

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2019 (UNAUDITED)

POPULATION LAST CENSUS 5,357  
 NET VALUATION TAXABLE 2019 605,512,810  
 MUNICODE 0406

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**  
**COUNTIES - JANUARY 26, 2020**  
**MUNICIPALITIES - FEBRUARY 10, 2020**

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

                     TOWNSHIP of                      BERLIN , County of                      CAMDEN

**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 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature                      ddigangi@bowmanllp.com  
 Title Registered Municipal Accountant

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

Further, I do hereby certify that I,                      **Joyce Tinnes**                     , am the Chief Financial Officer, License #                      **N-1572**                     , of the                      **TOWNSHIP**                      of                      **BERLIN**                     , County of                      **CAMDEN**                      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, 2019, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance 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, 2019.

Signature                      cfo@berlintwp.com  
 Title                      Chief Financial Officer  
 Address                      135 Route 73 South  
 Phone Number                      856-767-1854  
 Fax Number                      856-768-6613

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.



**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" waiver.
10. The municipality has not applied for Transitional Aid for 2020

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.

<b>Municipality:</b>	TOWNSHIP OF BERLIN
<b>Chief Financial Officer:</b>	Joyce Tinnes
<b>Signature:</b>	cfo@berlintwp.com
<b>Certificate #:</b>	N-1572
<b>Date:</b>	

**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.

<b>Municipality:</b>	TOWNSHIP OF BERLIN
<b>Chief Financial Officer:</b>	
<b>Signature:</b>	
<b>Certificate #:</b>	
<b>Date:</b>	

21-6000086

Fed I.D. #

TOWNSHIP OF BERLIN

Municipality

CAMDEN

County

**Report of Federal and State Financial Assistance  
Expenditures of Awards**

Fiscal Year Ending: December 31, 2019

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>24,230.63</u>	\$ <u>18,857.45</u>	\$ <u>                    </u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and 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 Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (1) Report expenditures from federal pass-through programs received directly from state government. 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 government.

cfo@berlintwp.com  
Signature of Chief Financial Officer

                      
Date

**IMPORTANT !**  
**READ INSTRUCTIONS**

**INSTRUCTIONS**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the           **TOWNSHIP**           of           **BERLIN**          , County of           **CAMDEN**           during the year 2019 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 Office, Comptroller, Auditor or Registered Municipal Account.)

**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, 2019**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2020 and filed with the County Board of Taxation on January 10, 2020 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_

          **taxassessor@berlintwp.com**          

SIGNATURE OF TAX ASSESSOR

          **TOWNSHIP OF BERLIN**          

MUNICIPALITY

          **CAMDEN**          

COUNTY













**POST CLOSING  
TRIAL BALANCE -- TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
DOG TRUST FUND		
CASH	10,907.41	
DUE TO -		
DUE TO STATE OF NJ		1.20
RESERVE FOR DOG FUND		10,906.21
FUND TOTALS	10,907.41	10,907.41
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	402,127.36	
DUE FROM GENERAL CAPITAL FUND	2,654.27	
FUND BALANCE -- RESERVE FOR FUTURE USE		404,781.63
FUND TOTALS	404,781.63	404,781.63
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-





## 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

\*Show as red figure











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

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
State:						-
Clean Communities Grant			13,897.18	13,897.18		-
Drunk Driving Enforcement Grant				3,500.00		3,500.00
Body Armor Replacement Grant			2,046.98	2,046.98		-
Recycling Tonnage Grant			14,760.58	14,760.58		-
Neighborhood Preservation Program			25,000.00	125,000.00		100,000.00
NJDOT Grant - Hazel Avenue	50,250.00					50,250.00
NJDOT Grant - Clarence Avenue	210,000.00					210,000.00
NJDOT Grant - Spruce Avenue				186,000.00		186,000.00
Federal:						-
Bulletproof Vest Partnership Grant	2,915.00			1,614.60		4,529.60
Districted Driving Enforcement Grant			3,714.35	3,714.35		-
Community Development Block Grant - Year 37	19,413.87					19,413.87
Community Development Block Grant - Year 38	21,000.00					21,000.00
Community Development Block Grant - Year 39	21,000.00					21,000.00
County:						-
Recreation Enhancement Grant - Spruce Avenue	25,000.00					25,000.00
Recreation Enhancement Grant - Luke Avenue				25,000.00		25,000.00
Recreation Enhancement Grant - Round 16	25,000.00					25,000.00
<b>PAGE TOTALS</b>	<b>374,578.87</b>	<b>-</b>	<b>59,419.09</b>	<b>375,533.69</b>	<b>-</b>	<b>690,693.47</b>

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
State:							-
Clean Communities Grant	12,450.46		13,897.18				26,347.64
Drunk Driving Enforcement Grant	2,935.69		3,500.00	5,977.87			457.82
Body Amor Replacement Grant	210.62		2,046.98	966.50			1,291.10
Neighborhood Preservation Program			125,000.00				125,000.00
NJDOT Grant - Spruce Avenue			186,000.00	800.00			185,200.00
NJDOT Grant - Clarence Avenue	210,000.00						210,000.00
Federal:							-
Bulletproof Vest Partnerhip Grant	2,450.00		1,614.60	1,896.50			2,168.10
Community Development Block Grant - Year 37	7,439.12			5,063.95	83.81		2,458.98
Community Development Block Grant - Year 38	21,000.00			18,982.74			2,017.26
Community Development Block Grant - Year 39	21,000.00						21,000.00
County:							-
Recreation Enhancement Grant - Luke Avenue Park			25,000.00				25,000.00
Recreation Enhancement Grant - Round 16	24,920.64				(83.81)		24,836.83
							-
							-
							-
							-
<b>PAGE TOTALS</b>	<b>302,406.53</b>	<b>-</b>	<b>357,058.76</b>	<b>33,687.56</b>	<b>-</b>	<b>-</b>	<b>625,777.73</b>

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

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	-	-	-	-	-
State:						-
Clean Communities Grant				13,897.18	(13,897.18)	-
Dunk Driving Enforcement Grant				3,500.00	(3,500.00)	-
Body Armor Replacement Grant				2,046.98	(2,046.98)	-
Recycling Tonnage Grant				14,760.58		14,760.58
Neighborhood Preservation Program				125,000.00	(125,000.00)	-
NJDOT Grant - Spruce Avenue				186,000.00	(186,000.00)	-
Federal:						-
Bulletproof Vest Partnership Grant				1,614.60	(1,614.60)	-
Distracted Driving Enforcement Grant				3,714.35		3,714.35
						-
County:						-
Recreation Enhancement Grant - Luke Avenue				25,000.00	(25,000.00)	-
						-
						-
						-
						-
						-
<b>TOTALS</b>	-	-	-	375,533.69	(357,058.76)	18,474.93

Sheet 12  
Totals

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	9,073,554.00
Paid	9,073,551.00	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	3.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	9,073,554.00	9,073,554.00

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance - January 1, 2019 85045-00	XXXXXXXXXX	
2019 Levy 81105-00	XXXXXXXXXX	245,130.51
Interest Earned	XXXXXXXXXX	
Expenditures	242,200.00	XXXXXXXXXX
Balance - December 31, 2019 85046-00	2,930.51	XXXXXXXXXX
# Must include unpaid requisitions.	245,130.51	245,130.51

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	106,057.32
2019 Levy :	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,820,787.09
County Library 80003-04	XXXXXXXXXX	308,344.16
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	121,013.91
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	63,735.19
Paid	5,356,202.48	XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	63,735.19	XXXXXXXXXX
	5,419,937.67	5,419,937.67

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2019 80003-06	XXXXXXXXXX	
2019 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00 638,100.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2019 Levy 80003-07	XXXXXXXXXX	638,100.00
Paid 80003-08		XXXXXXXXXX
Balance - December 31, 2019 80003-09	638,100.00	XXXXXXXXXX
	638,100.00	638,100.00

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



# STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,300,000.00	1,300,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	1,994,847.00	2,287,260.53	292,413.53
Added by N.J.S. 40A:4-87 (List on 17a)	357,058.76	357,058.76	-
			-
			-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>2,351,905.76</b>	<b>2,644,319.29</b>	<b>292,413.53</b>
Receipts from Delinquent Taxes 80104-	400,000.00	501,054.05	101,054.05
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	7,370,198.70	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80121-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	7,370,198.70	7,912,737.17	542,538.47
	<b>11,422,104.46</b>	<b>12,358,110.51</b>	<b>936,006.05</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	22,393,173.29
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	9,073,554.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	5,250,145.16	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	63,735.19	xxxxxxxxxx
Special District Taxes 80113-00	638,100.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00	245,130.51	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	790,228.74
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	7,912,737.17	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
	<b>23,183,402.03</b>	<b>23,183,402.03</b>

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	11,065,045.70
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	357,058.76
Appropriated for 2019 (Budget Statement Item 9)	80012-03	11,422,104.46
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>11,422,104.46</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>11,422,104.46</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,691,725.27
Paid or Charged - Reserve for Uncollected Taxes	80012-09	790,228.74
Reserved	80012-10	940,150.45
<b>Total Expenditures</b>	<b>80012-11</b>	<b>11,422,104.46</b>
Unexpended Balances Canceled (see footnote)	80012-12	-

**FOOTNOTES - RE: OVEREXPENDITURES**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

**RE: UNEXPENDED BALANCES CANCELED**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2019 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		-
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		-







**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2019 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00 \$	21,941,473.77
		82113-00 \$	
2. Amount of Levy Special District Taxes		82102-00 \$	638,100.00
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 \$	265,742.11
5a. Subtotal 2019 Levy	\$ 22,845,315.88		
5b. Reductions due to tax appeals **	\$		
5c. Total 2019 Tax Levy		82106-00 \$	22,845,315.88
6. Transferred to Tax Title Liens		82107-00 \$	30,364.97
7. Transferred to Foreclosed Property		82108-00 \$	
8. Remitted, Abated or Canceled		82108-00 \$	1,958.01
9. Discount Allowed		82108-00 \$	
10. Collected in Cash: In 2018	82121-00 \$	207,572.34	
In 2019 *	82122-00 \$	21,903,320.81	
Homestead Benefit Credit	\$	226,093.83	
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	56,186.31	
Total To Line 14	82111-00 \$	22,393,173.29	
11. Total Credits		\$	22,425,496.27
12. Amount Outstanding December 31, 2019		82120-00 \$	419,819.61
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	<b>98.02%</b>		
	82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ 22,393,173.29
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$
To Current Taxes Realized in Cash (Sheet 17)	\$ 22,393,173.29

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

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

\* Include overpayments applied as part of 2019 collections.

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2019

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)	\$ 22,393,173.29
LESS: Proceeds from Accelerated Tax Sale	
<b>Net Cash Collected</b>	<b>\$ 22,393,173.29</b>
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 22,845,315.88
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.02%</u>

---

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### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 22,393,173.29
LESS: Proceeds from Tax Levy Sale (excluding premium)	
<b>Net Cash Collected</b>	<b>\$ 22,393,173.29</b>
Line 5c (sheet 22) Total 2019 Tax Levy	\$ 22,845,315.88
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>98.02%</u>



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

	Debit	Credit
1. Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	1,639.29
2. Sr. Citizens Deductions Per Tax Billings	19,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	35,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	3,000.00	XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,563.69
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	959.06
9. Received in Cash from State	XXXXXXXXXX	56,251.22
10.		
11.		
12. Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	2,663.26	XXXXXXXXXX
	60,413.26	60,413.26

Calculation of Amount to be included on Sheet 22, Item 10 -  
2019 Senior Citizens and Veterans Deductions Allowed

Line 2	19,000.00	
Line 3	35,750.00	
Line 4	3,000.00	
Sub - Total	57,750.00	
Less: Line 7	1,563.69	
To Item 10, Sheet 22	56,186.31	

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

		Debit	Credit
Balance - January 1, 2019		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019		-	XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2019		-	-

taxcollector@berlintwp.com  
 Signature of Tax Collector

8305  
 License #

                      
 Date

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2019			556,717.00	XXXXXXXXXX
A. Taxes	83102-00	496,851.09	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	59,865.91	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	9,931.56
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			959.06	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1) 7,243.51
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 7,243.51	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	547,744.50
8. Totals			564,919.57	564,919.57
9. Balance Brought Down			547,744.50	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	501,054.05
A. Taxes	83116-00	480,635.08	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	20,418.97	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2019 Tax Sale			869.27	XXXXXXXXXX
12. 2019 Taxes Transferred to Liens			30,364.97	XXXXXXXXXX
13. 2019 Taxes			419,819.61	XXXXXXXXXX
14. Balance - December 31, 2019			XXXXXXXXXX	497,744.30
A. Taxes	83121-00	419,819.61	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	77,924.69	XXXXXXXXXX	XXXXXXXXXX
15. Totals			998,798.35	998,798.35

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 91.48%

17. Item No. 14 multiplied by percentage shown above is 455,336.49 and represents the maximum amount that may be anticipated in 2020. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.



**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
 (Do not include the emergency authorizations pursuant to N.J.S.A.40A:4-55,  
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting from 2019	Balance as at Dec. 31, 2019
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL DEFERRED CHARGES</b>	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2020</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**N.J.S. 40A:4-53 SPECIAL EMERGENCY -**

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-
				80025-00	80026-00		

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2019 must be entered here and then raised in the 2020 budget.

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

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 Budget	Canceled By Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-
				80027-00	80028-00		

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

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2019 'must be entered here and then raised in the 2020 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR BONDS  
GENERAL CAPITAL BONDS**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX	11,580,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	465,000.00	XXXXXXXXXX	
Outstanding - December 31, 2019	80033-04	11,115,000.00	XXXXXXXXXX	
		11,580,000.00	11,580,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 520,000.00
2020 Interest on Bonds*		80033-06	\$ 401,312.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	\$
2020 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 401,312.50

**LIST OF BONDS ISSUED DURING 2019**

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR LOANS**

**GREEN ACRES LOAN**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	XXXXXXXXXX	87,484.58	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	13,865.08	XXXXXXXXXX	
Refunded				
Outstanding - December 31, 2019	80033-04	73,619.50	XXXXXXXXXX	
		87,484.58	87,484.58	
2020 Loan Maturities			80033-05	\$ 14,143.77
2020 Interest on Loans			80033-06	\$ 1,402.03
Total 2020 Debt Service for	Loan		80033-13	\$ 15,545.80
<b>LOAN</b>				
Outstanding - January 1, 2019	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding - December 31, 2019	80033-10	-	XXXXXXXXXX	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for	LOAN		80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2019**

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding - December 31, 2019	80034-03	-	XXXXXXXXXX	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04		\$	
2020 Interest on Bonds	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BONDS</b>				
Outstanding - January 1, 2019	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding - December 31, 2019	80034-09	-	XXXXXXXXXX	
		-	-	
2020 Interest on Bonds*	80034-10		\$	
2020 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$	-

**LIST OF BONDS ISSUED DURING 2019**

Purpose	2020 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

**2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2019	2020 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State & County Taxes	80039-	\$	\$
5. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>		\$	\$
6. <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>		\$	\$

**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, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Page Totals	-		-			-	-	

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. 80051-01      80051-02

Memo: Type 1 School Notes should be separately listed and totaled.

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

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement. **(Do not crowd - add additional sheets)**

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		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>			-	-		-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of 2017 or prior must be appropriated in full in the 2020 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 Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet  
34a

80051-01

80051-02

(Do not crowd - add additional sheets)

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

Sheet 35

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
Acquisition , Construction, Repair and Installation of Various Capital Improvements	60,815.20				22,922.73		37,892.47	
Various Capital Improvements and the Acquisition of Various Pieces of Capital Equipment	803.31						803.31	
Various Capital Improvements and the Acquisition of Various Pieces of Equipment	40,398.16				13,070.80		27,327.36	
Acquistion of Certain Real Property and Existing Facilities with the Completion of Renovations and Improvements	34,564.62				6,800.00		27,764.62	
Completion of Various Capital Improvements and the Acquisition of Various Pieces of Equipment	100,302.28				1,150.00		99,152.28	
Refurbishment of Trash Trucks				2,500.00			2,500.00	
Acquisition of Vehicles for Public Works	46,239.00						46,239.00	
Various Improvements to Municipal Buildings and Land	67,575.00						67,575.00	
Acquisition of Police Equipment	6,266.63				1,581.50		4,685.13	
Acquisition of Computer Equipment	28,069.37				7,855.18		20,214.19	
<b>Page Total</b>	<b>385,033.57</b>	<b>-</b>	<b>-</b>	<b>2,500.00</b>	<b>53,380.21</b>	<b>-</b>	<b>334,153.36</b>	<b>-</b>

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
<b>PREVIOUS PAGE TOTALS</b>	385,033.57	-	-	2,500.00	53,380.21	-	334,153.36	-
Reconstruction and/or Resurfacing of Various Roads	417,868.42						417,868.42	
Drainage Improvements to Various Locations	303,560.16						303,560.16	
Acquisition of Trash Collection Equipment	67,334.89						67,334.89	
Acquisition of Public Works Equipment	22,868.76				1,782.46		21,086.30	
Improvements to Recreational Facilities	28,774.12						28,774.12	
Acquisition of Ambulance	11,619.28						11,619.28	
Acquisition of Public Works Equipment	4,970.00						4,970.00	
Acquisition of Police Equipment			50,000.00		2,764.00		47,236.00	
Various Recreational Improvements			122,000.00				122,000.00	
Various Township Building and Grounds Improvements			93,500.00				93,500.00	
Improvements to Various Municipal Streets and Roads			70,000.00				70,000.00	
Acquisition of Various Public Works Equipment			29,000.00		9,575.80		19,424.20	
<b>PAGE TOTALS</b>	1,242,029.20	-	364,500.00	2,500.00	67,502.47	-	1,541,526.73	-

Sheet 35.1

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





# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance - January 1, 2019	80030-01	XXXXXXXXXX	
Received from 2019 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2019 Emergency Appropriation *	80030-03	XXXXXXXXXX	
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019	80030-05	-	XXXXXXXXXX
		-	-

\*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
Acquisition of Police Equipment	50,000.00		50,000.00	
Various Recreation Improvements	122,000.00		122,000.00	
Various Township Building and Grounds Improvements	-		93,500.00	
Improvements to Various Municipal Streets and Roads	-		70,000.00	
Acquisition of Various Public Works Equipment	29,000.00		29,000.00	
	-			
	-			
Total 80032-00	364,500.00	-	364,500.00	-

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2019

		Debit	Credit
Balance - January 1, 2019	80029-01	xxxxxxxxxx	43.57
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2019 Budget Revenue	80029-03		xxxxxxxxxx
Balance - December 31, 2019	80030-04	43.57	xxxxxxxxxx
		43.57	43.57

**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 2019 was   | \$ | <u>22,845,315.88</u> |
| 2. Amount of Item 1 Collected in 2019 (*) | \$ | <u>22,393,173.29</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>15,991,721.12</u> |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2019?

Answer YES or NO  **YES**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2019?

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 2020 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO  **NO**

D.

- |  |         |    |  |
|--|---------|----|--|
| 1. Cash Deficit 2018                     |         | \$ | <u>                    </u>                                  |
| 2. 4% of 2018 Tax Levy for all purposes: |         |    |  |
|  | Levy -- | \$ | <u>                    </u> = \$ <u>                    </u> |
| 3. Cash Deficit 2019                     |         | \$ | <u>                    </u>                                  |
| 4. 4% of 2019 Tax Levy for all purposes: |         |    |  |
|  | Levy -- | \$ | <u>                    </u> = \$ <u>                    </u> |

E.

	<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u> -
2. County Taxes	\$	<u>                    </u>	\$ <u>63,735.19</u>	\$ <u>63,735.19</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$ <u>638,100.00</u>	\$ <u>638,100.00</u>
4. Amount due School Districts for School Tax	\$	<u>                    </u>	\$ <u>3.00</u>	\$ <u>3.00</u>

# **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 2019, please observe instructions of Sheet 2.

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2019  
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	1,885,027.93	
Investments		
Due from Trust Other Fund	4.20	
Due from Sewer Utility Capital Fund	5.32	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	25,134.66	
Liens Receivable	-	
Deferred Charges (Sheet 48)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		145,682.48
Encumbrances Payable		39,631.86
Accrued Interest on Bonds and Notes		69,490.35
Due to Current Fund		79,969.33
Prepaid Sewer Rents		221,621.48
Sewer Rent Overpayments		6.49
Subtotal - Cash Liabilities		556,401.99 "C"
Reserve for Consumer Accounts and Lien Receivable		25,134.66
Fund Balance		1,328,635.46
<b>Total</b>	<b>1,910,172.11</b>	<b>1,910,172.11</b>

(Do not crowd - add additional sheets)









## ANALYSIS OF SEWER 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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"*	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2019

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	89,300.00	89,300.00	-
Operating Surplus Anticipated with Consent of Director of Local Government 91302-			-
Rents	1,011,200.00	1,133,836.31	122,636.31
Miscellaneous	10,000.00	10,189.60	189.60
			-
			-
			-
Reserve for Debt Service 91307-			-
Capital Fund Balance			
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
Subtotal	1,110,500.00	1,233,325.91	122,825.91
Deficit (General Budget) ** 91306-			-
91307-	1,110,500.00	1,233,325.91	122,825.91

\*\* 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:	xxxxxxxxxx
Adopted Budget	1,110,500.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,110,500.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,110,500.00</b>
Deduct Expenditures:	
Paid or Charged	959,892.36
Reserved	145,682.48
Surplus (General Budget)**	
<b>Total Expenditures</b>	<b>1,105,574.84</b>
Unexpended Balance Canceled (See Footnote)	4,925.16

**FOOTNOTES: - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in 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 2019 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2019 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,233,325.91	
Miscellaneous Revenue Not Anticipated	205,319.24	
2018 Appropriation Reserves Canceled in 2019	33,130.83	
Total Revenue Realized		1,471,775.98
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	959,892.36	
Reserved	145,682.48	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	229.98	
Total Expenditures	1,105,804.82	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,105,804.82
Excess		365,971.16
Budget Appropriation - Surplus (General Budget)**		
Remainder = Balance of Results of 2019 Operation ("Excess in Operations" - Sheet 46)	365,971.16	
Deficit		-
Anticipated Revenue - Deficit (General Budget)**	-	
Remainder = Balance of Results of 2019 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

### SECTION 2:

The following Item of '2018 Appropriation Reserves Canceled in 2019' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2018 for an Anticipated Deficit in the Sewer Utility for 2018

2018 Appropriation Reserves Canceled in 2019	33,130.83	
Less: Anticipated Deficit in 2018 Budget - Amount Received and Due from Current Fund - If none, enter "None "		
* Excess (Revenue Realized)		33,130.83

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

## RESULTS OF 2019 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	122,825.91
Unexpended Balances of Appropriations	XXXXXXXXXX	4,925.16
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	205,319.24
Unexpended Balances of 2018 Appropriations*	XXXXXXXXXX	33,130.83
Deficit in Anticipated Revenues	-	XXXXXXXXXX
Refund of Prior Year Revenue	229.98	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	365,971.16	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	366,201.14	366,201.14

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	1,151,964.30
Excess in Results of 2019 Operations	XXXXXXXXXX	365,971.16
Amount Appropriated in the 2019 Budget - Cash	89,300.00	XXXXXXXXXX
Amount Appropriated in 2019 Budget with Prior Written Consent of Director of Local Government Services	100,000.00	XXXXXXXXXX
Balance - December 31, 2019	1,328,635.46	XXXXXXXXXX
	1,517,935.46	1,517,935.46

## ANALYSIS OF BALANCE DECEMBER 31, 2019 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash		1,885,027.93
Investments		
Interfund Accounts Receivable		
Subtotal		1,885,027.93
Deduct Cash Liabilities Marked with "C" on Trial Balance		556,401.99
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,328,625.94
Other Assets Pledged to Surplus:*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
<b># MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET.</b>		1,328,625.94

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2018		\$	11,494.11
Increased by:			
Rents Levied		\$	1,150,264.36
Decreased by:			
Collections	\$	892,584.01	
Overpayments applied	\$	1,305.43	
Transfer to Liens	\$		
Other	\$	242,734.37	
		\$	1,136,623.81
Balance December 31, 2019		\$	25,134.66

## SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2018		\$	
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	-
Decreased by:			
Collections	\$		
Other	\$		
		\$	-
Balance December 31, 2019		\$	-

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

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

<u>Caused By</u>	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting 2019	Balance as at Dec. 31, 2019
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
Deficit in Operations	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

\*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.	_____	_____	\$ _____

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2020</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR BONDS  
SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	

2020 Bond Maturities - Assessment Bonds			\$
2020 Interest on Bonds		\$	

**SEWER UTILITY CAPITAL BONDS**

Outstanding - January 1, 2019	XXXXXXXXXX	4,800,000.00	
Issued	XXXXXXXXXX		
Paid	455,000.00	XXXXXXXXXX	
Outstanding - December 31, 2019	4,345,000.00	XXXXXXXXXX	
	4,800,000.00	4,800,000.00	

2020 Bond Maturities - Capital Bonds			\$ 460,000.00
2020 Interest on Bonds		\$ 142,531.26	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2020 Interest on Bonds (*Items)		\$ 142,531.26	
Less: Interest Accrued to 12/31/2019 (Trial Balance)		\$ 69,490.35	
Subtotal		\$ 73,040.91	
Add: Interest to be Accrued as of 12/31/2020		\$ 61,249.80	
Required Appropriation 2020			\$ 134,290.71

**LIST OF BONDS ISSUED DURING 2019**

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2020 DEBT SERVICE FOR LOANS  
SEWER UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	

2020 Loan Maturities	\$
2020 Interest on Loans	\$

**SEWER UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding - December 31, 2019	-	XXXXXXXXXX	
	-	-	

2020 Loan Maturities	\$
2020 Interest on Loans	\$

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2020 Interest on Loans (*Items)	\$	-
Less: Interest Accrued to 12/31/2019 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2020	\$	
Required Appropriation 2020	\$	-

**LIST OF LOANS ISSUED DURING 2019**

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		



## DEBT SERVICE 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	2020		Interest Computed to (Insert Date)
						For Principal	For Interest	
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
<b>TOTAL</b>	-		-			-	-	

Sheet 50

**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 clarifications of "Original Date of Issue".

All notes with an original date of issue of 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 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.

(Do not crowd - add additional sheets)



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS SEWER UTILITY

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Prinicipal	For Interest/Fees
Total	-	-	-

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations		Expended	Other	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
Various Improvements to the Sewerage								
Collection System	404,438.81						404,438.81	
<b>PAGE TOTALS</b>	404,438.81	-	-	-	-	-	404,438.81	-

Sheet 52

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, 2019	XXXXXXXXXX	
Received from 2019 Budget Appropriation	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2019	-	XXXXXXXXXX
	-	-

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	
Received from 2019 Budget Appropriation *	XXXXXXXXXX	
Received from 2019 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2019	-	XXXXXXXXXX
	-	-

\*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

