohol Education and Rehabilitation										
Clean Communities										
State Forestry Services Grant			3,171	59					3,171	59
<b>Totals</b>	<b>1,361</b>	<b>40</b>	<b>3,171</b>	<b>59</b>			<b>1,361</b>	<b>40</b>	<b>3,171</b>	<b>59</b>

Sheet

# \*LOCAL DISTRICT SCHOOL TAX

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

\* 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	85045-00 XXXXXXXXXX	XX
2018 Levy	85105-00 XXXXXXXXXX	XX
Interest Earned	XXXXXXXXXX	XX
Expenditures		XXXXXXXXXX XX
Balance December 31, 2018	85046-00	XXXXXXXXXX XX

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	XX
School Tax Deferred	XXXXXXXXXX	XX
(Not in excess of 50% of Levy - 2017-2018)	XXXXXXXXXX	XX
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	XX
Levy Calendar Year 2018	XXXXXXXXXX	XX
Paid	3,401,744.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XX
School Tax Payable #	767,776.98	XXXXXXXXXX
School Tax Deferred	945,000.00	XXXXXXXXXX
(Not in excess of 50% of Levy - 2018-2019)	5,114,520.98	XXXXXXXXXX
# Must include unpaid requisitions		5,114,520.98

# REGIONAL HIGH SCHOOL TAX

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

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX XX	XXXXXXXXXX XX
County Taxes	80003-01 XXXXXXXXXXXX XX	
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXXXX XX	223.60
2018 Levy:	XXXXXXXXXX XX	XXXXXXXXXXXX XX
General County	80003-03 XXXXXXXXXXXX XX	762,956.35
County Library	80003-04 XXXXXXXXXXXX XX	
County Health	XXXXXXXXXXXX XX	
County Open Space Preservation	XXXXXXXXXXXX XX	62,360.47
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXXXX XX	1,060.33
Paid	826,600.75	XXXXXXXXXXXX XX
Balance December 31, 2018	XXXXXXXXXXXX XX	XXXXXXXXXXXX XX
County Taxes		XXXXXXXXXXXX XX
Due County for Added and Omitted Taxes		XXXXXXXXXXXX XX
	826,600.75	826,600.75

# SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018	80003-06 XXXXXXXXXXXX XX	
2018 Levy: (List Each Type of District Tax Separately - see Footnote)		
Fire -	81108-00 XXXXXXXXXXXX XX	XXXXXXXXXXXX XX
Sewer -	81111-00 XXXXXXXXXXXX XX	XXXXXXXXXXXX XX
Water -	81112-00 XXXXXXXXXXXX XX	XXXXXXXXXXXX XX
Garbage -	81109-00 XXXXXXXXXXXX XX	XXXXXXXXXXXX XX
Open Space -	81105-00 XXXXXXXXXXXX XX	XXXXXXXXXXXX XX
	XXXXXXXXXXXX XX	XXXXXXXXXXXX XX
Total 2018 Levy	80003-07 XXXXXXXXXXXX XX	
Paid	80003-08 XXXXXXXXXXXX XX	
Balance December 31, 2018	80003-09 XXXXXXXXXXXX XX	

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 XXXXXXXXXX	XX
State Library Aid Received in 2015	80004-02 XXXXXXXXXX	XX
Expended	80004-09	XXXXXXXXXX XX
Balance December 31, 2018	80004-10	

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

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

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004-07 XXXXXXXXXX	XX
State Library Aid Received in 2018	80004-08 XXXXXXXXXX	XX
Expended	80004-15	XXXXXXXXXX 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- 272,000.00	272,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:	XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	453,757.08	466,979.19	13,222.11
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	4,645.75	4,645.75	
Total Miscellaneous Revenue Anticipated	80103- 730,402.83	743,624.94	13,222.11
Receipts from Delinquent Taxes	80104- 100,000.00	111,763.63	11,763.63
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105- 1,387,256.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	80106- 80121-	XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax	80107- 1,387,256.00	1,463,551.29	76,295.29
Total Amount to be Raised by Taxation	2,217,658.83	2,318,939.86	101,281.03

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00 XXXXXXXXXX	5,548,808.76
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00	XXXXXXXXXX
Regional School Tax	80119-00	XXXXXXXXXX
Regional High School Tax	80110-00	XXXXXXXXXX
County Taxes	80111-00	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	XXXXXXXXXX
Special District Taxes	80113-00	XXXXXXXXXX
Municipal Open Space Tax	80120-00	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	170,677.68
Deficit in Required Collection of Current Taxes (or)	80115-00 XXXXXXXXXX	XX
Balance for Support of Municipal Budget (or)	80116-00	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00 XXXXXXXXXX	XX
	5,719,486.44	5,719,486.44

\* 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

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget		Realized		Excess or Deficit	
Recycling Tonnage Grant	366.16		366.16			
Alcohol Education and Rehabilitation Fund	4,279.59		4,279.59			
<b>Total (Sheet 17)</b>	<b>4,645.75</b>		<b>4,645.75</b>			

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: *Denise Marchello*

BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2018

2018 Budget as Adopted	80012-01		2,213,013.08
2018 Budget - Added by N.J.S. 40A:4-87	80012-02		4,645.75
Appropriated for 2018 (Budget Statement Item 9)	80012-03		2,217,658.83
Appropriated for 2018 by Emergency Appropriation (Budget Statement Item 9)	80012-04		
Total General Appropriations (Budget Statement Item 9)	80012-05		2,217,658.83
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07		2,217,658.83
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	1,879,569.45	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	170,677.68	
Reserved	80012-10	167,317.94	
Total Expenditures	80012-11		2,217,565.07
Unexpended Balances Canceled (see footnote)	80012-12		93.76

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

BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY

## RESULTS OF 2018 OPERATION

### CURRENT FUND

	Debit	Credit	
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated		13,222.11	
Delinquent Tax Collections	XXXXXXXXXX	11,763.63	XX
Required Collection of Current Taxes	XXXXXXXXXX	76,295.29	XX
Unexpended Balances of 2018 Budget Appropriations	XXXXXXXXXX	93.76	XX
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	59,345.29	XX
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX		XX
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX		XX
Sale of Municipal Assets	XXXXXXXXXX		XX
Unexpended Balances of 2017 Appropriation Reserves	XXXXXXXXXX	59,707.81	XX
Prior Years Interfunds Returned in 2018	XXXXXXXXXX	6,345.84	XX
Cancellation of Prior Year Accounts Payable	XXXXXXXXXX		XX
Cancellation of Prior Year Various Reserves	XXXXXXXXXX	23,085.05	XX
	XXXXXXXXXX		XX
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)			
Balance January 1, 2018	80013-07 945,000.00		XX
Balance December 31, 2018	80013-08 XXXXXXXXXX	945,000.00	XX
Deficit in Anticipated Revenues:	XXXXXXXXXX		XX
Miscellaneous Revenues Anticipated	80013-09	XXXXXXXXXX	XX
Delinquent Tax Collections	80013-10	XXXXXXXXXX	XX
		XXXXXXXXXX	XX
Required Collection of Current Taxes	80013-11	XXXXXXXXXX	XX
Interfund Advances Originating in 2018	80013-12	XXXXXXXXXX	XX
Refund Prior Year Revenue	2,584.00	XXXXXXXXXX	XX
		XXXXXXXXXX	XX
		XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13 XXXXXXXXXX		XX
Surplus Balance - To Surplus (Sheet 21)	80013-14 247,274.78	XXXXXXXXXX	XX
	1,194,858.78	1,194,858.78	

BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
Licenses;	
Other - Clerk	131.00
Landlord Registration Fees	1,325.00
Planning Board Fees	40.00
MRNA	32,472.28
Copies	277.80
Recycling	17.40
Police Receipts	59.58
Return Check Fees	25.00
State LEA	1,181.70
Fire Prevention Inspection Fee	14,510.00
Paint Program	1,440.00
SC & Vet Admin Fee	310.74
Interest	7,071.35
DMV Inspections	482.00
Audit Adjustment	1.44
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 59,345.29

BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY

## SURPLUS - CURRENT FUND YEAR 2018

	Debit	Credit
1. Balance January 1, 2018	80014-01 XXXXXXXXXX	XX 562,665.28
2.	XXXXXXXXXX	XX
3. Excess Resulting from 2018 Operations	80014-02 XXXXXXXXXX	XX 247,274.28
4. Amount Appropriated in the 2018 Budget - Cash	80014-03 272,000.00	XXXXXXXXXX XX
5. Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXXXX XX
6.		XXXXXXXXXX XX
7. Balance December 31, 2018	80014-05 537,940.06	XXXXXXXXXX XX
	809,940.06	809,939.56

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

Cash	80014-06	1,722,886.86	
Investments	80014-07		
Sub Total		1,722,886.86	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,184,946.80	
Cash Surplus	80014-09	537,940.06	
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		
Total Other Assets	80014-14	-	
			537,940.06

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to 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>5,642,248.86</u>
or				
(Abstract of Rates)		82113-00	\$	_____
2. Amount of Levy Special District Taxes		82102-00	\$	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		82103-00	\$	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	\$	<u>9,675.04</u>
5a. Subtotal 2016 Levy			\$	<u>5,651,923.90</u>
5b. Reductions due to tax appeals **			\$	_____
5c. Total 2016 Tax Levy		82106-00	\$	<u>5,651,923.90</u>
6 Transferred to Tax Title Liens		82107-00	\$	<u>2,451.40</u>
7. Transferred to Foreclosed Property		82108-00	\$	_____
8. Remitted, Abated or Canceled		82109-00	\$	<u>576.58</u>
9. Discount Allowed		82110-00	\$	_____
10. Collected in Cash: In 2017		82121-00	\$	<u>116,514.69</u>
In 2018 *		82122-00	\$	<u>5,323,051.83</u>
Homestead Benefit Credit		82124-00	\$	<u>96,638.44</u>
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed		82123-00	\$	<u>12,603.80</u>
Total to Line 14		82111-00	\$	<u>5,548,808.76</u>
11. Total Credits			\$	<u>5,551,260.16</u>
12. Amount Outstanding December 31, 2016		83120-00	\$	<u>100,663.74</u>
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is				<u>98.18%</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>5,548,808.76</u>
Less: Reserve for Tax Appeals Pending	\$	_____
State Division of Tax Appeals	\$	_____
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>5,548,808.76</u>



**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2018**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
LESS: Proceeds from Accelerated Tax Sale.....		_____
<b>NET Cash Collected .....</b>	<b>\$</b>	_____
Line 5c (sheet 22) Total 2018 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium).....		_____
<b>NET Cash Collected .....</b>	<b>\$</b>	_____
Line 5c (sheet 22) Total 2018 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

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

	Debit	Credit
1. Balance January 1, 2018	XXXXXXXXXX	XX XXXXXXXXXX XX
Due From State of New Jersey		XXXXXXXXXX XX
Due To State of New Jersey	XXXXXXXXXX	XX 5,332.28
2. Sr. Citizens Deductions Per Tax Billings		XXXXXXXXXX XX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX XX
4. Sr. Citizens Deductions Allowed By Tax Collector	15,000.00	XXXXXXXXXX XX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX
8. Sr. Citizens Deductions Disallowed By Tax Collector 2018 Taxes	XXXXXXXXXX	XX 2,396.20
9. Received in Cash from State	XXXXXXXXXX	XX 15,226.37
10. Cancelled to Operations	7,954.85	
11.		
12. Balance December 31, 2018	XXXXXXXXXX	XX XXXXXXXXXX XX
Due From State of New Jersey	XXXXXXXXXX	XX
Due To State of New Jersey	22,954.85	22,954.85

Calculation of Amount to be included on Sheet 22, Item 10-  
2016 Senior Citizens and Veterans Deductions Allowed

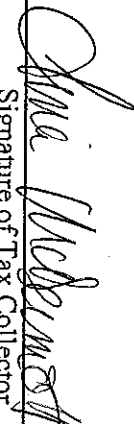
Line 2	-
Line 3	-
Line 4	15,000.00
Sub-Total	15,000.00
Less: Line 8	2,396.20
To Item 10, Sheet 22	12,603.80

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XX
Taxes Pending Appeals	XXXXXXXXXX	XX XXXXXXXXXX XX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XX XXXXXXXXXX XX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	XX
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	XX
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX XXXXXXXXXX XX
Balance December 31, 2018		XXXXXXXXXX XXXXXXXXXX XX
Taxes Pending Appeals*	XXXXXXXXXX	XX XXXXXXXXXX XX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XX XXXXXXXXXX XX

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

  
 Signature of Tax Collector

T-8403

License #

4/4/19

Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2018 MUNICIPAL BUDGET

	YEAR 2018	YEAR 2017
1. Total General Appropriations for 2018 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax	80015-	XXXXXXXXXX XX
2. Local District School Tax - Actual	80016-	
Estimate**	80017-	XXXXXXXXXX XX
3. Regional School District Tax - Actual	80025-	
Estimate*	80026-	XXXXXXXXXX XX
4. Regional High School Tax - Actual	80018-	
Estimate*	80019-	XXXXXXXXXX XX
5. County Tax Actual	80020-	
Estimate*	80021-	XXXXXXXXXX XX
6. Special District Taxes Actual	80022-	
Estimate*	80023-	XXXXXXXXXX XX
7. Municipal Open Space Tax Actual	80027-	
Estimate*	80028-	XXXXXXXXXX XX
8. Total General Appropriations & Other Taxes	80024-01	
9. Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5)	80024-02	
10. Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	
11. Amount of item 10 Divided by	%	%
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	[820034-04]	80024-05

Analysis of Item 11:  
Local District School Tax  
(Amount Shown on Line 2 Above)  
Regional School District Tax  
(Amount Shown on Line 3 Above)  
Regional High School Tax  
(Amount Shown on Line 4 Above)  
County Tax  
(Amount Shown on Line 5 Above)  
Special District Tax  
(Amount Shown on Line 6 Above)  
Municipal Open Space Tax  
(Amount Shown on Line 7 Above)

\* Must not be stated in an amount less than "actual" Tax of year 2016.  
  
\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Total Amount (see Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	80024-06		
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget	80024-07		

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

# ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

C. TIMES: % of increase of Amount to be \_\_\_\_\_ %  
Raised by Taxes over Prior Year  
[(2019 Estimated Total Levy - 2018 Total Levy)/2018 Total Levy]  
D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
[(B x C) + B]

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

### 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) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2018	119,097.12	XXXXXXXXXX XX
A. Taxes	83102-00 111,763.63	XXXXXXXXXX XX XXXXXXXXXX XX
B. Tax Title Liens	83103-00 7,333.49	XXXXXXXXXX XX XXXXXXXXXX XX
2. Canceled:		XXXXXXXXXX XX XXXXXXXXXX XX
A. Taxes	83105-00	XXXXXXXXXX XX
B. Tax Title Liens	83106-00	XXXXXXXXXX XX
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX XX XXXXXXXXXX XX
A. Taxes	83108-00	XXXXXXXXXX XX
B. Tax Title Liens	83109-00	XXXXXXXXXX XX
4. Added Taxes	83110-00	XXXXXXXXXX XX
5. Added Tax Title Liens	83111-00	XXXXXXXXXX XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX XX XXXXXXXXXX XX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX XX (1)
B. Tax Title Liens - Transfers from Taxes	83107-00	XXXXXXXXXX XX
7. Balance Before Cash Payments		XXXXXXXXXX XX 119,097.12
8. Totals	119,097.12	119,097.12
9. Balance Brought Down	119,097.12	XXXXXXXXXX XX
10. Collected:		XXXXXXXXXX XX 111,763.63
A. Taxes	83116-00 111,763.63	XXXXXXXXXX XX XXXXXXXXXX XX
B. Tax Title Liens	83117-00	XXXXXXXXXX XX XXXXXXXXXX XX
11. Interest and Costs - 2018 Tax Sale	83118-00	XXXXXXXXXX XX
12. 2018 Taxes Transferred to Liens	83119-00	2,451.40 XXXXXXXXXX XX
13. 2018 Taxes	83123-00	100,663.74 XXXXXXXXXX XX
14. Balance December 31, 2018		XXXXXXXXXX XX 110,448.63
A. Taxes	83121-00 100,663.74	XXXXXXXXXX XX XXXXXXXXXX XX
B. Tax Title Liens	83122-00 9,784.89	XXXXXXXXXX XX XXXXXXXXXX XX
15. Totals	222,212.26	222,212.26
16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is	93.84%	0
17. Item No. 14 multiplied by percentage shown above is	\$ 103,647.68	and represents the
maximum amount that may be anticipated in 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 8,800.00	XXXXXXXXXX XX
2. Foreclosed or Deeded in 2016	XXXXXXXXXX XX	XXXXXXXXXX XX
3. Tax Title Liens	84103-00	XXXXXXXXXX XX
4. Taxes Receivable	84104-00	XXXXXXXXXX XX
5A.	84102-00	XXXXXXXXXX XX
5B.	84105-00	XXXXXXXXXX XX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX XX
8. Sales	XXXXXXXXXX	XXXXXXXXXX XX
9. Cash *	84109-00	XXXXXXXXXX XX
10. Contract	84110-00	XXXXXXXXXX XX
11. Mortgage	84111-00	XXXXXXXXXX XX
12. Loss on Sales	84112-00	XXXXXXXXXX XX
13. Gain on Sales	84113-00	XXXXXXXXXX XX
14. Balance December 31, 2018	84114-00 8,800.00	XXXXXXXXXX XX
	8,800.00	8,800.00

### CONTRACT SALES

	Debit	Credit
15. Balance January 1, 2018	84115-00	XXXXXXXXXX XX
16. 2018 Sales from Foreclosed Property	84116-00	XXXXXXXXXX XX
17. Collected *	84117-00	XXXXXXXXXX XX
18.	84118-00	XXXXXXXXXX XX
19. Balance December 31, 2018	84119-00	XXXXXXXXXX XX

### MORTGAGE SALES

	Debit	Credit
20. Balance January 1, 2018	84120-00	XXXXXXXXXX XX
21. 2018 Sales from Foreclosed Property	84121-00	XXXXXXXXXX XX
22. Collected *	84122-00	XXXXXXXXXX XX
23.	84123-00	XXXXXXXXXX XX
24. Balance December 31, 2018	84124-00	XXXXXXXXXX XX

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 201 (84125-00)

Realized in 2018 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>	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1.	Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ 0.00
2.	Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
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.	_____	_____	\$ _____
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>	Appropriated for in Budget of Year 2018
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR BONDS  
(COUNTY (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2018	80033-01	XXXXXXXXXX	XX	
Issued	80033-02	XXXXXXXXXX	XX	
Paid	80033-03		XXXXXXXXXX	XX
Outstanding December 31, 2018	80033-04		XXXXXXXXXX	XX

2019 Bond Maturities - General Capital Bonds 80033-05 \$  
2019 Interest on Bonds \* 80033-06 \$

ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2018	80033-07	XXXXXXXXXX	XX	
Issued	80033-08	XXXXXXXXXX	XX	
Paid	80033-09		XXXXXXXXXX	XX
Outstanding December 31, 2018	80033-10		XXXXXXXXXX	XX

2019 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	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

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

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2017		REDUCED IN 2018				Balance Dec. 31, 2018		
								By 2018 Budget		Canceled by Resolution				
		Totals		-	-	-	-	-	-	-	-	-	-	0.00

Sheet 29 - N/A

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

\_\_\_\_\_  
Chief Financial Officer

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

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

Date	Purpose	Amount Authorized		Not Less Than 1/3 of Amount Authorized*		Balance Dec. 31, 2017		REDUCED IN 2018				Balance Dec. 31, 2018	
								By 2018 Budget		Canceled by Resolution			
<b>Totals</b>													
								80027-00		80028-00			

Sheet 30 N/A

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. are recorded on this page

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2016" must be entered here and then raised in the 2017 budget.

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2018 DEBT SERVICE FOR LOANS  
(COUNTY (MUNICIPAL) \_\_\_\_\_) LOAN \_\_\_\_\_**

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

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

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

**TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2018	80034-01 XXXXXXXXXX XX		
Paid	80034-02	XXXXXXXXXX XX	
Outstanding December 31, 2018	80034-03	XXXXXXXXXX XX	
2019 Bond Maturities - Term Bonds	80034-04 \$		
2019 Interest on Bonds *	80034-05 \$		
<b>TYPE I SCHOOL SERIAL BOND</b>			
Outstanding January 1, 2018	80034-06 XXXXXXXXXX XX		
Issued	80034-07 XXXXXXXXXX XX		
Paid	80034-08	XXXXXXXXXX XX	
Outstanding December 31, 2018	80034-09	XXXXXXXXXX XX	
2019 Interest on Bonds *	80034-10 \$		
2019 Bond Maturities - Serial Bonds		80034-11 \$	
Total "Interest on Bonds - Type I School Debt Service" (*Terms)		80034-12 \$	

**LIST OF BONDS ISSUED DURING 2018**

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

**2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

Outstanding      2019 Interest  
Dec. 31, 2018      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	2017 Budget Requirement		Interest Computed to (Insert Date)
									For Principal	For Interest **	
1. Various Improvements for Animal Shelter	10-15/10-28	900,000.00	12/23/2010		610,000.00	5/8/2019	2.49%	25,000.00		15,189.00	5/8/2019
2. Various Improvements for Animal Shelter	10-15/10-28	905,000.00	5/17/2011		690,000.00	5/8/2019	2.49%	25,000.00		17,181.00	5/8/2019
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											
13.											
14.											
<b>Total</b>		<b>1,805,000.00</b>			<b>1,300,000.00</b>			<b>50,000.00</b>		<b>32,370.00</b>	
								80051-01		80051-02	

Sheet 33

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.

Memo: Refunding Bond Anticipation Notes 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 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 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)

## 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.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
<b>Total</b>										80051-01		80051-02	

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

**(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.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
<b>Total</b>						

Sheet 34a N/A

80051-01

80051-02

(Do not crowd - add additional sheets)



# 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 and Encumbrances	Expended	Authorizations Canceled	Balance - December 31, 2018							
	Funded		Unfunded						Funded		Unfunded					
2010-15/2010-28 Various Improvements for Animal Shelter			17,411	26			150	00				17,261	26			
2014-5 Acquisition of DPW Truck	2,914	00							2,914	00						
2014-9 Various Police Department Improvements	300	32							300	32						
2015-15 Improvements to Helmetta Park	5,550	75					1,854	95			3,695	80				
2015-7 Replacement of Dump Truck Body	201	00					201	00								
2015-7 Sealant of Various Roads	2,645	00									2,645	00				
2015-8 Acquisition of Firefighter Equipment	17	87							17	87						
2016-2 Road Project NJDOT Design	15,000	00							15,000	00						
2016-2 Computer Equipment	1,246	42									1,246	42				
2016-2 Police Equipment	3,750	00							3,750	00						
2016-2 Tank Repair	19,000	00									19,000	00				
2018-3 Improvements to Helmetta Blvd					330,000	00	2,702	50			327,297	50				
2018-4 GIS Mapping Phase I, II, and III					13,300	00	26,600	00	12,458	13	27,441	87				
<b>Total:</b>	50,625	36	17,411	26	343,300	00	26,600	00	17,366	59	21,982	19	381,326	59	17,261	26

Sheet 35

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	80031-01 XXXXXXXXXX	33,883.24
Received from 2018 Budget Appropriation *	80031-02 XXXXXXXXXX	30,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) 80031-03	XXXXXXXXXX XXXXXXXXXX	21,982.19
List by Improvements - Direct Charges Made for Preliminary Costs:		
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	53,300.00
	XXXXXXXXXX	XXXXXXXXXX
Balance December 31, 2018	80031-05	32,565.43
	XXXXXXXXXX	85,865.43

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

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

		Debit	Credit
Balance January 1, 2018	80030-01	XXXXXXXXXX XX	
Received from 2018 Budget Appropriation *	80030-02	XXXXXXXXXX XX	
Received from 2018 Emergency Appropriation *	80030-03	XXXXXXXXXX XX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX XX
			XXXXXXXXXX XX
Balance December 31, 2018	80030-05		XXXXXXXXXX XX

\*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. 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	
2018-3 Improvements to Helmetta Blvd (CIF 40,000 NJ DOT 290,000)	330,000.00			40,000.00		40,000.00	
2018-4 GIS Mapping Phase I, II, and III (CIF SC 13,300 and WC 13,300)	39,900			13,300.00		13,300.00	
<b>Total 80032-00</b>	<b>369,900.00</b>			<b>53,300.00</b>		<b>53,300.00</b>	

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.

NOTE - Included in the Ordinance 2018-3 Improvements to Helmetta Blvd is \$290,000 from NJ DOT

2018-3	Improvements to Helmetta Blvd (CIF 40,000 NJ DOT 290,000)	06/20/18	330,000.00
2018-4	GIS Mapping Phase I, II and III (CIF SC 13,300 and WC 13,300)	06/20/18	39,900.00

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2018

	Debit	Credit
Balance January 1, 2018	80029-01 XXXXXXXXXX	985.29 XXX
	XXXXXXXXXX	XX
Funded Improvement Authorizations Canceled	XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXXXXX XX
Appropriated to 2018 Budget Revenue	80029-03	XXXXXXXXXX XX
Balance December 31, 2018	80029-04 985.29	XXXXXXXXXX 985.29 XX

### BONDS ISSUED WITH A COVENANT OR COVENANTS - N/A

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, 2016 \$ \_\_\_\_\_

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 2018 \$ \_\_\_\_\_

4. Amount of Interest on Bonds with a Covenant - 2018 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 \$ 5,642,248.86
  2. Amount of Item 1 Collected in 2018 (\*) \$ 5,358,870.56
  3. Seventy (70) percent of Item 1 \$ 3,949,574.20
- (\*) 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 2017 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 2015 \$
  2. 4% of 2015 Tax Levy for all purposes:  
Levy - - \$                      = \$
  3. Cash Deficit 2016 \$
  4. 4% of 2016 Tax Levy for all purposes:  
Levy - - \$                      = \$

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

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**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.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING**

**TRIAL BALANCE - WATER UTILITY FUND**

AS AT DECEMBER 31, 2018

**Operating and Capital Sections**

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
<b>WATER UTILITY OPERATING FUND:</b>		
Cash	56,295.83	
Consumer Accounts Receivable	39,422.08	
Due from Sewer Utility Operating Fund	2,761.42	
Due from Water Utility Capital Fund	2,005.48	
Reserve for Encumbrances		4,350.46
Appropriation Reserves		18,338.81
Consumer Overpayments		4,173.13
Accrued Interest on Loans		13,555.43
		40,417.83 C
Reserve for Receivables		39,422.08
Fund Balance		20,644.90
	100,484.81	100,484.81

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

## POST CLOSING

# TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2018

### Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
<b>WATER UTILITY CAPITAL FUND:</b>		
Cash	665,790.16	
Fixed Capital	3,464,963.21	
Fixed Capital Auth & Uncompleted	450.00	
USDA Loan Payable		1,141,509.64
Improvement Auth - Funded		450.00
Due to Water Utility Operating Fund		2,005.48
Reserve for Water Tower Painting		71,000.00
Reserve for Fair Share		259,711.84
Capital Improvement Fund		1,272.29
Reserve for Amortization		1,065,625.19
Reserve for Deferred Amortization		1,258,278.38
Reserve for Capital Outlay		5,000.00
Reserve for Future Debt Service		300,000.00
Bonds and Notes Authorized but Not Issued	0.00	
Est Proceeds from Bonds and Notes		0.00
Fund Balance		26,350.55
	4,131,203.37	4,131,203.37

(Do not crowd - add additional sheets)





# ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGDED 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	
	XXXXXX	XX	Assessments and Liens		Operating Budget								XXXXXX	XX	XXXXXX	XX
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

# SCHEDULE OF WATER UTILITY BUDGET - 2018

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301- 21,000.00	21,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303- 461,548.44	461,005.41	(543.03)
Cell Tower Revenue	91304- 83,900.00	89,395.58	5,495.58
Miscellaneous	91305- 23,451.56	23,451.56	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX
Subtotal	589,900.00	594,852.55	4,952.55
Deficit (General Budget) **	91306- 91307- 589,900.00	594,852.55	4,952.55

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations		XXXXXXXX	XX
Adopted Budget		589,900.00	
Added by N.J.S. 40A:4-87			
Emergency			
Total Appropriations		589,900.00	
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures		589,900.00	
Deduct Expenditures:			
Paid or Charged	571,564.19		
Reserved	18,335.81		
Surplus (General Budget) **			
Total Expenditures		589,900.00	
Unexpended Balance Canceled (See Footnote)			

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"

# STATEMENT OF 2018 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 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:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	594,852	55	
Miscellaneous Revenue Not Anticipated	15,532	16	
2017 Appropriation Reserves Canceled *			
Total Revenue Realized	610,384		65
Expenditures:	XXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	XX	
Paid or Charged	571,564	79	
Reserved	18,335	21	
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures	589,900		
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			589,900
Excess			
Budget Appropriation - Surplus (General Budget) **			
Balance of "Results of 2016 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2018 Operation"			
Remainder= ("Operating Deficit - to Thal Balance" - Sheet 46)			

**SECTION 2:**

The following Item of "2015 Appropriation Reserves Canceled in 2016" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2015 for an Anticipated Deficit in the Water Utility for 2015:

2017 Appropriation Reserves Canceled in 2018	6,973.06		
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
*Excess (Revenue Realized)	6,973.06		

\*\*Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2018 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX XX	4,952.55
Unexpended Balances of Appropriations	XXXXXXX XX	
Miscellaneous Revenue Not Anticipated	XXXXXXX XX	8,559.10
Unexpended Balances of 2017 Appropriation Reserves *	XXXXXXX XX	6,973.06
Deficit in Anticipated Revenue		XXXXXXX XX
Operating Deficit - to Trial Balance	XXXXXXX XX	
Excess in Operations - to Operating Surplus	20,484.71	XXXXXXX XX
*See restriction in amount on Sheet 45, SECTION 2	20,484.71	20,484.71

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXXXX XX	21,160.19
Excess in Results of 2018 Operations	XXXXXXXX XX	20,484.71
Amount Appropriated in 2018 Budget - Cash	21,000.00	XXXXXXXX XX
Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX XX
Balance December 31, 2018	20,644.90	XXXXXXXX XX
	41,644.90	41,644.90

## ANALYSIS OF BALANCE DECEMBER 31, 2018 (FROM WATER UTILITY - TRIAL BALANCE)

Cash		56,295.83
Investments		
Interfund Accounts Receivable		4,766.90
Subtotal		61,062.73
Deduct Cash Liabilities Marked with "C" on Trial Balance		40,417.83
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		20,644.90
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		20,644.90

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.

\* In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2017 \$ 35,981.74

Increased by:

Water Rents Levied	\$	<u>463,608.78</u>
Additional Rents from Prior Year		<u>836.97</u>
		\$ <u>464,445.75</u>

Decreased by:

Collections	\$	<u>459,521.86</u>
Overpayments applied		<u>1,483.55</u>
		\$ <u>461,005.41</u>

Balance December 31, 2018 \$ 39,422.08

---

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2017 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable	\$	_____
Penalties and Costs		\$ _____
Other		\$ _____
		\$ _____

Decreased by:

Collections	\$	_____
Other		\$ _____
		\$ _____
Balance December 31, 2018		\$ _____

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	Amount Dec. 31, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1.	\$ _____	\$ _____	\$ _____	\$ _____
2.	\$ _____	\$ _____	\$ _____	\$ _____
3.	\$ _____	\$ _____	\$ _____	\$ _____
4.	\$ _____	\$ _____	\$ _____	\$ _____
5.	\$ _____	\$ _____	\$ _____	\$ _____
6.	\$ _____	\$ _____	\$ _____	\$ _____
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**

Date	Purpose	Amount
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2019
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXXXX	XX	
Issued	XXXXXXXX	XX	
Paid		XXXXXXXX	XX
Outstanding December 31, 2018		XXXXXXXX	XX

2018 Bond Maturities - Assessment Bonds

2018 Interest on Bonds \* \$

**WATER UTILITY CAPITAL BONDS**

Outstanding January 1, 2018	XXXXXXXX	XX			
Issued	XXXXXXXX	XX			
Paid		XXXXXXXX	XX		
Outstanding December 31, 2018		XXXXXXXX	XX		

2018 Bond Maturities - Capital Bonds

2018 Interest on Bonds \* \$

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2018 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	
Subtotal	\$	
9Add: 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 2018 DEBT SERVICE FOR LOANS  
WATER UTILITY OPERATING LOAN**

	Debit	Credit	2018 Debt Service
Outstanding January 1, 2018	XXXXXXXX XX		
Issued	XXXXXXXX XX		
Paid		XXXXXXXX XX	
Outstanding December 31, 2018		XXXXXXXX XX	
2019 Loan Maturities			\$
2019 Interest on Loans *	\$		\$
<b>WATER UTILITY USDA LOAN</b>			
Outstanding January 1, 2018	XXXXXXXX XX	1,164,961.20	
Issued	XXXXXXXX XX		
Paid	23,451.56	XXXXXXXX XX	
Outstanding December 31, 2018	1,141,509.64	XXXXXXXX XX	
2019 Loan Maturities	1,164,961.20	1,164,961.20	\$ 23,451.56
2019 Interest on Loans *	\$	55,060.44	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2018 Interest on Loans (*Items)	\$	55,060.44	
Less: Interest Accrued to 12/31/2018 (Thal Balance)	\$	13,555.43	
Subtotal	\$	41,505.01	
Add: Interest to be Accrued as of 12/31/2019	\$	13,555.43	
Required Appropriation 2019	\$	55,060.44	
Total		78,512.00	

**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 Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2019		Date of Maturity		Rate of Interest		2019 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10. Total															

Sheet 50 N/A

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

Men 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.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2016 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 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.

INTEREST 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	\$ -

(Do not crowd - add additional sheets)

## 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 **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Sheet 51 N/A

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

Memo \*See Sheet 33 for clarification of "Original Date of Issue".

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

\*\* 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		2018 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
<b>Total</b>						

Sheet 51a N/A

(Do not crowd - add additional sheets)

## 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			Expended		Authorizations Canceled	Balance - December 31, 2018			
	Funded		Unfunded								Funded		Unfunded	
Improvements to the No. 13'th St					24,500			24,050			450			
Water System														
Ordinance # 2018-6														
GIS Mapping Phase I, II and III					13,300			13,300						
Total					37,800			37,350			450			

Sheet 52 N/A

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

**WATER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2018	XXXXXX	XX 29,072.29
Received from 2018 Budget Appropriation *	XXXXXX	XX 10,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX -
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX XXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
Appropriated to Finance Improvement Authorizations	37,800.00	XXXXXXX
		XXXXXXX
Balance December 31, 2018	1,272.29	XXXXXXX
	39,072.29	39,072.29

**WATER UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2018	XXXXXXX	XX
Received from 2018 Budget Appropriation *	XXXXXXX	XX
Received from 2018 Emergency Appropriation *	XXXXXXX	XX
Appropriated to Finance Improvement Authorizations		XXXXXXX
		XXXXXXX
Balance December 31, 2018		XXXXXXX

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

**WATER 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
GIS Mapping Phase I, II and III	13,300		13,300	
Improvements to No. 13th St				
Water System	24,500		24,500	
<b>Total</b>	<b>37,800.00</b>		<b>37,800.00</b>	

**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2018**

	Debit	Credit
Balance January 1, 2018	XXXXXX XX	26,350.55
Premium on Sale of Bonds	XXXXXX XX	
Funded Improvement Authorizations Canceled	XXXXXX XX	
Appropriated to Finance Improvement Authorizations		XXXXXX XX
Appropriated to 2018 Budget Revenue		XXXXXX XX
Balance December 31, 2018	26,350.55	26,350.55

**BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY**

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital  
Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING**

**TRIAL BALANCE - SEWER UTILITY FUND**

AS AT DECEMBER 31, 2018  
OPERATING AND CAPITAL SECTIONS  
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
Cash	203,858.93	
Consumer Accounts Receivable	35,142.33	
Due from Sewer Capital Fund	306.38	
Due to Water Utility Operating Fund		2,761.42
Current Year Appropriations		35,221.11
Reserve for Encumbrances		2,223.79
Consumer Overpayments		1,744.23
		41,950.55
		C
Reserve for Receivables		35,142.33
Fund Balance		162,214.76
	239,307.64	239,307.64

(Do not crowd - add additional sheets)



Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

## POST CLOSING

# TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2018  
OPERATING AND CAPITAL SECTIONS  
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		
Cash	100,705.46	
Fixed Capital	1,735,644.62	
Due to Sewer Utility Operating Fund		306.38
Capital Improvement Fund		63,150.00
Reserve for Amortization		1,648,643.70
Reserve for Deferred Amortization		87,000.92
Reserve for Capital Outlay		21,000.00
Reserve for Acq. Of Dump Truck		5,000.00
Bonds and Notes Authorized but Not Issued	0.00	1,825,101.00 C
Est Proceeds from Bonds and Notes		0.00
Fund Balance		11,249.08
	1,836,350.08	1,836,350.08

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE**  
**UTILITY ASSESSMENT TRUST FUNDS**

IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2018

Title of Account	Debit		Credit	

(Do not crowd - add additional sheets)

**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2017		RECEIPTS								Disbursements				Balance Dec. 31, 20168	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 57 N/A

BOROUGH OF HELMETTA  
MIDDLESEX COUNTY, NEW JERSEY

SCHEDULE OF SEWER UTILITY BUDGET - 2018

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	42,119.00	42,119.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Rents	450,000.00	493,908.87	43,908.87
Added by N.J.S. 40A:4-87 (List)	XXXXXXX	XXXXXXX	XXXXXXX
Subtotal	492,119.00	536,027.87	43,908.87
Deficit (General Budget) **			
	08	492,119.00	43,908.87

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXX	XX
Adopted Budget		492,119.00	
Added by N.J.S. 40A:4-87			
Emergency			
Total Appropriations		492,119.00	
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures		492,119.00	
Deduct Expenditures:			
Paid or Charged		456,897.89	
Reserved		35,221.11	
Surplus (General Budget) **			
Total Expenditures		492,119.00	
Unexpended Balance Canceled (See Footnote)			

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 BALANCE CANCELED:

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

# STATEMENT OF 2018 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Sewer 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:		XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")		536107.87		
Miscellaneous Revenue Not Anticipated		3631.21		
2017 Appropriation Reserves Canceled *				
(Excess Revenue Realized)				
<b>Total Revenue Realized</b>				
Expenditures:		XXXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")		XXXXXXXX	XX	
Paid or Charged		456897.89		
Reserved		35221.11		
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue				
Overexpenditure of Appropriation Reserves				
<b>Total Expenditures</b>		492,119.00		
Less: Deferred Charges Included In				
Above "Total Expenditures"		15,119.00		
<b>Total Expenditures - As Adjusted</b>		477,000.00		
Excess				
Budget Appropriation - Surplus (General Budget) **				
Remainder = Balance of "Results of 2017 Operation"				
("Excess in Operations" - Sheet 60)				
Deficit				
Anticipated Revenue - Deficit (General Budget) **				
Remainder = Balance of "Results of 2017 Operation"				
("Operating Deficit - to Trial Balance" - Sheet 60)				
<b>SECTION 2:</b>				
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				
Utility for 2017:				
2017 Appropriation Reserves Canceled in 2018		40,306.49		
Less: Anticipated Deficit in 2019 Budget - Amount Received				
and Due from Current Fund - If none, enter "None"				
<b>* Excess (Revenue Realized)</b>				40,306.49

\*\*Items must be shown in same amounts on Sheet 58.

**RESULTS OF 2018 OPERATIONS**

**SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX XX	43,908.87
Unexpended Balances of Appropriations	XXXXXXXX XX	
Miscellaneous Revenue Not Anticipated	XXXXXXXX XX	3,631.21
Unexpended Balances of 2017 Appropriation Reserves*	XXXXXXXX XX	40,306.49
Deficit in Anticipated Revenue		XXXXXXXX XX
		XXXXXXXX XX
Operating Deficit - to Trial Balance		XXXXXXXX XX
Excess in Operations - to Operating Surplus	87,926.57	XXXXXXXX XX
	87,926.57	87,846.57

\* See restriction in amount on Sheet 59, SECTION 2

**OPERATING SURPLUS -**

**SEWER UTILITY**

	Debit	Credit
Balance January 1, 2018	XXXXXXXX XX	116,487.19
Excess in Results of 2018 Operations	XXXXXXXX XX	87,926.57
Amount Appropriated in 2018 Budget - Cash	95,249.00	XXXXXXXX XX
Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX XX
Balance December 31, 2018	162,214.76	XXXXXXXX XX
	257,463.76	204,413.76

**ANALYSIS OF BALANCE DECEMBER 31, 2018  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash	203,858.93
Investments	-
Interfund Accounts Receivable	-
Subtotal	203,858.93
Deduct Cash Liabilities Marked with "C" on Trial Balance	41,950.55
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	161,908.38
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	161,908.38

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2018 BUDGET

\* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2017 \$ 34,976.28

Increased by:

Sewer <u>                    </u> Rents Levied	\$ <u>493,848.00</u>
Additional Rents from Prior Years	\$ <u>226.92</u>

Decreased by:

Collections	\$ <u>492,772.35</u>
Overpayments applied	\$ <u>1,136.52</u>
	\$ <u>493,908.87</u>
Balance December 31, 2018	\$ <u>35,142.33</u>

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2017 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable	\$ _____
Penalties and Costs	\$ _____
Other	\$ _____
	\$ _____

Decreased by:

Collections	\$ _____
Other	\$ _____
Balance December 31, 2018	\$ _____

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

		Amount Dec. 31, 2016 per Audit Report	Amount in 2017 Budget	Amount Resulting from 2017	Balance as at Dec. 31, 2018
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
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**

	Date	Purpose	Amount
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2019
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____



# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BONDS UTILITY ASSESSMENT BONDS

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXX	XX	
Issued	XXXXXX	XX	
Paid		XXXXXX	XX
Outstanding December 31, 2018		XXXXXX	XX

2019 Bond Maturities - Assessment Bonds \$  
 2019 Interest on Bonds \* \$

UTILITY CAPITAL BONDS			
Outstanding January 1, 2018	XXXXXX	XX	
Issued	XXXXXX	XX	
Paid		XXXXXX	XX
Outstanding December 31, 2018		XXXXXX	XX

2019 Bond Maturities - Capital Bonds \$  
 2019 Interest on Bonds \* \$

INTEREST ON BONDS -	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	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS**  
UTILITY LOAN

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXXXX	XX	
Issued	XXXXXXXX	XX	
Paid		XXXXXXXX	XX
Outstanding December 31, 2018		XXXXXXXX	XX

2019 Loan Maturities

2019 Interest on Loans \*

\$

\$

**UTILITY LOAN**

Outstanding January 1, 2018	XXXXXXXX	XX			
Issued	XXXXXXXX	XX			
Paid			XXXXXXXX	XX	
Outstanding December 31, 2016		XXXXXXXX	XX		

2019 Loan Maturities

2019 Interest on Loans \*

\$

\$

**INTEREST ON LOANS - 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 2017			\$	

**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 Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2018		Date of Maturity		Rate of Interest		2019 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Sheet 64 N/A

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

**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.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2016 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.

INTEREST ON NOTES -	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 - 2018	\$

(Do not crowd - add additional sheets)

## 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 **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

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

Memo: \*See Sheet 33 for clarification of "Original Date of Issue".

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

\*\* 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	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
<b>Total</b>						

80051-01

80051-02

(Do not crowd - add additional sheets)

## 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		Expended	Authorizations Canceled	Balance - December 31, 2018				
	Funded		Unfunded						Funded		Unfunded		
GIS Mapping Phase I, II and III					13,300								
<b>Total</b>					13300			13300					

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

**SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2018	XXXXXX	XX 71,450.00
Received from 2018 Budget Appropriation *	XXXXXX	XX 10,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations	13,300.00	XXXXXX
		XXXXXX
		XXXXXX
Balance December 31, 2018	61,450.00	XXXXXX
	74,750.00	81,450.00

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

	Debit	Credit
Balance January 1, 2018	XXXXXX	XX
Received from 2018 Budget Appropriation *	XXXXXX	XX
Received from 2018 Emergency Appropriation *	XXXXXX	XX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2018		XXXXXX

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

**SEWER 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
GIS Mapping Phase I, II and III				
2018-4	13,300.00		13,300.00	
(See Sheet 37)				
Total	13,300.00		13,300.00	

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR 2018

	Debit	Credit
Balance January 1, 2018	XXXXXXXX	XX 11,249.08
Premium on Sale of Bonds	XXXXXXXX	XX -
Funded Improvement Authorizations Canceled	XXXXXXXX	XX -
Appropriated to Finance Improvement Authorizations	-	XXXXXXXX XX
Appropriated to 2018 Budget Revenue	-	XXXXXXXX XX
Balance December 31, 2018	11,249.08	XXXXXXXX XX
	11,249.08	11,249.08



**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT OF 2016**

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

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1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance-Trust Funds / Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification -- P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
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15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
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17.	Allocation of Current Tax Collections
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18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2013 Operations-Current Fund
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23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
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36.	Capital Improvement Fund
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